



# LuMinHoS

Lutheran Ministry in Hospitals of Saskatoon

## **BULLETIN OF REPORTS FOR 2022-2023**

**Annual General Meeting**

**7:00pm Sept. 10, 2023**

### **Mission Statement**

LuMinHoS is a ministry of spiritual care sharing the gospel of Jesus Christ with Lutheran patients and their families in Saskatoon hospitals.

### **Vision Statement**

LuMinHoS will present the comfort of Christ to all Lutheran patients admitted to Saskatoon hospitals.



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# 2023 -2024 LUMINHOS ANNUAL GENERAL MEETING AGENDA

September 10, 2023 Good Shepherd Lutheran 1215 McKercher Dr. Saskatoon, SK S7H 5L9

1. Call to Order, Welcome and Introduction Gord Martens, Chair
2. Opening Devotions Pastor Richard Engel
3. Approval of Agenda
4. Approval of minutes of 2021 – 2022 AGM
5. Review of Reports
  - 5.1 President Gord Martens
  - 5.2 Chaplain Pastor Richard Engel
  - 5.3 Committees of the Board
    - 5.3.1 Executive Committee report
    - 5.3.2 Governance Committee Gord Martens
    - 5.3.3 Finance Committee Dan Hagen
6. Volunteer Management Team
  - 6.1 VMT Pastor Allan Grundahl
  - 6.2 Visitation Committee Pastor Allan Grundahl
  - 6.3 Communications Committee Brenda Jensen
  - 6.4 Resource Development No report
  - 6.5 Events Committee Renate Bishopp
- Motion to receive reports as presented***
7. Financial Review for 2023
  - 7.1 Review of Financial Statements from Cheryl Woloschuk Dan Hagen
  - Motion to approve the financial review to March 31, 2023 as prepared by Cheryl Woloschuk, CPA***
  - 7.2 Appointment of Financial Reviewer for 2023-2024 Fiscal year
  - Motion to appoint Cheryl Woloschuk, CPA to conduct the Review of the financial records and issue an unaudited review report for the year ending March 2024***
8. Budget – Review of the Proposed Budget for 2023 – 2024
  - Motion to approve the budget for 2023 – 2024***
9. Nominations committee Report Pastor Allan Grundahl
  - 9.1 Election of Board Members Gord Martens
10. Other Business
  - 10.1 Upcoming Events – Walk-a-thon –Saturday, September 16, 2023
11. ***Motion to Adjourn***
12. Closing Prayer Pastor Hugh Farmer

**2021-2022 LuMinHoS Annual General Meeting Minutes**  
**June 26, 2022, 7:00 p.m.**  
**Meeting at Redeemer Lutheran Church**

1. **Call to Order** – Chairperson Gord Martens called the Annual General Meeting to order at 7:10 p.m. with a quorum present.
2. **Opening Devotions** – Chaplain Engel opened the meeting with devotions and prayer based on 1John 3:16-24.
3. **Agenda** – The agenda was reviewed and approved for the meeting, amended as follows:
  - a) the AGM is being held in person, and not by Zoom;
  - b) in 4. the approval of minutes will be of the 2020-2021 AGM;
  - c) in 5.3.2. Dan Hagen will present the Finance Committee report.
4. **Approval of Minutes of 2020-2021 AGM Minutes** – MSC the AGM minutes of June 27, 2021 be approved as distributed, in 10. correcting Kendall to Kendel.
5. **Review of Reports** (the reports were distributed with the email invitation, made available on the website prior to the meeting and in printed form at the meeting.)
  - 5.1 **President** – presented by Gord Martens in the format of his written report. He expressed thanks to all who helped LuMinHoS navigate covid protocols, which allowed it to continue effectively in its ministry, and optimism for the future ministry of LuMinHoS.
  - 5.2 **Chaplain** – Pastor Engel presented his report and answered questions.
  - 5.3 **Committees of the Board**
    - 5.3.1 **Governance Committee** – no meetings have been held.
    - 5.3.2 **Finance Committee** – presented by Dan Hagen. Questions were answered as to pastoral salary guidelines. Thanks were extended to Monica Johnson and Lavina Carter for their assistance.
6. **Volunteer Management Team**
  - 6.1.1 **VMT Report** – no meetings have been held.
  - 6.1.2 **Visitation Committee** – Pastor Grundahl presented his report and advised three volunteers are currently approved, pending re-admission of volunteers to hospitals.
  - 6.1.3 **Communication Committee** – presented by Brenda Jensen.

- 6.1.4 Resource Development Committee – there have been no meetings.
- 6.1.5 Events Committee – presented by Renate Bishopp. The Walk-a-thon is scheduled this year for September 17<sup>th</sup>.

MSC that the reports be accepted as presented.

## 7. Financial Review for 2021/2022

### 7.1 Review of Financial Statement of Marilyn J Johnson

MSC to approve the Financial Statement of Marilyn J Johnson dated May 26<sup>th</sup>, 2022, for the LuMinHoS fiscal year ended March 31, 2022.

### 7.2 Waiver of Audit Requirement

MSC to waive the requirement of an audit, and further to accept an unaudited financial review for the year ended March 31, 2022.

### 7.3 Motion to Appoint Financial Review for 2022-2023

MSC to appoint Marilyn J Johnson of MG Accounting & Office Services to conduct a review of the financial records, and to issue an unaudited financial review for the year ending March 31, 2023.

8. **Budget** – the proposed budget for 2022-2023 was presented by Dan Hagen. MSC that the budget for 2022-2023 be approved as presented.

