

**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 146th Synod Meeting
October 15, 2021**

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2021 SYNOD CONFERENCE
Climate Change: What Can I Do? – Christian Caring for Creation

In addition to the synod business meeting held on Friday, October 15, 2021, the synod hosted an online conference entitled: *Climate Change: What Can I Do? – Christian Caring for Creation*. The conference consisted of three plenary sessions, Thursday evening, October 14, Friday afternoon, October 15, and Saturday morning, October 16. In addition, a Town Hall session was held on Friday evening, October 15.

78 participants from across the synod and other locations within Canada, gathered online for the informative conference which focused on the important issue of Climate Change. The conference keynote speaker was Dr. Norman Wirzba, author, academic, caring Christian and Professor of Christian Theology and Ethics at Duke University in Durham, North Carolina.

Guided by Norman Wirzba, the aim of the conference was to encourage participants to engage in the theme of climate change from a Christian perspective and together to seek ways to respond to the crisis while cherishing the planet God created for us all.

To encourage registration, leading up to the conference a promotional video with clips from the speaker was shared with congregations and posted on the synod website. Registration was done through eventbrite and included two levels, basic at \$25 and premium at \$50. Both levels of registration include a receipted charitable donation to PWS&D of \$25. The premium level also included a copy of Norman Wirzba's book "From Nature to Creation" and an accompanying Study Guide prepared by Dr. Gerbern Oegema of McGill University.

The conference was held over three days with three 1½ hour plenary sessions and a Town Hall gathering:

- Thursday evening, October 14: "What kind of world are we in?"
 - introduced the idea that the world is God's creation and what difference it makes to think this way
- Friday afternoon, October 15: "What is the point of the world?"
 - even if the world is God's creation, we must still wonder about its point, meaning, and purpose.
- Friday evening, October 15: Climate Change Town Hall
- Saturday morning, October 16: "Eating our way to heaven"
 - through the use of food systems and eating practices, the two previous plenaries were brought into a more precise focus.

The Friday evening Climate Change Town Hall panel was moderated by Thomas Mulcair, with panelists Norman Wirzba, David Heurtel, former Quebec Minister of the Environment and Climate Change, Dr. Jessica Moerman, environmental scientist and Dr. Caroline Begg, ecological agriculture professor, and included thirty minutes of Q & A from the audience.

The host for the plenary sessions and Town Hall was the Rev. Meg Patterson. Technical support was provided by James Laurenson and Stratsimir Dimitrov. The conference was recorded and will be made available to participants, the synod, and the wider church.

The conference was supported in part by a grant from The Presbyterian Church in Canada.

**THE MINUTES AND REPORTS OF
THE 2021 MEETING
OF
THE SYNOD OF QUÉBEC AND EASTERN ONTARIO
OF
THE PRESBYTERIAN CHURCH IN CANADA
HELD ONLINE
OCTOBER 15th, 2021**

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

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 sixteenth day of October 2020.

WELCOME

The Past Moderator, the Rev. Dr. Katherine Burgess, welcomed the members of synod, visitors and guests to the 146th meeting of the Synod of Québec and Eastern Ontario. She noted that the Synod Moderator, the Rev. Samer Kandalaft, was unable to be present for the meeting due to recent surgery, and that he requested she moderate the meeting in his place.

WORSHIP

Worship, including the Sacrament of Holy Communion, was conducted by the Acting Moderator, the Rev. Dr. Katherine Burgess. Her message was based on a reading from Genesis 1:26-30; 2:15.

SYNOD CONSTITUTED

At 9:55 o'clock in the morning, the Acting Moderator, the Rev. Dr. Katherine Burgess 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 who had died since the synod last met.

PRESBYTERY OF QUEBEC

No names received.

PRESBYTERY OF MONTREAL

1. The Rev. Dr. Harry Kuntz
2. The Rev. Ron Mahabir

1. Lynn Angus Walter McIntyre, Athelstan Church, Athelstan, July 8, 2021
2. Drusilla (Druse) Bryan, Westminster Church, Pierrefonds, August 4, 2021

PRESBYTERY OF SEAWAY-GLENGARRY

1. Annabelle Hartrick, Kenyon Church, Dunvegan, September 19, 2020

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Memorial Service (cont'd):

PRESBYTERY OF SEAWAY-GLENGARRY

2. Jim Brown, First Church, Brockville, October 17, 2020
3. Robert Wesley Lane Bedingfield, St. Matthew's Church, Ingleside, September 20, 2020
4. James (Jim) McNair, First Church, Brockville, January 15, 2021
5. Paul Wannamaker, St. Matthew's Church, March 12, 2021
6. Stanley Kemp, Riverview Church, Iroquois, October 6, 2021

PRESBYTERY OF OTTAWA

1. The Rev. Dr. Cedric Pettigrew

1. Larry Hendricks, Grace Church, Orleans, October 13, 2020
2. Stuart Frederick Preston, St. Andrew's Church, Stittsville, November 24, 2020
3. A. Duane Townsend, Parkwood Church, Ottawa, January 27, 2021
4. Geoff Matthews, Gloucester Church, Ottawa, February 9, 2021
5. Jean Sida, Parkwood Church, Ottawa, February 17, 2021
6. Morrison Renfrew, Knox Church, Manotick, March 5, 2021
7. Albert Taylor, St. Stephen's Church, Ottawa, May 5, 2021
8. Moira Isabel Hassell, St. Giles Church, Ottawa, July 18, 2021
9. Robert Earl Robertson, St. Andrew's Church, Ottawa, August 27, 2021

PRESBYTERY OF LANARK & RENFREW

No names received.

The Acting 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. Harry Kuntz, the Rev. Ron Mahabir, and the Rev. Dr. Cedric Pettigrew are found at Appendix I – pages 51-53.

COMMITTEE ON BUSINESS

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

THE ROLL OF SYNOD

Recommendation No. 1

It was moved by James T. Hurd and seconded by Gina Farnell 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.**

* regrets

underlined name indicates a member of Synod Council

Presbytery of Quebec

Ministers: Katherine Burgess

Elders: Gina Farnell

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Committee on Business (cont'd):

Presbytery of Montreal

Ministers: Sampson Afoakwah, Glenn Chestnutt, Barry Mack, Sybil Mosley, Lara Scholey
 Elders: Denis Abrokwah, Gilbert Bande, Anita Mack

Presbytery of Seaway-Glengarry

Ministers: Robert Adams, James Douglas, Marianne Emig Carr, Geoff Howard
 Elders: Janet LeBrun, David McIlveen, Ruth Pollock

Presbytery of Ottawa

Ministers: Chris Clarke, Karen Dimock, Ruth Draffin, James T. Hurd, Shahrzad Kandalaft,
 Doug Kendall, Meg Patterson, Paul Wu
 Elders: Debi Brown, Stan Currie, Donna Dawson, Sharon Stewart, Gordon Walford

Presbytery of Lanark and Renfrew

Elders: Randy Russell

REGRETS

Presbytery of Montréal

Minister: Joel Coppieters, Joseph Reed
 Elders: David Christiani, Milton Reddick, Moira Robson

Presbytery of Seaway-Glengarry

Ministers: Cheryl Gaver, David Hooper, Samer Kandalaft
 Elder: Phyllis MacMaster, Heather McIntosh, Reid McIntyre, David Munro, Jim Purcell

Presbytery of Ottawa

Ministers: Blair Bertrand, Grant Wilson
 Appendix: Robert Ewing, John Fair
 Elders: Robert Connelly, Derrek Konrad, Bruce Finlay, Clinton Gaebel, Owen Mahaffy,
 Molly Olshefsky, Douglas Simpson, Phil Winkelaar

VISITORS

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

Presbytery of Québec: Craig Dewar

Presbytery of Ottawa: Donald MacMillan

Presbytery of Lanark & Renfrew: Paul Johnston

Guest: Marilyn Repchuck (stated time 10:30 am)

MOTION: It was moved by Meg Patterson and seconded by James T. Hurd that the courtesies of the court, to sit and correspond, be extended to the visitors. ADOPTED.

The Acting Moderator welcomed the visitors to the synod meeting.

LEAVE TO WITHDRAW

MOTION: It was moved by James T. Hurd and seconded by Gina Farnell that leave to withdraw be granted to Lara Scholey from 10:15 am to 10:45 am, and to Geoff Howard from 10:30 am to 12:00 noon. ADOPTED.

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ELECTION OF THE MODERATOR

The time having come to elect a Moderator to preside over the 146th 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 Ottawa. The nominees were: The Rev. Meg Patterson (nominated by the Presbytery of Seaway-Glengarry) and the Rev. Shahrzad Kandalaft (nominated by the Presbytery of Ottawa).

The clerk reported that the Rev. Meg Patterson withdrew her name, and that the Rev. Shahrzad Kandalaft agreed to let her name stand.

MOTION: It was moved by James T. Hurd and seconded by Gina Farnell that the name of the Rev. Shahrzad Kandalaft be placed before the Synod of Québec and Eastern Ontario as a nominee for Moderator of the 146th synod meeting. **ADOPTED.**

The Acting Moderator, the Rev. Dr. Katherine Burgess, called for further nominations. She did so three times. No further nominations were brought forward.

MOTION: It was moved by James Douglas and seconded by Ruth Draffin that nominations cease. **ADOPTED.**

The Acting Moderator, the Rev. Dr. Katherine Burgess, declared the Rev. Shahrzad Kandalaft elected Moderator of the 146th Synod of Québec and Eastern Ontario.

INSTALLATION OF THE MODERATOR

The Moderator Elect, the Rev. Shahrzad Kandalaft was invited to step forward. The Acting Moderator, the Rev. Dr. Katherine Burgess, asked the court the appointed questions, followed by the appointed questions to the moderator elect. The Rev. Dr. Katherine Burgess then offered prayer and installed the Rev. Shahrzad Kandalaft as Moderator of the 146th Synod of Québec and Eastern Ontario.

The Rev. Shahrzad Kandalaft thanked the Court for the confidence placed in her and for the privilege of serving as Moderator of the 146th synod meeting.

REPORTS

MOTION: It was moved by James T. Hurd and seconded by Katherine Burgess that all reports circulated in advance of the 146th synod meeting be received and considered. **ADOPTED.**

THE DOCKET

MOTION: It was moved by James T. Hurd and seconded by Katherine Burgess that the proposed docket be approved, as circulated. **ADOPTED**

(Appendix A – page 1)

MINUTES OF THE 145th SYNOD MEETING

The minutes of the 145th meeting of the Synod of Québec and Eastern Ontario were posted on the synod website.

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Minutes of the 145th Synod Meeting (cont'd):

Corrections:

- p. 4 (p. 10 of Synod 2021 reports): under visitors, the name of Gordon Walford should be listed as a member of synod council
- p. 12 (p. 18 of Synod 2021 reports): 2nd line should read “Discussion on the 2021 budget documents resumed.” (not 2019)

MOTION: It was moved by Ruth Pollock and seconded by Chris Clarke that the minutes of the 145th meeting of the Synod of Québec and Eastern Ontario be adopted, as corrected.
ADOPTED.

CORRESPONDENCE

MOTION: It was moved by James T. Hurd and Gina Farnell that the following items of correspondence be received. **ADOPTED.**

1. Jen de Combe, Associate Secretary, Canadian Ministries. Letters confirming approval of regional resourcing grant requests for 2021. Rec'd November 9, 2020.
 - a) Presbytery Ministry Animator (Presbyteries of Ottawa & Seaway-Glengarry): \$29,500
 - b) Mission Promotor (Presbytery of Montréal): \$24,000
 - c) Camp d'action biblique Executive Director (Presbytery of Québec): \$2,500
2. Anita Mack, on behalf of the Camp d'action biblique family. CAB 2020 Winter Newsletter, 2021 CAB schedule and Christmas card thanking the Synod for its continued support. Rec'd December 11, 2020.
3. Ross Davidson, synod treasurer. Synod financial statement for 2020, reviewed by Lorraine Learmonth. Rec'd January 22, 2021.
4. Terrie-Lee Hamilton, Senior Administrator General Assembly Office. Note advising that synod records will not be called for at the 2021 on-line General Assembly, with the anticipation that in 2022 the meeting will be in-person and examination able to be more easily handled. Rec'd April 20, 2021.
5. The Church of St. Andrew and St. Paul. A cheque for \$250 directed to PWS&D. Rec'd June 23, 2021.
6. Omnya Nawar, Finance Coordinator, Financial Services. Invoice re Directors & Officers Insurance 2021-2022 (\$769.12) and General Liability Insurance & Umbrella Coverage 2021-2022 (\$852.13). Rec'd July 7, 2021.
7. Peter Bush and Linda Park, co-conveners re petition No. 2. Letter re: work of the special committee. Rec'd July 28, 2021.
8. Jen de Combe, Associate Secretary, Canadian Ministries. Letter advising that the funds available for the synod in 2022 are \$61,000.00. Rec'd August 4, 2021.

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Correspondence (cont'd):

9. 2021 General Assembly – Stephen Kendall, Principal Clerk
 - a) Actions of the 2021 General Assembly for the attention of synods, with accompanying documents. Rec'd September 9, 2021.
 - a. 2022 Minimum Stipend Schedule
 - b. Joint Statement on Physical Punishment of Children and Youth
 - c. Not all are Welcomed (Rainbow Communion)
 - d. Policy and Procedures for Addressing Harassment in the Church
 - e. Repudiating the Doctrine of Discovery
 - f. 2021 Remits Adopted, Declaratory Act
 - b) Letter with dates for submission of petitions and overtures:
 - Petitions: Friday, April 1, 2022
 - Referred Overtures: Tuesday, February 1, 2022
 - Unreferred Overtures: Friday, April 1, 2022
10. James T. Hurd, clerk to the Presbytery of Ottawa. Memorial minute for the Rev. Dr. Cedric Pettigrew. Rec'd via email September 22, 2021.
11. Nominations for Synod Moderator
 - a) Shahrzad Kandalaft, nominated by the Presbytery of Ottawa. Rec'd August 17, 2021
 - b) Meg Patterson, nominated by the Presbytery of Seaway-Glengarry. Rec'd Sept. 21, 2021
12. Regional Resourcing Grant requests
 - a) Presbytery of Québec, for \$10,000 for Camp d'action biblique Executive Director position for the period of January 1 to December 31, 2022
 - b) Presbytery of Montreal, for \$36,218.00 for Mission Promoter for the period of January 1 to December 31, 2022
 - c) Presbyteries of Ottawa and Seaway-Glengarry for \$ 31,402.49 for Presbytery Ministry Animator for the period of January 1 to December 31, 2022
13. Robert Fund grant requests
 - a) Presbytery of Québec, for \$2,500 for Camp d'action biblique camping programs
 - b) Presbytery of Montreal, for \$5,250 for Les chemins protestants, led by Richard Bonetto.
 - c) Presbytery of Montréal for \$5,000 for La Communauté Chrétienne Siloé's music ministry.
 - d) Presbytery of Montréal for \$5,000 for The Presbyterian College Masters of Theological Studies (practical theology) in French.
14. Sandra Cameron Evans and Cindy Stephenson, co-conveners of the Principal Clerk Search Committee. Letter with position description, seeking nominations for the position of Principal Clerk and Secretary of the Assembly Council. Nomination deadline January 15, 2022. Rec'd October 14, 2021.

