

ADDENDUM TO THE AGENDA



CLASSIS HAMILTON OF THE CHRISTIAN REFORMED CHURCH

May 25, 2021

ACCESS TO MEETING VIA ZOOM COMMENCES AT 8:40 AM, MEETING COMMENCES AT 9:00 AM

Delegates and invited guests will receive an invitation to join the ZOOM meeting on May 24, 2021.

The section titled “Orientation for Delegates” in this Addendum, page 4, is intended to help delegates better understand the procedures at Classis Hamilton meetings as well as the obligations of each delegate.

Please also read the **ZOOM INSTRUCTIONS** on page 8.

For first time delegates (and as refresher for others) the Agenda itself can be found at the following link: http://www.classishamilton.ca/files/ClassisHamilton/agenda_may_25_2021.pdf.

All delegates will be asked to affirm their commitment to the Covenant for Office-bearers in the Christian Reformed Church in North America by so indicating when the Chair of Classis asks. The Covenant can be found on page 9.

Agenda, Item 7 Addition: An additional item has been added to the agenda item 7, immediately following the Josiah Bokma honourable release recommendation. The additional agenda item information can be found at page 21.

Shalom Manor Report: This report was not received in time for the Agenda so it is included in this addendum. Shalom hopes to be allotted some time at the October classis meeting to update classis on the Hamilton Campus development.

May the Lord be with you as you prayerfully prepare for classis.

Thank you,

Dick L. Kranendonk,
Stated Clerk
clerk@classishamilton.ca
289-239-7564

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1. DELEGATES AND ALTERNATES

Church	First Name	Last Name	Title
Ancaster CRC	Siebert	VanHouten	Minister Delegate
Ancaster CRC	Arlene	Bennink	Elder Delegate
Meadowlands Fellowship	Everett	Vander Horst	Pastor Delegate
Meadowlands Fellowship	Ken	Tigchelaar	Elder Delegate
Meadowlands Fellowship	Marcia	Hosmar	Deacon Delegate
Meadowlands Fellowship	Connie	Bijl	Elder Alternate
Meadowlands Fellowship	Jacqueline	Baker	Deacon Alternate
Hope	William	Koopmans	Pastor Delegate
Hope	Matt	Ellens	Elder Delegate
Hope	Ben	Schrik	Deacon Delegate
Hope	Curt	Winter	Elder Alternate
Hope	John	Hensen	Elder Alternate
Hope	Dan	De Young	Deacon Alternate
New Street	Joel	Bootsma	Pastor Delegate
New Street	Geoff	Weinstein	Elder Delegate
New Street	John	Dekker	Deacon Delegate
New Street	Trudy	Sykes	Elder Alternate
Faith	Cara	DeHaan	Pator Delegate
Faith	Rob	Schaafsma	Elder Delegate
Faith	Rob	VanStaalduinen	Deacon Delegate
Faith	Vivian	Vanderhoek	Elder Alternate
Calvin	Ken	Benjamins	Pastor Delegate
Calvin	Brian	Dykman	Elder Delegate
Calvin	Ben	Lammers	Deacon Delegate
Calvary	Gareth	Harker	Pastor Delegate
Calvary	Raymond	Schuurman	Elder Delegate
Calvary	Alice	Groen	Deacon Delegate
Calvary	Bernard	Teeninga	Elder Alternate
Calvary	Annette	Visser	Deacon Alternate
Hagersville Community	Davis	Miedema	Elder Delegate
Hagersville Community	Brian	Paterson	Deacon Delegate
First Hamilton	Hayden	Regeling	Pastor Delegate
First Hamilton	Jules	de Jager	Elder Delegate
First Hamilton	Jan	Disselkoen	Deacon Delegate
First Hamilton	Darren	Brouwer	Elder Alternate
Immanuel, Hmltn	Michael	Bootsma	Pastor Delegate
Immanuel, Hmltn	David	Rumph	Elder Delegate
Immanuel, Hmltn	Eric	Tisch	Deacon Delegate
New Hope	Steve	Dykstra	Emerging Church
Mt. Hope Community	Mark	Demik	Elder Delegate
Mt. Hope Community	Greg	Schuurman	Elder Delegate
Mt. Hope Community	Sandi	Buwalda	Deacon Delegate
Ebenezer	Willem	de Vries	Pastor Delegate
Ebenezer	Jeff	Hogeterp	Elder Delegate
Ebenezer	Phil	Helder	Deacon Delegate
Immanuel, Smc	Jeff	Vandermeer	Pator Delegate
Immanuel, Smc	Ada	Kloet	Elder Delegate
Immanuel, Smc	Ann	Oosterveld	Deacon Delegate
Bethel	Peter	ven der Meulen	Elder Delegate
Bethel	Walter	Klootra	Elder Delegate
Bethel	Chris	DeWeerd	Deacon Delegate-am
Maranatha	Ben	Ponsen	Pastor Delegate
Maranatha	Ray	Elgersma	Elder Delegate
Maranatha	Maurice	Houwer	Deacon Delegate
Maranatha	Nathan	Wamsteker	Elder Alternate
Maranatha	Tim	Regnerus	Deacon Alternate

2. ORIENTATION FOR DELEGATES

Introduction:

Classis consists of three delegates from each member congregation – a pastor, an elder and a deacon. *Delegate Credentials* are processed by the church council and are to be submitted by the Council, to the Stated Clerk via email prior to the classis meeting by your council clerk.

Duration of Classis Meetings

- The meetings normally are held on Tuesdays. Start time is determined based on the length/needs of the agenda.