## 9. Nominations Committee Report – presented by Pastor Grundahl.

There were 5 two-year positions open, for which the Nominations Committee presented the following nominees, with their consent:

- Colette Baker** – through to the 2024 AGM – 1<sup>st</sup> term
- Hugh Farmer** – through to the 2024 AGM – 2<sup>nd</sup> term
- Darin Felstrom** – through to the 2024 AGM – 4<sup>th</sup> term
- Gord Martens** – through to the 2024 AGM – 4<sup>th</sup> term
- Murray Wagner** – through to the 2024 AGM – 2<sup>nd</sup> term

There were no nominations from the floor.

### 9.1 Election of Board Members – conducted by Gord Martens

MSC that the nominated members become members of the Board of Directors.

The continuing LuMinHoS Board members, are:

**Renate Bishopp** – through to the 2023 AGM – 7<sup>th</sup> term

**Coralie Geving** – through to the 2023 AGM – 3<sup>rd</sup> term

**Dan Hagen** – through to the 2023 AGM – 3<sup>rd</sup> term

**Del Mengerig** – through to the 2023 AGM – 2<sup>nd</sup> term

**Sylvia Unrau** – through to the 2023 AGM – 1<sup>st</sup> term

- 9.2 Nominations Committee** – the committee presented the names of **Renate Bishopp** and **Darin Felstrom** from the BOD, **Pastor Grundahl** from the VMT, and **Nora Peterson** as a member-at-large, to serve until the 2023 AGM.

MSC that the four nominated be elected to the Nominations Committee.

The BOD will appoint the chairperson for the Committee. Pastor Grundahl will call the first meeting.

**10. Other Business:**

There was no other business.

**11. Adjournment** at 8:40 p.m.

**12. Closing Prayer** - was by Gord Martens

Minutes taken by  
Coralie Geving, Secretary to the Board

## 5. REVIEW OF REPORTS

### 5.1 CHAIR REPORT

*Thoughts from the chair August 2023*

#### **Mission Statement**

LuMinHoS is a ministry of spiritual care sharing the gospel of Jesus Christ with Lutheran patients and their families in Saskatoon hospitals.

#### **Vision Statement**

LuMinHoS will present the comfort of Christ to all Lutheran patients admitted to Saskatoon hospitals.

Greetings in the name of our Risen Lord and Saviour, Jesus Christ;

The above Mission Statement and Vision Statement are a part of each Board meeting as well as Committee meetings to remind us why we meet and discuss the ministry of LuMinHoS. It is a gift from God to be a part of this important ministry. And that includes each of you, our treasured prayer and financial partners. God continues to lead our ministry to the bedsides of Lutheran patients and it is His Word and blessing that brings the comfort that can only be found in Christ. How wonderful for our Chaplain and Visitors to be able to confidently assure these patients of God's love and sure promise of life eternal through Jesus Christ, our Redeemer.

Our Chaplain continues to visit numerous bedsides daily. We thank God for preparing Pastor Engel for this task, and we thank Pastor Engel for his willingness to dedicate his time and talent in this ministry.

We have been blessed by the faithful financial support from you, our partners. For that we are thankful. As well, we know that many of you remember our ministry in prayer regularly. Without this prayer support our ministry would not exist. Please continue to pray for the wisdom and resources, both financial and volunteers, to continue to serve our Lutheran community.

Blessings to each of you,

Gord Martens, Chair



## 5.2 CHAPLAIN REPORT



PO BOX 23019  
RPO Market Mall  
SASKATOON, SK S7J 5H3

CHAPLAIN PHONE: 306-229-1663

### Chaplain's Report for the 2023 Annual General Meeting – September 10, 2023

April 1, 2022 – March 31, 2023 in review

*"How does God's love abide in anyone who has the world's goods and sees a brother or sister in need and yet refuses help? Little children, let us love, not in word or speech, but in truth and action." – 1 John 3:17-18*

#### **Hospital services resume, SHA Volunteers return, but Denominational Volunteers access Denied**

As COVID numbers declined and our province learned how to live well, even in pandemic times, the small hospital worship committee resumed worship services at SCH in April (2022). None of the denominational chaplains could have ever imagined the work we'd have to put in (and still put in) to have LuMinHoS & worship volunteers back in hospital. Thank you to those in the LuMinHoS community who took time to write letters to government and health authority officials about the issue. Unfortunately, from what I've seen as responses on the government side of things, they continue to neglect the importance of spirituality and faith in a health care system that is supposed to uplift and support holistic care. The SHA officials have been a little more sympathetic, but not by much. That said, LuMinHoS continues to seek out volunteers to help in the ministry of visitation and hospital worship. Small steps have been key to getting the volunteer ball rolling. And, it is beginning to roll once more. Please continue to pray for hospital chaplains and their volunteers. And, for the SHA and our provincial government to see the necessity and urgent need for hospital visitation and worship by denominational volunteers.

#### **Some Highlighted Chaplain's Activities**

April 2022 Resumed role as Protestant Hospital Worship Coordinator, resumed SCH worship

July/August Together with Volunteer Management Team (VMT) Chair Rev. Allan Grundahl, revamped and updated the cover chaplain and volunteer info sheets for each of the hospitals.

Sept/Oct/Nov Intentionally concentrated efforts to get our volunteers reinstated; compiled a new and updated contact list of LuMinHoS and denominational volunteers to aid in reinstatement; filled out necessary SHA paperwork for resumption of volunteers and submitted through St. Paul's office.

Feb. 2023 Together with the communications committee, created a welcome letter for rural congregations. When I visit an out-of-town church member, their congregation is informed by said letter about our hospital ministry. Records are kept to ensure parishes do not receive multiple letters.

March 2023 Joined the LuMinHoS community in writing letters to government and SHA reps regarding the reinstatement of spiritual care volunteers; chaplains meet with new director of volunteer services regarding resumption of denominational volunteers.

