



St. James'
ANGLICAN CHURCH



ANNUAL VESTRY MEETING
FEBRUARY 25, 2023

FOR YEAR 2022

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

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MINUTES OF THE 2022 ANNUAL VESTRY MEETING

St. James' Parish of Vancouver, B.C.

Minutes of the Annual Vestry Meeting

Held February 26, 2022, using Zoom technology (draft)

1. Opening Prayers – Fr. Kevin Hunt, Rector, opened the meeting with the Territorial Acknowledgment. Sister Mary Christian Cross led the opening prayers, and read the Memorial to members who have died since the last Annual Vestry Meeting.

2. Report on Electors Registered: Registrar Jenny Johnson reported that there were 32 electors registered.

3. Adoption of Financial Statements

Andrew Campbell, Acting Treasurer for 2021, introduced Kate Prusova of Rolfe, Benson LLP, who outlined the results of the Review Engagement Report.

Moved by Andrew Campbell and seconded by Paul Stanwood, that this Vestry approve the Independent Practitioners' Review Engagement Report of the Parish's financial statements for the fiscal year ending December 31, 2021 as carried out by Rolfe Benson LLP, Chartered Professional Accountants, circulated in the 2021 Annual Report. Carried.

4. Appointment of Accountants

Moved by Andrew Campbell and seconded by Paul Stanwood that this Vestry appoint Rolfe Benson LLP, Chartered Professional Accountants to carry out an Independent Practitioners' Review Engagement of the Parish's financial statements for the fiscal year ending December 31, 2022. Carried.

Fr. Kevin thanked Kate and her colleagues for their work on this year's review of the Parish's financial statements.

5. Remarks on Investments

Pamela McDonald described the St. James' Investment Portfolio, which at present consists of 14 separate funds with a total balance at the end of 2021 of \$8,350,000. The investments grew by 13% over the past year and by an average of 11% over the past three years. The current investments consist of 55% equities and 45% bonds, which St. James' Investment Manager Ross Turnbull has suggested be rebalanced to 50/50. Fees are capped at 1% annually. The church's investment policy is first to protect, then grow the capital. An amount of 4% or \$328,000 will be withdrawn for use by the church in 2022. Investments are monitored online by Pamela McDonald, Reece Wrightman, and Jenny Johnson as well as St. James' accountant Dorothy Kwan. The Finance Committee meets regularly with Ross Turnbull.

6. Adoption of Budgets for 2022:

Andrew Campbell presented a Capital Budget for 2022. The Capital Budget prioritized the replacement of the antiquated alarm system for the Parish Hall, and also allocated funds to repair a leak in the Narthex Roof, and to clean and paint the interior of the church. The total budget figure was \$218,000. It was suggested that half of the \$175,140 needed to clean and paint the church be fund raised.

Moved by Andrew Campbell and seconded by Paul Stanwood that this Vestry approved the Parish's 2022 Capital Budget as presented. Carried.

Andrew presented the Operating Budget for 2022.

Moved by Andrew Campbell and seconded by Paul Stanwood that this Vestry approved the Parish's 2022 Operating Budget as presented. Carried.

7. Adoption of the Minutes of the Annual Vestry Meeting held Feb. 27, 2021

Moved by John Daniel and seconded by Paul Stanwood that this Vestry approve the minutes of the Annual Vestry Meeting held on February 27, 2021 as circulated in the 2021 Annual Report. Carried.

8. Rector's Report

Fr. Kevin referenced his report in the Annual Report book and added further comments. St. James' Church is in a good place to move forward as restrictions due to the COVID-19 pandemic ease. He noted the aging of the congregation, and the deaths of valued long-time parishioners, but also the addition of newcomers. Zoom technology has served the church well during the past two years' pandemic, but it isn't the same as meeting in person. Parish Council has not formally met for two years but will hopefully do so in May. The Trustees & the Hospitality Guild are planning the resumption of coffee hour and social gatherings. The restoration of daily Mass and Open Church also make this an exciting and promising time. Fr. Kevin thanked everyone for their contributions to parish life and said what a privilege it is to be our parish priest.

9. Adoption of the Annual Reports

Moved by Paul Stanwood and seconded by Celia Dodds that this Vestry receive the annual reports contained on pages 5 through 24, and page 27 of the 2021 Annual Report as information. Carried.

10. Report of the Nominating Committee

Trustee Jenny Johnson presented the Nominating Committee's Report. She affirmed the names of all those previously elected to office, who are continuing to serve their elected terms in 2022:

Trustees: Jenny Johnson (will serve year 2 of a second 2-year term)

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

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

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

Jenny then read the list of nominees for positions that are vacant:

Warden:

Peggy Smyth (to serve year 1 of a second 3-year term)

Leah Postman (to serve year 1 of a first 3-year term)

Trustee:

Pamela McDonald (to serve year 1 of a second 2-year term)

Ross Hornby (to serve year 1 of a first 2-year term)

Alternate Delegates to Synod:

Michelle Heshka, Doug Ibbott (to serve year 1 of a first 3-year term)

Alternate Youth Delegate to Synod: Joanna Lam

Parish Council Chair: Louisa Farrell

There were no further nominations from the floor. Fr. Kevin introduced the newer candidates to the parish.

Moved by Jenny, seconded by Andrew, that the report of the Nominating Committee be received as presented. Carried.

All nominees were elected by acclamation.

11. Rector's appointments

New appointments:

Envelope Secretary – Wayne Sample

Treasurer – Reece Wrightman

Outreach Committee Chair – Doug Ibbott

Continuing in office:

Rector's Warden – Andrew Campbell (to serve year 2 of a second 3-year term)

Vestry Clerk and PIPA Officer – Linda Adams

Pastoral Care Coordinator – Deacon Joyce Locht

Screening in Faith Coordinator – Linda Adams

Guardian of the Columbarium – Paul Stanwood

Librarian – Lynann Burton

Archivist – Paul Stanwood

12. Those licensed to administer Holy Communion:

Moved by Andrew Campbell and seconded by Alan Duncan that this Vestry approve the appointment of Wayne Sample as lay administrator of Holy Communion. Carried.

13. In appreciation:

Fr. Kevin thanked Reece Wrightman for his service as Warden, and for accepting the position of Treasurer for the coming year. He also thanked his clergy colleagues, the lay staff of the church, the Trustees and Wardens, and the Parish Council leaders.

Warden Peggy Smyth thanked all who have given their time to the church over the past year. "Covid-19 has challenged every aspect of our work for two years, yet thanks to the competence, dedication and flexibility of so many people, St. James' has moved seamlessly through the different phases of the pandemic." She expressed gratitude to the clergy for their steadiness, and to all the lay staff for their part in ensuring that the witness of the church continued. Peggy also offered the church's appreciation to the Street Outreach Initiative, the Saint James Music Academy, and Watari for their ministries offered so cooperatively out of St. James' Church. She noted the work of the many Groups and Guilds that serve the church, and the work of the Women's Guild, the Mothers' Union and the Coming Home Society, "all of which make immeasurable contributions to Parish life." Peggy thanked Peter Goodwin, who is stepping down after many years as Chair of the Outreach Committee, and Reece Wrightman and Andrew Campbell for being much appreciated fellow members of the Warden team.

14. Safe Church – Screening in Faith

Fr. Kevin reminded the Vestry that the Diocese has a Safe Church – Screening in Faith program to safeguard both the human resources and the financial resources of the church. The Diocese has a set of guidelines around criminal record checks for those serving in office, and also an online Safe Church training program. St. James' Church will be working systematically through the Diocesan guidelines and implementing both the criminal record check requirements and the online training program. Clergy have already done the training, and are available for support and guidance. Forms will only be seen by Fr. Kevin and Screening in Faith Coordinator Linda Adams. There is some initial setup to be done by the church, but once we are ready to have people do the training the system should function smoothly, safely and efficiently.

15. Motion to close:

It is moved by Andrew Campbell and seconded by Peggy Smyth that this Annual Vestry Meeting conclude.

16. Closing Prayer: Fr. Matthew Johnson offered the closing prayer.

REPORT OF THE RECTOR

2022 saw us, along with the rest of the Province, beginning under lockdown, with all worship and activities online; then a move towards a staged reopening, finishing the year with a healthy hybrid pattern of activities, in person and online. Slowly but surely, thanks be to God, we have been regaining confidence and stability.

Worship, as always, is the bedrock of our common life in Christ. Thanks to Zoom, our community has been sustained by our weekly Liturgy at Home, and the celebration of the Daily Office. In-person worship returned initially with a simplified Solemn Mass; numbers have increased gradually, and the choir now sings each week. It is so uplifting to have singing again! In the autumn we resumed the Daily Mass, a welcome restoration of the catholic rhythm of St. James'. The current pattern of "Lord's Day" worship is working well: Saturday 4:00 pm Vigil Mass (5+/-); Sunday 9:00 am Liturgy at Home (30+/-); 10:30 am Solemn Mass (65+/-). The Liturgy at Home has become a community in its own right, enabling seniors, those less confident, and those who live long-distance, to gather for worship. We intend to continue this valuable ministry. It has been encouraging to see both familiar and new faces at all our services and activities.

Mother Amanda has written of formation and bible study, again online and in-person. There is a number of enquirers, interested in exploring the Christian faith. Father Matthew and his Street Outreach team are pleased to be out and about again in the Downtown Eastside, whilst noting the significant deterioration in the social fabric and atmosphere of the neighbourhood during the pandemic. The Open Church group is in conversation about resuming its ministry. St. Luke's Home, the Coming Home Society, and the Mothers' Union all continue their work. St. James' is pleased to support partnership with the local community, particularly through hosting both the St. James' Music Academy, and Watari, for the preparation of two meals each week for distribution in the wider neighbourhood.

As the Wardens note, a visioning report is being prepared on essential and desirable works on our buildings, to prepare them for their second century! This is a medium-term project, which will require careful prioritisation, and major fundraising. A small grant from the Diocesan Climate Emergency Working Group will help us to include a review of our carbon footprint and "green" efficiency. The report will be presented to Parish Council and Vestry in due course.

We received a Parish Development Grant for 2022, to assist us in our communications, and to heighten our profile in the wider neighbourhood. The first of three events took place in December, an All Age Christmas service. This was supported by over 35 new faces. Two further events are planned for 2023.

I am grateful for the contribution and encouragement of fellow-clergy, honorary and full-time, and for the work of Wardens, Trustees, Guilds and Ministries. Art Cuthbertson, our longstanding Building Manager of over 30 years has retired, and Darren Campbell has succeeded him. As I write,

Deanna Ferguson, whose work during the pandemic has been instrumental in keeping our community together, is preparing to move on shortly after over 10 years in the Parish Office. It is salutary to note, however, that several of our dedicated and hardworking Guilds and Ministries are approaching a sustainability crisis: Sanctuary, Narthex, Counters, and Servers are all in great need of new members. We are looking too for a new Treasurer.

