
The Synod of Québec and Eastern Ontario

Synod 2024 – Arnprior, Ontario

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Friday, October 18 and Saturday, October 19

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The Synod of Québec and Eastern Ontario

Synod 2024 – Arnprior, Ontario

DOCKET

Friday, October 18 and Saturday, October 19

FIRST SEDERUNT Friday, October 18 from 2 – 5:45 pm

1. Opening Worship with Communion
2. Constitution of the Synod
3. Memorials
4. Committee on Business
 Roll of Synod, Regrets and Visitors
5. Election of Moderator / Installation of Moderator
6. Adoption of the Docket
7. Minutes of the 2022 meeting
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12. Sexual Abuse and Sexual Harassment
13. Synod Webservant Report
14. Regional Resourcing Report
15. Mission / Robert Fund Report
16. Nominations for General Assembly Committees
17. Report from the Presbytery of Ottawa
 Re: Gracefield Christian Camp and Retreat Centre
18. Report from Camp d'action biblique
19. Finance Report (cont'd)
20. 5:20 Stated Time: Guy Smagghe, Director of PWS&D
21. Adjournment and Prayer

DOCKET

Friday, October 18 and Saturday, October 19

SECOND SEDERUNT Friday, October 18 from 7 – 9 pm

1. Worship
2. Constitute the Court
3. Guest Speaker: The Rev. Carey Nieuwhof (1st session)
4. Committee on the Roll and Leave to Withdraw
5. Adjournment and Prayer

THIRD SEDERUNT Saturday, October 19 from 9:30 am – 12:00 noon

1. Worship
2. Constitute the Court
3. 10:00 am Guest Speaker: The Rev. Carey Nieuwhof (2nd session)
4. Committee to Examine the Minutes of the Presbyteries and the Synod Council
5. Committee on Courtesies
6. Committee on the Roll and Leave to Withdraw
7. Adjournment and Prayer (Synod was adjourned, afternoon meeting not necessary)

FOURTH SEDERUNT Saturday, October 19 from 1 pm till close of business

1. Prayer
2. Constitute the Court
3. Business (if needed)
4. Adjournment and Prayer

SYNOD 2024 - ROLL

Friday, October 18 and Saturday, October 19

Presbytery of Québec

Ministers: Katherine Burgess, Nigel Parker

Elders: Gina Farnell

Presbytery of Montréal

Ministers: Sybil Mosley

Elders: David Christiani

Presbytery of Seaway-Glengarry

Ministers: Robert Adams, Feras Chamas, Ed Charlton (Friday only), James Douglas,
David Hooper, Samer Kandalaft

Elders: Richard Berry, John Ferguson (Friday only), Ann Langabeer (Friday only), Janet LeBrun

Presbytery of Ottawa

Ministers: Denise Allen-Macartney, Reine Boghos, Chris Clarke, James Hurd,
Shahrzad Kandalaft, Doug Kendall, Meg Patterson, Paul Wu,
Jim Pot (Friday evening/Saturday morning only)

Elders: Debi Brown, Linda Clarke, Brian Graham, Owen Mahaffy, Olive O'May,
Sharon Stewart, Gordon Walford

Presbytery of Lanark & Renfrew

Ministers: Milton Fraser (Friday evening/Saturday morning only) Gerald Gallant, Paul Johnston

Elders: Vivian Young (Saturday only)

Synod Council

Vickie Blouin, Ross Davidson, Donna McIlveen

Visitors

Presbytery of Ottawa:

Jonathan Dent, Gregg Fyffe, Cathy Graham, Changwon Seo, Dale Tuck, Diane Walford,
Brian Wilson

Presbytery of Seaway-Glengarry:

Francis LeBrun, Phyllis MacMaster, Robin McRae, Karin Mode
Craig Dewar (Camp d'action biblique)
Mark Hamilton (Gracefield Christian Camp and Retreat Centre)
Norma Wrightly (Ottawa Lay School of Theology and Spirituality)
Carey Nieuwhof, guest speaker
Guy Smagghe, PWS&D guest speaker

COMMITTEE ON BUSINESS

Friday, October 18 and Saturday, October 19

Recommendation No. 1

That the Roll of Synod be established from the Rolls of the presbyteries within the bounds of the Synod of Québec and Eastern Ontario, and substitute elders.

Recommendation No. 2

That all members of Synod on the Constituent Rolls of the presbyteries be recognized as having the right to vote on all matters before the court.

Recommendation No. 3

That members of Synod Council and visitors be invited to sit and correspond.

Recommendation No. 4

That Carey Nieuwhof be invited to address the Synod Friday evening and Saturday morning, during the second and third sederunts.

Recommendation No. 5

That synod members desiring leave to withdraw receive permission from the court, through the Committee on the Roll and Leave to Withdraw.

Recommendation No. 6

That the Committee on the Roll and Leave to Withdraw be David Christiani and Sybil Mosley from the Presbytery of Montréal.

Recommendation No. 7

That the Committee to Examine Presbytery Minutes and Minutes of the Synod Council be convened by Debi Brown, from the Presbytery of Ottawa, together with Katherine Burgess and Nigel Parker, from the Presbytery of Québec, and that permission be granted to work during the meeting as necessary.

Recommendation No. 8

That the Committee on Courtesies be Robert Adams and Ed Charlton, from the Presbytery of Seaway-Glengarry.

Recommendation No. 9

That the Moderator and the immediate Past Moderator, in consultation with the synod clerk and synod council, be appointed the Commission on Unfinished Business.

Notice of Motion

The Synod Council gives notice that, at a future sederunt, they will move or cause to be moved, that the Synod Standing Orders section 4.2 (Mission – including the Robert Fund) be amended to include the clause that the amount distributed in any given year be no more than the income from the previous year less the Cost of Living Adjustment (COLA). **[APPROVED @ 3RD SEDERUNT]**

COMMITTEE ON BUSINESS

Friday, October 18 and Saturday, October 19

Notice of Motion

The Synod Council gives notice that, at a future sederunt, they will move or cause to be moved, that the Synod Standing Orders section 2.4 (The Synod Council is authorized) be amended to include the clause that in years in which the Synod does not meet, Synod Council is authorized to set a budget for the following year and set out the Presbytery allocations pertaining to that budget. The budget, allocations and associated documents are to be prepared by the Finance Convener or designate and approved by Synod Council at its fall meeting. [APPROVED @ 3RD SEDERUNT - see Appendix D]

Recommendation No. 10

That Synod Council be authorized to fill any vacancies which may occur within the membership of Synod Council prior to the next Synod meeting.

Recommendation No. 11

That the Synod Council be given power to issue to advance any nominations to the General Assembly Committee to Nominate on behalf of the Synod, and to encourage members to consider the various committee and agencies for possible nominations to them.

Recommendation No. 12

That the following list be the officers and conveners of the Synod of Québec and Eastern Ontario for the period of October 2024 – October 2026:

Synod Council:

Moderator (_____); Past Moderator (Sybil Mosley); Clerk (Donna McIlveen); Treasurer (Ross Davidson to December 31, 2024); Presbytery Clerks (Québec, Montréal, Seaway-Glengarry, Ottawa, Lanark and Renfrew) or their representatives named by their presbyteries; Finance (Vickie Blouin along with Gord Walford for 2025); Mission/Robert Fund (Barry Mack); Regional Resourcing (requests received through the clerk); Sexual Abuse and Sexual Harassment (Katherine Burgess).

Others:

Synod Historian: vacant

Synod Webservant: Gordon Walford

Synod Representative on the Committee to Nominate Standing Committees of the General Assembly, 2024-2027 term: Shahrzad Kandalaft.

Recommendation No. 13

That the Synod of Québec and Eastern Ontario meet next in regular session within the bounds of the Presbytery of Québec on Friday, October 16, 2026, with the time and other logistical details to be set by the synod council.

**THE SYNOD OF QUEBEC AND EASTERN ONTARIO
LE SYNODE DU QUÉBEC ET DE L'EST DE L'ONTARIO**

**THE PRESBYTERIAN CHURCH IN CANADA
L'ÉGLISE PRESBYTÉRIENNE AU CANADA**



MINUTES AND REPORTS

**The 147th Synod Meeting
October 14-15, 2022**

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The Presbyterian Church in Canada

**THE MINUTES AND REPORTS OF
THE 2022 MEETING
OF
THE SYNOD OF QUÉBEC AND EASTERN ONTARIO
OF
THE PRESBYTERIAN CHURCH IN CANADA
HELD ONLINE
OCTOBER 14-15, 2022**

FIRST SEDERUNT

The Synod of Québec and Eastern Ontario convened online using the Zoom videoconferencing service, on Friday the fourteenth day of October in the year of our Lord two thousand and twenty-two at two o'clock in the afternoon.

At which place and time, ministers and ruling elders from the five presbyteries of The Synod of Québec and Eastern Ontario of The Presbyterian Church in Canada, convened as appointed by The Synod of Québec and Eastern Ontario at its meeting held online, on the fifteenth day of October 2021.

WELCOME

The Moderator, the Rev. Shahrzad Kandalaft, welcomed the members of synod and visitors to 147th meeting of the Synod of Québec and Eastern Ontario.

WORSHIP

Opening worship was conducted by the Moderator. The theme of worship was hope – our hope in Jesus. The scripture readings were from Psalm 31:20-24, Romans 8:24-28, and Luke 24:13-35. The hymns ‘Open my eyes, that I may see’ and ‘In Christ there is no east or west’ were sung. The Sacrament of Holy Communion was celebrated.

SYNOD CONSTITUTED

At 2:50 o'clock in the afternoon, the Moderator, the Rev. Shahrzad Kandalaft, constituted the Synod with prayer in the name of the Lord Jesus Christ, the only King and Head of the Church, to transact all the business which might properly come before it.

MEMORIAL SERVICE

The clerk read the names of the Ruling Elders and Ministers of Word and Sacraments within the bounds of the synod who recently died.

PRESBYTERY OF QUEBEC

No names received.

PRESBYTERY OF MONTREAL

1. Dan De Silva, St. Andrew & St. Paul, Montreal (formerly member at Westminster Church, Pierrefonds), September 18, 2019
2. Beverley Hindle, St. Andrew's Church, St. Lambert, February 9, 2020
3. Louise Yasvinski, Livingston Church, Montréal, February 11, 2020
4. Elizabeth Johnston, Maplewood Church, Chateauguay, January 20, 2021
5. Margaret (Irene) Legassic (McCaig), St. Edward's Church, Beauharnois, October 17, 2021

Clerk:

The 147th meeting of the Synod of Québec and Eastern Ontario
held online

Friday, October 14 and Saturday, October 15, 2022

Memorial Service (cont'd):

6. James Peter Kerr, Georgetown Presbyterian Church, Howick, November 4, 2021
7. Trevor A. Holmes, Margaret Rodger Memorial Church, Lachute, April 6, 2022

PRESBYTERY OF SEAWAY-GLENGARRY

1. The Rev. Dr. Cheryl Anne Gaver
1. Gertrude Eleanor 'Gert' Dales, St. Andrew's Church, Prescott, October 10, 2021
2. Gordon Alexander Ferguson, St. Andrew's Church, Lancaster, January 5, 2022
3. Edith Julia Baker, Morewood Church, Morewood, March 14, 2022
4. Clarence Dean Adams, St. John's Church, Cornwall, May 9, 2022
5. Grace Lattimer, St. John's Church, Cornwall, June 25, 2022
6. Edith Charmaine Anne Murray, First Church, Brockville, July 20, 2022

PRESBYTERY OF OTTAWA

1. David William Kilgour, Westminster Church, Ottawa, April 5, 2022
2. The Rev. Dr. Floyd McPhee
1. Carl Theodore (Ted) Reiser, St. Timothy's Church, Ottawa, March 30, 2021
2. Marion Elaine Campbell, Parkwood Church, Ottawa, November 10, 2021
3. Edward Delano DuCharme, St. Andrew's Church, Ottawa, January 9, 2022
4. William (Bill) Kerr, St. Timothy's Church, Ottawa, February 13, 2022
5. John Whitney, Gloucester Church, Ottawa, March 2, 2022
6. Gary John Craig, Knox Church, Ottawa, March 22, 2022
7. Ronald Welke, St. David and St. Martin Church, Ottawa, March 28, 2022
8. Douglas Simpson, St. Timothy's Church, Ottawa, May 11, 2022
9. George Lawrence McCully, formerly St. Timothy's Church, Ottawa, May 28, 2022
10. Sheila Selley, St. Andrew's Church, Ottawa, June 11, 2022
11. S. Elisabeth (Betty) Neelin, Knox Church, Ottawa, July 22, 2022
12. Beatrice (Betty) Marguerite Campbell, Knox Church, Ottawa, August 2, 2022
13. Gordon Cameron Richardson, St. Paul's Church, Ottawa, August 10, 2022
14. Luc Dionne, St. Andrew's Church, Ottawa, September 19, 2022

PRESBYTERY OF LANARK & RENFREW

1. Dan Whyte, St. Andrew's Church, Arnprior, December 12, 2020
2. Wayne Senior, St. Andrew's Church, Kinburn, January 19, 2022

The Moderator offered a prayer of thanksgiving for the faithful life, service, witness and dedication to the Church, by all the servants who had passed on.

The Memorial Records for the Rev. Dr. Cheryl Gaver, Mr. David Kilgour, and the Rev. Dr. Floyd McPhee are found at Appendix K – pages 42-44.

COMMITTEE ON BUSINESS

MOTION: It was moved by Randy Russell and seconded by James T. Hurd that the Report of the Committee on Business be received and considered. **ADOPTED.**

Clerk:

The 147th meeting of the Synod of Québec and Eastern Ontario

held online

Friday, October 14 and Saturday, October 15, 2022

THE ROLL OF SYNOD

Recommendation No. 1

It was moved by Randy Russell and seconded by James T. Hurd that the Roll of Synod be established from the Rolls of the presbyteries within the bounds of the Synod of Québec and Eastern Ontario, and substitute elders. ADOPTED.

underlined name indicates a member of Synod Council

Presbytery of Quebec

Ministers: Katherine Burgess, Nigel Parker

Elders: Gina Farnell

Presbytery of Montreal

Ministers: Sybil Mosely, Lara Scholey

Elders: Dennis Abrokwhah, David Christiani, Milton Reddick (Saturday), Moira Robson

Presbytery of Seaway-Glengarry

Ministers: James Douglas, Marianne Emig Carr, Geoff Howard, Samer Kandalaft

Elders: Wendy Froats, Janet LeBrun, Phyllis MacMaster, David McIlveen, Beth Short

Presbytery of Ottawa

Ministers: James T. Hurd, Shahrzad Kandalaft, Meg Patterson, Paul Wu

Elders: Debi Brown, Linda Clarke (Friday evening and Saturday), Stan Currie, Brian Graham, Sharon Stewart, Gordon Walford

Presbytery of Lanark and Renfrew

Elders: Randy Russell

REGRETS

Presbytery of Montréal: Samy Said

Presbytery of Seaway-Glengarry: David Hooper

Presbytery of Ottawa: Karen Dimock, Andrew Johnston, Olive O'May

VISITORS

Members of Synod Council: Ross Davidson, Barry Mack, Donna McIlveen, Michael Pettem

Presbytery of Québec: Craig Dewar

Presbytery of Seaway-Glengarry: Julia Apps-Douglas, Ruth Pollock (Friday evening)

Presbytery of Ottawa: Jean Currie, Robert and Janice Fourney (Friday evening)

Guest: Peter Bush (Friday evening and Saturday morning)

The Moderator welcomed the visitors to the synod meeting.

Consent Recommendation

It was moved by Randy Russell and seconded by James T. Hurd that Recommendation Nos. 2-5 be adopted by consent. ADOPTED.

The 147th meeting of the Synod of Québec and Eastern Ontario

held online

Friday, October 14 and Saturday, October 15, 2022

Committee on Business (cont'd):

Recommendation No. 2

That all members of Synod on the Constituent Rolls of the presbyteries be recognized as having the right to vote on all matters before the court.

Recommendation No. 3

That members of Synod Council and visitors be invited to sit and correspond.

Recommendation No. 4

That synod members desiring leave to withdraw receive permission from the court, with requests submitted to the clerk via email.

Recommendation No. 5

That the Rev. Peter Bush be invited to address the Synod Friday evening and Saturday morning, during the second and third sederunts.

LEAVE TO WITHDRAW

MOTION: It was moved by Lara Scholey and seconded by David McIlveen that leave to withdraw be granted to Randy Russell and Paul Wu at 4 pm, and Debi Brown and Geoff Howard at 4:30 pm in the first sederunt; and Beth Short for the second sederunt. ADOPTED.

ELECTION OF THE MODERATOR

The time having come to elect a Moderator to preside over the 147th meeting of the Synod of Québec and Eastern Ontario, the clerk reported that two nominations for Moderator had been received from two of the five presbyteries within the bounds of the Synod of Québec and Eastern Ontario. By rotation, the nominees were to come from the Presbytery of Montréal. The nominees were: The Rev. Sarina Odden Meyer (nominated by the Presbytery of Seaway-Glengarry) and the Rev. Sybil Mosley (nominated by the Presbytery of Ottawa).

The clerk reported that the Rev. Sarina Odden Meyer declined the nomination, and that the Rev. Sybil Mosely agreed to let her name stand.

MOTION: It was moved by David Christiani and seconded by Lara Scholey that the name of the Rev. Sybil Mosley be placed before the Synod of Québec and Eastern Ontario as a nominee for Moderator of the 147th synod meeting. ADOPTED.

The Moderator, the Rev. Shahrzad Kandalaft, called for further nominations. She did so three times. No further nominations were brought forward.

The Moderator called for a motion that nominations cease.

MOTION: It was moved by James T. Hurd and seconded by David Christiani that nominations cease. ADOPTED.

The Moderator, the Rev. Shahrzad Kandalaft, declared the Rev. Sybil Mosley elected Moderator of the 147th meeting of the Synod of Québec and Eastern Ontario.

Clerk:

The 147th meeting of the Synod of Québec and Eastern Ontario

held online

Friday, October 14 and Saturday, October 15, 2022

INSTALLATION OF THE MODERATOR

The Moderator, the Rev. Shahrzad Kandalaft, asked the court the appointed questions followed by the appointed questions to the moderator elect. The Rev. Shahrzad Kandalaft then offered prayer and installed the Rev. Sybil Mosley as Moderator of the 147th Synod of Québec and Eastern Ontario.

The Rev. Sybil Mosley expressed thanks to the Past Moderator for her service to the Synod, and to the Presbytery of Ottawa for the nomination. She also thanked the Synod for the trust placed in her, and shared that with God's help she will seek to serve faithfully as Moderator of the 147th synod meeting.

REPORTS

MOTION: It was moved by Randy Russell and seconded by James T. Hurd that all reports circulated in advance of the 147th synod meeting be received and considered. ADOPTED.

THE DOCKET

MOTION: It was moved by Katherine Burgess and seconded by Gordon Walford that the proposed docket be approved, as circulated. ADOPTED

(Appendix A – pages 1-2)

MINUTES OF THE 146th SYNOD MEETING

The minutes of the 146th meeting of the Synod of Québec and Eastern Ontario were posted on the synod website.

MOTION: It was moved by James T. Hurd and seconded by Shahrzad Kandalaft that the minutes of the 146th meeting of the Synod of Québec and Eastern Ontario be adopted as posted. ADOPTED.

CORRESPONDENCE

MOTION: It was moved by David Christiani and seconded by Katherine Burgess that the following items of correspondence be received. ADOPTED.

1. Terrie-Lee Hamilton, Senior Administrator General Assembly Office. Letter calling for nominations for the various standing committees General Assembly. Deadline for submitting nominations is February 28, 2022. Rec'd November 3, 2021.
2. Jen de Combe, Associate Secretary, Canadian Ministries. Letters confirming approval of regional resourcing grant requests for 2022. Rec'd November 5, 8 and 22, 2021.
 - a) Presbytery Ministry Animator (Presbyteries of Ottawa & Seaway-Glengarry): \$30,500
 - b) Camp d'action biblique Executive Director (Presbytery of Québec): \$6,600
 - c) Mission Promotor (Presbytery of Montréal): \$23,900
 and
 - a) from remaining 2021 grant, \$5,000 for the 2021 Synod Conference to help cover honorariums. Rec'd December 17, 2021.

The 147th meeting of the Synod of Québec and Eastern Ontario

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Correspondence (cont'd):

3. Anita Mack, on behalf of the Camp d'action biblique family. CAB 2021 Winter Newsletter, 2022 CAB schedule and Christmas card thanking the Synod for its continued support. Rec'd December 13, 2021.
4. James T. Hurd. Letter with decision to decline the Synod's nomination for the position of Principal Clerk and Secretary to the Assembly Council. Rec'd January 10, 2022.
5. Ross Davidson, synod treasurer. Synod financial statement for 2021, reviewed by Lorraine Learmonth. Rec'd January 25, 2022.
6. Ian Ross-MacDonald, General Secretary Life and Mission Agency. Letter with 12-page resource that was created in response to Recommendation No. RCL-011, which stated that with the support of the resources from the Life and Mission Agency, the courts of the church, agencies, colleges, and camps review and update their policies, procedures, and practices, including the language used, to ensure they reflect the full inclusion of all people. Rec'd March 2, 2022.
7. Oliver Ng, Chief Financial Officer. Letter re The Robert Fund, response to the recommendations from the 2021 synod meeting. Rec'd May 2, 2022.
8. Donna McIlveen, clerk to the Presbytery of Seaway-Glengarry. Memorial Minute for the Rev. Dr. Cheryl Anne Gaver. Rec'd June 17, 2022.
9. James T. Hurd, clerk to the Presbytery of Ottawa. Memorial Minute for David Kilgour. Rec'd June 20, 2022.
10. From Assembly Office, minutes of the 2018 and 2020 Synod meetings (2017) – attested as neatly and correctly kept. Rec'd June 20, 2022.
11. Diana Kellington, controller, PCC Financial Services. Invoice re Directors & Officers Insurance 2022-2023 (\$979.88) and General Liability Insurance & Umbrella Coverage 2022-2023 (\$1,304.45). Rec'd July 19, 2022.
12. Ian Ross-McDonald, General Secretary, Life and Mission Agency. Letter advising that the funds available for the synod in 2023 are \$61,000.00. Rec'd July 26, 2022.
13. 2021 General Assembly – Victor Kim, Principal Clerk
Information/Action of the 2022 GA for the attention of synods. Rec'd August 4, 2022.
 - History Committee: celebrate the platinum jubilee of Her Majesty Queen Elizabeth II
 - History Committee: reminder to keep well-kept records
 - International Affairs Committee: encouragement to amplify Canadian Foodgrains Bank's advocacy efforts to promote climate resilient food system to support small-scale growers, improve food security, address the climate crisis, protect biodiversity, and increase gender equality
 - Life and Mission Agency: overture response re: (1) maternity/paternal leave benefit top-up and (2) health and dental plans for clergy couple in congregation

Clerk:

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Correspondence (cont'd):

14. Anita Mack, on behalf of the CAB committee. A letter with request for a \$1,000 grant in support of a special CAB weekend held on September 9-11, 2022 with 25 young people. Rec'd September 21, 2022.
15. James T. Hurd, clerk to the Presbytery of Ottawa. Memorial Minute for the Rev. Dr. Alfred Floyd Ross McPhee. Rec'd September 21, 2022.
16. Nominations for Synod Moderator
 - a) Sarina Odden Meyer, nominated by the Presbytery of Seaway-Glengarry. Rec'd June 22, 2022 – nomination declined
 - b) Sybil Mosley, nominated by the Presbytery of Ottawa. Rec'd September 21, 2022 – nomination accepted
17. Regional Resourcing grant requests

a) Presbytery of Québec: for an executive director at Camp d'action biblique	\$10,000.00
b) Presbytery of Québec: for a project manager for dining hall renovations	\$20,000.00
b) Presbytery of Montreal: for Mission Promoter	\$23,843.00
18. Robert Fund grant requests

a) Presbytery of Québec: for Camp d'action biblique	\$5,000.00
b) Presbytery of Montreal: for Les Chemins Protestants	\$5,250.00
c) Presbytery of Montréal: for The Presbyterian College Master of Theological Studies program in French	\$5,000.00
19. Ian Ross-McDonald, General Secretary, Life and Mission Agency. Letter re Fund for Ministerial Assistance Committee. Rec'd October 6, 2022.

MOTION: It was moved by James T. Hurd and seconded by David Christiani that the correspondence report be adopted. ADOPTED.

Prayer – The Moderator led the court in a time of prayer, lifting up all who are grieving the loss of a loved one, and for the peace and comfort of God's presence to rest upon all who mourn.

BUSINESS ARISING

Letter to Assembly Council re Robert Fund

A reply was received on May 2, 2022 (correspondence item no. 7).

The Mission / Robert Fund report references the letter and offers two recommendations regarding initial next steps in the matter of distribution of income.

COMMITTEE ON BUSINESS

(continued from pages 2-4)

Recommendation No. 6

It was moved by Randy Russell and seconded by James T. Hurd that the Courtesies Report be prepared by David Christiani from the Presbytery of Montréal. ADOPTED.

Clerk:

The 147th meeting of the Synod of Québec and Eastern Ontario

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Committee on Business (cont'd):

Note re Recommendation No. 7 – Examination of Minutes:

The last examination of minutes was held at the 2018 synod meeting when the court met in person, and resolved to begin meeting biennially in 2020. At the 2020 meeting, and again at the 2021 meeting held in conjunction with the synod conference, it was agreed to defer the examination of minutes until the Synod next met in regular session. The synod is meeting this year in regular session, however not in person. As the next synod meeting is not scheduled until 2024, the following recommendation is brought forward to enable the examination of minutes without further delay.

Recommendation No. 7

It was moved by Randy Russell and seconded by James T. Hurd that the Synod appoint and the Moderator name a commission of three people with power to call for, examine and attest the records of the constituent presbyteries and synod council. ADOPTED.

The Moderator noted that the commission members will be Lara Scholey, convener (the Presbytery of Montréal), Phyllis MacMaster (the Presbytery of Seaway-Glengarry) and Beth Short (the Presbytery of Seaway-Glengarry).

Recommendation No. 8

It was moved by Randy Russell and seconded by James T. Hurd that the Moderator write to His Majesty King Charles III bringing greetings from the 147th (2022) meeting of the Synod of Québec and Eastern Ontario and expressing the deep sympathy of the Synod on the death of his mother, Her late Majesty, Queen Elizabeth II. ADOPTED.

Consent Recommendation

It was moved by Randy Russell and seconded by James T. Hurd that Recommendation Nos. 9-12 be adopted by consent. ADOPTED.

Recommendation No. 9

That Synod Council be authorized to fill any vacancies which may occur within the membership of Synod Council prior to the next Synod meeting.

Recommendation No. 10

That the Synod Council be given power to issue to advance any nominations to the General Assembly Committee to Nominate on behalf of the Synod, and to encourage members to consider the various committee and agencies for possible nominations to them.

Recommendation No. 11

That the Moderator and the immediate Past Moderator, in consultation with the synod clerk and synod council, be appointed the Commission on Unfinished Business.

Recommendation No. 12

That the following list be the officers and conveners of the Synod of Québec and Eastern Ontario for the period of October 2022 – October 2024:

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Committee on Business (cont'd)

Synod Council:

Moderator (Sybil Mosley); Past Moderator (Shahrazad Kandalaft); Clerk (Donna McIlveen); Treasurer (Ross Davidson); Presbytery Clerks (Québec, Montréal, Seaway-Glengarry, Ottawa, Lanark and Renfrew); Conveners - Finance (Gordon Walford); Mission/Robert Fund (Barry Mack); Regional Resourcing (David Christiani); Sexual Abuse and Sexual Harassment (Katherine Burgess)

Others:

Synod Historian: vacant

Synod Webservant: Gordon Walford

Synod Representative on the Committee to Nominate Standing Committees of the General Assembly, 2021-2024 term: Gordon Walford

Recommendation No. 13

It was moved by Randy Russell and seconded by James T. Hurd that the Synod of Québec and Eastern Ontario meet next in regular session in a conference style format on Friday, October 18th and Saturday, October 19th, 2024, with the location and time to be set by the synod council. ADOPTED.

MOTION: It was moved by James T. Hurd and seconded by David Christiani that the report of the Committee on Business as a whole be adopted. ADOPTED.

FINANCE

1. Treasurer's Report (Appendix B – pages 3-6)
Ross Davidson, treasurer, presented the Treasurer's Report.

a) Reviewer's Letter for 2021

Recommendation No. 1

It was moved by Gordon Walford and seconded by James T. Hurd that the Reviewer's letter for 2021 be received for information. ADOPTED.

b) Treasurer's Report on Synod Finances for 2021

Recommendation No. 2

It was moved by Gordon Walford and seconded by James T. Hurd that the Treasurer's Reports on Synod Finances from January 1, 2021 to December 31, 2021, be adopted. ADOPTED.

c) Financial Reviewer

Recommendation No. 3

It was moved by Gordon Walford and seconded by James T. Hurd that Lorraine Learmonth be engaged to review the Synod financial statements for the year 2022. ADOPTED.

d) Treasurer's Report on Synod Finances from January 1, 2022 to October 10, 2022

Recommendation No. 4

It was moved by Gordon Walford and seconded by James T. Hurd that the Treasurer's Report on Synod Finances from January 1, 2022 to October 10, 2022 be received for information. ADOPTED.

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Finance (cont'd):

2. Finance – Budget and Assessments 2023 (Appendix C – pages 7-10)

a) 2023 Expenditure Budget

Recommendation No. 1

It was moved by Gordon Walford and seconded by James T. Hurd that the 2023 expenditure budget be \$93,771.00. ADOPTED.

b) 2022 Presbytery Assessments

Recommendation No. 2

It was moved by Gordon Walford and seconded James T. Hurd that the proposed presbytery assessments for 2023 be adopted. ADOPTED.

It was agreed to consider Recommendations No. 3 and No. 4 together.

c) Five-Year Forecast

Recommendation No. 3

That the five-year forecast from 2024-2028 be received for information.

d) Dollar Base by Presbytery Five-Year Trend

Recommendation No. 4

That the dollar base by presbytery five-year trend be received for information

MOTION: It was moved by Gordon Walford and seconded by James T. Hurd that the five-year forecast from 2024-2028 and the dollar base by presbytery five-year trend, be received for information. ADOPTED.

MOTION: It was moved by Gordon Walford and seconded by James T. Hurd that the Finance Report, as a whole be adopted. ADOPTED.

The Moderator thanked Ross Davidson and Gordon Walford for their dedication and hard work.

SEXUAL ABUSE AND SEXUAL HARASSMENT

Katherine Burgess, convener, indicated there was no report.

SYNOD WEBSERVANT

Gordon Walford, Synod Webservant, presented the report. (Appendix D – pages 11-12)

The synod site consists of eight main pages plus one page for each of the five presbyteries and one page for the current year's Synod meeting. The main pages include the home page, contacts, past meetings (minutes), documents, camps, youth, resources (new) and related links. Each presbytery page lists the churches (including e-mail and web address links), other ministries, appendices and retired missionaries, including e-mail addresses and links to active Facebook pages where known.

- Presbytery clerks were reminded to contact the Synod Webservant with any changes to the roll so that he can keep the website up to date.

MOTION: It was moved by Gordon Walford and seconded by Lara Scholey that the Synod Webservant report be adopted. ADOPTED.

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REGIONAL RESOURCING

David Christiani presented the report.

(Appendix E – page 13)

Recommendation No. 1

It was moved by David Christiani and seconded by James T. Hurd that the Synod approve two requests for a Regional Resourcing grant and forward the required supporting documentation to the Life and Mission Agency for their consideration:

- (1) \$20,500 for the Mission Promoter position in the Presbytery of Montréal, and
 - (2) \$10,000 for the Executive Director position at Camp d'action biblique, and
- that the balance of \$30,500 be held in abeyance for use by the Presbyteries of Ottawa and Seaway-Glengarry for an anticipated ministry position, or otherwise.

Discussion on Recommendation No. 1 ensued.

Friendly amendment:

The mover and seconder were agreeable to the addition of the words “or otherwise” to the end of Recommendation No. 1.

Recommendation No. 1 now reads:

That the Synod approve two requests for a Regional Resourcing grant and forward the required supporting documentation to the Life and Mission Agency for their consideration:

- (1) \$20,500 for the Mission Promoter position in the Presbytery of Montréal, and
 - (2) \$10,000 for the Executive Director position at Camp d'action biblique, and
- that the balance of \$30,500 be held in abeyance for use by the Presbyteries of Ottawa and Seaway-Glengarry for an anticipated ministry position, or otherwise.

On being put to the vote Recommendation No. 1 was ADOPTED.

Remaining 2022 Regional Resourcing Funds

James Hurd spoke to the fact that there are remaining Regional Resourcing funds available for the current year 2022., in the amount of \$18,343.15.

Defer Consideration

It was moved by David Christiani and seconded by Gordon Walford to defer consideration of remaining 2022 Regional Resourcing funds until a later sederunt. ADOPTED.

MISSION / ROBERT FUND

(Appendix F – pages 14-15)

Barry Mack presented the report.

Recommendation No. 1

It was moved by David Christiani and seconded by Gordon Walford that in light of the recent changes to the Robert Fund (or the Reserve for Home Missions – Québec), namely that the \$100,000 in capital is now invested with the Presbyterian Church in Canada's Consolidated investment fund, and in keeping with the original wishes of Sarah and William Robert, that only the annual income from the fund be spent. Upon receipt of an investment report from the Consolidated Funds noting the amount of annual income earned, the Synod Council will make that

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Mission / Robert Fund (cont'd):

amount known to the Presbyteries in the Synod eligible to apply for a grant, and the Synod (or Synod Council in years the Synod does not meet) will then consider the grant requests and distribute the available proceeds from the fund (as per the current practice).

Discussion on Recommendation No. 1 ensued.

Friendly amendment:

The mover and seconder were agreeable to the addition of the words “at the end of the second quarter each year” in the second sentence of Recommendation No. 2, after the words ‘income earned.’

Recommendation No. 1 now reads:

That in light of the recent changes to the Robert Fund (or the Reserve for Home Missions – Québec), namely that the \$100,000 in capital is now invested with the Presbyterian Church in Canada’s Consolidated investment fund, and in keeping with the original wishes of Sarah and William Robert, that only the annual income from the fund be spent. Upon receipt of an investment report from the Consolidated Funds noting the amount of annual income earned, at the end of the second quarter each year, the Synod Council will make that amount known to the Presbyteries in the Synod eligible to apply for a grant, and the Synod (or Synod Council in years the Synod does not meet) will then consider the grant requests and distribute the available proceeds from the fund (as per the current practice).

Discussion continued on Recommendation No. 1.

On being put to the vote Recommendation No. 1 was ADOPTED.

Docket Change

The stated hour of 5:00 pm having arrived for the showing of the Climate Change video preview, it was agreed to continue with business and to defer the showing of the video to the third sederunt on Saturday morning, prior to the speaker.

Recommendation No. 2

It was moved by David Christiani and seconded by Gordon Walford that for 2023 the Synod Council be given power to issue in disbursing the proceeds from the fund as soon as possible after the Consolidated Fund investment portfolio report for 2022 is received, and that the following three grant requests receive consideration at that time.

Robert Fund grant requests received:

- 1) Presbytery of Québec – one request: for Camp d’action biblique (\$5,000)
- 2) Presbytery of Montréal – two requests:
 - (a) for Chemins Protestant (\$5,200)
 - (b) for The Presbyterian College Master of Theological Studies program in French (\$5,000)

Discussion on Recommendation No. 2 ensued.

On being put to the vote Recommendation No. 2 was ADOPTED.

MOTION: It was moved by David Christiani and seconded by Gordon Walford that the Mission / Robert Fund Report, as a whole be adopted. ADOPTED.

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NOMINATIONS FOR GENERAL ASSEMBLY COMMITTEES

List of General Assembly Standing Committees

(Appendix G – page 16)

Members of the court and visitors were reminded that each year the General Assembly Committee to Nominate Standing Committees invites sessions, presbyteries and synods to nominate members of The Presbyterian Church in Canada to serve on General Assembly standing committees.

Nomination forms and complete terms of reference for each standing committee can be found on the denominational website.

Nominations are submitted to the General Assembly Committee to Nominate Standing Committees and are due by the end of February of each year.

REPORT OF THE PRESBYTERY OF OTTAWA

Re: Oversight of The Board of Directors for the Gracefield Christian Camp and Retreat Centre

James T. Hurd, clerk to the Presbytery of Ottawa, presented the Oversight Report.

(Appendix H – pages 17-33)

It was noted that the camp marked its 60th anniversary in 2022.

In June 2022, the terms of reference for the Board of Directors was amended to specify that the number of members is to be a minimum number of 12 and a maximum number of 14.

The following documents are appended to the report:

Financial Statements re GCCRC

- a. Balance Sheet Previous Year Comparison as of 31 December 2021
- b. Profit & Loss Previous Year Comparison, January – December 2021
- c. Actual vs Budget as of 31 December 2021
- d. Explanatory Notes to the financial statements for December 31st 2021

Everyone was encouraged to check out the camp's website and social media pages for news, photos and other information.

MOTION: It was moved by James T. Hurd and seconded by Shahrzad Kandalaft that the report from the Presbytery of Ottawa regarding Oversight of the Board of Directors of the Gracefield Christian Camp and Retreat Centre, be adopted. **ADOPTED.**

CAMP D'ACTION BIBLIQUE

Craig Dewar, on behalf of the Camp d'action biblique (CAB) Committee, presented the report.

(Appendix I – pages 34-39)

The following documents are appended to the report.

1. Camp Schedule 2023
2. Financial Statements: Expenses to August 31, 2022 and Income to July 31, 2022

It was noted that the Summer in Pictures for 2022 have been posted on the synod website.

Everyone was encouraged to check out the camp website and social media pages for news, photos and other information.

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Camp d'action biblique (cont'd):

It was noted that CAB graciously hosted the Presbytery of Québec for their recent September meeting, and their hospitality was appreciated.

MOTION: It was moved by Katherine Burgess and seconded by Nigel Parker that the report from Camp d'action biblique (CAB), be adopted. ADOPTED.

Thanks extended

The Moderator thanked Craig Dewar and James T. Hurd for their camp reports. She also extended her thanks to the dedicated members of the camp boards and committees for all their hard work that is often behind the scenes but is invaluable for ensuring a positive camping experience.

COMMITTEE ON THE ROLL AND LEAVE TO WITHDRAW

MOTION: It was moved by David Christiani and seconded by Meg Patterson that leave to withdraw be granted to Paul Wu for 4:00 pm in the first sederunt; to Janet LeBrun for the second sederunt; to Marianne Emig Carr for the third and fourth sederunts; and to Katherine Burgess for the fourth sederunt. ADOPTED.

ADJOURNMENT

MOTION: It was moved by Gordon Walford and seconded by James T. Hurd that the Synod adjourn. ADOPTED.

The Moderator, at 5:30 o'clock in the evening, adjourned the Synod to reconvene at seven o'clock in the evening, online.

The sederunt was closed with prayer by the Moderator.

Moderator

Clerk

SECOND SEDERUNT

On Friday, the fourteenth day of October, two thousand and twenty-two, at 7:00 o'clock in the evening, the Synod met online pursuant to adjournment.

WORSHIP

Worship was led by Katherine Burgess, Ross Davidson and Nigel Parker, members from the Presbytery of Québec.

SYNOD CONSTITUTED

The Moderator constituted the Synod with prayer.

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GUEST SPEAKER

The Rev. Peter Bush

The Moderator invited David Christiani to introduce the guest speaker.

The Rev. Peter Bush is the minister at St. Andrew's Presbyterian Church in Fergus, Ontario. He was Moderator of the 143rd General Assembly (2017) and has served the national church as a member of the Committee on History, the Committee on Church Doctrine, the Pension and Benefits Board, and is the current convener of the Trustee Board.

