

2022 Report Book Volume 65

ADDENDUM

MCM Gathering 2023

Mennonite Church Manitoba

March 3&4, 2023

Douglas Mennonite Church, Winnipeg

February 22, 2023

MCM Gathering 2023: Table Discussion

There are two factors motivating our 2023 Gathering conversation around vision, mission, and values. First, our Mennonite Church Manitoba statement of vision, mission, and values is now 25 years old. Our regional church was very different when these were originally articulated. Second, many of our congregations are themselves re-evaluating their identity and mission as a church. Our world has changed significantly in recent years—what is God calling us to be and to do in this time?

At Gathering 2023, we will begin “Re-Imagining Church Together” by talking about our own congregations. Two resources will contribute to our table discussions:

- Your church’s vision and/or mission statement, if your church has one. Delegates, please bring at least one printed copy of your church’s vision and/or mission statement.
- Doug Klassen’s keynote address on the Saturday morning of Gathering before our table discussions.

The following questions can “prime the pump” for your table’s conversation:

- How is your congregation’s sense of identity (who we are), values (what’s important to us), vision (who we want to become), or mission (what we do and how we do it) changing?
- How do you think these should change in light of your context (neighbourhood or community), your congregation (people and resources), and God’s calling?
- What from Doug Klassen’s address has inspired you to “re-imagine church” for your congregation?
- What from other congregations’ experience inspires you to “re-imagine church” for your congregation?

Don’t be afraid to think outside the box, and let’s be bold in re-imagining church together!

After these discussions, there will be a brief time of sharing highlights with the whole delegate body. Notes will be taken on our table discussions, and these will be collected for future Board conversation on MCM’s vision, mission, and values.

MCM Gathering 2023: Breakout Groups

Considering Our Buildings... (Kathy Giesbrecht, Melanie Neufeld: Sanctuary)

How do we as congregations leverage our missional goals to allow our building to work for us instead of against us? We'll lay out creative, practical options for use of our church buildings and take a closer look at Aberdeen Mennonite Church's experience.

Working Together! (Dorothy Fontaine, Janet Peters: Downstairs Large Room)

Join us for singing and updates on Camps with Meaning's fundraising campaign, then choose one of two breakout discussions: 1) How might church and camp work together to support each other's ministry? 2) Donor support: how do we amp it up?

Digging Deeper into MCM Finances (Michael Pahl, Zachary Entz: Nursery by Sanctuary)

If you want to dig into our Mennonite Church Manitoba finances in more depth, this is your opportunity. Michael and Zachary will be available to answer questions about our 2022 financial statements and our 2023 budgets, or any other questions about MCM finances you might have.

Is Israel an Apartheid State? (Joanna Hiebert Bergen, Evelyn Petkau, Abe Bergen: Upper Foyer)

Is Israel an apartheid state? You are invited to join members of the MCM Palestine-Israel Network to hear stories and circumstances reflecting 'facts on the ground' and engage with questions that call the Church to respond. But how?

Climate, MCM, and Your Congregation (Marta Bunnett Wiebe, Kenton Lobe: Downstairs Youth Room)

Join members of the MCM Climate Action Working Group (CAWG) to hear about the work of the CAWG and join in the conversation. We want to hear your ideas and questions about climate work that MCM congregations and the CAWG can get involved in this year!

Aberdeen Evangelical Mennonite Church

265 Flora Avenue
Winnipeg, Manitoba R2W 2R2
Phone (204) 221-3000

November 7, 2022

Michael Pahl, Executive Minister
Mennonite Church Manitoba
600 Shaftesbury Blvd. Winnipeg, MB R3P 2J1

Re: MCM conference membership

Dear Michael,

Aberdeen Evangelical Mennonite Church has been on an 18 month journey of considered our ongoing identification with and membership in the Evangelical Mennonite Conference. We started this journey as a result of a decision at the June 2021 EMC ministerial meeting to not allow congregations to ordain women as pastors. The Aberdeen congregation has had women pastors since 1991 and has been out of step with the conference on this and other issues for some time. This latest decision prompted our congregation to respond.

While our congregation was and is united on the role of women in pastoral leadership, we were not of one mind on what our response to the EMC should be. Some felt that it was time to leave the conference. Others felt that we should maintain our conference membership and continue to advocate for women in pastoral leadership.

The executive and ministerial committees signaled our concern to the conference, and in the fall of 2021 we initiated a series of meetings with conference staff and with our own congregation to discern the way forward for us. Four listening meetings were held with our congregation to give everyone a chance to speak their mind and their heart, and individual meetings were held with congregants who had not spoken in the public fora. In the spring of 2022, we were led in three decision making meetings by external consultant Janet Schmidt. The last of these meetings resulted in the majority of the congregation signaling that they felt it was time to leave the EMC. Those people who were not in support of this motion either absented themselves from the meeting or otherwise abstained from the decision indicating that they would not prevent the congregation from moving in this direction despite their own concerns. Unfortunately, some of those people have since then made the decision to leave our congregation. We have maintained open and respectful lines of communication with EMC conference leadership throughout this process and they have blessed our final decision.

The next step for our congregation has been to look for a conference that would be a better fit for us. We have reviewed the Mennonite Church Manitoba constitution and confession of faith and believe that our church would be a good fit for your conference. We are a Christian church that believes that our God IS love and that it is our work to share that love with the people we meet as we seek to build the Kingdom of God. We see that theology expressed in your governing documents, and see kinship with your

Affiliated with the Evangelical Mennonite Conference

conference on issues including but not limited to creation care, Indigenous-settler relations, and the affirmation of women in pastoral leadership. We want to assure you of our intention to be guided by and abide by your constitution and your statement of faith. Having heard from you and other MCM staff, our congregation has unanimously affirmed this application for full membership in MCM.