#### **Wider Church Work**

- Dec. 14 Spoken Word Ministries Online Hospital Service
- Feb. 25, 2023 Presented grief module for Stephen Ministry



*"Presenting the comfort of Christ to all Lutheran patients admitted to Saskatoon hospitals."*



# LuMinHoS

LUTHERAN MINISTRY IN  
HOSPITALS OF SASKATOON

PO BOX 23019  
RPO Market Mall  
SASKATOON, SK S7J 5H3

CHAPLAIN PHONE: 306-229-1663

## Synodical Commitments

- Attended two clergy cluster gatherings throughout the year
- May 31: Attended Sask Synod Town Hall Meeting (Virtual)
- September 27-29: Virtually attended ELCIC Saskatchewan Synod Leadership Gathering.

## Invitation to Chaplain to Present LuMinHoS in a Congregation

- May 08 LuMinHoS talk/presentation at Trinity Lutheran Church (ELCIC), Saskatoon
- Sept. 22 Faith Lutheran Church (LCC), Saskatoon
- Sept. 25 Zion Lutheran Church (ELCIC), Saskatoon

## Hospital Patient Load and the important role LuMinHoS Volunteers play in visitation

As I prioritized leading services at City Hospital, and, made a commitment to continue working on getting our volunteers back, the amount of Lutheran patients in hospital began to increase. And, for the first time as chaplain, I found myself unable to visit every patient in hospital by the end of each work week. This continues to happen . . . not every week, but certainly every few weeks. It is a reality the other chaplains face as well. I cannot stress how important our volunteer visitors are for LuMinHoS. As we journey towards re-introducing them into the hospital, they will ensure LuMinHoS is visiting every single Lutheran patient in hospital, every single week!

## Total Visits for the LuMinHoS year: April 1, 2022 to March 31, 2023

Patients	Family	Referrals	Emergencies	Funerals
1647	683	159	30	02

Out of 1647 visits made, 159 were referred by hospital staff, and, 30 emergency calls came in throughout the year. A total of 2 funerals were led for patients who were not connected to a church.

## Concluding Thoughts

I continue to post (more or less) regularly to our Facebook page. This helps to keep LuMinHoS in subscribers' news feeds. I continue to invite pastors/congregational members to 'like' our page. In addition to resuming chapel services, visits to Parkridge center have resumed, but are sporadic.

Last, but not least, and, as I said in my report last year, **thank you** to all our board and committee members and volunteers for your work with LuMinHoS. Please, continue to hold me and this ministry in your prayers. And once again, thank you to our board chair, Gord Martens, for the breakfast meetings. Your support and prayers have meant so much!

In Christ,

Rev. Richard Engel, B.A., M. Div., Hospital Chaplain,  
for Lutheran Ministry in Hospitals of Saskatoon – LuMinHoS



*"Presenting the comfort of Christ to all Lutheran patients admitted to Saskatoon hospitals."*

## **REPORTS - COMMITTEES OF THE BOARD**

### **5.3.1 Executive Committee report**

The Executive Committee met on Apr. 27/23 and discussed the following:

- Update on the Follow Up program
  - Initial contact has been made with Laura Van Loon to begin discussions as to the feasibility of using Parish Nursing as part of the follow up program. We will be looking to meet with Laura, Pastor Engel along with Harold and Elaine Hesje to drill deeper into potential partnership.
  - This might begin as a paid position beginning 2024 -2025 with 5 – 10 hours monthly;
  - We reviewed a draft job description that Rock of Ages Lutheran church has been using.
    - This is an on-going discussion.
- Terms of Reference were updated and approved. The BOD has approved.
- Pastor Engel is working on an Audio Video presentation that might be used in churches to promote LuMinHoS ministry.
- The Executive committee vetted a letter to the MLA's in our area to bring to their attention the roadblock to allowing volunteer visitors into hospitals, in spite of all Covid masking requirements being lifted. This was done and many letters were sent, with a number of replies. It appears the restrictions are (at least unofficially) removed.

The committee will be meeting again on Oct. 5/23.

Respectfully submitted by Gord Martens

### **5.3.2. Governance Committee Report**

The Governance committee has not met since before Covid shut things down. Our Committee Chair Allan Hjelte resigned due to other commitments and so there was no progress made with compiling a Policy and Procedures manual. With the ever-increasing demands of Governments on not for profit organizations this is a priority for our organization. The Governance committee is being reconvened with our first meeting slated for Sept 6/23. Dr. Denis Kendel met with me prior to this meeting and he is willing to be a go-to resource on an ad-hoc basis for this process. His many years of experience in governance with the provincial Health Authority will be very valuable.

Respectfully submitted by Gord Martens

### **5.3.3. Finance Committee Report**

A summary review of financial and auditor statements will be given and questions answered by Dan Hagen, LuMinHoS Treasurer, at the AGM.

## 6. REPORTS -

### 6.1. Volunteer Management Team

No report

### 6.2. Visitation Committee

**"...and you visited me." (Matthew 25:36)**

There's no better scripture verse for the Visitation Committee of LuMinHoS. Visiting all Lutheran patients in Saskatoon hospitals continues to be where our LuMinHoS ministry 'hits the road'. Sharing the Light of the Gospel through friendly presence, listening, and voicing the Faith is the heart of this ministry...to present the comfort of Christ to all Lutheran patients in Saskatoon hospitals and their families.

**Rev. Richard Engel**, as our LuMinHoS Hospital Chaplain, makes most of the contacts with Lutherans in the hospitals. Through very informative monthly reports of his work, he not only indicates the numbers of people he has ministered to and referrals made to the pastors of patients, but he also describes the many activities he is often called on to handle, such as funerals and meetings with hospital officials etc.

**Lay Visitors** have not been able to do any visiting for most of the year to assist our Chaplain. However, just recently, the Saskatchewan Health Authority has opened up the possibility of lay visiting again very soon. A few individuals have expressed interest after an appeal was sent out to our local Lutheran congregations. Pastor Richard is working with them in preparation.