The first theme talk was entitled: "Being Faithful Among the Ruins" (Psalm 86, Rev. 3:7-13).

Peter Bush began his address to the Synod by reading Psalm 86, a personal lament. He then spoke of the ruins that are so evident: the impacts of covid, including anxiety among young people, and the inability to have conversations; interactions between indigenous peoples and settlers around the world; violence; economic pressures; food insecurity; wars and threats of war; famine; refugees; domestic violence; violence against women and children; and congregational decline.

What does it mean to be faithful among the ruins? Traditional outreach efforts no longer work. We were asked the question: Which ruin is breaking your heart? Reflecting upon that ruin: Where is the Spirit leading you as you live among the ruin?

As we live among the ruin, we need to remember who God is; that God is good, merciful, faithful, forgiving, gracious...but God is not safe. Yet God has saved us. We need to examine our loyalty and commitment to God who is loyal and committed to us. Worship reminds us of who we are and strengthen us for living among the ruins.

In his address to the Synod, Peter Bush also spoke about thin and thick relationships. Thin relationships are those in which the other person is known by only one or two things, and consequently it is easier to dismiss the voice and hopes of the other. A thick relationship however is one in which we know many things about the other person, their interests and experiences, and consequently we are more respectful and pay more attention to the voice and hopes of the person. Are our relationships within the church and community thin or thick as we seek to be faithful among the ruins?

Peter Bush read from Revelation 3:7-13 and reminded us that there is an open door; we simply have to step through.

Small group discussions were held in online break out rooms. Everyone then re-joined the whole group for a time of questions and answers.

Peter Bush closed his evening address to the Synod with prayer.

The Moderator thanked Peter Bush for his thought provoking address to the Synod, and expressed anticipation for his second address on Saturday morning.

COMMITTEE ON THE ROLL AND LEAVE TO WITHDRAW

MOTION: It was moved by Meg Patterson and seconded by Shahrzad Kandalaft that leave to withdraw be granted to Sharon Stewart for the third and fourth sederunts. ADOPTED.

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ADJOURNMENT

MOTION: It was moved by Meg Patterson and seconded by James T. Hurd that the Synod adjourn.
ADOPTED.

The Moderator, at 9:00 o'clock in the evening, adjourned the Synod to reconvene at nine o'clock Saturday morning, online.

The sederunt was closed with prayer by the Moderator.

Moderator

Clerk

THIRD SEDERUNT

On Saturday, the fifteenth day of October, two thousand and twenty-two, at 9:00 o'clock in the morning, the Synod met online pursuant to adjournment.

WORSHIP

The Moderator, the Rev. Sybil Mosely led in a time of worship. The hymn 'Great is Thy Faithfulness' was sung followed by prayer. John 21:1-10 was read and reflected upon. Worship ended with the hymn 'Goodness of God' and prayer.

SYNOD CONSTITUTED

The Moderator constituted the Synod with prayer at 9:35 o'clock in the morning.

REGIONAL RESOURCING

(Appendix J – pages 40-41)

It was agreed to receive an additional Regional Resourcing report at this time, regarding the remaining 2022 Regional Resourcing funds (see page 11)

Recommendation No. 1

It was moved by David Christiani and seconded by Meg Patterson that the Synod of Québec and Eastern Ontario endorse a request to the Life and Mission Agency for regional resourcing funding for 2022 in the amount of \$12,318.00 to be paid to the Presbytery of Montréal for the Mission Promoter position, which amount is the balance in the request previously approved by the Presbytery of Montréal of \$36,218.00, considered by the Synod of Québec and Eastern Ontario in 2021, but prorated to \$23,900.00 to allow funding to other requests including to the Presbyteries of Ottawa and Seaway-Glengarry for the Presbytery Ministry Animator position, the funding of which is now no longer needed. ADOPTED.

Recommendation No. 2

It was moved by David Christiani and seconded by Meg Patterson that the Synod of Quebec and Eastern Ontario endorse a request to the Life and Mission Agency for regional resourcing funding for 2022 in the amount of \$3,400.00 to be paid to Camp d'action biblique for the Executive Director position, which amount is the balance in the request previously approved by the

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Regional Resourcing (cont'd):

Presbytery of Québec of \$10,000.00, considered by the Synod of Québec and Eastern Ontario in 2021 but prorated to \$6,600.00 to allow funding to other requests including to the Presbyteries of Ottawa and Seaway-Glengarry for the Presbytery Ministry Animator position, the funding of which is now no longer needed. ADOPTED.

Recommendation No. 3

It was moved by David Christiani and seconded by Meg Patterson that the Synod of Quebec and Eastern Ontario grant power to issue to the Synod Council to receive, consider, and if deemed appropriate endorse any further requests for regional resourcing funds for 2022 received before year's end for use in 2022, and to forward any such endorsed requests to the Life and Mission Agency, noting that if the two additional recommendations were to be adopted and come to fruition approximately \$2,625.15 remains in regional resourcing funding available to the synod for 2022 but as yet unallocated.

Discussion on Recommendation No. 3 ensued.

Friendly amendment:

The mover and seconder were agreeable to a change in the wording of "before year's end for use in 2022" to a more specific wording "by November 15, 2022."

Recommendation No. 3 now reads:

It was moved by David Christiani and seconded by Meg Patterson that the Synod of Quebec and Eastern Ontario grant power to issue to the Synod Council to receive, consider, and if deemed appropriate endorse any further requests for regional resourcing funds for 2022 received by November 15, 2022, and to forward any such endorsed requests to the Life and Mission Agency, noting that if the two additional recommendations were to be adopted and come to fruition approximately \$2,625.15 remains in regional resourcing funding available to the synod for 2022 but as yet unallocated.

On being put to the vote recommendation No. 3 was ADOPTED.

MOTION: It was moved by David Christiani and seconded by Meg Patterson that the Regional Resourcing report, as a whole, be adopted. ADOPTED.

CLIMATE CHANGE VIDEO PREVIEW

David Christiani introduced the Climate Change video preview.

The video is part of a series created following the 2021 synod conference entitled "Climate Change: What Can I Do? – Christian Caring for Creation". The videos feature the plenary sessions by speaker Dr. Norman Wirzba, as well as the Town Hall Panel. The video portion previewed by the synod was entitled 'Eating our way to heaven' which was the final plenary session by the guest speaker.

The videos are available on the synod website, as well as a link to suggested Lunch and Learn programme, which includes a list of print and digital resources, ways to support through volunteer or monetary donations, advocacy suggestions and the comments received following the breakout room sessions held during the conference.

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GUEST SPEAKER

The Rev. Peter Bush

The Moderator invited Peter Bush to address the Synod.

The second theme talk was entitled: “Getting Rid of the Idols” (Jeremiah 7:1-15, Matthew 11:25-30, Revelation 3:14-22).

Peter Bush offered prayer and read Jeremiah 7:1-15. He reflected upon the question: “Where do we trust our salvation will come from?” He reflected back in the history of the denomination and programs that congregations were asked to embrace to address the problem of church decline. Double in the Eighties, the 1992 strategic plan, Natural Church Development, 12 keys to an effective church, the Emmaus Project, are some of the programs. Programs can become idols. Most recently, during covid, technology became an idol. Busyness can also be an idol.

An open discussion time was held. As well, questions and answers were considered as they arose in the midst of the address.

Peter Bush also reflected upon Matthew 11:25-30, and encouraged us to live into Jesus’ promise, “Come to me all you who are heavily burdened and I will give you rest.” Are we dependent upon technology and programs, or God? We need to remind ourselves, that we are not in charge. The discipline of Sabbath was also explored, and the importance of keeping it a regular practice.

Peter Bush also reflected upon Revelation 3:14-22 and encouraged us to ponder what our passion is in our calling. What is life-giving in our ministry? Our time should be spent engaged in life-giving practices as opposed to chasing idols which can bring us down rather than build us up.

As we seek to free ourselves from patterns of life and leadership that are not life-giving, we need to return to a dependence upon God who will guide and direct us. God is with us on the edge, and also works through the unlikely. We need to be open to see and hear, and not always be engaged in planning and programming.

The hymn ‘Just a closer walk with thee’ was sung. Peter Bush closed his evening address to the Synod with prayer.

The Moderator thanked Peter Bush for his time spent with the Synod. The discussion, reflection and conversation on the nature of the church in the midst of change were timely and challenging, yet also encouraging as we seek to serve God, not idols.

COURTESIES

MOTION: It was moved by David Christiani and seconded by Moira Robson that the report of the Committee on Courtesies be received and considered. **ADOPTED.**

David Christiani presented the Courtesies report.

The Synod expresses its thanks to the following:

To the Reverend Shahrzad Kandalaft:

For serving faithfully as the Moderator of the 146th Synod of Québec and Eastern Ontario and for preaching the Word faithfully during this Synod gathering.

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Courtesies (cont'd):

To the Reverend Sybil Mosley:

For serving patiently and competently as Moderator of the 147th Synod of Québec and Eastern Ontario.

To the worship leaders:

The Rev. Shahrzad Kandalaft, representatives from the Presbytery of Quebec, and the Rev. Sybil Mosely, for leading worship at the beginning of the first, second and third sederunts respectively, praising God through prayer, music, scripture, and reflection.

To the Reverend Peter Bush:

For sharing his insights about where our denomination stands at this juncture of a post pandemic world. Peter has provided so much for us to absorb, contemplate, and implement. We have benefitted from his deep faith, profound biblical knowledge, and an enormous caring heart for his fellow Presbyterians.

To those who prepared reports:

The Committee on Business; the Treasurer; Finance Convener; the Synod Web servant; Mission / Robert Fund Convener; the Presbytery of Ottawa re oversight of Gracefield Christian Camp and Retreat Centre; and the Presbytery of Quebec re Camp d'action biblique; Regional Resourcing.

To Reverend James T. Hurd:

For capably and diligently taking on the task of Zoom meeting host for the synod meeting.

To Gordon Walford, Synod Webservant:

For his service in keeping the synod connected through the synod website, and for his computer skills shared at the Synod meeting.

To the members of Synod Council:

For their faithful and continuous service.

To Donna McIlveen, Synod Clerk:

For her effective and efficient work as clerk ensuring that business flows smoothly at the synod meeting and throughout the year.

To Ross Davidson, Synod Treasurer:

For his continued dedicated service to the Synod as its Treasurer and for keeping the books in order throughout the year.

To everyone who played a role in the preparation of the Climate Change Video:

For providing a new resource by which the churches within the bounds and across the nation may be inspired by Norman Wirzba's words and ideas to play a role in the mitigation of Climate Change, with special thanks to Claude Haroon and Linda Fraraccio of CTV Bell Media Creative Services.

To everyone who attended the 147th meeting of the Synod of Québec and Eastern Ontario:

For the participation in the discussions, prayer, and fellowship that made this gathering a time of blessing.

MOTION: It was moved by David Christiani and seconded by Moira Robson that the report of the Committee on Courtesies be adopted. ADOPTED.

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ADJOURNMENT

At 11:54 o'clock in the morning, the business being finished, the Moderator entertained a motion to adjourn.

MOTION: It was moved by James Douglas and seconded by Meg Patterson that the Synod adjourn. ADOPTED.

The Moderator led the synod in prayer.

She then said:

“In the name of the Lord Jesus Christ, the only King and Head of the Church, and by the authority of this Synod, I declare the Synod adjourned to meet again as a full court on Friday the eighteenth day of October in the year of our Lord two thousand and twenty-four.

Moderator

Clerk

Clerk:

DOCKET

FIRST SEDERUNT

Friday, October 14 from 2 – 5:30 pm

1. Opening Worship with Communion
2. Constitution of the Synod
3. Memorials
4. Committee on Business
 - Roll of Synod, Regrets and Visitors
5. Election of Moderator / Installation of Moderator
6. Adoption of the Docket
7. Minutes of the 2021 meeting
8. Correspondence
9. Business Arising
10. Committee on Business (cont'd)
11. Finance Report
 - Treasurer's Reports
 - Reviewed statement 2021
 - Year to date 2022
 - Introduction of Budget 2023
12. Sexual Abuse and Sexual Harassment
13. Synod Webservant Report
14. Regional Resourcing Report
15. Mission / Robert Fund Report
16. Nominations for General Assembly Committees
17. Report from the Presbytery of Ottawa
 - Re: Gracefield Christian Camp and Retreat Centre
18. Report from Camp d'action biblique
19. Finance Report (cont'd)
20. Climate Change Video Preview (stated time: 5:00 pm)
21. Adjournment and Prayer

DOCKET

SECOND SEDERUNT

Friday, October 14 from 7 – 9 pm

1. Worship
2. Constitute the Court
3. Guest Speaker: The Rev. Peter Bush (1st session)
4. Committee on the Roll and Leave to Withdraw
5. Adjournment and Prayer

THIRD SEDERUNT

Saturday, October 15 from 9 – 12 noon

1. Worship
2. Constitute the Court
3. Business (9 – 10 am)
4. Guest Speaker: The Rev. Peter Bush (2nd session)
5. Courtesies
6. Committee on the Roll and Leave to Withdraw
7. Adjournment and Prayer

FOURTH SEDERUNT

Saturday, October 15 from 1 pm till close of business

1. Prayer
2. Constitute the Court
3. Business (cont'd)
4. Adjournment and Prayer

January 31st, 2022

**RE: Financial Statements of the Synod of Québec and Eastern Ontario
January 1st to December 31st, 2021**

To the Synod of Québec and Eastern Ontario,

At the request of Ross Davidson (treasurer), I have verified the financial statements of the Synod of Québec and Eastern Ontario for the fiscal year 2021, as prepared by the treasurer. I have done so as a private individual. However, it should be noted that I have acted as treasurer for St. Andrew's Presbyterian Church, in Inverness, Québec for the past 58 years, and also, I have administered the congregation's considerable acquired assets. Further, I have served as treasurer / administrator for Adderly Presbyterian cemetery for the past 26 years overseeing its sizable endowment.

As a result of my examination based on the documents provided for me by Mr. Davidson arising from the Synod's activities over the past year, including the year end report and the fall conference, I find that nothing has come to my attention that causes me to believe that these statements are not accurate.

Please understand that my actions do not constitute an audit, but rather a financial review.

Yours sincerely,



Mrs. Lorraine Learmonth,
339, rue des Érables,
Inverness, Québec
G0S 1K0

Telephone: (418) 453-7706

Clerk:

TREASURER'S REPORT ON SYNOD FINANCES JANUARY – DECEMBER 31, 2021

Reviewed – January 2022)

Brought forward from December 31st, 2020 29,365.02

RECEIPTS DURING THE PERIOD:	<u>2021 ACTUAL</u>	<u>2021 BUDGET</u>
Presbytery of Québec	3,748.00	3,748.00
Presbytery of Montréal	37,831.00	37,831.00
Presbytery of Seaway/Glengarry	15,097.00	15,097.00
Presbytery of Ottawa	35,283.00	35,283.00
Presbytery of L. & Renfrew	11,843.00	11,843.00
Regional resourcing conference grant – see <u>Synod Conference</u> report		
TOTAL RECEIPTS:	103,802.00	<u>103,802.00</u>
GRAND TOTAL:		103,802.00

EXPENDITURES DURING THE PERIOD:		
Synod meeting & conference (this year only)	3,154.06	2,000.00
Clerk's honorarium	2,300.00	2,300.00
Treasurer's honorarium	700.00	1,000.00
Web servant's honorarium	475.00	475.00
Financial review of 2020	200.00	200.00
Clerks' consultation	-----	150.00
Office expenses (clerk, treasurer, minutes)	126.06	350.00
Liability insurance premium	1,621.25	1,626.00
Synod council (April, June, Sept, Oct.)	-----	2,500.00
Committee meetings	-----	313.00
Bank charges	100.20	100.00
Youth programming	1,000.00	2,000.00
Canada Youth 2021 (postponed)	-----	6,000.00
Gracefield operating grant	47,828.00	47,828.00
Gracefield capital grant (Ottawa presbytery)	5,000.00	5,000.00
Camp d'action biblique	<u>31,960.00</u>	<u>31,960.00</u>
TOTAL EXPENDITURES:	94,464.57	<u>94,464.57</u>
BALANCE:		38,702.45

2021 SYNOD CONFERENCE – See page two

REPORT BALANCE: 38,702.45
LEDGER BALANCE: 38,702.45
BANK STATEMENT: (less outstanding cheques) 38,702.45

- NOTES: 1. The \$10,000 minimum reserve fund is understood to be included in the balance.
2. The Canada Youth G.I.C.'s presently accumulated total \$14,500 plus interest to come.

Respectfully submitted,
Ross Davidson – treasurer

SYNOD OF QUÉBEC AND EASTERN ONTARIO CONFERENCE COSTS

Received and Spent for October 2020*

Held in October, 2021

Receipts ('20 & '21)

Receipts 2021 only

Regional resourcing grant (video & speaker)	4,870.93
Regional resourcing grant (for honoraria)	5,000.00
Donation St. A. & P.	250.00
Registrations	<u>2,617.12</u>

5,000.00
250.00
<u>2,617.12</u>

Total: 12,738.05

7,867.12

Expenditures

Expenditures 2021 only

Donation to PWS&D	2,000.00
Books ordered and shipped	1,378.99
Studio and technical preparations	2,801.33
Studio and production	2,560.00 *
Hotel reservation	500.00 *
People on the panel:	
M. Patterson	500.00
C. Begg	500.00
D. Heurtel	500.00
T. Mulcair	1,149.75 (with sales tax)
J. Moerman	664.35
N. Wirzba	1,526.76
	<u>2,384.46</u>

2,000.00
1,378.99
2,801.33

Total for honoraria: 7,225.32

4,840.86

Total: 16,465.64

11,021.18

TOTAL CONFERENCE COST 3,633.76

COST IN 2021 3,154.06

Compiled by the Synod Treasurer, Ross Davidson

2021 – 12 – 31

Clerk:

Brought forward from December 31st, 2021

APPROVED

**SYNOD OF QUEBEC AND EASTERN ONTARIO
2023 BUDGET**

	2021 actual	2021 budget	2022 to Oct.10/22	2022 rest of yr (calc)	2022 est. exp.	2022r budget	2023 budget
<u>Administration</u>		(from '215yp)					
Synod Meeting	3,154	2,000				2,000	2,000
conference	-		3,679		3,679	-	-
Minutes	-	-				-	-
Honoraria	-					-	
Clerk's	2,300	2,300	2,300	-	2,300	2,300	2,300
Treasurer's	700	1,000	800	200	1,000	1,000	1,000
Webservant's	475	475	475	-	475	475	475
Financial review	200	200	200		200	200	200
Accountant	-					-	
Clerk's Office	-					-	
Office expenses	126	350	141	219	361	361	371
Liability insurance	1,621	1,626	2,284		2,284	1,675	2,300
Clerk's consultation	-	150				150	150
Committees	-	-				-	-
Synod council	-	2,500	90		90	2,500	2,500
Other committees	-	313				-	-
Finance	-					-	
Bank charges	100	100	75	25	100	100	100
Misc	-						
<u>Total Administration</u>	8,677	11,014	10,044	445	10,489	10,760	11,396
<u>Camping, Outreach & Programs</u>							
Programs							
Youth							
Youth programs	1,000	2,000				2,000	3,000
Canada Youth	-	6,000	6,000				
Gracefield	-	-					
Operating grant	47,828	47,828	45,029	3,734	48,763	48,763	46,740
Capital grant	5,000	5,000		5,000	5,000	5,000	5,000
Camp d'action biblique	-						
Operating grant	31,960	31,960	27,314	2,266	29,580	29,580	27,635
<u>Total Camping/Outreach/Programs</u>	85,788	92,788	78,343	11,000	83,343	85,343	82,375
TOTAL OPERATIONS	94,465	103,802	88,387	11,445	93,832	96,103	93,771

percent of total				
Administration	11%		11%	12%
Camping/Outreach/Programs	89%		89%	88%

NOTES:

1) Regional Resourcing expenses do not appear in this statement; they are "revenue neutral", offset by a PCC grant

APPROVED

2023 PRESBYTERY ASSESSMENTS

Presbytery	2021 \$ Base	% share of Synod total	2023 Assessment	2022	% Change
Quebec	355,819	3.2	2,992	3,775	-0.21
Montreal	3,787,341	33.9	31,850	32,510	-0.02
Seaway-Glengarry	1,617,873	14.5	13,605	13,964	-0.03
Ottawa	4,008,682	35.9	33,644	34,549	-0.03
Lanark & Renfrew	1,388,853	12.4	11,680	11,305	0.03
Total Synod	11,158,568	100.0	93,771	96,103	-0.02

Note: (a) 2021 \$ Base is provided by Acts & Proceedings 2022

Clerk:

**SYNOD OF QUEBEC AND EASTERN ONTARIO
FIVE-YEAR FORECAST OF EXPENSES**

EXPENSES	2023	2024	2025	2026	2027	2028
<u>ADMINISTRATION</u>						
Synod meetings	2,000	2,000	2,000	2,000	2,000	2,000
Minutes	0	0	0	0	0	0
Honoraria						
Clerk	2,300	2,300	2,300	2,300	2,300	2,300
Treasurer	1,000	1,000	1,000	1,000	1,000	1,000
Audit/Review	200	200	200	200	200	200
Accountant						
Webserver	475	475	475	475	475	475
Clerk's Office						
Office expenses	371	382	394	406	418	430
Liability insurance	2,300	2,369	2,440	2,513	2,589	2,666
Clerk's consultation	150	150	150	150	150	150
Committees						
Synod council	2,500	2,500	2,500	2,500	2,500	2,500
Other committees	0	0	0	0	0	0
Finance						
Banking costs	100	100	100	100	100	100
<u>CAMPING & PROGRAMS</u>						
Youth						
Youth program	3,000	3,000	3,000	3,000	3,000	3,000
Canada youth	0	0	0	0	0	0
Misc						
Gracefield						
Operating grant	46,740	46,769	46,798	46,827	46,855	46,884
Capital (septic/water project)	5,000	5,000	5,000	5,000	10,088	
Camp d'action biblique						
Operating grant	27,635	27,652	27,669	27,686	27,703	27,720
TOTAL EXPENSES	93,771	93,897	94,026	94,157	99,379	89,427

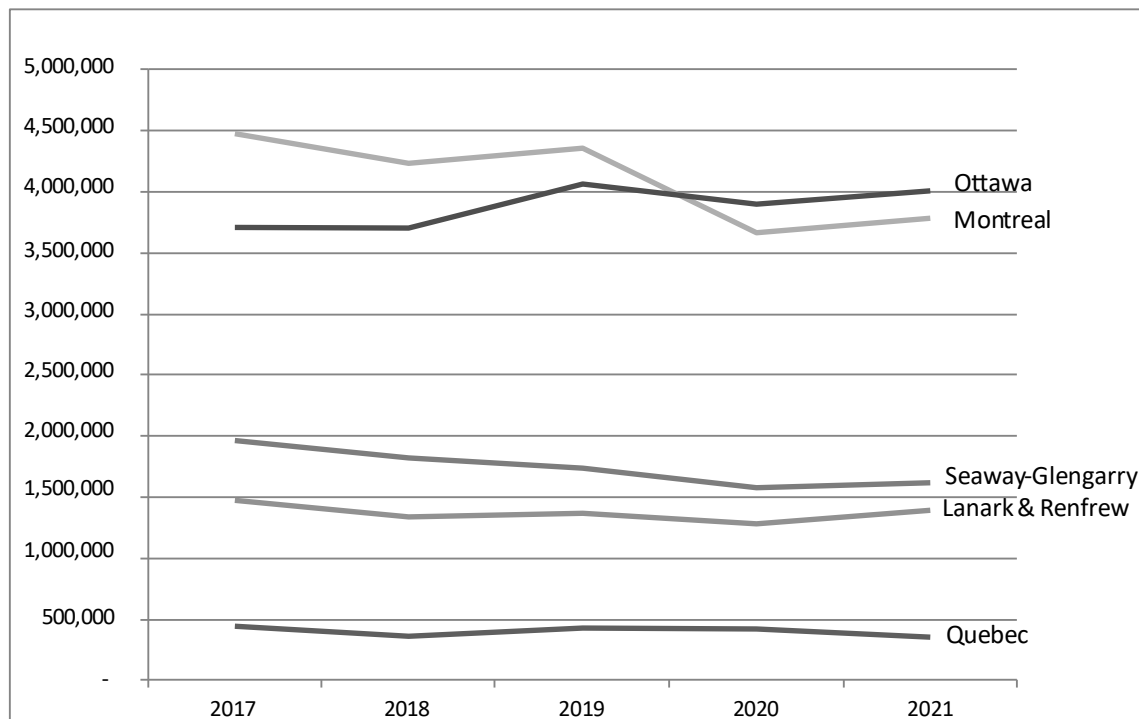
Regional Staff Transition Costs

Net Total Expenditure	93,771	93,897	94,026	94,157	99,379	89,427
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\$ BASE (A&P) <i>A&P</i>	2023	2024	2025	2026	2027	2028
Quebec	356,259	356,479	356,699	356,919	357,140	357,360
Montreal	3,792,021	3,794,363	3,796,706	3,799,051	3,801,398	3,803,745
Seaway-Glengarry	1,619,872	1,620,872	1,621,874	1,622,875	1,623,878	1,624,881
Ottawa	4,005,700	4,008,174	4,010,650	4,013,127	4,015,606	4,018,086
Lanark & Renfrew	1,390,569	1,391,428	1,392,287	1,393,147	1,394,008	1,394,869
Total Synod	11,164,421	11,171,316	11,178,216	11,185,120	11,192,028	11,198,940

ASSESSMENTS	2023	2024	2025	2026	2027	2028
Quebec	2,992	2,996	3,000	3,005	3,171	2,854
Montreal	31,850	31,892	31,936	31,981	33,754	30,374
Seaway-Glengarry	13,605	13,624	13,642	13,661	14,419	12,975
Ottawa	33,644	33,690	33,736	33,783	35,656	32,085
Lanark & Renfrew	11,680	11,695	11,711	11,728	12,378	11,138
Total Synod	93,771	93,897	94,026	94,157	99,379	89,427

**SYNOD OF QUEBEC AND EASTERN ONTARIO
DOLLAR BASE BY PRESBYTERY
FIVE-YEAR TREND**



\$ BASE	<i>A&P</i>	2017 2018	2018 2019	2019 2020	2020 2021	2021 2022	yr/yr pct chg
Quebec		449,264	363,929	431,921	426,017	355,819	- 16.5
Montreal		4,476,913	4,234,110	4,359,707	3,669,019	3,787,341	3.2
Seaway-Glengarry		1,968,360	1,824,669	1,739,843	1,575,961	1,617,873	2.7
Ottawa		3,704,410	3,699,934	4,066,016	3,899,134	4,008,682	2.8
Lanark & Renfrew		1,477,334	1,335,447	1,364,741	1,275,839	1,388,853	8.9
Total Synod		12,076,281	11,458,089	11,962,228	10,845,970	11,158,568	
<i>yr/yr percent change</i>			- 5.1	4.4	- 9.3	2.9	
<i>yr/yr chg in 5-yr moving avg</i>			2.08	2.15	0.12	0.06	

source: Acts and Proceedings, 2018 through 2019, 2020 Records and Statistics, 2020-2022 Acts & Proceedings

note: 2017 published dollar base for Ottawa adj for T050 (+40,475)

2022 published dollar base for Ottawa adj for T090 (-304,088+312,013 = +7,925)

Q&M	4,926,177	4,598,039	4,791,628	4,095,036	4,143,160	1.2
S-G, O & L-R	7,150,104	6,860,050	7,170,600	6,750,934	7,015,408	3.9

SYNOD WEBSERVANT

The Synod site continues to reside on the national church's server at
www.presbyterian.ca/qeosynod/

Currently (Oct 11/22), the presbyteries' stats re: e-mail and church websites are as follows:

Quebec:

6 e-mail addresses (ex. appendix), 3 church websites, 3 Facebook pages
(7 congregations in 5 charges; 3 vacant, 1 shared ministry)
100% of ministers have e-mail

Montreal:

43 e-mail addresses (incl. church offices, excl. appendix), 19 church websites, 12 Facebook pages
(34 congregations in 33 charges; 12 vacant, 4 stated supply, 3 lay missionaries)
100% of ministers and stated supply have e-mail, as well as 9 vacant charges

Seaway-Glengarry:

18 e-mail addresses (incl. church offices, interim moderators, excl. appendix), 12 church websites, 14 Facebook pages
(23 congregations in 12 charges; 4 vacant)
100% of ministers have e-mail; all charges have e-mail contact

Ottawa:

39 e-mail addresses, 20 church websites, 16 Facebook pages
(21 congregations in 19 charges, one mission work and one extension work, 2 vacant; 1 stated supply, 1 regular supply)
100% of ministers and all vacant charges have e-mail

Lanark-Renfrew:

15 e-mail addresses, 10 church websites, 3 Facebook pages
(18 congregations in 15 charges, 4 vacant; 4 supply, 4 stated supply)
100% of the ministers, 3 stated supply have e-mail/contact page

In total 100% of the ministers and known stated supply have e-mail addresses, as well as several of the vacant charges. In the entire synod only 14 of the 103 congregations in 84 charges and 1 mission do not have known e-mail addresses. 34 charges have two or more e-mail addresses.

The synod site consists of eight main pages plus one page for each of the five presbyteries and one page for the current year's Synod meeting. The main pages include the home page, contacts, past meetings (minutes), documents, camps, youth, resources (new) and related links. Each presbytery page lists the churches (including e-mail and web address links), other ministries, appendices and retired missionaries, including e-mail addresses and links to active Facebook pages where known. A few churches have inactive Facebook pages. The listings are similar to

Synod Webservant (cont'd):

those found in the back of the Acts and Proceedings. Where there are shared ministries those are noted as well. Maps are included on the entry page and each presbytery page.

Listings are updated periodically based on input from contacts within the presbyteries and the list of changes to the roll sent out from the PCC national office, as well as occasional detective work using other sources.

Gord Walford
Synod Webservant
gord.walford@rogers.com

REGIONAL RESOURCING

Regional Resourcing funding to support educational and equipping ministry (current model established in 2015) is made available from the Presbyterian Sharing budget and is administered by Canadian Ministries of the Life and Mission Agency. The funds are available to the synod for the calendar year and cannot be carried over.

Information from the Life and Mission Agency on Regional Resourcing Grants can be found at: presbyterian.ca/canadian-ministries/funds/regional-resourcing-grants

Synod Purpose and Priorities

In 2016 the Synod of Québec and Eastern Ontario established the following purpose for Regional Resourcing and priorities for the approval of grants:

Purpose

The purpose of Synod Regional Resourcing is to oversee the receipt, distribution and use of funds from the national church designated for regional resourcing and, when granted, funds from the synod's budget for the same purpose, for use within the synod to provide resources for ministry according to the priorities established by the synod from time to time.

Priorities

(a) ministry with children and youth; (b) congregational work on leadership; (c) other resources for ministry. These resources include the human resources necessary to implement activities.

2023 Available Grant

The Life and Mission Agency informed the Synod on July 26, 2022 that the available amount for 2023 is \$61,000.00 (the same amount as in 2022). The five presbyteries within the synod bounds were then advised of the available amount, noting that the Synod Council would consider the 2023 Regional Resourcing grant distribution at its meeting on September 21, 2022.

Distribution of Available Grant

The Synod Council met on Thursday, September 21, 2022 and considered the applications and distribution of available funds. Included in the discussion was consideration of a situation within the Presbyteries of Ottawa and Seaway-Glengarry, resulting from the unexpected death of Cheryl Gaver, who held the position of Presbytery Ministry Animator. That ministry position, supported in past years by a Regional Resourcing grant, is currently vacant. In anticipation of the continuation of a ministry position, the Regional Resourcing recommendation includes an accommodation for the anticipated ministry position within the Presbyteries of Ottawa and Seaway-Glengarry.

Recommendation No. 1

That the Synod approve two requests for a Regional Resourcing grant and forward the required supporting documentation to the Life and Mission Agency for their consideration:

- (1) \$20,500 for the Mission Promoter position in the Presbytery of Montréal, and
 - (2) \$10,000 for the Executive Director position at Camp d'action biblique, and
- that the balance of \$30,500 be held in abeyance for use by the Presbyteries of Ottawa and Seaway-Glengarry for an anticipated ministry position or otherwise.

MISSION / ROBERT FUND

The Robert Fund was established in 1951, from the estate of Sarah and William Robert, a sister and brother from the congregation of St. Edward's Church in Beauharnois, Québec. The terms of the will state that income from the fund is to be used annually for "religious and charitable schemes in the province of Quebec." Under the terms of the will, an external financial institution – the Montreal Trust Company of Montréal, Québec – was appointed trustee, and each year The Presbyterian Church in Canada has received a transfer of funds from the Estate Trust.

Prior to each synod meeting, the amount of available income from the fund is requested from Financial Services of The Presbyterian Church in Canada. The Robert Fund is held with The Presbyterian Church in Canada under the name "Reserve for Home Missions Fund – Québec." As per the Robert Fund Terms of Reference, established in 1979, grant applications are submitted to the Mission / Robert Fund convener. Following due consideration by the Synod Council, a recommendation is then brought to the Synod on a suggested distribution of the available income.

For many years, the available income was generally between \$8,000 and \$12,000. However, for several years now the available income has either been considerably lower or occasionally higher. In the spring of 2021, some informal inquiries were made as to potential reasons for the fluctuation and to determine the amount of capital in the Robert Fund. It proved to be a challenging exercise.

At the 2021 Synod meeting, the following two recommendations were adopted :

Recommendation No. 1:

That Synod request that Assembly Council determine the amount of capital in the Robert Fund and inform the Synod of Quebec and Eastern Ontario of this amount, that it might better anticipate the annual proceeds available for distribution in the subsequent year.

Recommendation No. 2

That Synod request that Assembly Council clarify exactly how the Robert Fund is named and dealt within the PCC Consolidated investment portfolio.

Following the synod meeting, the synod clerk sent a letter to the Assembly Council. The letter was referred by Assembly Council to the Chief Financial Officer. A reply dated April 29, 2022 was received on May 2, 2022. The letter provides some background to the fund. The letter further notes that:

"In 2021, the external financial institution that acts as the trustees of the Robert Estate informed The Presbyterian Church in Canada that the full and final distribution from the Robert Estate to the church was being made and that the Estate Trust account would show a zero balance."

"The amount available for distribution in the Reserve for Home Mission Fund – Québec (the Robert Fund) has hovered around a couple of thousand dollars in the past few years. However, as a result of the final distribution of the funds from the Estate Trust (\$91,430.84) and a transfer

Mission / Robert Fund (cont'd):

from another internally restricted fund made by the Life and Mission Agency, the “Reserve for Home Missions Fund – Québec” (The Robert Fund) now has a balance of \$100,000.”

“It is important to note that there will be no future annual distribution from the Robert Estate Trust since the Estate trust is closed. However, the “Reserve for Home Missions Fund – Québec” (The Robert Fund) will continue to receive quarterly investment income because it is invested in the church’s consolidated portfolio.”

In light of the response received from Oliver Ng, Chief Financial officer, regarding the current situation of the Robert Fund (Reserve for Home Missions – Québec), the following two recommendations are brought forward for the synod’s consideration:

Recommendation No. 1

That in light of the recent changes to the Robert Fund (or the Reserve for Home Missions – Québec), namely that the \$100,000 in capital is now invested with The Presbyterian Church in Canada’s Consolidated investment fund, and in keeping with the original wishes of Sarah and William Robert, that only the annual income from the fund be spent. Upon receipt of an investment report from the Consolidated Funds noting the amount of annual income earned, at the end of the second quarter each year, the Synod Council will make that amount known to the Presbyteries in the Synod eligible to apply for a grant, and the Synod (or Synod Council in years the Synod does not meet) will then consider the grant requests and distribute the available proceeds from the fund (as per the current practice).

Recommendation No. 2

That for 2023 the Synod Council be given power to issue in disbursing the proceeds from the fund as soon as possible after the Consolidated Fund investment portfolio report for 2022 is received, and that the following three grant requests receive consideration at that time.

Robert Fund grant requests received:

- 1) Presbytery of Québec – one request: for Camp d’action biblique (\$5,000)
- 2) Presbytery of Montréal – two requests:
 - (a) for Chemins Protestant (\$5,200) \$5,250.00
 - (b) for The Presbyterian College Master of Theological Studies program in French (\$5,000)

GENERAL ASSEMBLY STANDING COMMITTEES

Assembly Council

Ensures the work of the church is carried out and communicated between General Assemblies. The Council makes recommendations concerning national policies, budgets and denominational vision.

Church Doctrine Committee

Reviews doctrinal issues and makes recommendations to the General Assembly for determining and declaring the church's doctrinal positions.

Ecumenical and Interfaith Relations Committee

Facilitates and maintains relationships with ecumenical and interfaith councils, committees and consultations, while developing strategies concerning peaceful and respectful ecumenical and interfaith education and work.

Committee on Church History

Encourages an appreciation of The Presbyterian Church in Canada's Reformed heritage as a part of the Church, Holy and Catholic.

International Affairs Committee

Considers international issues, makes recommendations to the General Assembly on matters of international concern, communicates with the Government of Canada on matters of international concern and helps Presbyterians be aware of important international issues for study, prayer and action.

Life and Mission Agency Committee

Provides resources to the church that envision innovative models for ministries, responds to disasters, helps refugees, supports development projects, aids communication, works with Indigenous people, plans youth events, explores issues of faith and justice and offers guidance for discerning vocations for ordained ministry.

Maclean Estate Committee

Oversees the property, staff and endowment fund of Crieff Hills Community Retreat and Conference Centre while supporting and promoting its programs.

National Indigenous Ministries Council

Grounded in self-determination and the United Nations Declaration on the Rights of Indigenous Peoples, the National Indigenous Ministries Council focuses on Indigenous Peoples, strengthening relationships with the church, promoting Indigenous ministries and Indigenous justice. The Council is accountable to Indigenous Peoples within the church and shall be guided by the wisdom of their elders, and as a standing committee, it is accountable to the General Assembly.

Pension and Benefits Board

Oversees Pension and Benefits administration, monitors the solvency of the Pension Fund, recommends changes to its constitution to the General Assembly, files required documents with the Pension regulatory authorities and selects actuarial and other consultants as required.

Trustee Board

Under authority of the Parliament of Canada and the Legislatures of all 10 Provinces, the board acquires and manages properties, enters into contracts, invests funds, issues annuities, establishes pension plans and executes documents on behalf of the church.

Theological Colleges

Knox College Governing Board, The Presbyterian College Board of Governors and St. Andrew's Hall Board provide consultation, support and guidance regarding the colleges' faculty and programs.

Report from the Presbytery of Ottawa
Re oversight of Gracefield Christian Camp and Retreat Centre
October 2022

The Presbytery of Ottawa is pleased to submit the following report on its oversight of the Gracefield Christian Camp and Retreat Centre for the year 2021-2022.

The camp marked its 60th anniversary in 2022, and a number of events celebrated this milestone, affording opportunities to look back over sixty years of history and ministry. More significantly in terms of the present and the future, the camp was able to resume in-person children's camps after two years of disruption arising from the COVID-19 pandemic.

At its stated meeting in January 2022, the presbytery on nomination of its Committee on Policy and Planning appointed Owen Mahaffy, a member of the presbytery with previous experience in leadership at the camp, as its representative on the nominating committee for the board of directors of the Gracefield Christian Camp and Retreat Centre.

At the March 2022 stated meeting, the presbytery on recommendation of its Committee on Ministry and Pastoral Care, resolved to pay for two nights and three days away at Gracefield Camp and Retreat Centre (White Pine Lodge) for each of the clergy in congregations and their families within the presbytery between March and July 1, 2022, recognizing the challenges of ministering through the Covid pandemic; this provision was subsequently extended through the balance of the calendar year 2022. This initiative highlights the synergy which exists between the ministry and the camp and the presbytery.