We are excited by the prospect of working together with you, of seeking your support and guidance when we run into tough times, and in turn supporting you and offering MCM a presence in Winnipeg's North End. We would be remiss if we did not signal at this point that if we are accepted as a member congregation we would want to begin the process of licensing and ordination for our pastor, Teresa Enns Zehr. We would also in due course want to explore becoming a fully affirming congregation.

We invite your prayerful consideration of our request. We will be happy to share any other information you may require. Our opportunities to engage with you and other conference staff this past year have buoyed our sometimes flagging spirits and we thank you for the care you have extended to us already.

On behalf of the Aberdeen EMC congregation,

A handwritten signature in blue ink, appearing to read 'Marilyn Funk', followed by a horizontal line.

Marilyn Funk and Solomon Janzen, congregational co-chairs

A handwritten signature in blue ink, appearing to read 'Teresa Enns Zehr'.

Teresa Enns Zehr, pastor

Box 17, RR 4, Group 405, Beausejour, MB R0E 0C0

[date] Jan. 8, 2023

Mennonite Church Manitoba

600 Shaftesbury Blvd

Winnipeg, MB

R3P 0M4

Re: Request for affiliate membership

Dear Mennonite Church Manitoba:

We are a small congregation that meets via video conferencing, and in-person at the St. James Anglican church in the town of Beausejour, MB. We are a mission of St. James Anglican, and are supported materially and spiritually by the Anglican Diocese of Rupert's Land. Our members come from various backgrounds, including Anglican, Lutheran, and Mennonite. We find our common ground in the message of reconciliation and new life we find in Jesus' life, death, and resurrection. Our name comes from the medieval English mystic Julian of Norwich, whose encounters with Divine Love inspire us to gather at God's table of all-encompassing Compassion.

Saint Julian's Table began in 2016 when a small number of people began to meet and make music, read scripture, share, and pray in the mostly vacant sanctuary of St. James Anglican. After the passing of priest Jim Wolf in 2014, who pastored the St. James congregation for many years, the Anglican services continued intermittently for a time, and then ceased. Marcus Rempel, who had been drawn to worship at St. James in large part because of the leadership of Jim Wolf, and who maintained close ties to members of the parish, was encouraged to reach out to the Bishop of the Diocese and was given the blessing of the Anglican Church to lead worship services in the church building. During the COVID-19 pandemic Saint Julian's Table met via Zoom and attracted people from farther distances. Since gathering restrictions were lifted, we have again worshipped in-person but have maintained video conferencing so that our worship is accessible to the folks from farther away. In May 2022, after discussions with the leaders of the Diocese, and with leaders of Mennonite Church Manitoba (MCM), Marcus Rempel was ordained as a minister, by MCM, and with the blessing of the Anglican Church.

While we are a group of mixed spiritual heritage, we maintain strong ties to the Anglican Church. Some of us will always be Anglicans. Our worship liturgies are inspired by Anglican worship. This letter is a request for MCM to consider granting Saint Julian's Table affiliate member status. However, we also want to emphasize that it is very important to us to keep our Anglican ties and practices. We hope for a relationship with MCM that takes nothing away from our Anglican roots.

We feel affiliate membership with MCM makes sense for a few reasons. Marcus's ordination by MCM creates, and reflects, a natural connection. A significant proportion of regular participants in services of Saint Julian's Table have grown up in MCM churches or had significant

involvement with MCM churches and ministries. Many of us have spiritual and cultural roots in MCM. This constitutes another point of natural connection. In addition to these connections, and, in part, because of them, Saint Julian's Table has much in common with MCM and its congregations in terms of character and core beliefs. Not least among the core beliefs we value in MCM is the belief that as followers of Jesus we are called to join in God's ministry of peace and justice, to build right relationships, and to practice loving our enemies.

Affiliation would bring with it the strength that comes from partnering with the larger body of believers. It would also serve as a symbolic and tangible act of breaking down denominational walls. We would hope to offer to MCM an active, evolving model of ecumenism, further connection to the Anglican Church, our little addition to the diversity of MCM, and general participation in the conference and its activities.

Our decision related to requesting affiliate membership has served as the occasion for significant discussion within Saint Julian's Table. Several participants in the church have had very difficult experiences within the MCM realm. Recognizing our own failing and imperfections, we note that in our experience, congregational and denominational leaders have not always been willing to address important, contentious situations. Several of us have ended up on the sidelines. We carry wounds and scars. There are relationships still frayed. And so, the prospect of affiliation brings a mixture of feelings.

Yet, shying away from affiliation would not bring healing. We believe in the reality of a oneness already here and yet still becoming. So, we make this request trusting that, through the grace of God, we will sometimes stumble together into the movement of the Spirit and journey for a while in that deeper space where the veil is thin.

We look forward to hearing back from MCM and discerning the next steps in this journey.

On behalf of the Saint Julian's Table congregation,

[signature of one or more members]

R. Keske - Namocke
M. Goff
Matthew Weiss
J. D. Hall

2022 MCM Board Actions

The MCM Board met ten times in 2021. Regular meetings began with an opening and prayer. These regular meetings also ended with a time in camera which included the Executive Minister, and a time in camera without the Executive Minister. The minutes of each previous meeting were reviewed, amended as necessary, and accepted. Significant Board actions are listed below, along with the date of the meeting in which the decision was made. All approved minutes are available on the MCM website under About Us > Governance.