Classis Agenda:

- The Classis Agenda will, ordinarily, be in the hands of church councils eight weeks prior to the actual meeting date of classis. This is done to allow each church council to review the agenda prior to sending delegates. An addendum will be sent out three weeks prior to the meeting.
- Delegates are to thoroughly familiarize themselves with the classis agenda. The assumption is that the agenda has been discussed at the delegates' local council meetings.

Executive of Classis

- The Executive consists of a Chair, Vice-Chair and the Stated Clerk. A Reporter is also appointed for each meeting and serves as the Vice-Chair at the next subsequent meeting.
- The chair is elected by classis in its May meeting to serve during the following year. The vice-chair is appointed by rotation and the stated clerk is elected periodically at the May classis meeting.

What May I Expect to Happen at Any One Classis Meeting?

- Delegates are to affirm their agreement with the Covenant for Officebearers at each meeting.
- Delegates may be requested to serve in the following capacities:
 - **Prayer:** for the ministries of classis, concerns of classis and/or for individuals.
 - **Committee work:**
 - Delegates in teams of two churches may be asked to serve on one of its advisory committees, Credentials, Ad hoc (as determined by previous Classis or Classis Interim Committee) or Overtures & Appeals. They are expected to submit their recommendations to the stated clerk at least three weeks prior to the classis meeting.
- Though there is a degree of flexibility (especially where there is silence on a matter), classis abides by its own Rules of Procedure together with the rules of the CRCNA Church Order in conducting its meetings. The Church Order is determined by Synod and is held in covenant by all CR churches. The classis Rules of Procedure are at:
http://www.classishamilton.ca/files/ClassisHamilton/rop_issue_2021_1.pdf

What Are Classis' Expectations of Me?

- Be on time for all sessions of classis.
- Delegates are expected to review the agenda and addendum with their council, sharing the thoughts of their council on any particular agenda item. Delegates are not obligated to vote according to their council's wishes. Classis is a deliberative body and the freedom needs to remain for delegates to vote on the basis of the best information or perspective presented at classis. (*Church Order*, Article 34; & *Manual of CRC Gov*, Article 34, Commentary #'s 1 – 4.)
- If you do not understand the procedure, or it is not clear what is being discussed, or you are uncertain of the implications of a decision, **please ask**. It is important that all delegates deliberate

and vote with good awareness of what is going on. Classis would rather take a moment to ensure that, also for the meaningfulness of your time there, than try 'rush' through the agenda.

- You are expected to remain at classis until the meeting is formally adjourned. If there is an urgent need to leave, or if you will be replaced at some point by an alternate, you are to seek the permission of the chair who will seek the consent of the assembly.
- Be aware that classis is a deliberative body and may make decisions from time to time that you do not necessarily agree with.
- Strong objection to a decision of classis may be voiced by stating your objection. If you wish to have your objection recorded, you will need to submit a written statement (within 24 hours) indicating your objection and reason(s) why.
- Delegates should report to their councils the decisions made at the classis meeting.

What do the Acronyms Used at Classis Mean?

It is always a challenge for persons coming to a meeting of an organization to understand the shortcut language often used. Part of that shortcut language is using acronyms. Here follows a list of more common ones often included in reports or heard at classis meetings.

- ARC – Audit Review Committee of Classis Hamilton
- CHCC – Classis Hamilton Candidacy Committee
- CHCMC – Classis Hamilton Campus Ministries Committee
- CHHMC – Classis Hamilton Home Missions Committee
- CHSCT – Classis Hamilton Safe Church Team
- CHYMT – Classis Hamilton Youth Ministry Team
- CIC – Classis Interim Committee (also serves as the corporation's Board of Directors)
- CMT – Classis Ministry Team
- CRCNA – Christian Reformed Church in North America
- DMC – Diaconal Ministries Canada
- EPMC – Ecclesiastical Program for Ministerial Candidates
- RCA – Reformed Church in America
- RoP – Rules of Procedure of Classis Hamilton

THE PURPOSE OF CLASSIS ACCORDING TO CRCNA CHURCH ORDER

The purpose of classis cannot be clearly and easily stated. However, there are several aspects of classis and the classical structure that help to clarify the purpose of classis.

I. Definition of Classis

"A classis is a group of Christian Reformed churches that come together to seek, discern, and submit to God's will; offer one another mutual support and accountability; find ways to live out a collective calling within their region; and allow for a healthy and sustained connection to the wider denomination. A classis shall consist of a group of neighboring churches. The organization of a new classis and the redistricting of classes require the approval of synod." (Church Order, Article 39)

"The classis is the official assembly of a group of neighboring (broadly defined) congregations. It consists of three official delegates (a minister, an elder, and a deacon) from each congregation and ordinarily meets every four months (see Church Order Art. 39 and 40). However, there are a number of classes that now meet two times per year rather than the three stipulated in the Church Order." (*Manual of Christian Reformed Church Government (MCRCG 2019)*, Commentary, Item 1. b. p. 103).

II. Authority of Classis

Classis is a major assembly established with the authority of Christ given to the church to exercise that authority over the councils of the local churches.

“Each assembly exercises, in keeping with its own character and domain, the ecclesiastical authority entrusted to the church by Christ; the authority of councils being original, that of major assemblies being delegated.” (Church Order, Article 27-a)

“The first principle of all ecclesiastical authority is the headship of Christ. The mandates he gives to his church are based upon Christ’s own authority. The church has no ecclesiastical authority other than that of Christ. In other words, the authority of the council is not delegated to it by the classis or the denomination. Christ is the Lord of every member of the church and director of the use of every gift and ministry. The assemblies and ministries (offices) are to carry out his will and purpose in the church. The essential authority of the church is to make the church what God calls it to be.

