

2025 Annual General Meeting 11 May 2025 Financial Reports

Stewardship Treasurer's Report Balance Sheet for 2024 2024 Budget and Actual with 2025 Budget 2023 Actual, as adjusted

Stewardship

Emmanuel launched its Annual Stewardship Appeal in October 2023. We are deeply grateful for the support we have received so far. Emmanuel received 42 pledges for 2024, totaling CHF 177,367.14, and we are especially thankful for the generosity of these parishioners. We are also encouraged by the new pledges of Time and Talents, as members have committed in various ways – actual and online – to support the life and ministry of Emmanuel.

We extend our sincere thanks to those who are faithfully fulfilling their financial pledges. At the same time, we are keen to attract new members to join our Stewardship Program. Stewardship is not only about financial giving but also about sharing in the responsibility and joy of sustaining our church community.

Our goal for 2025 is to match and ideally exceed the CHF 177,367.14 pledged in 2024. The budget includes a target pledge amount of CHF 260,000. Reaching this goal will help ensure that Emmanuel continues to thrive and serve not only our congregation, but the city and the world beyond. Should there be a significant shortfall, we may need to adjust our activities.

As a Church body, we encourage all of us to prayerfully consider how we might give more generously and sacrificially in the year ahead. We also extend our heartfelt thanks to those who give generously without having submitted a pledge card, as well as to one-time donors. Your contributions make a real difference. We would be very grateful if you could join our Stewardship Program.

Emmanuel Church has also begun using Breeze Church Management software, a valuable tool that has streamlined stewardship reporting and improved how we manage our contact database. We extend our special thanks to Jeanne Langdon who continues to work hard on making it improve our efficiency.

We remain deeply thankful of the many gifts of Time, Talent and Treasure offered by our community. As we approach the next budget cycle, let us continue to think critically and creatively about how we can all contribute to Emmanuel's mission and growth.

Agnes Kalinga Maye Stewardship Officer

Treasurer's Report

It feels like there is good momentum building at Emmanuel which offers real hope. The financial picture looks stronger relative to last year and certainly better than during the Covid years.

In 2024 Emmanuel finished with a CHF 53k net operating surplus. Though this figure was inflated by a CHF 22k Outreach Grant received in Dec. 2024.

Positively, revenues were up on multiple fronts. Unrestricted pledges, which are critical for the functioning of the church, finished at CHF 259k. This surpassed our CHF 250k budget floor, which we cannot dip below, without seriously impairing the functioning of Emmanuel. Rental income was also strong at CHF 96k, which is diligently followed by the administrative team.

Additionally, there were significant outreach donations, which reflect Emmanuel's vibrant community and outreach commitment. The church secured CHF 92k in outreach donations, through a combination of gifts from parishioners and grants (CHF 44k from the Convocation and CHF 39k from the Capital Group, though CHF 22k is intended for 2025).

Also listed under revenue is Dissolution reserves which is drawing down on reserves to complete capital expenses on the property. These totaled CHF 48k, more under control vs. 2023 (CHF 179k due to the new elevator). When this and the 2025 grant received early are accounted for, the operating surplus of CHF 53k becomes a CHF 17k cash outflow.

Previously, Emmanuel depended on roughly CHF 65k in income annually from the Conches property. Selling the property led to a hole in our budget, but now we are more fully investing the proceeds from the sale. Investments contributed CHF 24k to the operating budget in 2024, with an additional CHF 20k listed under income gains (not shown on the operating income statement.

Overall expenses were slightly above budget, but this reflects rising prices and our larger ambitions. Roughly two-thirds of the church's expenses are staffing costs (42% of our total expenses) and Building expenses (22%). We saved money due to hiring delays (music roles) and gaps in the live streamer and administrator roles, but the team is now incredibly strong.

We cannot have a functioning church without the impressive staff and we won't have a place to worship if we don't take care of the old building (increasingly expensive to maintain). This is why unrestricted pledges are so important for Emmanuel to function.

For the 2025 budget we were realistic and optimistic. We also tried to split the budget into three – operating, outreach and capital budgets – so it would be easier to parse out. In 2025, we are budgeting a roughly CHF 27k operating surplus, this is zeroed out as we replenish future building provisions. We budgeted CHF 100k in capital expenditures, including repairing the west wall of church, as well as updating the

lighting and electrical work. The vestry set aside funds for the outreach budget, but the majority of the expanded outreach work is funded by restricted donations, and grants. The outreach deficit shown is a result of carryover from previous years (grants and donations). This important outreach work fosters parishioner engagement, attracts new members and is the work we are called to do.

Moving to the balance sheet, Emmanuel's total assets remained largely flat over the year – up 1% to CHF 5.19 million in 2024 from CHF 5.15 million in 2023. The growth was largely driven by our investment portfolio and offset by a reduction in cash as we spent for the building capital projects.

The Foundation's investments ended 2024 at CHF4.60 million. The joint value of the dynamic and conservative portfolios sits at CHF 3.35 million year-end, up from 3.06 million in 2023. The CHF 1.25 million certificate of deposit (CD) at BCGE is added to this for the total. The vestry decided to prudently invest CHF 1 million of this CHF 1.25 million after the CD matured through our investment managers, Thriving Finance, to achieve the CHF 75k contribution to Emmanuel's operating budget.

As Treasurer, I'd like to personally thank Megan Preston Meyer, for her detailed analysis over the year, and Michael Rusk, our Rector, for helping the church run financially, especially as I had less time to commit with a new child and a new job.

The overall financial picture for the foundation is improving year over year, but we need continued vigilance, and generosity through stewardship to make our future ambitions a reality.