January 17

The Board approved to increase the amount forwarded to MC Canada for 2021 to 30% as outlined in the MC Canada Shared Revenue Agreement.

February 21

The Board affirmed Interview Committee for the hiring of Director of Leadership Ministries.

The Board approved that the 2020 and 2021 surplus funds, including the reimbursement from MC Canada from its 2020 surplus be allocated in the following way:

- \$50,000 to the MCM Capital Fund;
- \$30,000 restricted for a “seed money” fund for local initiatives by MCM congregations (disbursement process to be determined by Executive Minister and Director of Mission Engagement and brought to the Board for approval); and
- The remaining balance to the MCM Memorial Fund.

The Board approved the final 2022 Budget to present to the delegate body at the MCM Gathering.

March 2

The minutes of the 2021 MCM Annual Gathering were approved by the Board for recommendation to the delegates at Gathering.

The Board approved the 2022 Nominations slate for recommendation to the delegates at Gathering.

The Board approved amendments to the 2021 Financial statements (formally processed by the Board February 21, 2022) as adjusted by the auditor.

March 22

The Board affirmed Melanie and Michael to continue developing and then promoting the Local Mission Grant.

The Board affirmed the Memorandum of Agreement for the MCM Climate Action Working Group.

The Board affirmed Mackenzie Nicolle for the Nominating Committee.

May 16

The Board affirmed MCM Delegates to the MC Canada Gathering in Edmonton.

June 20

The Board accepted River East Mennonite Church's withdrawal from MCM.

The Board approved the use of the Capital fund to cover MCM's portion of the repair and painting of 600 Shaftesbury office building.

September 17

The Board affirmed Section B of the Shared Revenue Agreement between the Regions and MC Canada.

The Board affirmed that up to \$100,000 of the Memorial Fund may be kept in a savings account for access as needed during periods of low cash flow.

2022 MCM Finances and 2023 MCM Budget: Introduction

As you look through the attached 2022 financial statements and proposed 2023 budget, you might have some questions. Here are a few responses to some of these questions.

We have a \$177,000 deficit. What happened?

We budgeted for a \$26,000 deficit for 2022, but the actual deficit is nearly seven times that. Several factors contributed to this. Pandemic restrictions reduced Camps rentals in early 2022 more than we had projected. Inflation affected expenses, especially Camps expenses, far greater than we could have anticipated. Most significantly, donations to Camps were down \$81,000 more than expected after a high-donation year in 2021, and we had fewer summer volunteers at Camps which necessitated hiring casual staff to fill those roles. These are the primary factors contributing to our larger than anticipated deficit.

How will this deficit be covered?

The last three years have been volatile, to say the least! While we had a major deficit in 2022, we had two major surpluses in 2020 and 2021. Those surpluses expanded our reserves to over \$200,000. These reserves will cover our 2022 deficit.

Could anything have been done to prevent this from happening?

The full impact of most of the factors noted above was not evident until early fall, and by that point in the year there is not much that can be done to increase revenue or reduce expenses. Still, we did increase Camp rental fees mid-year, which helped, and we reduced expenses throughout the year in specific ways. We were also able to increase year-end revenue more than usual thanks to generous congregations and donors.

We as staff have done a thorough internal review of our 2022 finances, and the MCM Finance Committee and Board reviewed this review. Both the Finance Committee and the Board have affirmed the staff's handling of the financial situation as it unfolded in 2022.

What measures are being put in place to prevent this from happening in the future?

The internal review of our 2022 finances did make a number of recommendations which the Board has affirmed. These include changing some of our financial reporting practices to make it easier to track current revenue and expenses related to historic patterns, adding a mid-year evaluation of finances by the Finance Committee and/or Board, and adjusting the 2023 budget to accommodate changing realities in revenue and expenses.

The 2023 budget includes a reduction in MCM forwarding to MC Canada in support of our nationwide programs. What's the rationale for this?

Our forwarding to MC Canada is governed by a Shared Revenue Agreement among the five regional churches. Each regional church forwards a different percentage of their congregational forwarding and individual donations to MC Canada. These percentages were established after the re-structuring of 2017 based on historic patterns and distinctive regional factors. MCM's percentage has been 30%; the 2023 budget reduces this to 27.5%. This will be re-evaluated next year. It is worth noting that this

reduction “right-sizes” MCM’s contribution based on percentage of total membership in MC Canada: with this change, our proportion of regional church contributions will match our proportion of total members.

What other changes have been made for the 2023 budget?

We have reduced our forwarding to Canadian Mennonite University by \$10,000. This will also be re-evaluated next year.

We are moving toward a different model of subsidy for our Canadian Mennonite subscriptions. Currently, MC Canada subsidizes a portion of CM subscriptions and each regional church takes care of the rest in different ways. MCM has subsidized our entire regional church amount; MC Saskatchewan, however, for example, invoices congregations for that entire regional church amount. For 2024, we will ask congregations to take on 50% of that regional amount with MCM continuing to subsidize the other 50%, thus sharing CM subscriptions across all levels of our church body. Under our current agreement with CM, this means congregations will pay just under \$10 for each subscription from within their church. Congregations can absorb this in their budgets or ask subscribers to pay their \$10.

We encourage congregations to begin moving toward this already in 2023, inviting CM subscribers to donate \$10 for their subscription and pass this amount along to MCM to go toward our regional church amount to CM. We have budgeted for some of this subscription recovery in our 2023 budget.