I invite you to join me in giving thanks to God for all his blessings on our life together at St. James'; may his grace and wisdom inspire us as we move forward from the pandemic.

Respectfully submitted, *Fr. Kevin*

REPORT OF THE WARDENS

The Diocese of New Westminster (DNW) Canon 9.15 defines “**Responsible Person**” as the Trustees (in case of incorporated Parishes) ... together with the Priest in charge.

“9.15 The duties of the **Responsible Persons** include, without limitation:

to oversee, care for and administer, buildings, records, and funds of the Parish, to make an annual report, and to have prepared, in accordance with paragraph 9.51, annual financial statements for presentation to the Trustees, Church Wardens, [Parish Council] and the Annual Vestry Meeting, provided however that the Responsible Persons may also delegate these responsibilities to other persons. The Responsible Persons shall also assist in guiding the implementation of the programs of the Parish and share with the Priest in charge the pastoral and spiritual concerns of the Parish”.

The current Wardens are Andrew Campbell, who is the Rector’s Warden and a member of the High Mass Choir; Peggy Smyth, who oversees the relationship between the Parish and the St. James’ Music Academy (SJMA) and is a member of the Street Outreach Initiative’s (SOI) Operational Support and Advisory Group; and Leah Postman who assists with Bible Study and Formation. The Wardens have bi-weekly meetings with Father Kevin and Mother Amanda, as well as monthly Trustees’ meetings, quarterly Parish Council meetings and Vestry meetings.

As we come out of the Covid pandemic, more of these meetings are being held in person and St. James’ is trying to achieve a judicious balance between in-person and Zoom events. 2022 has been challenging because of the return of many activities to the church buildings. In-person services have now resumed but we continue to hold services and events on Zoom, which are appreciated by parishioners who cannot attend in person but are able to maintain active connections with the parish community by this means. Attendance at all services has been encouraging.

During the year Art Cuthbertson, our long-serving Building Manager, retired and was succeeded by the Assistant Building Manager, Darren Campbell. Thanks to their loyalty, competence, and

dedication, building repairs and maintenance continued smoothly. The Wardens are seeking to appoint an Assistant Building Manager because present workloads are excessive.

During the year, St. James', because of its geographical location, became a part of the escalating chaos in the DTES (Downtown Eastside). In our case this was evidenced by the people sleeping on the front steps of the Church and in the Gore St. alcove. Different approaches were tried to mitigate this problem for the safety of our parishioners and staff as well as the homeless. In late 2022, the Wardens with input from clergy, approached our Project Manager, Nancy Holme, for options to address this challenge on a more lasting basis.

The upgrade of the fire alarm system in the Parish Hall commenced in 2022 and will continue in 2023. Two more sections for the Columbarium were ordered and will be installed during the 2023 year.

We received from the Diocese of New Westminster (DNW) a Parish Development Grant to help us deepen our commitment and connection to our whole community and establish the Church as a place of caring and compassion through sustained outreach. The Communications Committee will provide a report on the projects undertaken to fulfill our commitment. We are grateful to the Communications Committee chair, Pamela McDonald, and her committee for pursuing this work.

In 2020, the Wardens had obtained a preliminary estimate to clean and repaint the Church's plaster walls and clean the wood panelling for a cost of \$150K. Given rising costs and inflation, plus the increasing number of upgrading projects that have subsequently been proposed, this estimate is being revised. Although the original proposal was mainly for painting and cleaning, it has now been expanded to include other projects such as lighting in the Sanctuary and choir loft, upgrades to the outer doors, maintenance and mapping of drainage, roof repairs, and security options. Nancy Holme has again agreed to take on the role of our Project Manager as we move to undertake these improvements.

Mother Amanda, who began a two-year placement at St. James' as our Assistant Curate in 2021, made the transition to a full-time appointment in 2022. The Wardens appreciate the greater level of church activity that she has made possible and thank her for her work.

The Saint James Music Academy has resumed its full programme and was delighted to present its Spring and December concerts to capacity audiences in the Church. The Watari group continued to use the Crypt kitchen throughout the year to prepare meals for the neighbourhood. We appreciate the ongoing support of both organizations to the residents and children of the Downtown Eastside and Strathcona areas.

The Wardens thank all those who have supported the Parish during this transition year from the pandemic through their continued donations, which have supported and sustained the work of the Parish and its various ministries, including the Street Outreach Initiative. We give special thanks to

our clergy and the many parish volunteers who give countless hours of work in support of the guilds, ministries, and committees whose reports appear elsewhere. Their perseverance is appreciated. Our parish programmes and outreach would not exist without their leadership and effort. We would warmly welcome new members to participate in this work and are actively addressing the changing needs and availability of volunteers to continue providing service to the Church and its community.

The Wardens are indebted to Reece Wrightman for stepping into the vital role of Treasurer, while continuing to head the Narthex Guild and contributing to St. James' in so many other ways. Thank you also to our Choir Director and Organist, Gerald Harder, to the Assistant Organist and Music Series co-ordinator, PJ Janson, and to the High Mass Choir for the sacred music of which St. James' is so proud. We thank Deanna Ferguson, our Parish Office Manager, and Linda Adams, who continues as our Vestry Clerk and Secretary to the Corporation (Trustees) for all their work during a challenging year.

We are deeply grateful to Father Kevin and Mother Amanda for their guidance, patience, and good humour in encouraging our work. Thank you also to Fathers Neil Gray, Neil Ferneyhough, and Matthew Johnson; and to our Deacons, Joyce Loch and Sr. Mary Christian Cross for their contribution to our ministry at St. James'.

Respectfully submitted: *Andrew Campbell, Leah Postman, Peggy Smyth*

PRAYER & FORMATION

ORGANIST AND CHOIRMASTER

In 2022 the musical life of St. James' continued on its journey back to 'normal.' Following a sense of pandemic uncertainty in the late Fall, the choir resumed gently in January. Rehearsals were split sectionally; likewise, singing at Mass was undertaken by either the sopranos and altos, or the tenors and basses of the choir through to the end of February. At the end of February, we gave voice to an emerging sense of freedom by offering choral Evensong, featuring the *Magnificat & Nunc dimittis in D* of Leo Sowerby. It was also truly gratifying to offer the full complement of music for Holy Week, after a three-year hiatus. On June 11 the choir blessed the marriage of Gerald Harder and Darren Tereposky with their musical offerings, including a splendid setting of *Jesu, the very thought of thee* by Paul Halley. On July 24 we were able to again celebrate our patronal festival with full choral support, and the choir were able to gather after Mass at the Harder-Tereposky home for their annual barbeque.

In the Fall of 2022, we welcomed new choir members, and also saw the return of more who had taken a COVID break. On November 3 the choir was able to offer the North American premiere of Ian Venables' stunning *Requiem*, Op. 48. For the Midnight Mass of Christmas we were joined by a fine group of instrumentalists on Mozart's *Missa brevis in D*, K. 194 – a truly joyful celebration of the Incarnation. At Christmas we also partnered with the Saint James Music Academy to offer an all-ages neighbourhood Christmas service. It is hoped this will be a new tradition at St. James'.

Our Choral Scholarship program, initiated in the Fall of 2016, continues to be a great success. In 2022 we welcomed Dylan Lawry (bass) into the choir as a new choral scholar. 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 program. Please speak to Gerald Harder if you are interested in helping to fund a Choral Scholarship. 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.

Our concert series, begun in the Fall of 2017, has been on pandemic hiatus, but has on tap some exciting musical guests for the near future. I would like to thank our Assistant Organist PJ Janson for his ongoing work on the music series. This initiative is a fantastic opportunity for us to support the musical arts 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.

Respectfully submitted, *Gerald Harder, Organist & Choirmaster*

ASSISTANT CURATE

This past year has been full of exciting changes and growth. As you will know, the first half of the year I was serving in a part-time capacity, while studying full-time. During that time, I completed an eight-month unit of Clinical Pastoral Education at VGH, and in May 2022, I received my MDiv, marking the completion of my seminary studies. As of July 2022, my role as Assistant Curate has been in a full-time capacity. It has been deeply fulfilling to focus my full attention on ministry here at St. James' and to continue to serve alongside such remarkable people and clergy – both in the Church and on the streets.

As we have moved more fully into in-person activities over the past year, I am ever grateful for the online presence of St. James' which has enriched the ability of many to participate more fully in the life of the Church, even from afar. I have been inspired by the dedication of all who continue to pray the Daily Office online as well as the Liturgy at Home on Sundays. Additionally, we have had increased engagement on our social media, especially Instagram. We continue to look for new and creative ways to connect with people, so that St. James' might truly be a beacon of hope - not just in our physical neighbourhoods - but in our online communities as well.

2022 marked the first Holy Week in person since before Covid, and it was a joy to celebrate with the clergy and people of St. James' – my first as a priest. The opening up of in-person activities also allowed us to offer - in addition to the ongoing online formation sessions - a pilgrimage day in the fall. Eight of us gathered in Church for Mass, then prayerfully and intentionally walked through neighbourhoods within our parish, gathering for discussion afterwards. Thanks to the Parish Grant we received last year, we were also able to offer our first all-ages Christmas event, which drew over 30 people from neighbourhoods and areas outside of our immediate reach. Since September 2022, we have also been holding a weekly Bible Study on Wednesday afternoons, in a “hybrid” format, allowing people both online and in-person to engage Scripture and connect with others in lively and enjoyable discussion and fellowship.

The increased presence of new faces – some of whom are brand new to Christianity – has been a source of joy and hope, as are the faithful efforts of all the people of this parish who make St. James' a truly safe and welcoming place for them. All these new (and sometimes “experimental”) ministries are crucial for encouraging and engaging both newcomers and long-time members alike, and I am so grateful for the generosity of spirit and open-mindedness, especially of Fr. Kevin and the Wardens, which makes these things possible.

As my curacy comes to a close this summer, I can say with all sincerity that I have been changed for the better by this incredible community. The Holy Spirit is indeed present and moving in a beautiful way here at St. James' – may it continue to be so for many years to come!

Respectfully submitted, *Mother Amanda*

FLOWER GUILD

The Flower Guild members provide flowers for the High Altar weekly except for Lent and Advent. Flowers are placed in the Lady Chapel and Blessed Sacrament Chapel by request only, except at Christmas and Easter. The cost for the High Altar vases is \$80 and for the chapel arrangements \$50.

This year we lost a valued member, Lynann Burton, whose arrangements and dedication we miss greatly. Christine Hatfull will also be reducing her duties as she is moving permanently to the Okanagan. However, we are lucky to have found two replacements who will be on the flower rota starting January 2023. They are Joan Bain, and Christine's daughter, Camilla, both members of the Choir. Mary Hamilton and Celia Dodds continue on the rota. We are grateful for Anne Kennedy's help at Christmas and Easter.