Robert Hamilton, Treasurer April 27, 2025

Balance Sheet

Fondation de la Chapelle d'Emmanuel Balance Sheet

As of December 31, 2024

| | | Total | | |
|---|-----------------------|----------------------------|--------------------|----------|
| | As of Dec 31, 2024 | As of Dec 31, 2023 (PP) | Change | % Change |
| Assets | | | | |
| Current Assets | | | | |
| Accounts receivable | | | | |
| 1100 CHF Accounts Receivable | 0.00 | 0.00 | 0.00 | |
| 1101 Accounts Receivable - USD | 0.00 | 0.00 | 0.00 | |
| 1110 Pledge Receivables | 1,383.31 | 300.00 | 1,083.31 | 361.10% |
| Total Accounts receivable | CHF 1,383.31 | CHF 300.00 | CHF 1,083.31 | 361.10% |
| 101 Swiss Franc Bank Accounts | | | 0.00 | |
| 1012 CS Investment Account21 | 0.00 | 0.00 | 0.00 | |
| 1013 Swiss Franc Clearing | 0.00 | 3,818.00 | -3,818.00 | -100.00% |
| 1014 CS curr.Offering Acct.193695-61 | 0.00 | 0.00 | 0.00 | |
| 1014A Crédit Suisse -193-21 | 28,444.56 | 31,127.49 | -2,682.93 | -8.62% |
| 1014B Crédit Suisse 22-3 | 2,717.00 | 2,573.00 | 144.00 | 5.60% |
| 1014C Crédit Suisse 22-2 | 2,465.00 | 39,081.00 | -36,616.00 | -93.69% |
| 1014D CS CHF (REAL ESTATE) 2100 2 | 2,935.99 | 9,227.84 | -6,291.85 | -68.18% |
| 1015 CS Investm.S0251-505193-25 | 0.00 | 0.00 | 0.00 | |
| 1016 BCGE 5061.28.77-CHF | 205,199.82 | 413,111.26 | -207,911.44 | -50.33% |
| 1017 C.S. 0251-New current account-25-Fund 1 | 0.00 | 0.00 | 0.00 | |
| 1018 BCGE 5071.01.70/EUR | 44,215.78 | 26,636.89 | 17,578.89 | 65.99% |
| 1019 BCGE Portefeuille 4123063-00 | 1,250,000.00 | 1,250,000.00 | 0.00 | 0.00% |
| 1020 Exchange Differences | 0.00 | 0.00 | 0.00 | |
| Total 101 Swiss Franc Bank Accounts | CHF 1,535,978.15 | CHF 1,775,575.48 | -CHF 239,597.33 | -13.49% |
| 102 USD Bank Accounts | | | 0.00 | |
| 1022 Bank Vanguard | 56,215.52 | 52,606.75 | 3,608.77 | 6.86% |
| Total 102 USD Bank Accounts | CHF 56,215.52 | CHF 52,606.75 | CHF 3,608.77 | 6.86% |
| 103 Petty cash | | | 0.00 | |
| 1031 General Petty Cash | 54.00 | 54.00 | 0.00 | 0.00% |
| Total 103 Petty cash | CHF 54.00 | CHF 54.00 | CHF 0.00 | 0.00% |
| 1040 Current Assets with a stock exchange price | | | 0.00 | |
| 10210 Forward EUR/CHF | 0.00 | 0.00 | 0.00 | |
| 10211 Forward USD/CHF | 0.00 | 0.00 | 0.00 | |
| 10213 SWAP | -32,919.00 | 33,693.00 | -66,612.00 | -197.70% |
| 13010 ACCRUED INTERESTS | 13,713.00 | 8,803.00 | 4,910.00 | 55.78% |
| 14000 Portofolio CS 0251-50519-2 | 3,099,230.85 | 2,943,197.91 | 156,032.94 | 5.30% |
| 14010 Adj.Portofolio CS 0251-50219- | 272,330.15 | 74,109.09 | 198,221.06 | 267.47% |
| Total 1040 Current Assets with a stock exchange price | CHF 3,352,355.00 | CHF 3,059,803.00 | CHF 292,552.00 | 9.56% |

Financial Reports – page 5

| | | Total | | |
|---|-------------------------|-------------------------------|------------------------|-----------|
| | As of Dec 31, 2024 | As of Dec 31, 2023 (PP) | Change | % Change |
| 104 Rent Deposits | | | 0.00 | |
| 1044 BCGE Bank garantie 5096.59.38 Rusk M | 6,725.05 | 6,677.50 | 47.55 | 0.71% |
| 1045 CS Rent Deposit Regie Zimmerman | 0.00 | 0.00 | 0.00 | |
| 1046 BCGE rent garantie 5097.8058 Wilson M. | 0.00 | 6,328.00 | -6,328.00 | -100.00% |
| Total 104 Rent Deposits | CHF 6,725.05 | CHF 13,005.50 | -CHF 6,280.45 | -48.29% |
| 105 Pre-paid expenses+Due from others | 0,720.00 | 10,000.00 | 0.00 | |
| 1059 Due from others | 0.00 | 8,271.30 | -8,271.30 | -100.00% |
| | CHF | CHF | -0,271.30 -CHF | -100.0070 |
| Total 105 Pre-paid expenses+Due from others | 0.00 | 8,271.30 | 8,271.30 | -100.00% |
| 1499 Undeposited Funds | 0.00 | 0.00 | 0.00 | |
| 1500 Wilson M.reimb.2022 salaries | 0.00 | 0.00 | 0.00 | |
| 1501 Impôt Anticipé | 9,952.30 | 1,046.10 | 8,906.20 | 851.37% |
| 180 Recoverable Witholding Tax | | | 0.00 | |
| 11920 Recoverable Witholding Tax | 10,285.08 | 8,260.90 | 2,024.18 | 24.50% |
| Total 180 Recoverable Witholding Tax | CHF 10,285.08 CHF | CHF <u>8,260.90</u> CHF | CHF 2,024.18 CHF | 24.50% |
| Total Current Assets | 4,972,948.41 | 4,918,923.03 | 54,025.38 | 1.10% |
| Long-term assets | | | | |
| 191 Rue de Monthoux Building | | | 0.00 | |
| 1911 Building | 0.50 | 0.50 | 0.00 | 0.00% |
| 1912 Buiding Improvements | 323,796.07 | 323,796.07 | 0.00 | 0.00% |
| 1913 Accumulated Depreciation | -98,709.95 | -97,351.95 | -1,358.00 | -1.39% |
| Total 191 Rue de Monthoux Building | CHF 225,086.62 | CHF 226,444.62 | -CHF 1,358.00 | -0.60% |
| 194 Music Instruments | | | 0.00 | |
| 1941 Music Instruments | 6,899.00 | 6,899.00 | 0.00 | 0.00% |
| 1942 Music Instruments Improvements | -276.05 | -276.05 | 0.00 | 0.00% |
| 1943 Accumulated Depreciation | -5,143.70 | -5,043.70 | -100.00 | -1.98% |
| Total 194 Music Instruments | CHF 1,479.25 | CHF 1.579.25 | -CHF 100.00 | -6.33% |
| Total 134 Music instruments | | CHF | -CHF | -0.33 % |
| Total long-term assets | 226,565.87 | 228,023.87 | 1,458.00 | -0.64% |
| Total Assets | CHF 5,199,514.28 | CHF 5,146,946.90 | CHF 52,567.38 | 1.02% |
| Liabilities and shareholder's equity | | | | |
| Current liabilities: | | | | |
| Accounts payable | | | | |
| 2011 CHF Accounts payable | 17,022.76 | 29,635.63 | -12,612.87 | -42.56% |
| 2012 USD Acounts Payable | 0.00 | 0.00 | 0.00 | |
| | CHF | CHF | -CHF | |
| Total Accounts payable | 17,022.76 | 29,635.63 | 12,612.87 | -42.56% |
| 2060 Account payable | 0.00 | 0.00 | 0.00 | |
| 2300 Deferred Income | | | 0.00 | |
| 2302 Prepaid rental | 0.00 | 0.00 | 0.00 | |
| 2305 Columbarium | 17,015.40 | 17,015.40 | 0.00 | 0.00% |
| 2309 Other Deferred Donations | 0.00 | 0.00 | 0.00 | |
| Total 2300 Deferred Income | CHF 17,015.40 | CHF 17,015.40 | CHF 0.00 | 0.00% |