Christ rules his church by his Word and Spirit. Each member, each special office, and each assembly is called upon to build up the body of Christ to fully represent him and do his work so that in all things his purposes may be accomplished in and through his church.” (MCRCG 2019, Commentary, Items 1. b., p. 105-106)

“The classis has the same authority over the council as the synod has over the classis.” (Church Order, Article 27-b)

“In matters that are properly the province of a major (broader) assembly, the Church Order declares that the major assemblies have authority over the minor assemblies—the classis has authority over the council...” (MCRCG 2019, Commentary, Items 2-b., paragraph 3, p. 106)

III. Delegation

The authority of classis is a delegated authority.

“Each assembly exercises, in keeping with its own character and domain, the ecclesiastical authority entrusted to the church by Christ; the authority of councils being original, that of major assemblies being delegated.” (Church Order, Article 27-a)

“The point of Article 34 is that the major assemblies are representative of the congregations constituting the minor assemblies. It needs to be emphasized that the meetings of classes are meetings of churches and not meetings of ministers, elders, and deacons. The churches send delegates but the classis meeting remains a meeting of member congregations. ...Neither classes nor synod are “representative assemblies” like a legislature. Rather ...the assemblies of the church are “deliberative assemblies” in which the delegates that constitute the assembly are free to discuss and deliberate together for the wellbeing of the whole church represented in that assembly. This representation binds the church together. Each member church of a classis, and each member classis in the denomination, must be fully aware of the fact that it has opportunity by way of overture, communication, or appeal, and also through representatives, to make its contribution to every decision adopted by a broader assembly. (MCRCG 2019, Commentary, Item 1., paragraph 3, p. 143)

IV. Unity of the church

“To express and maintain the broader unity of the church and to reach out beyond the local boundaries, councils (minor assemblies) unite in broader (major) assemblies called ‘classes’.” (MCRCG 2019, Commentary, Item 2. b., paragraph 1, p. 106)

“The advantages to three meetings a year that should not be given up except for good cause are:

- 1) the opportunity to respond to the agenda of synod,
- 2) more frequent contact among the churches,
- 3) closer supervision of the work of classis,

- 4) the distribution of the burden of the work over three meetings instead of two.” (Acts of Synod, 1985, p. 725)

“The point of Article 34 is that the major assemblies are representative of the congregations constituting the minor assemblies. ...*This representation binds the church together.* ... (MCRCG 2019, Commentary, Item 1., paragraph 3, p. 143)

V. Matters of Concern

There are certain matters which are proper for classis to undertake and others with which classis should not concern itself.

“Article 28: Matters Legally Before Assemblies

- a. These assemblies shall transact ecclesiastical matters only, and shall deal with them in an ecclesiastical manner.
- b. A major assembly shall deal only with those matters which concern its churches in common or which could not be finished in the minor assemblies.” (Church Order, Article 28 a-b)

“Article 28-b says that a major assembly shall deal only with matters that concern its churches in common or that could not be finished in the minor assemblies. Those matters of concern include the following:

- 1) Business matters that impinge upon all churches, e.g., examination of candidates for ministry. (Church Order, Articles 10, 23, 24, 43, 82-84)
- 2) Accountability of the churches
 - i. Church offices (Church Order, Article 2)
 - ii. Discipline (Church Order, Article 82-84)
- 3) Provide advice to the churches—through Church Visitors (Church Order, Article 42)
- 4) Evangelism & Ministry of Mercy (Church Order, Article 75 a-b)
 - i. Assist local churches
 - ii. Perform evangelistic work through a classical ministry plan when that work is beyond the scope and resources of the local churches.
 - iii. Perform mercy ministries through a classical ministry plan when that work is beyond the scope and resources of the local churches.
- 6) Provide financial assistance to those preparing for ministry by granting financial aid administered through a Student Fund Committee. (Church Order, Article 21)

3. ZOOM INSTRUCTIONS

1. Zoom Download: If you haven't used Zoom, please download it on your device.
2. Zoom Invite / Join Zoom Meeting: A Zoom invite, with meeting ID & password will be provided to all delegates and invited guests the day prior to the meeting.
3. Please Sign-in Early: At least 20 minutes but no later than 10 minutes before the meeting. Please test your own microphone outside of the meeting.
4. Mute: Please keep your microphone muted at all times, unless you are asked to speak by the Chair.
5. Guests: If anyone other than a delegate wishes to attend this meeting, please notify the Stated Clerk no later than the Friday prior to the meeting.
6. Name Display: All participants are asked to display their name, office held, and church name on their screen. I.e.: Jane Doe – Elder – church name. This will greatly assist the chair and clerk in their work.
7. Voting: will be conducted via virtual polling which will only allow one vote per device. It is critical that each delegate participate with their own device (computer, tablet, etc.). We do not encourage phone use at all, as some of the Zoom features do not work on phone devices.
8. Chat and Raising Hands: Along the bottom of the Zoom screen, please open the "Chat" feature and the "Participant" feature. There you will be able to ask questions and also be given the opportunity to raise your hand to ask a question.
9. Lastly ... above all ... remember to extend patience and grace to everyone. As this is a virtual meeting, we can expect technical, unexpected challenges at times throughout the meeting.