Respectfully submitted, *Celia Dodds, Guild President*

SANCTUARY GUILD

As for the last few years, there is little to report for the Guild. Basic weekly laundry has been done and seasonal altar and other changes made. Silver and brass cleaning has been looked after on a limited basis. Art and Darren have been very helpful with the High Altar and Votive stand candles.

The future shape of the Guild is currently under review. There will undoubtedly be a need for people to come forward to offer whatever time they can on a regular schedule to be part of a very rewarding ministry.

Respectfully submitted, *Elizabeth Davies*

READER'S GUILD

The Readers' Guild is composed of parish members who volunteer to read lessons or intercessions to complement the liturgy and music at our services. 2022 was, like 2021, a busy year because readers continued to cover two services each Sunday: a Liturgy at Home on Zoom, usually at 9:00 am, and a Solemn Mass in Church at 10:30 am. Members could opt to read at either or both of these celebrations. We are most grateful to Allan Duncan, Cynthia Green and Bryce Winter, for their help with readings at the Zoom services; to Deanna Ferguson, the Office Manager, who sends out weekly reminders of readers' assignments; and to Doug Ibbott, Reece Wrightman and PJ Janson, who help out on special occasions like carol services. We record with deep regret the death during the year of Lynann Burton, a long-serving reader who was always ready to step in a short notice.

The Guild numbered the following 16 members at 31 December, 2022: John Daniel, Celia Dodds, Allan Duncan, Doug Edwards, Louisa Farrell, Cynthia Green, Keith Landherr, Pamela McDonald,

Christopher Orr, Phyllis Reeve, Ian Rocksborough-Smith, Rocky Rocksborough-Smith, Peggy Smyth, Paul Stanwood, Lynn Wilson, and Bryce Winter.

Any parishioners who would like to participate in this important ministry should contact Fr. Kevin. You would be most welcome to join the Guild.

Respectfully submitted, *John Daniel, Chair*

NARTHEX GUILD

The Narthex Guild, like so many others, has seen its membership decline to the point where we function at a minimum level. During COVID this hasn't presented a problem but now, as we return to regular hours, we will have to restrict the provision of our services to High Mass weekly and a few special services such as weddings and funerals. We welcome new members. The duties are as always, to welcome those attending services and assist them as needed.

Respectfully submitted, *Reece Wrightman*

SERVER'S GUILD

As elements of our worship continue to slowly be returned to our weekly masses, I give thanks for the servers that have assisted this past year. Nathan Durham left early on, but we welcomed the return of Peter Symons. Cameron Neat has been with us through the year along with frequent assistance of Joanna Lam during her extended visits to Vancouver. I appreciate all their efforts.

We currently have 3 regular weekly servers which is enough to provide for a Thurifer and Torchbearers when we are all present. In 2023 we look forward to hopefully have new servers join us at St. James' so we may more fully support the presentation of the Mass.

On behalf of all the Servers Guild, I thank everyone for the opportunities we have to serve and invite anyone interested to learn more about the Servers Guild, or may be interested in serving, to reach out to any of the clergy or myself.

Respectfully submitted, *Wayne Sample*

COMMUNICATIONS

Committee Members: Pamela McDonald (Chair); Mother Amanda Ruston; PJ Janson
The Committee met regularly throughout the year.

Parish Development Grant

Our primary activity in 2022 was related to work community outreach events that we were able to hold in the Church as a result of our successful 2021 application for a Parish Development Grant from the Diocese of New Westminster (Diocese) for our project: Reach out, Renew, Rebuild

The goal of this project is to further deepen St. James Parish's commitment and connection to our whole community and establish the Church as a vital resource – a place of caring and compassion – through sustained outreach. The geographic area of St. James' is growing and changing. Through the work of this outreach we are reaching out and demonstrating the Church's value to the health and well-being of our community by connecting with and gaining a better understanding of the needs of the individuals, families and businesses that are a part of that community – people who may not know about us and how we can support them, and they can support each other in their daily lives.

In 2021, the Diocese awarded St. James' \$14,000.00 for this outreach in the 2022 calendar year. At the time of completing our application at the end of 2021, we had anticipated that COVID-19 restrictions would end, and we would be able to begin hosting large events in St. James' Church. While provincial restrictions limiting the numbers of people who could gather safely together ended in February 2022, we believed it was prudent to allow some time for the public to regain their confidence in being in large gatherings once again with others they did not know. Therefore, we set a timeline for hosting large events at the Church for fourth quarter of 2022.

We want to draw new people into St. James' through events that are appealing, not intimidating, and that highlight the Church as a community organization whose foundation is deeply rooted in faith and that also has a host of other opportunities for community engagement. Our plan to draw community members into the church is through the creation of compelling mail outs to groups of postal codes in our geographic area, inviting people to join St. James' in different events.

On December 11, 2022, we were able to host our first event. The event was called "Christmas for All." Approximately fifty people attended a Nativity service at the Church. We collaborated with the St. James Music Academy. Approximately thirty-five people who attended the event were there as a result of the mailing they received.

The Committee with support from other Church volunteers organized a second event which was held on February 4, will be reported out on next year. It too, was a success.

In 2022, we reported to the Diocese on the activities held in 2021 and applied for a second Parish Development Grant from the Diocese. The Diocese remains very supportive of our project and its concept. We have just heard (February 10, 2023) that St. James' has been awarded a further grant of \$5,340.00 for the work of the Reach Out, Renew, Rebuild project.

We were delighted to hear this and the Communications Committee looks forward to building on the work of 2022 this year. Possible events include:

- A musical or other event yet to be determined -- Spring/Summer 2023
- A Vancouver Cantata Singers concert and historical tours of St. James'
- Church building in conjunction with Heart of the City -- Fall 2023
- Year Two Nativity Event with the St. James Music Academy -- December 2023

Other Ongoing Work

Keeping St. James' website (www.stjames.bc.ca) current and provide helpful information to parishioners and the general public about the church's services schedule as it changed during the pandemic, as well as to provide other information; and
Being more active on social media (Facebook, Twitter, and Instagram) so as to provide information to parishioners through another platform and give profile to the church.

Respectfully submitted, *Pamela McDonald, Chair*

RELATIONSHIPS & FELLOWSHIPS

SAINT JAMES MUSIC ACADEMY

With the alleviating of the Covid conditions affecting us all, Saint James Music Academy students returned full time to SJMA for the 2021-2022 academic year and were welcomed by staff and teachers with much optimism and hope. We expanded our music therapy program by one third to help meet the increasing number of students who would benefit from opportunities in music in a one-on-one, therapeutic setting. We launched new classes in the Junior Program to include Rhythm and Theory, Choir, Marimba and Strings, and welcomed new students to our Senior Program in Brass and Woodwinds. 134 students returned full time to SJMA in our core program and 250+ students continued to be served through access to music classes through our public schools outreach program. Our onsite offerings included 19 disciplines: violin, viola, cello, double bass, flute, oboe, clarinet, bassoon, trumpet, French horn, percussion, junior strings, rhythm and theory, choir, jazz, marimba, piano, and music therapy.

Our health protocols still remained top of mind, but for a program that is built upon being in community, it was a relief and a joy to be together again. For certain we saw in our student body some changes - in some cases trepidation and shyness where it hadn't been before - but gratefully we also witnessed how music could be an important part of healing, restoring community connection, and as always, growth.

Still cautious about inviting a large audience onsite, we planned our Christmas Concert as a live event broadcast online in real time for families, neighbours, friends and supporters who tuned in from home. Meeting the technological needs for the videographical and livestream process represented yet another significant learning curve for our team through what has been a time of great learning for us as an organization – all very challenging, but worth every minute.

In January 2022 we continued to adapt our Communicable Disease Prevention protocols, and our program through changing government and health authority directives, with how best to support the development of our students always front of mind. Teacher commitment through the academic year was unparalleled, with teachers even making house-calls to students who remained unable to come to SJMA in person for reasons ranging from anxiety or depression. Additionally, a strong contingent of staff, teachers, music therapists, volunteers and parents took place in the annual the annual Neufeld Institute Conference. The theme this year, “Bouncing Back: Recovering from Stress and Trauma” - was more relevant than ever.

Our Maestro José Cerón Ortega brought his extraordinary talents and leadership to every aspect of orchestral life, working with our teachers to amplify student learning following many disruptions due to Covid precautions or illness. One-on-one lessons continued to be offered as a compliment to our group classes to help students work through technical difficulties and to deepen connections with their teachers.

Our Spring Concert 2022 was one of the most thrilling concerts of our history, like rain after a long drought. After more than two years of the opportunity to perform before a live audience, our students performed for parents and siblings, and neighbours and local businesses, and friends from far and wide, seated together in the beautiful sanctuary of St. James' Church. This concert was a testament to what can be accomplished when working together when united for a common cause – both for student musicians performing together in their orchestra, and for us, their teachers, parents, volunteers and supporters who have come together to give children the chance to experience the a life of music. Graduates and scholarship recipients of 2022 were Aaliyah Cardinal (cello), Michelle Bui (cello), Leonardo Arce (oboe), and Steven Yan (bassoon).

In summer we had students from both our senior and junior programs participate in SJMA Music Summer Camps that keep the kids in music and summer fun. Our families enjoyed great music such as 'VSO at Bard' thanks to amazing Community Partners like the Vancouver Symphony Orchestra. Behind the scenes, key SJMA stakeholders have recently begun a strategic planning process to ensure the health and sustainability of SJMA for the next three years.

Come September 2022, life was almost "back to normal" at SJMA. The fall brought an abundance of performance opportunities, which have been the last missing piece of our program. Christmas Concert 2022 was a return to our time honoured tradition of welcoming all to come to experience the joy of our concerts, and our students were a bright light in the cold and dark of the season. Our Jr choir teacher Cynthia Friesen also volunteers lead a group of young singers in carols for the St. James' Choral Service at the invitation of Mother Amanda.

The current SJMA team is comprised of: Sarah Godoy - Executive Director; Hannah Walker, Program Director and Community Life; Jose Ceron Ortega - Music Director of Orchestras; Charissa Hurt - Director of Development; Olivia Lohan - Director of Nutrition and Community Life; Christine Ito - Program Administrator; Chad Gilmore - Operations Manager; Negin Attar - Volunteer Coordinator; Dan Chan - Donor Relations and Development Administration; Marlaina Vincent, Operations Coordinator; Khitam Qaddour, Annex Reception and Operations Assistant; Katie Neal - Main Building Reception and Administrative Assistant; Kurt Ward-Theiss - Transportation Coordinator and Instrument Donations; Satya Walker - Teaching Assistant; Aaliyah Cardinal, Teaching Assistant; Noemi Tordoya - Nutrition Program Assistant; Lucie Steiler-Track - Teaching Assistant and Nutrition Program Assistant. Board members are: Lianne Gulka – President; Jenn Hepbun – Treasurer; PJ Janson – Secretary; and Directors are Sandra Delorme, Don Shumka, Dave Gens, and Rosie Schipitzki.