To the March 2022 stated meeting of the presbytery, the board of directors presented preliminary financial statements for the year ended December 31, 2021, noting that the annual financial review was as yet outstanding. The board also outlined provisions in the budget for 2022 and future years, which were circulated to presbyters in advance of the meeting.

To the May, 2022 stated meeting of the presbytery, a notice of motion was presented to reconsider the terms of reference for board of directors, with a view to provide an option to vary the number of members of the board, which hitherto was fixed at 12, to specify a minimum number of 12 and a maximum number of 14.

At the June 2022 stated meeting, the presbytery did adopt the motion to reconsider, and amended the terms of reference to specify that the board of directors will consist of a minimum of 12 and a maximum of 14 members.

The presbytery, on recommendation of the nominating committee for the board of directors, also resolved to appoint the following slate for the year commencing September 1, 2022: Ruth Draffin (Chair of the Board), Marc-Philippe Laurin (Vice-Chair and Personnel), Brian Laughton (Treasurer), Johnneen Everson (Secretary), Joan Coulter (Finance Chair), Chris Bolger (Program Chair), George Herbert (Property Chair), Manon Campbell (FDCC Chair), Alex Heath and Manon Campbell (Sustainability Committee), Dan Plant (Tech Team), Christopher Whitehead (Member of the Property Committee).

Report from the Presbytery of Ottawa re Gracefield Oversight (cont'd):

The presbytery also resolved that the nominating committee for the board of directors be invited to present a supplementary report with any additional names for appointment to the board to the presbytery at the special meeting called for Saturday, August 27, 2022 in advance of the commissioning of the members of the board.

At the special meeting on August 27, 2022, the presbytery adopted a recommendation arising from the work of the nominating committee that Janet Gellatly and Jenny De Melo be added to the slate of the board of directors of the Gracefield Christian Camp and Retreat Centre, commencing August 27, 2022 for the period ending August 31, 2023.

In the outdoor chapel at the Gracefield Christian Camp and Retreat Centre, the presbytery held a public service of worship, at which M. Patterson preached and D. Brown as immediate past moderator led in a service of commissioning for the members of the board of directors, most of whom were in attendance. The board in turn invited Mark Hamilton, Managing Director, to recognize and lead in prayer for Matthew Sayers, recently appointed as Operations Manager, which he did. Following the service, members of the presbytery present enjoyed a roast beef dinner and visit to the campsite.

At its September 2022 stated meeting, the presbytery, on recommendation of its Committee on Finance and Maintenance, resolved to receive and adopt the financial statements for the year ended December 31, 2021 for the Gracefield Christian Camp and Retreat Centre. A copy of the financial statements which include the balance sheet as at December 31, 2021 and the statement of revenue and expenditure for the year ended December 31, 2021 is appended to this report.

The presbytery also resolved, on recommendation of the board of directors, to endorse the grant application from the board of directors for the Gracefield Christian Camp and Retreat Centre to the Special Projects Fund of the Life and Mission Agency for \$1,180 to improve canoe tripping and water safety equipment.

The board of directors presented in its report to the presbytery a summary of the operations for the summer of 2022, highlights of which included: 94 campers registered for the children's camps, a total of 3000 "guest days", averaging 36 per day; 748 nights representing 242 total bookings via the new online booking platform; good use of the new Cabin Village and the renovated Jolly Roger building; six summer positions funded through the Canada Summer Jobs program; a satisfactory visitation from the Association of Camps for Quebec to meet the requirements for re-accreditation of the camp, a successful Paddle-a-thon which raised over eleven thousand dollars which together with a grant provided the means for the replacement of the waterfront docks.

The report of year-to-date financial information to July 31, 2022 which was presented to the presbytery indicated a present deficit of some sixty-one thousand dollars, to be offset in part by some thirty-six thousand dollars of grants due. It is to be hoped that some combination of fundraising and increased retreat usage before year's end will help to reduce, pray eliminate, this. The camp reported having on hand the funds to repay the loans of \$60,000, obtained under the

Report from the Presbytery of Ottawa re Gracefield Oversight (cont'd):

federal government's provision for businesses during the pandemic, the date for repayment having been extended a year to 2023 from 2022, which if repaid will net the camp some \$20,000. as the forgiveable portion of the loans, per the terms specified when the loans were approved and provided.

The board of directors has requested that the presbytery assist in seeking to recruit new members for its Finance Committee, including a potential successor to the current treasurer, and the presbytery is pursuing this through the sessions within the bounds.

All of which is respectfully submitted, in Christ's service, on behalf of the Presbytery of Ottawa,

J. T. Hurd,
Clerk.

Appendix
Financial statements for the year ended December 31, 2021

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2022-03-31
Accrual Basis

Gracefield Christian Camp & Retreat Centre
Balance Sheet Prev Year Comparison
As of 31 December 2021

	31 Dec 21	31 Dec 20	\$ Change	% Change	Notes
ASSETS					
Current Assets					
Chequing/Savings					
1001 · Desjardins bank account #34138	48,602.57	24,295.04	24,307.53	100.05%	note 1
1004 · Desjardins share account	5.00	5.00	0.00	0.0%	note 2
1005 · Petty Cash	50.00	15.00	35.00	233.33%	note 1
1011 · Savings Acct-34138-TS1	40,037.00	0.00	40,037.00	100.0%	note 1
2001 · Desjardins Line of Credit	(17.00)	(17.00)	0.00	0.0%	note 1
Total Chequing/Savings	88,677.57	24,298.04	64,379.53	264.96%	
Accounts Receivable					
1200 · Accounts Receivable	(2,059.17)	(2,164.34)	105.17	4.86%	note 3
2382 · G.S.T. Receivable	4,456.53	2,103.88	2,352.65	111.82%	note 4
2397 · Q.S.T. Receivable	8,562.09	4,056.19	4,505.90	111.09%	note 4
Total Accounts Receivable	10,959.45	3,995.73	6,963.72	174.28%	
Other Current Assets					
1499 · Undeposited Funds	6,260.00	5,832.67	427.33	7.33%	note 1
1500 · Pre-paid expenses	2,500.00	2,125.00	375.00	17.65%	note 5
Total Other Current Assets	8,760.00	7,957.67	802.33	10.08%	
Total Current Assets	108,397.02	36,251.44	72,145.58	199.01%	
TOTAL ASSETS	108,397.02	36,251.44	72,145.58	199.01%	
LIABILITIES & EQUITY					
Liabilities					
Current Liabilities					
Accounts Payable					
2000 · Accounts Payable	11,242.37	9,504.77	1,737.60	18.28%	note 6
Total Accounts Payable	11,242.37	9,504.77	1,737.60	18.28%	
Credit Cards					
2002 · Visa Desjardins	307.02	561.98	(254.96)	(45.37%)	note 6
Total Credit Cards	307.02	561.98	(254.96)	(45.37%)	
Other Current Liabilities					
2100 · Payroll Liabilities	9,034.65	8,235.61	799.04	9.7%	note 6
2102 · Other Payroll Liabilities	304.28	0.00	304.28	100.0%	
2240 · GST/QST Payable	13,653.91	4,152.22	9,501.69	228.83%	note 4
2303 · Turtle Rock Land Fund	331.86	331.86	0.00	0.0%	note 7
2311 · Capital Projects Fund - Ind	9,080.97	9,026.81	54.16	0.6%	note 7
2312 · Capital Projects Fund - Org	21,245.99	17,276.71	3,969.28	22.98%	note 7
2321 · Campership Fund - Ind	1,447.79	956.39	491.40	51.38%	note 7
2322 · Campership Fund - org	4,799.27	3,299.27	1,500.00	45.47%	note 7
2328 · Memorial Funds - Ind	14,695.69	14,210.43	485.26	3.42%	note 8
2329 · Memorial Funds - Org	1,590.00	1,590.00	0.00	0.0%	note 8
2350 · Erskine Legacy Fund	1,475.05	1,475.05	0.00	0.0%	note 9
2352 · Camp Bitobi Legacy Fund	29,755.66	36,741.18	(6,985.52)	(19.01%)	note 10
2355 · JR Renovation Fund	0.00	10,097.17	(10,097.17)	(100.0%)	note 11

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Accrual Basis

Gracefield Christian Camp & Retreat Centre
Balance Sheet Prev Year Comparison
As of 31 December 2021

	31 Dec 21	31 Dec 20	\$ Change	% Change	Notes
2401 · Deferred revenue	5,384.88	3,969.00	1,415.88	35.67%	note 7
2403 · Booking deposit	3,396.90	3,059.22	337.68	11.04%	note 12
Total Other Current Liabilities	116,196.90	114,420.92	1,775.98	1.55%	
Total Current Liabilities	127,746.29	124,487.67	3,258.62	2.62%	
Long Term Liabilities					
3208 · Long Term Debt	60,000.00	40,000.00	20,000.00	50.0%	note 13
Total Long Term Liabilities	60,000.00	40,000.00	20,000.00	50.0%	
Total Liabilities	187,746.29	164,487.67	23,258.62	14.14%	
Equity					
3000 · Opening Balance Equity	(59,052.83)	(59,052.83)	0.00	0.0%	note 14
3900 · Retained earnings	(69,183.40)	(70,984.39)	1,800.99	2.54%	note 14
Net Income	48,886.96	1,800.99	47,085.97	2,614.45%	note 14
Total Equity	(79,349.27)	(128,236.23)	48,886.96	38.12%	note 14
TOTAL LIABILITIES & EQUITY	108,397.02	36,251.44	72,145.58	199.01%	

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Accrual Basis

Gracefield Christian Camp & Retreat Centre
Profit & Loss Prev Year Comparison
January through December 2021

	Jan - Dec 21	Jan - Dec 20	\$ Change	% Change
Ordinary Income/Expense				
Income				
Donations				
1509 · Chapel offerings	85.00	0.00	85.00	100.0%
4205 · Donations individuals	17,631.85	15,464.76	2,167.09	14.01%
4206 · Donations Churches/organization	9,928.50	16,893.24	(6,964.74)	(41.23%)
4212 · Designated Donations (Individ)	780.00	4,130.01	(3,350.01)	(81.11%)
4213 · Designated Donation (Church)				
4213001 · Cabin 1 Sponsorship Donations	0.00	0.00	0.00	0.0%
4213002 · Cabin 2 Sponsorship Donations	414.75	0.00	414.75	100.0%
4213003 · Cabin 3 Sponsorship Donations	293.45	0.00	293.45	100.0%
4213004 · Cabin 4 Sponsorship Donations	207.70	0.00	207.70	100.0%
4213005 · Cabin 5 Sponsorship Donations	280.70	0.00	280.70	100.0%
4213 · Designated Donation (Church) - Other	89.60	71.50	18.10	25.32%
Total 4213 · Designated Donation (Church)	1,286.20	71.50	1,214.70	1,698.88%
4217 · Lent Fundraiser	960.63	0.00	960.63	100.0%
4220 · Pledged donations	17,740.00	17,750.00	(10.00)	(0.06%)
4221 · Can Helps/ PayPal/ United Way	12,558.77	8,023.06	4,535.71	56.53%
4222 · In-kind donations	414.97	49.71	365.26	734.78%
4223 · Seasonal Fundraisers	2,418.00	0.00	2,418.00	100.0%
4509 · Grcfld Improvement Fund - Ind	0.00	20.00	(20.00)	(100.0%)
Total Donations	63,803.92	62,402.28	1,401.64	2.25%
Grants & Other revenue				
4208 · Synod block grants	47,828.00	45,757.00	2,071.00	4.53%
4209 · Presbytery Grants	3,300.00	8,030.00	(4,730.00)	(58.9%)
4214 · PCC National Grants	10,501.31	0.00	10,501.31	100.0%
4407 · Government grants	133,985.88	65,288.31	68,697.57	105.22%
4410 · Fundraising Grants	1,351.50	0.00	1,351.50	100.0%
4801 · Interest revenue	56.07	0.27	55.80	20,666.67%
4901 · Net Sales taxes collected	6,334.48	5,301.15	1,033.33	19.49%
4951 · Other revenue	972.03	1,975.89	(1,003.86)	(50.81%)
Total Grants & Other revenue	204,329.27	126,352.62	77,976.65	61.71%
Pgm Revenue - Adult/Family				
4111 · Lodge guest fees	41,753.68	15,565.04	26,188.64	168.25%
4112 · Lodge guests equip. rentals	1,813.20	1,448.04	365.16	25.22%
4113 · Cabin Village Fees	9,728.80	6,759.05	2,969.75	43.94%
4121 · Seasonal Tent/Trailer Fees	28,890.00	23,232.50	5,657.50	24.35%
4122 · Short Term Tent/Trailer Fees	8,434.89	6,098.07	2,336.82	38.32%
4141 · Group Retreat Fees	14,245.15	33,990.50	(19,745.35)	(58.09%)
4142 · Group program/equip rental	186.32	17.40	168.92	970.81%
4143 · Day use fees	260.93	120.00	140.93	117.44%
4145 · Let's Camp Booking Fees	736.50	0.00	736.50	100.0%
Total Pgm Revenue - Adult/Family	106,049.47	87,230.60	18,818.87	21.57%
Pgm Revenue - Child/Youth				

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Accrual Basis

Gracefield Christian Camp & Retreat Centre
Profit & Loss Prev Year Comparison
January through December 2021

	Jan - Dec 21	Jan - Dec 20	\$ Change	% Change
4001 · Co-ed summer camp fees	0.00	0.00	0.00	0.0%
4003 · CO-ED CAMP BUS TRANSPORTATION	0.00	0.00	0.00	0.0%
4007 · Camp-in-a-Box	1,538.00	0.00	1,538.00	100.0%
4021 · L.I.T. Camp fees	0.00	832.99	(832.99)	(100.0%)
Total Pgm Revenue - Child/Youth	1,538.00	832.99	705.01	84.64%
Store Revenue				
4301 · T-Shirt/Sweatshirt sales	26.09	0.00	26.09	100.0%
4303 · Tuck adhoc sales	151.34	211.47	(60.13)	(28.43%)
4307 · Tuck adhoc sales - non-taxable	4,195.35	2,242.54	1,952.81	87.08%
Total Store Revenue	4,372.78	2,454.01	1,918.77	78.19%
Total Income	380,093.44	279,272.50	100,820.94	36.1%
Gross Profit	380,093.44	279,272.50	100,820.94	36.1%
Expense				
Administration Expenses				
6001 · Wages (office admin)	11,638.00	14,663.00	(3,025.00)	(20.63%)
6002 · Directors Stipend	57,426.96	31,280.00	26,146.96	83.59%
6003 · Interim Camp Director	0.00	14,375.00	(14,375.00)	(100.0%)
6004 · Senior Program Director	3,630.00	1,980.00	1,650.00	83.33%
6005 · Bookkeeper wages	4,795.00	2,620.00	2,175.00	83.02%
6006 · Operations Manager	4,800.00	0.00	4,800.00	100.0%
6011 · Payroll Taxes (all depts)	14,500.21	11,092.15	3,408.06	30.73%
6012 · Vacation Pay (all depts)	3,260.68	4,646.58	(1,385.90)	(29.83%)
6013 · Board & Lodging benefits				
601301 · Board & Lodging - addition	(6,000.00)	(3,000.00)	(3,000.00)	(100.0%)
601302 · Board & Lodging - deduction	6,000.00	3,000.00	3,000.00	100.0%
Total 6013 · Board & Lodging benefits	0.00	0.00	0.00	0.0%
6041 · Workers Comp (all depts)	2,332.25	1,732.33	599.92	34.63%
6072 · Travel and Moving Allowance	0.00	545.55	(545.55)	(100.0%)
6081 · Auto Gas (admin)	259.48	214.01	45.47	21.25%
6111 · Property/Liability Insurance	28,181.24	25,039.40	3,141.84	12.55%
6121 · Office postage	214.51	1,375.72	(1,161.21)	(84.41%)
6131 · Office supplies (all depts)	840.36	854.33	(13.97)	(1.64%)
6141 · Office copier	2,830.62	2,318.57	512.05	22.09%
6151 · Office postage meter	1,388.22	398.23	989.99	248.6%
6161 · Accounting fees	0.00	35.00	(35.00)	(100.0%)
6171 · Computer equipment/software	1,941.60	3,218.00	(1,276.40)	(39.66%)
6181 · Health care/infirmary	257.26	355.87	(98.61)	(27.71%)
6182 · Safety equipment	1,435.95	2,224.82	(788.87)	(35.46%)
6191 · Phone & Internet services	2,151.78	2,049.19	102.59	5.01%
6201 · Prof. development (directors)	0.00	272.23	(272.23)	(100.0%)
6202 · Staff Training (all depts)	0.00	833.00	(833.00)	(100.0%)
6203 · Board development	155.43	0.00	155.43	100.0%
6211 · Publicity & promotion	623.32	522.95	100.37	19.19%
6221 · Memberships/permits	2,430.40	2,270.56	159.84	7.04%

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Accrual Basis

Gracefield Christian Camp & Retreat Centre
Profit & Loss Prev Year Comparison
January through December 2021

	Jan - Dec 21	Jan - Dec 20	\$ Change	% Change
6251 · Auto insurance (all depts)	1,357.53	1,285.90	71.63	5.57%
6511 · Fundraising events/materials	59.99	295.38	(235.39)	(79.69%)
6512 · Seasonal Fundraiser Expenses	1,566.50	0.00	1,566.50	100.0%
6991 · Miscellaneous/unclassified	158.52	69.43	89.09	128.32%
8001 · Bank & Merchant Card charges	3,261.45	2,463.75	797.70	32.38%
8011 · Line of Credit & Interest	592.38	1,401.45	(809.07)	(57.73%)
8015 · Registration fees -online	2,365.00	2,934.54	(569.54)	(19.41%)
8021 · GST Net expense	1,768.17	1,522.16	246.01	16.16%
8022 · QST Net Expense	3,608.21	2,930.03	678.18	23.15%
8023 · Ontario sales taxes	425.25	308.68	116.57	37.76%
Total Administration Expenses	160,256.27	138,127.81	22,128.46	16.02%
Camp Store				
7651 · Tuck supplies	905.54	610.00	295.54	48.45%
7661 · Souvenir supplies	1,278.31	0.00	1,278.31	100.0%
7671 · Souvenir Shirts	0.00	267.35	(267.35)	(100.0%)
7681 · Staff theme shirts	810.26	1,186.16	(375.90)	(31.69%)
Total Camp Store	2,994.11	2,063.51	930.60	45.1%
Food Services				
5001 · Wages - kitchen staff	15,730.00	18,819.30	(3,089.30)	(16.42%)
5051 · Small kitchen equipment	71.15	325.87	(254.72)	(78.17%)
5171 · Major kitchen equipment	0.00	3,830.00	(3,830.00)	(100.0%)
5311 · Repairs and kitchen supplies	253.52	2.00	251.52	12,576.0%
5541 · Food & beverage supplies	25,682.75	27,094.21	(1,411.46)	(5.21%)
5551 · Propane (cooking) supplies	2,313.41	1,687.24	626.17	37.11%
Total Food Services	44,050.83	51,758.62	(7,707.79)	(14.89%)
Program - Adult/Family				
7006 · Program equipment	95.89	0.00	95.89	100.0%
7007 · Program supplies (Family)	676.62	228.62	448.00	195.96%
7059 · Let's Camp Booking Fees	982.00	0.00	982.00	100.0%
Total Program - Adult/Family	1,754.51	228.62	1,525.89	667.44%
Program - Child/Youth				
6701 · Wages (coed summer camp)	9,500.00	0.00	9,500.00	100.0%
6705 · Staff travel (Coed camp)	0.00	0.00	0.00	0.0%
6706 · Program equipment (Coed camp)	604.10	0.00	604.10	100.0%
6707 · Program supplies (Coed camp)	3,075.93	20.78	3,055.15	14,702.36%
6721 · Wages - LIT & senior pgm	9,110.00	11,705.00	(2,595.00)	(22.17%)
6725 · Staff Travel (LIT)	210.00	0.00	210.00	100.0%
6727 · Program supplies -LIT	396.22	0.00	396.22	100.0%
7817 · Wilderness & Trip Equipment	412.22	240.88	171.34	71.13%
Total Program - Child/Youth	23,308.47	11,966.66	11,341.81	94.78%
Property Management				
6301 · Wages - Maint & housekeeping	40,814.00	25,952.00	14,862.00	57.27%
6361 · Staff travel - Maintenance	0.00	43.18	(43.18)	(100.0%)
6381 · Fuel - tractors, engines	1,677.05	1,398.21	278.84	19.94%

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Accrual Basis

Gracefield Christian Camp & Retreat Centre
Profit & Loss Prev Year Comparison
January through December 2021

	Jan - Dec 21	Jan - Dec 20	\$ Change	% Change
6401 · Housekeeping supplies	2,094.29	1,335.26	759.03	56.85%
6411 · Repairs & building supplies	16,490.00	10,412.85	6,077.15	58.36%
6414 · Water testing and maintenance	7,096.96	9,556.33	(2,459.37)	(25.74%)
6421 · Road Maintenance & Snow removal	5,855.65	2,979.51	2,876.14	96.53%
6431 · Garbage/septic collection	4,384.68	4,244.53	140.15	3.3%
6432 · Trailer permits	0.00	(120.00)	120.00	100.0%
6441 · Hydro electricity	16,068.57	15,332.02	736.55	4.8%
6451 · Auto repair & maintenance	883.73	1,912.41	(1,028.68)	(53.79%)
6472 · Furnishings	0.00	279.99	(279.99)	(100.0%)
7813 · Structural Improvement projects				
7813002 · Cabin 2 improvements	414.75	0.00	414.75	100.0%
7813003 · Cabin 3 improvements	293.45	0.00	293.45	100.0%
7813004 · Cabin 4 improvements	207.70	0.00	207.70	100.0%
7813005 · Cabin 5 improvements	280.70	0.00	280.70	100.0%
7813 · Structural Improvement projects - Other	89.60	0.00	89.60	100.0%
Total 7813 · Structural Improvement projects	1,286.20	0.00	1,286.20	100.0%
Total Property Management	96,651.13	73,326.29	23,324.84	31.81%
Total Expense	329,015.32	277,471.51	51,543.81	18.58%
Net Ordinary Income	51,078.12	1,800.99	49,277.13	2,736.11%
Other Income/Expense				
Other Income				
Site development grants				
4414 · Bitobi Legacy Facility Grants	7,351.35	0.00	7,351.35	100.0%
4415 · Erskine Legacy Facility Grants	0.00	1,505.57	(1,505.57)	(100.0%)
4515 · Site develop. donations - Ind	10,097.17	19,902.83	(9,805.66)	(49.27%)
4516 · Site develop. donations - org	12,597.79	7,783.85	4,813.94	61.85%
Total Site development grants	30,046.31	29,192.25	854.06	2.93%
Total Other Income	30,046.31	29,192.25	854.06	2.93%
Other Expense				
Capital Maintenance Pgm				
7819 · Road Maintenance	0.00	0.00	0.00	0.0%
7825 · Historic building reno projects	12,288.33	19,902.83	(7,614.50)	(38.26%)
7826 · JR Fire renovations	0.00	0.00	0.00	0.0%
Total Capital Maintenance Pgm	12,288.33	19,902.83	(7,614.50)	(38.26%)
Site and Property Development				
7869 · Memorial Projects	0.00	1,505.57	(1,505.57)	(100.0%)
7870 · Site & Property Dev Projects	7,351.35	2,217.12	5,134.23	231.57%
7871 · Boathouse Renovations	12,597.79	5,566.73	7,031.06	126.31%
Total Site and Property Development	19,949.14	9,289.42	10,659.72	114.75%
Total Other Expense	32,237.47	29,192.25	3,045.22	10.43%
Net Other Income	(2,191.16)	0.00	(2,191.16)	(100.0%)
Net Income	48,886.96	1,800.99	47,085.97	2,614.45%

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Accrual Basis

Gracefield Christian Camp Retreat Centre
Actual versus Budget
As of 31 December 2021

	2021 Actual	2021 Budget	\$ Change	% Change
Ordinary Income/Expense				
Income				
Donations				
1509 · Chapel offerings	85.00	450.00	(365.00)	(81.11%)
4015 · Campership donations used - Individual	0.00	4,000.00		
4205 · Donations individuals	17,631.85	15,000.00	2,631.85	17.55%
4206 · Donations Churches/organization	9,928.50	12,000.00	(2,071.50)	(17.26%)
4212 · Designated Donations (Individ)	780.00	0.00	780.00	100.0%
4213 · Designated Donation (Church)				
4213001 · Cabin 1 Sponsorship Donations	0.00		0.00	0.0%
4213002 · Cabin 2 Sponsorship Donations	414.75		414.75	100.0%
4213003 · Cabin 3 Sponsorship Donations	293.45		293.45	100.0%
4213004 · Cabin 4 Sponsorship Donations	207.70		207.70	100.0%
4213005 · Cabin 5 Sponsorship Donations	280.70		280.70	100.0%
4213 · Designated Donation (Church) - Other	89.60		89.60	100.0%
Total 4213 · Designated Donation (Church)	1,286.20	4,000.00	(2,713.80)	(67.85%)
4216 · Canoe-a-thon	0.00	500.00		
4217 · Lent Fundraiser	960.63	5,000.00	(4,039.37)	(80.79%)
421 Gala dinner & auction	0.00	6,000.00	(6,000.00)	(100.0%)
4220 · Pledged donations	17,740.00	17,760.00	(20.00)	(0.11%)
4221 · Can Helps/ PayPal/ United Way	12,558.77	8,264.00	4,294.77	51.97%
4222 · In-kind donations	414.97	0.00	414.97	100.0%
4223 · Seasonal Fundraisers	2,418.00	0.00	2,418.00	100.0%
4509 · Grcfld Improvement Fund - Ind	0.00	0.00	0.00	0.0%
Total Donations	63,803.92	72,974.00	(9,170.08)	(12.57%)
Grants & Other revenue				
4208 · Synod block grants	47,828.00	47,828.00	0.00	0.0%
4209 · Presbytery Grants	3,300.00	5,000.00	(1,700.00)	(34.0%)
4214 · PCC National Grants	10,501.31	5,000.00	5,501.31	110.03%
4407 · Government grants	133,985.88	122,000.00	11,985.88	9.82%
4410 · Fundraising Grants	1,351.50	5,000.00	(3,648.50)	(72.97%)
4411 · Jemima Rae Memorial	0.00	500.00	(500.00)	(100.0%)
4801 · Interest revenue	56.07	0.00	56.07	100.0%
4901 · Net Sales taxes collected	6,334.48	5,024.00	1,310.48	26.08%
4951 · Other revenue	972.03	0.00	972.03	100.0%
Total Grants & Other revenue	204,329.27	190,352.00	13,977.27	7.34%
Pgm Revenue - Adult/Family				
4101 · Family Camp Fees	0.00	3,000.00	(3,000.00)	(100.0%)
4111 · Lodge guest fees	41,753.68	10,000.00	31,753.68	317.54%
4112 · Lodge guests equip. rentals	1,813.20	1,491.00	322.20	21.61%
4113 · Cabin Village Fees	9,728.80	10,000.00	(271.20)	(2.71%)
4114 · Wilson Cottage Rental	0.00	10,000.00	(10,000.00)	(100.0%)
4115 · JR Timeshare Apartments	0.00	12,000.00	(12,000.00)	(100.0%)

Clerk:

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Accrual Basis

Gracefield Christian Camp Retreat Centre
Actual versus Budget
As of 31 December 2021

	2021 Actual	2021 Budget	\$ Change	% Change
4121 · Seasonal Tent/Trailer Fees	28,890.00	30,023.00	(1,133.00)	(3.77%)
4122 · Short Term Tent/Trailer Fees	8,434.89	6,281.00	2,153.89	34.29%
4141 · Group Retreat Fees	14,245.15	40,000.00	(25,754.85)	(64.39%)
4142 · Group program/equip rental	186.32	0.00	186.32	100.0%
4143 · Day use fees	260.93	0.00	260.93	100.0%
4145 · Let's Camp Booking Fees	736.50	0.00	736.50	100.0%
Total Pgm Revenue - Adult/Family	106,049.47	122,795.00	(16,745.53)	(13.64%)
Pgm Revenue - Child/Youth				
4001 · Co-ed summer camp fees	0.00	0.00	0.00	0.0%
4003 · CO-ED CAMP BUS TRANSPORTATION	0.00	0.00	0.00	0.0%
4007 · Camp-in-a-Box	1,538.00	0.00	1,538.00	100.0%
4021 · L.I.T. Camp fees	0.00	0.00	0.00	0.0%
Total Pgm Revenue - Child/Youth	1,538.00	0.00	1,538.00	100.0%
Store Revenue				
4301 · T-Shirt/Sweatshirt sales	26.09	0.00	26.09	100.0%
4303 · Tuck adhoc sales	151.34	0.00	151.34	100.0%
4307 · Tuck adhoc sales - non-taxable	4,195.35	0.00	4,195.35	100.0%
Total Store Revenue	4,372.78	2,800.00	1,572.78	56.17%
Total Income	380,093.44	388,921.00	(8,827.56)	(2.27%)
Gross Profit	380,093.44	388,921.00	(8,827.56)	(2.27%)
Expense				
Administration Expenses				
6001 · Wages (office admin)	11,638.00	14,720.00	(3,082.00)	(20.94%)
6002 · Directors Stipend	57,426.96	54,000.00	3,426.96	6.35%
6003 · Interim Camp Director	0.00	0.00	0.00	0.0%
6004 · Senior Program Director	3,630.00	4,950.00	(1,320.00)	(26.67%)
6005 · Bookkeeper wages	4,795.00	6,000.00	(1,205.00)	(20.08%)
6006 · Operations Manager	4,800.00	4,915.00	(115.00)	(2.34%)
6011 · Payroll Taxes (all depts)	14,500.21	16,168.00	(1,667.79)	(10.32%)
6012 · Vacation Pay (all depts)	3,260.68	6,467.00	(3,206.32)	(49.58%)
6013 · Board & Lodging benefits				
601301 · Board & Lodging - addition	(6,000.00)	0.00	(6,000.00)	(100.0%)
601302 · Board & Lodging - deduction	6,000.00	0.00	6,000.00	100.0%
Total 6013 · Board & Lodging benefits	0.00	0.00	0.00	0.0%
6041 · Workers Comp (all depts)	2,332.25	2,183.00	149.25	6.84%
6072 · Travel and Moving Allowance	0.00	0.00	0.00	0.0%
6081 · Auto Gas (admin)	259.48	220.00	39.48	17.95%
6111 · Property/Liability Insurance	28,181.24	28,119.00	62.24	0.22%
6121 · Office postage	214.51	1,417.00	(1,202.49)	(84.86%)
6131 · Office supplies (all depts)	840.36	880.00	(39.64)	(4.51%)
6141 · Office copier	2,830.62	2,388.00	442.62	18.54%
6151 · Office postage meter	1,388.22	410.00	978.22	238.59%
6161 · Accounting fees	0.00	36.00	(36.00)	(100.0%)

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Accrual Basis

Gracefield Christian Camp Retreat Centre
Actual versus Budget
As of 31 December 2021

	2021 Actual	2021 Budget	\$ Change	% Change
6171 · Computer equipment/software	1,941.60	3,315.00	(1,373.40)	(41.43%)
6181 · Health care/infirmary	257.26	367.00	(109.74)	(29.9%)
6182 · Safety equipment	1,435.95	2,292.00	(856.05)	(37.35%)
6191 · Phone & Internet services	2,151.78	2,111.00	40.78	1.93%
6201 · Prof. development (directors)	0.00	1,000.00	(1,000.00)	(100.0%)
6202 · Staff Training (all depts)	0.00	858.00	(858.00)	(100.0%)
6203 · Board development	155.43	0.00	155.43	100.0%
6211 · Publicity & promotion	623.32	539.00	84.32	15.64%
6221 · Memberships/permits	2,430.40	2,700.00	(269.60)	(9.99%)
6251 · Auto insurance (all depts)	1,357.53	1,324.00	33.53	2.53%
6511 · Fundraising events/materials	59.99	1,500.00	(1,440.01)	(96.0%)
6512 · Seasonal Fundraiser Expenses	1,566.50	0.00	1,566.50	100.0%
6991 · Miscellaneous/unclassified	158.52	0.00	158.52	100.0%
8001 · Bank & Merchant Card charges	3,261.45	2,538.00	723.45	28.51%
8011 · Line of Credit & Interest	592.38	2,000.00	(1,407.62)	(70.38%)
8015 · Registration fees -online	2,365.00	3,100.00	(735.00)	(23.71%)
8021 · GST Net expense	1,768.17	1,500.00	268.17	17.88%
8022 · QST Net Expense	3,608.21	2,500.00	1,108.21	44.33%
8023 · Ontario sales taxes	425.25	318.00	107.25	33.73%
Total Administration Expenses	160,256.27	170,835.00	(10,578.73)	(6.19%)
Camp Store				
7651 · Tuck supplies	905.54	0.00	905.54	100.0%
7661 · Souvenir supplies	1,278.31	0.00	1,278.31	100.0%
7671 · Souvenir Shirts	0.00	0.00	0.00	0.0%
7681 · Staff theme shirts	810.26	0.00	810.26	100.0%
Total Camp Store	2,994.11	2,600.00	394.11	15.16%
Food Services				
5001 · Wages - kitchen staff	15,730.00	19,300.00	(3,570.00)	(18.5%)
5051 · Small kitchen equipment	71.15	336.00	(264.85)	(78.82%)
5171 · Major kitchen equipment	0.00	0.00	0.00	0.0%
5311 · Repairs and kitchen supplies	253.52	0.00	253.52	100.0%
5541 · Food & beverage supplies	25,682.75	30,000.00	(4,317.25)	(14.39%)
5551 · Propane (cooking) supplies	2,313.41	1,738.00	575.41	33.11%
Total Food Services	44,050.83	51,374.00	(7,323.17)	(14.26%)
Program - Adult/Family				
7006 · Program equipment	95.89	0.00	95.89	100.0%
7007 · Program supplies (Family)	676.62	0.00	676.62	100.0%
7059 · Let's Camp Booking Fees	982.00	0.00	982.00	100.0%
Total Program - Adult/Family	1,754.51	0.00	1,754.51	100.0%
Program - Child/Youth				
6701 · Wages (coed summer camp)	9,500.00	10,960.00	(1,460.00)	(13.32%)
6705 · Staff travel (Coed camp)	0.00	0.00	0.00	0.0%
6706 · Program equipment (Coed camp)	604.10	0.00	604.10	100.0%

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Gracefield Christian Camp Retreat Centre
Actual versus Budget
As of 31 December 2021

	2021 Actual	2021 Budget	\$ Change	% Change
6707 · Program supplies (Coed camp)	3,075.93	0.00	3,075.93	100.0%
6721 · Wages - LIT & senior pgm	9,110.00	8,890.00	220.00	2.48%
6725 · Staff Travel (LIT)	210.00	0.00	210.00	100.0%
6727 · Program supplies -LIT	396.22	650.00	(253.78)	(39.04%)
7816 · Canoe Equipment	0.00	200.00	(200.00)	(100.0%)
7817 · Wilderness & Trip Equipment	412.22	300.00	112.22	37.41%
Total Program - Child/Youth	23,308.47	21,000.00	2,308.47	10.99%
Property Management				
6301 · Wages - Maint & housekeeping	40,814.00	37,945.00	2,869.00	7.56%
6361 · Staff travel - Maintenance	0.00	0.00	0.00	0.0%
6381 · Fuel - tractors, engines	1,677.05	1,468.00	209.05	14.24%
6401 · Housekeeping supplies	2,094.29	1,335.00	759.29	56.88%
6411 · Repairs & building supplies	16,490.00	10,933.00	5,557.00	50.83%
6414 · Water testing and maintenance	7,096.96	9,556.00	(2,459.04)	(25.73%)
6421 · Road Maintenance & Snow removal	5,855.65	3,426.00	2,429.65	70.92%
6431 · Garbage/septic collection	4,384.68	4,457.00	(72.32)	(1.62%)
6432 · Trailer permits	0.00	0.00	0.00	0.0%
6441 · Hydro electricity	16,068.57	16,865.00	(796.43)	(4.72%)
6451 · Auto repair & maintenance	883.73	1,100.00	(216.27)	(19.66%)
6471 · Tools & Equipment	0.00	500.00	(500.00)	(100.0%)
6472 · Furnishings	0.00	500.00	(500.00)	(100.0%)
7813 · Structural Improvement projects				
7813002 · Cabin 2 improvements	414.75	0.00	414.75	100.0%
7813003 · Cabin 3 improvements	293.45	0.00	293.45	100.0%
7813004 · Cabin 4 improvements	207.70	0.00	207.70	100.0%
7813005 · Cabin 5 improvements	280.70	0.00	280.70	100.0%
7813 · Structural Improvement projects - Other	89.60	0.00	89.60	100.0%
Total 7813 · Structural Improvement projects	1,286.20	0.00	1,286.20	100.0%
Total Property Management	96,651.13	88,085.00	8,566.13	9.73%
Total Expense	329,015.32	333,894.00	(4,878.68)	(1.46%)
Net Ordinary Income	51,078.12	55,027.00	(3,948.88)	(7.18%)
Other Income/Expense				
Other Income				
Site development grants				
4414 · Bitobi Legacy Facility Grants	7,351.35	0.00	7,351.35	100.0%
4415 · Erskine Legacy Facility Grants	0.00	0.00	0.00	0.0%
4515 · Site develop. donations - Ind	10,097.17	10,097.17	0.00	0.0%
4516 · Site develop. donations - org	12,597.79	0.00	12,597.79	100.0%
Total Site development grants	30,046.31	10,097.17	19,949.14	197.57%
Total Other Income	30,046.31	10,097.17	19,949.14	197.57%
Other Expense				
Capital Maintenance Pgm				
7819 · Road Maintenance	0.00	0.00	0.00	0.0%

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Accrual Basis

Gracefield Christian Camp Retreat Centre
Actual versus Budget
As of 31 December 2021

	2021 Actual	2021 Budget	\$ Change	% Change
7825 · Historic building reno projects	12,288.33	10,097.17	2,191.16	21.7%
7826 · JR Fire renovations	0.00	0.00	0.00	0.0%
Total Capital Maintenance Pgm	12,288.33	10,097.17	2,191.16	21.7%
Site and Property Development				
7869 · Memorial Projects	0.00	0.00	0.00	0.0%
7870 · Site & Property Dev Projects	7,351.35	0.00	7,351.35	100.0%
7871 · Boathouse Renovations	12,597.79	0.00	12,597.79	100.0%
Total Site and Property Development	19,949.14	0.00	19,949.14	100.0%
Total Other Expense	32,237.47	10,097.17	22,140.30	219.27%
Net Other Income	(2,191.16)	0.00	(2,191.16)	(100.0%)
Net Income	48,886.96	55,027.00	(6,140.04)	(11.16%)

Gracefield Christian Camp & Retreat Centre

Explanatory Notes to the financial statements for December 31st 2021

Note 1:

There are 5 available cash accounts: #1001 Desjardins chequing account 13148, #1005 Petty Cash, #1011 Savings Account, #2001 Desjardins Line of Credit & #1499 Undeposited Funds (which includes donations and grants postmarked in 2021 but received very late, or after year-end, and hence not yet deposited in the bank as of the period closing date). The authorized maximum limit on the line of credit is \$70,000 and is used to support the cash flow needs of operations while the camp is still carrying a sizeable accumulated deficit.

Note 2:

The Camp is a full member of the Caisse Populaire Desjardins Gracefield credit union with whom we hold all our bank accounts. Account #1004 Desjardins share account reflects the mandatory \$5 held for active membership in the credit union.