4. COVENANT FOR OFFICE BEARERS

COVENANT FOR OFFICEBEARERS IN THE CHRISTIAN REFORMED CHURCH (2012)

We believe the inspired Word of God as received in the Old and New Testaments of Holy Scripture, which proclaims the good news of God's creation and redemption through Jesus Christ. Acknowledging the authority of God's Word, we submit to it in all matters of life and faith.

We affirm three creeds—the Apostles' Creed, the Nicene Creed, and the Athanasian Creed—as ecumenical expressions of the Christian faith. In doing so, we confess our faith in unity with followers of Jesus Christ throughout all ages and among all nations.

We also affirm three confessions—the Belgic Confession, the Heidelberg Catechism, and the Canons of Dort—as historic Reformed expressions of the Christian faith. These confessions continue to define the way we understand Scripture, direct the way we live in response to the gospel, and locate us within the larger body of Christ.

Grateful for these expressions of faith, we promise to be formed and governed by them. We heartily believe and will promote their doctrines faithfully, conforming our preaching, teaching, writing, serving, and living to them.

Along with these historic creeds and confessions, we also affirm the witness of Our World Belongs to God: A Contemporary Testimony as a current Reformed expression of the Christian faith that forms and guides us in our present context.

We also promise to present or receive confessional difficulties in a spirit of love and fellowship with our brothers and sisters as together we seek a fuller understanding of the gospel. Should we come to believe that a teaching in the confessional documents is irreconcilable with God's Word, we will communicate our views to the church, according to the procedures prescribed by the Church Order and its supplements. Further, we promise to submit to the church's judgment and authority.

We honour this covenant for the well-being of the church to the glory of God the Father, Son, and Holy Spirit.

Delegates will be asked to indicate their affirmation of the Covenant in a manner as requested by the Chair of Classis.

CLASSIS HAMILTON OF THE CHRISTIAN REFORMED CHURCH

FINANCIAL STATEMENTS

DECEMBER 31, 2020

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INDEPENDENT AUDITOR'S REPORT

To the Members of
Classis Hamilton of the Christian Reformed Church

Opinion

We have audited the financial statements of Classis Hamilton of the Christian Reformed Church, which comprise the balance sheet as at December 31, 2020, and the statements of revenues and expenses, changes in restricted fund balances and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the organization as at December 31, 2020, and its financial performance and its cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the organization in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with Canadian accounting standards for not-for-profit organizations, 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.

In preparing the financial statements, management is responsible for assessing the organization's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the organization or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the organization's financial reporting process.

INDEPENDENT AUDITOR'S REPORT, continued

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements. As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the organization's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the organization's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the organization to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

DBK Accounting Professional Corporation

DBK Accounting Professional Corporation
Authorized to practice public accounting by the Chartered
Professional Accountants of Ontario

Hamilton, Ontario
March 23, 2021

CLASSIS HAMILTON OF THE CHRISTIAN REFORMED CHURCH

**BALANCE SHEET
AS AT DECEMBER 31, 2020**

	2020	2019
ASSETS		
Current Assets		
Cash	\$ 212,974	\$ 138,210
Accounts receivable	23,406	46,847
GST/HST recoverable	336	981
Prepaid expenses	721	934
	<u>237,437</u>	<u>186,972</u>
Other Assets		
Loans receivable (Note 3)	263,159	224,759
	<u>\$ 500,596</u>	<u>\$ 411,731</u>
LIABILITIES		
Current Liabilities		
Accounts payable and accrued liabilities	\$ 5,840	\$ 7,492
EXTERNALLY RESTRICTED FUND BALANCES		
Classis Expense Fund	50,953	47,483
McMaster Campus Ministry	57,298	30,006
Classical Candidacy	262,138	233,878
Shalom Manor	-	12
Future Church Planting	124,367	92,860
	<u>494,756</u>	<u>404,239</u>
	<u>\$ 500,596</u>	<u>\$ 411,731</u>

Approved on behalf of the Board

Director _____

Director _____

CLASSIS HAMILTON OF THE CHRISTIAN REFORMED CHURCH

**STATEMENT OF CHANGES IN RESTRICTED FUND BALANCES
FOR THE YEAR ENDED DECEMBER 31, 2020**

	2020 Classis Expense Fund	2020 McMaster Campus Ministry	2020 Classical Candidacy	2020 Shalom Manor	2020 Future Church Planting	2020 Total	2019 Total
FUND BALANCES, beginning of year	47,483	30,006	233,878	12	92,860	404,239	380,802
Excess (deficiency) of revenues over expenses	3,470	27,293	28,260	(12)	31,507	90,518	23,437
FUND BALANCES, end of year	<u>50,953</u>	<u>57,299</u>	<u>262,138</u>	<u>-</u>	<u>124,367</u>	<u>494,757</u>	<u>404,239</u>

See accompanying notes to the financial statements

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CLASSIS HAMILTON OF THE CHRISTIAN REFORMED CHURCH

**STATEMENT OF REVENUES AND EXPENSES - CLASSIS EXPENSE FUND
FOR THE YEAR ENDED DECEMBER 31, 2020**

	<u>2020</u>	<u>2019</u>
REVENUES		
Classis ministry shares	\$ 43,994	\$ 56,137
Government assistance	2,133	-
Interest income	1,966	2,797
Fall retreat	-	<u>5,200</u>
	<u>48,093</u>	<u>64,134</u>
EXPENSES		
Conferences and professional development	1,017	11,440
Insurance	1,725	1,663
Meals and hospitality	1,210	3,398
Office, postage and general	7,432	7,660
Professional fees	5,251	8,591
Safe church team	-	388
Salaries and benefits	26,748	26,218
Travel	1,240	2,970
Youth ministry	-	<u>273</u>
	<u>44,623</u>	<u>62,601</u>
Excess (deficiency) of revenues over expenses	<u>\$ 3,470</u>	<u>\$ 1,533</u>