| | | Total | | |
|---|----------------------------|-----------------------------|----------------------------|-----------------------------------|
| | As of Dec 31, 2024 | As of Dec 31, 2023 (PP) | Change | % Change |
| 24 Clearing Accounts | | | 0.00 | |
| 241 Payroll Clearing Accounts | -578.05 | -578.05 | 0.00 | 0.00% |
| 2411 Caisse Cantonale Compensation | 0.00 | 0.00 | 0.00 | |
| 24111 AVS/AI/APG/AC | 0.00 | -11.76 | 11.76 | 100.00% |
| 24112 Maternity Issurance | 0.00 | 0.00 | 0.00 | |
| 24113 AF Allocations Familiales | 0.00 | -2.12 | 2.12 | 100.00% |
| 24114 Formation professionnelle | 0.00 | -0.08 | 0.08 | 100.00% |
| 24115 CPE -Contrib.petite enfance | 0.00 | -0.08 | 0.08 | 100.00% |
| Total 2411 Caisse Cantonale Compensation | CHF 0.00 | -CHF 14.04 | CHF 14.04 | 100.00% |
| 2412 Contributions Publiques | 0.00 | 0.00 | 0.00 | |
| 2413 SwissLife-Helvétia | | | 0.00 | |
| 24131 LAA Accidents Prof et Non Prof | -607.95 | -0.20 | -607.75 | - 303875.00% - |
| 24132 Accidents LAA Complementaire | -1,068.15 | -0.52 | -1,067.63 | 205313.46% |
| 24133 Perte de Gain Maladie | -317.05 | -1.00 | -316.05 | -31605.00% |
| 24134 LPP | -1.60 | 0.00 | -1.60 | |
| Total 2413 SwissLife-Helvétia | -CHF | -CHF | -CHF | - |
| | 1,994.75 | 1.72 | 1,993.03 | 115873.84% |
| 2414 Rector's Health Insurance Total 241 Payroll Clearing Accounts | 717.65 -CHF 1,855.15 | -720.65 -CHF 1,314.46 | 1,438.30 -CHF 540.69 | <u>199.58%</u> - 41.13% |
| 2415 Music's rent | 0.00 | · | 0.00 | -41.1370 |
| | | 0.00 | | |
| 2416 Wilson Miranda's rent | 0.00 | 0.00 | 0.00 | |
| 249 Other Clearing Accounts | | | 0.00 | (00.000) |
| 2499 Misc. Clearing Accounts-DUE to others | 0.00 CHF | 8,800.00 CHF | -8,800.00 -CHF | -100.00% |
| Total 249 Other Clearing Accounts | 0.00 CHF | 8,800.00 CHF | 8,800.00 -CHF | -100.00% |
| Total 24 Clearing Accounts | 1,855.15 | 7,485.54 | 9,340.69 | -124.78% |
| 2422 Convention 2019 | 3,637.07 | 3,637.07 | 0.00 | 0.00% |
| 2553 Tax Account (Sales Taxes) | 0.00 | 0.00 | 0.00 | |
| Total current liabilities | CHF 35,820.08 | CHF 57,773.64 | -CHF 21,953.56 | -38.00% |
| Non-current liabilities: | , | | , | |
| 360 Provisions | | | 0.00 | |
| 3601 Rue de Monthoux Provisions | 118,912.73 | 166,903.88 | -47,991.15 | -28.75% |
| 3602 Conches Major Provisions | 0.00 | 0.00 | 0.00 | 2011 0 / 0 |
| 3603 Organ 10-yr Provisions | 82,075.27 | 82,075.27 | 0.00 | 0.00% |
| 3604 Rector Search & RelocProv. | 38,023.20 | 38,023.20 | 0.00 | 0.00% |
| | CHF | CHF | -CHF | 0.0070 |
| Total 360 Provisions | 239,011.20 CHF | 287,002.35 CHF | 47,991.15 -CHF | -16.72% |
| Total non-current liabilities | 239,011.20 | 287,002.35 | 47,991.15 | -16.72% |
| Shareholders' equity: | | | | |
| Net Income | 122,512.09 | 199,699.66 | -77,187.57 | -38.65% |
| 3901 Opening Bal Equity | 310,095.52 | 310,095.52 | 0.00 | 0.00% |
| 3902 Retained Earnings | 4,492,075.39 | 4,292,375.73 | 199,699.66 | 4.65% |
| Total shareholders' equity | CHF 4,924,683.00 | CHF 4,802,170.91 | CHF 122,512.09 | 2.55% |
| | CHF | CHF | CHF | |