Note 3:

Accounts receivable #1200 records outstanding customer accounts. Deposits received prior to closing down events due to the COVID-19 pandemic resulted in a net credit for some large accounts, thus a negative balance.

Note 4:

As a charity the Camp is eligible to claim a rebate of 50% of GST and QST paid. It also retains 40% of sales taxes charged. Accounts #2382, #2397 and #2240 record the rebates claimed and net sales taxes to be remitted until the year-end filing is accepted by the respective governments.

Note 5:

Pre-paid expenses #1500 include vendor bills pertaining to the following year, in this case the Camp Brain annual license, but invoiced prior to year-end. The increase represents the change in the Camp Brain license cost for 2022.

Note 6:

Accounts payable #2000 and Visa Desjardins #2002 record outstanding vendor and Visa bills not paid by year-end. Payroll liabilities #2100 records the total of federal and provincial remittances for Q4 not paid prior to December 31st.

Note 7:

From time to time the Camp receives donations from individuals and churches designated for specific purposes. If the initial donation is substantial and expected to take several years to expend, these externally restricted funds are recorded in accounts #2301 to #2322. As the funds are expended for their designated purpose the amount is recorded as revenue in the year the expense was incurred and the balance of each fund reduced accordingly. It is the Board's intent to use such funds for their designated purpose at the earliest opportunity.

The Capital projects fund #2312 received in 2021 a gift of \$6,500.00 for the purchase of a sawmill and a grant of \$10,000.00 to partially fund replacing the floating docks and provided \$12,597.79 for the completion of the Boathouse roof replacement project.

Gracefield Christian Camp & Retreat Centre

Explanatory Notes to the financial statements for December 31st 2021

The board has a long standing policy to add imputed interest at the 1-year GIC rate to any restricted fund, existing for more than a year, with a balance of \$5,000 or more at December 31st. According to this policy interest in the amount of \$54.16 was accrued to account #2311 Capital projects fund (individual), \$67.07 to account #2312 Capital projects fund (organizations), \$85.26 to account #2328 Memorial Fund (individual), and \$177.47 to account 2352 Camp Bitobi Legacy, effective Dec 31st 2021.

Small designated donations expected to be expended within a year of receipt are held in account #2401 Deferred Revenue. Starting in 2020 customer deposits were reassigned from account #2401 to account #2403 Booking deposits.

Note 8:

When well-respected members of the Gracefield Camp community pass away the Camp often receives donations in their memory. If these donations are substantial it is normal practice to set them aside in accounts #2328 and #2329 until consultations with the bereaved families have designated an agreed project.

In 2021 memorial donations totalling \$485.26 in memory of Malcolm Walker and others were received. At the end of 2021 memorial fund balances comprised significant donations in memory of Sandy Higgs-Nesbitt, Dr. Ruth Alison and Doreen Saunders as well as other memorial gifts. Discussions are underway with the respective families and/or friends to determine suitable projects.

Note 9:

In January 2011 the Presbytery of Ottawa agreed to the proposal from the Westminster congregation that a portion of the proceeds from the sale of the former Erskine Church property be allocated to Gracefield Camp. The relevant portion of the motion approved by Presbytery was:

"...\$200,000 to Gracefield Christian Camp and Retreat Centre for a meaningful project that honours the legacy of Service and Ministry of the Erskine Congregation".

Subsequently the designated funds, plus interest, valued at \$204,372.59 were transferred to the consolidated investment portfolio of the Presbyterian Church in Canada to be held on behalf of Gracefield Camp. This fund is under the control of the Gracefield Board of Directors and is considered an internally restricted fund called "The Erskine Legacy Fund".

Due to substantial operating deficits of approximately \$201,000 in the years 2010-2012 the board chose to withdraw a total of \$140,000 from the fund to be able to continue camp operations. The amount withdrawn from the Erskine fund, plus accumulated interest, was initially recorded as a loan. With no prospect of paying down the loan in the foreseeable future, and with the concurrence of the Westminster session, the loan balance of \$143,540.79 at December 31st 2014 was written off by the Board of Directors effective December 31st 2015 and the balance reduced to zero.

No funds were used in 2021. The remaining balance in the Erskine Legacy Fund is recorded as an internally restricted fund #2350.

Gracefield Christian Camp & Retreat Centre

Explanatory Notes to the financial statements for December 31st 2021

Note 10:

In May 2017 the camp received from the Presbytery of Ottawa a one-third portion of the Presbyterian share of the net proceeds from the sale of Camp Bitobi. These funds, in the amount of \$55,750.00, are to be used for renewal of the children's camp cabin-based programmes including any necessary cabin renovations or development. This fund is under the control of the Gracefield Board of Directors and is considered an internally restricted fund called "The Camp Bitobi Legacy Fund". A grant of \$7,162.99 was made from this fund in 2021 for the replacement of the roofs on Camper Cabins 2-5. The remaining balance in the Camp Bitobi Legacy Fund is recorded in account #2352.

Note 11:

In 2020 the Camp received a large donation of \$30,000.00 designated for renovating a portion of the Jolly Roger building into a separate rentable unit. The balance of this fund was used on the project in 2021, with the final portion of the costs coming from the operational budget.

Note 12:

Booking Deposits #2403 records customer deposits made for future events and facility rentals

Note 13:

The Camp was eligible for the Federal Government CEBA loan program to assist organizations suffering from substantially decreased revenues due to the COVID-19 pandemic. The first loan of \$40,000 was received in 2020. A second loan of \$20,000 was received in 2021. These loans are due to be repaid by December 31st 2023, although the Board may elect to repay one or both at the end of 2022 should the Camp return to a regular level of rental and retreat usage this year. The year such repayment is made \$10,000 of each loan is forgivable and declared as income. The full amount of the outstanding loan is recorded in account #3208 as Long Term Debt. No amount of the loan is recorded as income until such time as the loan has been repaid, at which time any forgivable portion can be recorded as income at that time. Note that the \$40,000 to repay the loan is being held in Savings Account 1011

Note 14:

On January 1st 2000 the camp converted their books from the previous Fortune1000/Acomba system used by the external bookkeeper to the Quickbooks accounting software. The opening balance was recorded in account #3000 Opening Balance at that time. The negative balance -\$59,052.83 comprised primarily the balance of the mortgage on White Pine Lodge (\$49,150, paid off by mid-2001) plus the remaining amount of the operating deficit accumulated in the previous three decades of the camp's life (all of which was cleared by the end of 2009).

The net accumulated operating surplus or deficit since opening Quickbooks to the end of the prior year is recorded in account #3900, Retained Earnings. Added to account #3000, Opening Equity Balance, and the current year surplus or deficit yields Total Equity. This stands at (-\$79,349.27) at the end of 2021, an improvement due to the \$48,886.96 operating surplus.

CAMP D’ACTION BIBLIQUE – OCTOBER 2022

The camp continues to move forward with your support and prayers. The following updates are submitted to the Presbytery of Quebec for your information and consideration.

1. Camp Committee. The camp committee continues to meet on an as required basis. The last meeting was September 6th, 2022.
2. Part-time positions. Randy Johnston has indicated that he will step back from his role as summer camp director. A special thanks to Randy who has been a critical member of the camp team delivering the summer camping program. I am pleased to inform you that Katie Polley, Briarwood Presbyterian Church and longtime member of CAB staff will assume the position of summer camp director in 2023. Early indications are that Gary Johnston is planning to return in 2023.
3. Campers. A total of 106 campers enjoyed CAB this past summer.
4. Summer Staff. In 2022 we had a significant number of returning staff mixed with new volunteers. There were 24 different staff (totaling 107 staff weeks including training).
5. United Spirit Group. What a great way to start the summer. A busy United Spirit Group week with a total of 78 people (44 campers, 26 staff and 8 CAB support) was successfully conducted the last week of June. Indications are they were very happy and plan to return for the same week in 2023.
6. New partnership. A new partnership was established with Mission Nouvelle Generations on South Shore of Montreal. They sent us 26 campers during Youth and Junior I this summer. They hope to send up to 50 campers in 2023 over a two week period.
7. Open House, Saturday, July 9th, 2022. A beautiful day that was lightly attended. The staff was pleased to see both Ministers from the Presbytery of Quebec and the Presbytery Treasurer in attendance. The Rev. Dr. Nigel Parker led the closing prayer.
8. Curriculum. The summer program was provided by the PCC. The theme for summer 2022 was “What’s in a Name”. A very good product purchased by the Presbyterian Church in Canada for us, that the staff could use and build upon.
9. Camp opening. The preparation, spring clean-up and opening of the camp was led by Gary Johnston and Marc Olivier Arsenault.
10. Maintenance. The amount of “tender loving care” our buildings and property needs is never ending. Unplanned expenses including much preventative maintenance and much needed painting touch-ups. The balcony on cabin #8 was replaced and new metal roofs added to the oasis, washroom and using material left from the other jobs, cabin #7. The handyman who led roof work will likely be available to assist with projects during summer 2023. Infrastructure work planned for this fall include the relocation of cabin #4, construction of a new cabin and repairs to the dam on the pond. A used 4-wheeler was purchased to support the maintenance team.

Camp d'action biblique (cont'd):

11. CAB websites - <http://www.cabqc.ca/>. The camp Facebook page is being used by staff and campers much more than in past years. The Summer in Pictures for 2022 will be sent to Synod webmaster for posting on the Synod webpage.
12. CAB e-mail. The camp e-mail was hacked by unknown parties and people in our address book were sent e-mails asking for amazon gift cards. The good news is that everyone recognized it as a scam. Corrective action was immediately undertaken with Yahoo and control of our account regained. An e-mail was sent to everyone in our addresses book to explain what happened and to make sure no amazon cards were sent.
13. Inspections. Inspections included: fire equipment and kitchen, all went well. The next Quebec Camping Association inspection is anticipated during the summer of 2023.
14. Service Canada. CAB again applied to Service Canada to get funding to employ students as part of the CAB staff team. This is the sixth year that we have been successful and were funded for 3 positions two of 6-weeks and a maintenance one for 8-weeks.
15. Financial Statement. The camp is ending the year in a good financial position. Attached is the August 31st, 2022 statement.
16. Robert Fund / Regional Resourcing Requests. The paperwork required to support the two regional resourcing requests was supported by the Presbytery of Quebec on page 207 of June 18th, 2022 meeting. The Robert Fund request was supported at the Presbytery of Quebec meeting on September 10th, 2022. Details for the requests have been passed separately to the clerk in preparation for Synod Council.
17. 2023 Schedule. The camp will run another 6 week CAB schedule next summer (attached). United Spirit Group, one week of training, followed by 5 camper weeks. The Open House will be held on Saturday, July 8th, 2023 and the retreat will again be the second weekend in September 8th - 10th, 2023.
18. Past & Future. My 23rd summer completed with the camp committee. I continue to be encouraged and motivated by what we've accomplished in 75+ years of camping in the Presbytery of Quebec and Montreal. This has been achieved through the excellent cooperation of many individuals and organizations over the years. The funding for new kitchen / dining hall extension is in place or promised. The plan is to build on the end of the current Oasis (dining hall) where cabin #4 is currently. It is hoped to start work in the summer of 2023, and build over two years, to position the camp for the immense opportunity that lies ahead. The need for additional (some new and local), dedicated volunteers, especially on the camp committee and to support the new building project would be openly welcomed.

Camp d'action biblique (cont'd):

If you have any questions, please do not hesitate to call.



C.A. Dewar September 16th, 2022
Director General (Convenor) / Secretary
Camp d'action biblique
(613) 822-9881 (Home) (613) 614-9224 (Cellular)

Enclosures: 2

1. Financial Statement – August 31st, 2022
2. 2023 – Schedule



2023 Camp d'action biblique Schedule

United Spirit Group: Saturday, June 24th (4 p.m.) – Saturday, July 1st (10 a.m.)

Pre-Camp: Monday, July 3rd (2 p.m.) – Saturday, July 8th (10 a.m.)

Family Day / Open House: Saturday, July 8th (2 p.m. – 8 p.m.)

Youth 1 Camp (ages 13-16): Sunday, July 9th (5 p.m.) – Saturday, July 15th (10 a.m.)

Junior Camp 1 (ages 8-12): Sunday, July 16th (5 p.m.) – Saturday, July 22nd (10 a.m.)

Junior Camp 2 (ages 8-12): Sunday, July 23th (5 p.m.) – Saturday, July 29th (10 a.m.)

Camp Rental: Sunday, July 30th (5 p.m.) - Sunday, August 6th (10 a.m.)

Junior Camp 3 (ages 8-12): Sunday, August 6th (5 p.m.) – Saturday, August 12th (10 a.m.)

Youth 2 Camp (ages 13-16): Sunday, August 13th (5 p.m.) – Saturday, August 19th (10 a.m.)

Camp Rental: Sunday, August 20th – Saturday, August 26th

Camp Rental: Friday September 1st – Monday, September 4th

Retreat: Friday, September 8th (5 p.m.) – Sunday, September 10th (2 p.m.)

Camp Rental (USG): Friday, September 15th (5 p.m.) – Sunday, September 17th (2 p.m.)

For general information or camp rental possibilities, please visit or contact CAB by:

Website: www.cabqc.ca

E-mail: cabqc@yahoo.ca

Phone: (819) 826-5400 (June to August)
(450) 923-0794
(450) 826-4599

Address: Camp d'action biblique
P.O. Box 3154
Richmond, Québec
J0B 2H0

31 Aug 22

**CAMP D'ACTION BIBLIQUE
EXPENSES 2022**

Hydro Quebec	\$	1,505.92
Propane	\$	299.09
Bell telephone & internet	\$	641.80
Postage / Stationary / Photocopying	\$	380.22
Misc Property	\$	1,482.67
Pharmacy - First Aid	\$	546.58
Food - Maxi / Tuck	\$	6,295.74
Water Testing + Aquatech	\$	696.76
Honorariums - Staff	\$	23,595.00
Honorariums - Executive Director	\$	11,805.00
Honorariums - Maintenance (Michel)	\$	300.00
Honorariums - Maintenance (Marco)	\$	1,750.00
Honorariums - Maintenance (Gary)	\$	6,450.00
Travel - Staff (Ex Dir & Committee)	\$	3,633.83
Fire Extinguishers	\$	351.74
Septic (pumping + repairs)	\$	-
Insurance	\$	11,608.00
Return of Registration Fees (COVID-19 cancellation)	\$	535.00
Cleaning - Housekeeping - Supplies (Cherbourg)	\$	1,462.05
CITQ - QCA - CCI	\$	310.47
T shirts / Hats / Water Bottles	\$	-
Program (outings / bowling / kayaking)	\$	1,766.17
Cabins (new & relocation)	\$	-
Cheque Returned NSF	\$	-
Roofs (Oasis & Washroom)	\$	13,933.80
Dredging - Pond Wall	\$	-
Sports Equip (trout, misc) / crafts	\$	500.00
Domain Name, web hosting, web design	\$	-
St. Andrew's Melbourne Advance	\$	10,000.00
4 wheeler	\$	3,000.00
Bank charges / fees / returned cheque	\$	28.00
	\$	<u>102,877.84</u>

Sent to Presbytery of Quebec for Tax Receipts

\$ 102,877.84

Expenses 2022

\$ 102,877.84

31 Jul 22

CAMP D'ACTION BIBLIQUE
Camp Operating Income / Donations / Misc - 2022

Camp Operating Income	\$ 23,455.00
Camper dues week 1 (Youth I)	\$ 6,450.00
Camper dues week 2 (Bil Jr 1)	\$ 5,075.00
Camper dues week 3 (Bil Jr 2)	\$ 4,325.00
Camper dues week 4 (Bil Jr 3)	\$ 2,595.00
Camper dues week 5 (Youth II)	\$ 5,010.00
Retreat	\$ -
Donations	\$ 50,338.40
Presbytery of Montreal	\$ 15,000.00
Presbytery of Quebec	\$ 1,000.00
Synod of QC and Eastern ON	\$ 27,314.00
The Presbyterian Church in Canada	\$ 4,950.00
Various Churches / Organizations (3)	\$ 844.40
Building Fund (new Oasis) (0)	\$ -
Various Individuals (11)	\$ 1,230.00
Robert Fund	\$ -
Miscellaneous - 2022	\$ 19,959.50
Rentals Fees	\$ 3,950.00
Rental Fees - USG	\$ 15,111.90
Silent Auction (open house)	\$ -
Insurance Refund	\$ -
Bottle Return (Wadleigh)	\$ 216.80
Bottle Return (Kallisto)	\$ 222.75
Bottle Return (Craig)	\$ 338.05
T-shirts	\$ 120.00
St. Andrew's Melbourne advance repaid	\$ -
Damage deposit cashed	\$ -
Camp Operating/Donations/Misc - 2022 (Total)	\$ 93,752.90
Donations receipted through the Presbytery of Quebec	\$ -
	\$ 93,752.90
Opening Balance (01 Jan 22)	\$ 151,509.14
+ Camp Operating/Donations/Misc 2022	\$ 93,752.90
- Expenses 2022	\$ 102,877.84
Book Balance 31 Aug 22	\$142,384.20

Clerk:

REGIONAL RESOURCING – ADDITIONAL REPORT

2021 Background

The process for reviewing Regional Resourcing grant requests is that the constituent presbyteries are invited to submit applications to the Synod Council by a stated deadline. In 2021 that deadline was September 22, and three applications were received and reviewed:

1. Presbytery Ministry Animator	Presbyteries of Ottawa and Seaway-Glengarry	\$31,402.49
2. Mission Promoter	Presbytery of Montréal	\$36,218.00
3. CAB Executive Director	Presbytery of Québec	<u>\$10,000.00</u>
Total Requested		\$77,620.49

Each request was deemed to be in good order by the Synod Council. However as the available grant was \$61,000, and the total amount requested exceeded that amount by \$16,620.49, the three requests were prorated and then brought before the Synod on October 15 for consideration. The following recommendation was adopted:

That the following three Regional Resourcing grant requests for 2022 be approved by the Synod and forwarded with required supporting documentation to the Life and Mission Agency for their consideration.

1. Presbytery Ministry Animator	Presbyteries of Ottawa & Seaway-Glengarry	\$ 30,500.00
2. Mission Promoter	Presbytery of Montréal	\$ 23,900.00
3. CAB Executive Director	Presbytery of Québec	\$ 6,600.00

2022 Funds

All three requests for 2022 Regional Resourcing funds were submitted and approved by the Life and Mission Agency.

With the unexpected passing on April 21, 2022 of Cheryl Gaver who served in the position of Presbytery Ministry Animator, not all the funds allotted for that ministry position were expended. There remains \$18,343.15 following all requisite payroll costs, inclusive of the health and dental premiums to the satisfaction of the Pension and Benefits Board.

The terms for use of Regional Resourcing grants, as set out by the Life and Mission Agency, stipulate that unused funds cannot be carried over or available in the next year. In light of the above information with respect to 2022 funds, and following discussion during the first sederunt in which it was agreed to defer further consideration on the matter of the 2022 unused funds until a later sederunt, an ad hoc sub-group of Synod Council (David Christiani, James T. Hurd, Donna McIlveen, Michael Pettem and Gordon Walford) met online and drafted the following two recommendations for the synod's consideration:

Recommendation No. 1

That the Synod of Québec and Eastern Ontario endorse a request to the Life and Mission Agency for regional resourcing funding for 2022 in the amount of \$12,318.00 to be paid to the Presbytery of Montréal for the Mission Promoter position, which amount is the balance in the request previously approved by the Presbytery of Montréal of \$36,218.00, considered by the Synod of Québec and Eastern Ontario in 2021, but prorated to \$23,900.00 to allow funding to other requests including to the Presbyteries of Ottawa and Seaway-Glengarry for the Presbytery Ministry Animator position, the funding of which is now no longer needed.

Regional Resourcing – Additional Report (cont’d):

Recommendation No. 2

That the Synod of Quebec and Eastern Ontario endorse a request to the Life and Mission Agency for regional resourcing funding for 2022 in the amount of \$3,400.00 to be paid to Camp d’action biblique for the Executive Director position, which amount is the balance in the request previously approved by the Presbytery of Québec of \$10,000.00, considered by the Synod of Québec and Eastern Ontario in 2021 but prorated to \$6,600.00 to allow funding to other requests including to the Presbyteries of Ottawa and Seaway-Glengarry for the Presbytery Ministry Animator position, the funding of which is now no longer needed.

Recommendation No. 3

It was moved by David Christiani and seconded by Meg Patterson that the Synod of Quebec and Eastern Ontario grant power to issue to the Synod Council to receive, consider, and if deemed appropriate endorse any further requests for regional resourcing funds for 2022 received by November 15, 2022, and to forward any such endorsed requests to the Life and Mission Agency, noting that if the two additional recommendations were to be adopted and come to fruition approximately \$2,625.15 remains in regional resourcing funding available to the synod for 2022 but as yet unallocated.

MEMORIAL RECORDS

Presbytery of Seaway-Glengarry
THE REV. DR. CHERYL ANNE GAVER
B.A., M.DIV., M.A., PH.D.

The Rev. Dr. Cheryl Anne Gaver was born on November 23, 1953 in Montréal, Québec. While growing up, she spent every summer travelling extensively across the U.S. and Canada with her parents. Looking back, Cheryl reflected on those experiences and how they introduced her to multiculturalism. She developed a keen interest in exploring how people from different cultures communicate and negotiate shared spaces, and how religions change as they spread across cultures.

Cheryl earned her B.A. degree in French Language and Literature from Vassar College in Poughkeepsie, New York in 1975. In 1979 Cheryl enrolled at Knox College in Toronto where she earned her M.Div. degree, and was then ordained as a Minister of Word and Sacraments on May 16, 1982 at St. Paul's Church, Bramalea in the Presbytery of Brampton. She served a two-year ordained missionary appointment in the Presbytery of Paris as minister at the Norwich and Bookton pastoral charge with a recognition service held on September 12, 1982. Following completion of that appointment she was received as a member on the appendix to the roll by the Presbytery of Brampton in 1984.

A life-long learner, Cheryl returned to school and earned a Certificate in Office & Information Systems; a Certificate in Computer Foundations; studies in Jewish-Christian Relations; an M.A. in Religion/Religious Studies; and Ph.D. in Religious Studies (Anthropology).

In 2015 Cheryl moved to Eastern Ontario to the Seaway town of Prescott. She was placed on the Appendix to the Roll of the Presbytery of Seaway-Glengarry on November 17, 2015. In 2016 she was appointed Presbytery Ministry Animator (half-time) for the Presbyteries of Ottawa and Seaway-Glengarry (supported by a Regional Resourcing grant) and placed on the constituent roll of the Presbytery of Seaway-Glengarry on June 1, 2016.

In 2019 Cheryl's ministry responsibilities expanded when she began serving as minister (half-time) for the three point pastoral charge of St. Luke's-Knox Church in Finch, St. Andrew's Church in Avonmore and St. James-St. Andrew's Church in Gravel Hill.

Cheryl had a strong and passionate commitment to healing and reconciliation with Indigenous peoples. Following her doctoral studies, Cheryl continued to study in an effort to gain a greater understanding. In 2017 UBC Press published the book "Power through Testimony – Reframing Residential Schools in the Age of Reconciliation", that included a chapter entitled "Residential Schools in Canada: Why the Message is Not Getting Across" which was written by Cheryl. This past year Cheryl shared her strong awareness and comprehension of healing and reconciliation with Indigenous peoples through the offering of an education time at regular presbytery meetings. Her vast knowledge, understanding of historical factors and present day realities, coupled with her presentation skills, made each session informative, challenging and engaging.

Memorial Records (cont'd):

Cheryl, age 68 years, died peacefully at the Brockville General Hospital on Thursday April 21, 2022. She was the beloved daughter of the late Kenneth and Esther (Lasure) Gaver, and the cherished sister of Marge Wilson (Charles) of New Mexico and the late Kenneth Jr, (Jenny) of Georgia. She is sadly missed by her nieces and nephews, her friends, presbytery colleagues and congregants, and her Chihuahua named Peanut.

The Presbytery of Seaway-Glengarry gives thanks and praise to God for Cheryl Gaver, who faithfully ministered amongst us but for a short time, but will long be remembered for her witness as a loving servant of Jesus Christ.

A presbytery service in witness to the resurrection was held at St. Luke's-Knox Presbyterian Church in Finch on Monday, June 13, 2022.

*And the world will be better for this: that one man, scorned and covered with scars,
still strove, with his last ounce of courage, to reach...the unreachable star...*
(from Man of La Mancha – The Impossible Dream)

Presbytery of Ottawa
MR. DAVID WILLIAM KILGOUR
B.A., J.D., D.D. (honoris causa)

The Presbytery of Ottawa places on record and expresses thanksgiving to God for the life and service of David Kilgour.

David was born February 18, 1941 into the Anglican Church of Canada and was a faithful member. Upon moving to Edmonton in 1972, he began attending the family church of Laura Scott prior to their marriage in 1974. When the Kilgours came to Ottawa following the federal election in 1979 which saw David become a Member of Parliament, they attended Westminster Church, Ottawa from the first week. The greeting was so friendly that they remained and, eventually, during the ministry of R. M. (Mac) Shields, David became a member of the congregation.

David William Kilgour served as a member of Parliament for nearly 27 years, from 1979 until 2006, sitting as a member of two different political parties and latterly as an independent. He served as Deputy Speaker of the House of Commons (1994-1997), as Secretary of State for Latin America and Africa (1997-2002), and as Secretary of State - Asia Pacific (2002-2003).

For several years, David taught Sunday School at Westminster Church, Ottawa, as he had also done in Edmonton. In 2006, Knox College, Toronto conferred on David the degree Doctor of Divinity (honoris causa). He was elected an elder of Westminster Church, Ottawa in October, 2011, and was in active service when he died April 5, 2022. Upon his death, the Principal of Knox College, John Vissers, said, "His was a unique voice: one of integrity, driven by principle, and imbued with his Christian faith."

Memorial Records (cont'd):

Presbytery of Ottawa
THE REV. DR. ALFRED FLOYD ROSS MCPHEE
B.A, M.P.S., M.A., M.DIV., D.MIN., D.D.

The Presbytery of Ottawa records thanksgiving to God for the life and witness of the Rev'd Dr. Alfred Floyd Ross McPhee, who went home to be with his loving Lord and Saviour Jesus Christ on June 23, 2022.

Floyd was born on July 17, 1934, in Sarnia, Ontario, to Walter and Ethel McPhee, the sixth of eight children. As a teenager, he gave his life to Jesus. Graduating from Presbyterian College, Montreal, he was licensed to preach the gospel on May 1, 1963 by the Presbytery of Montreal. He was appointed to serve the Church of the Good Shepherd, Port Cartier, Quebec, and was ordained a minister of The Presbyterian Church in Canada on May 14, 1963. He later gained three post graduate degrees in family and marriage counselling, and was awarded an honorary D. D. from the Presbyterian College in 2002.

Floyd served as minister at Trinity Church, Amherstview, Ontario (1967-1971) prior to being inducted at Renfrew (1971-1980), after which he was called to Parkwood Church, Ottawa, where he was inducted as pastor on September 14, 1980 and served until his retirement on July 31, 2001.

During his tenure at Parkwood Church, he was the co-founder and first president of CanHave Children's Centre Inc., a registered charity dedicated to the education of AIDS orphans in Uganda. As a member of the Presbytery of Ottawa, he served for many years as a member of the Pastoral Relations Committee, and offered support to pastors, elders, sessions, congregations, and individuals in conflict and difficulty.

In retirement, he served actively as stated supply, interim minister, and interim moderator for several churches, including Malagawatch, Orangedale and River Denys, in Cape Breton, NS; St. Paul's Church, Winchester and Knox Church, Mountain, ON; St. Paul's Church, Winchester, St. Andrew's Church, Chesterville, and Morewood Church, Morewood, ON, St. Timothy's Church, Ottawa; and St. Andrew's Church (Aylmer), Gatineau, QC.

He was named Minister Emeritus of Parkwood Church, Ottawa on March 23, 2010. His humble, friendly ways and simple faith inspired and helped many along the path of life.

He leaves his beloved wife Claire of 59 years, and four surviving children: John Jeffrey, Susan, Andrew (and Sandra), and David (and Eun Woo), and six grandchildren: Alex, Matthew, Erynne, Noah, Dany, and Kevin. He was predeceased by one daughter, Christine. He is also survived by two sisters, Marilyn (and Bruce) of Cambridge, Ontario, and Meg (and Richard) of Toronto.

A memorial service, attended by a large congregation including several ministers and elders of neighbouring congregations and presbyteries and conducted by his successor at Parkwood Church, Ottawa, was held there on July 2, 2022, followed by interment at Admaston Cemetery, near Renfrew, Ontario.

“The sting of death is sin, and the power of sin is the law.

But thanks be to God! He gives us the victory through our Lord Jesus Christ.

Therefore, my dear brothers, stand firm. Let nothing move you. Always give yourselves fully to the work of the Lord, because you know that your labour in the Lord is not in vain.”

(1 Corinthians 15: 56-58, NIV)

MODERATORS OF THE SYNOD OF QUÉBEC AND EASTERN ONTARIO 1978 – 2022

At the 98th general assembly (1972) the name of the synod was changed from the Synod of Montréal and Ottawa to the Synod of Québec and Eastern Ontario.

YEAR	LOCATION	MODERATOR	HOME PRESBYTERY
1982	St. Lambert	Robert Martin, M.A.	Glengarry
1983	Brockville	Allan M. Duncan, B.A., B.D.	Brockville
1984	Ottawa	P. Lyle Sams, C.C., B.A.	Québec
1985	Vankleek Hill	Graham Kennedy, B.A., B.Th., M.Th.	Ottawa
1986	Perth	J. Bruce Robertson, S.T.M.	Montréal
1987	Montréal	Linda Bell, B.A., M.Div.	Lanark and Renfrew
1988	Iroquois	Fred Rennie, M.Th., D.D.	Glengarry
1989	Cornwall	Nicholas Vandermay, M.Th.	Brockville
1990	Gloucester	Daniel H. Forget, M.Th.	Québec
1991	Richmond	Floyd McPhee, M.A., D.Min.	Ottawa
1992	Gracefield	Wally Hong, B.Sc., S.T.M.	Montréal
1993	Smiths Falls	Larry Paul, B.A., B.D., S.T.M., M.A.	Lanark and Renfrew
1994	Montréal	Garry van Bruchem, S.T.M., M.A., D.Min.	Seaway-Glengarry
1995	Ingleside	Garry Morton, B.A.	Ottawa
1996	Ottawa	J.S.S. Armour, B.A., B.D., S.T.M., D.D., M.A.	Montréal
1997	Renfrew	Ruth Syme, B.A., B.Ed., M.A., Dip.Min., Ph.D.	Lanark and Renfrew
1998	Montréal	Ian MacLean, B.A., B.Th., M.Div.	Seaway-Glengarry
1999	Prescott	Anthony Boonstra, B.Ed., B.Th., M.Div.	Ottawa
2000	Ottawa	Daniel Shute, B.A., M.Div., L.M.S., Ph.D.	Montréal
2001	Arnprior	Joan Hilliard	Lanark and Renfrew
2002	Lachute	J. Ross. H. Davidson, B.A., B.D.	Québec
2003	Kemptville	Geoffrey P. Howard, B.A., B.Th., M.Div.	Seaway-Glengarry
2004	Ottawa	Charlene E. Wilson, B.A., B.Th., M.Div.	Ottawa
2005	Lennoxville	John P. Vaudry, B.A., S.T.M.	Montréal
2006	Smiths Falls	James M. Patterson, B.A., B.Th., M.Div.	Lanark and Renfrew
2007	Montréal	Giancarlo Fantechi, B.A., B.Th., M.Div.	Québec
2008	Ingleside	Mark Bourgon, B.A., M.Div.	Seaway-Glengarry
2009	Ottawa	James T. Hurd, B.A., M.Div.	Ottawa
2010	Melbourne	Douglas Robinson, B.A., M.Div., Th.D.	Montréal
2011	Perth	Marilyn Savage, B.Mus., M.T.S., M.Div.	Lanark and Renfrew
2012	Beaconsfield	John Barry Forsyth, B.A., B.Ed., B.D.	Québec
2013	Cornwall	Harold H.A. Kouwenberg, B.A., M.Div.	Seaway-Glengarry
2014	Gloucester	Gordon K. Walford, B.A., M.A.	Ottawa
2015	Granby	Warren Wong	Montréal
2016	Carp	John P. Vaudry, B.A., S.T.M.	Lanark and Renfrew
2017	Montréal	Katherine Burgess, B.A., B.A.Ed., M.Ed., Dip.F.A., B.Th., M.Div., D.Min.	Québec
2018	Ottawa	Samer Kandalaft, B.Th., C.E.	Seaway-Glengarry
2020	online	Samer Kandalaft, B.Th., C.E.	Seaway-Glengarry
2021	online	Shahrazad Kandalaft	Ottawa
2022	online	Sybil Mosley	Montréal

CORRESPONDENCE REPORT Friday, October 18 and Saturday, October 19

2023 (including late 2022)

1. Jen de Combe, Associate Secretary, Canadian Ministries. Approval letters re Regional Resourcing grants.
 - From remaining 2022 funds. Rec'd October 31, 2022
 - a) Camp d'action biblique Executive Director (Presbytery of Québec): \$3,400.00
 - b) Mission Promotor (Presbytery of Montréal): \$12,318.00
 - From remaining 2022 funds – additional grant. Rec'd December 1, 2022
 - a) Camp d'action biblique Executive Director (Presbytery of Québec): \$3,400.00
 - From 2023 funds. Rec'd November 9, 2022
 - a) Camp d'action biblique Executive Director (Presbytery of Québec): \$10,000.00
 - b) Mission Promotor (Presbytery of Montréal): \$20,500.00
 - From 2023 funds (held in abeyance). Rec'd March 17, 2023
 - a) Presbytery Retreat (Presbytery of Ottawa): \$15,000.00 (from amount)
 - From 2023 funds (held in abeyance). Rec'd October 11, 2023
 - a) Lay Worship Leadership Workshop (Presbytery of Seaway-Glengarry): \$1,000.00
- Jennifer Astop, Grant Program Coordinator, Life and mission Agency. Approval letters re Regional Resourcing grants.
 - From remaining 2023 funds. Rec'd November 29, 2023
 - a) Camp d'action biblique Executive Director (Presbytery of Québec): \$11,157.00
 - b) Mission Promotor (Presbytery of Montréal): \$3,343.00
 - From 2024 funds. Rec'd November 29, 2023
 - a) Presbytery of Québec: Camp d'action biblique Executive Director: \$8,500.00
 - b) Presbytery of Montréal: Mission Promotor: \$22,000.00.
 - c) Presbytery of Ottawa: Presbytery Retreat: \$11,382.00
 - d) Presbytery of Lanark & Renfrew: Presbytery Retreat: \$1,618.00
 - e) Presbyteries of Ottawa and Seaway-Glengarry: Ministry Animator: \$17,500.00
2. Terrie-Lee Hamilton, Senior Administrator General Assembly Office. Letter calling for nominations for the various standing committees General Assembly for 2023. Rec'd November 9, 2022.
3. Jennifer Astop, Grant program Coordinator, Life and Mission Agency. Copy of letter to Gracefield Christian Camp and Retreat Centre advising that a \$2,000 grant from the Special Projects Fund was approved to enable the purchase of new safety equipment for the camp's waterfront program. Rec'd November 17, 2022.
4. Mark Hamilton, Executive Director Gracefield Christian Camp and Retreat Centre. Christmas letter with thanks expressed to the synod for the ongoing support of Gracefield's ministry. Rec'd November 25, 2022.
5. Anita Mack, on behalf of the Camp d'action biblique family. CAB 2022 Winter Newsletter, 2023 CAB schedule and Christmas card thanking the Synod for its continued support. Rec'd December 8, 2022.

CORRESPONDENCE REPORT Friday, October 18 and Saturday, October 19

2023 (including late 2022) (cont'd):

6. Ross Davidson, synod treasurer. Synod financial statement for 2022, reviewed by Lorraine Learmonth. Rec'd January 27, 2023.
7. Victor Kim, Principal Clerk. Letter to synod clerks outlining proposed changes re General Assembly's Committee to Nominate Standing Committees, outlining proposed changes including the addition of a coordinating body to receive nominations from synod, that being the Assembly Council. Rec'd February 28, 2023.
8. James T. Hurd, Clerk to the Presbytery of Ottawa. Extract minute commending the initiative of the Dr. Peter Bryce Indigenous Scholarship in Medicine to the Synod of Québec and Eastern Ontario for publicity and further support within the synod. Rec'd April 1, 2023.
- Revisions made to the arrangements. Rec'd September 20, 2023
9. Roland DeVries, Principal The Presbyterian College. Thank you letter for the grant from the Robert Fund. Rec'd May 15, 2023.
10. Ian Ross-McDonald, General Secretary Life and Mission Agency. Letter advising that the funds available for the synod in 2024 are \$61,000.00. Rec'd June 26, 2023.
11. From Assembly Office: minutes of the 2021 Synod meeting, attested by the 2023 General Assembly as neatly and correctly kept. Rec'd June 29, 2023.
12. Diana Kellington, Controller. PCC Financial Services. Invoice re Directors & Officers Insurance 2023-2024 (\$951.98) and General Liability Insurance & Umbrella Coverage 2023-2024 (\$1,331.21). Rec'd July 6, 2023.
13. Victor Kim, Principal Clerk. Information/Action of the 2023 General Assembly for the attention of synods. Rec'd August 16, 2023.
14. Ian Ross-McDonald, General Secretary, The Life and Mission Agency. Letter re four items:
a) LIFT youth and leaders conference July 3-7, 2024; b) the Fund for Ministerial Assistance
c) financial assistance for accessing counseling re racism; d) financial assistance for
accessing counseling re homophobia. Rec'd September 1, 2023.
15. Katie Olson, Executive Assistant, Carey Nieuwhof Communications Ltd. Contract re booking Carey Nieuwhof as speaker for Synod 2024. Rec'd September 6, 2023.
16. Terrie-Lee Hamilton, Senior Administrator General Assembly Office. Letter requesting the synod's nominee of a minister / diaconal minister to the GA Committee to Nominate Standing Committees for the three year term beginning with the 2024 GA and concluding in 2027. Rec'd October 27, 2023.

CORRESPONDENCE REPORT Friday, October 18 and Saturday, October 19

2023 (including late 2022) (cont'd):

17. 2024 Regional Resourcing grant requests. Rec'd September 15-20, 2023
 - a) Presbytery of Québec: executive director at Camp d'action biblique \$10,000.00
 - b) Presbytery of Québec: project manager for dining hall renovations \$20,000.00
 - c) Presbytery of Montreal: Mission Promoter \$25,000.00
 - d) Presbytery of Lanark & Renfrew: Presbytery Retreat \$1,618.00
 - e) Presbyteries of Ottawa and Seaway-Glengarry: Ministry Animator \$17,500.00
 - f) Presbytery of Ottawa: Presbytery Retreat \$13,500.00
18. Robert Fund grant requests. Rec'd September 15-19, 2023
 - a) Presbytery of Québec: general support Camp d'action biblique \$5,000.00
 - b) Presbytery of Montréal: Chemins protestants \$4,200.00
19. Craig Dewar, on behalf of the Camp d'action biblique family. Christmas card thanking the Synod for its continued support, along with the 2024 Winter Newsletter and 2024 camping schedule. Rec'd December 18, 2023.
20. Terrie-Lee Hamilton, Senior Administrator General Assembly Office. Letter calling for nominations for the various standing committees General Assembly for 2024. Rec'd November 24, 2023.