MOTION: It was moved Barry Mack and seconded by Gordon Walford that James T. Hurd be nominated for the position of Principal Clerk and Secretary of the Assembly Council, pending his acceptance. **ADOPTED.**

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Correspondence (cont'd):

MOTION: It was moved by Barry Mack and seconded by Katherine Burgess that the correspondence report, as amended, be adopted. ADOPTED.

COMMITTEE ON BUSINESS

(continued from page 3)

Consent Recommendation

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

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 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 Courtesies Report be prepared by a member or members from the Presbytery of Lanark & Renfrew.

STATED TIME – THE PRESBYTERIAN CHURCH HERITAGE CENTRE

MOTION: It was moved by James T. Hurd and seconded by Ruth Pollock that Marilyn Repchuck, Chair of the Presbyterian Church Heritage Centre Advisory Committee, be invited to address the court. ADOPTED.

The Moderator welcomed Marilyn Repchuck to the 2021 synod meeting and invited her to address the court.

Marilyn Repchuck thanked the synod for the opportunity to address the court. She shared a power point presentation.

The Presbyterian Church Heritage Centre (PCHC) was formerly the National Presbyterian Museum which had been located in the lower level of St. John's Presbyterian Church, Toronto since 2002. In 2016, when the congregation began to consider the redevelopment of the church building, the Presbyterian Church Museum committee began a search for a new facility. Many, many options were considered and in 2018 the decision was made to move the museum to the Carlisle United Church (built in 1879 and formerly Falkirk Presbyterian Church). The new location is about 20 minutes northwest of London, Ontario.

The National Presbyterian Museum closed in 2018. The vast collection housed in the museum was packed and put into storage. In February 2021 renovation work began in the sanctuary of the

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Stated Hour – The Presbyterian Church Heritage Centre (cont'd):

new location to make it suitable for the museum's collection. The congregation of Carlisle United Church will continue to worship in the church's lower level.

A three-year fundraising campaign, known as 'Our New Home' began at the 2021 General Assembly. The goal is to raise \$200,000 to transform the space into the new Presbyterian Church Heritage Centre, a place that The Presbyterian Church in Canada can be pleased with, and a place where people for generations to come can learn about the history of the denomination. The PCHC receives no annual funding through the national church. The financial campaign runs until the anticipated opening of the PCHC in 2023.

The power point presentation can be found on the PCHC website, pcheritagecentre.ca, which also contains additional information, photos and updates.

The Moderator thanked Marilyn Repchuck for her informative presentation.

BUSINESS ARISING

The volunteer position of Synod Historian remains vacant. Over the last year and a half, several people have been approached, but all have declined.

The identified principal emphasis of gathering oral histories of church workers within the synod bounds.

COMMITTEE ON BUSINESS

(continued from page 7)

Consent Recommendation

It was moved by James T. Hurd and seconded by Gina Farnell that Recommendation Nos. 6-11 be adopted by consent. **ADOPTED.**

Note re Examination of Minutes:

At the 2020 synod meeting, it was agreed that the examination of Presbytery Minutes and Minutes of the Synod Council be deferred until the Synod next meets in person in regular session. As the 2021 meeting is online, there will be no examination of minutes at this meeting.

Recommendation No. 6

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. 7

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. 8

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

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Committee on Business (cont'd):

Recommendation No. 9

That the following list be the officers and conveners of the Synod of Québec and Eastern Ontario for the period of October 2021 – October 2022:

Synod Council:

Moderator (Shahrzad Kandalaft); Past Moderator (Samer 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. 10

That the thanks of the Synod be extended to the Rev. Samer Kandalaft for serving as Moderator for three years and his leadership during that time, including overseeing the production of two online worship services during the pandemic that were shared with congregations in the bounds and provided worship leaders a Sunday of respite from preparing and recording on-line worship.

Preamble to Recommendation No. 11

At the meeting held in 2018, the synod resolved to:

- From this point forward meet in regular session every 2 years.
 and
- That the synod standing orders be amended to reflect the decision to meet in regular session every 2 years, and that the meeting be in conference style format and composed of all synod members.

To that end a conference was planned for October 2020. However due to the Covid-19 pandemic and associated restrictions, the synod council made the decision to postpone the conference to 2021, and that the 2020 meeting would be by commission and held online. This action was homologated at the 2020 synod meeting.

The following recommendation is for the synod to meet in 2022. The synod will then meet every two years (2024, 2026, 2028...) as per the 2018 change to biennial meetings. The synod moderator was also re-elected in 2020 for one more year to the 2021 meeting. The newly elected moderator will serve one year to the 2022 meeting, plus two years as past moderator.

Recommendation No. 11

That the Synod of Québec and Eastern Ontario meet next in regular session in a conference style format on Friday, October 14th and / or Saturday, October 15th, 2022, with the location and time to be set by the synod council.

MOTION: It was moved by James T. Hurd and seconded by Gina Farnell that the report of the Committee on Business be adopted. **ADOPTED.**

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Break – a break was held from 10:50 – 11:00 am.

FINANCE

1. Treasurer's Report (Appendix B – pages 2-4)
 Ross Davidson, treasurer, presented the Treasurer's Report.

a) Reviewer's Letter for 2020

Recommendation No. 1

It was moved by Gordon Walford and seconded by Robert Adams that the Reviewer's letter for 2020 be received for information. ADOPTED.

b) Treasurer's Report on Synod Finances for 2020

Recommendation No. 2

It was moved by Gordon Walford and seconded by Robert Adams that the Treasurer's Reports on Synod Finances from January 1, 2020 to December 31, 2020, be adopted. ADOPTED.

c) Financial Reviewer

Recommendation No. 3

It was moved by Gordon Walford and seconded by Robert Adams that Lorraine Learmonth be engaged to review the Synod financial statements for the year 2021. ADOPTED.

d) Treasurer's Report on Synod Finances from January 1, 2021 to October 10, 2021

Recommendation No. 4

It was moved by Gordon Walford and seconded by Robert Adams that the Treasurer's Report on Synod Finances from January 1, 2021 to October 10, 2021 be received for information.

2. Finance – Budget and Assessments 2022 (Appendix C – pages 5-8)

a) 2022 Expenditure Budget

Recommendation No. 1

It was moved by Gordon Walford and seconded by Robert Adams that the 2022 expenditure budget be \$96,103.00.

Discussion on the recommendation ensued.

AMENDMENT: It was moved by Anita Mack and seconded by Chris Clarke that the 2022 expenditure budget be \$96,103.00, with the \$6,000 line item identified for Canada Youth removed and that amount disbursed to the two camps within the synod bounds, Camp d'action biblique and the Gracefield Christian Camp and Conference Centre, according to the proportion of operating grants in 2021.

Discussion on the amendment ensued.

On being put to the vote the amendment was ADOPTED.

Discussion on the amended motion ensued.

On being put to the vote the motion as amended was ADOPTED.

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Finance (cont'd):

b) 2022 Presbytery Assessments

Recommendation No. 2

It was moved by Gordon Walford and seconded by Robert Adams that the proposed presbytery assessments for 2022 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 2022-2026 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 Robert Adams that the five-year forecast from 2022-2026 and the dollar base by presbytery five-year trend, be received for information. **ADOPTED.**

MOTION: It was moved by Gordon Walford and seconded by Robert Adams that the Finance Committee report, as a whole and amended, be adopted. **ADOPTED.**

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 9-10)

The Moderator thanked Gordon Walford for his continued service to the synod, including maintaining the synod website which is a valuable resource for presbyteries and congregations within the synod.

MOTION: It was moved by Gordon Walford and seconded by Robert Adams that the Synod Webservant report be adopted. **ADOPTED.**

REGIONAL RESOURCING

The report was presented by the clerk. (Appendix E – page 11)

Recommendation No. 1

It was moved by Marianne Emig Carr and seconded by Paul Wu 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 |

ADOPTED.

Clerk:

The 146th meeting of the Synod of Québec and Eastern Ontario
 held online
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Regional Resourcing (cont'd):

MOTION: It was moved by Marianne Emig Carr and seconded by Paul Wu that the Regional Resourcing report be adopted. ADOPTED.

MISSION / ROBERT FUND

(Appendix F – page 12)

Barry Mack, convener, presented the report.

Recommendation No. 1:

It was moved by Barry Mack and seconded by Lara Scholey 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. ADOPTED.

Recommendation No. 2

It was moved by Barry Mack and seconded by Lara Scholey that Synod request that Assembly Council clarify exactly how the Robert Fund is named and dealt with in the PCC Consolidated investment portfolio. ADOPTED.

Recommendation No. 3

It was moved by Barry Mack and seconded by Lara Scholey that the proceeds from Robert Fund for distribution in 2022 (\$4,346.08) be used to fund Richard Bonetto's radio ministry Les Chemins Protestants this year. We will continue to look for funding for the fine application from Presbyterian College to equip missional leaders in French congregations in Quebec. While we believe it certainly meets the funding criteria, the monies available this year represent only a modest fraction of its overall budget.

Discussion on Recommendation No. 3 ensued.

On being put to the vote, Recommendation No. 3 was ADOPTED.

MOTION: It was moved by Barry Mack and seconded by Lara Scholey that the Mission / Robert Fund report be adopted. ADOPTED.

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 G – pages 13-42)

The following documents are appended to the report.

1. Financial Statements re GCCRC 2019
 - a. Balance Sheet Previous Year Comparison as of 31 December 2019
 - b. Profit & Loss Budget vs Actual, January – December 2019
 - c. Profit & Loss Previous Years Comparison, January – December 2019
 - d. Notes to 2019 financial statements

Clerk:

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Report of the Presbytery of Ottawa – Re: Oversight of The Board of Directors for the Gracefield Christian Camp and Retreat Centre (cont'd):

2. Financial Statements re GCCRC 2020
 - a. Balance Sheet Previous Year Comparison as of 31 December 2020
 - b. Profit & Loss Previous Years Comparison, January – December 2020
 - c. Profit & Loss Budget vs Actual, January – December 2020
 - d. Notes to 2020 financial statements

MOTION: It was moved by James T. Hurd and seconded by Ruth Draffin 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.**

The Moderator thanked James T. Hurd for the informative report, and the Presbytery of Ottawa on their diligent oversight of the Gracefield Christian Camp and Retreat Centre especially during the ongoing challenges of ministry resulting from the Covid-19 pandemic.

CAMP D'ACTION BIBLIQUE

Craig Dewar, on behalf of the Camp d'action biblique (CAB) Committee, presented the report.
 (Appendix H – pages 43-50)

The following documents are appended to the report.

1. Financial Statement to August 31, 2021
2. Camp Schedule 2022

It was noted that on the synod website are the CAB year in pictures.

MOTION: It was moved by Anita Mack and seconded by Sybil Mosley that the report from Camp d'action biblique (CAB), be adopted. **ADOPTED.**

The Moderator thanked Craig Dewar for the CAB report, photos, and for the camping ministry offered, especially considering the challenges presented by the Covid-19 pandemic.

COURTESIES

MOTION: It was moved by Randy Russell and seconded by Katherine Burgess that the Courtesies report be received and considered. **ADOPTED.**

The Synod expresses its thanks to the following:

- (1) To the Climate Change Conference planning team:
 - Our thanks and appreciation to **David Christiani, the Planning Team Convenor**. They say under normal conditions it takes a village to organize a successful conference, but organizing one during a global pandemic adds additional layers and layers of additional organization and complications. David, the hundreds, perhaps even thousands of hours you spent leading the group have been greatly appreciated, and your innate ability to pull a team together a united whole is not a gift everyone possesses.
 - Our thanks and appreciation to **Samer Kandalaft, James Hurd, Donna McIlveen and Ross Davidson, the Planning Team members**. Have you ever heard the expression 'If you fail to

Clerk:

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Courtesies (cont'd):

plan, you plan to fail. This team certainly planned to succeed. They prepared a detail working plan – activities, Officers of Principle Interest, outputs, timelines, as well as evaluation checks as the conference was becoming a reality.

- Our thanks and appreciation to the **Studio Crew: Director/Zoom Co-Host – Meg Patterson, Technical Director, Zoom Host – James Laurenson Video Technician/Co-Registrar, Stratsi Dimitrov**. Delivering a three-day Zoom conference is not for the weak at heart. The power team have become masters at using the various technologies that have become extremely since the outset of the pandemic as we saw less and less in-person meetings being planned. Thank you for your knowledge and expertise to ensure the seamless delivery of a conference of this magnitude, taking into account the varying knowledge levels of conference participants with the use of programs, like Zoom.
- Our thanks and appreciation to **Wylma Cobb, the Book Distributor**. Wylma, I am a Canada Post Rural Mail Driver, and deliver the mail in my own area. I was thrilled when my copy of the book came in. It was extremely well packaged and arrived undamaged. Reading the book before the actual event provides participants with insight, knowledge and understanding of the forces at play before even signing into the Climate Change Conference. Thank you, Wylma.
- Our thanks and appreciation go out to **Jeanette Kelly and Stratsi Dimitrov for developing the Conference Promotional Video**. The end users never see the behind the scenes work that Video Developers go through in producing a short introductory video. Developing a promotional video to introduce a conference and draw in the target audience is the major hook that influences the level of participation. Videos of this nature have a great influence on the success of the event. Your video has punch, delivers a clear message while evoking the curiosity of potential participants to know more. You succeeded on all fronts. Congratulations! As a former manager of a national recruitment campaign for the Canadian Coast Guard, I know how hard my video production worked – splicing, dicing, editing, cuttings on the studio floor, etc. Thank you!
- Our thanks and appreciation to **Ian Fraser, Conference Welcome message**. Welcoming participants, giving them a chance to hear about the main themes of the conference and allowing participants the opportunity to share their personal efforts to protect our Earth, God's amazing creation. Praise be to God.
- Our thanks and appreciation to our **Plenary Speaker, Norman Wirzba, PhD**. We are truly blessed to have you as the keynote speaker for this event. We all have a role to play in protecting this planet Earth, the Earth that our Lord God created: Genesis 1: v.1: In the beginning God created the heavens and the earth. Dr. Wirzba is professor of theology and ecology at Duke Divinity School. He is the author of many books, including From Nature to Creation. The titles of each of your presentations: What Kind of World is This; What is the Point of this World; Climate Change Town Hall; Eating our Way to Heaven, certainly peak our interest. To quote Loren Wilkinson, Regent College, Vancouver, in Norman Wirzba's book 'From Nature to Creation' he asks the simple question: What difference would it make if we thought of the earth not as nature but as creation? We cannot thank you enough for taking the time out of your busy schedule to spend three days with the Synod of Quebec and Eastern Ontario. With appreciation and blessings.