STATEMENT OF REVENUES AND EXPENSES - MCMASTER CAMPUS MINISTRY

REVENUE		
Classis ministry shares	\$ 129,994	\$ 115,426
Grants	19,300	11,718
Conference fees	-	<u>494</u>
	<u>149,294</u>	<u>127,638</u>
EXPENSES		
Assistant to chaplains	5,610	5,500
Conference fees and professional development	556	1,621
Emerging leader	3,750	3,000
Meals and hospitality	736	5,334
Office, postage and general	1,693	1,900
Salaries and benefits	106,785	104,615
Travel	2,870	<u>4,763</u>
	<u>122,000</u>	<u>126,733</u>
Excess (deficiency) of revenues over expenses	<u>\$ 27,294</u>	<u>\$ 905</u>

CLASSIS HAMILTON OF THE CHRISTIAN REFORMED CHURCH

**STATEMENT OF REVENUES AND EXPENSES - OTHER RESTRICTED FUNDS
DECEMBER 31, 2020**

	Classical Candidacy 2020	Shalom Manor 2020	Future Church Planting 2020	Total 2020	Total 2019
REVENUE					
Ministry shares	\$ 60,008	\$ 10,733	\$ -	\$ 70,741	\$ 51,514
Future Church share	-	-	32,507	32,507	32,499
Interest income	822	-	-	822	5,646
Grants	-	-	-	-	2,957
	<u>60,830</u>	<u>10,733</u>	<u>32,507</u>	<u>104,070</u>	<u>92,616</u>
EXPENSES					
Candidate benefits	7,814	-	-	7,814	9,037
Classis home missions	-	-	1,000	1,000	5,378
Grants	-	10,745	-	10,745	19,765
Loans forgiven	24,756	-	-	24,756	36,781
	<u>32,570</u>	<u>10,745</u>	<u>1,000</u>	<u>44,315</u>	<u>70,961</u>
Excess (deficiency) of revenues over expenses	<u>\$ 28,260</u>	<u>\$ (12)</u>	<u>\$ 31,507</u>	<u>\$ 59,755</u>	<u>\$ 21,655</u>

See accompanying notes to the financial statements

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CLASSIS HAMILTON OF THE CHRISTIAN REFORMED CHURCH

**STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED DECEMBER 31, 2020**

	<u>2020</u>	<u>2019</u>
OPERATING ACTIVITIES		
Excess (deficiency) of revenues over expenses	\$ 90,518	\$ 23,437
Change in non-cash working capital items		
Accounts receivable	23,441	(19,224)
GST/HST recoverable	645	(249)
Accounts payable and accrued liabilities	(1,653)	1,987
Prepaid expenses	213	5,600
	<u>113,164</u>	<u>11,551</u>
INVESTING ACTIVITIES		
Loans receivable	<u>(38,400)</u>	<u>(35,157)</u>
Increase (decrease) in cash	74,764	(23,606)
Cash, beginning of year	138,210	161,816
Cash, end of year	<u>\$ 212,974</u>	<u>\$ 138,210</u>

See accompanying notes to the financial statements

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CLASSIS HAMILTON OF THE CHRISTIAN REFORMED CHURCH

NOTES TO THE FINANCIAL STATEMENTS YEAR ENDED DECEMBER 31, 2020

1. PURPOSE OF THE ORGANIZATION

The organization was incorporated as a corporation without share capital under the Ontario Corporations Act on October 28, 2008. The corporation is a registered charity and is therefore exempt from payment of income taxes as provided under the Income Tax Act.

Its purpose is to advance and teach the religious tenets, doctrines, observances and culture associated with the Christian Reformed faith.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

These financial statements have been prepared in accordance with Canadian accounting standards for not-for-profit organizations and include the following significant accounting policies:

(a) FUND ACCOUNTING

The organization follows the restricted fund method of accounting for donations.

The Classical Candidacy Committee accounts for the assistance provided to seminary students.

The Classis Expense Fund accounts for the organization's administrative activities.

The Restricted Fund reports revenues and expenses related to the various Christian Reformed Church ministries and causes. This includes the The McMaster Campus Ministry.

(b) REVENUE RECOGNITION

Restricted donations related to general operations are recognized as revenue of the Classis Expense Fund in the year in which the related expenses are incurred. All other restricted donations are recognized as revenue of the appropriate restricted fund.

Donations 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 and conference fees are recognized as revenue in the period it is earned.

Government assistance is recognized when the amount can be determined and there is a reasonable expectation of collection.

(c) CASH AND CASH EQUIVALENTS

Cash and cash equivalents include cash and short-term investments with maturities of three months or less from their date of acquisition, which are readily convertible into a known amount of cash, and are subject to an insignificant risk to changes in their fair value.

(d) CAPITAL ASSETS

Furniture and equipment acquisitions are expensed fully in the year of purchase and thus not recorded on the balance sheet.

(e) USE OF ESTIMATES

The preparation of these financial statements requires management to make estimates and assumptions that affect revenues and expenses during the reporting periods in addition to the reported amounts of assets and liabilities at the date of the financial statements. Actual results may differ from those estimates.