2024

1. Lara Scholey, Presbytery of Montral Mission Committee Convenor. Letter advising the Synod that the person serving as Mission Promoter is leaving the bounds of presbytery as of February 29, 2024, and that the committee will be taking time to consider next steps regarding the future of the position. Rec'd February 2, 2024.
2. Ross Davidson, synod treasurer. Synod financial statement for 2023, with letter by reviewer Michelle Donovan. Rec'd March 26, 2024.
3. Victor Kim, Principal Clerk. Reply to letter re proposed changes to section 288.1 (Remit A, 2023), re the Appointment of the General Assembly's Committee to Nominate Standing Committees, thanking the synod council for its feedback. Rec'd April 7, 2024.
4. Gina Farnell, clerk to the Presbytery of Québec. Extract minute (September 16, 2023) with the resolution to begin the process of dissolving the congregation at Leggatt's Point, and that Nigel Parker be named Interim Moderator. Rec'd April 12, 2024.
5. Victor Kim, Principal Clerk. Letter outlining the referrals from the 2024 General Assembly for the attention of synod. Rec'd August 23, 2024.
6. Ian Ross McDonald, General Secretary. Life and Mission Agency. Letter advising that the funds available for the synod in 2025 are \$61,000.00. Rec'd August 12, 2024.
7. Don Muir, Deputy Clerk. Letter of introduction re Pablo Kim Sun, the newly appointed Intercultural Liaison for The Presbyterian Church in Canada. Rec'd September 4, 2024.

CORRESPONDENCE REPORT Friday, October 18 and Saturday, October 19

2024 (cont'd):

8. PCC Financial Services. Invoice re Directors & Officers Insurance 2024-2025 (\$839.24) and General Liability Insurance & Umbrella Coverage 2024-2025 (\$1,369.52). Rec'd September 12, 2024.
9. Michael Pettem, clerk to the Presbytery of Montréal. Extract minute noting that the Presbytery of Montréal accepts in principle supporting a Synod Conference at the beginning of 2026 on the Cultural and Religious Integration of Immigrants, and accompanying report with recommendations. Rec'd September 18, 2024.
10. Nominations for Synod Moderator
 - 1) Milton Fraser (from the Presbytery of Seaway-Glengarry). Rec'd May 21, 2024 - declined
 - 2) Paul Johnston (from the Presbytery of Ottawa) Rec'd June 13, 2024 - declined
 - 3) David McFarlane (from the Presbytery of Seaway-Glengarry). Rec'd June 18, 2024 -
declined
 - 4) No nomination – from the Presbytery of Québec. Rec'd September 14, 2024.
11. 2024 Regional Resourcing grant requests. Rec'd May 28 and June 13, 2024.
Notification from the Presbyteries of Ottawa and Seaway-Glengarry that the Ministry Animator position is filled as of June 1, 2024, noting that the approved grant of \$17,500.00 was for a nine month period, and the new period if for seven months.
12. 2025 Regional Resourcing grant requests. Rec'd June 13 – September 18, 2024
 - a) Presbyteries of Ottawa and Seaway-Glengarry: Ministry Animator \$23,600.00
 - b) Presbytery of Québec: executive director at Camp d'action biblique \$12,000.00
 - c) Presbytery of Québec: project manager for dining hall renovations \$12,000.00
 - d) Presbytery of Montreal: Presbytery Youth Worker \$18,700.00
 - e) Presbytery of Montréal: Supply Preaching Coordinator Presbytery Retreat \$3,800.00
13. Robert Fund grant requests. Rec'd September 16-18, 2024
 - a) Presbytery of Québec: general support Camp d'action biblique \$5,000.00
 - b) Presbytery of Montréal: Chemins protestants \$5,000.00
 - c) Presbytery of Montréal: The Presbyterian College \$5,000.00
Master of Theological Studies (Practical Theology) in French
14. Michael Pettem, clerk to the Presbytery of Montréal. Circular letter to presbyteries and synods advising that at its meeting on September 17, 2024 the presbytery deposed Sampson Afoakwah from the office of Minister of Word and Sacraments. Rec'd October 2, 2024.
15. The Presbyterian College, Montréal. Letter re new online course program – Lay Leadership Formation – Wednesday evenings beginning March 19, 2025. Rec'd October 11, 2024.

BUSINESS ARISING

Friday, October 18 and Saturday, October 19

Report from the Commission to Examine Presbytery Minutes and Minutes of Synod Council

Background:

2020 Synod Meeting

It was agreed to defer the examination of Presbytery Minutes and Minutes of the Synod Council until the Synod met next in person in regular session.

2021 Synod Meeting

It was noted at the 2021 synod meeting, that as the meeting was held online, there would be no examination of minutes at the meeting.

2022 Synod Meeting

As the last examination of minutes was held at the 2018 synod meeting, the following recommendation was brought forward in the Committee on Business report, and adopted:

That the Synod appoint and the Moderator name a commission of 3 people with power to call for, examine and attest the records of the constituent presbyteries and synod council.

The Moderator named Lara Scholey (Presbytery of Montreal), Phyllis MacMaster and Beth Short (Presbytery of Seaway-Glengarry) to be the commission to examine minutes.

On January 11, 2023, the commission examined the minutes of synod council, the minutes from the Presbytery of Québec, the Presbytery of Montréal, the Presbytery of Seaway-Glengarry, and the Presbytery of Ottawa.

The minutes from the Presbytery of Lanark & Renfrew were examined on March 23, 2023.

- Synod Council: neatly and correctly kept
- Presbytery of Québec: neatly kept with note
- Presbytery of Montréal: neatly and correctly kept
- Presbytery of Seaway-Glengarry: neatly and correctly kept
- Presbytery of Ottawa: neatly and correctly kept
- Presbytery of Lanark & Renfrew: neatly kept with note

FINANCE

March 19, 2024

RE: Financial statements for the year 2023

To the Directors of

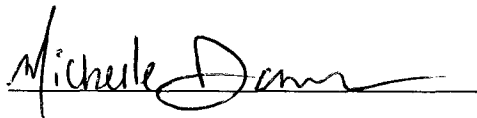
The Synod of Quebec and Eastern Ontario

At the request of Mr. Ross Davidson, I have verified the financial statements of the Synod of Quebec and Eastern Ontario for the fiscal year 2023, as prepared by Mr. Davidson. I have done so as the administrative assistant at the Megantic English-Speaking Community Development Corporation (MCDC).

As a result of my examination based on the documents provided to me by Mr. Davidson (The 2023 cheques, cheque stubs, invoices, payroll records, and ledgers, as well as the 2023 financial statements), I find that nothing has come to my attention that causes me to believe that these statements are not accurate.

This does not constitute an audit and therefore does not express an audit opinion on these financial statements.

Yours sincerely,

A handwritten signature in black ink, appearing to read "Michelle Donovan", written over a horizontal line.

Michelle Donovan

Administrative assistant (MCDC)

Note: I am the administrative assistant at the Megantic English-Speaking Community Development Corporation. The MCDC is a non-profit community organization based in Thetford Mines. The organization is funded by grants through various federal and provincial government programs and donations by Quebec-based private foundations.

TREASURER'S REPORT ON SYNOD FINANCES JANUARY – DECEMBER 31ST, 2023

(financial review done – see letter attached)

Brought forward from December 31st, 2022

30,040.58

RECEIPTS DURING THE PERIOD:	<u>2023 ACTUAL</u>	<u>2023 BUDGET</u>
Presbytery of Québec	2,992.00	2,992.00
Presbytery of Montréal	31,850.00	31,850.00
Presbytery of Seaway/Glengarry	13,605.00	13,605.00
Presbytery of Ottawa	33,644.00	33,644.00
Presbytery of L. & Renfrew	11,680.00	11,680.00
GST refund for 2022	253.81	not in budget
Robert Fund grants for two projects	<u>5,411.87</u>	<u>not in budget</u>
 TOTAL RECEIPTS:	 99,436.68	 <u>99,436.68</u>
GRAND TOTAL:		93,771.00
		129,477.26

EXPENDITURES DURING THE PERIOD:

Synod for 2024 conference	750.00	2,000.00
Clerk's honorarium	2,300.00	2,300.00
Treasurer's honorarium	500.00	1,000.00
Web servant's honorarium	475.00	475.00
Financial review of 2022	200.00	200.00
Clerks' consultation (spans two years)	275.00	150.00
Office expenses (clerk, treasurer, minutes)	137.18	371.00
Liability insurance premium	2,283.19	2,300.00
Synod council meetings in person	1,059.30	2,500.00
Committee meetings (presbyteries minutes)	183.40	-----
Bank charges	105.00	100.00
Robert Fund payments (Montréal presbytery, the College, Chemin protestant))	5,411.87	not in budget
Scholarship Fund (Knox, Ottawa)	2,000.00	not in budget
G.I.C. of 5,000\$ less accrued interests	3,822.50	not in budget
Youth programming	1,500.00	3,000.00
Gracefield operating grant	46,740.00	46,740.00
Gracefield capital grant (Ottawa presbytery)	5,000.00	5,000.00
Camp d'action biblique	<u>27,635.00</u>	<u>27,635.00</u>
 TOTAL EXPENDITURES:	 100,377.44	 <u>100,377.44</u>
		93,771.00
		29,099.82

SYNOD REPORT BALANCE: 29,099.82
LEDGER BALANCE: 29,099.82
BANK STATEMENT of December '23 29,099.82

- NOTES:
1. The \$10,000 minimum reserve fund is understood to be included in the balance.
 2. The G.I.C.'s, now purchased, total \$30,000 which is in addition to the above balance.

Respectfully submitted,
J. Ross H. Davidson (synod treasurer)

TREASURER'S REPORT ON SYNOD FINANCES JANUARY – OCTOBER 15TH, 2024

Brought forward from December 31st, 2023	29,099.82
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RECEIPTS DURING THE PERIOD:	<u>2024 ACTUAL</u>	<u>2024 BUDGET</u>
Presbytery of Québec	4,237.00	4,237.00
Presbytery of Montréal	34,447.00	34,447.00
Presbytery of Seaway/Glengarry	13,539.00	13,539.00
Presbytery of Ottawa	34,397.00	34,397.00
Presbytery of L. & Renfrew	12,535.00	12,535.00
1 GIC investment interest	<u>962.09</u>	<u>not in budget</u>
TOTAL RECEIPTS:	100,117.09	<u>100,117.09</u>
GRAND TOTAL:		99,155.00

EXPENDITURES DURING THE PERIOD:

Synod (synod expenses reported at year's end)	---	2,000.00
Clerk's honorarium (1/2)	1,150.00	2,300.00
Treasurer's honorarium (1/2)	200.00	1,000.00
Web servant's honorarium (1/2)	250.00	475.00
Financial review of 2023	200.00	200.00
Clerks' consultation (spans two years)	---	150.00
Office expenses (clerk, treasurer, minutes)	34.00	382.00
Liability insurance premium	2,208.76	2,369.00
Synod council meetings in person (2)	1,291.85	2,500.00
Committee meetings	-----	
Bank charges (9 months)	78.75	100.00
Youth programming (CAB)	1,500.00	3,000.00
Canada Youth (Uplift - travel)	568.39	5,000.00
Gacefield operating grant	46,460.00	46,459.00
Gracefield capital grant (Ottawa presbytery)	5,000.00	5,000.00
(final payment of 6,739 in 2028)		
Camp d'action biblique	<u>29,720.00</u>	<u>29,720.00</u>
TOTAL EXPENDITURES:	88,661.75	<u>88,661.75</u>
		40,555.16

SYNOD REPORT BALANCE: 40,555.16

LEDGER BALANCE: **40,555.16**

BANK STATEMENT (Sept. 30 th adjusted)	40,555.16
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NOTES:

1. The \$10,000 minimum reserve fund is understood to be included in the balance.
2. The G.I.C.'s held total \$30,000 plus interest which is in addition to the above balance.

Respectfully submitted,
J. Ross H. Davidson (synod treasurer)

**SYNOD OF QUEBEC AND EASTERN ONTARIO
2025 SYNOD BUDGET**

	2023		2024				2025
	budget	actual	budget	YTD to 10/15/24	rest of yr. est.	full yr. est.	budget
<u>Administration</u>							
Synod Meeting conference	2,000	750	2,000		2,750	2,750	3,000
Minutes	-	-	-			-	
Honoraria							
Clerk's	2,300	2,300	2,300	1,150	1,150	2,300	2,500
Treasurer's	1,000	500	1,000	200	300	500	500
Webservant's	475	475	475	250	225	475	475
Financial review	200	200	200	200		200	200
Accountant		-				-	
Clerk's Office							
Office expenses	371	137	382	34		34	400
Liability insurance	2,300	2,283	2,369	2,209	-	2,209	2,275
Clerk's consultation	150	275	150			-	300
Committees							
Synod council	2,500	1,059	2,500	1,292	-	1,292	2,500
Other committees	-	183	-			-	
Finance							
Bank charges	100	105	100	79	26	105	105
Misc		2,000			2000	2,000	
<u>Total Administration</u>	11,396	10,268	11,476	5,413	6,451	11,865	12,255
<u>Camping, Outreach & Programs</u>							
Programs							
Youth							
Youth programs	3,000	1,500	3,000	1,500		1,500	3,000
National youth conference		-	5,000	568		568	2,500
Gracefield							
Operating grant	46,740	46,740	46,459	46,460		46,460	50,467
Capital grant	5,000	5,000	5,000	5,000		5,000	5,000
Camp d'action biblique							
Operating grant	27,635	27,635	29,720	29,720		29,720	30,822
<u>Total</u>	82,375	80,875	89,179	83,248	-	83,248	91,789
<u>Camping/Outreach/Programs</u>							
TOTAL OPERATIONS	93,771	91,143	100,656	88,662	6,451	95,113	104,044

percent of total							
Administration	12%	11%	11%			12%	12%
Camping/Outreach/Programs	88%	89%	89%			88%	88%

NOTES:

1) Regional Resourcing expenses do not appear in this statement; they are "revenue neutral", offset by a PCC grant

**SYNOD OF QUEBEC AND EASTERN ONTARIO
2025 PRESBYTERY ASSESSMENTS**

Presbytery	2023 \$ Base	% share of Synod total	2025 Assessment	2024	% Change
Quebec	434,447	3.6	3,709	4,237	-12.5%
Montreal	4,186,527	34.4	35,741	34,447	3.8%
Seaway-Glengarry	1,866,942	15.3	15,938	13,539	17.7%
Ottawa	4,137,614	34.0	35,323	34,397	2.7%
Lanark & Renfrew	1,561,666	12.8	13,332	12,535	6.4%
Total Synod	12,187,196	100.0	104,044	99,156	4.9%
reduced from				100,656	

Note: (a) 2023 \$ Base is provided by Acts & Proceedings 2024

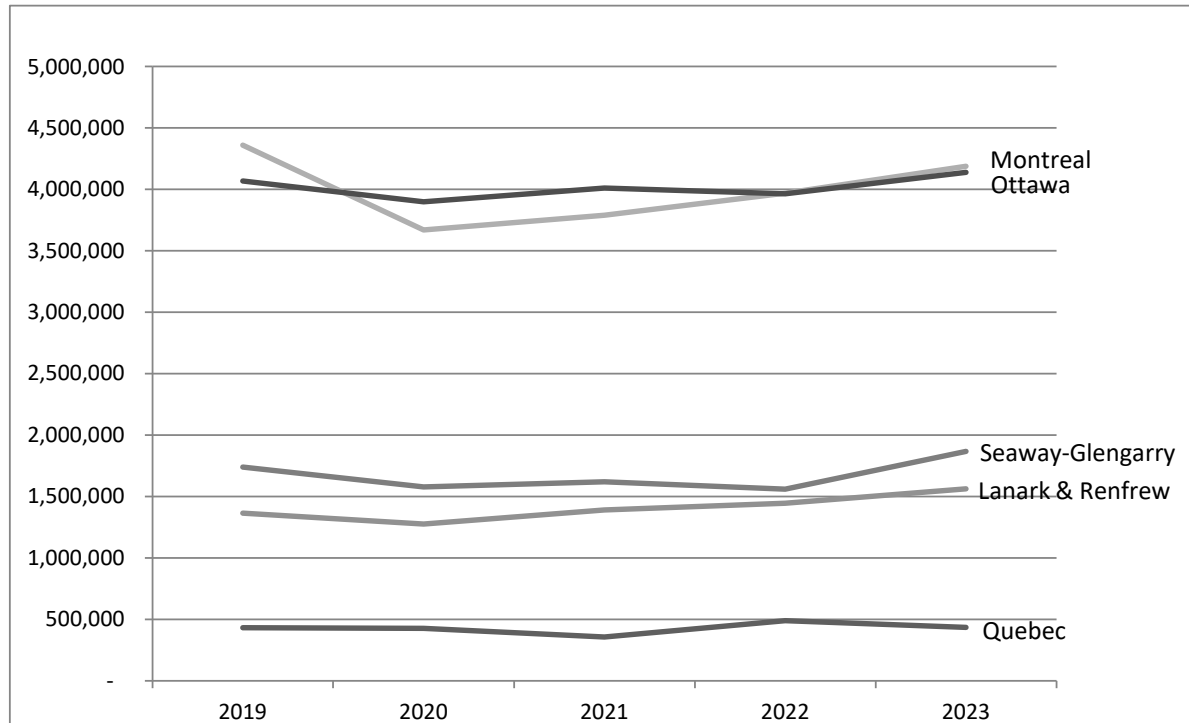
**SYNOD OF QUEBEC AND EASTERN ONTARIO
FIVE-YEAR FORECAST OF EXPENSES**

EXPENSES	2025	2026	2027	2028	2029	2030
<u>ADMINISTRATION</u>						
Synod meetings	3,000	3,000	3,000	3,000	3,000	3,000
Minutes	0	0	0	0	0	0
Honoraria						
Clerk	2,500	2,500	2,500	2,500	2,500	2,500
Treasurer	500	500	500	500	500	500
Webservant	475	475	475	475	475	475
Audit/Review	200	200	200	200	200	200
Accountant						
Clerk's Office						
Clerk's consultation	300	300	300	300	300	300
Office expenses	400	412	424	437	450	464
Liability insurance	2,275	2,343	2,414	2,486	2,561	2,637
Committees						
Synod council	2,500	2,500	2,500	2,500	2,500	2,500
Other committees	0	0	0	0	0	0
Finance						
Banking costs	105	105	105	105	105	105
Misc						
<u>CAMPING & PROGRAMS</u>						
Youth						
Youth program	3,000	3,000	3,000	3,000	3,000	3,000
National youth conference	2,500	2,500	2,500	2,500	2,500	2,500
Misc						
Gracefield						
Operating grant	50,467	51,114	51,770	52,434	53,106	53,787
Capital (septic/water project)	5,000	5,000	5,000	6,739		
Camp d'action biblique						
Operating grant	30,822	31,217	31,618	32,023	32,434	32,850
<u>TOTAL EXPENSES</u>	104,044	105,166	106,305	109,199	103,631	104,818

\$ BASE (A&P) <i>A&P</i>	2025	2026	2027	2028	2029	2030
Quebec	445,663	451,379	457,168	463,032	468,971	474,986
Montreal	4,294,609	4,349,691	4,405,480	4,461,985	4,519,214	4,577,178
Seaway-Glengarry	1,915,140	1,939,703	1,964,582	1,989,780	2,015,301	2,041,149
Ottawa	4,244,433	4,298,872	4,354,009	4,409,854	4,466,414	4,523,700
Lanark & Renfrew	1,601,983	1,622,530	1,643,340	1,664,418	1,685,766	1,707,387
Total Synod	12,501,827	12,662,175	12,824,580	12,989,068	13,155,666	13,324,400

ASSESSMENTS	2025	2026	2027	2028	2029	2030
Quebec	3,709	3,749	3,790	3,893	3,694	3,737
Montreal	35,741	36,127	36,518	37,512	35,599	36,007
Seaway-Glengarry	15,938	16,110	16,285	16,728	15,875	16,057
Ottawa	35,323	35,705	36,091	37,074	35,183	35,586
Lanark & Renfrew	13,332	13,476	13,622	13,993	13,279	13,431
Total Synod	104,044	105,166	106,305	109,199	103,631	104,818

**SYNOD OF QUEBEC AND EASTERN ONTARIO
DOLLAR BASE BY PRESBYTERY
FIVE-YEAR TREND**



\$ BASE	2019	2020	2021	2022	2023	yr/yr
<i>A&P</i>	<i>2020</i>	<i>2021</i>	<i>2022</i>	<i>2023</i>	<i>2024</i>	<i>pct chg</i>
Quebec	431,921	426,017	355,819	488,073	434,447	- 11.0
Montreal	4,359,707	3,669,019	3,787,341	3,967,725	4,186,527	5.5
Seaway-Glengarry	1,739,843	1,575,961	1,617,873	1,559,492	1,866,942	19.7
Ottawa	4,066,016	3,899,134	4,008,682	3,962,013	4,137,614	4.4
Lanark & Renfrew	1,364,741	1,275,839	1,388,853	1,443,883	1,561,666	8.2
Total Synod	11,962,228	10,845,970	11,158,568	11,421,186	12,187,196	
<i>yr/yr percent change</i>	<i>4.4</i>	<i>- 9.3</i>	<i>2.9</i>	<i>2.4</i>	<i>6.7</i>	
<i>yr/yr chg in 5-yr moving avg</i>	<i>11,478,837</i>	<i>11,493,129</i>	<i>11,500,227</i>	<i>11,369,208</i>	<i>11,515,030</i>	
	2.15	0.12	0.06	- 1.14	1.28	

source: Acts and Proceedings, 2019, 2020 Records and Statistics, 2021-2023 Acts & Proceedings

note: 2021 published dollar base for Ottawa adj for T090 (-304,088+312,013 = +7,925)

2022 published dollar base for Ottawa reduced by 17.140 due to OT081 closing

Q&M	4,791,628	4,095,036	4,143,160	4,455,798	4,620,974	3.7
S-G, O & L-R	7,170,600	6,750,934	7,015,408	6,965,388	7,566,222	8.6

The Synod site has moved – the new address is www.qeosynodpcc.ca/

Since the last report, a number of changes have taken place in the Synod.

Currently (Sep 24/24), the presbyteries' stats re: e-mail and church websites are as follows:

Quebec:

6 congregations in 4 charges), 2 vacant, two congregations dissolved since last report
7 email addresses (excl. appendix). 3 church websites, 3 Facebook pages
have email addresses for all congregations and/or ministers

Montreal:

33 congregations in 33 charges, 17 vacant, 1 stated supply, 2 lay missionaries
38 email addresses (excl. appendix), 15 church websites, 7 Facebook pages
have email addresses for all congregations and/or ministers but four

Seaway-Glengarry:

23 congregations in 12 charges, 5 vacant, 1 stated supply
19 e-mail addresses (incl. church offices, interim moderators, excl. appendix), 13 church websites, 10 Facebook pages
have email addresses for all congregations and/or ministers

Ottawa:

19 congregations in 18 charges plus one extension work; 6 vacant, 1 stated supply
35 email addresses, 20 church websites, 14 Facebook pages
have email addresses for all congregations and/or ministers

Lanark-Renfrew:

18 congregations in 15 charges, 7 vacant, 3 stated supply
17 email addresses (excl. appendix), 11 church websites, 3 Facebook pages
have email addresses for all congregations and/or ministers but two

In total 100% of the ministers and known stated supply have known e-mail addresses, as well as several of the vacant charges. In the entire synod only 10 of the 99 congregations in 82 charges and 1 mission work do not have known e-mail addresses. 25 charges have two or more e-mail addresses.

The synod site consists of 10 pages plus one page for each of the 5 presbyteries. The main pages include the home page, news, photo gallery, current & past meetings, documents, camps, youth, contacts and links. Each presbytery page lists the churches (including e-mail and web address links), other ministries, equalizing elders, retired missionaries and appendices, including e-mail addresses and links to active Facebook pages where known. The listings are similar to those found in the back of the Acts and Proceedings. Where there are shared ministries those are noted as well. Maps are included on the entry page and each presbytery page.

Listings are updated periodically based on input from contacts within the presbyteries and the list of changes to the roll sent out from the PCC national office, congregational info from the Acts & Proceedings as well as occasional detective work using other sources.

Gord Walford

REGIONAL RESOURCINGFriday, October 18 and Saturday, October 19

Regional Resourcing funding to support educational and equipping ministry (current model established in 2015) is made available from the Presbyterian Sharing budget and is administered by the Life and Mission Agency. The funds are available to the synod for the calendar year and cannot be carried over.

Information on Regional Resourcing Grants can be found at:

presbyterian.ca/canadian-ministries/funds/regional-resourcing-grants

Synod Purpose and Priorities

In 2016 the Synod of Québec and Eastern Ontario established the following purpose for Regional Resourcing and priorities for the approval of grants:

Purpose

The purpose of Synod Regional Resourcing is to oversee the receipt, distribution and use of funds from the national church designated for regional resourcing and, when granted, funds from the synod's budget for the same purpose, for use within the synod to provide resources for ministry according to the priorities established by the synod from time to time.

Priorities

(a) ministry with children and youth; (b) congregational work on leadership; (c) other resources for ministry. These resources include the human resources necessary to implement activities.

2022 Update

At the Synod 2022 meeting power to issue was granted to the Synod Council to receive, consider, and if deemed appropriate endorse requests for the remaining funds of \$2,625.15. A request was received from Camp d'action biblique prior to the stated deadline of November 15, 2022. The request was for the Executive Director position. The request was reviewed, deemed appropriate, and endorsed. The request was submitted to the Life and Mission Agency and approved.

2023 Approved Requests

At the Synod 2022 meeting, two requests were approved (\$10,000 + \$20,500), with one amount (\$30,500) held in abeyance for an anticipated ministry position within the Presbyteries of Ottawa & Seaway-Glengarry, or for that amount to be used otherwise. The ministry position was not filled in 2023.

Approved in 2022 for use in 2023

Presbytery of Québec	CAB Executive Director	\$10,000.00
Presbytery of Montréal	Mission Promotor	\$20,500.00

The synod council considered additional requests and unused funds, and agreed to the following distribution of 2023 funds:

Presbytery of Ottawa	Retreat	\$15,000.00
Presbytery of Seaway-Glengarry	Lay Worship Leadership Workshop	\$1,000.00
Presbytery of Québec	CAB Executive Director	\$11,157.00
Presbytery of Montréal	Mission Promotor	<u>\$3,343.00</u>
		\$61,000.00

The Synod of Québec and Eastern Ontario

Synod 2024 – Arnprior, Ontario

REGIONAL RESOURCING

Friday, October 18 and Saturday, October 19

2024 Requests		Approved	Required
Presbytery of Québec	CAB Executive Director	\$8,500.00	\$8,500.00
Presbytery of Montréal	Mission Promotor (concluded February 29, 2024)	\$22,000.00	\$5,500.00
Presbyteries of Ottawa and Seaway-Glengarry	Ministry Animator (start date June 1, 2024)	\$17,500.00	\$13,612.00
Presbytery of Ottawa	Retreat (retreat to be held at later date)	\$11,382.00	\$0.00
Presbytery of Lanark & Renfrew	Day Retreat	<u>\$1,618.00</u>	<u>\$1,618.00</u>
		\$61,000.00	\$29,230.00

2024 New Request

In light of there being unused funds in 2024 due to changes in one staff position, a later start date for another, and a presbytery retreat that was postponed, the synod council considered potential uses for the remaining Regional Resourcing funds available to the synod in 2024. At its meeting on September 19, 2024 it resolved the following:

That a Regional Resourcing grant of \$10,000.00 be requested to help with accommodation assistance for synod registrants, and speaker related costs, for the 2024 Synod Meeting and Conference scheduled for October 18-19 at St. Andrew's Church, Arnprior, Ontario.

2025 Available Grant

The Life and Mission Agency informed the Synod on August 12, 2024 that the available amount for 2025 is \$61,000.00. The five presbyteries within the synod bounds were then advised of the available amount, along with a reminder that each application must be accompanied by three separate items of documentation:

- Extract minute noting approval of staff position or project;
- Narrative description of the staff position or project;
- Detailed budget for staff position or project.

A stated deadline of September 18, 2024 was noted for the receipt of applications.

Five applications were received by the stated deadline and were reviewed by the synod council on September 19, 2024.

Recommendation No. 1

The Synod Council recommends to the Synod of Québec and Eastern Ontario endorsement of the following five requests for a Regional Resourcing grant for 2025 and that the synod clerk transmit the request with all supporting documents to the Life and Mission Agency for consideration.

- | | | |
|---|------------------------------|--------------------|
| 1. Presbytery of Québec | CAB Project Manager | \$2,840.00 |
| 2. Presbytery of Québec | CAB Executive Director | \$12,000.00 |
| 3. Presbytery of Montréal | Supply Preaching Coordinator | \$3,800.00 |
| 4. Presbytery of Montréal | Youth Worker | \$18,700.00 |
| 5. Presbyteries of Ottawa and
Seaway-Glengarry | Ministry Animator | <u>\$23,660.00</u> |
| | | \$61,000.00 |

The Robert Fund was established in 1951, from the estate of Sarah and William Robert, a sister and brother from the congregation of St. Edward's Church in Beauharnois, Québec. The terms of the will state that income from the fund is to be used annually for "religious and charitable schemes in the province of Quebec."

In 2021 the Synod was advised that the Robert Fund, previously with an external financial institution, was now invested with The Presbyterian Church in Canada's consolidated portfolio with \$100,000 in capital.

In keeping with the original wishes of Sarah and William Robert, the Synod agreed that only the annual income from the fund would be spent.

2022 Update – Grant Requests

It was agreed at the 2022 synod meeting that the Synod Council be given power to issue in disbursing the proceeds from the fund as soon as possible after the Consolidated Fund investment portfolio report for 2022 was received, and that the following three grant requests receive consideration at that time.

- Camp d'action biblique (Presbytery of Québec) \$5,000.00
- Chemins protestants (Presbytery of Montréal) \$5,250.00
- The Presbyterian College (Presbytery of Montréal) \$5,000.00
 - Master of Theological Studies program in French

Grant Distribution

The Synod Council met on February 23, 2023 and agreed to the following distribution, based on the available amount of interest of \$3,311.87:

- Chemins protestants (Presbytery of Montréal) **\$2,625.00**
- The Presbyterian College (Presbytery of Montréal) **\$686.87**
 - Master of Theological Studies program in French

2023 Grant Requests

The Synod Council met on September 21, 2023, and considered the two requests received.

- Camp d'action biblique (Presbytery of Québec) \$5,000.00
- Chemins protestants (Presbytery of Montréal) \$4,200.00

Grant Distribution

The available amount as of June 30, 2023 was \$4,616.41. It was agreed to grant a partial disbursement and that consideration of further funding for 2023 be deferred until the fund balance for the year end was known.

- Chemins protestants (Presbytery of Montréal) **\$2,100.00**

The Synod Council met on February 22, 2024 and was advised that the available amount as of December 31, 2023 was \$15,001.42. It was agreed to grant the second half of the request from the Presbytery of Montréal for Chemins protestants.

- Chemins protestants (Presbytery of Montréal) **\$2,100.00**

It was agreed to make no further decisions at this time but to wait upon requests for 2025, noting that such requests are to be received by September 15 as per the Robert Fund Terms of Reference.

2024 Grant Requests

The Synod Council met on September 19, 2024. A current financial statement for the Robert Fund was requested from Financial Services, but none was forthcoming.

Recommendation No. 1

That the Synod Council recommend to the Synod that subject to receiving a financial statement for the Robert Fund (the Reserve for Home Mission Fund – Québec), \$2,500.00 be disbursed from the Robert Fund to each of the three applicants whose applications have been presently received, namely Camp d'action biblique, the Presbytery of Montreal for Chemins protestants, and The Presbyterian College, and that the Synod Council advise the applicants that it will subsequently consider further possible disbursements when a more accurate and complete statement for the Robert Fund is received.

Changes to Standing Orders, section 4.2

The following notice of motion is included in the Committee on Business report:

The Synod Council gives notice that, at a future sederunt, they will move or cause to be moved, that the Synod Standing Orders, section 4.2, Mission (including the Robert Fund) be amended to include the clause that the amount distributed in any given year be no more than the income from the previous year less the Cost of Living Adjustment (COLA).

**Report from the Presbytery of Ottawa
Re oversight of Gracefield Christian Camp and Retreat Centre
October 2024**

The Presbytery of Ottawa is pleased to submit the following report on its oversight of the Gracefield Christian Camp and Retreat Centre for the period October 2022 to October 2024.

At its meeting in March, 2023, the presbytery received a regular report from the board of directors for the Gracefield Christian Camp and Retreat Centre; the report contained no recommendations. In presenting the report, Ruth Draffin, chair of the board, indicated that the board might consider formulating one or more applications for grants, noting that the deadline for certain applications to special funds of the national church was April 15, 2023, and, on motion duly made and seconded, the presbytery agreed that power to issue be granted to the Business Committee to review and endorse any grant applications prepared by the board of directors of the Gracefield Christian Camp and Retreat Centre between March 21 and April 15, 2023. Subsequently, none were forthcoming.

Appended to the report were financial statements for the year ended December 31, 2022, for which the usual formal financial review was then pending, and the presbytery agreed to receive these for information; and the presbytery's Committee on Finance and Maintenance reported that it had reviewed both the preliminary financial statements and the budget prepared by the board of directors for the year 2023. Subsequently at the June, 2023 meeting of the presbytery, on recommendation of the Committee on Finance and Maintenance, the presbytery received and adopted the financial statements for the year ended December 31, 2022. These are appended to this report.

At its meeting in June, 2023, the presbytery appointed the following as officers and members of the board of directors for the Gracefield Christian Camp and Retreat Centre: Ruth Draffin (Chair of the board), Marc-Philippe Laurin (Vice-Chair and Personnel), Brian Laughton (Treasurer and Finance Committee), Johneen Everson (Secretary), Joan Coulter (Program and Guest Services Chair), George Herbert (Property Chair), Alex Heath (Sustainability Committee Chair), Dan Plant (Tech Team and Fund Development and Communications Committee Chair), Christopher Whitehead (Member of the Property Committee), Janet Gellately (Fund Development and Communications Committee), Jenny DeMelo (Nominating Committee, Program and Guest Services), New Board Members: Reine Boghos, Paul Wu, Ben Goldsmith (Fund Development and Communications Committee)

The presbytery also appointed Debi Brown to conduct on behalf of the presbytery on August 20, 2023 as part of the chapel service at the camp a public commissioning of the members of the board of directors for Gracefield Christian Camp and Retreat Centre.

At its September 2023 stated meeting, the past moderator of the presbytery, Debi Brown, reported that circumstances had resulted in the assembling of the board for the chapel service on August 20, 2023 to not be possible, and, instead, at a virtual meeting of the board on September 6, 2023, she had commissioned the members of the board as appointed, pledging on behalf of the presbytery the prayers and support of the court for the work of the directors and those serving in the ministry of the camp. The presbytery then at its meeting September 19, 2023, and in the presence of Mark Hamilton and Brian Laughton as representatives of the board, affirmed her pledge.

At the same meeting, the presbytery received a report from the board of directors, presented by Mark Hamilton, Managing Director, detailing the work and ministry of the camp during summer 2023, noting that there had been a twenty-five percent increase in campers in 2023 from the prior year, and that attendance slightly exceeded that in 2019. Brian Laughton, treasurer, presented financial statements to August 31, 2023, indicating that income year-to-date was slightly below that of the previous year at the same time, and that, largely due to a budgeted government grant for summer employment not having materialised, and owing to a significant increase in food costs, the board anticipated a year-end deficit of approximately \$30,000.

At its November, 2023 stated meeting, the board of directors presented a full report on the year's activities and future plans, with no recommendations. The report indicated that the schedule for camps for 2024 had been set, and included plans for a March break youth camp for ages 9-15. The report provided an update on the financial position as at October 31, 2023, indicating that repayment of the government loan providing assistance for businesses and non-profit organizations affected by closures during the pandemic might be made in either 2023 or early 2024, and would result in a twenty-thousand dollar gain (i.e. the forgiveness of \$20,000. of the total \$60,000. loan. Depending on whether the repayment was completed in 2023 or in 2024, the board forecasted a year-end deficit for 2023 of either \$45,000. or \$25,000.

The board also reported that challenges to be faced in 2024 included the recruitment of a new director of food services, following the retirement of the head chef, the replacement of the roof on the manse, and some upgrades to the drinking water system. The board also reported that a sustainability committee was working to explore options for the future and long-term sustainability of the camp, and planned to report to the presbytery in mid-2024.

At its stated meeting in April, 2024, the presbytery received a report from the board with no recommendations, but it was noted that the budget for 2024 had been approved by the board and would be presented to the presbytery's Committee on Finance and Maintenance, along with the financial statements for the year ended December 31, 2023 for review prior to the May, 2024 stated meeting of the presbytery.

It was further noted that the CEBA (Canada Emergency Business Account) loan of \$60,000. from the federal government had been repaid in time to qualify for the benefit of the forgivable portion, amounting to \$20,000.

At its May, 2024 stated meeting, the presbytery received from its Committee on Finance and Maintenance a copy of the reviewed financial statements for the Gracefield Christian Camp and Retreat Centre for the year ended December 31, 2023, with comparative figures for the year ended December 31, 2022. These statements are also appended to this report to the synod, and show that the balance sheet as of December 31, 2023 lists assets of \$32,544.82 versus \$90,329.67 at December 31, 2022, and liabilities of \$166,955.35 versus \$179,135.48 at December 31, 2022. The statement of income and expense for the year ended December 31, 2023 shows operating income of \$359,073.44 versus \$471,208.72 for the prior year, and expense for the year ended December 31, 2023 of \$402,690.55 versus \$463,840.59 for the prior year, thus showing a net operating deficit of \$43,617.11 for the year ended December 31, 2023 versus a net operating surplus of \$7,368.13 for the prior year. In addition to the operating income and expense, the financial statements show no site development or capital income for the year ended December 31, 2023 versus \$17,037.71 in such income for the prior year, and no site development expense but capital expense of \$1,997.61 for the year ended December 31, 2023 versus \$33,852.91 in site development and capital expense for the prior year. This resulted in a net total deficit of \$45,614.72 for the year ended December 31, 2023 versus a net total deficit of \$9,448.07 for the prior year.

The presbytery at the same meeting, in response to a proposal from the board, agreed to appoint the moderator of the presbytery, John Tyler, to commission the members of the board at a virtual meeting of the board on September 4, 2024.

At its stated meeting in June, 2024, the presbytery appointed the following as the board of directors for the Gracefield Christian Camp and Retreat Centre for the year commencing September 1, 2024: Ruth Draffin, Chair; Marc-Philippe Laurin, Vice-Chair and Personnel; Johneen Everson, Secretary; Brian Laughton, Treasurer and Finance Committee; Joan Coulter, Program and Guest Services Chair; Jenny DeMelo, Program and Guest Services; Janet Gellately, Ben Goldsmith, Fund Development and Communications Committee; Alex Heath, Sustainability Committee Chair; George Herbert, Property Chair; Paul Wu, Finance Committee Chair; and Joe Barnhardt, Debi Brown, and John Simpson.

The moderator of the presbytery subsequently reported diligence in the commissioning of the members of the board of directors.

At its meeting in September, 2024, the presbytery received a report from the board reviewing the year to date and highlighting a successful summer 2024 camping season. In lieu of any attempt to summarize this, a copy of the full report of the board, which provides a substantial overview of the work and ministry of the camp and highlights some of blessings flowing from this ministry, is appended to this report to the synod.

The report contained one recommendation, inviting the presbytery to appoint two persons to attend a virtual presentation on a marketing study due to be received by the board of directors on Monday, October 28, 2024 from 6 to 8 p.m. In response, the presbytery resolved to accept the invitation of the board of directors and appointed two persons, R. Connelly and one other to be named by the moderator, to attend the virtual presentation on a marketing study due to be received by the board of directors of the Gracefield Christian Camp and Retreat Centre on October 28, 2024.