The 146th meeting of the Synod of Québec and Eastern Ontario
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Courtesies (cont'd):

- Our thanks and appreciation to the **Town Hall Moderator, Thomas Mulcair**. We are thrilled that you accepted to moderate this Town Hall presentation, entitled Climate Change. You are no stranger to anyone involved in this conference. We have seen you moderate some very difficult panels over the years. Your participation evoked some fascinating and wholesome discussion. Thank you so very much Mr. Mulcair.
- Our thanks and appreciation to the esteemed members of the **Town Hall Panel: Norman Wirzba, David Heurtel, former Quebec Minister of the Environment and Climate Change, Jessica Moermann, an Environmental Scientist and Caroline Begg, a Professor of Ecological Agriculture**. This panel of distinguished guests, moderated by Thomas Mulcair, certainly evoked some very thought provoking discussion and insight to this hot topic across the globe, literally. Your participation was certainly educational, garnered interest and served to further raise awareness on the issue of Climate Change. Thank you so very much.

(2) To the Synod Council Members:

- Our thanks and appreciation to **the Rev. Samer Kandalaft** for his dedication and diligence over the past three years during his tenure as our Synod Moderator. Always prepared, Samer led with decisiveness, confidence, empathy, decision making skills, honesty, and integrity, always applying the Word of God. We continue to lift up prayers for his recuperation, rest and restoration post-surgery. Your effective leadership style encouraged everyone to participate openly, without fear of criticism. Everyone felt listened to, and as a result participated actively.
- Our thanks and appreciation to the Members of Synod Council for their commitment to Synod, for participating in setting the vision, direction and work plans:
 - Katherine Burgess – Past Moderator
 - Ross Davidson – Treasurer
 - Donna McIlveen – Clerk of Synod
 - Gordon Walford – Finance
 - Barry Mack – Mission
 - David Christiani – Regional Resourcing
 - Presbytery Clerks:
 - Gina Farnell – QC
 - Michael Pettem –Montreal
 - Donna McIlveen- Seaway-Glengarry
 - James Hurd – Ottawa
 - Randy Russell – Lanark – Renfrew
- Special thanks to James Hurd for hosting the Business meeting via Zoom. Your knowledge of Zoom certainly contributes to a seamlessly conducted meeting.

MOTION: It was moved by Randy Russell and seconded by Katherine Burgess that the Courtesies report be adopted. **ADOPTED.**

Clerk:

The 146th meeting of the Synod of Québec and Eastern Ontario
held online
Friday, October 15th, 2021

ADJOURNMENT

At 12:36 o'clock in the afternoon, the business being finished, the Moderator entertained a motion to adjourn.

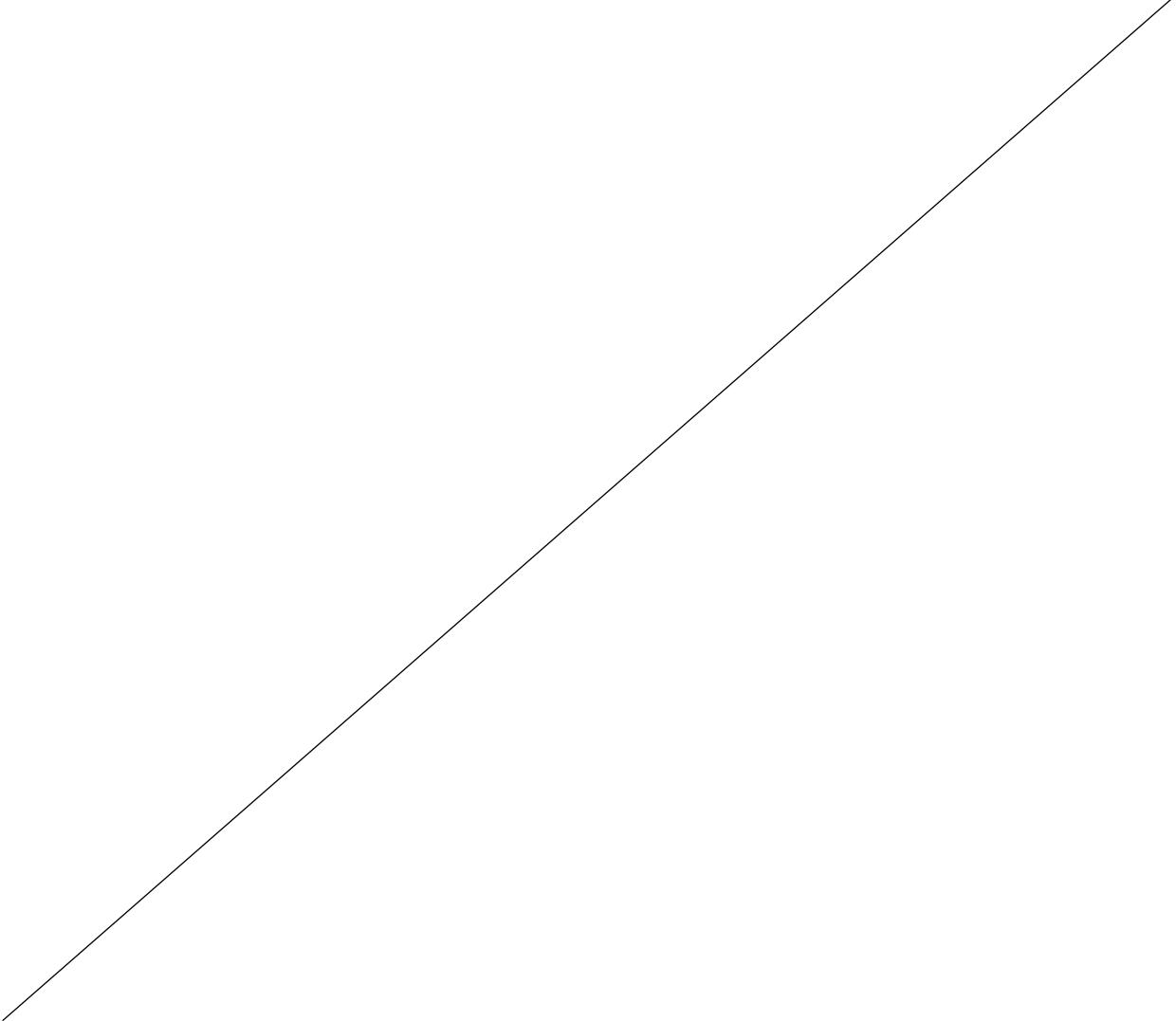
MOTION: It was moved by Robert Adams and seconded by Doug Kendall that the Synod adjourn.
ADOPTED.

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 fifteenth day of October in the year of our Lord two thousand and twenty-one.

Moderator

Clerk



Clerk:

DOCKET

Synod Meeting – held online – Friday, October 15th, 2021

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 2020 meeting
8. Correspondence
9. Business Arising
 Synod Historian
10. Committee on Business (cont'd)
11. 10:30 am – The Presbyterian Church Heritage Centre
12. Finance Report
 Treasurer's Reports
 Reviewed statement 2020
 Year to date 2021
 Introduction of Budget 2022
13. Coffee Break (10 minutes)
14. Sexual Abuse and Sexual Harassment
15. Synod Webservant Report
16. Regional Resourcing Report
17. Mission / Robert Fund Report
18. Report from the Presbytery of Ottawa
 Re: Gracefield Christian Camp and Retreat Centre
19. Report from Camp d'action biblique
20. Finance Report (cont'd)
21. Courtesies
22. Adjournment and Prayer

January 31st, 2021

RE: Financial Statements of the Synod of Québec and Eastern Ontario
January 1st to December 31st, 2020

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 2020, 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 57 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 25 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,



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

Telephone: (418) 453-7706

Clerk:

TREASURER'S REPORT ON SYNOD FINANCES **JANUARY - DECEMBER 2020**

Brought forward from December 31st, 2019

36,372.97 (bank error reduced the total
 by 02 cents from 2019 report)

| RECEIPTS DURING THE PERIOD: | <u>2020 ACTUAL</u> | <u>2020 BUDGET</u> |
|--|--------------------------------|--------------------|
| Presbytery of Québec | 2,976.00 | 2,976.00 |
| Presbytery of Montréal | 34,625.00 | 34,625.00 |
| Presbytery of Seaway/Glengarry | 14,922.00 | 14,922.00 |
| Presbytery of Ottawa | 30,258.00 | 30,257.00 |
| Presbytery of L. & Renfrew | 10,921.00 | 10,921.00 |
| Regional Resourcing grant (Toronto) | <u>4,870.93</u> | ----- |
| TOTAL RECEIPTS: | 98,572.93 | <u>98,572.93</u> |
| GRAND TOTAL: | | 134,945.90 |
| EXPENDITURES DURING THE PERIOD: | | |
| Synod meeting & conference | 500.00 (reservation deposit) | 4,500.00 |
| Clerk's honorarium | 2,300.00 | 2,300.00 |
| Treasurer's honorarium | 1,000.00 | 1,000.00 |
| Web servant's honorarium | 475.00 | 475.00 |
| Financial review of 2019 | 200.00 | 200.00 |
| Clerks' consultation (postponed to 2021) | ----- | 150.00 |
| Office expenses (clerk, treasurer, minutes) | 52.43 | 500.00 |
| Liability insurance premium | 1,563.99 | 1,700.00 |
| Synod council (April, June, Sept., Oct.) | ----- | 2,500.00 |
| Committee expenses | ----- | ----- |
| Regional resourcing grant to Montréal | 7,020.00 (received in 2019) | ----- |
| Regional resourcing grant – synod speaker | 2,384.46 (total for these two) | ----- |
| Regional resourcing grant – video costs | 2,560.00 (items \$4,944.46) | ----- |
| Bank charges | 99.00 | 150.00 |
| Youth programming | ----- | 2,000.00 |
| Canada Youth 2020 (postponed to 2021) | 6,000.00 (G.I.C. purchased) | 6,000.00 |
| Gracefield operating grant | 45,757.00 | 45,757.00 |
| Gracefield capital grant (Ottawa presbytery) | 5,000.00 | 5,000.00 |
| Camp d'action biblique | <u>30,669.00</u> | <u>30,669.00</u> |
| TOTAL EXPENDITURES: | 105,580.88 | <u>105,580.88</u> |
| YEAR END BALANCE: | | 29,365.02 |
| LEDGER BALANCE: | | 29,365.02 |
| BANK STATEMENT: (less 1 cheque) | | 29,365.02 |

NOTE:

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.

Respectfully submitted,
Ross Davidson (treasurer)

Reviewed in January, 2021

Clerk:

TREASURER'S REPORT ON SYNOD FINANCES **JANUARY – OCTOBER 10, 2021**

| | | |
|--|---------------------------|--------------------------------|
| 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 | <u>11,843.00</u> | <u>11,843.00</u> |
| TOTAL RECEIPTS: | 103,802.00 | <u>103,802.00</u> |
| GRAND TOTAL: | | 133,167.02 |
| EXPENDITURES DURING THE PERIOD: | | |
| Synod meeting & conference (see below) | 1,293.11 | 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 | 74.25 | 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: | 92,577.67 | <u>92,577.67</u> |
| BALANCE | | 103,802.00 |
| | | <u>40,589.35</u> |
| 2021 SYNOD CONFERENCE | | |
| + Gift – St. A. & P. – Montréal | 250.00 | - Books 608.60 |
| + Eventbrite | <u>537.12</u> | - Preparations <u>1,471.63</u> |
| | + 787.12 | - 2,080.23 = - 1,293.11 |
| REPORT BALANCE: | | 40,589.35 |
| LEDGER BALANCE: | | 40,589.35 |
| BANK STATEMENT: (less outstanding cheques) | | 40,589.35 |

NOTE: 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.
 3. The highlighted expense item could vary up to \$5,589.35 leaving a year end balance of \$35,000.