CLASSIS HAMILTON OF THE CHRISTIAN REFORMED CHURCH

NOTES TO THE FINANCIAL STATEMENTS YEAR ENDED DECEMBER 31, 2020

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued

(f) FINANCIAL INSTRUMENTS

The organization initially measures its financial assets and financial liabilities at fair value adjusted by, in the case of a financial instrument that will not be measured subsequently at fair value, the amount of transaction costs directly attributable to the instrument.

The organization subsequently measures all its financial assets and financial liabilities at amortized cost. Financial assets measured at amortized cost include cash, GST/HST recoverable, accounts receivable and loans receivable. Financial liabilities measured at amortized cost include accounts payable and accrued liabilities.

At the end of reporting period, the organization assesses whether there are any indications that a financial asset may be impaired. When there is an indication of impairment, the carrying amount of the asset is reduced and the amount of the reduction is recognized as an impairment loss in the statement of revenues and expenses.

(g) VOLUNTEER SERVICES

Because the hours of service by volunteers are not normally purchased by the organization and the difficulty in determining their fair market value, contributed services are not recognized in the financial statements.

(h) FOREIGN CURRENCY TRANSLATION

Monetary assets and liabilities denominated in foreign currencies are translated at the exchange rate in effect at the balance sheet date. Revenues and expenses are translated at the exchange rate prevailing at the date in which the transaction took place. Foreign exchange gains and losses are included in the statement of revenues and expenses.

3. LOANS RECEIVABLE

These loans receivable were advanced to assist individuals who are studying to become ministers in the Christian Reformed Church in North America (CRCNA) and are advanced based on financial need. The loans will accrue interest at 1% above the prime lending rate, commencing six months after the borrower terminates or completes the course of studies unless the borrower becomes an ordained minister in the CRCNA or the Reformed Church of America (RCA), has been declared eligible for ministry but has not been hired, or continues in a qualified educational program.

Under certain conditions the borrower will be required to repay the loan over a ten year period commencing six months after the CRCNA has decided that the person is no longer a candidate for ordained ministry. In other situations the borrower will be required to pay interest and repay the loan principal over a five year period.

The loan is interest free while the individual is studying and 20% of the loan will be forgiven annually if the borrower becomes and remains a minister in the CRCNA or the RCA for at least five years.

CLASSIS HAMILTON OF THE CHRISTIAN REFORMED CHURCH

NOTES TO THE FINANCIAL STATEMENTS YEAR ENDED DECEMBER 31, 2020

4. FINANCIAL INSTRUMENTS

Unless otherwise noted, it is management's opinion that the organization is not exposed to significant interest or credit risks arising from these financial instruments.

Liquidity Risk

Liquidity risk arises through excess financial obligations over available financial assets at any point in time. The organization's objective in managing liquidity risk is to maintain sufficient readily available reserves in order to meet its liquidity requirements at any point in time. The organization achieves this by maintaining sufficient cash and cash equivalents.

Foreign Currency Risk

The organization is exposed to foreign exchange risk in United States dollars. The organization is exposed to this risk when an obligation in a foreign currency to another organization or individual, is different at the time of settlement than it was at time that the obligation was determined. The organization reduces its exposure to foreign exchange risk by carefully monitoring exchange rates on its obligations and attempts to maintain adequate foreign currency balances in its bank to discharge its related foreign currency obligations. In the opinion of management the foreign exchange risk exposure to the organization is low and is not material. As at year end, the organization had \$7,523 USD in cash (2019 - \$2,453 USD).

Credit Risk

The organization does have credit risk in candidate loans receivable of \$263,159 (2019 - \$224,759). Credit risk is the risk that one party to a transaction will fail to discharge an obligation and cause the other party to incur a financial loss. Management mitigates this risk by having agreements in place. Also, the organization is not dependant on the repayment of these loans given their intention is to forgive the loans.

5. SUBSEQUENT EVENTS

Subsequent to the year end, the COVID-19 pandemic has had a significant impact on the overall economy and many organizations. The organization continues to function as staff have the ability to work from home, no employees have been laid off. Management does not at this time expect a significant impact on the organization.

Request to Release from Ministerial Office According to Article 14c

In May 2019 Rev. Roelof Peereboom was released from the ministry at Mount Hope CRC under article 17a of the Church Order. Classis also instructed the Classis Interim Committee to create an oversight committee for Pastor Roelof to plan and monitor an evaluation of readiness for the ministry, as laid out in Church Order article 17d.

The oversight committee approved by Classis consists of Elder Mark Demik, Rev. Ben Ponsen, and Rev. Ken Benjamins. This committee has been in regular contact with Pastor Roelof, helping him to engage a thorough process for ministry readiness.

On April 19, 2021 Pastor Roelof informed the committee that he no longer seeks to remain in the CRC and maintain his ministerial credentials there. We now request Classis to declare him “released from ministerial office” according to Church Order article 14c, with concurrence of the synodical deputies.

Grounds:

1. Pastor Roelof has not completed the “process for readiness” required under article 17d.
2. Pastor Roelof has entered a non-ministerial vocation.
3. Pastor Roelof does not wish to retain his ministerial credentials or his membership in the CRC.

Article 14 also requires that Classis make an appropriate declaration reflecting the minister’s ministerial status, with the concurrence of the synodical deputies. Due to the nature of Pastor Roelof’s release from Mount Hope CRC, we recommend that his status be that of one “dismissed.”

Grounds:

1. Pastor Roelof’s release from Mount Hope CRC was due to unaddressed issues in his personal life.
2. Pastor Roelof has not completed the process for ministerial readiness.