The LuMinHoS Visitation Committee also arranges for **Cover Chaplains** during times when Pastor Richard needs to be away. Such persons must be approved by the Saskatchewan Health Authority. As a result, we have only 4 Cover Chaplains available - and only when they have free time. **It would be so helpful if there could be a few more.**

**Sylvia Unrau** has helped the Visitation Committee by recording statistics, but recently she has had to resign to attend to family concerns. Anyone else interested in helping?

Thanks so much for the prayers, support and cooperation from all involved with LuMinHoS hospital visiting.

Visiting in hospitals is a marvelous experience - and a very practical way to serve for many folks. If you have an interest, please contact me or our LuMinHoS Chaplain, Pastor Richard Engel.

Thanks be to God for the privilege of serving!

+ Allan Grundahl, LuMinHoS Visitation Committee Chair

306 220-9878 (leave a message if necessary)

allangrundahl@gmail.com

### 6.3. Communications Committee

The Communications Committee uses various communication channels to profile the organization and build understanding of LuMinHoS. We also provide support for others working on behalf of LuMinHoS.

During this past year our committee met three times. Members include Elaine Akre, Rhonda Gore-Billard, Pastor Allan Grundahl, Brenda Jensen, Elaine Leite and Yvonne Rowe. We work closely with database administrator Lavina Carter.

The LuMinHoS **website** was regularly updated by Elaine Leite. Home Page "What's New" links take viewers to the latest newsletter or other items. The Events Page and Prayer Petitions were kept current. New information is posted to our **Facebook** page which is also regularly utilized by Chaplain Richard. We were thus able to assist the Events Committee in promotion of their fund-raising events.

Four editions of **The Caregiver**, our newsletter, were coordinated by Elaine Akre (April, July, November, March). These are typically emailed to supporters who have provided their email to us. Paper copies are mailed to others--although all received a paper mailing once due to fund-raising envelope enclosures. The paper envelopes were prepared and stuffed for mailing by available committee members.

The **Pamphlets** our chaplain hands out to patients--outlining LuMinHoS information and devotional material--were re-printed in February 2023 to ensure a ready supply. The **PowerPoint Presentation** was updated in September 2022. It and the **Display Board** are available for promotion at future events.

The **Saskatoon Lutheran Directory** is a service for clergy and churches updated and emailed three times this past year by Pastor Allan Grundahl.

Pastor Allan Grundahl is the coordinator who oversees communication with pastors and our LuMinHoS **Congregational Representatives**. A full slate of Reps was once again achieved for local congregations. Also, the terms of reference for Congregational Representatives were updated and approved by the Communications Committee in February 2023.

LuMinHoS mass **communication processes** to external supporters were clarified this year. Email messages from LuMinHoS are to be centralized and sent by out by our Database Administrator (who has the most updated contact information) after review by Board Chair, Communications Chair, and the person(s) representing the group the communication pertains to.

In February a plan was put in place to assist Chaplain Engel (thank you Yvonne) with mailing an **outreach letter to rural congregations and pastors** when he has visited one of their congregational members in hospital. Four such letters were sent.

In March we were able to assist with distribution of a Board-requested **appeal for letters to officials** promoting re-instatement of volunteer hospital visitors.

We look forward to continued and increased opportunities to highlight and support the ministry of LuMinHoS as we share the vision of presenting the comfort of Christ to hospitalized Lutherans in Saskatoon.

Respectfully submitted,  
Brenda Jensen

## 6.4. Resource Development Committee

No report

## 6.5. Events Committee

The committee organized three events since the previous AGM:

- August 7, 2022, **KatieLu's Café** at the Aspira Hunter Village Dining Room with home-made desserts and coffee and Auctions, silent and live. Total of \$3,840

Venue and coffee donated by Aspira Hunter Village, entertainment by Gary Gullickson, piano and song by Gord Martens and Co.

- September **Walk-a-thon**, loop from Zion Lutheran and back Total \$4,450

Walk attendance is sparse but enthusiastic; donations are made beside pledges. Thank you for events committee members for "manning" the event.

- March 26, 2023, second **KatieLu's Café** at the Aspira Hunter Village Dining Room with home-made desserts, ice cream. Auctions with live auctioneer Total \$3,235

Entertainment by Gaye-Lynn Kern on Spring theme. The auction was less popular, perhaps owing to the age of our patrons.

A heart-felt thank you for the baking donations by the committee and the auction contribution by many unnamed persons. Thank you to Gary, Gord and Gayle-Lynn for entertainment, and the auctioneer plus Chaplain Richard for introducing LuMinHoS to our patrons. Approximately 85 people attended, including a mix of Village residents and guests from Lutheran congregations.

Thank you also to Lavina Carter for sorting out our finances and Sylvia Unrau and Coralie Geving for volunteering readily wherever needed. The Events Committee said thank you and goodbye to chairperson Rhonda Billiard and welcomes Erika Miazga to our committee. We are actively looking for a new committee chair and would welcome a volunteer. Contact Renate @ 306-343-0156/306-321-5202.

Angie Farmer, Alice Olson, Del Mengerling, Diane Davis, Doreen Baker, Erika Miazga  
Renate Bishopp  
Interim committee chair

**7. Review of Statement from Reviewer Marilyn J. Johnson  
FINANCIAL REVIEW FOR 2022/2023**

**LUTHERAN CARE SOCIETY OF SASKATOON INCORPORATED  
LUMINHOS, LUTHERAN MINISTRY IN HOSPITALS OF SASKATOON**

**FINANCIAL STATEMENTS  
(Unaudited - See Review Engagement Report)**

**March 31, 2023**

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## INDEPENDENT PRACTITIONER'S REVIEW ENGAGEMENT REPORT

To the Members of Lutheran Care Society of Saskatoon Incorporated LuMinHos, Lutheran Ministry in Hospitals of Saskatoon:

I have reviewed the accompanying financial statements of Lutheran Care Society of Saskatoon Incorporated LuMinHos, Lutheran Ministry in Hospitals of Saskatoon that comprise the statement of financial position as at March 31, 2023, and the statements of operations and changes in net assets 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 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.