We are also looking for new ways to increase revenue for the regional church generally and for Camps with Meaning in particular. We are exploring grants for specific programs and projects, and we are looking for new individual and business partnerships for some programs and events.

What does all this mean for the future of MCM and Camps with Meaning?

We have known two things for some years now: 1) that Camps with Meaning needs a significant capital fund infusion in order to remain a viable camping and retreat ministry for the long-term; and 2) that MCM cannot subsidize our Camps with Meaning program at the same rate we have been, even with this subsidy reduced a few years ago. So what is the way forward?

The strategic plan and capital campaign affirmed earlier by MCM, but disrupted by the pandemic, is a critical piece in this way forward. Central to this strategic plan is a new retreat centre and motel-like accommodations, along with the rejuvenation and repurposing of some existing buildings. The revenue-generating potential of these new facilities is key to moving Camps with Meaning onto a more solid financial base. At the same time, other aspects of the Camps with Meaning operational model will need to be assessed to find the best way of continuing Camps with Meaning as an integral part of our shared MCM ministries, with its contributions in faith formation, leadership development, spiritual retreat, and outreach. We invite our congregations and their members to rally together to make this happen.

Thank you for your ongoing support of our shared ministries together as Mennonite Church Manitoba!

MENNONITE CHURCH MANITOBA

FINANCIAL STATEMENTS

31-Dec-22

STATEMENT OF REVENUE AND EXPENDITURES
FOR THE 12 MONTH PERIOD ENDED December 31, 2022

	ACTUAL YEAR TO DATE \$	BUDGET YEAR TO DATE \$	OVER (UNDER) BUDGET \$	BUDGET CURRENT YEAR \$
REVENUE				
Revenue - Individual Donations	\$42,501	\$60,000	(\$17,499)	\$60,000
Revenue - Individual Donations (MC Canada Direct)	\$19,258	\$25,000	(\$5,742)	\$25,000
Revenue - Church Giving	\$921,669	\$925,000	(\$3,331)	\$925,000
Revenue - Relational Witness Giving	\$38,676	\$60,000	(\$21,324)	\$60,000
Revenue - Interest Income	\$1,733	\$500	\$1,233	\$500
Revenue - Government Subsidies	\$0	\$0	\$0	\$0
TOTAL OPERATING FUND REVENUE	\$1,023,837	\$1,070,500	(\$46,663)	\$1,070,500
PARTNER MINISTRY SUPPORT				
Mennonite Church Canada - Operating	\$283,230	\$283,231	(\$1)	\$283,231
Mennonite Church Canada - Relational Witness	\$38,676	\$60,000	(\$21,324)	\$60,000
Canadian Mennonite University	\$87,456	\$87,500	(\$44)	\$87,500
Camps with Meaning - Grant	\$125,000	\$125,000	\$0	\$125,000
Inter-Mennonite Chaplaincy Association	\$6,365	\$6,365	\$0	\$6,365
Canadian Mennonite	\$46,976	\$49,873	(\$2,897)	\$49,873
	\$587,703	\$611,969	(\$24,266)	\$611,969
OPERATING FUND EXPENDITURES				
Executive (Schedule 1)	\$143,841	\$146,775	(\$2,934)	\$146,775
Leadership Resourcing (Schedule 2)	\$63,422	\$76,076	(\$12,654)	\$76,076
Mission Resourcing (Schedule 3)	\$55,837	\$59,554	(\$3,717)	\$59,554
Congregational Resourcing (Schedule 4)	\$35,855	\$51,410	(\$15,555)	\$51,410
Operations (Schedule 5)	\$168,919	\$151,788	\$17,131	\$151,788
Occupancy (Schedule 6)	(\$22,427)	(\$24,270)	\$1,843	(\$24,270)
Internally Restricted Funds (Schedule 7)	\$0	\$0	\$0	\$0
Total Operating Fund Expenditures	\$445,447	\$461,333	(\$15,886)	\$461,333
Net Surplus/(Deficit) from Operations	(\$9,313)	(\$2,802)	(\$6,511)	(\$2,802)
Camps with Meaning Gain/(Loss)	(\$167,514)	(\$23,575)	(\$143,939)	(\$23,575)
Transfers (to)/from Reserves	\$0	\$0	\$0	\$26,377
Net Operating Fund revenue (expenditures)	(\$176,828)	(\$26,377)	(\$150,451)	\$0