Respectfully submitted, Ross Davidson - treasurer

Clerk:

**SYNOD OF QUEBEC AND EASTERN ONTARIO
 2022 BUDGET**

| | 2020 actual | 2020 budget | 2021 01/01- 10/10 | 2021 10/11- 12/31 | 2021 est. exp. | 2021 budget | 2022 budget | 2022 budget revised |
|---|----------------|----------------|-------------------------|-------------------------|-------------------|----------------|----------------|---------------------------|
| Administration | | | | | | | | |
| Synod Meeting conference | 500 | 4,500 | 1,293 | 289 | 1,582 | (from '21 5yp) | 2,000 | 2,000 |
| Minutes | | - | - | - | - | | | |
| Honoraria | | | | | | | | |
| Clerk's | 2,300 | 2,300 | 2,300 | 2,300 | 2,300 | 2,300 | 2,300 | 2,300 |
| Treasurer's | 1,000 | 1,000 | 700 | 300 | 1,000 | 1,000 | 1,000 | 1,000 |
| Webservant's | 475 | 475 | 475 | 475 | 475 | 475 | 475 | 475 |
| Financial review | 200 | 200 | 200 | 200 | 200 | 200 | 200 | 200 |
| Accountant | | | | | - | | | |
| Clerk's Office | | | | | | | | |
| Office expenses | 52 | 500 | 126 | 126 | 350 | 361 | 361 | 361 |
| Liability insurance | 1,564 | 1,700 | 1,621 | 1,621 | 1,626 | 1,675 | 1,675 | 1,675 |
| Clerk's consultation | - | 150 | - | - | 150 | 150 | 150 | 150 |
| Committees | | | | | - | | | |
| Synod council | - | 2,500 | - | - | 2,500 | 2,500 | 2,500 | 2,500 |
| Other committees | | | - | - | 313 | | | |
| Finance | | | | | - | | | |
| Banking costs | 99 | 150 | 74 | 74 | 100 | 100 | 100 | 100 |
| Misc | | | - | - | | | | |
| Total Administration | 6,190 | 13,475 | 6,790 | 589 | 7,379 | 11,014 | 10,760 | 10,760 |
| Camping, Outreach & Programs | | | | | | | | |
| Programs | | | | | | | | |
| Youth | | | | | | | | |
| Youth programs | - | 2,000 | 1,000 | 1,000 | 2,000 | 2,000 | 2,000 | 2,000 |
| Canada Youth | 6,000 | 6,000 | - | - | 6,000 | 6,000 | | |
| Gracefield | | | | | | | | |
| Operating grant | 45,757 | 45,757 | 47,828 | 47,828 | 47,828 | 45,029 | 48,763 | |
| Capital grant | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 | |
| Camp d'action biblique | | | | | | | | |
| Operating grant | 30,669 | 30,669 | 31,960 | 31,960 | 31,960 | 27,314 | 29,580 | |
| Total Camping/Outreach/Programs | 87,426 | 89,425 | 85,788 | - | 85,788 | 92,788 | 85,343 | 85,343 |
| TOTAL OPERATIONS | 93,616 | 102,900 | 92,578 | 589 | 93,167 | 103,802 | 96,103 | 96,103 |
| adjustment | - | 9,200 | | | | | | |
| ADJUSTED TOTAL | | 93,700 | | | | | | |
| percent of total | | | | | | | | |
| Administration | | | 13% | | | 11% | 11% | 11% |
| Camping/Outreach/Programs | | | 87% | | | 89% | 89% | 89% |

NOTES:

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

Clerk:

**SYNOD OF QUEBEC AND EASTERN ONTARIO
2022 PRESBYTERY ASSESSMENTS**

| Presbytery | \$ Base | % share of Synod total | 2022 Assessment | 2021 | % Change |
|--------------------|-------------------|---------------------------|--------------------|----------------|--------------|
| Quebec | 426,017 | 3.9 | 3,775 | 3,748 | 0.01 |
| Montreal | 3,669,019 | 33.8 | 32,510 | 37,831 | -0.14 |
| Seaway-Glengarry | 1,575,961 | 14.5 | 13,964 | 15,097 | -0.08 |
| Ottawa | 3,899,134 | 36.0 | 34,549 | 35,283 | -0.02 |
| Lanark & Renfrew | 1,275,839 | 11.8 | 11,305 | 11,843 | -0.05 |
| Total Synod | 10,845,970 | 100.0 | 96,103 | 103,802 | -0.07 |
| | | | | | -7.42 |

Note: (a) \$ Base 2020 is provided by Acts & Proceedings 2021

(b) 2020 budget reduced by \$9,200; would normally have been \$102,900

COMPARISON

| | 2018 | 2019 | 2020 | 2021 |
|------------------|---------|--------------|--------|---------|
| Quebec | 3,308 | 3,913 | 2,976 | 3,748 |
| Montreal | 34,700 | 38,990 | 34,625 | 37,831 |
| Seaway-Glengarry | 16,695 | 17,143 | 14,922 | 15,097 |
| Ottawa | 35,525 | 32,262 | 30,257 | 35,283 |
| Lanark & Renfrew | 12,940 | 12,866 | 10,921 | 11,843 |
| | 103,167 | 105,174 | 93,700 | 103,802 |
| | | reduced from | | 102,900 |

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

| EXPENSES | 2022r | 2023 | 2024 | 2025 | 2026 |
|--------------------------------------|---------------|----------------|----------------|----------------|----------------|
| <u>ADMINISTRATION</u> | | | | | |
| Synod meetings | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 |
| Minutes | 0 | 0 | 0 | 0 | 0 |
| Honoraria | | | | | |
| Clerk | 2,300 | 2,300 | 2,300 | 2,300 | 2,300 |
| Treasurer | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 |
| Audit/Review | 200 | 200 | 200 | 200 | 200 |
| Accountant | | | | | |
| Webservant | 475 | 475 | 475 | 475 | 475 |
| Clerk's Office | | | | | |
| Office expenses | 361 | 371 | 382 | 394 | 406 |
| Liability insurance | 1,675 | 1,725 | 1,777 | 1,830 | 1,885 |
| Clerk's consultation | 150 | 150 | 150 | 150 | 150 |
| Committees | | | | | |
| Synod council | 2,500 | 2,500 | 2,500 | 2,500 | 2,500 |
| Other committees | 0 | 0 | 0 | 0 | 0 |
| Finance | | | | | |
| Banking costs | 100 | 100 | 100 | 100 | 100 |
| <u>CAMPING & PROGRAMS</u> | | | | | |
| Youth | | | | | |
| Youth program | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 |
| Canada youth | | 6,000 | 6,000 | 6,000 | 6,000 |
| Misc | | | | | |
| Gracefield | | | | | |
| Operating grant | 48,763 | 49,363 | 49,425 | 49,486 | 49,548 |
| Capital (septic/water project) | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 |
| Camp d'action biblique | | | | | |
| Operating grant | 0 | 27,348 | 27,382 | 27,416 | 27,450 |
| TOTAL EXPENSES | 96,103 | 100,533 | 100,691 | 100,852 | 101,014 |

Regional Staff Transition Costs

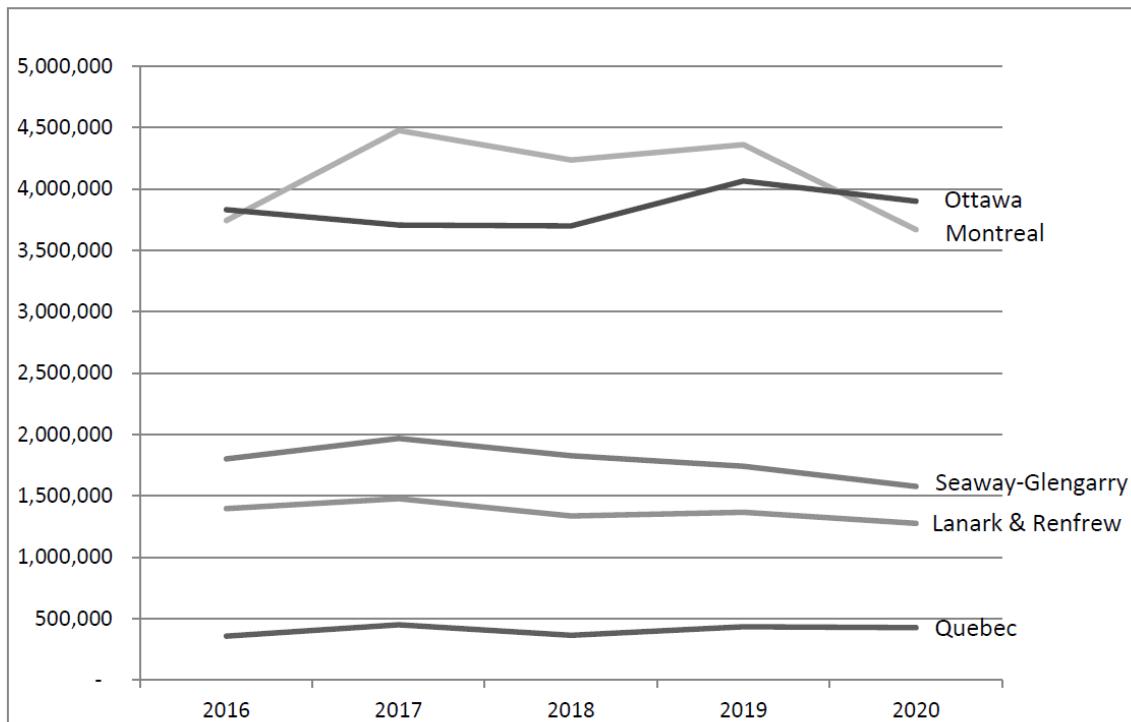
Net Total Expenditure **96,103** **100,533** **100,691** **100,852** **101,014**

| 0.00 | | | | | |
|--------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| \$ BASE (A&P) | 2022 | 2023 | 2024 | 2025 | 2026 |
| A&P | 0 | | | | |
| Quebec | 427,079 | 427,610 | 428,143 | 428,676 | 429,210 |
| Montreal | 3,678,161 | 3,682,741 | 3,687,327 | 3,691,918 | 3,696,514 |
| Seaway-Glengarry | 1,579,888 | 1,581,855 | 1,583,825 | 1,585,797 | 1,587,771 |
| Ottawa | 3,908,850 | 3,913,717 | 3,918,590 | 3,923,469 | 3,928,354 |
| Lanark & Renfrew | 1,921,283 | 1,923,676 | 1,926,071 | 1,928,469 | 1,930,870 |
| Total Synod | 11,515,261 | 11,529,599 | 11,543,955 | 11,558,328 | 11,572,719 |
| | 0 | | | | |

| ASSESSMENTS | 2022 | 2023 | 2024 | 2025 | 2026 |
|--------------------|---------------|----------------|----------------|----------------|----------------|
| Quebec | 3,564 | 3,729 | 3,734 | 3,740 | 3,746 |
| Montreal | 30,697 | 32,112 | 32,162 | 32,214 | 32,266 |
| Seaway-Glengarry | 13,185 | 13,793 | 13,815 | 13,837 | 13,859 |
| Ottawa | 32,622 | 34,126 | 34,180 | 34,234 | 34,289 |
| Lanark & Renfrew | 16,034 | 16,774 | 16,800 | 16,827 | 16,854 |
| Total Synod | 96,103 | 100,533 | 100,691 | 100,852 | 101,014 |

Clerk:

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

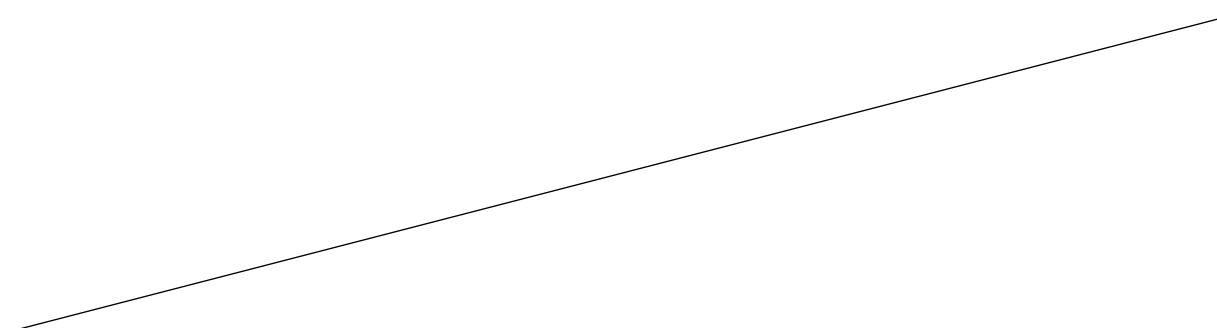


| \$ BASE | 2016 | 2017 | 2018 | 2019 | 2020 | yr/yr pct chg |
|----------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|------------------|
| A&P | 2017 | 2018 | 2019 | 2020 | 2021 | |
| Quebec | 356,624 | 449,264 | 363,929 | 431,921 | 426,017 | - 1.4 |
| Montreal | 3,741,187 | 4,476,913 | 4,234,110 | 4,359,707 | 3,669,019 | - 15.8 |
| Seaway-Glengarry | 1,799,994 | 1,968,360 | 1,824,669 | 1,739,843 | 1,575,961 | - 9.4 |
| Ottawa | 3,830,122 | 3,704,410 | 3,699,934 | 4,066,016 | 3,899,134 | - 4.1 |
| Lanark & Renfrew | 1,395,149 | 1,477,334 | 1,335,447 | 1,364,741 | 1,275,839 | - 6.5 |
| Total Synod | 11,123,076 | 12,076,281 | 11,458,089 | 11,962,228 | 10,845,970 | |
| <i>yr/yr percent change</i> | | 8.6 | - | 5.1 | 4.4 | - 9.3 |
| <i>5-year avg percent change</i> | | | | | - | 0.50 |

source: Acts and Proceedings, 2017 through 2019, 2020 Records and Statistics, 2021 Acts & Proceedings

note: 2017 published dollar base for Ottawa adjusted for Osgoode church, Vernon (+40,475)

| | | | | | | |
|--------------|-----------|-----------|-----------|-----------|-----------|--------|
| Q&M | 4,097,811 | 4,926,177 | 4,598,039 | 4,791,628 | 4,095,036 | - 14.5 |
| S-G, O & L-R | 7,025,265 | 7,150,104 | 6,860,050 | 7,170,600 | 6,750,934 | - 5.9 |



SYNOD WEBSERVANT

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

Currently (Oct 9/21), the presbyteries' stats re: e-mail and church websites are as follows:

Quebec:

4 e-mail addresses (ex. appendix), 2 church websites, 3 Facebook pages
(7 congregations in 7 charges; 4 vacant, 1 shared ministry)
100% of ministers have e-mail

Montreal:

42 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:

16 e-mail addresses (incl. church offices, excl. appendix), 13 church websites,
14 Facebook pages
(24 congregations in 13 charges; 4 vacant)
100% of ministers have e-mail; all charges have e-mail contact

Ottawa:

38 e-mail addresses, 20 church websites, 17 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; 1 supply, 5 stated supply)
100% of the ministers, 4 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 9 of the 104 congregations in 87 charges and 2 missions do not have known e-mail addresses. 35 charges have two or more email addresses.

The synod site consists of eight main pages plus one page for each of the five presbyteries. 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 those found in the back of the Acts and Proceedings.

Synod Webservant (cont'd):

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

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.

Canadian Ministries informed the Synod on August 4, 2021 that the available amount for 2022 is \$61,000.00 (the same amount as in 2021). The 5 presbyteries within the synod bounds were then advised of the available amount and that the synod council set the deadline for receipt of requests for 2022 at September 22, 2021.

According to the funding terms established by the Life and Mission Agency, Regional Resourcing Funding provides synods with financial assistance for (1) staff positions and (2) equipping and educational opportunities for church leaders (both lay and ordained) tailored to the regional context. Funding requests for programs must be used to support a program in a region for a group of Presbyterian ministries that share a ministry focus or need. Applications to support programs or events that benefit a single congregation or social ministry will not be accepted.

All funding requests are reviewed by the synod council and must be accompanied with the following documentation: (a) Extract minute noting approval of staff position or project; (b) Narrative description of the staff position or project; (c) Budget for staff position or project

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.

Three applications were received by the stated deadline, and were reviewed by the synod council on September 23, 2021.

Recommendation No. 1

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 |

MISSION / ROBERT FUND

This year we had four applications to the Robert Fund. Applications are available for review upon request to the Synod Clerk.