### *Practitioner's Responsibility*

My responsibility is to express a conclusion on the accompanying financial statements based on my review. I conducted my review in accordance with Canadian generally accepted standards for review engagements which requires me 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 practitioner performs 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, I do not express an audit opinion on these financial statements.

### *Basis for Qualified Conclusion*

In common with many non-for profit organizations, Lutheran Care Society of Saskatoon Incorporated derives revenue in part, from donations, and fundraising events, the completeness of which is not susceptible to satisfactory review verification. Accordingly, my verification of these revenues was limited to the amounts recorded in the records of Lutheran Care Society of Saskatoon Incorporated and I was not able to determine whether any adjustments might be necessary to donation revenues, fundraising revenues, excess of revenue over expenditures, assets and fund balances.

### *Qualified Conclusion*

Based on my review, nothing has come to my attention that causes me to believe that the financial statements do not present fairly, in all material respects, the financial position of Lutheran Care Society of Saskatoon Incorporated LuMinHos, Lutheran Ministry in Hospitals of Saskatoon as at March 31, 2023, 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.

*Other matter*

Comparative figures were not reviewed by a designated accountant. I have obtained sufficient appropriate evidence to support the opening balances of the current period.

**Cheryl Woloschuk, Chartered Professional Accountant, Prof. Corp.**  
Chartered Professional Accountant

July 24, 2023  
Saskatoon, SK

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**LUTHERAN CARE SOCIETY OF SASKATOON INCORPORATED**  
**LUMINHOS, LUTHERAN MINISTRY IN HOSPITALS OF SASKATOON**  
**STATEMENT OF FINANCIAL POSITION**  
**(Unaudited - See Review Engagement Report)**  
**March 31, 2023**

<b>ASSETS</b>		
	<u><b>2023</b></u>	<u><b>2022</b></u>
<b>CURRENT</b>		
Cash	\$ 69,073	\$ 60,827
Investments	0	40,225
Prepaid expenses	440	0
GST recoverable	<u>96</u>	<u>88</u>
<b>TOTAL CURRENT ASSETS</b>	<b>69,609</b>	<b>101,140</b>
<b>INVESTMENTS</b> (market value - \$134,109, 2022 - \$90,967) (Note 4)	<u>134,109</u>	<u>90,967</u>
<b>TOTAL ASSETS</b>	<u><b>\$ 203,718</b></u>	<u><b>\$ 192,107</b></u>
<b>LIABILITIES</b>		
<b>CURRENT</b>		
Accounts payable and accrued liabilities	\$ 4,796	\$ 3,059
Payroll liabilities	<u>762</u>	<u>781</u>
<b>TOTAL CURRENT LIABILITIES</b>	<b>5,558</b>	<b>3,840</b>
<b>DEFERRED CONTRIBUTIONS</b> (Note 5)	<u>60,996</u>	<u>80,200</u>
<b>TOTAL LIABILITIES</b>	<u><b>66,554</b></u>	<u><b>84,040</b></u>
<b>NET ASSETS</b>		
<b>UNRESTRICTED NET ASSETS</b>	<u>137,164</u>	<u>108,067</u>
<b>TOTAL LIABILITIES AND NET ASSETS</b>	<u><b>\$ 203,718</b></u>	<u><b>\$ 192,107</b></u>

Approved by the Directors:

\_\_\_\_\_, Director

\_\_\_\_\_, Director

**LUTHERAN CARE SOCIETY OF SASKATOON INCORPORATED  
LUMINHOS, LUTHERAN MINISTRY IN HOSPITALS OF SASKATOON  
STATEMENT OF OPERATIONS AND CHANGES IN NET ASSETS  
(Unaudited - See Review Engagement Report)  
For the year ended March 31, 2023**

	<u>2023</u>	<u>2022</u>
<b>REVENUE</b>		
Donations - bequests and planned giving	\$ 2,535	\$ 18,722
Donations - congregations and Synod	26,314	17,991
Donations - non-receipted	19,203	19,203
Donations - receipted	75,883	42,873
Fundraising	8,360	4,150
Interest revenue	3,129	323
Wage Subsidy programs	<u>0</u>	<u>14,662</u>
	<u>135,424</u>	<u>117,924</u>
<b>EXPENSES</b>		
Advertising and promotion	680	0
Bank charges	88	256
Bookkeeping and database administration	4,455	1,455
Conferences and seminars	150	97
Fundraising	116	303
Insurance	504	905
Miscellaneous	53	17
Newsletter	1,620	1,670
Office supplies	187	27
Postage and mailbox rental	2,053	1,660
Professional fees	2,885	835
Rent	1,800	1,800
Software	551	684
Supply Chaplain	527	2,323
Telephone	1,370	1,742
Travel	661	708
Wages and benefits	88,492	86,548
Website	<u>135</u>	<u>0</u>
	<u>106,327</u>	<u>101,030</u>
<b>EXCESS OF REVENUE OVER EXPENSES</b>	29,097	16,894
<b>UNRESTRICTED NET ASSETS, beginning of year</b>	<u>108,066</u>	<u>91,172</u>
<b>UNRESTRICTED NET ASSETS, end of year</b>	<u>\$ 137,163</u>	<u>\$ 108,066</u>

See accompanying Notes to Financial Statements

4.

Cheryl Woloschuk, Chartered Professional Accountant, Prof. Corp.