At the end of January 2023, SJMA saw the retirement of an indomitable at SJMA - Paul Myers, our long time director of Development and Planning, Grant Writer and Fundraiser extraordinaire! We thank Paul all the heart and soul brought to SJMA for the past decade.

We are deeply thankful to the St. James' Anglican Church community's long time and ongoing friendship. With your support, our students have access to a safe and beautiful place, where new

and enduring friendships flourish and lives are transformed through music. Thank you to the Church leadership and parish members for your care and commitment to making things work for our program, through all the challenges that we have faced together through Covid and beyond. In this long awaited springtime, we anticipate being able to grow good things with the good people around us. Thank you for playing such an important part in making that possible.

WOMEN'S GUILD

Membership further declined with the death of Lynann Burton who is much missed. Age and infirmity prevented members meeting in person, and the necessity of relinquishing the guild's long-time service to the parish in hosting funeral receptions and making palm crosses. The equipment, funded by the guild, for use at events remains available but without a designated group to maintain it or renew expendable supplies. With the assistance of friends "hot sox" collected by ACW branches, were wrapped in Christmas paper and delivered to the Mission to Seafarers. Pre-covid made-marmalade was finally sold and first steps taken to ready for completion of a 2023 batch.

Respectfully submitted, *Pamela Jeacocke, Chair*

MOTHERS' UNION

The Mothers Union meets the second Wednesday of every month except July and August . We meet via zoom November-March. And in person for our Christmas party, and monthly meetings. The meeting begins with worship at 7pm , followed by a business meeting, guest speaker or presentation, and when we are in person, tea and goodies follow. We enjoy the fellowship in addition to contributing to causes: charities agreed upon as a group.

In order to do this, we fundraise. This year our fundraiser was a bake to order sale. We offered Christmas Pudding, Christmas Fruit Cake, Shortbread, Mince Tarts , and assorted squares. Some of our members offered their baking speciality. Others offered containers and managed the delivery/pick up of goods. We were very pleased to have made nearly \$500! We will use these funds for charitable giving, and for honorariums paid to guest speakers/presenters.

We are always seeking new members to join us. You would be most welcome to come and "try out" a meeting and see us in action!

Respectfully submitted, *Louisa Farrell, Branch Leader*

COMING HOME SOCIETY

The Coming Home Society continues to work in partnership with Urban Native Youth Association (UNYA) and Warriors Against Violence Society to make a difference in the lives of youth, individuals, and families who are still suffering in many ways from the legacy of Canada's Residential School system.

It is getting more difficult for participants in these programs to meet their basic needs. Sometimes when the needs are too great, and there seems to be nowhere to turn, it is easy to give up. But your contributions help in so many crisis situations. When *today* is taken care of, there is room to think about *tomorrow*. The fight to maintain sobriety and deal with the trauma of the past can continue.

When resources were scarce after Christmas, the Coming Home Society enabled UNYA to provide over 130 grocery hampers for youth program participants and their families. The Society also helped UNYA raise money for its programs by financially supporting the annual Bentwood Box Auction.

The Coming Home Society assisted Warriors Against Violence with gift cards which were much appreciated at Christmas and are used throughout the year to help program participants meet emergency needs.

Last April we met with the assistant Executive Director of the Vancouver Aboriginal Friendship Center about young families who were increasingly coming to the Center in crisis. The Coming Home Society was able to provide a small grant for emergency accommodation. Families could then be kept together, and not split up between different social service agencies while waiting to get into Aboriginal programs.

The Coming Home Society feels it is important to continue to foster Reconciliation and build understanding between First Nations and settler cultures. Jerry and I have shared our own experience, and this past year we spoke at the Diocesan "Raising Our Hearts" Day, at St. Mary's Kerrisdale, and at a St. James' Quiet Day.

I would like to thank all of you who give to the Coming Home Society via your envelopes, or in response to our annual Christmas newsletter. I would also like to thank the St. James' Outreach Committee for its grants to help run Warriors Against Violence programs. In the past the grant has supported the Elders' Group. The current grant of \$500 will help to feed program participants who come to take part in Talking Circles.

The St. James' Mothers' Union has recently made a donation to be used for honorariums for child-minding. Parents of young children will be able to attend Talking Circles and counseling while knowing their children are being properly cared for.

We have heard many expressions of gratitude from both staff and program participants at UNYA and Warriors Against Violence for all the help that the people of St. James' have given. Thank you, as individuals and as our church, for supporting the work of the Coming Home Society as we reach out to walk alongside our Aboriginal neighbours.

Respectfully submitted, *Linda Adams, President*

JUSTICE & MERCY

STREET OUTREACH INITIATIVE

Growing Desperation—In this our 19th year of frontline work in the Downtown Eastside (DTES), *living conditions for street-involved persons have never been as desperate and discouraging as they are now.* Given the already diminished standards of life in the DTES, that is truly saying something.

Homelessness—There are more than 1,000 people without homes in the DTES and its immediate vicinity. Street homelessness has hit an all-time peak. Even after the Province and the City both invested significantly in supportive and low cost housing; purchasing extant hotels and motels, and converting these to low income housing, while also erecting numerous modular housing residences.

Tent City—From March to December, a multiplication of tents sprang up on the sidewalks of East Hastings Street, from Dunlevy to Abbott Streets. In the past, police and city workers would “clear” the sidewalks of East Hasting, block-by-block. But for most of 2022, the city allowed the tents to stand. This settlement developed those dynamics, by which most ad hoc settlements inevitably become dangerous and unsanitary, for those living there and for others nearby.

Violence—During this time I and team members found ourselves repeatedly running into yellow police crime scene tape. There was a marked escalation of assaults, stabbings, shootings, and homicides. This propensity for violence is not typical of or natural to this community. Until very recently, that is.

Mental Illness—There are more residents with severe untreated mental illness than ever before on the street. A majority will not seek the psychiatric care available in this community. Often, there is a lack of insight into one's own need for treatment. Supportive housing for those with complex needs—we used to call them “psychiatric hospitals”—are desperately needed, and would reduce the number of homeless persons dramatically. But there are more mentally ill neighbours than places available to care for them. Those without shelter are left to suffer debilitating psychiatric symptoms, social isolation, and hunger.

Drug Addiction—Many residents use opioids or other highly addictive substances. More affordable drugs like crystal methamphetamine and especially fentanyl, make addiction more affordable, and increase the number of overdoses we encounter.

The lives of addicted street-involved men and women are desperate. Circumstances associated with a life in addiction include homelessness, extreme poverty, psychiatric instability, chronic illness, and isolation from family, friends, and other community members.

Addiction Recovery—There are scant few options for Detox and Recovery programmes. Yet, through one of our partner organizations, we are positioned to help when there is a need.

Expanded capacity of detox and treatment services would make a revolutionary difference, and are desperately needed. As our society continually fails to invest in addiction treatment now, in the short term, the suffering of the addicted is only prolonged and worsened, the overdose deaths continue, and the cost of caring for medical emergencies and comorbidities becomes astronomical. When will we learn?

Overdose Death—For those in addiction, the toxic illicit drug supply continues to pose a life and death gamble, each time they use. During Street Rounds we continually do wellness checks, and regularly identify people who are overdosed. We call for paramedics, and initiate care, including administration of Naloxone, until they arrive. Along with addiction recovery options, an expansion of medical provision of opioids (often called “safe supply”) would make a difference.

Communicable Disease--Tuberculosis is present in the DTES. As are Dysentery and Shigila which have been detected in epidemiological surveillance of the DTES. All of these typical of overcrowded conditions. HIV, Hep-C, and Superbugs like MRSA and CMV continue in the population. In this, the oldest neighbourhood of the City of Vancouver, circumstances have never been as forbidding and desperate as they are right now.

Ministries

On-Street Presence—The heart of the Street Outreach is our presence on the sidewalks and streets of the Downtown Eastside, where many residents might not imagine they will be welcome at church. In walking ‘rounds’ of the neighbourhood, the priest is out and about on the sidewalks, meeting the people, and providing pastoral care, in an environment often characterized by trauma and desperation.

We do this by taking a genuine interest in the lives and stories of our brothers and sisters here, and by assisting in areas where our specialties make a difference (e.g., sacramental ministry, addiction recovery, trauma education). We walk a particular “track” that proceeds through those city blocks where the greatest number of personal encounters occur. I walk these rounds both on my own and with a select number of gifted, street-proven individuals.

On Street Partners—These include respected community members Nelson Oliver and Lynn Wilson; and Elder Kelvin Bee; and on Friday afternoons, Mother Amanda is seconded to on-street or other Street Outreach operations. In her time with us, Mother Amanda has developed both the skills and the rapport that are critical to on-street apostolate. These skills can only be learned through risk and hard lessons. My shared work with Deacon Joyce Lochter usually occurs in off-street contexts: e.g., meeting with a family where one member is addicted; or working with a brother or sister struggling with mental illness; and occasionally on the street, especially in response to a particular need.

Addictions Recovery—Fr. Matthew worked with 5 individuals as they completed their 5th Step in the 12 Step recovery programme. These intense 90 minute meetings, are some of the best leveraged efforts of the Outreach.

Pastoral Counsel—Deacon Joyce Lochter and I both offer pastoral counselling to those who struggle. These sessions often take place in the meeting rooms of our Parish Centre. Deacon Joyce is a registered clinical counselor, extending her skills beyond typical pastoral matters. Trauma is the leading matter which presents in these situations, an area where both Joyce and I have completed graduate training.

Parish Training Roadshow—Kelly and I took SOI's "Responding With the Agitated Person" workshop program to Christ Church Cathedral, presenting this to about forty volunteers and staff there. Our fifth time in working with them. At the request of the Synod Office, SOI will offer this workshop in April to the clergy of our Diocese.

Website—Our Administrator Kelly collaborated with three other MBA students to conduct a branding survey for the Street Outreach Initiative. They identified the intended target audience and explored various marketing platforms to reach its audience. The main limitation of SOI's current marketing practices was the lack of a website.

Working with Fr Matthew, Kelly created a website that is a digital embodiment of SOI's brand. It details our history, services and resources. It is also an easily accessible tool that will increase community awareness, credibility and information exchange. It offers a way for contributing financially to our work. The website link: www.streetoutreachinitiative.net (using our name as one word). Go ahead, take a look! Note: the web address is different than our email domain which remains: name@streetoutreach.net.

VST Course at St. James'—In Spring 2022, SOI had the privilege of offering a graduate course in Street Outreach. The only way to teach something like this was to hold the course in the DTES for some experiential learning. The Rector and layleaders of St. James' Church graciously hosted us. Fr Matthew's topics included: Ground Truths, History of a Neighbourhood, Street as Ecosystem, Trauma, Addiction, Mental Illness, the Indian Residential School Legacy, and Developing a Business

Plan for funding unconventional ministries. Readings included Pope Francis's teaching document *Evangelii gaudium*, about our call to encounter God in street-involved persons.