- 1) The first is the usual one from Camp d'action biblique. This year they are requesting \$2,500.
- 2) Les Chemins Protestants is a French Protestant radio show hosted by the Rev. Richard Bonetto on Radio Ville Marie. \$5250 is requested and approved by the Presbytery of Montreal.
- 3) La Communauté Chrétienne Siloé has requested funding for their music ministry, including buying new instruments, honorarium for musicians and music theory training for young people. Presbytery of Montreal approved a request of \$5,000.
- 4) Presbyterian College, in partnership with the Institut de Théologie pour la Francophonie, wants to begin a Master of Theological Studies (practical theology) in French to equip missional leaders in French congregations in Quebec. They have requested \$5 000 from the Robert Fund.

Last April, Synod Council requested that I establish the amount of capital in the Robert Fund. The question turned out to be more difficult to answer than one might expect. There is no “Robert Fund” included on the list of PCC Consolidated Funds. I was pointed to account 20219, with \$344,000 in capital, designated for “the mission in French Quebec” but not explicitly named as the “Robert Fund.” Subsequently, I learned that there is also a “Francophone Mission Fund” administered by Canadian Ministries. Its terms of reference are not clear at this point. Perhaps the two funds have been rolled into one account, which might account for this year’s seemingly poor rate of return on \$344,000. The mystery continues. In the meantime, Jen de Combe of Canadian Ministries has indicated that the applications from Camp d'action biblique and Communauté Chrétienne Siloé can be funded from other sources in Toronto.

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 with in the PCC Consolidated investment portfolio.

Recommendation No. 3

That the proceeds from Robert Fund for distribution in 2022 (\$4,346.08) be used to fund Richard Bonetto’s radio ministry Les Chemins Protestants this year. We will continue to look for funding for the fine application from Presbyterian College to equip missional leaders in French congregations in Quebec. While we believe it certainly meets the funding criteria, the monies available this year represent only a modest fraction of its overall budget.

Respectfully submitted,
Barry Mack

Clerk:

Report from the Presbytery of Ottawa
Re oversight of Gracefield Christian Camp and Retreat Centre
October 2021

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 2020-2021.

In our report to the synod in October 2020, we highlighted a number of challenges facing the camp, including among others changes in leadership with respect to both senior staff and board membership, restrictions in operations due to the pandemic, financial stresses, and the working relationship between the camp and the presbytery. We are pleased this year to report good progress and positive improvement with respect to all of these matters.

The camp has benefited from stable leadership provided throughout the past year by Mark Hamilton, the new Managing Director, and the members of the board of directors. The Presbytery of Ottawa conducted a commissioning service via Zoom conferencing at its meeting in November, 2020, both recognizing the appointment of Mark Hamilton and commissioning the members of the board of directors. Paula Whaley and Ruth Draffin have served throughout the past year as co-chairs of the board, and have reported at most stated meetings of the presbytery – more often than ordinarily expected – in order to ensure that issues identified in the report of the working group which the presbytery received and considered at the special meeting in late September, 2020 would be addressed, and to enlist presbytery's support for responding to changing financial options in light of the federal government's stated support for businesses and organizations affected financially as a result of the pandemic.

As indicated in our report to the synod in October, 2020, unaudited financial statements for the year ended December 31, 2019 had been received by the presbytery and with two caveats were presented for circulation to synod. Subsequently, the two caveats – that the voluntary financial review was yet to be completed and that necessary accompanying notes were yet to be appended – were satisfied, and the final, reviewed statements for the year ended December 31, 2019 including accompanying notes were presented to and received by the presbytery at its meeting in January, 2021. These statements are appended to this report, and show, as intimated in last year's report, that the camp recorded an operating surplus for the year 2019 of some seven thousand dollars, which is a marked improvement over the substantial deficit recorded in 2018.

At its stated meeting in November, 2020, the presbytery received, through its Business Committee, a request from R. Draffin, co-chair of the board of directors of the Gracefield Christian Camp and Retreat Centre, seeking the presbytery's approval for a further application to the federal government for a second loan available under the Canada Emergency Business Account programme, which would give the camp access to an additional twenty thousand dollars, with half of the amount to be forgivable if the loan is repaid by December 31, 2022, but that the board of directors had yet to meet to approve such an application.

The presbytery resolved, on recommendation of its Business Committee, that the Presbytery of Ottawa approve, subject to (a) the approval of the board of directors, (b) the provision that the cap on the total external debt of one hundred and ten thousand dollars (\$110,000) not be changed, and (c) that the application be reviewed by the Committee on Finance and Maintenance, an application

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

by the board of directors of the Gracefield Christian Camp and Retreat Centre for a second loan from the federal government under the Canada Emergency Business Account (CEBA) programme, which would bring the total loan to sixty thousand dollars (\$60,000.) with twenty thousand (\$20,000.) forgivable by the federal government if the loan is repaid by December 31, 2022.

The presbytery also approved a further recommendation arising out of the report of the Gracefield working group whose report had been considered in detail at the special meeting in September, 2020, concerning the employment of the Presbytery Youth Animator, as follows: That the Presbytery Youth Animator job description in relation to the Presbytery of Ottawa be amended to include the following: “The Presbytery Youth Animator will spend at least one week at Gracefield Christian Camp and Retreat Centre during the summer camp ministry. The Presbytery Youth Animator will work with the Gracefield Staff and LIT to foster ongoing connections throughout the year.”

The presbytery also recorded and expressed gratitude to Jim Paulin for his work as treasurer of the Gracefield Christian Camp and Retreat Centre. He has been succeeded as treasurer by Brian Laughton, who is a past moderator of the presbytery.

At its March, 2021 meeting, the presbytery endorsed a request of the Gracefield Christian Camp and Retreat Centre to apply for grant funding from the Special Projects Fund of The Presbyterian Church in Canada in the amount of \$750.

At the same meeting, on recommendation of its Committee on Finance and Maintenance, the presbytery received and accepted preliminary year-end financial statements for 2020 and the 2021 budget for the Gracefield Christian Camp and Retreat Centre. At the same time, also on recommendation of its Committee on Finance and Maintenance, the presbytery resolved to request that the board provide to the June, 2021 meeting of the presbytery a budget for 2022 for the Gracefield Christian Camp and Retreat Centre.

At its May, 2021 meeting, the presbytery on recommendation of its Committee on Worship and Witness resolved to amend its standing orders to mandate the Worship and Witness Committee to collaborate with the board of directors and the Managing Director of the Gracefield Christian Camp and Retreat Centre (GCCRC) to support and promote the ministry of GCCRC in the Presbytery of Ottawa, and to make all reasonable efforts to ensure at least one representative of GCCRC serves as a member of the Worship and Witness Committee.

The presbytery was pleased at its June, 2021 stated meeting to have Mark Hamilton as Managing Director, with the assistance of some members of the board of directors of the Gracefield Christian Camp and Retreat Centre conduct worship at the online meeting of the presbytery.

The presbytery learned at the same meeting that the camp had secured a special projects grant of \$1,050 for the renewal of the archery programme at the camp had been approved by Canadian Ministries of The Presbyterian Church in Canada.

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

Also at the June, 2021 stated meeting a slate of nominations to the board of directors for the year commencing September 1, 2021 was presented to and appointed by the presbytery.

The board of directors also submitted to the presbytery a detailed response to the recommendations arising from the working group previously adopted by the presbytery, and it was agreed that the board of directors for the Gracefield Christian Camp and Retreat Centre collaborate with the Committee on Finance and Maintenance of the presbytery regarding the board's response to the recommendations.

The board also submitted as requested a projected budget for 2022, including three scenarios depending on whether the camp would be able to operate a limited or full programme, and which included provision for the repayment of forty thousand dollars as the non-forgivable portion of the total of sixty thousand dollars loaned from the federal government under the CEBA programme. The presbytery in turn expressed thanks to the board for the budget and its provision.

At its stated meeting in September, 2021, the presbytery received a report summarizing the summer's operation, which included a total of 2800 "guest days", averaging 33 guests on site on a given day, which given the inability of the camp to host a usual residential summer children's camp due to the pandemic and the restrictions against travel from Ontario to Quebec which were in place well into June represents a rather significant and amazing use of the site. Summer saw the employment of several staff, with eight positions funded by federal government grants under the Canada Summer Jobs program. A new online booking platform was well used, yielding 150 total bookings. The new Cabin Village as well as regular camper cabins were booked and used by family groups. Maintenance also proceeded apace, and the year has seen improvements to the old Jolly Roger building and several camper cabins, as well as much general site cleanup.

On recommendation of the board of directors, the presbytery also appointed one additional new member to the board at the September, 2021 stated meeting.

On recommendation of its Committee on Finance and Maintenance, the presbytery resolved that the report of the financial review for the year 2020 and the financial statements for the year ended December 31, 2020 be received and accepted. The committee also reported that it had received and reviewed year-to-date statements for 2021 to the end of August; statements to mid-August were circulated to presbyters and the presbytery agreed to receive them. The report of the presbytery's Committee on Finance and Maintenance and the statements filed by the board both indicate that a surplus of revenue over expenditure for the year is anticipated. The board reported that funds to repay the portion of the federal government's loan due by December 31, 2022 in order to qualify for the forgivable portion are on hand, and the loan has enabled the camp to operate during 2021 without having to draw on the line of credit in place with the bank.

The board of directors is presently comprised of the following: Paula Whaley and Ruth Draffin, co-chairs; Johneen Everson, Secretary; Brian Laughton, Treasurer; and Chris Bolger, Manon Campbell, Joan Coulter, Alex Heath, Marc-Phillip Laurin, Dan Plant, Debora Scholey, and Topher Whitehead.

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

The presbytery remains thankful for the dedication and contributions of the members of the board of directors past and present, the staff including Mark Hamilton as the Managing Director, and the great many volunteers who support the work and witness of the Gracefield Christian Camp and Retreat Centre. We also express our appreciation to the synod for its ongoing support of the ministry of Christian camping in shaping and enhancing lives young and old alike.

In Christ's service, on behalf of the Presbytery of Ottawa,

J. T. Hurd,
Clerk.

Appendices:

- A - 2019 December 31 Financial Statements (13 pages)
- B - 2020 December 31 Financial Statements (13 pages)

5:21 PM
2020-12-19
Accrual Basis

Gracefield Christian Camp & Retreat Centre
Balance Sheet Prev Year Comparison
As of 31 December 2019

Final, Reviewed

| | 31 Dec 19 | 31 Dec 18 | \$ Change | % Change | Notes |
|--|--------------------|--------------------|-------------------|-----------------|------------------|
| ASSETS | | | | | |
| Current Assets | | | | | |
| Chequing/Savings | | | | | |
| 1001 · Desjardins bank account #34138 | 18,488.87 | (7,967.20) | 26,456.07 | 332.06% | <i>note 1</i> |
| 1004 · Desjardins share account | 5.00 | 5.00 | 0.00 | 0.0% | <i>note 2</i> |
| 2001 · Desjardins Line of Credit | (45,328.11) | (64,245.70) | 18,917.59 | 29.45% | <i>note 1</i> |
| Total Chequing/Savings | (26,834.24) | (72,207.90) | 45,373.66 | 62.84% | |
| Accounts Receivable | | | | | |
| 1200 · Accounts Receivable | 7,116.55 | 4,017.89 | 3,098.66 | 77.12% | |
| Total Accounts Receivable | 7,116.55 | 4,017.89 | 3,098.66 | 77.12% | |
| Other Current Assets | | | | | |
| 1499 · Undeposited Funds | 1,087.00 | 5,360.20 | (4,273.20) | (79.72%) | <i>note 1</i> |
| 1500 · Pre-paid expenses | 2,500.00 | 3,863.00 | (1,363.00) | (35.28%) | |
| Total Other Current Assets | 3,587.00 | 9,223.20 | (5,636.20) | (61.11%) | |
| Total Current Assets | (16,130.69) | (58,966.81) | 42,836.12 | 72.64% | |
| TOTAL ASSETS | (16,130.69) | (58,966.81) | 42,836.12 | 72.64% | |
| LIABILITIES & EQUITY | | | | | |
| Liabilities | | | | | |
| Current Liabilities | | | | | |
| Accounts Payable | | | | | |
| 2000 · Accounts Payable | 7,186.51 | 8,537.95 | (1,351.44) | (15.83%) | |
| Total Accounts Payable | 7,186.51 | 8,537.95 | (1,351.44) | (15.83%) | |
| Credit Cards | | | | | |
| 2002 · Visa Desjardins | 379.75 | 130.12 | 249.63 | 191.85% | |
| Total Credit Cards | 379.75 | 130.12 | 249.63 | 191.85% | |
| Other Current Liabilities | | | | | |
| 2121 · Accrued liability | 1,660.00 | 0.00 | 1,660.00 | 100.0% | |
| 2240 · GST/QST Payable | (237.30) | 0.00 | (237.30) | (100.0%) | |
| 2303 · Turtle Rock Land Fund | 331.86 | 331.86 | 0.00 | 0.0% | <i>note 5</i> |
| 2306 · Water/Septic Capital Fund | 0.00 | 683.34 | (683.34) | (100.0%) | <i>note 6</i> |
| 2308 · Capital projects fund | 0.00 | 8,950.58 | (8,950.58) | (100.0%) | <i>note 8</i> |
| 2311 · Capital Projects Fund - Ind | 8,995.33 | 0.00 | 8,995.33 | 100.0% | <i>note 5</i> |
| 2312 · Capital Projects Fund - Org | 25,000.00 | 0.00 | 25,000.00 | 100.0% | <i>note 5</i> |
| 2320 · Campership Fund | 0.00 | 592.27 | (592.27) | (100.0%) | <i>note 5</i> |
| 2321 · Campership Fund - Ind | 540.00 | 0.00 | 540.00 | 100.0% | <i>note 5</i> |
| 2322 · Campership Fund - org | 1,365.32 | 0.00 | 1,365.32 | 100.0% | <i>note 5</i> |
| 2328 · Memorial Funds - Ind | 14,105.50 | 0.00 | 14,105.50 | 100.0% | <i>note 5, 9</i> |
| 2329 · Memorial Funds - Org | 1,590.00 | 0.00 | 1,590.00 | 100.0% | <i>note 9</i> |
| 2330 · Memorial funds | 0.00 | 14,370.88 | (14,370.88) | (100.0%) | <i>note 8</i> |
| 2350 · Erskine Legacy Fund | 2,980.62 | 3,887.02 | (906.40) | (23.32%) | <i>note 3</i> |
| 2352 · Camp Bitobi Legacy Fund | 36,613.03 | 36,748.88 | (135.85) | (0.37%) | <i>note 4, 5</i> |
| 2401 · Deferred revenue | 13,395.91 | 4,054.19 | 9,341.72 | 230.42% | <i>note 5</i> |
| Total Other Current Liabilities | 106,340.27 | 69,619.02 | 36,721.25 | 52.75% | |
| Total Current Liabilities | 113,906.53 | 78,287.09 | 35,619.44 | 45.5% | |