Monday, Apr 28, 2025 01:04:03 PM GMT+2 - Accrual Basis

Budget and Actual for 2024, with Budget for 2025

| | | | | etc. | | Notes |
|---------|---|---|---|--|---|---|
| | | | | | | |
| | | | | | | |
| | | | | | | |
| 250,000 | 259,087 | 260,000 | 260,000 | | | |
| 15,000 | 14,488 | 15,000 | 15,000 | | | |
| | | | | | | |
| 265,000 | 273,576 | 275,000 | 275,000 | 0 | 0 | i. |
| | | | | | | 1 |
| 41,802 | 92,440 | 73,073 | | 73,073 | | 1 |
| | 1,289 | 0 | | | | |
| 5,500 | 13,444 | 16,700 | 6,700 | | 10,000 | |
| | | 0 | | | | |
| 47,302 | 107,173 | 89,773 | 6,700 | 73,073 | 10,000 | i. |
| 312,302 | 380,749 | 364,773 | 281,700 | 73,073 | 10,000 | 1 |
| , , | | | | , , , , , , , , , , , , , , , , , , , | | 1 |
| 92,000 | 96,319 | 102,000 | 102,000 | | | |
| 21,500 | 21,500 | 21,500 | | | | |
| 0 | 0 | 0 | | | | |
| 113,500 | 117,819 | 123,500 | 123,500 | 0 | 0 | i. |
| , | | | | | | 1 |
| 45,000 | 24,990 | 75,000 | 75,000 | | | |
| | | 0 | | | | |
| | | 90,000 | | | 90,000 | 2 |
| | , | 0 | | | , | |
| | 2 | | | | | |
| 45,000 | 76,328 | 165,000 | 75,000 | 0 | 90,000 | 1 |
| | | | , | | , | |
| 470,802 | 574,896 | 653,273 | 480,200 | 73,073 | 100,000 | |
| | 15,000 265,000 41,802 5,500 47,302 312,302 92,000 21,500 0 113,500 45,000 45,000 | 15,000 14,488 265,000 273,576 41,802 92,440 1,289 13,444 47,302 107,173 312,302 380,749 92,000 96,319 21,500 0 0 117,819 45,000 24,990 3,345 47,991 2 45,000 76,328 9 | 15,000 14,488 15,000 265,000 273,576 275,000 41,802 92,440 73,073 1,289 0 1,289 5,500 13,444 16,700 47,302 107,173 89,773 312,302 380,749 364,773 92,000 96,319 102,000 21,500 21,500 0 0 0 0 45,000 24,990 75,000 2 2 90,000 2 2 0 | 15,000 14,488 15,000 15,000 265,000 273,576 275,000 275,000 41,802 92,440 73,073 0 1,289 0 6,700 0 5,500 13,444 16,700 6,700 47,302 107,173 89,773 6,700 47,302 107,173 89,773 281,700 92,000 96,319 102,000 21,500 21,500 21,500 21,500 21,500 0 0 0 75,000 75,000 45,000 24,990 75,000 75,000 2 2 90,000 0 75,000 45,000 76,328 165,000 75,000 | 15,000 14,488 15,000 15,000 265,000 273,576 275,000 275,000 0 41,802 92,440 73,073 73,073 73,073 5,500 13,444 16,700 6,700 73,073 47,302 107,173 89,773 6,700 73,073 92,000 96,319 102,000 102,000 73,073 92,000 96,319 102,000 102,000 21,500 0 113,500 117,819 123,500 123,500 0 45,000 24,990 75,000 75,000 0 2 2 2 2 0 0 45,000 76,328 165,000 75,000 0 0 | 15,000 14,488 15,000 15,000 0 265,000 273,576 275,000 275,000 0 0 41,802 92,440 73,073 73,073 73,073 5,500 13,444 16,700 6,700 10,000 47,302 107,173 89,773 6,700 73,073 10,000 47,302 107,173 364,773 281,700 73,073 10,000 92,000 96,319 102,000 102,000 21,500 21,500 21,500 21,500 0< |

| | 2024 Budget Approved | | 2024 Actual Accrual | 2025 Budget Combined | 2025 Budget Operating | 2025 Budget Outreach RWC, JdM, etc. | 2025 Budget Capital | Notes |
|--|----------------------------|---|---------------------------|----------------------------|-----------------------------|---|---------------------------|-------|
| Expenses | | | | | | | | |
| 40 · Staff Costs | | | | | | | | |
| 400 · Rector | | | | | | | | |
| 4000 · Rector Salary | | | | | | | | |
| 40001 · Gross Salary | 104,541 | | 104,541 | 107,677 | 107,677 | | | |
| 40003 · Medical Insurance | 8,160 | | 8,174 | 8,629 | 8,629 | | | |
| Total 4000 · Rector Salary | 112,701 | | 112,715 | 116,306 | 116,306 | 0 | 0 | |
| 4001 · Rector ER social charges | 17,260 | | 17,311 | 17,841 | 17,841 | | | |
| 4004 · Rector U.S. Pension Fund | 20,167 | | 20,604 | 20,935 | 20,935 | | | |
| 4007 - Rector Housing | | | | 0 | | | | |
| 4008 · Rector Continuing Education | 1,500 | | 400 | 1,500 | 1,500 | | | |
| 4009 · Other Rector Costs | 1,750 | | 4,296 | 1,750 | 1,750 | | | |
| Total 400 · Rector | 153,378 | Γ | 155,325 | 158,331 | 158,331 | 0 | 0 |] |
| 401 · Music Director | | | | | | | | |
| 4010 · Salary | | | | | | | | |
| 40101 · Gross Salary | 27,733 | | 13,059 | 31,464 | 31,464 | | | 3 |
| 40102 - Salary Other | | | 0 | 0 | | | | |
| 40103 · Medical Insurance | | | 0 | 0 | | | | |
| Total 4010 · Salary | 27,733 | Γ | 13,059 | 31,464 | 31,464 | 0 | 0 | 1 |
| 4011 · ER Social Costs | 5,269 | | 2,219 | 5,794 | 5,794 | | | |
| Total 401 · Music Director | 33,002 | | 15,278 | 37,258 | 37,258 | 0 | 0 | 1 |
| 402 · Secretary / Admin Assistant | | | | | | | | |
| 4020 · Salary | 31,200 | | 15,757 | 34,735 | 24,735 | 10,000 | | 4 |
| 40201 - Gross salary | | | | 0 | | | | |
| 40203 - Medical insurance | | | | 0 | | | | |
| Total - 4020 - Salary | 31,200 | Ē | 15,757 | 34,735 | 24,735 | 10,000 | 0 | 1 |
| 4021 · ER Social Costs | 4,049 | | 1,764 | 4,779 | 4,779 | | | |
| 4023 - Support for YASC person | | | 0 | 0 | | | | |
| 4024 - Housing allowance | | | 0 | 0 | | | | |
| 4029 - Other secretarial costs | | | 0 | 0 | | | | |
| Total 402 · Secretary | 35,249 | F | 17,521 | 39,514 | 29,514 | 10,000 | 0 | 1 |
| 403 - Livestream Operator (& Social Media Officer) | | | | | | | | |
| 4030 - Salary | 0 | | 2,010 | 8,320 | 8,320 | | | |
| 4031 - ER Social Costs | 0 | | 222 | 941 | 941 | | | |
| Total 403 - Livestream Operator | 0 | F | 2,232 | 9,261 | 9,261 | 0 | 0 | 1 |