SCHEDULE OF EXPENDITURES
FOR THE 12 MONTH PERIOD ENDED December 31, 2022

	ACTUAL YEAR TO DATE \$	BUDGET YEAR TO DATE \$	OVER (UNDER) BUDGET \$	BUDGET CURRENT YEAR \$
Executive (Schedule 1)				
Revenue - Dues, Fees, Donations, Recoveries	(\$1,118)	(\$5,000)	\$3,882	(\$5,000)
Staff Salary & Payroll Expenses	\$118,248	\$119,275	(\$1,027)	\$119,275
Staff Travel and Expenses	\$3,973	\$4,250	(\$277)	\$4,250
Staff Professional Development	\$366	\$750	(\$384)	\$750
Council & Committee Travel & Expenses	\$20,850	\$25,500	(\$4,651)	\$25,500
Special Projects	\$1,523	\$2,000	(\$477)	\$2,000
	\$143,841	\$146,775	(\$2,934)	\$146,775
Leadership Resourcing (Schedule 2)				
Revenue - Dues, Fees, Donations, Recoveries	(\$1,160)	(\$5,500)	\$4,340	(\$5,500)
Revenue - Interest, IR Transfer	(\$2,004)	(\$4,500)	\$2,496	(\$4,500)
Staff Salary & Payroll Expenses	\$55,471	\$72,326	(\$16,855)	\$72,326
Staff Travel and Expenses	\$6,944	\$5,250	\$1,694	\$5,250
Staff Professional Development	\$141	\$500	(\$359)	\$500
Education & Training	\$4,029	\$8,000	(\$3,971)	\$8,000
	\$63,422	\$76,076	(\$12,654)	\$76,076
Mission Resourcing (Schedule 3)				
Revenue - Dues, Fees, Donations, Recoveries	(\$1,623)	(\$5,000)	\$3,377	(\$5,000)
Staff Salary & Payroll Expenses	\$45,333	\$47,104	(\$1,771)	\$47,104
Staff Travel and Expenses	\$5,648	\$6,700	(\$1,052)	\$6,700
Staff Professional Development	\$160	\$250	(\$90)	\$250
Church Sponsorship	\$6,270	\$5,000	\$1,270	\$5,000
Program Expenses	\$49	\$5,500	(\$5,451)	\$5,500
	\$55,837	\$59,554	(\$3,717)	\$59,554

SCHEDULE OF EXPENDITURES
FOR THE 12 MONTH PERIOD ENDED December 31, 2022

	ACTUAL YEAR TO DATE \$	BUDGET YEAR TO DATE \$	OVER (UNDER) BUDGET \$	BUDGET CURRENT YEAR \$
Congregational Resourcing (Schedule 4)				
Revenue - Dues, Fees, Donations, Recoveries	(\$31,941)	(\$8,500)	(\$23,441)	(\$8,500)
Transfers in - Restricted Funds	(\$9,679)	(\$9,679)	(\$0)	(\$9,679)
Staff Salary & Payroll Expenses	\$36,674	\$36,689	(\$15)	\$36,689
Staff Travel and Expenses	\$309	\$2,150	(\$1,841)	\$2,150
Staff Professional Development	\$81	\$250	(\$169)	\$250
Frohe Botschaft	\$3,560	\$5,000	(\$1,440)	\$5,000
FL Choirs	\$10,900	\$12,000	(\$1,100)	\$12,000
Program Expenses	\$25,951	\$13,500	\$12,451	\$13,500
	\$35,855	\$51,410	(\$15,555)	\$51,410
Operations (Schedule 5)				
Revenue - Dues, Fees, Donations, Recoveries	\$0	(\$2,000)	\$2,000	(\$2,000)
Staff Salary & Payroll Expenses	\$116,152	\$98,338	\$17,814	\$98,338
Staff Travel and Expenses	\$5,421	\$6,200	(\$779)	\$6,200
Staff Professional Development	\$40	\$750	(\$710)	\$750
Office & Admin Expenses	\$25,158	\$29,500	(\$4,342)	\$29,500
Legal & Audit Expenses	\$22,148	\$17,500	\$4,648	\$17,500
Program Expenses	\$0	\$1,500	(\$1,500)	\$1,500
	\$168,919	\$151,788	\$17,131	\$151,788
Occupancy Costs (Schedule 6)				
Rental Income - Office	(\$63,370)	(\$64,400)	\$1,030	(\$64,400)
Rent & Common Area Costs	\$26,868	\$26,130	\$738	\$26,130
Office & Building Maintenance	\$7,731	\$9,000	(\$1,269)	\$9,000
Insurance	\$6,344	\$5,000	\$1,344	\$5,000
	(\$22,427)	(\$24,270)	\$1,843	(\$24,270)
Internally Restricted Funds (Schedule 7)				
Donations to Internally Restricted Funds	\$0	\$0	\$0	\$0
Transfer from Internally Restricted Funds	\$0	\$0	\$0	\$0
Internally Restricted Fund Expenses	\$0	\$0	\$0	\$0
Transfer to Internally Restricted Funds	\$0	\$0	\$0	\$0
	\$0	\$0	\$0	\$0

BALANCE SHEET
AS AT December 31, 2022

ACTUAL
CURRENT
YEAR
\$

Current Assets

Cash and Cash Equivalents	\$55,947
Accounts Receivable	\$197,368
Prepaid Expenses	\$29,694
Short Term Investments	\$245,486
TOTAL CURRENT ASSETS	\$528,495

Long Term Assets

Capital Assets	\$3,624,862
Capital Asset Impairment (CK)	(\$73,195)
Accumulated Depreciation	(\$3,155,866)
Loan Receivable (J Funk)	\$2,500
TOTAL LONG TERM ASSETS	\$398,301

TOTAL ASSETS

\$926,796

Current Liabilities

Accounts Payable	\$40,922
Accrued Accounts Payable	\$18,110
CEBA Loan	\$60,000
GST Payable	\$10,668
Unearned Revenue	\$11,107
TOTAL CURRENT LIABILITIES	\$140,808

Equity

General Operating Equity	(\$110,828)
General Capital Equity	\$437,996
Restricted Fund Equity	\$460,369
TOTAL EQUITY	\$787,537