5:21 PM
2020-12-19
Accrual Basis

Gracefield Christian Camp & Retreat Centre
Balance Sheet Prev Year Comparison
As of 31 December 2019

Final, Reviewed

| | 31 Dec 19 | 31 Dec 18 | \$ Change | % Change | Notes |
|--|--------------------|--------------------|------------------|---------------|---------------|
| Total Liabilities | 113,906.53 | 78,287.09 | 35,619.44 | 45.5% | |
| Net assets | | | | | |
| 3000 · Opening Balance Equity (2000/01/01) | (59,052.83) | (59,052.83) | 0.00 | 0.0% | <i>note 7</i> |
| 3900 · Retained earnings | (78,201.07) | (43,258.14) | (34,942.93) | (80.78%) | <i>note 7</i> |
| Balance beginning of year | (137,253.90) | (102,310.97) | (34,942.93) | (34.15%) | <i>note 7</i> |
| Net Income current year | 7,216.68 | (34,942.93) | 42,159.61 | 120.65% | <i>note 7</i> |
| Balance end of year | (130,037.22) | (137,253.90) | 7,216.68 | 5.26% | <i>note 7</i> |
| TOTAL LIABILITIES & NET ASSETS | (16,130.69) | (58,966.81) | 42,836.12 | 72.64% | |

4:46 PM
2020-12-19
Accrual Basis

Gracefield Christian Camp & Retreat Centre
Profit & Loss Budget vs. Actual
January through December 2019

Final, Reviewed

| | Jan - Dec 19 | Budget | \$ Over Budget | % of Budget |
|---|-------------------|-------------------|-----------------|----------------|
| Ordinary Income/Expense | | | | |
| Income | | | | |
| Donations | | | | |
| 1509 · Chapel offerings | 54.50 | 0.00 | 54.50 | 100.0% |
| 4014 · Campership donations used -Org | 1,967.40 | 0.00 | 1,967.40 | 100.0% |
| 4205 · Donations individuals | 16,966.11 | 20,000.00 | (3,033.89) | 84.83% |
| 4206 · Donations Churches/organization | 4,088.01 | 9,279.00 | (5,190.99) | 44.06% |
| 4212 · Designated Donations (Individ) | 2,357.08 | 4,000.00 | (1,642.92) | 58.93% |
| 4213 · Designated Donation (Church) | | | | |
| 4213001 · Cabin 1 Sponsorship Donations | 449.64 | 0.00 | 449.64 | 100.0% |
| 4213002 · Cabin 2 Sponsorship Donations | 449.64 | 0.00 | 449.64 | 100.0% |
| 4213003 · Cabin 3 Sponsorship Donations | 449.64 | 0.00 | 449.64 | 100.0% |
| 4213005 · Cabin 5 Sponsorship Donations | 449.65 | 0.00 | 449.65 | 100.0% |
| 4213 · Designated Donation (Church) - Other | 0.00 | 1,500.00 | (1,500.00) | 0.0% |
| Total 4213 · Designated Donation (Church) | 1,798.57 | 1,500.00 | 298.57 | 119.91% |
| 4216 · Canoe-a-thon donations | 0.00 | 0.00 | 0.00 | 0.0% |
| 4218 · Gala dinner & auction | 2,802.01 | 0.00 | 2,802.01 | 100.0% |
| 4219 · Gala dinner donations | 0.00 | 0.00 | 0.00 | 0.0% |
| 4220 · Pledged donations | 14,800.00 | 12,569.00 | 2,231.00 | 117.75% |
| 4221 · Can Helps/ PayPal/ United Way | 7,007.85 | 4,000.00 | 3,007.85 | 175.2% |
| 4222 · In-kind donations | 755.00 | 0.00 | 755.00 | 100.0% |
| Total Donations | 52,596.53 | 51,348.00 | 1,248.53 | 102.43% |
| Grants & Other revenue | | | | |
| 4208 · Synod block grants | 47,688.00 | 47,691.00 | (3.00) | 99.99% |
| 4209 · Presbytery Grants | 5,000.00 | 5,000.00 | 0.00 | 100.0% |
| 4407 · Government grants | 11,952.00 | 11,952.00 | 0.00 | 100.0% |
| 4901 · Net Sales taxes collected | 11,962.98 | 12,329.00 | (366.02) | 97.03% |
| 4951 · Other revenue | 1,806.45 | 0.00 | 1,806.45 | 100.0% |
| Total Grants & Other revenue | 78,409.43 | 76,972.00 | 1,437.43 | 101.87% |
| Pgm Revenue - Adult/Family | | | | |
| 4101 · Family Camp fees | 2,826.00 | 4,626.00 | (1,800.00) | 61.09% |
| 4111 · Lodge guest fees | 20,593.62 | 14,247.00 | 6,346.62 | 144.55% |
| 4112 · Lodge guests equip. rentals | 1,816.13 | 1,244.00 | 572.13 | 145.99% |
| 4113 · Cabin Village Fees | 188.00 | 0.00 | 188.00 | 100.0% |
| 4121 · Seasonal Tent/Trailer Fees | 26,124.14 | 25,927.00 | 197.14 | 100.76% |
| 4122 · Short Term Tent/Trailer Fees | 6,380.99 | 6,955.00 | (574.01) | 91.75% |
| 4141 · Group Retreat Fees | 90,482.09 | 93,046.00 | (2,563.91) | 97.24% |
| 4142 · Group program/equip rental | 685.00 | 1,722.00 | (1,037.00) | 39.78% |
| Total Pgm Revenue - Adult/Family | 149,095.97 | 147,767.00 | 1,328.97 | 100.9% |
| Pgm Revenue - Child/Youth | | | | |
| 4001 · Co-ed summer camp fees | 42,270.92 | 43,549.00 | (1,278.08) | 97.07% |
| 4003 · CO-ED CAMP BUS TRANSPORTATION | 1,504.37 | 1,400.00 | 104.37 | 107.46% |
| 4010 · Coed camperships allocated | 0.00 | 4,070.00 | (4,070.00) | 0.0% |
| 4021 · L.I.T. Camp fees | 434.87 | 0.00 | 434.87 | 100.0% |
| 4041 · Outdoor Educ. fees | 1,408.00 | 6,100.00 | (4,692.00) | 23.08% |

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2020-12-19
Accrual Basis

Gracefield Christian Camp & Retreat Centre
Profit & Loss Budget vs. Actual
January through December 2019

Final, Reviewed

| | Jan - Dec 19 | Budget | \$ Over Budget | % of Budget |
|--|--------------|------------|----------------|-------------|
| Total Pgm Revenue - Child/Youth | 45,618.16 | 55,119.00 | (9,500.84) | 82.76% |
| Store Revenue | | | | |
| 4301 · T-Shirt/Sweatshirt sales | 348.96 | 1,600.00 | (1,251.04) | 21.81% |
| 4302 · STAFF T-SHIRTS | 750.10 | 0.00 | 750.10 | 100.0% |
| 4303 · Tuck adhoc sales | 1,745.97 | 500.00 | 1,245.97 | 349.19% |
| 4304 · Souvenir sales | 0.00 | 500.00 | (500.00) | 0.0% |
| Total Store Revenue | 2,845.03 | 2,600.00 | 245.03 | 109.42% |
| Total Income | 328,565.12 | 333,806.00 | (5,240.88) | 98.43% |
| Gross Profit | 328,565.12 | 333,806.00 | (5,240.88) | 98.43% |
| Expense | | | | |
| Administration Expenses | | | | |
| 6001 · Wages (office admin) | 14,570.00 | 17,000.00 | (2,430.00) | 85.71% |
| 6002 · Directors Stipend | 5,501.62 | 5,500.00 | 1.62 | 100.03% |
| 6003 · Interim Camp Director | 34,125.00 | 36,000.00 | (1,875.00) | 94.79% |
| 6004 · Senior Program Director | 11,100.00 | 10,200.00 | 900.00 | 108.82% |
| 6011 · Payroll Taxes (all depts) | 13,730.56 | 13,241.00 | 489.56 | 103.7% |
| 6012 · Vacation Pay (all depts) | 5,051.23 | 4,838.00 | 213.23 | 104.41% |
| 6013 · Board & Lodging benefits | 0.00 | 0.00 | 0.00 | 0.0% |
| 6021 · Health Insurance (Directors) | 3,207.52 | 2,207.00 | 1,000.52 | 145.33% |
| 6031 · Pension Plan (Directors) | 1,056.31 | 1,057.00 | (0.69) | 99.94% |
| 6041 · Workers Comp (all depts) | 2,402.41 | 2,175.00 | 227.41 | 110.46% |
| 6081 · Auto Gas (admin) | 1,204.38 | 1,052.00 | 152.38 | 114.49% |
| 6091 · Auto mileage (Admin) | 0.00 | 1,000.00 | (1,000.00) | 0.0% |
| 6101 · Auto regisraion (all depts) | 497.17 | 641.00 | (143.83) | 77.56% |
| 6111 · Property/Liability Insurance | 23,053.04 | 23,053.00 | 0.04 | 100.0% |
| 6121 · Office postage | 1,492.39 | 1,617.00 | (124.61) | 92.29% |
| 6131 · Office supplies (all depts) | 1,057.11 | 731.00 | 326.11 | 144.61% |
| 6141 · Office copier | 2,494.95 | 1,751.00 | 743.95 | 142.49% |
| 6151 · Office postage meter | 341.06 | 504.00 | (162.94) | 67.67% |
| 6171 · Computer equipment/software | 1,080.00 | 1,074.00 | 6.00 | 100.56% |
| 6181 · Health care/infirmiry | 320.13 | 99.00 | 221.13 | 323.36% |
| 6182 · Safety equipment | 810.18 | 2,055.00 | (1,244.82) | 39.43% |
| 6191 · Phone & Internet services | 2,004.50 | 1,760.00 | 244.50 | 113.89% |
| 6202 · Staff Training (all depts) | 96.24 | 2,181.00 | (2,084.76) | 4.41% |
| 6211 · Publicity & promotion | 4,569.49 | 4,769.00 | (199.51) | 95.82% |
| 6221 · Memberships/permits | 2,916.01 | 3,167.00 | (250.99) | 92.08% |
| 6251 · Auto insurance (all depts) | 860.20 | 761.00 | 99.20 | 113.04% |
| 6511 · Fundraising events/materials | 1,423.18 | 0.00 | 1,423.18 | 100.0% |
| 6992 · AR/AP charge expenses | 186.13 | 0.00 | 186.13 | 100.0% |
| 8001 · Bank & Merchant Card charges | 4,225.99 | 3,731.00 | 494.99 | 113.27% |
| 8011 · Line of Credit & Interest | 3,909.72 | 4,179.00 | (269.28) | 93.56% |
| 8015 · Registration fees -online | 3,495.11 | 4,023.00 | (527.89) | 86.88% |
| 8021 · GST Net expense | 1,748.85 | 1,856.00 | (107.15) | 94.23% |
| 8022 · QST Net Expense | 2,697.44 | 2,775.00 | (77.56) | 97.21% |
| 8023 · Ontario sales taxes | 1,079.71 | 1,026.00 | 53.71 | 105.24% |

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2020-12-19
Accrual Basis

Gracefield Christian Camp & Retreat Centre
Profit & Loss Budget vs. Actual
January through December 2019

Final, Reviewed

| | Jan - Dec 19 | Budget | \$ Over Budget | % of Budget |
|--|-------------------|-------------------|-------------------|---------------|
| 8026 · In-kind donation expense | 755.00 | 0.00 | 755.00 | 100.0% |
| Total Administration Expenses | 153,062.63 | 156,023.00 | (2,960.37) | 98.1% |
| Camp Store | | | | |
| 7651 · Tuck supplies | 228.65 | 125.00 | 103.65 | 182.92% |
| 7661 · Souvenir supplies | 0.00 | 1,749.00 | (1,749.00) | 0.0% |
| 7671 · Souvenir Shirts | 506.32 | 194.00 | 312.32 | 260.99% |
| 7681 · Staff theme shirts | 1,734.80 | 733.00 | 1,001.80 | 236.67% |
| Total Camp Store | 2,469.77 | 2,801.00 | (331.23) | 88.18% |
| Food Services | | | | |
| 5001 · Wages - kitchen staff | 24,379.53 | 24,580.06 | (200.53) | 99.18% |
| 5003 · Chef Services | 0.00 | 0.00 | 0.00 | 0.0% |
| 5051 · Small kitchen equipment | 311.52 | 896.00 | (584.48) | 34.77% |
| 5541 · Food & beverage supplies | 40,082.75 | 43,897.00 | (3,814.25) | 91.31% |
| 5551 · Propane (cooking) supplies | 1,408.47 | 1,293.00 | 115.47 | 108.93% |
| Total Food Services | 66,182.27 | 70,666.06 | (4,483.79) | 93.66% |
| Program - Child/Youth | | | | |
| 6701 · Wages (coed summer camp) | 16,300.00 | 26,585.00 | (10,285.00) | 61.31% |
| 6704 · Bus transport (Coed camp) | 5,170.00 | 5,330.00 | (160.00) | 97.0% |
| 6706 · Program equipment (Coed camp) | 400.23 | 1,546.00 | (1,145.77) | 25.89% |
| 6707 · Program supplies (Coed camp) | 380.01 | 588.00 | (207.99) | 64.63% |
| 6709 · Program - Aerial trek | 0.00 | 257.00 | (257.00) | 0.0% |
| 6721 · Wages - LIT & senior pgm | 9,455.00 | 4,575.00 | 4,880.00 | 206.67% |
| 6723 · LIT Honoraria | 500.00 | 0.00 | 500.00 | 100.0% |
| 6725 · Staff Travel (LIT) | 284.80 | 0.00 | 284.80 | 100.0% |
| 7817 · Wilderness & Trip Equipment | 776.88 | 344.00 | 432.88 | 225.84% |
| Total Program - Child/Youth | 33,266.92 | 39,225.00 | (5,958.08) | 84.81% |
| Property Management | | | | |
| 6301 · Wages - Maint & housekeeping | 20,472.11 | 23,545.00 | (3,072.89) | 86.95% |
| 6381 · Fuel - tractors, engines | 1,184.73 | 1,355.08 | (170.35) | 87.43% |
| 6401 · Housekeeping supplies | 2,425.38 | 2,926.00 | (500.62) | 82.89% |
| 6411 · Repairs & building supplies | 7,727.90 | 7,555.00 | 172.90 | 102.29% |
| 6414 · Water testing and maintenance | 6,836.04 | 7,503.00 | (666.96) | 91.11% |
| 6421 · Road Maintenance & Snow removal | 3,244.00 | 3,251.00 | (7.00) | 99.79% |
| 6431 · Garbage/septic collection | 3,267.54 | 3,214.00 | 53.54 | 101.67% |
| 6432 · Trailer permits | 18.00 | 0.00 | 18.00 | 100.0% |
| 6441 · Hydro electricity | 16,261.12 | 15,494.00 | 767.12 | 104.95% |
| 6451 · Auto repair & maintenance | 1,069.82 | 500.00 | 569.82 | 213.96% |
| 6452 · Vehicle depreciation/purchase | 1,600.00 | 0.00 | 1,600.00 | 100.0% |
| 7813 · Structural Improvement projects | | | | |
| 7813001 · Cabin 1 Improvements | 449.64 | 0.00 | 449.64 | 100.0% |
| 7813002 · Cabin 2 improvements | 449.64 | 0.00 | 449.64 | 100.0% |
| 7813003 · Cabin 3 improvements | 449.64 | 0.00 | 449.64 | 100.0% |
| 7813005 · Cabin 5 improvements | 449.65 | 0.00 | 449.65 | 100.0% |
| 7813 · Structural Improvement projects - Other | 461.64 | 0.00 | 461.64 | 100.0% |