| | 2024 Budget Approved | 2024 Actual Accrual | 2025 Budget Combined | 2025 Budget Operating | 2025 Budget Outreach RWC, JdM, etc. | 2025 Budget Capital | Notes |
|---|----------------------------|---------------------------|----------------------------|-----------------------------|---|---------------------------|-------|
| 405 - Associate Choir Conductor (formerly Parish Evangelist) | | | | | | | |
| 4050 - Salary | 0 | 4,667 | 11,895 | 11,895 | | | |
| 4051 - ER Social costs | 0 | | 2,105 | 2,105 | | | |
| Total 405 - Associate Choir Conductor (formerly Parish Evangelist) 407 WelcomeCenter Director | 0 | 4,667 | 14,000 | 14,000 | 0 | 0 | 5 |
| 4070 Welcome Center Director-gross salary | 10,806 | 12,607 | 17,800 | | 17,800 | | |
| 4071 Welcome Center Director ER soc.charges | 1,194 | 1,393 | 2,185 | | 2,185 | | |
| Total 407 WelcomeCenter Director | 12,000 | 14,000 | 19,985 | 0 | 19,985 | 0 | |
| 408 - Hospitality Assistant | | | | | | | |
| 4080 - Salary | 5,000 | 9,217 | 11,523 | 5,330 | 6,193 | | |
| 4081 - ER Social Costs | 553 | 1,019 | 1,447 | 670 | 778 | | |
| Total 408 - Hospitality Assistant | 5,553 | 10,236 | 12,970 | 6,000 | 6,970 | 0 | |
| 4060 · Salary adjustments | | 1,410 | | | | | |
| Total 40 · Staff Costs | 239,182 | 220,669 | 291,319 | 254,364 | 36,955 | 0 | |
| 41 · Visitors Expenses | | | | | | | |
| 411 · Guest Clergy | 1,800 | 1,819 | 1,200 | 1,200 | | | |
| Total 41 · Visitors Expenses | 1,800 | 1,819 | 1,200 | 1,200 | 0 | 0 | |
| 42 Church Mission and Programs | | | | | | | |
| 421 · General | | | | | | | |
| 4211 · Rectors Discretionary Giving | 4,800 | 5,636 | 6,000 | 6,000 | | | |
| 4212 - Rector's Travel & Entertainment | 3,000 | 2,967 | 3,000 | 3,000 | | | |
| 4213 - Deacon Expenses | 4,000 | 2,870 | 6,200 | 6,200 | | | |
| 4214 - Travel, other | | 0 | 0 | | | | |
| 4215 - Vestry, other commission costs | 0 | 0 | 0 | 0 | | | |
| 4216 - Memberships, subscriptions, etc. | 500 | 375 | 500 | 500 | | | |
| 4216 - Evangelist Expenses | 2,500 | 700 | 0 | | | | |
| 4219 · Miscellaneous Expenses | | | 0 | | | | |
| Total 421 · General | 14,800 | 12,547 | 15,700 | 15,700 | 0 | 0 | |
| 422 · Christian Education | | | | | | | |
| 4221 · General Expenses | | | | | | | |
| 4222 · Books and Supplies | 500 | 618 | 500 | 500 | | | |
| 4223 · Babysitting | | | 0 | | | | |
| 4224 - Retreats, events | 500 | 1,061 | 500 | 500 | | | |
| Total 422 · Christian Education | 1,000 | 1,679 | 1,000 | 1,000 | 0 | 0 | |

| | 2024 Budget Approved | 2024 Actual Accrual | 2025 Budget Combined | 2025 Budget Operating | 2025 Budget Outreach RWC, JdM, etc. | 2025 Budget Capital | Notes |
|--|----------------------------|---------------------------|----------------------------|-----------------------------|---|---------------------------|-------|
| 423 · Outreach | | | | | | | |
| 4231 · Geneva Projects | 500 | 0 | 500 | 500 | | | |
| 4232 · Jardin Montbrillant | 8,550 | 7,233 | 11,000 | | 11,000 | | |
| 4233 · Outreach Projects | 5,000 | 12,794 | 7,000 | 7,000 | | | |
| 4234 · United Thank Offering (UTO) | | 852 | 0 | | | | |
| 4235 - Refugee Welcome Project | 30,452 | 26,565 | 58,519 | | 58,519 | | 6 |
| 4239 - Other Outreach | | | 0 | | | | |
| Total 423 · Outreach | 44,502 | 47,444 | 77,019 | 7,500 | 69,519 | 0 | Ī |
| 424 · Music Ministry | | | | | | | |
| 4241 · Guest Musicians Fees | 5,500 | 11,356 | 3,600 | 3,600 | | | |
| 4242 · Music Supplies | 2,000 | 1,589 | 1,000 | 1,000 | | | |
| Total 424 · Music Ministry | 7,500 | 12,945 | 4,600 | 4,600 | 0 | 0 | |
| 425 - Hospitality | | | | | | | |
| 4251 - Hospitality | 4,000 | 4,646 | 4,000 | 4,000 | | | |
| 4252 - Welcoming | 500 | 0 | 500 | 500 | | | |
| Total - 425 · Hospitality | 4,500 | 4,646 | 4,500 | 4,500 | 0 | 0 | |
| 426 · Altar Guild | 4,500 | 4,148 | 5,000 | 5,000 | 0 | 0 | |
| 427 · Children & Youth Ministry | | 0 | | | | | |
| 4271 · Transportation | | 0 | | | | | |
| 4272 · Food, Drinks and supplies | 400 | 0 | 400 | 400 | | | |
| 4273 - Leadership costs Youth | | 15,853 | 0 | | | | |
| 4274 - Children's ministry | 500 | 102 | 500 | 500 | | | |
| 4279 · Other Youth Ministry Expenses | 12,500 | 0 | 8,250 | 8,250 | | | |
| Total 427 · Youth Ministry | 13,400 | 15,956 | 9,150 | 9,150 | 0 | 0 | |
| 428 · Inreach | | | | | | | |
| 4281 - General Inreach | 1,500 | 1,000 | 1,500 | 1,500 | | | |
| 4282 - Inreach programs | 3,000 | 3,262 | 3,000 | 3,000 | | | |
| Total 428 - Inreach | 4,500 | 4,262 | 4,500 | 4,500 | 0 | 0 | |
| Total 42 · Church Mission and Programs | 94,702 | 103,627 | 121,469 | 51,950 | 69,519 | 0 | |
| 43 · Rue de Monthoux Bldng Expenses | | | | | | | |
| 431 - General Current Expenses | | | | | | | |
| 432 · Maintenance | 37,000 | 40,330 | 40,000 | 40,000 | | | 7 |
| 433 · Building Insurance-40.024.237 | 5,112 | 5,112 | 5,112 | 5,112 | | | |
| 434 - Carbon offsetting | | | 0 | | | | |
| 435 · Heating | 16,000 | 16,128 | 18,000 | 18,000 | | | |