Respectfully submitted by Rev. Ken Benjamins, Mark Demik and Rev. Ben Ponsen

7. CREDENTIALS COMMITTEE REPORT

Meadowlands Fellowship CRC

We request approval for elders to administer sacraments during our pastor's sabbatical (June 2021-January 2022): Tim and Jolene Veenstra.

Recommendation: The Credentials Committee recommends to grant this request. The ground for this decision is that it adheres to the guidelines set out in Church Article 55 and its Supplement.

Article 55

The sacraments shall be administered upon the authority of the consistory in the public worship service by a minister of the Word, a commissioned pastor, or, in the case of need, an ordained person who has received the approval of classis, with the use of the prescribed forms or adaptations of them that conform to synodical guidelines.

—Cf. Supplement, Article 55

Supplement, Article 55

- a. Classis approval is required for an ordained person to administer the sacraments.
- b. Ordinarily the ordained person should be an elder.

(Acts of Synod 2002, p. 537)



Shalom Manor Hamilton

Our Vision for the Future

When Shalom Manor Grimsby was established as a Christian home for the aged in the 1970s, our founders, the joint Classes of Hamilton-Niagara of the Christian Reformed Churches, envisioned a second location in the Hamilton area to provide services to our elderly in communities further west, such as Burlington, Brantford and beyond.

Shalom Manor, Mount Nemo Christian Nursing Home and Wellingstone Christian Home share the vision to develop a Christian home that will feature a continuum of care on one campus, blessing our parents and grandparents well into the future. Located at 1411 Upper Wellington Street, Hamilton, the new home will

be a Campus of Care that serves the aging Reformed Christian Dutch-Canadian communities.

The pillars of our flagship Elder Adult Christian Campus in Hamilton will include:

- Christian values of servant leadership and spiritual care.
- Person-centred care and service, promoting a culture of quality, innovation and transformative change.
- Community spirit and fellowship providing enrichment, vitality and energy to the lives of our residents through an intergenerational campus.
- An "Aging in Community" philosophy that will exemplify an age-friendly model.

A Critical Shortage of Long-Term Care in Ontario

By 2031 it is estimated that approximately **one in four Canadians** will be **65 years or older**.

Hamilton has been identified as one of the top 15 metropolitan areas in Canada with **17.9% of the population 65 years or older**.

Shalom Manor & Gardens is experiencing **waitlists from five to eight years**. Almost one-third of those on the waitlist are from the Hamilton/Burlington area.

Currently, almost **40% of Shalom residents are from Hamilton**.

A Community of Continuum Care

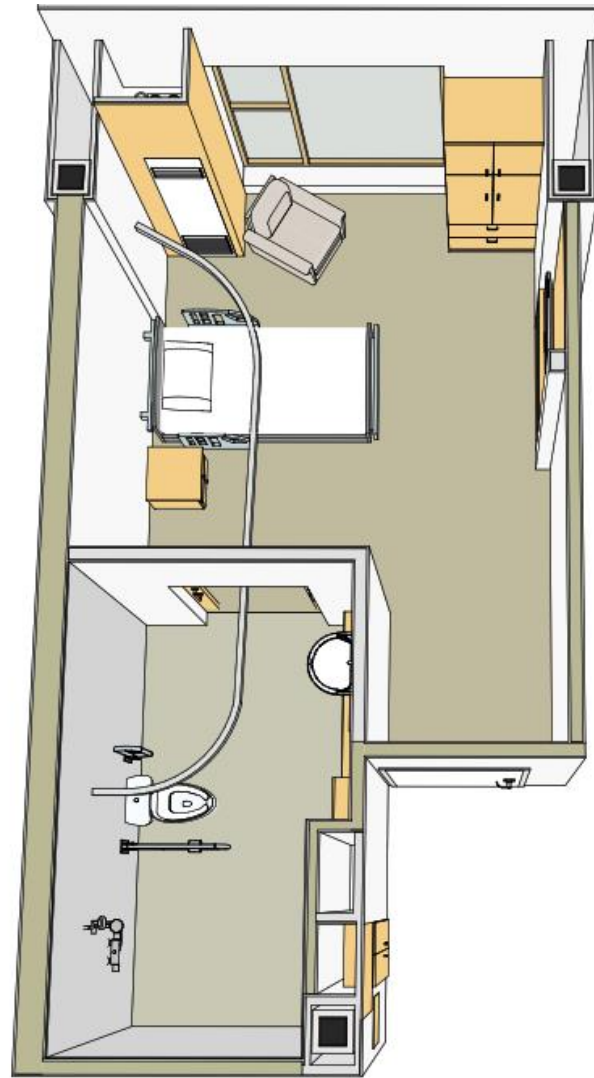
The new six-storey facility will provide residential and service options for over 260 seniors. The vision includes a full range of amenities to serve our growing community of elders that will complement the current independent living apartments at Wellingstone Christian Home. This continuum of care will minimize the need for our residents to move throughout the home and allow for support of those in the adjacent buildings at Wellingstone.

The Campus of Care will feature:

Long-Term Care Home offering care to 128 of the most frail and vulnerable members of the community. Our design surpasses the Ministry of Long-Term Care standards by including:

- Private rooms for every long-term care resident.
- Private showers in 60% of our long-term care resident rooms.