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 Accrual Basis

Gracefield Christian Camp & Retreat Centre
Profit & Loss Budget vs. Actual
January through December 2019

Final, Reviewed

| | Jan - Dec 19 | Budget | \$ Over Budget | % of Budget |
|---|---------------------|---------------|-----------------------|--------------------|
| Total 7813 · Structural Improvement projects | 2,260.21 | 0.00 | 2,260.21 | 100.0% |
| Total Property Management | 66,366.85 | 65,343.08 | 1,023.77 | 101.57% |
| Total Expense | 321,348.44 | 334,058.14 | (12,709.70) | 96.2% |
| Net Ordinary Income | 7,216.68 | (252.14) | 7,468.82 | (2,862.17%) |
| Other Income/Expense | | | | |
| Other Income | | | | |
| Capital Maint. Grants | | | | |
| 7910 · Grants for Water Treatment Proj | 1,589.74 | 0.00 | 1,589.74 | 100.0% |
| Total Capital Maint. Grants | 1,589.74 | 0.00 | 1,589.74 | 100.0% |
| Site development grants | | | | |
| 4513 · Memorial Donations - Ind | 13,009.70 | 0.00 | 13,009.70 | 100.0% |
| 4515 · Site develop. donations - Ind | 458.91 | 0.00 | 458.91 | 100.0% |
| Total Site development grants | 13,468.61 | 0.00 | 13,468.61 | 100.0% |
| Total Other Income | 15,058.35 | 0.00 | 15,058.35 | 100.0% |
| Other Expense | | | | |
| Capital Maintenance Pgm | | | | |
| 7920 · Water Treatment Expenses | 1,589.74 | 0.00 | 1,589.74 | 100.0% |
| Total Capital Maintenance Pgm | 1,589.74 | 0.00 | 1,589.74 | 100.0% |
| Site and Property Development | | | | |
| 7867 · Family Cabin Village | 13,468.61 | 0.00 | 13,468.61 | 100.0% |
| Total Site and Property Development | 13,468.61 | 0.00 | 13,468.61 | 100.0% |
| Total Other Expense | 15,058.35 | 0.00 | 15,058.35 | 100.0% |
| Net Other Income | 0.00 | 0.00 | 0.00 | 0.0% |
| Net Income | 7,216.68 | (252.14) | 7,468.82 | (2,862.17%) |

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Accrual Basis

Gracefield Christian Camp & Retreat Centre
Profit & Loss Prev Year Comparison
January through December 2019

Final, Reviewed

| | Jan - Dec 19 | Jan - Dec 18 | \$ Change | % Change |
|---|-------------------|-------------------|------------------|---------------|
| Ordinary Income/Expense | | | | |
| Income | | | | |
| Donations | | | | |
| 1509 · Chapel offerings | 54.50 | 0.00 | 54.50 | 100.0% |
| 4014 · Campership donations used -Org | 1,987.40 | 0.00 | 1,987.40 | 100.0% |
| 4205 · Donations individuals | 16,966.11 | 17,173.72 | (207.61) | (1.21%) |
| 4206 · Donations Churches/organization | 4,088.01 | 8,836.97 | (4,748.96) | (53.74%) |
| 4212 · Designated Donations (Individ) | 2,357.08 | 2,136.62 | 220.46 | 10.32% |
| 4213 · Designated Donation (Church) | | | | |
| 4213001 · Cabin 1 Sponsorship Donations | 449.64 | 0.00 | 449.64 | 100.0% |
| 4213002 · Cabin 2 Sponsorship Donations | 449.64 | 0.00 | 449.64 | 100.0% |
| 4213003 · Cabin 3 Sponsorship Donations | 449.64 | 0.00 | 449.64 | 100.0% |
| 4213005 · Cabin 5 Sponsorship Donations | 449.65 | 0.00 | 449.65 | 100.0% |
| 4213 · Designated Donation (Church) - Other | 0.00 | 1,380.45 | (1,380.45) | (100.0%) |
| Total 4213 · Designated Donation (Church) | 1,798.57 | 1,380.45 | 418.12 | 30.29% |
| 4218 · Gala dinner & auction | 2,802.01 | 0.00 | 2,802.01 | 100.0% |
| 4220 · Pledged donations | 14,800.00 | 11,970.00 | 2,830.00 | 23.64% |
| 4221 · Can Helps/ PayPal/ United Way | 7,007.85 | 4,678.64 | 2,329.21 | 49.78% |
| 4222 · In-kind donations | 755.00 | 0.00 | 755.00 | 100.0% |
| Total Donations | 52,596.53 | 46,176.40 | 6,420.13 | 13.9% |
| Grants & Other revenue | | | | |
| 4208 · Synod block grants | 47,688.00 | 46,860.00 | 828.00 | 1.77% |
| 4209 · Presbytery Grants | 5,000.00 | 5,000.00 | 0.00 | 0.0% |
| 4407 · Government grants | 11,952.00 | 6,176.00 | 5,776.00 | 93.52% |
| 4411 · Jemima Rae Allocated | 0.00 | 404.92 | (404.92) | (100.0%) |
| 4801 · Interest revenue | 0.00 | 10.53 | (10.53) | (100.0%) |
| 4850 · Forestry Income | 0.00 | (202.76) | 202.76 | 100.0% |
| 4901 · Net Sales taxes collected | 11,962.98 | 11,465.24 | 497.74 | 4.34% |
| 4951 · Other revenue | 1,806.45 | 0.00 | 1,806.45 | 100.0% |
| Total Grants & Other revenue | 78,409.43 | 69,713.93 | 8,695.50 | 12.47% |
| Pgm Revenue - Adult/Family | | | | |
| 4101 · Family Camp fees | 2,826.00 | 4,531.00 | (1,705.00) | (37.63%) |
| 4111 · Lodge guest fees | 20,593.62 | 13,953.48 | 6,640.14 | 47.59% |
| 4112 · Lodge guests equip. rentals | 1,816.13 | 1,218.02 | 598.11 | 49.11% |
| 4113 · Cabin Village Fees | 188.00 | 0.00 | 188.00 | 100.0% |
| 4121 · Seasonal Tent/Trailer Fees | 26,124.14 | 25,393.51 | 730.63 | 2.88% |
| 4122 · Short Term Tent/Trailer Fees | 6,380.99 | 6,812.40 | (431.41) | (6.33%) |
| 4141 · Group Retreat Fees | 90,482.09 | 83,046.08 | 7,436.01 | 8.95% |
| 4142 · Group program/equip rental | 685.00 | 1,686.22 | (1,001.22) | (59.38%) |
| Total Pgm Revenue - Adult/Family | 149,095.97 | 136,640.71 | 12,455.26 | 9.12% |
| Pgm Revenue - Child/Youth | | | | |
| 4001 · Co-ed summer camp fees | 42,270.92 | 40,635.90 | 1,635.02 | 4.02% |
| 4003 · CO-ED CAMP BUS TRANSPORTATION | 1,504.37 | 1,357.18 | 147.19 | 10.85% |
| 4010 · Coed camperships allocated | 0.00 | 6,743.60 | (6,743.60) | (100.0%) |
| 4011 · Day Camp Fees | 0.00 | 38.00 | (38.00) | (100.0%) |

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Accrual Basis

**Gracefield Christian Camp & Retreat Centre
Profit & Loss Prev Year Comparison
January through December 2019**

Final, Reviewed

| | Jan - Dec 19 | Jan - Dec 18 | \$ Change | % Change |
|--|-------------------|-------------------|-------------------|-----------------|
| 4021 · L.I.T. Camp fees | 434.87 | 3,255.15 | (2,820.28) | (86.64%) |
| 4041 · Outdoor Educ. fees | 1,408.00 | 0.00 | 1,408.00 | 100.0% |
| 4051 · March Break camp fees | 0.00 | 2,111.94 | (2,111.94) | (100.0%) |
| Total Pgm Revenue - Child/Youth | 45,618.16 | 54,141.77 | (8,523.61) | (15.74%) |
| Store Revenue | | | | |
| 4301 · T-Shirt/Sweatshirt sales | 348.96 | 807.19 | (458.23) | (56.77%) |
| 4302 · STAFF T-SHIRTS | 750.10 | 939.94 | (189.84) | (20.2%) |
| 4303 · Tuck adhoc sales | 1,745.97 | 323.22 | 1,422.75 | 440.18% |
| 4304 · Souvenir sales | 0.00 | 394.02 | (394.02) | (100.0%) |
| Total Store Revenue | 2,845.03 | 2,464.37 | 380.66 | 15.45% |
| Total Income | 328,565.12 | 309,137.18 | 19,427.94 | 6.29% |
| Gross Profit | 328,565.12 | 309,137.18 | 19,427.94 | 6.29% |
| Expense | | | | |
| Administration Expenses | | | | |
| 6001 · Wages (office admin) | 14,570.00 | 34,959.59 | (20,389.59) | (58.32%) |
| 6002 · Directors Stipend | 5,501.62 | 42,594.00 | (37,092.38) | (87.08%) |
| 6003 · Interim Camp Director | 34,125.00 | 0.00 | 34,125.00 | 100.0% |
| 6004 · Senior Program Director | 11,100.00 | 0.00 | 11,100.00 | 100.0% |
| 6011 · Payroll Taxes (all depts) | 13,730.56 | 13,637.88 | 92.68 | 0.68% |
| 6012 · Vacation Pay (all depts) | 5,051.23 | 3,327.84 | 1,723.39 | 51.79% |
| 6013 · Board & Lodging benefits | 0.00 | 0.00 | 0.00 | 0.0% |
| 6021 · Health Insurance (Directors) | 3,207.52 | 4,716.44 | (1,508.92) | (31.99%) |
| 6031 · Pension Plan (Directors) | 1,056.31 | 8,178.00 | (7,121.69) | (87.08%) |
| 6041 · Workers Comp (all depts) | 2,402.41 | 2,708.81 | (306.40) | (11.31%) |
| 6081 · Auto Gas (admin) | 1,204.38 | 1,030.54 | 173.84 | 16.87% |
| 6091 · Auto mileage (Admin) | 0.00 | 3,842.40 | (3,842.40) | (100.0%) |
| 6101 · Auto regisraion (all depts) | 497.17 | 627.62 | (130.45) | (20.79%) |
| 6111 · Property/Liability Insurance | 23,053.04 | 23,086.75 | (33.71) | (0.15%) |
| 6121 · Office postage | 1,492.39 | 1,583.66 | (91.27) | (5.76%) |
| 6131 · Office supplies (all depts) | 1,057.11 | 716.10 | 341.01 | 47.62% |
| 6141 · Office copier | 2,494.95 | 1,714.69 | 780.26 | 45.5% |
| 6151 · Office postage meter | 341.06 | 493.40 | (152.34) | (30.88%) |
| 6171 · Computer equipment/software | 1,080.00 | 1,052.00 | 28.00 | 2.66% |
| 6181 · Health care/infirmiry | 320.13 | 97.35 | 222.78 | 228.84% |
| 6182 · Safety equipment | 810.18 | 2,012.75 | (1,202.57) | (59.75%) |
| 6191 · Phone & Internet services | 2,004.50 | 1,723.67 | 280.83 | 16.29% |
| 6202 · Staff Training (all depts) | 96.24 | 2,528.01 | (2,431.77) | (96.19%) |
| 6211 · Publicity & promotion | 4,569.49 | 243.56 | 4,325.93 | 1,776.13% |
| 6221 · Memberships/permits | 2,916.01 | 3,101.45 | (185.44) | (5.98%) |
| 6251 · Auto insurance (all depts) | 860.20 | 745.56 | 114.64 | 15.38% |
| 6511 · Fundraising events/materials | 1,423.18 | 0.00 | 1,423.18 | 100.0% |
| 6992 · AR/AP charge expenses | 186.13 | 1,183.64 | (997.51) | (84.28%) |
| 8001 · Bank & Merchant Card charges | 4,225.99 | 3,653.98 | 572.01 | 15.65% |
| 8011 · Line of Credit & Interest | 3,909.72 | 4,445.26 | (535.54) | (12.05%) |
| 8015 · Registration fees -online | 3,495.11 | 3,940.32 | (445.21) | (11.3%) |

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Accrual Basis

Gracefield Christian Camp & Retreat Centre
Profit & Loss Prev Year Comparison
January through December 2019