The new moderator, Denise Allen-Macartney, on behalf of the presbytery expressed thanks to the representatives of the Gracefield Christian Camp and Retreat Centre for both its report and the ministry undertaken and facilitated through the camp during the past summer, and lifted up prayers of thanksgiving.

The treasurer, Brian Laughton, indicated that financial statements for August 30, 2024 would be forwarded forthwith to the convener of the Committee on Finance and Maintenance for review and to the clerk for inclusion in the annual report to the synod. These were duly received and are also appended.

All of which is submitted, on behalf of the Presbytery of Ottawa, to report diligence in our oversight of the board of directors of the Gracefield Christian Camp and Retreat Centre,

In Christ's service,

J. T. Hurd,
Clerk.

Appendices

Financial statements for the year ended December 31, 2022

Financial statements for the year ended December 31, 2023

Report of the board of directors to the Presbytery of Ottawa dated September, 2024

Financial statements year-to-date to August 30, 2024

Gracefield Christian Camp & Retreat Centre

Balance Sheet Prev Year Comparison

As of 31 December 2022

	31 Dec 22	31 Dec 21	\$ Change	% Change	Notes
ASSETS					
Current Assets					
Chequing/Savings					
1001 · Desjardins bank account #34138	21,290.68	48,602.57	(27,311.89)	(56.19%)	note 1
1004 · Desjardins share account	5.00	5.00	0.00	0.0%	note 2
1005 · Petty Cash	96.00	50.00	46.00	92.0%	note 1
1011 · Savings Acct-34138-TS1	60,477.88	40,037.00	20,440.88	51.06%	note 1
2001 · Desjardins Line of Credit	(17.00)	(17.00)	0.00	0.0%	note 1
Total Chequing/Savings	81,852.56	88,677.57	(6,825.01)	(7.7%)	
Accounts Receivable					
1200 · Accounts Receivable	3,164.76	(358.75)	3,523.51	982.16%	note 3
2382 · G.S.T. Receivable	(2,352.65)	0.00	(2,352.65)	(100.0%)	note 4
Total Accounts Receivable	812.11	(358.75)	1,170.86	326.37%	
Other Current Assets					
1499 · Undeposited Funds	5,175.00	6,260.00	(1,085.00)	(17.33%)	note 1
1500 · Pre-paid expenses	2,500.00	2,500.00	0.00	0.0%	note 5
Total Other Current Assets	7,675.00	8,760.00	(1,085.00)	(12.39%)	
Total Current Assets	90,339.67	97,078.82	(6,739.15)	(6.94%)	
TOTAL ASSETS	90,339.67	97,078.82	(6,739.15)	(6.94%)	
LIABILITIES & EQUITY					
Liabilities					
Current Liabilities					
Accounts Payable					
2000 · Accounts Payable	14,814.32	13,885.52	928.80	6.69%	note 6
Total Accounts Payable	14,814.32	13,885.52	928.80	6.69%	
Credit Cards					
2002 · Visa Desjardins	381.63	307.02	74.61	24.3%	note 6
Total Credit Cards	381.63	307.02	74.61	24.3%	
Other Current Liabilities					
2100 · Payroll Liabilities	7,397.56	9,034.65	(1,637.09)	(18.12%)	note 6
2102 · Other Payroll Liabilities	0.00	304.28	(304.28)	(100.0%)	
2240 · GST/QST Payable	(7.52)	(307.44)	299.92	97.55%	note 4
2303 · Turtle Rock Land Fund	331.86	331.86	0.00	0.0%	note 7
2311 · Capital Projects Fund - Ind	9,466.91	9,080.97	385.94	4.25%	note 7
2312 · Capital Projects Fund - Org	11,723.94	21,245.99	(9,522.05)	(44.82%)	note 7
2321 · Campership Fund - Ind	8,172.56	1,447.79	6,724.77	464.49%	note 7
2322 · Campership Fund - org	3,015.27	4,799.27	(1,784.00)	(37.17%)	note 7
2328 · Memorial Funds - Ind	15,421.79	14,695.69	726.10	4.94%	note 8
2329 · Memorial Funds - Org	1,590.00	1,590.00	0.00	0.0%	note 8
2350 · Erskine Legacy Fund	1,475.05	1,475.05	0.00	0.0%	note 9
2352 · Camp Bitobi Legacy Fund	23,586.30	29,755.66	(6,169.36)	(20.73%)	note 10
2401 · Deferred revenue	12,701.68	5,384.88	7,316.80	135.88%	note 7
2403 · Booking deposit	9,065.66	3,396.90	5,668.76	166.88%	note 11
Total Other Current Liabilities	103,941.06	102,235.55	1,705.51	1.67%	

Gracefield Christian Camp & Retreat Centre

Balance Sheet Prev Year Comparison

As of 31 December 2022

	31 Dec 22	31 Dec 21	\$ Change	% Change	Notes
Total Current Liabilities	119,137.01	116,428.09	2,708.92	2.33%	
Long Term Liabilities					
3208 · Long Term Debt	60,000.00	60,000.00	0.00	0.0%	note 12
Total Long Term Liabilities	60,000.00	60,000.00	0.00	0.0%	
Total Liabilities	179,137.01	176,428.09	2,708.92	1.54%	
Equity					
3000 · Opening Balance Equity	(59,052.83)	(59,052.83)	0.00	0.0%	note 13
3900 · Retained earnings	(20,296.44)	(69,183.40)	48,886.96	70.66%	note 13
Net Income	(9,448.07)	48,886.96	(58,335.03)	(119.33%)	note 13
Total Equity	(88,797.34)	(79,349.27)	(9,448.07)	(11.91%)	note 13
TOTAL LIABILITIES & EQUITY	90,339.67	97,078.82	(6,739.15)	(6.94%)	

Gracefield Christian Camp & Retreat Centre

Profit & Loss Prev Year Comparison

January through December 2022

	Jan - Dec 22	Jan - Dec 21	\$ Change	% Change	Notes
Ordinary Income/Expense					
Income					
Donations					
1509 · Chapel offerings	489.70	85.00	404.70	476.12%	
4205 · Donations individuals	12,455.86	17,631.85	(5,175.99)	(29.36%)	
4206 · Donations Churches/organization	13,201.53	9,928.50	3,273.03	32.97%	
4212 · Designated Donations (Individ)	1,309.94	780.00	529.94	67.94%	
4213 · Designated Donation (Church)					
4213001 · Cabin 1 Sponsorship Donations	1,179.99	0.00	1,179.99	100.0%	
4213002 · Cabin 2 Sponsorship Donations	0.00	414.75	(414.75)	(100.0%)	
4213003 · Cabin 3 Sponsorship Donations	1,975.32	293.45	1,681.87	573.14%	
4213004 · Cabin 4 Sponsorship Donations	0.00	207.70	(207.70)	(100.0%)	
4213005 · Cabin 5 Sponsorship Donations	300.00	280.70	19.30	6.88%	
4213 · Designated Donation (Church) - Other	222.61	89.60	133.01	148.45%	
Total 4213 · Designated Donation (Church)	3,677.92	1,286.20	2,391.72	185.95%	
4216 · Canoe-a-thon donations	10,476.64	0.00	10,476.64	100.0%	
4217 · Lent Fundraiser	481.25	960.63	(479.38)	(49.9%)	
4218 · Gala dinner & auction	1,146.00	0.00	1,146.00	100.0%	
4220 · Pledged donations	17,903.00	17,740.00	163.00	0.92%	
4221 · Can Helps/ PayPal/ United Way	15,852.74	12,558.77	3,293.97	26.23%	
4222 · In-kind donations	45,003.60	414.97	44,588.63	10,745.03%	note 14
4223 · Seasonal Fundraisers	1,833.00	2,418.00	(585.00)	(24.19%)	
Total Donations	123,831.18	63,803.92	60,027.26	94.08%	
Grants & Other revenue					
4208 · Synod block grants	48,763.00	47,828.00	935.00	1.96%	
4209 · Presbytery Grants	10,000.00	3,300.00	6,700.00	203.03%	
4214 · PCC National Grants	0.00	10,501.31	(10,501.31)	(100.0%)	
4407 · Government grants	43,709.04	133,985.88	(90,276.84)	(67.38%)	
4410 · Fundraising Grants	0.00	1,351.50	(1,351.50)	(100.0%)	
4801 · Interest revenue	479.43	56.07	423.36	755.06%	
4901 · Net Sales taxes collected	11,151.95	6,334.48	4,817.47	76.05%	
4951 · Other revenue	41,597.16	972.03	40,625.13	4,179.41%	note 15
Total Grants & Other revenue	155,700.58	204,329.27	(48,628.69)	(23.8%)	
Pgm Revenue - Adult/Family					
4101 · Community Camp fees	195.69	0.00	195.69	100.0%	
4111 · Lodge guest fees	57,450.91	41,753.68	15,697.23	37.6%	
4112 · Lodge guests equip. rentals	1,452.89	1,813.20	(360.31)	(19.87%)	
4113 · Cabin Village Fees	7,922.00	9,728.80	(1,806.80)	(18.57%)	
4121 · Seasonal Tent/Trailer Fees	29,726.00	28,890.00	836.00	2.89%	
4122 · Short Term Tent/Trailer Fees	10,360.34	8,434.89	1,925.45	22.83%	
4141 · Group Retreat Fees	35,091.71	14,245.15	20,846.56	146.34%	
4142 · Group program/equip rental	1,316.32	186.32	1,130.00	606.48%	
4143 · Day use fees	473.31	260.93	212.38	81.39%	
4145 · Let's Camp Booking Fees	881.50	736.50	145.00	19.69%	

Gracefield Christian Camp & Retreat Centre

Profit & Loss Prev Year Comparison

January through December 2022

	Jan - Dec 22	Jan - Dec 21	\$ Change	% Change	Notes
Total Pgm Revenue - Adult/Family	144,870.67	106,049.47	38,821.20	36.61%	
Pgm Revenue - Child/Youth					
4001 · Co-ed summer camp fees	34,600.81	0.00	34,600.81	100.0%	
4003 · CO-ED CAMP BUS TRANSPORTATION	1,550.00	0.00	1,550.00	100.0%	
4007 · Camp-in-a-Box	0.00	1,538.00	(1,538.00)	(100.0%)	
4010 · Coed camperships allocated	4,678.00	0.00	4,678.00	100.0%	
4011 · Day Camp Fees	500.00	0.00	500.00	100.0%	
4021 · L.I.T. Camp fees	1,080.00	0.00	1,080.00	100.0%	
Total Pgm Revenue - Child/Youth	42,408.81	1,538.00	40,870.81	2,657.4%	
Store Revenue					
4301 · T-Shirt/Sweatshirt sales	1,453.33	26.09	1,427.24	5,470.45%	
4303 · Tuck adhoc sales	90.50	151.34	(60.84)	(40.2%)	
4304 · Souvenir sales	2,077.10	0.00	2,077.10	100.0%	
4307 · Tuck adhoc sales - non-taxable	776.55	4,195.35	(3,418.80)	(81.49%)	
Total Store Revenue	4,397.48	4,372.78	24.70	0.57%	
Total Income	471,208.72	380,093.44	91,115.28	23.97%	
Gross Profit	471,208.72	380,093.44	91,115.28	23.97%	
Expense					
Administration Expenses					
6001 · Wages (office admin)	13,718.00	11,638.00	2,080.00	17.87%	
6002 · Directors Stipend	57,432.24	57,426.96	5.28	0.01%	
6004 · Senior Program Director	4,420.00	3,630.00	790.00	21.76%	
6005 · Bookkeeper wages	4,665.00	4,795.00	(130.00)	(2.71%)	
6006 · Operations Manager	18,600.00	4,800.00	13,800.00	287.5%	
6011 · Payroll Taxes (all depts)	17,474.70	14,500.21	2,974.49	20.51%	
6012 · Vacation Pay (all depts)	5,027.16	3,260.68	1,766.48	54.18%	
6013 · Board & Lodging benefits					
601301 · Board & Lodging - addition	(6,000.00)	(6,000.00)	0.00	0.0%	
601302 · Board & Lodging - deduction	6,000.00	6,000.00	0.00	0.0%	
Total 6013 · Board & Lodging benefits	0.00	0.00	0.00	0.0%	
6041 · Workers Comp (all depts)	2,613.02	2,332.25	280.77	12.04%	
6072 · Travel and Moving Allowance	252.51	0.00	252.51	100.0%	
6081 · Auto Gas (admin)	1,058.21	259.48	798.73	307.82%	
6111 · Property/Liability Insurance	31,739.28	28,181.24	3,558.04	12.63%	
6121 · Office postage	1,074.05	214.51	859.54	400.7%	
6131 · Office supplies (all depts)	1,352.50	840.36	512.14	60.94%	
6141 · Office copier	2,589.99	2,830.62	(240.63)	(8.5%)	
6151 · Office postage meter	378.72	1,388.22	(1,009.50)	(72.72%)	
6171 · Computer & Communications Equip	2,412.03	1,941.60	470.43	24.23%	
6181 · Health care/infirmary	1,055.85	257.26	798.59	310.42%	
6182 · Safety equipment	566.21	1,435.95	(869.74)	(60.57%)	
6191 · Communications & Internet serv.	1,757.16	2,151.78	(394.62)	(18.34%)	
6201 · Prof. development (directors)	1,637.76	0.00	1,637.76	100.0%	
6202 · Staff Training (all depts)	983.76	0.00	983.76	100.0%	

Gracefield Christian Camp & Retreat Centre

Profit & Loss Prev Year Comparison

January through December 2022

	Jan - Dec 22	Jan - Dec 21	\$ Change	% Change	Notes
6203 · Board development	0.00	155.43	(155.43)	(100.0%)	
6211 · Publicity & promotion	4,843.95	623.32	4,220.63	677.12%	
6221 · Memberships/permits	2,565.53	2,430.40	135.13	5.56%	
6251 · Auto insurance (all depts)	1,225.87	1,357.53	(131.66)	(9.7%)	
6505 · Fundraising software licences	133.00	0.00	133.00	100.0%	
6511 · Fundraising events/materials	98.00	59.99	38.01	63.36%	
6512 · Seasonal Fundraiser Expenses	4,422.66	1,566.50	2,856.16	182.33%	
6991 · Miscellaneous/unclassified	343.34	158.52	184.82	116.59%	
8001 · Bank & Merchant Card charges	4,196.94	3,261.45	935.49	28.68%	
8011 · Line of Credit & Interest	2,724.29	592.38	2,131.91	359.89%	
8015 · Registration fees -online	3,255.48	2,365.00	890.48	37.65%	
8021 · GST Net expense	2,331.48	1,768.17	563.31	31.86%	
8022 · QST Net Expense	4,535.01	3,608.21	926.80	25.69%	
8023 · Ontario sales taxes	1,767.44	425.25	1,342.19	315.62%	
8100 · Camp Anniversary	71.96	0.00	71.96	100.0%	
Administration Expenses - Other	27.01	0.00	27.01	100.0%	
Total Administration Expenses	203,350.11	160,256.27	43,093.84	26.89%	
Camp Store					
7651 · Tuck supplies	1,228.80	905.54	323.26	35.7%	
7661 · Souvenir supplies	1,354.19	1,278.31	75.88	5.94%	
7671 · Souvenir Shirts	1,573.00	0.00	1,573.00	100.0%	
7681 · Staff theme shirts	0.00	810.26	(810.26)	(100.0%)	
Total Camp Store	4,155.99	2,994.11	1,161.88	38.81%	
Food Services					
5001 · Wages - kitchen staff	28,719.50	15,730.00	12,989.50	82.58%	
5051 · Small kitchen equipment	27.99	71.15	(43.16)	(60.66%)	
5171 · Major kitchen equipment	550.00	0.00	550.00	100.0%	
5311 · Repairs and kitchen supplies	6,480.91	253.52	6,227.39	2,456.37%	
5541 · Food & beverage supplies	49,243.42	25,682.75	23,560.67	91.74%	
5551 · Propane (cooking) supplies	2,558.26	2,313.41	244.85	10.58%	
Total Food Services	87,580.08	44,050.83	43,529.25	98.82%	
Program - Adult/Family					
7006 · Program equipment	74.98	95.89	(20.91)	(21.81%)	
7007 · Program supplies (Community)	344.49	676.62	(332.13)	(49.09%)	
7051 · Wages (Group events)	552.00	0.00	552.00	100.0%	
7059 · Let's Camp Booking Fees	1,033.00	982.00	51.00	5.19%	
Total Program - Adult/Family	2,004.47	1,754.51	249.96	14.25%	
Program - Child/Youth					
6701 · Wages (coed summer camp)	17,430.00	9,500.00	7,930.00	83.47%	
6704 · Bus transport (Coed camp)	5,730.00	0.00	5,730.00	100.0%	
6706 · Program equipment (Coed camp)	(925.00)	604.10	(1,529.10)	(253.12%)	
6707 · Program supplies (Coed camp)	84.01	3,075.93	(2,991.92)	(97.27%)	
6710 · Out-Tripping	351.55	0.00	351.55	100.0%	
6721 · Wages - LIT & senior pgm	0.00	9,110.00	(9,110.00)	(100.0%)	

Gracefield Christian Camp & Retreat Centre

Profit & Loss Prev Year Comparison

January through December 2022

	Jan - Dec 22	Jan - Dec 21	\$ Change	% Change	Notes
6725 · Staff Travel (LIT)	0.00	210.00	(210.00)	(100.0%)	
6727 · Program supplies -LIT	0.00	396.22	(396.22)	(100.0%)	
6741 · Wages (Outdoor educ)	5,930.00	0.00	5,930.00	100.0%	
7817 · Wilderness & Trip Equipment	120.40	412.22	(291.82)	(70.79%)	
Total Program - Child/Youth	28,720.96	23,308.47	5,412.49	23.22%	
Property Management					
6301 · Wages - Maintenance	19,516.00	40,814.00	(21,298.00)	(52.18%)	
6302 · Wages-Housekeeping	8,412.00	0.00	8,412.00	100.0%	
6303 · Housekeeping Services	120.00	0.00	120.00	100.0%	
6381 · Fuel - tractors, engines	3,639.16	1,677.05	1,962.11	117.0%	
6401 · Housekeeping supplies	4,362.00	2,094.29	2,267.71	108.28%	
6411 · Repairs & building supplies	11,851.30	16,490.00	(4,638.70)	(28.13%)	
6414 · Water testing and maintenance	9,415.74	7,096.96	2,318.78	32.67%	
6421 · Road Maintenance & Snow removal	4,160.26	5,855.65	(1,695.39)	(28.95%)	
6431 · Garbage/septic collection	6,932.00	4,384.68	2,547.32	58.1%	
6432 · Trailer permits	0.00	0.00	0.00	0.0%	
6441 · Hydro electricity	19,650.83	16,068.57	3,582.26	22.29%	
6451 · Auto repair & maintenance	1,091.77	883.73	208.04	23.54%	
6471 · Major Equipment	45,000.00	0.00	45,000.00	100.0%	note 14
6472 · Furnishings	500.00	0.00	500.00	100.0%	
7813 · Structural Improvement projects					
7813001 · Cabin 1 Improvements	1,179.99	0.00	1,179.99	100.0%	
7813002 · Cabin 2 improvements	0.00	414.75	(414.75)	(100.0%)	
7813003 · Cabin 3 improvements	1,975.32	293.45	1,681.87	573.14%	
7813004 · Cabin 4 improvements	0.00	207.70	(207.70)	(100.0%)	
7813005 · Cabin 5 improvements	0.00	280.70	(280.70)	(100.0%)	
7813 · Structural Improvement projects - Other	222.61	89.60	133.01	148.45%	
Total 7813 · Structural Improvement projects	3,377.92	1,286.20	2,091.72	162.63%	
Total Property Management	138,028.98	96,651.13	41,377.85	42.81%	
Total Expense	463,840.59	329,015.32	134,825.27	40.98%	
Net Ordinary Income	7,368.13	51,078.12	(43,709.99)	(85.58%)	
Other Income/Expense					
Other Income					
Site development grants					
4414 · Bitobi Legacy Facility Grants	6,833.15	7,351.35	(518.20)	(7.05%)	
4515 · Site develop. donations - Ind	204.56	10,097.17	(9,892.61)	(97.97%)	
4516 · Site develop. donations - org	10,000.00	12,597.79	(2,597.79)	(20.62%)	
Total Site development grants	17,037.71	30,046.31	(13,008.60)	(43.3%)	
Total Other Income	17,037.71	30,046.31	(13,008.60)	(43.3%)	
Other Expense					
Capital Maintenance Pgm					
7825 · Historic building reno projects	18,193.35	12,288.33	5,905.02	48.05%	
Total Capital Maintenance Pgm	18,193.35	12,288.33	5,905.02	48.05%	
Site and Property Development					

Gracefield Christian Camp & Retreat Centre
Profit & Loss Prev Year Comparison
January through December 2022

	Jan - Dec 22	Jan - Dec 21	\$ Change	% Change	Notes
7870 · Site & Property Dev Projects	15,660.56	7,351.35	8,309.21	113.03%	
7871 · Boathouse Renovations	0.00	12,597.79	(12,597.79)	(100.0%)	
Total Site and Property Development	15,660.56	19,949.14	(4,288.58)	(21.5%)	
Total Other Expense	33,853.91	32,237.47	1,616.44	5.01%	
Net Other Income	(16,816.20)	(2,191.16)	(14,625.04)	(667.46%)	
	(9,448.07)	48,886.96	(58,335.03)	(119.33%)	

Gracefield Christian Camp & Retreat Centre

Explanatory Notes to the financial statements for December 31st 2022

Note 1:

There are 5 available cash accounts: #1001 Desjardins chequing account 13148, #1005 Petty Cash, #1011 Savings Account, #2001 Desjardins Line of Credit & #1499 Undeposited Funds (which includes donations postmarked in 2022 but received very late, or after year-end, and hence not yet deposited in the bank as of the period closing date). The authorized maximum limit on the line of credit is \$70,000 and is used to support the cash flow needs of operations while the camp is still carrying a sizeable accumulated deficit.

Note 2:

The Camp is a full member of the Caisse Populaire Desjardins Gracefield credit union with whom we hold all our bank accounts. Account #1004 Desjardins share account reflects the mandatory \$5 held for active membership in the credit union.

Note 3:

Accounts receivable #1200 records outstanding customer accounts.

Note 4:

As a charity the Camp is eligible to claim a rebate of 50% of GST and QST paid. It also retains 40% of sales taxes charged. Accounts #2382, #2397 and #2240 record the rebates claimed and net sales taxes to be remitted until the year-end filing is accepted by the respective governments.

Note 5:

Pre-paid expenses #1500 include vendor bills pertaining to the following year, in this case the Camp Brain annual license, but invoiced prior to year-end.

Note 6:

Accounts payable #2000 and Visa Desjardins #2002 record outstanding vendor and Visa bills not paid by year-end. Payroll liabilities #2100 records the total of federal and provincial remittances for Q4 not paid prior to December 31st.

Note 7:

From time to time the Camp receives donations from individuals and churches designated for specific purposes. If the initial donation is substantial and expected to take several years to expend, these externally restricted funds are recorded in accounts #2301 to #2322. As the funds are expended for their designated purpose the amount is recorded as revenue in the year the expense was incurred and the balance of each fund reduced accordingly. It is the Board's intent to use such funds for their designated purpose at the earliest opportunity.

The \$10,000.00 grant to the Capital projects fund #2312 received in 2021 to partially fund replacing the floating docks was expended in 2022.

The board has a long standing policy to add imputed interest at the 1-year GIC rate to any restricted fund, existing for more than a year, with a balance of \$5,000 or more at December 31st. According to this policy interest in the amount of \$385.94 was accrued to account #2311 Capital projects fund (individual), \$477.95 to account #2312 Capital projects fund (organizations), \$626.10 to account #2328 Memorial Fund (individual), and \$961.55 to account 2352 Camp Bitobi Legacy, effective Dec 31st 2022.

Small designated donations expected to be expended within a year of receipt are held in account #2401 Deferred Revenue. Starting in 2020 customer deposits were reassigned from account #2401 to account #2403 Booking deposits.

Note 8:

When well-respected members of the Gracefield Camp community pass away the Camp often receives donations in their memory. If these donations are substantial it is normal practice to set them aside in accounts #2328 and #2329 until consultations with the bereaved families have designated an agreed project.

At the end of 2022 memorial fund balances comprised significant donations in memory of Sandy Higgs-Nesbitt, Dr. Ruth Alison and Doreen Saunders as well as other memorial gifts. Discussions are underway with the respective families and/or friends to determine suitable projects.

Note 9:

In January 2011 the Presbytery of Ottawa agreed to the proposal from the Westminster congregation that a portion of the proceeds from the sale of the former Erskine Church property be allocated to Gracefield Camp. The relevant portion of the motion approved by Presbytery was:

"...\$200,000 to Gracefield Christian Camp and Retreat Centre for a meaningful project that honours the legacy of Service and Ministry of the Erskine Congregation".

Subsequently the designated funds, plus interest, valued at \$204,372.59 were transferred to the consolidated investment portfolio of the Presbyterian Church in Canada to be held on behalf of Gracefield Camp. This fund is under the control of the Gracefield Board of Directors and is considered an internally restricted fund called "The Erskine Legacy Fund".

Due to substantial operating deficits of approximately \$201,000 in the years 2010-2012 the board chose to withdraw a total of \$140,000 from the fund to be able to continue camp operations. The amount withdrawn from the Erskine fund, plus accumulated interest, was initially recorded as a loan. With no prospect of paying down the loan in the foreseeable future, and with the concurrence of the Westminster session, the loan balance of \$143,540.79 at December 31st 2014 was written off by the Board of Directors effective December 31st 2015 and the balance reduced to zero.

No funds were used in 2022. The remaining balance in the Erskine Legacy Fund is recorded as an internally restricted fund #2350.

Note 10:

In May 2017 the camp received from the Presbytery of Ottawa a one-third portion of the Presbyterian share of the net proceeds from the sale of Camp Bitobi. These funds, in the amount of \$55,750.00, are to be used for renewal of the children's camp cabin-based programmes including any necessary cabin renovations or development. This fund is under the control of the Gracefield Board of Directors and is considered an internally restricted fund called "The Camp Bitobi Legacy Fund". A grant of \$7,130.91 was made from this fund in 2022 for the replacement of the floating docks and some work on Camper Cabins. The remaining balance in the Camp Bitobi Legacy Fund is recorded in account #2352.

Note 11:

Booking Deposits #2403 records customer deposits made for future events and facility rentals

Note 12:

The Camp was eligible for the Federal Government CEBA loan program to assist organizations suffering from substantially decreased revenues due to the COVID-19 pandemic. The first loan of \$40,000 was received in 2020. A second loan of \$20,000 was received in 2021. These loans are due to be repaid by December 31st 2023. The year such repayment is made \$10,000 of each loan is forgivable and declared as income. The full amount of the outstanding loan is recorded in account #3208 as Long Term Debt. No amount of the loan is recorded as income until such time as the loan has been repaid, at which time any forgivable portion can be recorded as income at that time. Note that the \$40,000 to repay the loan is being held in Savings Account 1011

Note 13:

On January 1st 2000 the camp converted their books from the previous Fortune1000/Acomba system used by the external bookkeeper to the Quickbooks accounting software. The opening balance was recorded in account #3000 Opening Balance at that time. The negative balance -\$59,052.83 comprised primarily the balance of the mortgage on White Pine Lodge (\$49,150, paid off by mid-2001) plus the remaining amount of the operating deficit accumulated in the previous three decades of the camp's life (all of which was cleared by the end of 2009).

The net accumulated operating surplus or deficit since opening Quickbooks to the end of the prior year is recorded in account #3900, Retained Earnings. Added to account #3000, Opening Equity Balance, and the current year surplus or deficit yields Total Equity. This stands at (-\$88,797.34) at the end of 2022 due to the \$9,448.07 operating deficit.

Note 14:

The Camp received the donation of a tractor that was valued at \$45,000.00 as an In-Kind Donation. It was expensed as a Major Equipment item.

Note 15:

The Camp received a settlement of the Business Interruption Claim in the amount of \$40,879.99 from 2020 due to COVID 19. It should be noted that pandemics no longer are covered for Business Interruption Claims.

Gracefield Christian Camp & Retreat Centre
Balance Sheet Prev Year Comparison
As of 31 December 2023

31 Dec 23	31 Dec 22	\$ Change	% Change
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ASSETS

Current Assets

Chequing/Savings

1001 · Desjardins bank account #34138	17,079.05	21,290.68	(4,211.63)	(19.78%)	note 1
1004 · Desjardins share account	5.00	5.00	0.00	0.0%	note 2
1005 · Petty Cash	96.00	96.00	0.00	0.0%	note 1
1011 · Savings Acct-34138-TS1	11,531.90	60,477.88	(48,945.98)	(80.93%)	note 1
2001 · Desjardins Line of Credit	(17.00)	(17.00)	0.00	0.0%	note 1

Total Chequing/Savings	28,694.95	81,852.56	(53,157.61)	(64.94%)	
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Accounts Receivable

1200 · Accounts Receivable	88.32	3,164.76	(3,076.44)	(97.21%)	note 3
2382 · G.S.T. Receivable	0.00	(2,352.65)	2,352.65	100.0%	note 4

Total Accounts Receivable	88.32	812.11	(723.79)	(89.13%)	
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Other Current Assets

1499 · Undeposited Funds	940.00	5,175.00	(4,235.00)	(81.84%)	note 1
1500 · Pre-paid expenses	2,821.55	2,500.00	321.55	12.86%	note 5

Total Other Current Assets	3,761.55	7,675.00	(3,913.45)	(50.99%)	
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Total Current Assets

32,544.82	90,339.67	(57,794.85)	(63.98%)	
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TOTAL ASSETS

32,544.82	90,339.67	(57,794.85)	(63.98%)	
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LIABILITIES & EQUITY

Liabilities

Current Liabilities

Accounts Payable

2000 · Accounts Payable	18,959.17	14,814.32	4,144.85	27.98%	note 6
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Total Accounts Payable	18,959.17	14,814.32	4,144.85	27.98%	
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Credit Cards

2002 · Visa Desjardins	1,639.91	381.63	1,258.28	329.71%	note 6
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Total Credit Cards	1,639.91	381.63	1,258.28	329.71%	
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Other Current Liabilities

2100 · Payroll Liabilities	2,015.87	7,397.56	(5,381.69)	(72.75%)	note 6
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2240 · GST/QST Payable	0.00	(7.52)	7.52	100.0%	note 4
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2242 · QST-GST Payable					
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2243 · GST Payable	(1.51)	0.00	(1.51)	(100.0%)	note 4
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2244 · QST Payable	(3.02)	0.00	(3.02)	(100.0%)	note 4
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Total 2242 · QST-GST Payable	(4.53)	0.00	(4.53)	(100.0%)	
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2303 · Turtle Rock Land Fund	331.86	331.86	0.00	0.0%	note 7
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2311 · Capital Projects Fund - Ind	9,940.27	9,466.91	473.36	5.0%	note 7
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2312 · Capital Projects Fund - Org	12,310.14	11,723.94	586.20	5.0%	note 7
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2321 · Campership Fund - Ind	6,312.45	8,172.56	(1,860.11)	(22.76%)	note 7
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2322 · Campership Fund - org	305.96	3,015.27	(2,709.31)	(89.85%)	note 7
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2328 · Memorial Funds - Ind	14,156.35	15,420.26	(1,263.91)	(8.2%)	note 8
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2024-03-01
Accrual Basis

Gracefield Christian Camp & Retreat Centre
Balance Sheet Prev Year Comparison
As of 31 December 2023

	31 Dec 23	31 Dec 22	\$ Change	% Change	
2329 · Memorial Funds - Org	1,590.00	1,590.00	0.00	0.0%	note 8
2350 · Erskine Legacy Fund	1,475.05	1,475.05	0.00	0.0%	note 9
2352 · Camp Bitobi Legacy Fund	18,609.01	23,586.30	(4,977.29)	(21.1%)	note 10
2401 · Deferred revenue	13,806.68	12,701.68	1,105.00	8.7%	note 7
2403 · Booking deposit	5,507.16	9,065.66	(3,558.50)	(39.25%)	note 11
Total Other Current Liabilities	86,356.27	103,939.53	(17,583.26)	(16.92%)	
Total Current Liabilities	106,955.35	119,135.48	(12,180.13)	(10.22%)	
Long Term Liabilities					
3208 · Long Term Debt	60,000.00	60,000.00	0.00	0.0%	note 12
Total Long Term Liabilities	60,000.00	60,000.00	0.00	0.0%	
Total Liabilities	166,955.35	179,135.48	(12,180.13)	(6.8%)	
Equity					
3000 · Opening Balance Equity	(59,052.83)	(59,052.83)	0.00	0.0%	note 13
3900 · Retained earnings	(29,742.98)	(20,296.44)	(9,446.54)	(46.54%)	note 13
Net Income	(45,614.72)	(9,446.54)	(36,168.18)	(382.87%)	note 13
Total Equity	(134,410.53)	(88,795.81)	(45,614.72)	(51.37%)	note 13
TOTAL LIABILITIES & EQUITY	32,544.82	90,339.67	(57,794.85)	(63.98%)	

Gracefield Christian Camp & Retreat Centre

Profit & Loss Prev Year Comparison

January through December 2023

	Jan - Dec 23	Jan - Dec 22	\$ Change	% Change	
Ordinary Income/Expense					
Income					
Donations					
1509 · Chapel offerings	232.00	489.70	(257.70)	(52.62%)	
4015 · Campership donations used - Ind	7,218.79	0.00	7,218.79	100.0%	note 14
4205 · Donations individuals	11,506.67	12,455.86	(949.19)	(7.62%)	
4206 · Donations Churches/organization	11,563.90	13,201.53	(1,637.63)	(12.41%)	
4212 · Designated Donations (Individ)	5,200.69	1,309.94	3,890.75	297.02%	
4213 · Designated Donation (Church)					
4213001 · Cabin 1 Sponsorship Donations	0.00	1,179.99	(1,179.99)	(100.0%)	
4213003 · Cabin 3 Sponsorship Donations	0.00	1,975.32	(1,975.32)	(100.0%)	
4213004 · Cabin 4 Sponsorship Donations	1,000.00	0.00	1,000.00	100.0%	
4213005 · Cabin 5 Sponsorship Donations	1,000.00	300.00	700.00	233.33%	
4213 · Designated Donation (Church) - Other	8,863.43	222.61	8,640.82	3,881.6%	
Total 4213 · Designated Donation (Church)	10,863.43	3,677.92	7,185.51	195.37%	
4216 · Canoe-a-thon donations	3,876.70	10,476.64	(6,599.94)	(63.0%)	
4217 · Lent Fundraiser	1,101.67	481.25	620.42	128.92%	
4218 · Gala dinner & auction	0.00	1,146.00	(1,146.00)	(100.0%)	
4220 · Pledged donations	15,496.00	17,903.00	(2,407.00)	(13.45%)	
4221 · Can Helps/ PayPal/ United Way	11,695.55	15,852.74	(4,157.19)	(26.22%)	
4222 · In-kind donations	698.90	45,003.60	(44,304.70)	(98.45%)	note 15
4223 · Seasonal Fundraisers	0.00	1,833.00	(1,833.00)	(100.0%)	
Total Donations	79,454.30	123,831.18	(44,376.88)	(35.84%)	
Grants & Other revenue					
4208 · Synod block grants	46,740.00	48,763.00	(2,023.00)	(4.15%)	
4209 · Presbytery Grants	5,000.00	10,000.00	(5,000.00)	(50.0%)	
4214 · PCC National Grants	819.64	0.00	819.64	100.0%	
4407 · Government grants	0.00	43,709.04	(43,709.04)	(100.0%)	
4801 · Interest revenue	1,070.16	479.43	590.73	123.22%	
4901 · Net Sales taxes collected	0.00	11,151.95	(11,151.95)	(100.0%)	
4951 · Other revenue	18.48	41,597.16	(41,578.68)	(99.96%)	note 16
4999 · PCC portfolio investments	0.00	0.00	0.00	0.0%	
Total Grants & Other revenue	53,648.28	155,700.58	(102,052.30)	(65.54%)	
Pgm Revenue - Adult/Family					
4101 · Community Camp fees	1,221.46	195.69	1,025.77	524.18%	
4111 · Lodge guest fees	71,206.88	57,450.91	13,755.97	23.94%	
4112 · Lodge guests equip. rentals	1,335.82	1,452.89	(117.07)	(8.06%)	
4113 · Cabin Village Fees	6,562.93	7,922.00	(1,359.07)	(17.16%)	
4121 · Seasonal Tent/Trailer Fees	31,616.79	29,726.00	1,890.79	6.36%	
4122 · Short Term Tent/Trailer Fees	7,511.24	10,360.34	(2,849.10)	(27.5%)	

Gracefield Christian Camp & Retreat Centre

Profit & Loss Prev Year Comparison

January through December 2023

	Jan - Dec 23	Jan - Dec 22	\$ Change	% Change
4141 · Group Retreat Fees	42,472.20	35,091.71	7,380.49	21.03%
4142 · Group program/equip rental	823.11	1,316.32	(493.21)	(37.47%)
4143 · Day use fees	41.49	473.31	(431.82)	(91.23%)
4145 · Let's Camp Booking Fees	811.00	881.50	(70.50)	(8.0%)
Pgm Revenue - Adult/Family - Other	122.26	0.00	122.26	100.0%
Total Pgm Revenue - Adult/Family	163,725.18	144,870.67	18,854.51	13.02%
Pgm Revenue - Child/Youth				
4001 · Co-ed summer camp fees	47,897.78	34,600.81	13,296.97	38.43%
4003 · CO-ED CAMP BUS TRANSPORTATION	2,114.70	1,550.00	564.70	36.43%
4010 · Coed camperships allocated	0.00	4,678.00	(4,678.00)	(100.0%) <i>note 14</i>
4011 · Day Camp Fees	2,119.84	500.00	1,619.84	323.97%
4021 · L.I.T. Camp fees	6,783.36	1,080.00	5,703.36	528.09%
Total Pgm Revenue - Child/Youth	58,915.68	42,408.81	16,506.87	38.92%
Store Revenue				
4301 · T-Shirt/Sweatshirt sales	485.89	1,453.33	(967.44)	(66.57%)
4303 · Tuck adhoc sales	60.84	90.50	(29.66)	(32.77%)
4304 · Souvenir sales	338.14	2,077.10	(1,738.96)	(83.72%)
4307 · Tuck adhoc sales - non-taxable	2,445.13	776.55	1,668.58	214.87%
Total Store Revenue	3,330.00	4,397.48	(1,067.48)	(24.28%)
Total Income	359,073.44	471,208.72	(112,135.28)	(23.8%)
Gross Profit	359,073.44	471,208.72	(112,135.28)	(23.8%)
Expense				
Administration Expenses				
6001 · Wages (office admin)	11,872.00	13,718.00	(1,846.00)	(13.46%)
6002 · Directors Stipend	58,752.80	57,432.24	1,320.56	2.3%
6004 · Senior Program Director	6,840.00	4,420.00	2,420.00	54.75%
6005 · Bookkeeper wages	4,020.00	4,665.00	(645.00)	(13.83%)
6006 · Operations Manager	0.00	18,600.00	(18,600.00)	(100.0%)
6011 · Payroll Taxes (all depts)	15,153.85	17,474.70	(2,320.85)	(13.28%)
6012 · Vacation Pay (all depts)	3,844.02	5,027.16	(1,183.14)	(23.54%)
6013 · Board & Lodging benefits				
601301 · Board & Lodging - addition	(6,000.00)	(6,000.00)	0.00	0.0%
601302 · Board & Lodging - deduction	6,000.00	6,000.00	0.00	0.0%
Total 6013 · Board & Lodging benefits	0.00	0.00	0.00	0.0%
6041 · Workers Comp (all depts)	2,223.47	2,613.02	(389.55)	(14.91%)
6072 · Travel and Moving Allowance	576.10	252.51	323.59	128.15%
6081 · Auto Gas (admin)	2,773.25	1,058.21	1,715.04	162.07%
6111 · Property/Liability Insurance	34,771.78	31,739.28	3,032.50	9.55%
6121 · Office postage	1,315.76	1,074.05	241.71	22.51%