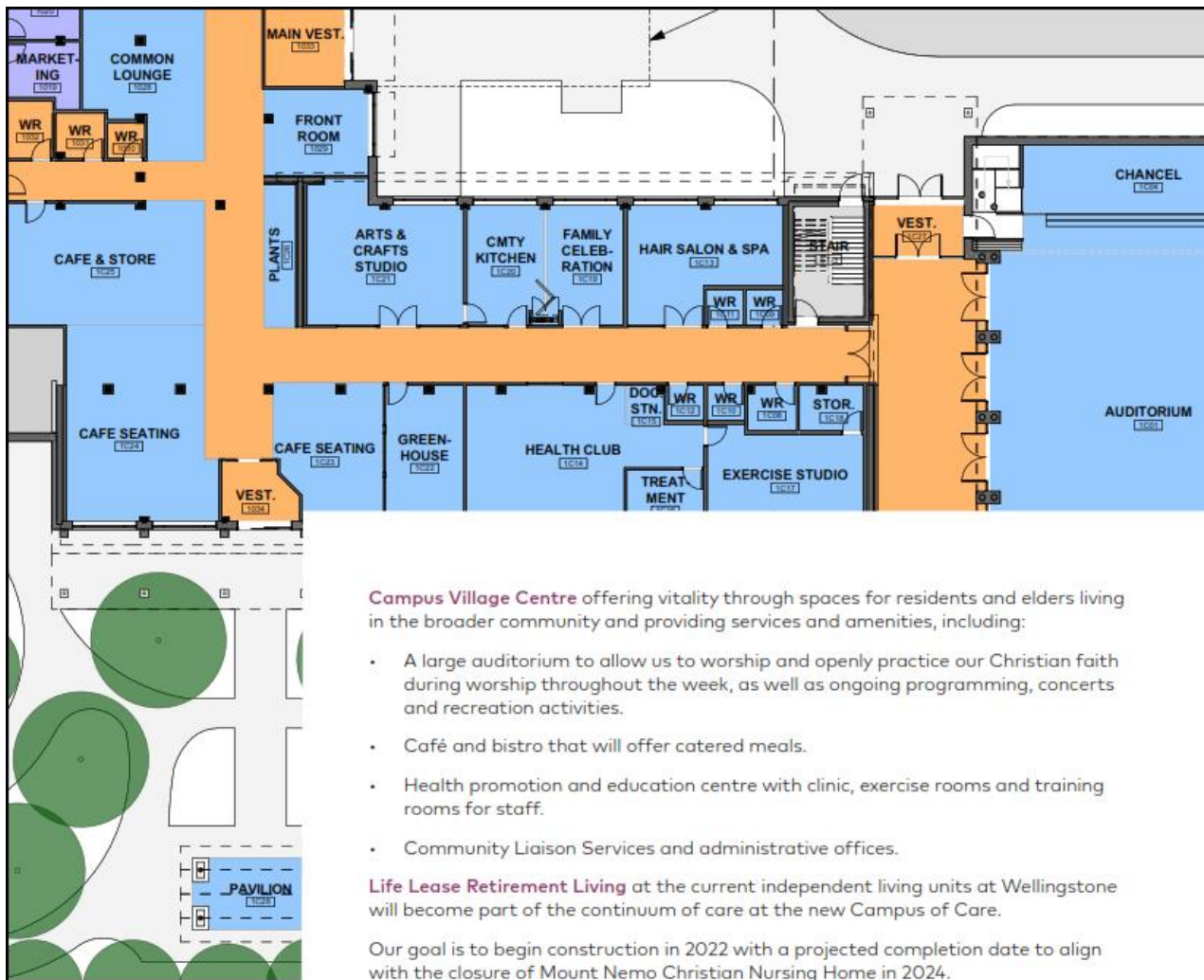
Shalom Manor Hamilton will be the first home in Ontario to provide these two unique features, offering not only additional privacy and dignity, but will also ensure the organization is well prepared for potential future pandemics.



Assisted Living Apartments offering 72 units with onsite services including meals, housekeeping and support with activities of daily living. Our assisted living residents will experience an environment for healthy aged living through movement and activity such as physiotherapy, walking paths and an exercise studio.

Memory Care Homes offering dementia care for 56 individuals in small-house environments with 14 residents in each house. This model will allow for resident programming to be more focused, catering to each individual's unique needs.

An Intergenerational Space to create programming opportunities between the residents of the home and children attending the campus, whether through daycare or school programs.



Campus Village Centre offering vitality through spaces for residents and elders living in the broader community and providing services and amenities, including:

- A large auditorium to allow us to worship and openly practice our Christian faith during worship throughout the week, as well as ongoing programming, concerts and recreation activities.
- Café and bistro that will offer catered meals.
- Health promotion and education centre with clinic, exercise rooms and training rooms for staff.
- Community Liaison Services and administrative offices.

Life Lease Retirement Living at the current independent living units at Wellingstone will become part of the continuum of care at the new Campus of Care.

Our goal is to begin construction in 2022 with a projected completion date to align with the closure of Mount Nemo Christian Nursing Home in 2024.





Shalom

Extend the Blessing
CAMPAIGN

Shalom has already been provided financial blessings to realize our vision for the new \$125M Hamilton Campus of Care by:

- Equity contributions from Shalom, Mount Nemo & Wellingstone.
- Government capital contributions.
- Government of Ontario commitment for operational funding for 128 additional long-term care beds.

With the Lord's help and blessing, \$22M will need to be raised through support of the broader Reformed community to ensure the new Campus of Care becomes a reality.

*The balance of the required funding, outside of campaign/government funding, will be carried through a mortgage.



To receive project updates and newsletters, please send your email to fundraising@shalommanor.ca.