By offering this course, VST made it possible for our Outreach to share with future clergy, the lessons we have learned through trial and error here at St James through eighteen plus years. This is in line with our organizational commitment to give back to our Partners, including our Diocese, whose future clergy train at VST.

Staff Changes—Having completed her MBA, Outreach Project Administrator, Kelly Habarugira, leaves the Outreach for fulltime work at the end of February. In her time with us, Kelly has implemented numerous improvements in our business practices and has constructed SOI's first ever Website. Kelly leaves having achieved a number of milestones in organizational development, for which we are most grateful. We shall miss her greatly!

Thank You—St. James' Church is the home of the Street Outreach. We are in constant collaborative efforts with the clergy, our staff, and layleaders here. Without this Church and without them, there'd be no Outreach. We are so grateful.

We thank our Rector, Father Archdeacon Kevin Hunt, for his constant support, counsel, and shared endeavor. To my fellow clergy Deacon Joyce Locht, and Mother Amanda Ruston. Thanks to our wonderful Wardens, Andrew Campbell, Peggy Smyth, and Leah Postman; and too, to Reece Wrightman, and Treasurer Wayne Sample. They well understand the place of St James Church in this community, and help make new initiatives possible in so many ways. Peggy, along with Trustee Ross Hornby, both serve on SOI's Operational Support and Advisory group. Thanks to Nelson Oliver, our Senior Outreach Team Member, to Elder Kelvin Bee ODNW, and to Lynn Wilson, for their work with me on the Street. Thanks to Mother Amanda Ruston for her substantial contributions both on the street and off of it. Thanks to Deanna Ferguson for the various instrumental ways she supports this work. Thanks to our custodian Darren Campbell, for his ongoing help, and his collaboration and compassion on matters affecting the homeless and mentally ill around us on this block. Finally, thanks to all of you who pray for or contribute financially to our work.

Bit by bit, one step at a time, *together* we are making a difference.

Respectfully submitted, *The Reverend Father Matthew Johnson, Street Outreach Priest*

OUTREACH COMMITTEE

Members: Deacon Joyce Locht, Lynn Wilson, Peter Goodwin, Doug Ibbott (Chair)

There is much need locally and internationally and in our Outreach mission, we aim to exercise active compassion for others. Jesus instructs us to “feed my sheep” and although this has more than one implication, we take this literally to help our neighbors in times of need not only from our hearts and thanksgiving but as our responsibility as Christians.

We are thankful for the legacy funds from Dr. John Conway to continue this work on an annual basis.

The following disbursements were approved by the OC for the calendar year of 2022:

- First United Appeal \$1,000
- Warriors Against Violence \$500 (via Coming Home Society)
- PWRDF Pakistan Flood Relief \$1000
- PWRDF Haiti Women’s Breadfruit Initiative (food security response) \$500
- Companion Parish of St. Benedict, Kiniway, Diocese of N. Philippines (youth and children’s work) \$1370 (equivalent of \$1000 USD)

FINANCIAL EQUILIBRIUM

TREASURER

Province-wide COVID-19 restrictions have been lifted. In-person attendance at the Sunday Sung Mass continues increasing. The High Mass choir sings on Sundays and at weekday Holy Days. The on-line ZOOM “Liturgy at Home” continues to be well attended. Our worshipping community is strong. The St. James’ Music Series has commenced again and held two concerts this February.

Parishioners have continued to support the work of the church through regular giving, special donations, and bequests. Our various trust funds which make up our endowment—the legacies of generous and forward-thinking parishioners—continue to provide us with a reliable income.

There is only the operating budget to be approved this year. Last year, only the fire alarm replacement capital project for the Clinton Memorial Hall commenced and is stalled in municipal red tape. Consideration of narthex roof repairs, and cleaning and painting the Church’s interior walls and ceilings has expanded to include other capital projects. We have hired the same consultant who assisted with the Parish Centre to investigate the best way to consider, review and implement them. A fund-raising campaign is anticipated to defray the costs and reduce any encroachment of trust funds.

The Trustees are aided in their stewardship of St. James’ finances by the efforts of a team of volunteers and in-house staff, along with a group of paid professionals, working together to keep St. James’ functioning financially.

This year all of St. James’ financial activities have been reviewed again by the chartered professional accounting firm, Rolfe Benson LLP. The income from our endowment funds, ably managed by Ross Turnbull of Odium Brown Limited, is rightly derived from investment opportunities with companies who are good community and global citizens.

As we begin another year, we maintain a positive financial position and can look forward to returning to “normal”. We continue funding clergy and staff as before, as well as perform necessary building maintenance and capital improvements. 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, *the Wardens*

COUNTERS

As the pandemic continued through 2022, church attendance was restricted. More parishioners signed up for auto-deposit while others used the mail to send in their donations. It was therefore decided that processing the deposits could be done once per month rather than weekly as had been the tradition. My thanks to Linda Lai for continuing to partner with me through this time.

Respectfully submitted, *Betty Carlson*

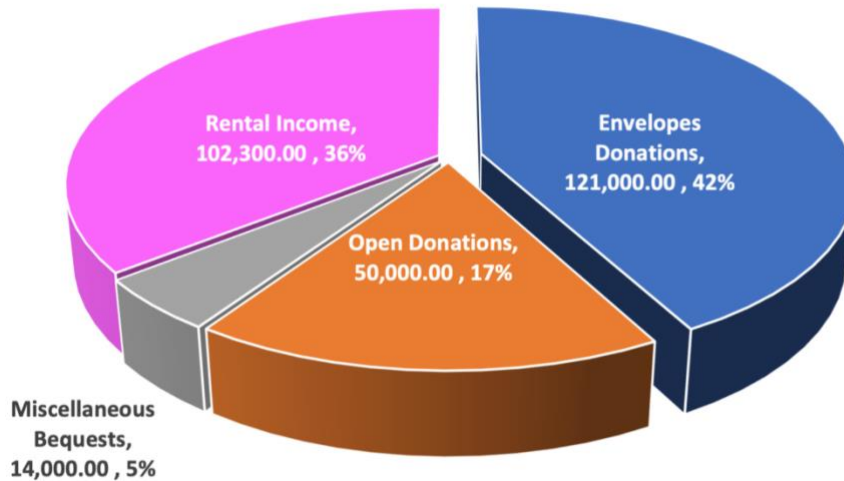
ENVELOPE SECRETARY

| | |
|--------------------------------|------------|
| Identifiable Doners | 110.00 |
| | |
| Designated Offerings | |
| Chidren Believe Fund | 200.00 |
| Coming Home Society | 770.00 |
| St. James Sanctuary Guild | 600.00 |
| Outreach | 400.00 |
| Flower Reserve Fund | 150.00 |
| Choral Scholarships | 2,150.00 |
| General Envelope Donations | 119,521.47 |
| Flowers | 2,555.00 |
| Assistant Priest Support | 30,000.00 |
| PAX Newsletter | 120.00 |
| Music Ministry | 234.00 |
| Lenten Offering | 100.00 |
| In Memorium Donations | 170.00 |
| Legacies and Bequests | 321,981.26 |
| Women's Guild | 100.00 |
| Street Outreach-Congregation | 8,921.00 |
| SJ Music Academy - Grants | 350.00 |
| Primates World Relief /Dev. Fd | 1,190.00 |
| Easter Offering | 1,100.00 |
| Thanksgiving | 270.00 |
| Christmas Offering | 395.00 |
| Choral Scholarships | 3,650.00 |
| SOI - Neighbourhood Members | 1,000.00 |

Respectfully submitted, *Wayne Sample*

ST. JAMES' PARISH – PROPOSED 2023 BUDGET & SUMMARY

TOTAL INCOME - \$287,300



Income: \$287,300

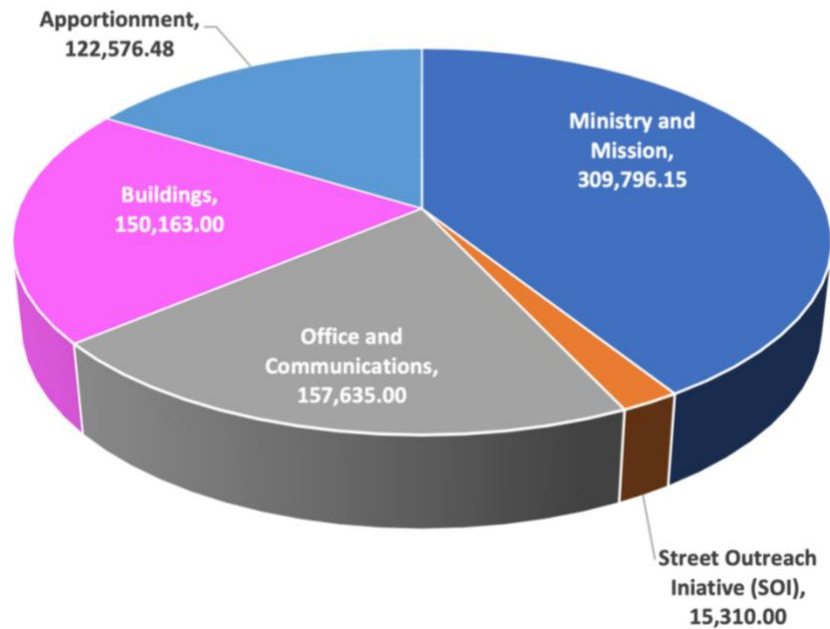
We are very grateful at St. James' to parishioners and friends who support our mission and ministry with regular giving, generous donations, and bequests. In past years, most of the parish expenditure was met by regular giving. More recently the level of giving has not kept up with increased expenditure, so in 2023, we expect 62% of expenditure to be drawn from investment income and capital encroachment (a draw-down of 6.2% of trust fund assets) with only 16% from regular giving and 22% from open donations, miscellaneous bequests, and rental income.

The Trustees have consolidated our internally restricted trust funds into four:

1. Operating Fund (as known as the Development Fund)
2. Maintenance Fund
3. Music Fund
4. John Conway Outreach Fund

In 2022, our trust funds experienced unrealized capital losses of \$414,800.

TOTAL EXPENSES - \$755,480



Expenses: \$755,480

Ministry & Mission: \$325,106 includes costs for stipendiary clergy, music, sanctuary supplies, education and formation, hospitality, outreach, indigenous justice, and our net contribution to the Street Outreach Initiative.

Office & Communications: \$157,635 covers all our general administration expenses, office staff and supplies, insurance, printing costs, accounting and review engagement, IT, and telephone costs.

Buildings: \$150,163 It is important to maintain our buildings 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: \$122,576 is our share of the cost of running the diocese, the Bishop's Office and the Synod Office.