| | 2024 Budget Approved | 2024 Actual Accrual | 2025 Budget Combined | 2025 Budget Operating | 2025 Budget Outreach RWC, JdM, etc. | 2025 Budget Capital | |
|--|----------------------------|---------------------------|----------------------------|-----------------------------|---|---------------------------|---|
| 436 · Water and Electricity | 8,000 | 5,660 | 10,000 | 10,000 | | | |
| 437 - Columbarium | | 843 | 0 | | | | |
| 438 - Renovation and Refurbishing | | 50,153 | 100,000 | | | 100,000 | |
| 439 · Other Expenses | | | 0 | | | | |
| 43950 · Monthoux Building Depreciatio | n | 1,358 | 0 | | | | |
| Total 43 · Rue de Monthoux Bldng Expense | es 66,112 | 119,584 | 173,112 | 73,112 | 0 | 100,000 | 1 |
| 45 · Musical Instruments | | | | | | - | |
| 451 · Organ Repair | | 790 | | | | | |
| 4512 · Organ depreciation | 600 | 100 | 600 | 600 | | | |
| 451 · Organ Repair - Other | 1,500 | | 1,500 | 1,500 | | | |
| Total 451 · Organ Repair | 2,100 | 890 | 2,100 | 2,100 | 0 | 0 | 1 |
| 452 · Piano Repair | | 210 | | | | | |
| 452 · Piano Repair - Other | 300 | | 300 | 300 | | | |
| Total 452 · Piano Repair | 300 | 210 | 300 | 300 | 0 | 0 | 1 |
| Total 45 Musical Instruments | 2,400 | 1,100 | 2,400 | 2,400 | 0 | 0 | 1 |
| 46 · Convocation | | | | | | | |
| 461 · Convocation Assessment | 31,548 | 31,096 | 32,975 | 32,975 | | | |
| 462 · Convocation Convention | 2,000 | 657 | 2,000 | 2,000 | | | |
| Total 46 · Convocation | 33,548 | 31,753 | 34,975 | 34,975 | 0 | 0 | 1 |
| 47 · Office Expenses | | , | | | | | |
| 471 · Stationary | 750 | 1,737 | 1,000 | 1,000 | | | |
| 472 · Copying and Lease of Copier | 3,500 | 3,585 | 4,000 | 4,000 | | | |
| 473 · Postage | 100 | 37 | 100 | 100 | | | |
| 474 · Supplies and Minor Equipment | 1,000 | 403 | 1,000 | 1,000 | | | |
| 475 · Telephone | 2,400 | 2,500 | 2,500 | 2,500 | | | |
| 479 · Miscellaneous Office Expenses | 2,000 | 2,251 | 2,800 | 2,800 | | | |
| Total 47 · Office Expenses | 9,750 | 10,513 | 11,400 | 11,400 | 0 | 0 | 1 |
| 48 · Banking Expenses | | | | | | | |
| 481 · Bank Charges | 1,250 | 491 | 1,250 | 1,250 | | | |
| 482 - Interest | | | 0 | | | | |
| 483 · Exchange Rate Difference | | 0 | 0 | | | | |
| 494 · Gain/Loss on Investments | | | 0 | | | | |
| Total 48 · Banking Expenses | 1,250 | 491 | 1,250 | 1,250 | 0 | 0 | 1 |

| | 2024 Budget Approved | 2024 Actual Accrual | 2025 Budget Combined | 2025 Budget Operating | 2025 Budget Outreach RWC, JdM, etc. | 2025 Budget Capital |
|---|----------------------------|---------------------------|----------------------------|-----------------------------|---|---------------------------|
| 49 · General Expenses | | | | | | |
| 491 · Insurance | | | | | | |
| 4911 · Liability Insurance | 3,938 | 3,909 | 4,000 | 4,000 | | |
| 491 · Insurance - Other | | | 0 | | | |
| Total 491 · Insurance | 3,938 | 3,909 | 4,000 | 4,000 | 0 | 0 |
| 492 · Advertising & Communication | | 1,107 | 0 | | | |
| 495 · Taxes | | 0 | 0 | | | |
| 499 · Other General Expenses | | 0 | 0 | | | |
| Total 49 · General Expenses | 3,938 | 5,016 | 4,000 | 4,000 | 0 | 0 |
| 50 · Professional Services | | | | | | |
| 501 · Accounting Services | | | | | | |
| 5011 · Bookkeeper Compensation | 15,000 | 16,271 | 5,833 | 5,833 | | |
| Total 501 · Accounting Services | 15,000 | 16,271 | 5,833 | 5,833 | 0 | 0 |
| 502 · Auditors' Fees | 11,000 | 7,718 | 11,000 | 11,000 | | |
| 503 · Fees for Legal Services | 2,000 | 3,140 | 2,000 | 2,000 | | |
| 504 - Consultancy fees | | | | | | |
| Total 50 · Professional Services | 28,000 | 27,129 | 18,833 | 18,833 | 0 | 0 |
| Total from 45-50 | | | 85,825 | | | |
| Total Expenses | 480,682 | 521,699 | 659,958 | 453,484 | 106,474 | 100,000 |
| Net Operating Revenue | -9,880 | 53,197 | -6,685 | 26,716 | -33,401 | 0 |
| Other Expenses | | | | | | |
| 60 · Special Provisions | 2 000 | | 2 000 | 2 000 | | |
| 601 · Rector Search and Relocation/Sabbatical | 2,000 | | 2,000 | 2,000 | | |
| 602 · Monthoux Future Expenditures | 38,000 | | 24,716 0 | 24,716 | | |
| 605 · Provision Organ Repair | 40.000 | | Ũ | 00 740 | | |
| Total 60 · Special Provisions | 40,000 | 0 | 26,716 | 26,716 | 0 | 0 |
| 77000 Exchange Gain or Loss | | -186 | | | | |
| 77002 Investments Gain & Loss | | -69,129 | | | | |
| Total Other Expenses | 40,000 | -69,315 | 26,716 | 26,716 | 0 | 0 |
| Net Earnings (Deficit) | -49,880 | 122,512 | -33,401 | 0 | -33,401 | 0 |

Notes:

- 1. Refugee project grans
- 2. For capital development lighting
- 3. Romain Mayor
- 4. Edward Brett: 4 hrs/wk. Michelle Walz: 12 hrs/wk
- 5. Marcos Guttièrez
- 6. Reflects significant growth in activities. Largely covered by grants.
- 7. Includes cleaning, supplies, maintenance, small repairs
- 8. Capital development including lighting