TOTAL LIABILITIES + EQUITY

\$928,346

CAMPS WITH MEANING
STATEMENT OF OPERATIONS
12 MONTHS ENDED December 31, 2022

	ACTUAL	BUDGET	OVER	BUDGET
	YEAR TO	YEAR TO	(UNDER)	CURRENT
	DATE	DATE	BUDGET	YEAR
	\$	\$	\$	\$
CAMPING MINISTRIES				
Revenue				
MCM Grant	\$125,000	\$125,000	\$0	\$125,000
Donations and Fundraising	\$57,815	\$139,000	(\$81,185)	\$139,000
Summer Staff Sponsorship	\$15,668	\$0	\$15,668	\$0
Summer Camp Fees	\$203,856	\$195,100	\$8,756	\$195,100
Rental Revenue	\$286,527	\$314,400	(\$27,873)	\$314,400
Merchandise Sales	\$3,470	\$4,000	(\$530)	\$4,000
Foundation Grants	\$60,387	\$50,000	\$10,387	\$50,000
Miscellaneous Revenue	\$364	\$0	\$364	\$0
Total Revenue	\$753,087	\$827,500	(\$74,776)	\$827,500
Expenses				
Staff Salary & Payroll Expenses	\$388,802	\$362,325	\$26,477	\$362,325
Casual & Kitchen Labour	\$73,485	\$53,750	\$19,735	\$53,750
Summer Staff	\$68,560	\$59,035	\$9,525	\$59,035
Staff Travel and Expenses	\$7,464	\$4,100	\$3,364	\$4,100
Staff Professional Development	\$465	\$1,500	(\$1,035)	\$1,500
Office and Admin Expenses	\$21,790	\$19,265	\$2,525	\$19,265
Advertising & Promoton	\$28,463	\$41,300	(\$12,837)	\$41,300
Animal Care and Feed	\$3,835	\$1,700	\$2,135	\$1,700
Repairs and Maintenance	\$69,314	\$47,500	\$21,814	\$47,500
Food - Rental Groups	\$41,990	\$39,600	\$2,390	\$39,600
Food - Summer Camp	\$22,090	\$20,000	\$2,090	\$20,000
Rental Program Costs	\$1,599	\$3,000	(\$1,401)	\$3,000
Summer Program Costs	\$64,309	\$76,300	(\$11,991)	\$76,300
Utilities	\$48,030	\$45,000	\$3,030	\$45,000
Property Taxes	\$13,058	\$15,000	(\$1,942)	\$15,000
Insurance	\$60,460	\$53,000	\$7,460	\$53,000
Vehicles	\$6,889	\$8,700	(\$1,811)	\$8,700
Total Expenses	\$920,602	\$851,075	\$69,527	\$851,075
TOTAL CAMPING INCOME/(DEFICIT)	(\$167,514)	(\$23,575)	(\$144,303)	(\$23,575)

**MENNONITE CHURCH MANITOBA
MAIN BUDGET 2023: OVERVIEW**

see notes at end

	BUDGET 2023 ¹	ACTUAL 2022	BUDGET 2022
REVENUE			
Revenue - Church Forwarding	\$910,000 ²	\$921,669	\$925,000
Revenue - Individual Giving	\$60,000 ³	\$42,501	\$60,000
Revenue - Individual Giving (MC Canada)	\$25,000 ⁴	\$19,258	\$25,000
Revenue - Relational Witness Giving	\$50,000 ⁵	\$38,676	\$60,000
Revenue - Camp Koinonia Inc.	\$20,000 ⁶		
Revenue - Canadian Mennonite Subscriptions	\$12,000 ⁷		
Revenue - Interest Income	\$500	\$1,733	\$500
	\$1,077,500	\$1,023,837	\$1,070,500
EXPENDITURES			
CHURCH MINISTRY SUPPORT			
Mennonite Church Canada - Operating	\$269,271 ⁸	\$283,230	\$283,231
Mennonite Church Canada - Relational Witness	\$50,000 ⁵	\$38,676	\$60,000
Camps with Meaning	\$125,000	\$125,000	\$125,000
Camp Koinonia Inc.	\$20,000 ⁶		
PARTNER MINISTRY SUPPORT			
Canadian Mennonite University	\$77,500 ⁹	\$87,456	\$87,500
Inter-Mennonite Chaplaincy Association	\$6,556	\$6,365	\$6,365
Canadian Mennonite	\$49,289	\$46,976	\$49,873
	\$597,616	\$587,703	\$611,969
OPERATING FUND EXPENDITURES			
Executive (Schedule 1)	\$136,903	\$143,841	\$146,775
Leadership Resourcing (Schedule 2)	\$91,702	\$63,422	\$76,076
Mission Resourcing (Schedule 3)	\$68,231	\$55,837	\$59,554
Congregational Resourcing (Schedule 4)	\$48,048	\$35,855	\$51,410
Operations (Schedule 5)	\$180,363	\$168,916	\$151,788
Occupancy (Schedule 6)	(\$24,070)	(\$22,427)	(\$24,270)
Transfer to Internally Restricted Funds (Schedule 7)	\$0	\$0	\$0
	\$501,177	\$445,445	\$461,333
Net Surplus/(Deficit) from Operations	(\$21,293)	(\$9,311)	(\$2,802)
Camps with Meaning Gain/(Loss)	\$25,450	(\$167,514)	(\$23,575)
Transfers (To)/From Reserves		\$0	
NET OPERATING FUND REVENUE/(EXPENDITURES)	\$4,157	(\$176,825)	(\$26,377)