Gracefield Christian Camp & Retreat Centre

Profit & Loss Prev Year Comparison

January through December 2023

	Jan - Dec 23	Jan - Dec 22	\$ Change	% Change
6131 · Office supplies (all depts)	636.46	1,352.50	(716.04)	(52.94%)
6141 · Office copier	3,399.83	2,589.99	809.84	31.27%
6151 · Office postage meter	407.08	378.72	28.36	7.49%
6171 · Computer & Communications Equip	2,196.52	2,412.03	(215.51)	(8.94%)
6181 · Health care/infirmary	279.61	1,055.85	(776.24)	(73.52%)
6182 · Safety equipment	1,484.79	566.21	918.58	162.23%
6191 · Communications & Internet serv.	4,940.82	1,757.16	3,183.66	181.18%
6201 · Prof. development (directors)	1,062.73	1,637.76	(575.03)	(35.11%)
6202 · Staff Training (all depts)	977.58	983.76	(6.18)	(0.63%)
6204 · Board Expenses	229.77	0.00	229.77	100.0%
6211 · Publicity & promotion	2,272.75	4,843.95	(2,571.20)	(53.08%)
6221 · Memberships/permits	2,806.94	2,565.53	241.41	9.41%
6251 · Auto insurance (all depts)	1,128.23	1,225.87	(97.64)	(7.97%)
6505 · Fundraising software licences	276.79	133.00	143.79	108.11%
6511 · Fundraising events/materials	444.63	98.00	346.63	353.7%
6512 · Seasonal Fundraiser Expenses	38.59	4,422.66	(4,384.07)	(99.13%)
6991 · Miscellaneous/unclassified	190.00	343.34	(153.34)	(44.66%)
6999 · Uncategorized Expenses	0.00	0.00	0.00	0.0%
8001 · Bank & Merchant Card charges	5,434.23	4,196.94	1,237.29	29.48%
8011 · Line of Credit & Interest	3,091.41	2,724.29	367.12	13.48%
8015 · Registration fees -online	3,541.80	3,255.48	286.32	8.8%
8021 · GST Net expense	1.26	2,331.48	(2,330.22)	(99.95%)
8022 · QST Net Expense	65.97	4,535.01	(4,469.04)	(98.55%)
8023 · Ontario sales taxes	1,374.50	1,767.44	(392.94)	(22.23%)
8100 · Camp Anniversary	0.00	71.96	(71.96)	(100.0%)
Administration Expenses - Other	0.00	27.01	(27.01)	(100.0%)
Total Administration Expenses	178,425.32	203,350.11	(24,924.79)	(12.26%)
Camp Store				
7651 · Tuck supplies	1,735.22	1,228.80	506.42	41.21%
7661 · Souvenir supplies	894.50	1,354.19	(459.69)	(33.95%)
7671 · Souvenir Shirts	1,704.54	1,573.00	131.54	8.36%
Total Camp Store	4,334.26	4,155.99	178.27	4.29%
Food Services				
5001 · Wages - kitchen staff	26,331.00	28,719.50	(2,388.50)	(8.32%)
5051 · Small kitchen equipment	847.25	27.99	819.26	2,926.97%
5171 · Major kitchen equipment	0.00	550.00	(550.00)	(100.0%)
5311 · Repairs and kitchen supplies	2,231.00	6,480.91	(4,249.91)	(65.58%)
5541 · Food & beverage supplies	53,163.03	49,243.42	3,919.61	7.96%
5551 · Propane (cooking) supplies	2,906.41	2,558.26	348.15	13.61%
Total Food Services	85,478.69	87,580.08	(2,101.39)	(2.4%)

Gracefield Christian Camp & Retreat Centre

Profit & Loss Prev Year Comparison

January through December 2023

	Jan - Dec 23	Jan - Dec 22	\$ Change	% Change
Program - Adult/Family				
7006 · Program equipment	230.95	74.98	155.97	208.02%
7007 · Program supplies (Community)	391.28	344.49	46.79	13.58%
7051 · Wages (Group events)	0.00	552.00	(552.00)	(100.0%)
7057 · Program expenses - groups	161.23	0.00	161.23	100.0%
7059 · Let's Camp Booking Fees	794.00	1,033.00	(239.00)	(23.14%)
Total Program - Adult/Family	1,577.46	2,004.47	(427.01)	(21.3%)
Program - Child/Youth				
6701 · Wages (coed summer camp)	18,140.00	17,430.00	710.00	4.07%
6704 · Bus transport (Coed camp)	6,617.60	5,730.00	887.60	15.49%
6705 · Staff travel (Coed camp)	196.70	0.00	196.70	100.0%
6706 · Program equipment (Coed camp)	1,382.18	(925.00)	2,307.18	249.43%
6707 · Program supplies (Coed camp)	869.99	84.01	785.98	935.58%
6710 · Out-Tripping	218.20	351.55	(133.35)	(37.93%)
6721 · Wages - LIT & senior pgm	4,500.00	0.00	4,500.00	100.0%
6741 · Wages (Outdoor educ)	5,400.00	5,930.00	(530.00)	(8.94%)
7817 · Wilderness & Trip Equipment	0.00	120.40	(120.40)	(100.0%)
Total Program - Child/Youth	37,324.67	28,720.96	8,603.71	29.96%
Property Management				
6301 · Wages - Maintenance	8,405.00	19,516.00	(11,111.00)	(56.93%)
6302 · Wages-Housekeeping	10,592.50	8,412.00	2,180.50	25.92%
6303 · Housekeeping Services	25.08	120.00	(94.92)	(79.1%)
6381 · Fuel - tractors, engines	2,204.00	3,639.16	(1,435.16)	(39.44%)
6401 · Housekeeping supplies	4,689.37	4,362.00	327.37	7.51%
6411 · Repairs & building supplies	17,596.57	11,851.30	5,745.27	48.48%
6414 · Water testing and maintenance	12,668.00	9,415.74	3,252.26	34.54%
6421 · Road Maintenance & Snow removal	3,733.48	4,160.26	(426.78)	(10.26%)
6431 · Garbage/septic collection	8,502.05	6,932.00	1,570.05	22.65%
6432 · Trailer permits	0.00	0.00	0.00	0.0%
6441 · Hydro electricity	19,534.00	19,650.83	(116.83)	(0.6%)
6451 · Auto repair & maintenance	3,793.63	1,091.77	2,701.86	247.48%
6471 · Major Equipment	1,503.75	45,000.00	(43,496.25)	(96.66%)
6472 · Furnishings	2,084.10	500.00	1,584.10	316.82%
7813 · Structural Improvement projects				
7813001 · Cabin 1 Improvements	0.00	1,179.99	(1,179.99)	(100.0%)
7813003 · Cabin 3 improvements	146.34	1,975.32	(1,828.98)	(92.59%)
7813004 · Cabin 4 improvements	25.04	0.00	25.04	100.0%
7813005 · Cabin 5 improvements	47.24	0.00	47.24	100.0%
7813 · Structural Improvement projects - Other	0.00	222.61	(222.61)	(100.0%)
Total 7813 · Structural Improvement projects	218.62	3,377.92	(3,159.30)	(93.53%)

Gracefield Christian Camp & Retreat Centre

Profit & Loss Prev Year Comparison

January through December 2023

	Jan - Dec 23	Jan - Dec 22	\$ Change	% Change
Total Property Management	95,550.15	138,028.98	(42,478.83)	(30.78%)
Total Expense	402,690.55	463,840.59	(61,150.04)	(13.18%)
Net Ordinary Income	(43,617.11)	7,368.13	(50,985.24)	(691.97%)
Other Income/Expense				
Other Income				
Site development grants				
4414 · Bitobi Legacy Facility Grants	0.00	6,833.15	(6,833.15)	(100.0%)
4515 · Site develop. donations - Ind	0.00	204.56	(204.56)	(100.0%)
4516 · Site develop. donations - org	0.00	10,000.00	(10,000.00)	(100.0%)
Total Site development grants	0.00	17,037.71	(17,037.71)	(100.0%)
Total Other Income	0.00	17,037.71	(17,037.71)	(100.0%)
Other Expense				
Capital Maintenance Pgm				
7825 · Historic building reno projects	1,997.61	18,193.35	(16,195.74)	(89.02%)
Total Capital Maintenance Pgm	1,997.61	18,193.35	(16,195.74)	(89.02%)
Site and Property Development				
7870 · Site & Property Dev Projects	0.00	15,660.56	(15,660.56)	(100.0%)
Total Site and Property Development	0.00	15,660.56	(15,660.56)	(100.0%)
Total Other Expense	1,997.61	33,853.91	(31,856.30)	(94.1%)
Net Other Income	(1,997.61)	(16,816.20)	14,818.59	88.12%
	(45,614.72)	(9,448.07)	(36,166.65)	(382.79%)

Gracefield Christian Camp & Retreat Centre

Explanatory Notes to the financial statements for December 31st 2023

Note 1:

There are 5 available cash accounts: #1001 Desjardins chequing account 13148, #1005 Petty Cash, #1011 Savings Account, #2001 Desjardins Line of Credit & #1499 Undeposited Funds (which includes donations postmarked in 2023 but received very late, or after year-end, and hence not yet deposited in the bank as of the period closing date). The authorized maximum limit on the line of credit is \$70,000 and is used to support the cash flow needs of operations while the camp is still carrying a sizeable accumulated deficit.

Note 2:

The Camp is a full member of the Caisse Populaire Desjardins Gracefield credit union with whom we hold all our bank accounts. Account #1004 Desjardins share account reflects the mandatory \$5 held for active membership in the credit union.

Note 3:

Accounts receivable #1200 records outstanding customer accounts.

Note 4:

As a charity the Camp is eligible to claim a rebate of 50% of GST and QST paid. It also retains 40% of sales taxes charged. Until 2023, the rebates claimed and net sales taxes to be remitted until the year-end filing were in various accounts including 2382 and 2240. With effect from 2023, all rebates and payable amounts are calculated at the time transactions are posted and only the QST and GST payable is recorded in Account 2242.

Note 5:

Pre-paid expenses #1500 include vendor bills pertaining to the following year, in this case the Camp Brain annual license, but invoiced prior to year-end.

Note 6:

Accounts payable #2000 and Visa Desjardins #2002 record outstanding vendor and Visa bills not paid by year-end. Payroll liabilities #2100 records the total of federal and provincial remittances for Q4 not paid prior to December 31st.

Note 7:

From time to time the Camp receives donations from individuals and churches designated for specific purposes. If the initial donation is substantial and expected to take several years to expend, these externally restricted funds are recorded in various 23XX accounts. As the funds are expended for their designated purpose the amount is recorded as revenue in the year the expense was incurred and the balance of each fund reduced accordingly. It is the Board's intent to use such funds for their designated purpose at the earliest opportunity.

The board has a long standing policy to add imputed interest at the 1-year GIC rate to any restricted fund, existing for more than a year, with a balance of \$5,000 or more at December 31st. According to this policy interest in the amount of \$473.36 was accrued to account #2311 Capital projects fund (individual), \$586.20 to account #2312 Capital projects fund (organizations), \$669.35 to account #2328 Memorial Fund (individual), and \$886.14 to account 2352 Camp Bitobi Legacy, effective Dec 31st 2023. Small designated donations expected to be expended within a year of receipt are held in account #2401 Deferred Revenue. Starting in 2020 customer deposits were reassigned from account #2401 to account #2403 Booking deposits.

Note 8:

When well-respected members of the Gracefield Camp community pass away the Camp often receives donations in their memory. If these donations are substantial it is normal practice to set them aside in accounts #2328 and #2329 until consultations with the bereaved families have designated an agreed project.

At the end of 2022 memorial fund balances comprised significant donations in memory of Sandy Higgs-Nesbitt, Dr. Ruth Alison and Doreen Saunders as well as other memorial gifts. Discussions are underway with the respective families and/or friends to determine suitable projects, leading to some use in 2023.

Note 9:

In January 2011 the Presbytery of Ottawa agreed to the proposal from the Westminster congregation that a portion of the proceeds from the sale of the former Erskine Church property be allocated to Gracefield Camp. The relevant portion of the motion approved by Presbytery was:

"...\$200,000 to Gracefield Christian Camp and Retreat Centre for a meaningful project that honours the legacy of Service and Ministry of the Erskine Congregation".

Subsequently the designated funds, plus interest, valued at \$204,372.59 were transferred to the consolidated investment portfolio of the Presbyterian Church in Canada to be held on behalf of Gracefield Camp. This fund is under the control of the Gracefield Board of Directors and is considered an internally restricted fund called "The Erskine Legacy Fund".

Due to substantial operating deficits of approximately \$201,000 in the years 2010-2012 the board chose to withdraw a total of \$140,000 from the fund to be able to continue camp operations. The amount withdrawn from the Erskine fund, plus accumulated interest, was initially recorded as a loan. With no prospect of paying down the loan in the foreseeable future, and with the concurrence of the Westminster session, the loan balance of \$143,540.79 at December 31st 2014 was written off by the Board of Directors effective December 31st 2015 and the balance reduced to zero.

No funds were used in 2023. The remaining balance in the Erskine Legacy Fund is recorded as an internally restricted fund #2350.

Note 10:

In May 2017 the camp received from the Presbytery of Ottawa a one-third portion of the Presbyterian share of the net proceeds from the sale of Camp Bitobi. These funds, in the amount of \$55,750.00, are to be used for renewal of the children's camp cabin-based programmes including any necessary cabin renovations or development. This fund is under the control of the Gracefield Board of Directors and is considered an internally restricted fund called "The Camp Bitobi Legacy Fund". Grants totalling \$5,863.43 were made from this fund in 2023 for the replacement of water system equipment and a generator. The remaining balance in the Camp Bitobi Legacy Fund is recorded in account #2352.

Note 11:

Booking Deposits #2403 records customer deposits made for future events and facility rentals

Note 12:

The Camp was eligible for the Federal Government CEBA loan program to assist organizations suffering from substantially decreased revenues due to the COVID-19 pandemic. The first loan of \$40,000 was received in 2020. A second loan of \$20,000 was received in 2021. The full amount of the outstanding loan is recorded in account #3208 as Long Term Debt. Upon repayment \$10,000 of each loan is forgivable and declared as income. These loans were repaid January 18th, 2024, so that grant will be recorded as income during the 2024 financial year.

Note 13:

On January 1st 2000 the camp converted their books from the previous Fortune1000/Acomba system used by the external bookkeeper to the Quickbooks accounting software. The opening balance was recorded in account #3000 Opening Balance at that time. The negative balance -\$59,052.83 comprised primarily the balance of the mortgage on White Pine Lodge (\$49,150, paid off by mid-2001) plus the remaining amount of the operating deficit accumulated in the previous three decades of the camp's life (all of which was cleared by the end of 2009).

The net accumulated operating surplus or deficit since opening Quickbooks to the end of the prior year is recorded in account #3900, Retained Earnings. Added to account #3000, Opening Equity Balance, and the current year surplus or deficit yields Total Equity. This stands at (-\$134,410.53) at the end of 2023 due to the \$45,614.72 operating deficit.

Note 14:

Funds were drawn from a mixture of Dr Ruth Allison Memorial Fund (in account #2328) and the Camperships Fund (account # 2321) and allocated to Campership donations used - Ind (account # 4015) vice Coed Camperships Allocated (account # 4010).

Note 15:

The Camp received the donation of a tractor in 2022 that was valued at \$45,000.00 as an In-Kind Donation. It was expensed as a Major Equipment item.

Note 16:

The Camp received a settlement of the Business Interruption Claim in 2022 in the amount of \$40,879.99 from 2020 due to COVID 19. It should be noted that pandemics no longer are covered for Business Interruption Claims.

Gracefield Christian Camp and Retreat Centre

Report to the Presbytery of Ottawa- September 2024

Rev. Ruth Draffin (Chair, Executive, Nominating Committee), Marc-Philippe Laurin (Vice Chair, Executive, Personnel), Johneen Everson (Secretary, Executive), Joan Coulter (Program and Guest Services Chair), George Herbert (Property Chair), Brian Laughton (Treasurer, Executive, Finance Committee), Alex Heath (Sustainability Committee Chair), Janet Gellately (FDCC Committee), Jenny De Melo (Program and Guest Services Committee), Paul Wu (Finance Committee Chair), Ben Goldsmith, John Simpson, Debi Brown, Joseph Barnhardt.

Year-Round Staff: Mark Hamilton (Managing Director), Marianne Rasmus (Bookkeeper)

Fall Season Contracted Staff: Gordon Richardson (Operations Manager), Anna Godbout (Guest Services/Retreat Cook)

Nominating Committee 2024/25: Ruth Draffin, Brian Laughton, Owen Mahaffy (Presbytery Representative)

We are pleased to welcome three new members to the board this fall: John Simpson, Debi Brown and Joseph Barnhardt, and are blessed to have a board of very capable members. Gracefield is a unique ministry that continues to meet the needs of so many people as you will see in this report. Maintaining and sustaining this ministry is therefore a priority of the board as we explore new ways to enhance the ministry. It is impossible to name all those who contribute to the ministry but please know that each person's contribution is making a difference and is greatly appreciated.

The camp has been blessed to have in Mark Hamilton a Managing Director who is committed to the work of Gracefield and who has given countless hours providing stable leadership this summer. Camp ministry is demanding and we are so thankful that God has provided the camp with this dedicated and faithful servant of Christ.

The Sustainability Committee has been working on ways to ensure the long-term viability of Gracefield Camp. To this end, a Market Study has been commissioned with seed funding from GCCRC, Municipalité régionale de comté de La Vallée-de-la-Gatineau, i.e. Town of Gracefield, and Réseau d'investissement social du Québec (RISQ), a non-profit venture capital fund in Québec dedicated exclusively to the social economy. The Market Study will help determine the potential of Gracefield Camp to earn additional income, and the requirements for doing so. If the Market Study demonstrates this potential, the board of GCCRC and its partners will proceed with a Feasibility Study to understand the investment required to realize this potential.

The Board of GCCRC invites the Presbytery of Ottawa to appoint two observers to attend a virtual presentation of the results of the Market Study on Monday, October 28 from 6 pm to 8 pm.

Staffing and Volunteers:

Overall, we were blessed to have a good summer season with a very committed summer staff team. Our Summer Staff consisted of 13 program staff with 2 additional staff members who joined for one week for the Woodlander canoe trip which made it a great experience for all.

Isabel Chatelain (Base Camp Director), Jordy Shute (Assistant LIT Director), Jude Chatelain (Counsellor & Wilderness Coordinator), Maddox Coates (Counsellor), Demid Yastrebov (Counsellor), Alex Kane (Counsellor), Neeve Colley (Counsellor), Emmaleene Lucas (Counsellor), Callie Greene (Counsellor), Alivia Jones (Counsellor), Madilyn Patterson (Program Support), Dylan Keefe (Program Support), Louisa Bramham (Lifeguard & Program Support), Callum Richardson (Woodlander Trip Lead), Sage Bertrand (Woodlander Trip Lifeguard).

Our Operations team was led by Gordon Richardson (Operations Manager) with 9 supporting staff members spread across the various roles along with numerous volunteers.

Ela Grace Van Sertima (Guest Services), Anna Godbout (Head Cook), David Sullivan (Assistant Cook), Harrison Carter-Hayes (Assistant Cook), Marie-Lune Geinard (Assistant Cook), Ollin Flores (Housekeeping), Cameron Stackhouse (Housekeeping), Mark Munroe (Maintenance), David Pinck (Maintenance).

In addition to the summer staff, we also had many volunteers who played significant roles in keeping the camp running this summer. Our First Aid volunteers were Alex Goldsmith, and Joan Coulter. Additional volunteers, Spencer Frost, Marian Arledge, Paula Whaley, Matthew Sayers, Leo Geinard and Clem Geinard helped in a variety of ways throughout the summer.

Our volunteer chaplains were Chris Clarke, Paul Wu, Will Arledge, Sunjay Henry, and Meg Patterson. In addition to her week as chaplain, Meg; coordinates our chaplains each year and serves on our Program and Guest Services Committee.

This summer's Sunday chapel services were generally led by the Managing Director, and we are also thankful for Kim Heath who annually leads a service or two and Chris Clarke who led this year on Westminster Sunday.

Anna Godbout, head cook for the summer, will be staying on in the fall to work in Guest Services and will also cook for retreat groups. Assistant Cook David Sullivan will remain until mid-September. Anna is currently working to contact previous retreat groups to fill in our bookings through the coming months. Once she has been in contact with the previous groups we will begin to seek out new groups to fill in our remaining availability. Our aim is to be proactive in fulfilling our goal of booking as many retreat groups as possible.

Gordon Richardson has been our Operations Manager this summer and will continue in the fall in that role. We appreciate Gord's dedication and hard work to move projects forward and keep the day to day running of camp happening. Jordy Shute and Jude Chatelain were both part of our summer program staff and they are working until mid-september on Housekeeping, Maintenance and running programs for retreat groups. This is a very helpful bridge between our summer and fall seasons. It helps us to prepare for the fall and complete some projects that we started this summer.

Program

Children and Youth overnight camps used a curriculum called "Linked By Love" and learned about the love that binds us together. We also loosely used this theme for our Sunday Chapel services, learning about what it means to be a Christian community. Continuing on from past years, our staff Bible studies carried on with the book of John.

Sunday chapel services were again well attended this summer. We were very encouraged by an increase in engagement with our weekend programming from the Tent & Trailer and Seasonal Site communities, and those renting our cottages.

Overnight Camps

- We ran 8 overnight Children & Youth camps and a Community Camp for Adults and Families. In the Children's camps we had 153 campers attend which is a 30% increase on the heels of last year's 25% increase!
- Our Campership Fund was used this summer to ensure that as many children as possible could attend camp. GCCRC's own campership fund awarded \$18,878.42 worth of camper assistance.
- In addition to the above camperships, we had multiple campers take advantage of funds available through Presbytery (via Worship & Witness and the Mission committees), along with churches from all three Presbyteries including St Andrew's Fort Coulonge, First Presbyterian Brockville and Gloucester Presbyterian Church.
- We desire to see continued growth in the camper numbers and engagement next year!

Adult & Family Camping

- During the summer of 2024 we had close to 200 bookings, with over 600 nights booked at camp. These are slightly smaller than last year; however, we had larger groups which meant that the total number of lives touched by Gracefield was indeed higher than the year before.
- Our busiest weekend was the August long weekend with every possible space on camp booked, and a larger group on the Tenting field than our MD has seen in his 4 summers.
- Of our cottages and lodges, Jolly Roger with its separate A and B suites was again our most used summer building. However, the cottage (formerly Manager's Cottage) allows for year round accommodation which results in bringing in the highest revenue.

Group Retreats

- As we have already transitioned into the fall program, GCCRC is busy! We are currently booked to host 6 retreat groups, our annual Thanksgiving weekend community time, and a volunteer work weekend held the last weekend in October (25-27). There are weekends available for booking in November and we are also booking for winter 2025 retreats. Contact info@gracefieldcamp.ca to inquire about booking your retreat groups today!
- These group retreats are a very important aspect of Gracefield's ministry and are a significant source of our camp revenue. We had set a fairly aggressive goal in our budget of \$70,000 in retreat revenue, and at this point we are more than halfway of the way to achieving that. While we continue working to attract more group rentals for 2024 and into 2025, we are thankful for the growth of nearly 30% in this area.

Health & Safety

Over the course of the summer, we were blessed to avoid having any major accidents or injuries. We are grateful for our volunteer first aiders who helped the staff to take care of bumps and insect stings. We are also thankful for Instructor Paula Whaley who led a pre-season first aid session for our staff members.

Beach water testing for 2024 was again excellent as we received top marks for beach water quality in both July and August.

Drinking water testing continued without any issues this summer. Our system is working well; however, it is now discontinued by the manufacturer. We are investigating options and working to plan for the future of safe drinking water at camp.

Property

Fall Work Weekend – October 25-27. Anyone interested in taking part in these weekends should contact the office at info@gracefieldcamp.ca

Campers continue to enjoy the cabins which have been worked on by our cabin sponsor churches, Knox Manotick, Parkwood, Trinity, Knox Ottawa and St Stephen's. We greatly appreciate all the work that these churches have done.

Along with the regular day to day upkeep of the facilities, we are in the midst of re-roofing the Manse with a metal roof. We have replaced a culvert on the low side of the trailer loop and made strides to improve some of our swamper trailer sites. We renovated White Pine room 1, replaced the emergency stairs outside of White Pine, and built some new benches for the gazebo and lodge areas.

Our challenge this year came from a storm in late May. We lost a number of trees and had damage to several buildings and facilities from this strong wind. Thankfully there were no injuries caused by the storm and although it took a lot of time to clean everything up, it didn't keep us from having a successful summer.

Fundraising, Communications & Marketing

Our FDCC (Fund Development and Communications Committee) is under construction. Moving forward with a different approach, we are looking to create teams with smaller workloads and shorter timelines to help keep the positive momentum going!

On the Fundraising side of the equation, we have the stewardship team that will be focused on communicating with our existing donor base. The grant writing team will be searching for grants for which we qualify and writing grant proposals. The events team(s) will work on planning fundraising event(s).

On the communications side we have the digital team, who will maintain our social media presence and update our website. The print team will work with the Managing Director to produce brochures, mailouts, cards and other printed materials. Lastly, the Beaver Tales team will send monthly communications through our church ambassador network and combine those communications to produce a quarterly Beaver Tales newsletter.

A new marketing initiative begun this year was using Our Kids Media. They provide both a web based directory of camps and a printed catalogue. In the coming months we will have an idea of its impact on our camp program attendance this year using the analytics they will be providing.

Our annual Christmas letter and card, and our Christmas cards to campers are all nearing completion. Camper birthday cards are being mailed out as each camper's birthday approaches. We are also continuing to promote the camp through social media posts, and the Managing Director has plans to continue to visit churches that he has not been to yet.

This year the staff have been making good use of social media platforms, posting regularly on Facebook. Thanks goes out to Isabel "River" Chatelain for running our social media outreach this summer on top of her job as Base Camps director. We are continuing to use 'Let's Camp' for online bookings, which has led new people to discover our beautiful camping and cottaging facilities.

Donations

Gracefield camp ministry cannot operate without the generosity of individuals and churches who give faithfully to the work of ministry at Gracefield. In many ways it is a treasure waiting to be discovered with camping, its many walking trails, a paved path nearby to cycle on, and a

beautiful lake and forest to enjoy all year around. We are so grateful to each and every person who contributes to the ministry at Gracefield Christian Camp and Retreat Centre. Regular donations are particularly helpful in maintaining financial stability. As stated above, we used nearly \$19,000 from our campership fund to assist campers in being able to attend camp this summer, which underlines the importance of donations specifically to the campership fund.

Finance Committee

Although the summer camping season financial matters are not fully completed, the financial results for the year are ahead of 2023 with the camp having an operating deficit of \$5,313.85 as of August 30th, 2024, compared to one of \$63,636.66 as of August 30th, 2023. This is good news, although some explanation is required. Last year's end-August deficit was affected by a total lack of Federal Government Summer Jobs funding and a later receipt of the second and third quarter Synod contributions. This year, although we only received funding for one staff member from the Federal Government, we did receive the Synod contributions earlier. This represents roughly \$24K of the difference. It also should be noted that the operating deficit for this year is aided by the write-off of \$20K of the CEBA loan in January. This is a paper transaction and does not actually imply receipt of \$20K cash. For this reason, the Camp has had to draw upon the Line of Credit to sustain operations for the last month and as of September 14th has drawn ~\$23.5K to complete payment of the summer expenses. Given healthy fall retreat income and donations in keeping with past years, there is a strong possibility that the camp will experience a balanced budget for 2024. Donations from individuals and congregations this fall will be incredibly important to ensure we end the year as close to balanced as possible and are able to pay down the Line of Credit before year end.

Call for Volunteers:

Finance:

We continue to be in search of people with accounting and finance experience to assist Gracefield CCRC in its ministry. We are seeking names of people who might have the necessary skills and experience to assist with a variety of finance-related tasks, including transitioning into the role of Treasurer. Please contact Brian Laughton, nominations committee, if you know of someone who may be a good fit.

FDCC:

We are also looking for volunteers to help with our fundraising and communications portfolio, including those with experience in grant writing and networking. The FDCC team is vital to the success of the ministry of GCCRC. We are inviting people to join one of our six task teams that will share the work in this portfolio.

Program & Guest Services Committee:

The scope and mandate of the previous *Program* committee is being expanded, and the name has been revised to reflect this. The committee will support the work of the Managing Director and staff in the areas of programming and guest services where:

- “programming” includes year-round programming for individuals, families and groups of people of all ages.
- “Guest services” includes all aspects of making guests feel safe, comfortable, supported and welcomed into the Gracefield community.

The committee will guide the overall activities in these areas, and additional people will be needed to participate on task teams or other small groups for specific projects or outreach.

Members of Presbytery are asked to think of people with experience related to programming and guest services who could be contacted to help with this work.

Property:

With 280 acres and so many buildings there is always a need for practical help with our property and facilities maintenance. The staff carry much of this responsibility through the summer, but we are in need of those who can support and provide expertise and be active in the stewardship of this beautiful location.

Conclusion:

The Board has been blessed by the support of the Presbytery of Ottawa providing oversight on behalf of the Synod of Quebec and Eastern Ontario. We are also grateful for the warm reception that Mark Hamilton, our Managing Director, has received from the congregations he has been able to visit.

It has been encouraging to see new people coming and experiencing all that Gracefield has to offer. Gracefield is a gift from God, and we encourage congregations and individuals to come this fall and winter to enjoy it. The beauty and community of Gracefield is a treasure to be shared.

Recommendation: The Board of GCCRC invites the Presbytery of Ottawa to appoint two observers to attend a virtual presentation of the results of the Market Study on Monday, October 28 from 6 pm to 8 pm.

Respectfully submitted,

Ruth Draffin, Chair

Gracefield Christian Camp & Retreat Centre

Balance Sheet Prev Year Comparison

As of 30 August 2024

	30 Aug 24	30 Aug 23	\$ Change	% Change
ASSETS				
Current Assets				
Chequing/Savings				
1001 · Desjardins bank account #34138	39.31	13,506.63	(13,467.32)	(99.71%)
1004 · Desjardins share account	5.00	5.00	0.00	0.0%
1005 · Petty Cash	96.00	96.00	0.00	0.0%
1011 · Savings Acct-34138-TS1	52.69	26,310.27	(26,257.58)	(99.8%)
2001 · Desjardins Line of Credit	(11,302.55)	(17.00)	(11,285.55)	(66,385.59%)
Total Chequing/Savings	(11,109.55)	39,900.90	(51,010.45)	(127.84%)
Accounts Receivable				
1200 · Accounts Receivable	2,361.85	4,789.54	(2,427.69)	(50.69%)
Total Accounts Receivable	2,361.85	4,789.54	(2,427.69)	(50.69%)
Other Current Assets				
1499 · Undeposited Funds	(66.24)	3,804.12	(3,870.36)	(101.74%)
Total Other Current Assets	(66.24)	3,804.12	(3,870.36)	(101.74%)
Total Current Assets	(8,813.94)	48,494.56	(57,308.50)	(118.18%)
TOTAL ASSETS	(8,813.94)	48,494.56	(57,308.50)	(118.18%)
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Accounts Payable				
2000 · Accounts Payable	22,868.31	25,343.30	(2,474.99)	(9.77%)
Total Accounts Payable	22,868.31	25,343.30	(2,474.99)	(9.77%)
Credit Cards				
2002 · Visa Desjardins-MD	4,530.38	5,005.68	(475.30)	(9.5%)
2003 · Visa-Operations	1,029.36	0.00	1,029.36	100.0%
2004 · Visa-Kitchen	1,245.33	0.00	1,245.33	100.0%
Total Credit Cards	6,805.07	5,005.68	1,799.39	35.95%
Other Current Liabilities				
2100 · Payroll Liabilities	10,363.30	6,468.56	3,894.74	60.21%
2240 · GST/QST Payable	432.04	0.00	432.04	100.0%
2242 · QST-GST Payable				
2243 · GST Payable	2,351.38	2,850.88	(499.50)	(17.52%)
2244 · QST Payable	4,807.51	5,713.50	(905.99)	(15.86%)
Total 2242 · QST-GST Payable	7,158.89	8,564.38	(1,405.49)	(16.41%)
2303 · Turtle Rock Land Fund	331.86	331.86	0.00	0.0%
2311 · Capital Projects Fund - Ind	9,940.27	9,466.91	473.36	5.0%
2312 · Capital Projects Fund - Org	12,310.14	11,723.94	586.20	5.0%
2320 · Campership Fund	28.95	0.00	28.95	100.0%
2321 · Campership Fund - Ind	3,598.18	11,325.93	(7,727.75)	(68.23%)
2322 · Campership Fund - org	(26.74)	305.96	(332.70)	(108.74%)
2328 · Memorial Funds - Ind	14,206.35	15,420.26	(1,213.91)	(7.87%)

Gracefield Christian Camp & Retreat Centre

Balance Sheet Prev Year Comparison

As of 30 August 2024

	30 Aug 24	30 Aug 23	\$ Change	% Change
2329 · Memorial Funds - Org	1,590.00	1,590.00	0.00	0.0%
2350 · Erskine Legacy Fund	1,475.05	1,475.05	0.00	0.0%
2352 · Camp Bitobi Legacy Fund	18,609.01	23,586.30	(4,977.29)	(21.1%)
2401 · Deferred revenue	13,806.68	12,701.68	1,105.00	8.7%
2403 · Booking deposit	5,716.47	9,056.04	(3,339.57)	(36.88%)
2405 · Let's Camp Pre-Payments	5,816.76	558.79	5,257.97	940.96%
Total Other Current Liabilities	105,357.21	112,575.66	(7,218.45)	(6.41%)
Total Current Liabilities	135,030.59	142,924.64	(7,894.05)	(5.52%)
Long Term Liabilities				
3208 · Long Term Debt	0.00	60,000.00	(60,000.00)	(100.0%)
Total Long Term Liabilities	0.00	60,000.00	(60,000.00)	(100.0%)
Total Liabilities	135,030.59	202,924.64	(67,894.05)	(33.46%)
Equity				
3000 · Opening Balance Equity	(59,052.83)	(59,052.83)	0.00	0.0%
3900 · Retained earnings	(75,357.70)	(29,742.98)	(45,614.72)	(153.36%)
Net Income	(9,434.00)	(65,634.27)	56,200.27	85.63%
Total Equity	(143,844.53)	(154,430.08)	10,585.55	6.86%
TOTAL LIABILITIES & EQUITY	(8,813.94)	48,494.56	(57,308.50)	(118.18%)

Gracefield Christian Camp & Retreat Centre

Profit & Loss Prev Year Comparison

1 January through 30 August 2024

	1 Jan - 30 Aug 24	1 Jan - 30 Aug 23	\$ Change	% Change
Ordinary Income/Expense				
Income				
Donations				
1509 · Chapel offerings	50.00	87.00	(37.00)	(42.53%)
4205 · Donations individuals	4,476.51	4,112.48	364.03	8.85%
4206 · Donations Churches/organization	10,892.78	6,480.00	4,412.78	68.1%
4212 · Designated Donations (Individ)	1,740.62	5,200.69	(3,460.07)	(66.53%)
4213 · Designated Donation (Church)				
4213004 · Cabin 4 Sponsorship Donations	0.00	1,000.00	(1,000.00)	(100.0%)
4213005 · Cabin 5 Sponsorship Donations	1,000.00	1,000.00	0.00	0.0%
4213 · Designated Donation (Church) - Other	0.00	3,000.00	(3,000.00)	(100.0%)
Total 4213 · Designated Donation (Church)	1,000.00	5,000.00	(4,000.00)	(80.0%)
4216 · Canoe-a-thon donations	0.00	2,801.36	(2,801.36)	(100.0%)
4217 · Lent Fundraiser	0.00	3,026.31	(3,026.31)	(100.0%)
4220 · Pledged donations	10,779.00	10,344.00	435.00	4.21%
4221 · Can Helps/ PayPal/ United Way	11,966.90	4,752.23	7,214.67	151.82%
Total Donations	40,905.81	41,804.07	(898.26)	(2.15%)
Grants & Other revenue				
4208 · Synod block grants	34,845.00	23,370.00	11,475.00	49.1%
4209 · Presbytery Grants	5,000.00	5,000.00	0.00	0.0%
4407 · Government grants	22,870.00	0.00	22,870.00	100.0%
4801 · Interest revenue	62.80	848.53	(785.73)	(92.6%)
4951 · Other revenue	123.22	18.47	104.75	567.14%
4999 · PCC portfolio investments	0.00	0.00	0.00	0.0%
Total Grants & Other revenue	62,901.02	29,237.00	33,664.02	115.14%
Pgm Revenue - Adult/Family				
4101 · Community Camp fees	524.65	1,221.46	(696.81)	(57.05%)
4111 · Lodge guest fees	38,383.14	46,973.40	(8,590.26)	(18.29%)
4112 · Lodge guests equip. rentals	1,375.10	1,119.18	255.92	22.87%
4113 · Cabin Village Fees	5,548.77	6,122.01	(573.24)	(9.36%)
4121 · Seasonal Tent/Trailer Fees	32,798.67	31,616.79	1,181.88	3.74%
4122 · Short Term Tent/Trailer Fees	8,174.47	6,107.45	2,067.02	33.84%
4141 · Group Retreat Fees	37,664.55	29,003.26	8,661.29	29.86%
4142 · Group program/equip rental	1,011.95	393.10	618.85	157.43%
4143 · Day use fees	73.76	41.49	32.27	77.78%
4145 · Let's Camp Booking Fees	718.00	687.00	31.00	4.51%
Pgm Revenue - Adult/Family - Other	0.00	122.26	(122.26)	(100.0%)
Total Pgm Revenue - Adult/Family	126,273.06	123,407.40	2,865.66	2.32%
Pgm Revenue - Child/Youth				
4001 · Co-ed summer camp fees	70,330.08	47,897.78	22,432.30	46.83%
4003 · CO-ED CAMP BUS TRANSPORTATION	3,179.95	2,114.70	1,065.25	50.37%