Proposed 2023 Budget

Income

| | |
|------------------------|----------------------|
| Envelopes | |
| Donations | 121,000.00 |
| Open Donations | 50,000.00 |
| Miscellaneous Bequests | 14,000.00 |
| Rental Income | 102,300.00 |
| Total Income | \$ 287,300.00 |

Expense

Ministry and Mission

| | |
|----------------------------------|----------------------|
| Clergy | \$ 205,973.02 |
| Music | 88,623.13 |
| Guilds/Missions | 15,200.00 |
| Street Outreach Initiative (SOI) | 15,310.00 |
| | \$ 325,106.00 |

Office and Communications

| | |
|-------------------------|----------------------|
| Accounting and Auditing | \$ 33,600.00 |
| Banking | 3,100.00 |
| Communications | 6,200.00 |
| Computer | 5,500.00 |
| Printing and | |
| Postage | 12,500.00 |
| Insurance | 45,345.00 |
| Office Expenses | 48,189.89 |
| Security | 700.00 |
| Miscellaneous | 2,500.00 |
| | \$ 157,635.00 |

Buildings

| | |
|---|----------------------|
| Church and Clinton Memorial | |
| Hall | \$ 142,663.28 |
| Parish Centre (former Clergy House/Rectory) | 7,500.00 |
| | \$ 150,163.00 |

Apportionment

| | |
|--------------------------------|----------------------|
| Diocesan Fair Share Assessment | \$ 122,576.48 |
| | \$ 122,576.48 |

Total Expenses **755,480.48**

Surplus (Loss) **(468,180.48)**

Inter-Fund Transfers to General Fund

Unused 2022 Inter-fund transfer 196,029.18

Inter-fund Transfers

Required **272,151.30**

Net 2022 Investment Income 106,792.00

Net 2022 Realized Gain (Loss) (76,634.00)

2023 Capital Encroachment 241,993.62

2023 Inter-fund Transfers **272,151.62**

STANDING COMMITTEES

THE COLUMBARIUM

Established in 2007, the columbarium and all of its costs and fixtures were 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.

Fifteen 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 thirty- seven 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 Guardian of the columbarium, who acts on their behalf.

Respectfully submitted, *Paul Stanwood, Guardian*

FINANCIAL STATEMENTS – ROLFE, BENSON LLP

See following pages.

ST. JAMES PARISH OF VANCOUVER B.C.

FINANCIAL STATEMENTS

31 DECEMBER 2022

ST. JAMES PARISH OF VANCOUVER B.C.
Financial Statements
For the Year Ended 31 December 2022

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INDEPENDENT PRACTITIONERS' REVIEW ENGAGEMENT REPORT

To the Parishioners,
St. James Parish of Vancouver B.C.

We have reviewed the accompanying financial statements of St. James Parish of Vancouver B.C. (the “Church”) that comprise the statement of financial position as at 31 December 2022 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 (deficiency) of revenues over expenses and fund balances for the years ended 31 December 2022 and 2021, current assets as at 31 December 2022 and 2021 and fund balances as at 1 January and 31 December for both the 2022 and 2021 years.

Our review conclusion for the year ended 31 December 2021 was modified accordingly because of this departure from the Canadian accounting standards for not-for-profit organizations and 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 paragraphs, 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 Parish of Vancouver B.C. as at 31 December 2022, and the results of its operations and cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.

Rolfe Benson LLP

CHARTERED PROFESSIONAL ACCOUNTANTS

Vancouver, Canada
14 February 2023

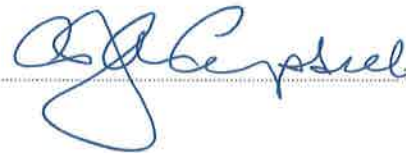
ST. JAMES PARISH OF VANCOUVER B.C.
Statement of Financial Position
31 December 2022

| | Unrestricted Funds | | | Externally Restricted Funds | | | | Internally Restricted Funds | | | | | | Total | | |
|--|--------------------|--------------------------|-----------------------------|-----------------------------|--------------------|-----------------|-----------------------|-----------------------------|------------------------------|----------------------|------------------|----------------------|------------------|------------|------------|------------|
| | General Fund | Maintenance Reserve Fund | St. James' Development Fund | Anglo-Catholic Fund | Jessie Parkes Fund | Frank Burd Fund | The Willis Trust Fund | Dr. W.K. Burwell Fund | Columbarium Maintenance Fund | Conway Outreach Fund | Maintenance Fund | Manuel Memorial Fund | E.C. Miller Fund | Music Fund | 2022 | 2021 |
| | 2022 | 2022 | 2022 | 2022 | 2022 | 2022 | 2022 | 2022 | 2022 | 2022 | 2022 | 2022 | 2022 | 2022 | 2022 | 2021 |
| Assets | | | | | | | | | | | | | | | | |
| Current | | | | | | | | | | | | | | | | |
| Cash | 131,826 | - | - | - | - | - | - | - | 24,746 | - | - | - | - | - | 156,572 | 183,489 |
| Due from St. Luke's Home (Note 11) | 15,237 | - | - | - | - | - | - | - | - | - | - | - | - | - | 15,237 | 9,084 |
| Prepaid expenses | 45,345 | - | - | - | - | - | - | - | - | - | - | - | - | - | 45,345 | 41,850 |
| Accounts receivable | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 28,716 |
| Accrued interest receivable | - | 342 | 5,158 | 677 | 70 | 2,407 | 306 | 4,912 | - | 566 | 995 | 498 | 350 | 492 | 16,773 | 15,988 |
| GST receivable | 4,450 | 35 | 592 | 48 | 9 | 250 | 35 | 606 | 10 | 61 | 121 | 46 | 38 | 49 | 6,350 | 6,377 |
| Due from other funds | (323,553) | 21,596 | 172,117 | 479 | 84 | (345,145) | 12 | 434,610 | 20,455 | 1,177 | 17,291 | 213 | 461 | 203 | - | - |
| | (126,695) | 21,973 | 177,867 | 1,204 | 163 | (342,488) | 353 | 440,128 | 45,211 | 1,804 | 18,407 | 757 | 849 | 744 | 240,277 | 285,504 |
| Life insurance policies | | | | | | | | | | | | | | | | |
| - cash surrender value | 38,206 | - | - | - | - | - | - | - | - | - | - | - | - | - | 38,206 | 44,201 |
| Marketable securities | 200,221 | 147,096 | 2,678,525 | 190,693 | 28,794 | 1,019,846 | 145,173 | 2,354,137 | - | 254,268 | 478,581 | 187,372 | 154,909 | 196,209 | 8,035,824 | 8,406,463 |
| Tangible capital assets (Note 4) | 1,047,814 | - | - | - | - | 1,589,621 | - | - | 42,899 | - | 57,874 | - | - | - | 2,738,208 | 2,744,322 |
| | 1,159,546 | 169,069 | 2,856,392 | 191,897 | 28,957 | 2,266,979 | 145,526 | 2,794,265 | 88,110 | 256,072 | 496,988 | 188,129 | 155,758 | 254,827 | 11,052,515 | 11,480,490 |
| Liabilities | | | | | | | | | | | | | | | | |
| Current | | | | | | | | | | | | | | | | |
| Accounts payable and accrued liabilities | 71,699 | - | - | - | - | - | - | - | - | - | - | - | - | - | 71,699 | 73,057 |
| Current portion of obligation under capital lease (Note 6) | 5,774 | - | - | - | - | - | - | - | - | - | - | - | - | - | 5,774 | 5,502 |
| Deposits | - | - | - | - | - | - | - | - | 20,750 | - | - | - | - | - | 20,750 | 19,750 |
| Reserved funds and funds for special projects | 149,831 | - | - | - | - | - | - | - | - | - | - | - | - | - | 149,831 | 145,660 |
| | 227,304 | - | - | - | - | - | - | - | 20,750 | - | - | - | - | - | 248,054 | 243,969 |
| Deferred capital funding (Note 12) | 497,463 | - | - | - | - | - | - | - | - | - | - | - | - | - | 497,463 | 528,555 |
| Obligation under capital lease (Note 6) | 3,007 | - | - | - | - | - | - | - | - | - | - | - | - | - | 3,007 | 8,781 |
| | 727,774 | - | - | - | - | - | - | - | 20,750 | - | - | - | - | - | 748,524 | 781,305 |
| Fund balances | | | | | | | | | | | | | | | | |
| Invested in tangible capital assets | 541,570 | - | - | - | - | 1,589,621 | - | - | 42,899 | - | - | - | - | 57,874 | 2,231,964 | 2,201,484 |
| Internally restricted (Note 8) | - | - | - | - | - | - | - | 2,794,265 | 24,461 | 256,072 | 496,988 | 188,129 | 155,758 | 196,953 | 4,112,626 | 4,563,546 |
| Externally restricted (Note 7) | - | - | - | 191,897 | 28,957 | 677,358 | 145,526 | - | - | - | - | - | - | - | 1,043,738 | 1,136,677 |
| Unrestricted | (109,798) | 169,069 | 2,856,392 | - | - | - | - | - | - | - | - | - | - | - | 2,915,663 | 2,797,478 |
| | 431,772 | 169,069 | 2,856,392 | 191,897 | 28,957 | 2,266,979 | 145,526 | 2,794,265 | 67,360 | 256,072 | 496,988 | 188,129 | 155,758 | 254,827 | 10,303,991 | 10,699,185 |
| | 1,159,546 | 169,069 | 2,856,392 | 191,897 | 28,957 | 2,266,979 | 145,526 | 2,794,265 | 88,110 | 256,072 | 496,988 | 188,129 | 155,758 | 254,827 | 11,052,515 | 11,480,490 |

APPROVED BY THE BOARD OF TRUSTEES:



Trustee



Trustee

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

ST. JAMES PARISH OF VANCOUVER B.C.
Statement of Operations and Changes in Fund Balances
For the Year Ended 31 December 2022

| | Unrestricted Funds | | | Externally Restricted Funds | | | | Internally Restricted Funds | | | | | | | Total | |
|---|--------------------|---------------------|------------------------|-----------------------------|----------------|------------------|------------------|-----------------------------|-------------------------|-----------------|-----------------|-----------------|----------------|-----------------|-------------------|-------------------|
| | General | Maintenance Reserve | St. James' Development | Anglo-Catholic | Jessie Parkes | Frank Burd | The Willis Trust | Dr. W.K. Burwell | Columbarium Maintenance | Conway Outreach | Maintenance | Manuel Memorial | E.C. Miller | Music | 2022 | 2021 |
| | Fund | Fund | Fund | Fund | Fund | Fund | Fund | Fund | Fund | Fund | Fund | Fund | Fund | | | |
| | 2022 | 2022 | 2022 | 2022 | 2022 | 2022 | 2022 | 2022 | 2022 | 2022 | 2022 | 2022 | 2022 | 2022 | | |
| \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | |
| Revenues | | | | | | | | | | | | | | | | |
| Envelopes | 120,940 | - | - | - | - | - | - | - | - | - | - | - | - | - | 120,940 | 129,596 |
| Specified donations | 170,412 | - | - | - | - | - | - | - | - | - | - | - | - | - | 170,412 | 135,572 |
| Rental income | 81,942 | - | - | - | - | - | - | - | - | - | - | - | - | - | 81,942 | 64,550 |
| Amortization of deferred capital contributions | 31,092 | - | - | - | - | - | - | - | - | - | - | - | - | - | 31,092 | 31,091 |
| Bequests | 25,876 | - | 299,981 | - | - | - | - | - | - | - | 1,938 | - | - | - | 327,795 | 161,424 |
| Designated fund donations (Note 9) | 1,816 | - | - | - | - | - | - | - | - | - | - | - | - | - | 1,816 | 8,885 |
| In memoriam | 2,170 | - | - | - | - | - | - | - | - | - | - | - | - | - | 2,170 | 1,564 |
| Open offering | 7,258 | - | - | - | - | - | - | - | - | - | - | - | - | - | 7,258 | 1,844 |
| Special holiday | 1,100 | - | - | - | - | - | - | - | - | - | - | - | - | - | 1,100 | 2,030 |
| Columbarium revenue | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Lent | 100 | - | - | - | - | - | - | - | - | - | - | - | - | - | 100 | 360 |
| | 442,706 | - | 299,981 | - | - | - | - | - | - | - | 1,938 | - | - | - | 744,625 | 536,916 |
| Expenses | | | | | | | | | | | | | | | | |
| Church expenses - Schedule | 341,092 | 1,387 | 30,709 | 1,970 | 399 | 15,110 | 836 | 248,941 | 119 | 2,198 | 4,696 | 1,482 | 2,555 | 3,515 | 655,009 | 605,195 |
| Diocese apportionment (Note 15) | 98,351 | - | - | - | - | - | - | - | - | - | - | - | - | - | 98,351 | 100,861 |
| Designated fund disbursements (Note 9) | 1,816 | - | - | - | - | - | - | - | - | - | - | - | - | - | 1,816 | 8,885 |
| | 441,259 | 1,387 | 30,709 | 1,970 | 399 | 15,110 | 836 | 248,941 | 119 | 2,198 | 4,696 | 1,482 | 2,555 | 3,515 | 755,176 | 714,941 |
| Other revenues (expenses) | | | | | | | | | | | | | | | | |
| Unrealized gains (losses) | - | (9,813) | (140,698) | (13,678) | (5,701) | (59,880) | (9,017) | (121,941) | - | 18,511 | (31,476) | (18,379) | (3,779) | (18,949) | (414,800) | 824,310 |
| Dividend income | - | 1,795 | 33,672 | 2,070 | 668 | 14,194 | 1,815 | 36,825 | 500 | 3,937 | 7,525 | 2,044 | 1,874 | 2,214 | 109,133 | 101,188 |
| Interest income | 3,607 | 1,579 | 22,410 | 1,837 | 170 | 10,081 | 1,541 | 22,450 | 386 | 1,548 | 4,207 | 1,952 | 1,588 | 2,077 | 75,433 | 65,743 |
| Canada Emergency Wage Subsidy (Note 14) | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 45,653 |
| Brokerage fee expenses | - | (1,446) | (24,290) | (1,980) | (353) | (10,256) | (1,414) | (24,842) | (324) | (2,476) | (4,942) | (1,892) | (1,542) | (2,018) | (77,775) | (76,590) |
| Gains (losses) on sale of marketable securities | - | (150) | (17,983) | (4,838) | (14) | (5,511) | (1,294) | (28,804) | (3,479) | (1,954) | (4,946) | (251) | (5,095) | (2,315) | (76,634) | 69,831 |
| | 3,607 | (8,035) | (126,889) | (16,589) | (5,230) | (51,372) | (8,369) | (116,312) | (2,917) | 19,566 | (29,632) | (16,526) | (6,954) | (18,991) | (384,643) | 1,030,135 |
| Excess (deficiency) of revenues over expenses for the year | 5,054 | (9,422) | 142,383 | (18,559) | (5,629) | (66,482) | (9,205) | (365,253) | (3,036) | 17,368 | (32,390) | (18,008) | (9,509) | (22,506) | (395,194) | 852,110 |
| Fund balances - beginning of year | 425,593 | 178,491 | 2,714,009 | 210,456 | 34,586 | 2,333,461 | 154,731 | 3,159,518 | 71,521 | 238,704 | 529,378 | 206,137 | 165,267 | 277,333 | 10,699,185 | 9,847,075 |
| Interfund transfers | | | | | | | | | | | | | | | | |
| Contributions from (to) other funds | 1,125 | - | - | - | - | - | - | - | (1,125) | - | - | - | - | - | - | - |
| Fund balances - end of year | 431,772 | 169,069 | 2,856,392 | 191,897 | 28,957 | 2,266,979 | 145,526 | 2,794,265 | 67,360 | 256,072 | 496,988 | 188,129 | 155,758 | 254,827 | 10,303,991 | 10,699,185 |

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

ST. JAMES PARISH OF VANCOUVER B.C.
Statement of Cash Flows
For the Year Ended 31 December 2022

| | 2022 | 2021 |
|--|--------------|------------|
| Cash provided by (used in): | | |
| Operating activities | | |
| Excess of revenues over expenses | \$ (395,194) | \$ 852,110 |
| Items not involving cash | | |
| Amortization | 36,993 | 38,443 |
| Amortization of deferred capital contributions | (31,092) | (31,091) |
| Loss (gain) on sale of marketable securities | 76,634 | (69,831) |
| Unrealized losses (gains) from marketable securities | 414,800 | (824,310) |
| Life insurance policies - cash surrender value | 5,995 | (1,964) |
| | 108,136 | (36,643) |
| Changes in non-cash working capital balances | | |
| Accrued interest receivable | (785) | 900 |
| GST receivable | 27 | 2,089 |
| Accounts receivable | 28,716 | 37,612 |
| Deposits | 1,000 | 1,750 |
| Due from St. Luke's Home | (6,153) | (84) |
| Prepaid expenses | (3,495) | (5,309) |
| Accounts payable and accrued liabilities | (1,358) | (2,671) |
| Reserved funds and funds for special projects | 4,171 | 47,866 |
| | 130,259 | 45,510 |
| Investing activities | | |
| Proceeds from purchase of marketable securities (net of purchases) | (120,795) | 12,948 |
| Purchase of tangible capital assets | (30,879) | (1,749) |
| Life insurance cash surrender value proceeds | - | 15,562 |
| | (151,674) | 26,761 |
| Financing | | |
| Repayments of capital lease obligation | (5,502) | (5,244) |
| | (5,502) | (5,244) |
| Net increase (decrease) in cash | (26,917) | 67,027 |
| Cash - beginning of year | 183,489 | 116,462 |
| Cash - end of year | \$ 156,572 | \$ 183,489 |

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

ST. JAMES PARISH OF VANCOUVER B.C.
Notes to the Financial Statements
For the Year Ended 31 December 2022

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 unrestricted:

- (a) General Fund - The fund reports the Church's ministry and mission, administrative activities, maintenance and program delivery. It includes unrestricted funds that are \$5,000 or less received by the Church.
- (b) 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 greater than \$5,000 donated to the Church. Capital and income earned by the funds can be used for the projects and improvements of the Church and its buildings, and for the Church's annual operating expenses.

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

- (c) 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. The Trustees closed this fund in 2022. The funds are being used to expand the Columbarium by installing 32 new niches. Any remaining funds will be transferred to the Columbarium Care and Management Committee's *Care and Maintenance Fund* held by Vancity in the General Fund. The Committee members are the Rector and the Wardens.
- (d) 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.

ST. JAMES PARISH OF VANCOUVER B.C.
Notes to the Financial Statements
For the Year Ended 31 December 2022

1. Purpose of Organization - continued

- (e) The Maintenance Fund and Jessie Parkes Fund - The Maintenance Fund was set up in 1950 by a Deed of Settlement with the Parish as the Settlor. Their original \$300 capital is treated as an endowment, 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. Jessie Parkes left the residue of her estate to the Maintenance Fund.
- (f) 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 Parish. The original capital cannot be spent and is to be maintained as an endowment.
- (g) 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.
- (h) E.C. Miller Fund - The residue of the Estate of Ernest C. Miller was left to the Church and its annual income is used for purposes as defined by the Trustees.
- (i) Music Fund - The income of a bequest from the Estate of Helen Unwin has been designated by the Trustees to support the Music Ministry.
- (j) Manuel Memorial Fund - The income and 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.
- (k) 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.
- (l) The Willis Trust Fund - The income of the fund has been designated to support but not exclusively to ministry with the terminally ill and the liturgical music program. The original capital cannot be spent and is to be maintained as an endowment. Interest shall be added to the capital in those calendar years exactly divisible by seven.

ST. JAMES PARISH OF VANCOUVER B.C.
Notes to the Financial Statements
For the Year Ended 31 December 2022

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 restricted funds method which the Church reports separately the details of financial statement elements of the General Fund, the Restricted Funds and their endowment portions.

(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.

Rental income includes rental of the building and parking stalls based on underlying lease agreements and contracts for special events. The rental income is recognized 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 |
| Building additions | | 40 years straight-line |
| Leased parking stalls | 25 years and | 35 years straight-line |
| Memorial hall and clergy | | 40 years straight-line |
| Parish Centre | | 40 years straight-line |
| Furniture and fixtures | | None |
| Equipment | | 3 years straight-line |
| Equipment under capital lease | | 5 years straight-line |
| Piano | | None |

ST. JAMES PARISH OF VANCOUVER B.C.
Notes to the Financial Statements
For the Year Ended 31 December 2022

2. Summary of Significant Accounting Policies - continued

(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.

(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 amortization of tangible capital assets and 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.

ST. JAMES PARISH OF VANCOUVER B.C.
Notes to the Financial Statements
For the Year Ended 31 December 2022

2. Summary of Significant Accounting Policies - continued

(f) Financial Instruments - continued

(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.

(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.

ST. JAMES PARISH OF VANCOUVER B.C.
Notes to the Financial Statements
For the Year Ended 31 December 2022

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 2022.

(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.

(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 and liabilities are held with two financial institutions. There has been no change to the risk exposure from the prior year.

(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. There has been no change to the risk exposure from the prior year.

ST. JAMES PARISH OF VANCOUVER B.C.
Notes to the Financial Statements
For the Year Ended 31 December 2022

3. Financial Instruments - continued

(e) Credit Risk

Credit risk is the risk that one party to a financial instrument will cause a financial loss for the other party by failing to discharge an obligation. The Church's main credit risk relates to cash and accounts receivable. Cash is maintained with large federally regulated financial institutions in Canada. The Church is not subject to a significant concentration of credit risk with respect to its accounts receivable. Accounts receivable are non-interest bearing and generally due within 30 to 120 days. The Church provides credits to its customers in the normal course of operations. There has been no change to the risk exposure from the prior year.