**MENNONITE CHURCH MANITOBA
MAIN BUDGET 2023: SCHEDULES**

	BUDGET 2023	ACTUAL 2022	BUDGET 2022
Executive Office (Schedule 1)			
Revenue - Dues, Fees, Donations, Recoveries	\$0	(\$1,118)	(\$5,000)
Staff Salary & Payroll Expenses	\$126,903 ¹⁰	\$118,248	\$119,275
Staff Travel and Expenses	\$4,250	\$3,973	\$4,250
Staff Professional Development	\$750	\$366	\$750
Board & Committee Travel & Expenses	\$3,500 ¹¹	\$20,850	\$25,500
Other	\$1,500	\$1,523	\$2,000
	\$136,903	\$143,841	\$146,775
Leadership Resourcing (Schedule 2)			
Revenue - Dues, Fees, Donations, Recoveries	(\$5,500)	(\$1,160)	(\$5,500)
Revenue - Fund Earnings	(\$4,500)	(\$2,004)	(\$4,500)
Staff Salary & Payroll Expenses	\$87,952 ¹²	\$55,471	\$72,326
Staff Travel and Expenses	\$5,250	\$6,944	\$5,250
Staff Professional Development	\$500	\$141	\$500
Education & Training	\$8,000	\$4,029	\$8,000
	\$91,702	\$63,422	\$76,076
Mission Resourcing (Schedule 3)			
Revenue - Dues, Fees, Donations, Recoveries	(\$8,500)	(\$1,623)	(\$5,000)
Staff Salary & Payroll Expenses	\$55,781 ¹³	\$45,333	\$47,104
Staff Travel and Expenses	\$6,700	\$5,648	\$6,700
Staff Professional Development	\$250	\$160	\$250
Church Sponsorship	\$6,000	\$6,270	\$5,000
Program Expenses	\$8,000	\$49	\$5,500
	\$68,231	\$55,837	\$59,554

	BUDGET 2023	ACTUAL 2022	BUDGET 2022
Congregational Resourcing (Schedule 4)			
Revenue - Dues, Fees, Donations, Recoveries	(\$28,250) ¹⁴	(\$31,941)	(\$8,500)
Staff Salary & Payroll Expenses	\$39,798 ¹⁵	\$36,674	\$36,689
Staff Travel and Expenses	\$1,250	\$309	\$2,150
Staff Professional Development	\$250	\$81	\$250
Radio Program	\$5,000	\$3,560	\$5,000
Faith & Life Choirs	\$12,000	\$10,900	\$12,000
Program Expenses	\$18,000 ¹⁴	\$25,951	\$13,500
	\$48,048	\$35,855	\$51,410
Operations (Schedule 6)			
Revenue - Dues, Fees, Donations, Recoveries	(\$8,000) ¹⁶	\$0	(\$2,000)
Staff Salary & Payroll Expenses	\$126,413 ¹⁷	\$116,152	\$98,338
Staff Travel and Expenses	\$6,200	\$5,421	\$6,200
Staff Professional Development	\$750	\$40	\$750
Office and Admin Expenses	\$26,500	\$24,201	\$29,500
Legal & Audit Expenses	\$20,000	\$22,148	\$17,500
Program Expenses	\$8,500 ¹⁶	\$954	\$1,500
	\$180,363	\$168,916	\$151,788
Occupancy Costs (Schedule 7)			
Rental Revenue	(\$65,200)	(\$63,370)	(\$64,400)
Basic Rent	\$11,130	\$11,130	\$11,130
Utilities	\$15,500	\$15,738	\$15,000
CAMS	\$8,000	\$7,731	\$9,000
Capital Reserve	\$0	\$0	\$0
Insurance	\$6,500	\$6,344	\$5,000
Depreciation	\$0	\$0	\$0
	(\$24,070)	(\$22,427)	(\$24,270)

NOTES:

1. The 2023 budget includes a 5% cost of living increase for salaries. All travel includes \$50/tonneCO2 toward MC Canada carbon offset program.
2. The projected reduction in Church Forwarding is based on information from MCM congregations regarding their projected forwarding to MCM for our shared ministries.
3. The Individual Giving projection remains the same for 2023. The MCM Board encourages donors to give to support our shared ministries.
4. Individual Giving (MC Canada) reflects donations given by MCM individuals to MC Canada. MCM congregations are asked to forward their giving to MCM, which passes on a percentage to MC Canada, according to the Shared Revenue Agreement among Regional Churches. This is included in our budget because this amount is credited toward our commitment to MC Canada.
5. Relational Witness Giving reflects donations given by MCM congregations and individuals to MC Canada International Witness partners and projects. This is a "flow-through" amount: whatever comes in goes out to MC Canada IW.
6. Camp Koinonia Inc., which manages Camp Koinonia, will become a related business of MCM in 2023. This is so that Camp Koinonia Inc. can offer tax deductible receipts for donations given to maintain the camp. This is a "flow-through" amount: whatever comes in goes out to Camp Koinonia Inc.
7. Starting in 2023, MCM will begin receiving designated donations from congregations to help cover the regional church cost of Canadian Mennonite subscriptions; see "2022 MCM Finances and 2023 MCM Budget: Introduction" for background on this.
8. The amount we forward to MC Canada for our shared nationwide ministries is determined by our Shared Revenue Agreement with the other Regional Churches. This agreement currently stipulates that MCM forwards 30% of our undesignated church and individual giving, with individual giving direct to MC Canada being credited to our commitment. For 2023 the MCM Board decided to reduce our MC Canada forwarding to 27.5% of this revenue; see "2022 MCM Finances and 2023 MCM Budget: Introduction" for background on this.
9. For 2023 the MCM Board has decided to reduce our CMU forwarding by \$10,000; see "2022 MCM Finances and 2023 MCM Budget: Introduction" for background on this.
10. The Executive Office salary and benefits includes the Executive Minister (1.0 FTE) and the Administrative Assistant (0.5 FTE).
11. The Board & Committee Travel & Expense decrease reflects there not being a nationwide Gathering in 2023.
12. The Leadership Resourcing salary and benefits includes the Co-Directors of Leadership Ministries (0.5 FTE each).
13. The Mission Resourcing salary and benefits includes the Director of Mission Engagement (0.5 FTE; the other 0.5 is under Operations) plus a portion of the Director of Camps with Meaning (0.2 FTE; the rest is under the Camps budget).
14. The Congregational Resourcing area includes a number of shared ministries and resourcing events, some of which are one-time items, so its budget for both revenue and program expenses can fluctuate significantly from year to year.
15. The Congregational Resourcing salary and benefits includes the Director of Congregational Ministries (0.5 FTE).
16. Operations revenue and program expenses increases reflect an in-person MCM Gathering for the first time in three years.
17. The Operations salary and benefits includes the Associate Director of Communications (0.3 FTE; the other 0.3 is covered under Camps), and the Director of Mission Engagement (0.5 FTE; the other 0.5 is under Mission). Also included here are salaries and contracts for services shared with MC Canada: financial services, reception, IT, and payroll. The increase from 2022 budget reflects the addition of reception costs, which were not budgeted in 2022.