**LUTHERAN CARE SOCIETY OF SASKATOON INCORPORATED**  
**LUMINHOS, LUTHERAN MINISTRY IN HOSPITALS OF SASKATOON**  
**CASH FLOW STATEMENT**  
**(Unaudited - See Review Engagement Report)**  
**For the year ended March 31, 2023**

	<u>2023</u>	<u>2022</u>
<b>OPERATING ACTIVITIES</b>		
Excess of revenue over expenses	\$ 29,097	\$ 16,894
Net change in non-cash working capital balances related to operations:		
Trade receivables	0	6,822
Prepaid expenses	(440)	0
Accounts payable and accrued liabilities	1,735	(881)
Payroll liabilities	(19)	(792)
Deferred contributions	(19,203)	76,814
GST payable	<u>(8)</u>	<u>(8)</u>
	<u>11,162</u>	<u>98,849</u>
<b>INVESTING ACTIVITIES</b>		
Purchase of investments	(63,187)	(60,091)
Proceeds from sale of investments	<u>20,046</u>	<u>0</u>
	<u>(43,141)</u>	<u>(60,091)</u>
<b>(DECREASE) INCREASE IN CASH AND CASH EQUIVALENTS</b>	<b>(31,979)</b>	<b>38,758</b>
<b>CASH AND CASH EQUIVALENTS, beginning of year</b>	<b><u>101,052</u></b>	<b><u>62,294</u></b>
<b>CASH AND CASH EQUIVALENTS, end of year</b>	<b>\$ <u>69,073</u></b>	<b>\$ <u>101,052</u></b>
Cash and cash equivalents consist of:		
Cash	\$ 69,073	\$ 60,827
Term deposits	<u>0</u>	<u>40,225</u>
	<u>\$ 69,073</u>	<u>\$ 101,052</u>

See accompanying Notes to Financial Statements

5.

**LUTHERAN CARE SOCIETY OF SASKATOON INCORPORATED  
LUMINHOS, LUTHERAN MINISTRY IN HOSPITALS OF SASKATOON  
NOTES TO FINANCIAL STATEMENTS  
(Unaudited - See Review Engagement Report)  
March 31, 2023**

**1. NATURE OF ORGANIZATION**

Lutheran Care Society of Saskatoon Inc. (O/A LuMinHos, Lutheran Ministry in Hospitals of Saskatoon) was incorporated on September 23, 1980 under The Non-Profit Corporations Act of Saskatchewan. The Corporation offers visitation to patients and their families in Saskatoon hospitals by a chaplain and trained volunteers, providing spiritual care and counselling. The Corporation is a registered charity and is exempt from income taxes under section 149(1)(l) of the Income Tax Act of Canada.

**2. ACCOUNTING POLICIES**

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

a) Fund Accounting

The Corporation maintains its accounts in accordance with the principles of fund accounting. For financial reporting purposes, accounts with similar characteristics have been combined into funds. Currently, the Corporation only has one type of fund.

i) Unrestricted Fund

The Unrestricted Fund is used for the Corporation's program delivery and administrative activities.

b) Use of Estimates

When preparing financial statements according to Canadian generally accepted accounting principles, we make estimates and assumptions that affect the reported amounts of revenues and expenses during the year, the reported amounts of assets and liabilities at the date of the financial statements, and the disclosure of contingent assets and liabilities at the date of the financial statements. We base our assumptions on a number of factors including historical experience, current events, actions that the Corporation may undertake in the future, and other assumptions believed reasonable under the circumstances. Material measurement uncertainties include estimates of collectibility of accounts receivable. Actual results could differ from our estimates; the resolution of these uncertainties will be determined by future events.

c) Program Supplies

Program supplies are expensed as acquired.

**LUTHERAN CARE SOCIETY OF SASKATOON INCORPORATED  
LUMINHOS, LUTHERAN MINISTRY IN HOSPITALS OF SASKATOON  
NOTES TO FINANCIAL STATEMENTS  
(Unaudited - See Review Engagement Report)  
March 31, 2023**

**2. ACCOUNTING POLICIES - continued**

d) Revenue Recognition

The Corporation follows the deferral method of accounting for contributions. Restricted contributions are recognized as revenue in the year in which the related expenses are incurred. Unrestricted contributions are recognized as revenue when they are received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured.

Revenue from donations are recognized when received, or deferred and recognized over 5 years if a single donation exceeds \$20,000.

Revenue from fundraising is recognized in the fiscal year to which it relates based on the date that the fundraising event takes place.

Interest is recognized as revenue when earned.

Pledges are not recognized until collected, as the Corporation cannot make a reasonable estimate of the amount that will be collected and collection is not reasonably assured.

e) Donated Services

Contributions of materials and services are recognized only when a fair value can be reasonably estimated and when the materials and services are used in the normal course of operations and would otherwise have been purchased.

The Corporation receives a significant amount of donated services from its Board of Directors and volunteers. The monetary value of donated services is not reflected in these financial statements because their fair value can not be reasonably estimated.

f) Financial Instruments

All financial instruments are classified into one of five categories: held-for-trading, held-to-maturity, loans and receivables, available-for-sale financial assets or other financial liabilities. All financial instruments are initially measured on the statement of financial position at fair value. Subsequent measurement and changes in fair value will depend on their initial classification. Loans and receivables, held-to-maturity investments and other financial liabilities are measured at amortized cost. Held-for-trading financial assets and liabilities measured at fair value are recognized as revenue in the statement of operations. Available-for-sale financial assets are measured at fair value with changes in fair value recorded directly in net assets until the asset is removed from the statement of financial position.

Cash has been classified as held for trading. Accounts receivable has been classified as loans and receivables; all financial liabilities are classified as other financial liabilities.

g) Cash and cash equivalents

Cash and cash equivalents include amounts on deposit with financial institutions and term deposits that mature within one year or less from the date of the balance sheet. Term deposits that the Corporation cannot use for current transactions because they are restricted towards a specific purpose are excluded from cash and cash equivalents.