4. Tangible Capital Assets

| | Cost | Accumulated Amortization | Net Book Value | |
|-------------------------------------|---------------------|-------------------------------------|-----------------------|---------------------|
| | | | 2022 | 2021 |
| General Fund | | | | |
| Land | \$ 12,250 | \$ - | \$ 12,250 | \$ 12,250 |
| Buildings | 334,019 | 216,313 | 117,706 | 117,706 |
| Building additions | 112,066 | 7,765 | 104,301 | 96,724 |
| Parish Centre | 723,433 | 84,755 | 638,678 | 655,055 |
| Furniture and fixtures | 167,204 | - | 167,204 | 167,204 |
| Equipment | 10,546 | 8,727 | 1,819 | 2,800 |
| Equipment under capital lease | 29,285 | 23,429 | 5,856 | 11,714 |
| | 1,388,803 | 340,989 | 1,047,814 | 1,063,453 |
| Columbarium Maintenance Fund | | | | |
| Columbarium | \$ 42,899 | \$ - | \$ 42,899 | \$ 24,805 |
| Music Fund | | | | |
| Pianos | \$ 35,000 | \$ - | \$ 35,000 | \$ 35,000 |
| Building additions | 40,845 | 17,971 | 22,874 | 24,507 |
| | 75,845 | 17,971 | 57,874 | 59,507 |
| Frank Burd Fund | | | | |
| Land (Note 5(a)) | \$ 1,503,750 | \$ - | \$ 1,503,750 | \$ 1,503,750 |
| Parking stalls (Note 5(b)(c)) | 242,500 | 156,629 | 85,871 | 92,807 |
| | 1,746,250 | 156,629 | 1,589,621 | 1,596,557 |
| | \$ 3,253,797 | \$ 515,589 | \$ 2,738,208 | \$ 2,744,322 |

ST. JAMES PARISH OF VANCOUVER B.C.
Notes to the Financial Statements
For the Year Ended 31 December 2022

5. Frank Burd Fund

- (a) Assets of the Frank Burd Fund include a property formerly known as Lot 3 (formerly 304 East Cordova Street) which is now part of Parcel B on which Cooper Place (now 306 East Cordova Street) is located. 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. The \$117,000 loan from the Burd Fund was repaid in 2021. These rights expired in June 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. The \$242,500 loan from the Burd Fund was repaid in 2021. These rights expire in early 2024.

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:

| | |
|------------------------------------|-----------------|
| 2023 | \$ 6,096 |
| 2024 | <u>3,048</u> |
| | 9,144 |
| Less: amount representing interest | <u>363</u> |
| | 8,781 |
| Less: current portion | <u>5,774</u> |
| Long-term portion | <u>\$ 3,007</u> |

ST. JAMES PARISH OF VANCOUVER B.C.
Notes to the Financial Statements
For the Year Ended 31 December 2022

7. Externally Restricted Fund Balances

| | 2022 | 2021 |
|---|---------------------|--------------|
| Anglo-Catholic Fund (Note 1(d)) | | |
| Endowment | \$ 105,189 | \$ 105,189 |
| Accumulated net income after transfers, restricted to maintain the Anglo-Catholic tradition of the Church | 86,708 | 105,267 |
| | 191,897 | 210,456 |
| Jessie Parkes (Note 1(e)) | | |
| Endowment | 22,500 | 22,500 |
| Accumulated net income after transfers, to be used for general expenses | 6,457 | 12,086 |
| | 28,957 | 34,586 |
| Frank Burd Fund (Note 1(f)) | | |
| Endowment | 385,353 | 385,353 |
| Accumulated net income after transfers, restricted to help needy | 292,005 | 351,551 |
| | 677,358 | 736,904 |
| The Willis Trust (Note 1(l)) | | |
| Endowment | 150,000 | 150,000 |
| Accumulated net income after transfers, to be used for general expenses | (4,474) | 4,731 |
| | 145,526 | 154,731 |
| | \$ 1,043,738 | \$ 1,136,677 |

ST. JAMES PARISH OF VANCOUVER B.C.
Notes to the Financial Statements
For the Year Ended 31 December 2022

8. Internally Restricted Fund Balances

| | 2022 | 2021 |
|--|----------------------------|----------------------------|
| Dr. W.K. Burwell Fund (Note 1(g)) | | |
| Endowment | \$ 1,403,272 | \$ 1,403,272 |
| Income to be used for purposes defined by the Church Trustees | <u>1,390,993</u> | <u>1,756,246</u> |
| | <u>2,794,265</u> | <u>3,159,518</u> |
| | | |
| Columbarium Maintenance Fund (Note 1(c)) | | |
| Restricted for construction and maintenance of Columbarium | <u>24,461</u> | <u>46,716</u> |
| | | |
| Conway Outreach Fund (Note 1(k)) | | |
| Endowment | 67,906 | 67,906 |
| Accumulated net income after transfers, restricted to outreach | <u>188,166</u> | <u>170,798</u> |
| | <u>256,072</u> | <u>238,704</u> |
| | | |
| Maintenance Trust Fund (Note 1(e)) | | |
| Endowment | 300 | 300 |
| Restricted to pay clergy stipends and extraordinary building costs | <u>496,688</u> | <u>529,078</u> |
| | <u>496,988</u> | <u>529,378</u> |
| | | |
| Manuel Memorial Fund (Note 1(j)) | | |
| Endowment | 150,000 | 150,000 |
| Income to be used for purposes defined by the Church Trustees | <u>38,129</u> | <u>56,137</u> |
| | <u>188,129</u> | <u>206,137</u> |
| | | |
| E.C. Miller Fund (Note 1(h)) | | |
| Income to be used for purposes as defined by the Church Trustees | <u>155,758</u> | <u>165,267</u> |
| | | |
| Music Fund (Note 1(i)) | | |
| Restricted for support of the Church's Music Ministry | <u>196,953</u> | <u>217,826</u> |
| | <u>\$ 4,112,626</u> | <u>\$ 4,563,546</u> |

ST. JAMES PARISH OF VANCOUVER B.C.
Notes to the Financial Statements
For the Year Ended 31 December 2022

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 \$25,392 (2021 - \$9,000) for 10 parking spaces under a long-term lease with St. Luke's Home at St. James Place, an organization with some trustees in common. These amounts are included in the Due from St. Luke's Home at 31 December 2022 and 2021.

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.

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.

| | 2022 | 2021 |
|--------------------------------|-------------------|-------------|
| Deferred capital funding | \$ 621,828 | \$ 621,828 |
| Less: accumulated amortization | (124,365) | (93,273) |
| | \$ 497,463 | \$ 528,555 |

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

| | 2022 | 2021 |
|------------------------------|-------------------|-------------|
| Balance - beginning of year | \$ 528,555 | \$ 559,646 |
| Amounts amortized to revenue | (31,092) | (31,091) |
| Balance - end of year | \$ 497,463 | \$ 528,555 |

ST. JAMES PARISH OF VANCOUVER B.C.
Notes to the Financial Statements
For the Year Ended 31 December 2022

13. Pension Plans

(a) General Synod Pension Plan

The Church contributes to a multi-employer defined benefit pension plan (the “Plan”) administered by the Anglican Church of Canada. The Plan covers the stipendiary clergy licensed to the Parish.

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 12.5% (2021 - 12.5%) and the employees contribute 5.0% (2021 - 5.0%) of their stipend.

(b) Lay Retirement Plan

The Church also contributes to a defined contribution pension plan (the “Plan”) administered by the Anglican Church of Canada whereby employers and employees contribute at a defined rate. Some lay employees who work over 18.5 hours per week participate in this plan. The Church contributes 5% (2021 - 5%) and the employees contribute 5% (2021 - 5%) of their salaries to the Plan.

Pension plan expenses for the year ended 31 December 2022 amounted to \$25,575 (2021 - \$18,268).

14. Canada Emergency Wage Subsidy

Due to the COVID-19 pandemic, the Canadian government introduced the Canada Emergency Wage Subsidy (“CEWS”) to assist organizations who had lost a certain percentage of their eligible revenue.

During the fiscal year ended 31 December 2022, the Synod of the Diocese of New Westminster (the “Diocese”) allocated \$Nil (2021 - \$45,653) to the Church as its share of the CEWS claimed by the Diocese. This wage subsidy is reported in other revenue in the statement of operations. The measurement of the CEWS is subject to uncertainty as the claims are subject to review and possible adjustments by the Canada Revenue Agency.

15. Assistance from the Diocese

The Diocese approved a financial assistance package to mitigate the financial need existing within parishes of the Diocese as a result of the COVID-19 pandemic. The assistance included suspending Diocesan apportionment payments for 3 months (2021 - 3 months); this reduced the Church’s 2022 Diocesan apportionment expense by \$32,784 (2021 - \$33,620).

ST. JAMES PARISH OF VANCOUVER B.C.
Schedule of Church Expenses
For the Year Ended 31 December 2022

| | 2022 | 2021 |
|--|-------------------|-------------------|
| Ministry | | |
| Clergy stipends | \$ 175,287 | \$ 128,246 |
| Music Director / Choir / Musicians | 80,654 | 60,945 |
| Street Outreach | 36,107 | 32,970 |
| St. James Music Academy | 20,000 | - |
| Organ tuning and piano repairs | 6,285 | 2,579 |
| School and education | 621 | 1,391 |
| Parish growth / Pastoral care | 99 | 1,032 |
| | <u>319,053</u> | <u>227,163</u> |
| Office and general | | |
| Office salaries | 46,526 | 47,554 |
| Professional services | 32,006 | 31,059 |
| Miscellaneous projects | 18,240 | 22,590 |
| Security salaries, benefits and expenses | 2,104 | 3,624 |
| Printing and stationery | 5,072 | 3,474 |
| Interest on capital lease | 594 | 853 |
| Postage | 188 | 247 |
| Suppers and kitchen | 302 | 205 |
| Unclaimed grant | - | 5,000 |
| Net decrease (increase) in cash surrender value of life insurance policies | 5,995 | (1,964) |
| | <u>111,027</u> | <u>112,642</u> |
| Buildings | | |
| Building repairs and maintenance | 31,456 | 76,107 |
| Maintenance salaries and benefits | 53,677 | 55,891 |
| Insurance | 41,850 | 36,542 |
| Amortization | 36,993 | 38,443 |
| Light and water | 31,456 | 28,770 |
| Water and scavenging | 18,578 | 14,872 |
| Telephone and internet | 5,205 | 5,510 |
| Janitor supplies | 4,758 | 3,627 |
| Property taxes | 956 | 949 |
| Maintenance, security/sound/IT systems | - | 4,679 |
| | <u>224,929</u> | <u>265,390</u> |
| | <u>\$ 655,009</u> | <u>\$ 605,195</u> |



St. James' Anglican Church

Diocese of New Westminster | Anglican Church of Canada |

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