2023 Actual, showing changes in line entries

| | | 2023 Actual | 2023 Actual |
|------|---|----------------|----------------|
| | | Accrual | Accrual |
| | | | + footnote |
| Оре | erating Revenue | | |
| | 30 · Donations | | |
| | 301 · Unrestricted Donations | | |
| | 3011 · Unrestricted Pledges | 246,374 | 246,374 |
| | 3012 · Open Plate | 18,518 | 18,518 |
| | 3013 · Special Events | | |
| | Total 301 Unrestricted Donations | 264,892 | 264,892 |
| | 302 · Restricted Donations | | |
| | 3021 · Outreach donation | 36,650 | 36,650 |
| | 3022: Extraordinary Capital Funds- improvements income | 42,582 | 42,582 |
| | 3023 · Other restricted donations | 143,964 | 143,964 |
| | 3024 - Restricted Bequests | | |
| | Total 302 · Restricted Donations | 223,196 | 223,196 |
| | Total 30 · Donations | 488,088 | 488,088 |
| | 31 · Rental Income | | |
| | 311 · Parish Hall Rental | 91,973 | 91,973 |
| | 313 · Library Rental | 21,500 | 21,500 |
| | 314 - Music Rental | 2,659 | 2,659 |
| | Fotal 31 · Rental Income | 116,132 | 116,132 |
| | 39 · Other Income | | |
| | 391 · Interest Income Investments | | |
| | 392 - Investment income | 5,501 | 5,501 |
| | 393 - Dissolution reserves | 179,466 | 179,466 |
| | 395 - YASC support | 32,718 | 32,718 |
| | 399 · Miscellaneous income | 57 | 57 |
| | Total 39 · Other Income | 217,743 | 217,743 |
| | Sales and Unapplied cash payment ncome | 825 | 825 |
| Tota | al Operating Income | 822,788 | 822,788 |
| | | | |
| | benses | | |
| 4 | 10 · Staff Costs | | |
| | 400 · Rector | | |
| | 4000 · Rector Salary | | |
| | 40001 · Gross Salary | 104,541 | 104,541 |
| | 40003 · Medical Insurance | 7,340 | 7,340 |
| | Total 4000 Rector Salary | 111,881 | 111,881 |
| | 4001 · Rector ER social charges | 19,616 | 19,616 |
| | 4004 · Rector U.S. Pension Fund | 19,746 | 19,746 |
| | 4007 - Rector Housing | | |
| | 4008 · Rector Continuing | 1,050 | 1,050 |
| | Education | | |
| | 4009 · Other Rector Costs | 374 | 374 |
| | Total 400 · Rector | 152,667 | 152,667 |

| | 2023 Actual | 2023 Actual |
|--------------------------------------|----------------|----------------|
| | Accrual | Accrual |
| | | + footnote |
| 401 Music Director | | |
| 4010 · Salary | | |
| 40101 · Gross Salary | 40,701 | 40,701 |
| 40102 - Salary Other | 2,659 | 2,659 |
| 40103 · Medical Insurance | 2,138 | 2,138 |
| Total 4010 · Salary | 45,497 | 45,497 |
| 4011 · ER Social Costs | 8,217 | 8,217 |
| Total 401 · Music Director | 53,714 | 53,714 |
| 402 · Secretary / Admin Assistant | | |
| 4020 · Salary | 32,926 | 32,926 |
| 40201 - Gross salary | | |
| 40203 - Medical insurance | | |
| Total - 4020 - Salary | 32,926 | 32,926 |
| 4021 · ER Social Costs | 5,623 | 5,623 |
| 4023 - Support for YASC person | 103 | 103 |
| 4024 - Housing allowance | 3,726 | 3,726 |
| 4029 - Other secretarial costs | 2,930 | 2,930 |
| Total 402 · Secretary | 45,308 | 45,308 |
| 403 - Livestream Operator (& Social | | |
| Media Officer) | | |
| 4030 - Salary | 10,712 | 10,712 |
| 4031 - ER Social Costs | 1,191 | 1,191 |
| Total 403 - Livestream Operator | 11,903 | 11,903 |
| 405 - Associate Choir Conductor | , , | |
| (formerly Parish Evangelist) | | |
| 4050 - Salary | 7,056 | 7,056 |
| 4051 - ER Social costs | 784 | 784 |
| Total 405 - Associate Choir Conducto | or 7,840 | 7,840 |
| (formerly Parish Evangelist) | | |
| 407 WelcomeCenter Director | | |
| 4070 Welcome Center Director- | 6,750 | 6,750 |
| gross salary | | |
| 4071 Welcome Center Director E | ER 750 | 750 |
| soc.charges | | |
| Total 407 WelcomeCenter Directo | r 7,500 | 7,500 |
| 408 - Hospitality Assistant | | |
| 4080 - Salary | 3,778 | 3,778 |
| 4081 - ER Social Costs | 420 | 420 |
| Total 408 - Hospitality Assistant | 4,198 | 4,198 |
| 4060 · Salary adjustments | -3,476 | -3,476 |
| Total 40 · Staff Costs | 279,656 | 279,656 |
| 41 · Visitors Expenses | | |
| 411 · Guest Clergy | 984 | 984 |
| Total 41 · Visitors Expenses | 984 | 984 |