**LUTHERAN CARE SOCIETY OF SASKATOON INCORPORATED  
LUMINHOS, LUTHERAN MINISTRY IN HOSPITALS OF SASKATOON  
NOTES TO FINANCIAL STATEMENTS  
(Unaudited - See Review Engagement Report)  
March 31, 2023**

**3. FINANCIAL INSTRUMENTS**

The organization is exposed to various risks through its financial instruments. It is the Board of Directors' opinion that the Corporation is not exposed to significant interest or credit risk arising from these financial instruments except as otherwise disclosed. The following describes the exposures to those risks, how they arise, any changes in risk exposures from the previous period, and any concentrations of risk.

Risk Management Policy

The Board of Directors observes an informal risk management policy by maintaining the majority of the Corporation's equity in liquid assets.

Fair Value Disclosure

The carrying amount of cash, accounts receivable and accounts payable approximates their fair value due to the short-term maturities of these items.

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 Corporation's main credit risks relate to its cash and accounts receivable. Credit risk associated with cash is minimized substantially by ensuring that this asset is invested with secure banks. The Corporation believes that there is minimal risk associated with the collection of accounts receivable amounts as it limits the amounts of credit issued to its supporters. A significant portion of the company's receivables is concentrated in the local geographic area.

Currency risk:

Currency risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in foreign exchange rates. Currency risk is not considered significant because the Corporation does not regularly have transactions based in foreign currency and does not maintain a balance in foreign bank accounts.

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 Corporation is exposed to interest rate risk due to fluctuations in the market interest rates it earns on cash held in its bank account. The Corporation does not use financial instruments to reduce its interest rate risk exposure.

Liquidity risk:

Liquidity risk is the risk that an entity will encounter difficulty in meeting obligations associated with financial liabilities. The Corporation is exposed to this risk mainly from its accounts payable.



**LUTHERAN CARE SOCIETY OF SASKATOON INCORPORATED**  
**LUMINHOS, LUTHERAN MINISTRY IN HOSPITALS OF SASKATOON**  
**NOTES TO FINANCIAL STATEMENTS**  
**(Unaudited - See Review Engagement Report)**  
**March 31, 2023**

**3. FINANCIAL INSTRUMENTS - continued**

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 comprises three types of risk: currency risk, interest rate risk and other price risk. The Corporation is mainly exposed to interest rate risk, as described above.

**4. INVESTMENTS**

Investments consist of term deposits held at Affinity Credit Union bearing interest from 1.1% to 4.75% maturing between October 29, 2023 and December 10, 2025.

**5. DEFERRED CONTRIBUTIONS**

Deferred contributions represents unspent resources received in the current year that are related to future years. Changes in the deferred contributions balance are as follows:

Deferred Contributions	<u>2022/23</u>	<u>2021/22</u>
Balance, beginning of year	\$ 80,200	\$ 99,403
Plus: Amounts received related to subsequent years	0	0
Less: Amount recognized as revenue in the year	<u>(19,203)</u>	<u>(19,203)</u>
Balance, end of year	<u>\$ 60,997</u>	<u>\$ 80,200</u>

The deferred contributions are from the following sources:

- After-Discharge Spiritual Care Support Project	\$ 3,386	\$ 3,386
- Donation Being Recognized Over 5 Years	<u>57,610</u>	<u>76,814</u>
	<u>\$ 60,996</u>	<u>\$ 80,200</u>

**6. COMPARATIVE FIGURES**

Prior year financial statements were not reported by this accounting firm and certain figures have been reclassified to conform to the current year presentation.