Camps with Meaning 2023 Budget *see notes at end*	2023 Budget ¹	2022 Actual	2022 Budget
Banquet	\$25,000	\$5,867	\$25,000
Individual Donations	\$55,000	\$48,588	\$105,000
Church Donations	\$5,000	\$3,360	\$9,000
Staff Sponsorship	\$12,000	\$15,668	
Donations and Fundraising	\$97,000	\$73,483	\$139,000
Summer Camp Fees	\$224,000 ²	\$193,377	\$187,100
Rental Revenue	\$451,500 ³	\$286,527	\$311,900
Merchandise Sales	\$4,000	\$3,470	\$4,000
Fees Collected	\$11,000	\$10,842	\$8,000
Grants	\$35,000	\$60,387	\$52,500
Total Revenue	\$822,500	\$628,087	\$702,500
Salary	\$420,000 ⁴	\$388,802	\$365,325
Professional development		\$465	\$1,000
Staff Salary & Payroll Expenses	\$420,000	\$389,267	\$366,325
Travel	\$6,000	\$7,464	\$4,100
Hospitality & Meals	\$250		\$250
Other			
Staff Travel and Expenses	\$6,250	\$7,464	\$4,350
Summer Staff	\$60,000	\$64,273	\$51,035
Casual Labour	\$52,000 ⁵	\$45,724	\$21,500
Fundraising Expenses	\$7,000	\$6,346	\$5,800
Bank Service Fees	\$7,000	\$6,031	\$5,000
Memberships	\$2,000	\$770	\$3,000
Meeting Expenses	\$500	\$139	\$250
Office - General	\$2,500	\$1,686	\$6,000
Postage	\$1,500	\$1,179	\$500
Subscriptions and Licenses	\$5,500	\$11,985	\$7,515
Office & Admin Expenses	\$19,000	\$21,790	\$22,265
Advertising & Promotion	\$17,000	\$22,117	\$31,000
Animals Feed	\$2,500	\$3,835	\$1,700
Equipment	\$2,500	\$2,401	\$2,500
Rental Food	\$53,200	\$41,990	\$39,000
Summer Food	\$30,000	\$22,090	\$20,000
Staff		\$27,761	\$32,250
Kitchen	\$85,700	\$94,242	\$93,750

Camps with Meaning 2023 Budget <i>*see notes at end*</i>	2023 Budget ¹	2022 Actual	2022 Budget
R&M	\$43,000	\$52,399	\$43,000
Waterfront	\$5,000	\$4,513	\$2,000
Recreation Equipment	\$3,000		\$3,000
Reforestation		\$10,000	
Repairs and Maintenance	\$51,000	\$66,912	\$48,000
Leasing		\$1,791	
Utilities	\$42,000	\$48,030	\$42,000
Vehicle Insurance	\$1,600	\$2,726	\$1,200
Vehicle Repairs and Maintenance	\$7,500	\$4,163	\$7,500
Vehicles	\$9,100	\$6,889	\$8,700
Insurance	\$60,500	\$60,460	\$53,000
Property Taxes	\$15,000	\$13,058	\$15,000
Rental Expenses	\$3,000	\$1,599	\$5,000
Retreat Honoraria	\$1,000	\$409	\$700
Workshops & Seminars	\$1,000	\$0	\$500
Camp Koinonia Summer Program	\$45,000	\$60,305	\$67,000
Summer staff Training	\$5,000	\$4,286	\$5,000
Other		\$1,804	\$8,600
Program Costs	\$55,000	\$68,404	\$86,800
Transfer to Campership Fund	\$20,000		
Total Expenses	\$922,050	\$920,602	\$851,225
Net Income (Loss)	-\$99,550	-\$292,514	-\$148,725
Grant from MCM	\$125,000	\$125,000	\$125,000
Balance	\$25,450	-\$167,514	-\$23,725

Notes:

1. There has been a change in how some lines are accounted compared with previous years, so not all 2023 lines match exactly with 2022.
2. Summer Camp Fees reflect a 4% rate increase, plus an expected increase in registrations.
3. Rental Revenue reflects a 5% increase in rental rates and a 14% increase in food costs, plus an expected increase in rentals.
4. The 2023 budget includes a 5% cost of living increase for salaries. Salaries also includes adding a 0.5 FTE General Assistant.
5. Casual Labour is increased to cover summer staff needed due to decreased volunteers.