| | 2023 Actual | 2023 Actual |
|--|----------------|----------------|
| | Accrual | Accrual |
| | | + footnote |
| 42 · Church Mission and Programs | | |
| 421 · General | | |
| 4211 · Rectors Discretionary Giving | 3,100 | 3,100 |
| 4212 - Rector's Travel & Entertainment | 2,587 | 2,587 |
| 4213 - Deacon Expenses | 4,607 | 4,607 |
| 4214 - Travel, other | -240 | -240 |
| 4215 - Vestry, other commission costs | 0 | 0 |
| 4216 - Memberships, subscriptions, etc. | 375 | 375 |
| 4216 - Evangelist Expenses | | 327 |
| 4219 · Miscellaneous Expenses | 327 | 97 |
| Total 421 · General | 97 | 10,853 |
| 422 · Christian Education | 10,853 | |
| 4221 · General Expenses | | |
| 4222 · Books and Supplies | | 545 |
| 4223 · Babysitting | 545 | |
| 4224 - Retreats, events | 2,104 | 64,863 |
| Total 422 Christian Education | 2,649 | 65,408 |
| 423 · Outreach | | |
| 4231 · Geneva Projects | 0 | 525 |
| 4232 · Jardin Montbrillant | 9,067 | 6,967 |
| 4233 · Outreach Projects | 10,668 | 13,710 |
| 4234 · United Thank Offering (UTO) | 853 | 853 |
| 4235 - Refugee Welcome Project | 14,219 | 16,319 |
| 4239 - Other Outreach | 66,326 | |
| Total 423 · Outreach | 101,133 | 38,374 |
| 424 · Music Ministry | , | , |
| 4241 · Guest Musicians Fees | 4,266 | 4,266 |
| 4242 · Music Supplies | 116 | 116 |
| Total 424 · Music Ministry | 4,382 | 4,382 |
| 425 - Hospitality | | |
| 4251 - Hospitality | 4,888 | 4,888 |
| 4252 - Welcoming | 94 | 94 |
| Total - 425 · Hospitality | 4,983 | 4,983 |
| 426 · Altar Guild | 4,490 | 4,490 |
| 427 · Children & Youth Ministry | 0 | 0 |
| 4271 · Transportation | 2,234 | 2,234 |
| 4272 · Food, Drinks and supplies | 484 | 484 |
| 4273 - Leadership costs Youth | | |
| 4274 - Children's ministry | 119 | 119 |
| 4279 · Other Youth Ministry Expenses | 7,784 | 7,784 |
| Total 427 · Youth Ministry | 10,621 | 10,621 |

| | 2023 Actual | 2023 Actual |
|--|----------------|----------------|
| | Accrual | Accrual |
| | | + footnote |
| 428 · Inreach | | |
| 4281 - General Inreach | 1,500 | 1,500 |
| 4282 - Inreach programs | 4,312 | 4,312 |
| Total 428 - Inreach | 5,812 | 5,812 |
| Total 42 · Church Mission and Programs | 144,923 | 144,923 |
| 43 · Rue de Monthoux Bldng Expenses | | |
| 431 - General Current Expenses | | |
| 432 · Maintenance | 43,177 | 43,177 |
| 433 · Building Insurance-40.024.237 | 0 | 0 |
| 434 - Carbon offsetting | | |
| 435 · Heating | 17,472 | 17,472 |
| 436 · Water and Electricity | 6,534 | 6,534 |
| 437 - Columbarium | 1,293 | 1,293 |
| 438 - Renovation and Refurbishing | 169,773 | 169,773 |
| 439 · Other Expenses | | 100,110 |
| 43950 · Monthoux Building | | |
| Depreciation | | |
| Total 43 · Rue de Monthoux Bldng | 238,250 | 238,250 |
| Expenses | | 200,200 |
| 45 · Musical Instruments | | |
| 451 · Organ Repair | | |
| 4512 · Organ depreciation | 1,575 | 1,575 |
| 451 · Organ Repair - Other | 1,070 | 1,070 |
| Total 451 · Organ Repair | 1,575 | 1,575 |
| 452 · Piano Repair | 1,010 | 1,010 |
| 452 · Piano Repair - Other | | |
| Total 452 · Piano Repair | 0 | 0 |
| Total 45 · Musical Instruments | 1,575 | 1,575 |
| | 1,575 | 1,575 |
| 46 · Convocation | 04.050 | 04.050 |
| 461 · Convocation Assessment | 31,652 | 31,652 |
| 462 · Convocation Convention | 996 | 996 |
| Total 46 · Convocation | 32,648 | 32,648 |
| 47 · Office Expenses | | |
| 471 · Stationary | 951 | 951 |
| 472 · Copying and Lease of Copier | 3,659 | 3,659 |
| 473 · Postage | 65 | 65 |
| 474 · Supplies and Minor Equipment | 935 | 935 |
| 475 · Telephone | 2,297 | 2,297 |
| 479 · Miscellaneous Office Expenses | 1,982 | 1,982 |
| Total 47 · Office Expenses | 9,890 | 9,890 |
| 48 · Banking Expenses | | |
| 481 · Bank Charges | 357 | 357 |
| 482 - Interest | | |
| 483 · Exchange Rate Difference | 177 | 177 |
| 494 · Gain/Loss on Investments | | |
| Total 48 · Banking Expenses | 533 | 533 |

| | | 2023 | 2023 |
|-------------------------|------------------------------------|----------|------------|
| | | Actual | Actual |
| | | Accrual | Accrual |
| | | | + footnote |
| | 49 · General Expenses | | |
| | 491 · Insurance | | |
| | 4911 · Liability Insurance | 8,922 | 8,922 |
| | 491 · Insurance - Other | | |
| | Total 491 · Insurance | 8,922 | 8,922 |
| | 492 · Advertising & Communication | 120 | 120 |
| | 495 · Taxes | 62 | 62 |
| | 499 · Other General Expenses | 33 | 33 |
| | Total 49 · General Expenses | 9,136 | 9,136 |
| | 50 · Professional Services | | |
| | 501 · Accounting Services | | |
| | 5011 · Bookkeeper Compensation | 18,700 | 18,700 |
| | Total 501 · Accounting Services | 18,700 | 18,700 |
| | 502 · Auditors' Fees | 21,660 | 21,660 |
| | 503 · Fees for Legal Services | 2,397 | 2,397 |
| | 504 - Consultancy fees | | |
| | Total 50 · Professional Services | 42,757 | 42,757 |
| | Total from 45-50 | | |
| T | Total Expenses | | 760,351 |
| Net Op | Net Operating Revenue 62,437 | | 62,437 |
| | | | |
| Other | | | |
| Expens | ses | | |
| | 60 · Special Provisions | | |
| | 601 · Rector Search and | | |
| | Relocation/Sabbatical | | |
| | 602 · Monthoux Future Expenditures | | |
| | 605 · Provision Organ Repair | | |
| T | otal 60 · Special Provisions | | |
| | 77000 Exchange Gain or Loss | 209 | 209 |
| | 77002 Investments Gain & Loss | -160,059 | -160,059 |
| Tota | Total Other Expenses | | -159,850 |
| Net Earnir (Deficit) | ngs | 222,286 | 222,286 |

Footnote: During the 2024 AGM discussion a comment was made on the miscategorization of some Outreach figures in the financial report, primarily in line 4239. Given the detailed nature of the comment, the AGM took note of it and the finance team subsequently made the necessary adjustments, with a revised financial report prepared for more accuracy (the column in blue). These included two salary items of the French teacher (shifted to 4235 Refugee Welcome Center), the International Peace Initiatives (shifted to 4233 Outreach Projects), and two Jerusalem Peacebuilder entries (shifted to 4224 retreats). These changes had no material impact on Emmanuel's financial reporting to the state or its auditors.