## 8. BUDGET – REVIEW OF PROPOSED BUDGET 2023 - 2024

LUMINHOS								
Statement of Income and Expenditures								
	Accounts	2022/23	Budget	2022/23	Change	2021/22	2023/24	
		Annual	Used	Apr '22 - Mar 23	from	Apr '21 - Mar 22	Annual	
		Budget	YTD	Actual	prior yr	Actual	Budget	
<b>REVENUE</b>	<b>4010</b>	4010 · Donations - Anonymous	19,215	110.3%	21,188.43	110.3%	19,203.43	20000
	<b>4020</b>	4020 · Donations - Individuals	28,500	98.2%	27,985.00	103.3%	27,095.70	28000
	<b>4030</b>	4030 · Donations - Memorials/Honours	14,000	321.6%	45,022.68	336.6%	13,377.70	22000
	<b>4040</b>	4040 · Donations - Congregations	18,000	135.2%	24,327.15	159.8%	15,225.20	20000
	<b>4050</b>	4050 · Donations - Women's Groups	2,500	93.0%	2,325.00	96.9%	2,400.00	2500
		Businesses	1,500	0.0%				0
	<b>4070</b>	4070 · Received from Synods	3,000	86.2%	2,587.15	93.5%	2,766.07	3000
	<b>4080</b>	4079 · Fundraising Event Proceeds	15,000	50.7%	7,605.00	183.3%	4,150.00	10000
		4012 · Fundraising Unreceipted			1,255.00		-	0
	<b>4200</b>	4200 · Other Income	0		-	0.0%	14,661.62	0
	<b>4375</b>	4375 · Bequests, Planned Giving	10,000	0.0%	-		18,722.00	10000
	<b>4440</b>	4440 · Interest Income	500	353.7%	1,768.58	547.9%	322.79	2500
	<b>4081</b>	Follow-up Grant	3,385	0.0%				0
		<b>TOTAL REVENUE</b>	<b>115,600</b>	<b>116%</b>	<b>134,063.99</b>	<b>114%</b>	<b>117,924.51</b>	<b>118000</b>
<b>EXPENSES</b>								
<b>Chaplain</b>	<b>5410</b>	5410 · Wages and Salaries	70,426	100.0%	70,425.96	102.0%	69,045.00	76000
		Follow-up ministry wages	3,385	0.0%				0
	<b>5420</b>	5420 · EI Expense	1,335	101.4%	1,353.76	108.1%	1,252.80	1403
	<b>5430</b>	5430 · CPP Expense	3,500	78.2%	2,736.45	109.9%	2,490.05	3755
	<b>5470</b>	5470 · Employee Benefits Expense	13,920	100.4%	13,976.04	101.6%	13,760.28	14188
	<b>5480</b>	5480 · Travel Expense	750	88.1%	660.62	93.3%	708.42	800
	<b>5725</b>	5725 · Meals Expense	-		39.86		-	100
		<b>Total Chaplain Expense</b>	<b>93,316</b>	<b>96%</b>	<b>89,192.69</b>	<b>102%</b>	<b>87,256.55</b>	<b>96246</b>
<b>Gen/Admin</b>		Administration						
	<b>5450</b>	5450 · Database Administrator	1,500	96.0%	1,440.00	99.0%	1,455.00	1500
	<b>5610</b>	5610 · Accounting & Corporate Expense	4,015	146.9%	5,900.00	706.6%	835.00	7000
	<b>5640</b>	5640 · Conference/Convention Expense	100	150.0%	150.00	154.2%	97.26	200
	<b>5630</b>	5630 · Caregiver Newsletter Cost	2,000	81.0%	1,619.83	97.0%	1,670.30	2000
		5620 · Advertising Expense			680.24		-	500
	<b>5700</b>	5700 · Office Supplies Expense	1,000	18.7%	186.61		26.80	250
	<b>5485</b>	5485 · Telephone Expense	1,500	91.3%	1,369.54	78.6%	1,742.31	1500
	<b>5690</b>	5690 · Interest and Bank Charges Exp	100	0.0%	-	0.0%	139.40	0
	<b>5691</b>	5691 · Payment Processing Fees	125	70.6%	88.20	76.2%	115.76	125
	<b>5745</b>	5745 · Postage Expense	1,850	111.0%	2,052.84	123.7%	1,659.59	2200
	<b>5460</b>	5460 · Insurance Expense	1,000	50.4%	504.00	55.7%	904.78	1000
	<b>5650</b>	5650 · Fundraising Expense	3,750	3.1%	116.15		303.49	150
	<b>5740</b>	5740 - Volunteer Expenses	500	0.0%				500
	<b>5415</b>	Supply Chaplain expense	2,000	26.3%	526.92	22.7%	2,322.50	1500
	<b>5800</b>	5800 · Website	-		134.52		-	150
	<b>5810</b>	5810 · Database and Software Licensing	700	78.7%	550.59	80.5%	683.61	700
	<b>5743</b>	5743 · Rent Expense	1,800	100.0%	1,800.00	100.0%	1,800.00	1800
	<b>5655</b>	5655 · Miscellaneous	50	26.7%	13.34	80.4%	16.59	50
		<b>Total Gen/Admin Expense</b>	<b>21,990</b>	<b>78%</b>	<b>17,132.78</b>	<b>124%</b>	<b>13,772.39</b>	<b>21125</b>
		<b>TOTAL EXPENSES</b>	<b>115,306</b>	<b>92%</b>	<b>106,325.47</b>	<b>105%</b>	<b>101,028.94</b>	<b>117371</b>
		<b>SURPLUS/DEFICIT for YEAR</b>	<b>\$294</b>	<b>9435%</b>	<b>\$27,738.52</b>	<b>164%</b>	<b>\$16,895.57</b>	<b>\$629</b>

## 9. NOMINATIONS COMMITTEE – 2023 Report

### 2023 LuMinHoS NOMINATIONS Committee AGM Report

The LuMinHoS Board currently has 10 members, though the Constitution allows for the Board to be 5 to 12 members. A term is for 2 years. The number of terms which can be served is not limited. A partial term is not considered a full term since the Constitution or Bylaws do not provide any guidance.

This year there are 6 positions to fill - 5 two-year positions and 1 one-year position - for which the **Nominations Committee presents the following nominees** with their consent, in alphabetical order:

- **Ami Johnson** - through to the 2024 AGM - 1/2 term
- **Rik Cherland** - through to the 2025 AGM - 1st Term
- **Coralie Geving** - through to the 2025 AGM - 4th Term
- **Larry Mikulcik** - through to the 2025 AGM - 1st Term
- **Earl Nostbakken** - through to the 2025 AGM - 1st Term
- **Mary Ann Nostbakken** - through to the 2025 AGM - 1st Term

Others may be nominated from the AGM floor. Information on the Nominees may be requested from the Nominations Committee at the LuMinHoS AGM meeting.

FYI, Continuing LuMinHoS Board Members, in alphabetical order, are:

- **Hugh Farmer** - through to the 2024 AGM - 2nd Term
- **Darin Felstrom** - through to the 2024 AGM - 4th Term
- **Gord Martens** - through to the 2024 AGM - 4th Term
- **Murray Wagner** - through to the 2024 AGM - 2nd Term

**Grateful thanks to:**

- **Colette Baker** for serving part of a 1st term before moving to a new work setting
- **Renate Bishopp** - for serving 7 two-year terms
- **Dan Hagen** for serving 3 two-year terms
- **Del Mengerling** for serving 2 two-year terms in total
- **Sylvia Unrau** for serving 1 two-year term

For the **Nominations Committee** until the 2024 LuMinHoS AGM, the following names, with their consent, are presented:

- **Renate Bishopp** - Member at large
- **Allan Grundahl** - Volunteer Management Team (VMT) rep required

(In addition, the LuMinHoS Board appoints two Board members. The LuMinHoS President names the person to call the first meeting of the Nominations Committee)