Gracefield Christian Camp & Retreat Centre

Profit & Loss Prev Year Comparison

1 January through 30 August 2024

	1 Jan - 30 Aug 24	1 Jan - 30 Aug 23	\$ Change	% Change
4011 · Day Camp Fees	344.47	2,119.84	(1,775.37)	(83.75%)
4021 · L.I.T. Camp fees	5,829.46	6,783.36	(953.90)	(14.06%)
4051 · March Break camp fees	1,059.90	0.00	1,059.90	100.0%
Total Pgm Revenue - Child/Youth	80,743.86	58,915.68	21,828.18	37.05%
Store Revenue				
4301 · T-Shirt/Sweatshirt sales	300.73	454.09	(153.36)	(33.77%)
4303 · Tuck adhoc sales	1.84	60.84	(59.00)	(96.98%)
4304 · Souvenir sales	55.31	176.82	(121.51)	(68.72%)
4307 · Tuck adhoc sales - non-taxable	1,086.20	2,180.13	(1,093.93)	(50.18%)
Total Store Revenue	1,444.08	2,871.88	(1,427.80)	(49.72%)
Total Income	312,267.83	256,236.03	56,031.80	21.87%
Gross Profit	312,267.83	256,236.03	56,031.80	21.87%
Expense				
Administration Expenses				
6001 · Wages (office admin)	11,034.00	6,555.00	4,479.00	68.33%
6002 · Directors Stipend	43,537.20	38,391.20	5,146.00	13.4%
6004 · Senior Program Director	6,000.00	6,480.00	(480.00)	(7.41%)
6005 · Bookkeeper wages	3,048.08	2,920.00	128.08	4.39%
6006 · Operations Manager	13,920.00	0.00	13,920.00	100.0%
6011 · Payroll Taxes (all depts)	12,079.76	11,618.26	461.50	3.97%
6012 · Vacation Pay (all depts)	3,228.49	3,273.58	(45.09)	(1.38%)
6013 · Board & Lodging benefits				
601301 · Board & Lodging - addition	(4,000.00)	(4,000.00)	0.00	0.0%
601302 · Board & Lodging - deduction	4,000.00	4,000.00	0.00	0.0%
Total 6013 · Board & Lodging benefits	0.00	0.00	0.00	0.0%
6041 · Workers Comp (all depts)	1,774.91	1,721.33	53.58	3.11%
6072 · Travel and Moving Allowance	0.00	468.16	(468.16)	(100.0%)
6081 · Auto Gas (admin)	1,425.29	1,876.00	(450.71)	(24.03%)
6111 · Property/Liability Insurance	33,192.39	34,771.78	(1,579.39)	(4.54%)
6121 · Office postage	760.71	796.02	(35.31)	(4.44%)
6131 · Office supplies (all depts)	1,325.41	556.29	769.12	138.26%
6141 · Office copier	1,537.08	2,018.68	(481.60)	(23.86%)
6151 · Office postage meter	257.28	305.31	(48.03)	(15.73%)
6171 · Computer & Communications Equip	2,073.71	1,627.91	445.80	27.39%
6181 · Health care/infirmarary	1,252.81	279.61	973.20	348.06%
6182 · Safety equipment	2,021.22	1,484.79	536.43	36.13%
6191 · Communications & Internet serv.	3,167.19	3,015.85	151.34	5.02%
6201 · Prof. development (directors)	1,780.82	0.00	1,780.82	100.0%
6202 · Staff Training (all depts)	213.31	952.00	(738.69)	(77.59%)
6207 · Sustainability Committee	7,575.00	0.00	7,575.00	100.0%
6211 · Publicity & promotion	696.95	1,936.40	(1,239.45)	(64.01%)

Gracefield Christian Camp & Retreat Centre

Profit & Loss Prev Year Comparison

1 January through 30 August 2024

	1 Jan - 30 Aug 24	1 Jan - 30 Aug 23	\$ Change	% Change
6221 · Memberships/permits	2,147.50	484.55	1,662.95	343.2%
6251 · Auto insurance (all depts)	1,186.78	1,128.23	58.55	5.19%
6505 · Fundraising software licences	0.00	276.79	(276.79)	(100.0%)
6511 · Fundraising events/materials	0.00	444.63	(444.63)	(100.0%)
6512 · Seasonal Fundraiser Expenses	1,320.00	38.59	1,281.41	3,320.58%
6560 · Payroll advances	0.00	0.00	0.00	0.0%
6999 · Uncategorized Expenses	0.00	0.00	0.00	0.0%
8001 · Bank & Merchant Card charges	3,670.68	3,551.45	119.23	3.36%
8011 · Line of Credit & Interest	217.03	408.36	(191.33)	(46.85%)
8015 · Registration fees -online	3,797.34	3,461.80	335.54	9.69%
8021 · GST Net expense	(439.19)	1.26	(440.45)	(34,956.35%)
8022 · QST Net Expense	(742.28)	65.97	(808.25)	(1,225.18%)
8023 · Ontario sales taxes	1,085.30	1,176.26	(90.96)	(7.73%)
Total Administration Expenses	164,144.77	132,086.06	32,058.71	24.27%
Camp Store				
7651 · Tuck supplies	1,756.66	1,685.23	71.43	4.24%
7661 · Souvenir supplies	0.00	36.99	(36.99)	(100.0%)
7671 · Souvenir Shirts	2,940.44	1,704.54	1,235.90	72.51%
7681 · Staff theme shirts	791.11	0.00	791.11	100.0%
Total Camp Store	5,488.21	3,426.76	2,061.45	60.16%
Food Services				
5001 · Wages - kitchen staff	13,730.00	20,817.00	(7,087.00)	(34.04%)
5051 · Small kitchen equipment	113.12	769.96	(656.84)	(85.31%)
5061 · Staff Travel - Kitchen	224.47	0.00	224.47	100.0%
5311 · Repairs and kitchen supplies	621.63	1,202.60	(580.97)	(48.31%)
5541 · Food & beverage supplies	28,931.28	42,701.85	(13,770.57)	(32.25%)
5551 · Propane (cooking) supplies	1,709.84	1,680.65	29.19	1.74%
Total Food Services	45,330.34	67,172.06	(21,841.72)	(32.52%)
Program - Adult/Family				
7006 · Program equipment	95.97	230.95	(134.98)	(58.45%)
7007 · Program supplies (Community)	0.00	297.59	(297.59)	(100.0%)
7009 · Program events	325.00	0.00	325.00	100.0%
7051 · Wages (Group events)	0.00	0.00	0.00	0.0%
7057 · Program expenses - groups	0.00	161.23	(161.23)	(100.0%)
7059 · Let's Camp Booking Fees	699.00	727.00	(28.00)	(3.85%)
Total Program - Adult/Family	1,119.97	1,416.77	(296.80)	(20.95%)
Program - Child/Youth				
6701 · Wages (coed summer camp)	23,901.79	17,330.00	6,571.79	37.92%
6704 · Bus transport (Coed camp)	4,375.00	6,617.60	(2,242.60)	(33.89%)
6705 · Staff travel (Coed camp)	0.00	196.70	(196.70)	(100.0%)
6706 · Program equipment (Coed camp)	194.50	1,382.18	(1,187.68)	(85.93%)

Gracefield Christian Camp & Retreat Centre

Profit & Loss Prev Year Comparison

1 January through 30 August 2024

	1 Jan - 30 Aug 24	1 Jan - 30 Aug 23	\$ Change	% Change
6707 · Program supplies (Coed camp)	1,183.84	869.99	313.85	36.08%
6710 · Out-Tripping	514.30	218.20	296.10	135.7%
6721 · Wages - LIT & senior pgm	2,520.00	4,500.00	(1,980.00)	(44.0%)
6741 · Wages (Outdoor educ)	400.00	5,400.00	(5,000.00)	(92.59%)
6751 · Wages - March Break camp	725.00	0.00	725.00	100.0%
7817 · Wilderness & Trip Equipment	135.60	0.00	135.60	100.0%
Total Program - Child/Youth	33,950.03	36,514.67	(2,564.64)	(7.02%)
Property Management				
6301 · Wages - Maintenance	12,820.00	7,505.00	5,315.00	70.82%
6302 · Wages-Housekeeping	0.00	10,332.50	(10,332.50)	(100.0%)
6303 · Housekeeping Services	202.50	25.08	177.42	707.42%
6361 · Staff travel - Maintenance	229.27	0.00	229.27	100.0%
6381 · Fuel - tractors, engines	688.72	1,691.63	(1,002.91)	(59.29%)
6401 · Housekeeping supplies	4,785.24	3,756.20	1,029.04	27.4%
6411 · Repairs & building supplies	14,436.93	13,240.68	1,196.25	9.04%
6414 · Water testing and maintenance	6,842.35	10,018.81	(3,176.46)	(31.71%)
6421 · Road Maintenance & Snow removal	4,343.99	3,733.48	610.51	16.35%
6431 · Garbage/septic collection	7,703.95	8,502.05	(798.10)	(9.39%)
6432 · Trailer permits	(747.00)	0.00	(747.00)	(100.0%)
6441 · Hydro electricity	14,828.09	14,070.60	757.49	5.38%
6451 · Auto repair & maintenance	1,162.98	2,868.47	(1,705.49)	(59.46%)
6471 · Major Equipment	0.00	1,503.75	(1,503.75)	(100.0%)
6472 · Furnishings	251.34	1,935.84	(1,684.50)	(87.02%)
7813 · Structural Improvement projects				
7813004 · Cabin 4 improvements	0.00	25.04	(25.04)	(100.0%)
7813005 · Cabin 5 improvements	0.00	47.24	(47.24)	(100.0%)
Total 7813 · Structural Improvement projects	0.00	72.28	(72.28)	(100.0%)
Total Property Management	67,548.36	79,256.37	(11,708.01)	(14.77%)
Total Expense	317,581.68	319,872.69	(2,291.01)	(0.72%)
Net Ordinary Income	(5,313.85)	(63,636.66)	58,322.81	91.65%
Other Income/Expense				
Other Expense				
Capital Maintenance Pgm				
7825 · Historic building reno projects	0.00	1,997.61	(1,997.61)	(100.0%)
Total Capital Maintenance Pgm	0.00	1,997.61	(1,997.61)	(100.0%)
Site and Property Development				
7870 · Site & Property Dev Projects	4,120.15	0.00	4,120.15	100.0%
Total Site and Property Development	4,120.15	0.00	4,120.15	100.0%
Total Other Expense	4,120.15	1,997.61	2,122.54	106.25%
Net Other Income	(4,120.15)	(1,997.61)	(2,122.54)	(106.25%)
	(9,434.00)	(65,634.27)	56,200.27	85.63%

CAMP D'ACTION BIBLIQUE – SEPTEMBER 2024

The camp continues to move forward with your support and prayers. The following updates are submitted to the Synod of Quebec and Eastern Ontario for your information and consideration.

1. Camp Committee. The camp committee last met on August 16th, 2024. The Presbytery of Quebec at their meeting on September 14th approved their membership of Amber Redburn and Emmalie Filion on the camp committee. Both are from the local Richmond area and have been involved with Camp d'action biblique for several years.
2. Part-time positions. Randy Johnston continues as Executive Director. Katie Polley did an excellent job in her second summer as summer camp director. Indications are that Randy, Katie, and Gary Johnston (maintenance) are planning to return in 2025.
3. Campers. A total of 102 campers enjoyed CAB this past summer.
4. Summer Staff. In 2024 we had some returning staff mixed with new volunteers. There were 34 different staff (totaling 102 staff weeks including training, 111 weeks including USG). Rev Sybil Mosley and Rev Dr Nigel Parker returned as Chaplains for Youth weeks. Katie Poley was again an excellent summer camp director. William Randlett received his lifeguard certification and provided his services all summer. Michael Germain was Chaplain for two Junior weeks and Alexandra Hamel helped. They are all part of the camp committee and their support into running the summer program was unprecedented and very encouraging.
5. United Spirit Group. What a great way to start the summer. A busy United Spirit Group week with a total of 102 people (69 campers, 24 staff and 9 CAB support staff) was successfully conducted the last week of June. Indications are they were very happy and plan to return for the same week in 2025.
6. Rentals. Several new groups rented the camp this summer and only a couple of planned rental period did not have a group.
7. Solid partnership. A new partnership was continued with Mission Nouvelle Generations on South Shore of Montreal. They sent us 40 campers during the summer. They hope to send up to 50 campers in 2025 over a five-week period but will focus their efforts on weeks one and two.
8. Open House, Saturday, July 6th, 2024. A beautiful day that was lightly attended. Michael Germain led the service, and The Rev. Dr. Nigel Parker blessed the staff and led the closing prayer.

9. Curriculum. The summer program was provided by the PCC. The theme for 2024 was "Linked by LOVE". A good product purchased by the Presbyterian Church in Canada for us, that the staff could use and build upon. The theme for 2025 is "Another Way – An All-inclusive Summer Camp Curriculum".

10. Camp opening. The preparation, spring clean-up and opening of the camp was led by Gary Johnston and Denis Ashby.

11. Maintenance. The amount of "tender loving care" our buildings and property needs are never ending. Unplanned expenses including much preventative maintenance and much need painting touch-ups. Gary Johnston, Joshua Johnston and Thomas Redburn did weekly maintenance. Sylvain Paulin painted the Chapel. Michel Randlett took care of turning on the water system and Rick Anderson did some odd jobs. It was good to have the help. The following projects were completed:

- (1) Prep area for new kitchen foundation;
- (2) Removal of animal pen;
- (3) Dam repair & overflow 18" pipe;
- (4) Drainage ditch between volleyball court and gazebo;
- (5) Clearing all brush on septic system weeping bed;
- (6) Construction on one section of dock;
- (7) Corrective actions on July 2023 insurance risk inspection (6 items);
- (8) Gravel various locations;
- (9) Paint chapel;
- (10) Touch up craft cabin roof;
- (11) Tree cutting (various);
- (12) Stump removal (10);
- (13) Brush clearing on trail;
- (14) Installation of the new trailer donated by our neighbour Jacques;
- (15) Installation of water meter on septic system; and
- (16) 3 replacement windows.

12. Maintenance plans this fall. With the retirement from tree cutting of Michel Randlett the committee has decided to contract out the cutting of trees this fall and will have an annual budget to cut trees that need to be removed. A meeting was with a local architect was held on September 13th to launch the new kitchen building project. Other projects include the spreading of a couple of loads of gravel, pumping of septic system, installation of water meter on septic system, installation of a second 18" overflow pipe, and dredging of pond.

13. Water testing. The Quebec Government had a strict swimming area water testing policy. With the heavy rains this summer and number of additional tests were required when tests failed, the day after a heavy rain and the beach was closed. The source of contamination is likely the pig farm up stream. The fact the swimming area continues to clean itself very quickly is good. In all cases the water was retested 48 hours later at which time it passed.

14. CAB websites - <http://www.cabqc.ca/>. The camp Facebook page is being used by staff and campers much more than in past years. The camp committee has decided that the CAB webpage needs a complete overhaul. A proposal from Alexandra Hamel to create a new webpage over the winter has been accepted by the camp committee. The old site will be removed when the new webpage is ready, likely early in 2025.

15. Inspections. The fire and Environment Quebec (septic system) went well, and all observations have been corrected.

16. Service Canada. CAB again applied to Service Canada to get funding to employ students as part of the CAB staff team. For the first time in 8-years we did not receive any support. We'll try again next year.

17. Financial Statement. The camp is ending the year in a good financial position. Attached is the August 31st, 2024, financial statement.

18. Robert Fund Request. The Presbytery of Quebec supported the 2025 the request at the September 14th meeting, the completed paperwork is attached and submitted for the Synod of Quebec and Eastern Ontario consideration.

19. 2025 Regional Resourcing Funding. Camp d'action biblique submits two Regional Resourcing Requests for consideration that were supported by the Presbytery of Quebec meeting of May 27th, 2024.

20. Youth retreat September 13th-15th. A great way to finish the summer. The Presbytery of Quebec held it's fall meeting at camp and worshiped with the campers at the beginning of the meeting. It is hoped some of the camper will become new staff in 2025. A request for financial assistance for the retreat is enclosed.

21. 2025 Schedule. It is envisaged that camp will run another 6-week CAB schedule next summer. United Spirit Group, one week of training, followed by 5 camper weeks. Anyone wishing to visit the camp can do it on an appointment basis. To thank the many supporters of camp 3-5 seats at the Friday banquet table will be reserved for invited guests.

22. Past & Future. My 25th summer completed with the camp committee. I continue to be encouraged and motivated by what we've accomplished in 75+ years of camping in the Presbytery of Quebec and Montreal. This has achieved through the excellent cooperation of many individuals and organizations over the years. The funding and plans for a new kitchen continue to progress. Camp d'action biblique is well positioned to seize the immense opportunity that lies ahead. The recent addition of some local support is very encouraging.

23. If you have any questions, please do not hesitate to call.



C.A. Dewar September 16th, 2024
Director General (Convenor) / Secretary
Camp d'action biblique
(613) 822-9881 (Home) (613) 614-9224 (Cellular)

Enclosures: 6

1. Financial Statement – August 31st, 2024
2. 2025 – Schedule
3. 2025 – Robert Fund Request
4. 2025 – Regional Resourcing Request
5. 2024 – Camp d'action biblique Youth Retreat Funding Request
6. 2024 – Summer in Pictures (6 per page)

CAMP D'ACTION BIBLIQUE - EXPENSES 2023

2	Hydro Quebec	\$	3,651.52
3	Propane	\$	970.41
4	Bell telephone & internet	\$	1,256.23
5	Postage / Stationary / Photocopying	\$	666.01
6	Property (misc repairs / buildings upkeep)	\$	8,570.19
7	Pharmacy - First Aid - training	\$	457.18
8	Food - Maxi / Tuck	\$	9,428.99
9	Water Testing + Aquatech	\$	1,815.49
10	Honorariums - Staff	\$	36,220.00
11	Honorariums - Executive Director	\$	13,650.00
12	Honorariums - Maintenance (Michel/Rick/Sylvain)	\$	4,366.00
13	Honorariums - Maintenance (Christina)	\$	4,075.00
14	Honorariums - Maintenance (Gary)	\$	10,100.00
15	Travel - Staff (Ex Dir & Committee)	\$	4,120.40
16	Fire Extinguishers	\$	323.89
17	Septic (pumping + repairs)	\$	1,109.79
18	Insurance	\$	12,088.10
19	Return of Registration Fees	\$	-
20	Cleaning - Housekeeping - Supplies (Cherbourg)	\$	2,152.94
21	CITQ - QCA - CCI	\$	1,651.07
22	T shirts / Hats / Water Bottles	\$	861.06
23	Program (gonflable / bowling / kayaking)	\$	5,054.67
24	Lawn Tractor / 4 wheeler	\$	307.11
25	Cheque Returned NSF	\$	1,945.00
26	Roofs (Oasis & Washroom, cabin 2)	\$	11,555.10
27	Dredging - Pond Wall	\$	9,640.65
28	Sports Equip (trout, misc) / crafts	\$	500.00
29	Domain Name, web hosting, web design	\$	220.20
30	Ropes course	\$	729.05
31	Mission Nouvelle Generations	\$	500.00
32	Bank charges / fees / returned cheque	\$	194.00
		\$	148,180.05
32	Investment in GICs	\$	100,000.00
33	St. Andrew's Melbourne Advance	\$	-
34	Sent to Presbytery of Quebec for Tax Receipts	\$	6,429.35
		\$	254,609.40
Expenses 2023		\$	254,609.40

CAMP D'ACTION BIBLIQUE

Camp Operating Income / Donations / Misc - 2023

Camp Operating Income	\$ 39,620.00
Camper dues week 1 (Youth I)	\$ 11,575.00
Camper dues week 2 (Bil Jr 1)	\$ 12,945.00
Camper dues week 3 (Bil Jr 2)	\$ 4,645.00
Camper dues week 4 (Bil Jr 3)	\$ 3,380.00
Camper dues week 5 (Youth II)	\$ 6,200.00
Retreat	\$ 875.00
Donations	\$ 61,852.00
Presbytery of Montreal	\$ 650.00
Presbytery of Quebec	\$ 1,000.00
Synod of QC and Eastern ON	\$ 29,135.00
The Presbyterian Church in Canada	\$ 21,157.00
Various Churches / Organizations (02)	\$ 5,800.00
Various Individuals (12)	\$ 4,110.00
Robert Fund	\$ -
Miscellaneous - 2023	\$ 31,897.85
Rentals Fees	\$ 8,747.50
Rental Fees - USG	\$ 19,963.60
Silent Auction (open house)	\$ 191.00
Bottle Return (Wadleigh)	\$ 275.60
Bottle Return (Kallisto)	\$ 299.10
Bottle Return (Craig)	\$ 380.65
Bottle Return (Charlotte)	\$ 19.40
Replacement cheques for NSF ones	\$ 1,595.00
T-shirts	\$ 405.00
NSF payment	\$ 21.00
Camp Operating/Donations/Misc - 2023 (Total)	\$ 133,369.85
St. Andrew's Melbourne advance repaid (n/a)	\$ -
Donations receipted through the Presbytery of Quebec	\$ 6,479.35
	\$ 139,849.20
Opening Balance (01 Jan 23)	\$ 141,411.04
+ Camp Operating/Donations/Misc 2023	\$ 139,849.20
- Expenses 2022	-\$ 254,609.60
Book Balance 31 Dec 23	\$26,650.64

2 x GICs - \$60,000 (10 Jul 24) and \$40,000 (cashable at end of any month)

CAMP D'ACTION BIBLIQUE - EXPENSES 2024

2	Hydro Quebec	\$	2,841.55
3	Propane	\$	460.00
4	Bell telephone & internet	\$	951.52
5	Postage / Stationary / Photocopying	\$	598.87
6	Property (misc repairs / buildings upkeep)	\$	3,590.99
7	Pharmacy - First Aid - training	\$	546.68
8	Food - Maxi / Tuck	\$	8,167.02
9	Water Testing + Aquatech	\$	1,071.71
10	Honorariums - Staff	\$	39,725.00
11	Honorariums - Executive Director	\$	9,050.00
12	Honorariums - Maintenance (Sylvain)	\$	2,000.00
13	Honorariums - Maintenance (Rick)	\$	1,825.00
14	Honorariums - Maintenance (Gary)	\$	7,100.00
15	Travel - Staff (Ex Dir & Committee)	\$	3,041.26
16	Fire Extinguishers	\$	605.87
17	Septic (pumping + repairs)		
18	Insurance	\$	12,565.52
19	Return of Registration Fees	\$	325.00
20	Cleaning - Housekeeping - Supplies (Cherbourg)	\$	1,678.53
21	CITQ - QCA - CCI	\$	150.00
22	T shirts / Hats / Water Bottles	\$	1,233.14
23	Program (gonflable / bowling / kayaking)	\$	1,918.73
24	Lawn Tractor / 4 wheeler	\$	981.93
25	Cheque Returned NSF	\$	677.00
26	New Dock	\$	2,493.00
27	Pond Wall & Dam repairs	\$	8,491.42
28	Tree cutting	\$	1,500.00
29	Domain Name, web hosting, web design		
30	cardio choc	\$	793.33
31	Mission Nouvelle Generations	\$	1,000.00
32	Bank charges / fees / returned cheque	\$	109.50
		\$	115,492.57
33	St. Andrew's Melbourne Advance	\$	-
34	Sent to Presbytery of Quebec for Tax Receipts	\$	165.00
		\$	115,657.57
	Expenses 2024	\$	115,657.57

CAMP D'ACTION BIBLIQUE

Camp Operating Income / Donations / Misc - 2024

Camp Operating Income	\$ 29,980.00
Camper dues week 1 (Youth I)	\$ 6,275.00
Camper dues week 2 (Bil Jr 1)	\$ 9,390.00
Camper dues week 3 (Bil Jr 2)	\$ 3,465.00
Camper dues week 4 (Bil Jr 3)	\$ 4,460.00
Camper dues week 5 (Youth II)	\$ 6,390.00
Retreat	
Donations	\$ 44,605.00
Presbytery of Montreal	\$ 650.00
Presbytery of Quebec	\$ 1,000.00
Synod of QC and Eastern ON	\$ 29,720.00
The Presbyterian Church in Canada	\$ 6,375.00
Various Churches / Organizations (4)	\$ 4,215.00
Various Individuals (13)	\$ 2,645.00
Robert Fund	\$ -
Miscellaneous - 2024	\$ 130,488.66
Rentals Fees	\$ 4,250.00
Rental Fees - USG	\$ 21,000.00
Silent Auction (open house)	\$ 220.00
Bottle Return (Wadleigh)	\$ 246.70
Bottle Return (Kallisto)	\$ 189.25
Bottle Return (Craig)	\$ 370.60
Bottle Return (Charlotte)	\$ 15.60
GIC	\$ 100,000.00
GIC Interest	\$ 3,989.89
postal box refund	\$ 2.15
bell refund	\$ 99.47
Replacement cheques for NSF ones	
T-shirts	\$ 105.00
NSF payment	
Camp Operating/Donations/Misc - 2024 (Total)	\$ 205,073.66
St. Andrew's Melbourne advance repaid (n/a)	\$ -
Donations receipted through the Presbytery of Quebec	\$ 165.00
	\$ 205,238.66
Opening Balance (01 Jan 24)	\$ 26,650.64
+ Camp Operating/Donations/Misc 2024	\$ 205,238.66
- Expenses 2024	\$ (115,657.57)
Book Balance 31 Aug 24	\$ 116,231.73

APPENDICES

- A. Regional Resourcing: additional recommendations
- B. Treasurer: final 2022 Financial Statements, reviewed
- C. Finance: 2024 budget & assessments approved by Synod Council in September 2023
- D. change in Standing Orders - Synod Council re budget etc in off-years

REGIONAL RESOURCING

Friday, October 18 and Saturday, October 19

Additional Recommendations

Recommendation

It was moved by _____ and seconded by _____ that the Synod of Quebec and Eastern Ontario endorse a request to the Life and Mission Agency for regional resourcing funding for 2024 in the amount of \$1,500.00 to be paid to Camp d'action biblique for the Executive Director position, which amount is the balance in the request previously approved by the Presbytery of Québec of \$10,000.00, considered by the Synod Council in 2023 as the Synod did not meet that year, but prorated to \$8,500.00 to allow funding to other requests, the funding of which is now no longer needed.

Recommendation

It was moved by _____ and seconded by _____ that the Synod of Quebec and Eastern Ontario grant power to issue to the Synod Council to receive, consider, and if deemed appropriate endorse any further requests for regional resourcing funds for 2024 received by November 15, 2024, and to forward any such endorsed requests to the Life and Mission Agency.

January 31st, 2023

**RE: Financial Statements of the Synod of Québec and Eastern Ontario
January 1st to December 31st, 2022**

To the Synod of Québec and Eastern Ontario,

At the request of Ross Davidson (treasurer), I have verified the financial statements of the Synod of Québec and Eastern Ontario for the fiscal year 2022 as prepared by the treasurer. I have done so as a private individual. However, it should be noted that I have acted as treasurer for St. Andrew's Presbyterian Church, in Inverness, Québec for the past 59 years, and also, I have administered the congregation's considerable acquired assets. Further, I have served as treasurer / administrator for Adderly Presbyterian cemetery for the past 27 years overseeing its sizable endowment.

As a result of my examination based on the documents provided for me by Mr. Davidson arising from the Synod's activities over the past year, including the year end report, I find that nothing has come to my attention that causes me to believe that these statements are not accurate.

Please understand that my actions do not constitute an audit, but rather a financial review.

Yours sincerely,

A handwritten signature in blue ink that reads "Lorraine Learmonth". The script is cursive and fluid.

Mrs. Lorraine Learmonth,
339, rue des Érables,
Inverness, Québec
G0S 1K0

Telephone: (418) 453-7706

JANUARY – DECEMBER 31ST, 2022

38,702.45

38,702.45

RECEIPTS DURING THE PERIOD:	<u>2022 ACTUAL</u>	<u>2022 BUDGET</u>
Presbytery of Québec	3,775.00	3,775.00
Presbytery of Montréal	32,510.00	32,510.00
Presbytery of Seaway/Glengarry	14,036.00	13,964.00
Presbytery of Ottawa	34,824.25	34,549.00
Presbytery of L. & Renfrew	11,341.00	11,305.00
Synod offering	<u> </u>	<u> </u>
TOTAL RECEIPTS:	96,486.25	<u>96,486.25</u>
GRAND TOTAL:		135,188.70

EXPENDITURES DURING THE PERIOD:			
Synod meeting	600.00		2,000.00
CTV – video production	3,679.20		-----
Clerk's honorarium	2,300.00		2,300.00
Treasurer's honorarium	800.00		1,000.00
Web servant's honorarium	475.00		475.00
Financial review of 2021	200.00		200.00
Clerks' consultation (spans two years)	-----		150.00
Office expenses (clerk, treasurer, minutes)	239.65		360.00
Liability insurance premium	2,284.33		1,675.00
Synod council (April, Sept., Oct.)	90.00		2,500.00
Committee meetings	-----		-----
Bank charges	101.00		100.00
Youth programming	1,000.00		2,000.00
Canada Youth (divided 60/40% to the camps)	6,000.00		6,000.00
Gracefield operating grant	45,029.00	s/b 48,673.00	45,029.00
Gracefield capital grant (Ottawa presbytery)	5,000.00		5,000.00
Camp d'action bible	<u>27,314.00</u>	s/b 27,635.00	<u>27,314.00</u>
TOTAL EXPENDITURES:	95,112.18	<u>95,112.18</u>	96,103.00
		40,076.52	
Investment at 4%+ in 3 GIC's (see note #3)		10,035.94	

SYNOD BALANCE:	30,040.58
LEDGER BALANCE:	30,040.58
BANK STATEMENT FOR DECEMBER	30,040.58 (less one 2023 assessment)

NOTES:

1. The \$10,000 minimum reserve fund is understood to be included in the balance.
2. The G.I.C.'s previously purchased, with the accrued interest, totalled \$14,964.06.
3. New GIC's added to the previous ones make a total investment of \$25,000 which is in addition to the above balance.

Respectfully submitted,
J. Ross H. Davidson (treasurer)

SYNOD OF QUEBEC AND EASTERN ONTARIO
2024 SYNOD BUDGET

	2022	2022	2023				2024
	budget	actual	budget	YTD to 09/15/23	rest of yr. est.	full yr. est.	budget
<u>Administration</u>							
Synod Meeting conference	2,000	600	2,000		2,000	2,000	2,000
Minutes	-	3,679			-	-	-
Honoraria	-				-	-	-
Clerk's	2,300	2,300	2,300	2,300	-	2,300	2,300
Treasurer's	1,000	800	1,000	500	500	1,000	1,000
Webservant's	475	475	475	475	-	475	475
Financial review	200	200	200	200	-	200	200
Accountant	-				-	-	-
Clerk's Office	-				-	-	-
Office expenses	361	240	371	99	272	371	382
Liability insurance	1,675	2,284	2,300	2,283	17	2,300	2,369
Clerk's consultation	150		150	275	125	150	150
Committees	-				-	-	-
Synod council	2,500	90	2,500	183	2,317	2,500	2,500
Other committees	-		-		-	-	-
Finance	-				-	-	-
Bank charges	100	101	100	70	30	100	100
Misc					-	-	-
<u>Total Administration</u>	10,760	10,769	11,396	6,386	5,010	11,396	11,476
<u>Camping, Outreach & Programs</u>							
Programs							
Youth							
Youth programs	2,000	1,000	3,000		1,500	1,500	3,000
National youth conference					-	-	5,000
Gracefield							
Operating grant	48,763	48,763	46,740	46,740	0	46,740	46,459
Capital grant	5,000	5,000	5,000		5,000	5,000	5,000
Camp d'action biblique							
Operating grant	29,580	29,580	27,635	27,635	0	27,635	29,720
<u>Total Camping/Outreach/Programs</u>	85,343	84,343	82,375	74,375	6,500	80,875	89,179
TOTAL OPERATIONS	96,103	95,112	93,771	80,761	11,510	92,271	100,656

percent of total

Administration	11%	11%	12%		12%	11%
Camping/Outreach/Programs	89%	89%	88%		88%	89%

NOTES:

1) Regional Resourcing expenses do not appear in this statement; they are "revenue neutral", offset by a PCC grant

**SYNOD OF QUEBEC AND EASTERN ONTARIO
2024 PRESBYTERY ASSESSMENTS**

Presbytery	2022 \$ Base	% share of Synod total	2024 Assessment	2023	% Change
Quebec	488,073	4.3	4,237	2,992	41.6%
Montreal	3,967,725	34.7	34,447	31,850	8.2%
Seaway-Glengarry	1,559,492	13.7	13,539	13,605	-0.5%
Ottawa	3,962,013	34.7	34,397	33,644	2.2%
Lanark & Renfrew	1,443,883	12.6	12,535	11,680	7.3%
Total Synod	11,421,186	100.0	99,156	93,771	5.7%
reduced from			100,656		

Note: (a) 2022 \$ Base is provided by Acts & Proceedings 2023

(b) 2022 \$ Base for Ottawa reduced by 17,140 due to closure of Rockland church

**SYNOD OF QUEBEC AND EASTERN ONTARIO
FIVE-YEAR FORECAST OF EXPENSES**

EXPENSES	2024	2025	2026	2027	2028	2029
<u>ADMINISTRATION</u>						
Synod meetings	2,000	2,000	2,000	2,000	2,000	2,000
Minutes	0	0	0	0	0	0
Honoraria						
Clerk	2,300	2,300	2,300	2,300	2,300	2,300
Treasurer	1,000	1,000	1,000	1,000	1,000	1,000
Audit/Review	200	200	200	200	200	200
Accountant						
Webservant	475	475	475	475	475	475
Clerk's Office						
Office expenses	382	394	406	418	430	443
Liability insurance	2,369	2,440	2,513	2,589	2,666	2,746
Clerk's consultation	150	150	150	150	150	150
Committees						
Synod council	2,500	2,500	2,500	2,500	2,500	2,500
Other committees	0	0	0	0	0	0
Finance						
Banking costs	100	100	100	100	100	100
<u>CAMPING & PROGRAMS</u>						
Youth						
Youth program	3,000	3,000	3,000	3,000	3,000	3,000
National youth conference	5,000	5,000	5,000	5,000	5,000	5,000
Misc						
Gracefield						
Operating grant	46,459	45,930	45,407	44,889	44,378	43,872
Capital (septic/water project)	5,000	5,000	5,000	10,088		
Camp d'action biblique						
Operating grant	29,720	29,382	29,047	28,716	28,389	28,065
<u>TOTAL EXPENSES</u>	100,656	99,870	99,097	103,425	92,588	91,852

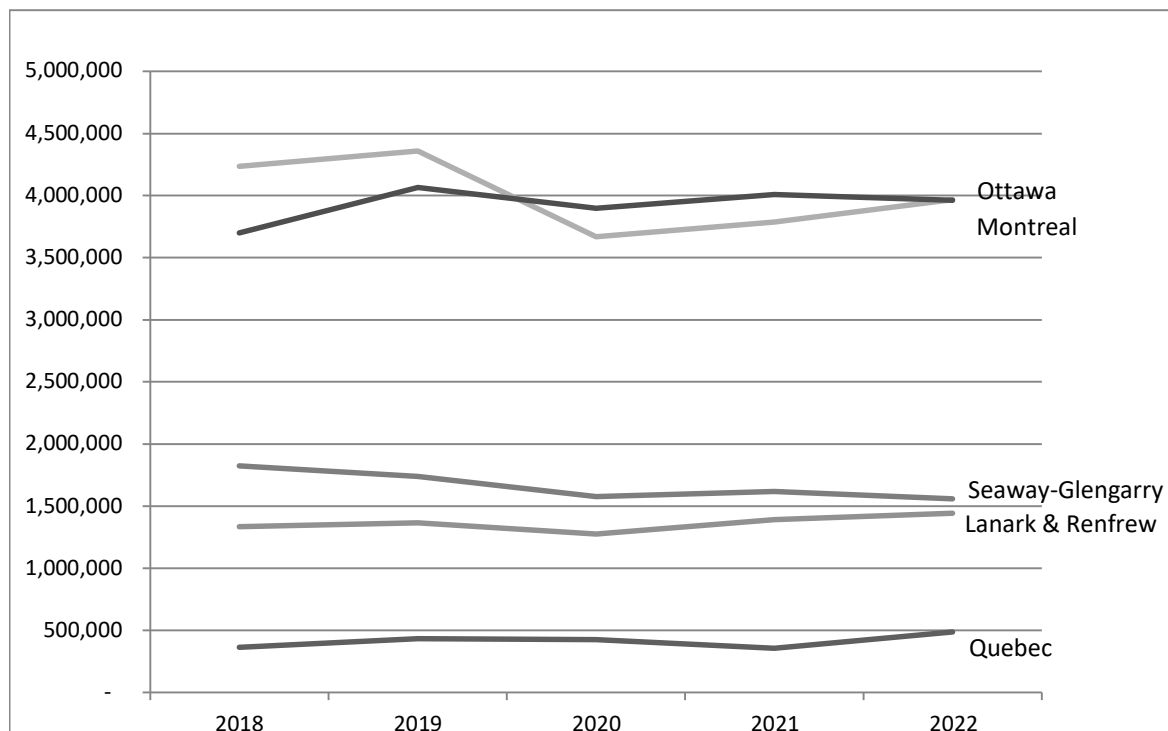
Regional Staff Transition Costs

Net Total Expenditure	100,656	99,870	99,097	103,425	92,588	91,852
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\$ BASE (A&P) <i>A&P</i>	2024	2025	2026	2027	2028	2029
Quebec	477,015	471,581	466,208	460,897	455,646	450,455
Montreal	3,877,833	3,833,654	3,789,978	3,746,800	3,704,114	3,661,914
Seaway-Glengarry	1,524,161	1,506,796	1,489,630	1,472,659	1,455,881	1,439,295
Ottawa	3,872,251	3,828,135	3,784,522	3,741,406	3,698,782	3,656,642
Lanark & Renfrew	1,411,171	1,395,094	1,379,200	1,363,487	1,347,953	1,332,596
Total Synod	11,162,431	11,035,260	10,909,538	10,785,249	10,662,376	10,540,902

ASSESSMENTS	2024	2025	2026	2027	2028	2029
Quebec	4,237	4,268	4,235	4,420	3,957	3,925
Montreal	34,447	34,695	34,426	35,930	32,165	31,910
Seaway-Glengarry	13,539	13,637	13,531	14,122	12,642	12,542
Ottawa	34,397	34,645	34,377	35,878	32,119	31,864
Lanark & Renfrew	12,535	12,626	12,528	13,075	11,705	11,612
Total Synod	99,156	99,870	99,097	103,425	92,588	91,852
reduced from	100,656					

**SYNOD OF QUEBEC AND EASTERN ONTARIO
DOLLAR BASE BY PRESBYTERY
FIVE-YEAR TREND**



\$ BASE	2018	2019	2020	2021	2022	yr/yr
<i>A&P</i>	<i>2019</i>	<i>2020</i>	<i>2021</i>	<i>2022</i>	<i>2023</i>	<i>pct chg</i>
Quebec	363,929	431,921	426,017	355,819	488,073	37.2
Montreal	4,234,110	4,359,707	3,669,019	3,787,341	3,967,725	4.8
Seaway-Glengarry	1,824,669	1,739,843	1,575,961	1,617,873	1,559,492	- 3.6
Ottawa	3,699,934	4,066,016	3,899,134	4,008,682	3,962,013	- 1.2
Lanark & Renfrew	1,335,447	1,364,741	1,275,839	1,388,853	1,443,883	4.0
Total Synod	11,458,089	11,962,228	10,845,970	11,158,568	11,421,186	
<i>yr/yr percent change</i>	-	5.1	4.4	- 9.3	2.9	2.4
<i>yr/yr chg in 5-yr moving avg</i>	11,237,554	11,478,837	11,493,129	11,500,227	11,369,208	
	2.08	2.15	0.12	0.06	- 1.14	

source: Acts and Proceedings, 2019, 2020 Records and Statistics, 2021-2023 Acts & Proceedings

note: 2021 published dollar base for Ottawa adj for T090 (-304,088+312,013 = +7,925)

2022 published dollar base for Ottawa reduced by 17.140 due to OT081 closing

Q&M	4,598,039	4,791,628	4,095,036	4,143,160	4,455,798	7.5
S-G, O & L-R	6,860,050	7,170,600	6,750,934	7,015,408	6,965,388	- 0.7

SEE Notice of Motion, Committee on Business, p. 2 - p. 5 of this document)

That the Standing Orders section 2.4 be amended, to include the clause

The Synod Council is authorized...

in years in which the Synod does not meet, to set a budget for the following year and set out the Presbytery allocations pertaining to that budget. The budget, allocations and associated documents are to be prepared by the Finance Convener or designate and approved by Synod Council at it's fall meeting. The approved budget and associated documents are to be circulated to the Presbyteries and published on the Synod website **along with an extract of the minutes** of the Synod Council meeting at which they were approved.