Final, Reviewed

| | Jan - Dec 19 | Jan - Dec 18 | \$ Change | % Change |
|--|-------------------|-------------------|--------------------|-----------------|
| 8021 · GST Net expense | 1,748.85 | 1,817.78 | (68.93) | (3.79%) |
| 8022 · QST Net Expense | 2,697.44 | 2,717.96 | (20.52) | (0.76%) |
| 8023 · Ontario sales taxes | 1,079.71 | 1,005.18 | 74.53 | 7.42% |
| 8026 · In-kind donation expense | 755.00 | 0.00 | 755.00 | 100.0% |
| Total Administration Expenses | 153,062.63 | 173,486.19 | (20,423.56) | (11.77%) |
| Camp Store | | | | |
| 7651 · Tuck supplies | 228.65 | 0.00 | 228.65 | 100.0% |
| 7661 · Souvenir supplies | 0.00 | 1,712.70 | (1,712.70) | (100.0%) |
| 7671 · Souvenir Shirts | 506.32 | 189.75 | 316.57 | 166.84% |
| 7681 · Staff theme shirts | 1,734.80 | 717.84 | 1,016.96 | 141.67% |
| Total Camp Store | 2,469.77 | 2,620.29 | (150.52) | (5.74%) |
| Food Services | | | | |
| 5001 · Wages - kitchen staff | 24,379.53 | 21,859.03 | 2,520.50 | 11.53% |
| 5051 · Small kitchen equipment | 311.52 | 877.98 | (566.46) | (64.52%) |
| 5311 · Repairs and kitchen supplies | 0.00 | 0.00 | 0.00 | 0.0% |
| 5541 · Food & beverage supplies | 40,082.75 | 42,295.59 | (2,212.84) | (5.23%) |
| 5551 · Propane (cooking) supplies | 1,408.47 | 1,266.44 | 142.03 | 11.22% |
| Total Food Services | 66,182.27 | 66,299.04 | (116.77) | (0.18%) |
| Program - Child/Youth | | | | |
| 6701 · Wages (coed summer camp) | 16,300.00 | 22,732.90 | (6,432.90) | (28.3%) |
| 6704 · Bus transport (Coed camp) | 5,170.00 | 5,220.00 | (50.00) | (0.96%) |
| 6706 · Program equipment (Coed camp) | 400.23 | 534.31 | (134.08) | (25.09%) |
| 6707 · Program supplies (Coed camp) | 380.01 | 575.55 | (195.54) | (33.97%) |
| 6709 · Program - Aerial trek | 0.00 | 252.00 | (252.00) | (100.0%) |
| 6721 · Wages - LIT & senior pgm | 9,455.00 | 15,829.00 | (6,374.00) | (40.27%) |
| 6723 · LIT Honoraria | 500.00 | 0.00 | 500.00 | 100.0% |
| 6725 · Staff Travel (LIT) | 284.80 | 52.00 | 232.80 | 447.69% |
| 6727 · Program supplies -LIT | 0.00 | 618.06 | (618.06) | (100.0%) |
| 6751 · Wages - March Break camp | 0.00 | 480.00 | (480.00) | (100.0%) |
| 6754 · Bus transport - March break | 0.00 | 804.75 | (804.75) | (100.0%) |
| 6757 · Program Supplies march break | 0.00 | 66.00 | (66.00) | (100.0%) |
| 7817 · Wilderness & Trip Equipment | 776.88 | 336.93 | 439.95 | 130.58% |
| Total Program - Child/Youth | 33,266.92 | 47,501.50 | (14,234.58) | (29.97%) |
| Property Management | | | | |
| 6301 · Wages - Maint & housekeeping | 20,472.11 | 13,965.15 | 6,506.96 | 46.59% |
| 6381 · Fuel - tractors, engines | 1,184.73 | 1,327.38 | (142.65) | (10.75%) |
| 6401 · Housekeeping supplies | 2,425.38 | 2,865.74 | (440.36) | (15.37%) |
| 6411 · Repairs & building supplies | 7,727.90 | 7,874.31 | (146.41) | (1.86%) |
| 6414 · Water testing and maintenance | 6,836.04 | 7,348.27 | (512.23) | (6.97%) |
| 6421 · Road Maintenance & Snow removal | 3,244.00 | 3,183.89 | 60.11 | 1.89% |
| 6431 · Garbage/septic collection | 3,267.54 | 3,148.15 | 119.39 | 3.79% |
| 6432 · Trailer permits | 18.00 | (480.00) | 498.00 | 103.75% |
| 6441 · Hydro electricity | 16,261.12 | 15,175.54 | 1,085.58 | 7.15% |
| 6451 · Auto repair & maintenance | 1,069.82 | 14.66 | 1,055.16 | 7,197.54% |
| 6452 · Vehicle depreciation/purchase | 1,600.00 | (250.00) | 1,850.00 | 740.0% |

4:40 PM
 2020-12-19
 Accrual Basis

**Gracefield Christian Camp & Retreat Centre
 Profit & Loss Prev Year Comparison
 January through December 2019**

Final, Reviewed

| | | Jan - Dec 19 | Jan - Dec 18 | \$ Change | % Change |
|--|------------|--------------|--------------|-----------|----------|
| 7813 · Structural Improvement projects | | | | | |
| 7813001 · Cabin 1 Improvements | 449.64 | 0.00 | 449.64 | 100.0% | |
| 7813002 · Cabin 2 improvements | 449.64 | 0.00 | 449.64 | 100.0% | |
| 7813003 · Cabin 3 improvements | 449.64 | 0.00 | 449.64 | 100.0% | |
| 7813005 · Cabin 5 improvements | 449.65 | 0.00 | 449.65 | 100.0% | |
| 7813 · Structural Improvement projects - Other | 461.64 | 0.00 | 461.64 | 100.0% | |
| Total 7813 · Structural Improvement projects | 2,260.21 | 0.00 | 2,260.21 | 100.0% | |
| Total Property Management | 66,366.85 | 54,173.09 | 12,193.76 | 22.51% | |
| Total Expense | 321,348.44 | 344,080.11 | (22,731.67) | (6.61%) | |
| Net Ordinary Income | 7,216.68 | (34,942.93) | 42,159.61 | 120.65% | |
| Other Income/Expense | | | | | |
| Other Income | | | | | |
| Capital Maint. Grants | | | | | |
| 7909 · Grants for septic system | 0.00 | 3,599.63 | (3,599.63) | (100.0%) | |
| 7910 · Grants for Water Treatment Proj | 1,589.74 | 0.00 | 1,589.74 | 100.0% | |
| Total Capital Maint. Grants | 1,589.74 | 3,599.63 | (2,009.89) | (55.84%) | |
| Site development grants | | | | | |
| 4415 · Erskine Legacy Facility Grants | 0.00 | 5,459.81 | (5,459.81) | (100.0%) | |
| 4513 · Memorial Donations - Ind | 13,009.70 | 0.00 | 13,009.70 | 100.0% | |
| 4515 · Site develop. donations - Ind | 458.91 | 0.00 | 458.91 | 100.0% | |
| Total Site development grants | 13,468.61 | 5,459.81 | 8,008.80 | 146.69% | |
| Total Other Income | 15,058.35 | 9,059.44 | 5,998.91 | 66.22% | |
| Other Expense | | | | | |
| Capital Maintenance Pgm | | | | | |
| 7824 · White Pine Septic system | 0.00 | 3,599.63 | (3,599.63) | (100.0%) | |
| 7920 · Water Treatment Expenses | 1,589.74 | 0.00 | 1,589.74 | 100.0% | |
| Total Capital Maintenance Pgm | 1,589.74 | 3,599.63 | (2,009.89) | (55.84%) | |
| Site and Property Development | | | | | |
| 7867 · Family Cabin Village | 13,468.61 | 5,459.81 | 8,008.80 | 146.69% | |
| Total Site and Property Development | 13,468.61 | 5,459.81 | 8,008.80 | 146.69% | |
| Total Other Expense | 15,058.35 | 9,059.44 | 5,998.91 | 66.22% | |
| Net Other Income | 0.00 | 0.00 | 0.00 | 0.0% | |
| Net Income | 7,216.68 | (34,942.93) | 42,159.61 | 120.65% | |

Gracefield Christian Camp & Retreat Centre

Explanatory Notes to the financial statements for December 31st 2019

Note 1:

There are 3 available cash accounts: #1001 Desjardins chequing account 13148, #2001 Desjardins Line of Credit & #1499 Undeposited Funds (which includes donations and grants postmarked in 2019 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 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:

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.

In 2019 the board approved grants totalling \$906.40 from the Erskine Legacy Fund to assist with the purchase of a new pump for the water treatment system. This grant is recorded on the P&L Income Statement in other income account #7910. The remaining balance in the Erskine Legacy Fund is recorded as an internally restricted fund in #2350 Erskine Legacy Fund.

Note 4

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 small grant of \$318.00 for the purchase of new cabin mattresses was approved from this fund in 2019. The remaining balance in the Camp Bitobi Legacy Fund is recorded in #2352 Camp Bitobi Legacy Fund.

Note 5:

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.

In 2019 designated donations were received from St.Giles Presbyterian Church (\$5,000) for a water slide/raft with the balance to be used for cabin improvements, and \$20,000 from the Cutten Foundation for Boathouse renovations. These funds are held in account #2312.

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 \$182.15 was accrued to account #2352 Camp Bitobi Legacy Fund, \$44.75 was accrued to account #2311 Capital Projects Fund, and \$70.62 was accrued to account #2328 Memorial Fund effective Dec 31st 2019.

Small designated donations expected to be expended within a year of receipt are held in account #2401 Deferred Revenue along with guest prepaid deposits and other anticipated revenues accrued but not yet received.

Note 6:

In 2005 at the 131st meeting the Synod of Quebec & Eastern Ontario approved proceeding with the water & septic system projects based on a budget of \$262,900 including net sales taxes. Approval was given for a loan of \$150,000 provided that the required money was received to cover the remaining cost of the project. The loan was to be paid back over a period of 20 years. At the 132nd meeting of Synod (October 20th - 21st 2006) funding already received from various sources was \$82,555 leaving a shortfall of \$180,345. The Synod passed the following motion "...that the synod approve the borrowing of additional funds required for the water and septic system projects at the Gracefield Camp & Conference Centre from up to \$150,000 to up to \$180,000 at the lowest possible interest rate."

As of December 31st 2015 the water treatment system had been completed but an inoperative portion of the UV system had to be redesigned and rebuilt in 2017 bringing the final cost of installation to \$93,712. The new septic system was completed in late 2017 and the old system discontinued, but the contractor had some final clean-up work to be done in the spring of 2018 at a cost of \$3,599.83. The final cost of the septic system was \$176,931. Funding for these projects included \$230,588 from the synod capital maintenance program (including a loan of \$43,945 from Ottawa Presbytery), and \$40,738 of designated funds held by the camp. The water pump failed in 2019 and was replaced using the \$683.34 balance remaining in account #2306 Water/Septic Capital Fund. This fund is now depleted.

Note 7:

On January 1st 2000 the camp converted their books from the previous Fortune1000/Acombe system used by the external bookkeeper to the Quickbooks accounting software. The opening balance was recorded in account #3000 Opening Balance Equity at that time. The negative equity amount of -\$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 since opening Quickbooks to the end of the prior year is recorded in account #3900 Retained Earnings. Added to account #3000 the total operating surplus/deficit is then shown as "balance beginning of year". The current year surplus or deficit is shown as Net income. The outstanding accumulated operating surplus or deficit since the camp began (the total of accounts 3000, 3900 and Net income) is then shown as "balance end of year". This stands at -\$130,037.22 at the end of 2019.

Note 8:

In 2019 the board chose to differentiate donations held on the balance sheet between donations received from individuals and donations received from other charitable organizations. As a result the balance in account #2308 was reallocated to account #2311, and the balance in account #2330 was reallocated to accounts #2328 and #2329.

Note 9:

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 until consultations with the bereaved families have designated an agreed project.

In 2018 additional donations in memory of long-time board member Sandra Higgs-Nesbitt were received. Added to previous donations held in account 2401 the total is now close to \$5000 and the funds were transferred to the Memorials account #2328 and #2329. A suitable project in Sandy's memory has yet to be agreed with her family as of the end of 2019.

Also in 2018 memorial donations of \$9600 were received from the estate of Dr Ruth Alison, a longtime friend of the Ball and Ham families. Dr Alison was known to be a big supporter of retreat ministries.

Until a suitable project connected to Gracefield's retreat ministry has been selected the funds are also held in account 2328.

In 2019 donations were received in memory of Doreen Saunders, a founder and much-loved former director. These funds are also held in account #2328 until a suitable project has been identified.

2:08 AM
2021-10-06
Accrual Basis

Gracefield Christian Camp Retreat Centre
Balance Sheet Prev Year Comparison
As of 31 December 2020

Financial Report post
Voluntary Review

| | 31 Dec 20 | 31 Dec 19 | \$ Change | % Change | Notes |
|---------------------------------------|------------------|--------------------|-------------------|-----------------|----------------|
| ASSETS | | | | | |
| Current Assets | | | | | |
| Chequing/Savings | | | | | |
| 1001 · Desjardins bank account #34138 | 24,295.04 | 18,488.87 | 5,806.17 | 31.4% | Note 1 |
| 1004 · Desjardins share account | 5.00 | 5.00 | 0.00 | 0.0% | Note 2 |
| 1005 · Petty Cash | 15.00 | 0.00 | 15.00 | 100.0% | Note 1 |
| 2001 · Desjardins Line of Credit | (17.00) | (45,328.11) | 45,311.11 | 99.96% | Note 1 |
| Total Chequing/Savings | 24,298.04 | (26,834.24) | 51,132.28 | 190.55% | |
| Accounts Receivable | | | | | |
| 1200 · Accounts Receivable | (2,164.34) | 7,116.55 | (9,280.89) | (130.41%) | Note 3 |
| 2382 · G.S.T. Receivable | 2,103.88 | 0.00 | 2,103.88 | 100.0% | Note 4 |
| 2397 · Q.S.T. Receivable | 4,056.19 | 0.00 | 4,056.19 | 100.0% | Note 4 |
| Total Accounts Receivable | 3,995.73 | 7,116.55 | (3,120.82) | (43.85%) | |
| Other Current Assets | | | | | |
| 1499 · Undeposited Funds | 5,832.67 | 1,087.00 | 4,745.67 | 436.58% | Note 1 |
| 1500 · Pre-paid expenses | 2,125.00 | 2,500.00 | (375.00) | (15.0%) | Note 5 |
| Total Other Current Assets | 7,957.67 | 3,587.00 | 4,370.67 | 121.85% | |
| Total Current Assets | 36,251.44 | (16,130.69) | 52,382.13 | 324.74% | |
| TOTAL ASSETS | 36,251.44 | (16,130.69) | 52,382.13 | 324.74% | |
| LIABILITIES & EQUITY | | | | | |
| Liabilities | | | | | |
| Current Liabilities | | | | | |
| Accounts Payable | | | | | |
| 2000 · Accounts Payable | 9,504.77 | 7,186.51 | 2,318.26 | 32.26% | Note 6 |
| Total Accounts Payable | 9,504.77 | 7,186.51 | 2,318.26 | 32.26% | |
| Credit Cards | | | | | |
| 2002 · Visa Desjardins | 561.98 | 379.75 | 182.23 | 47.99% | Note 6 |
| Total Credit Cards | 561.98 | 379.75 | 182.23 | 47.99% | |
| Other Current Liabilities | | | | | |
| 2100 · Payroll Liabilities | 8,235.61 | 0.00 | 8,235.61 | 100.0% | Note 6 |
| 2121 · Accrued liability | 0.00 | 1,660.00 | (1,660.00) | (100.0%) | |
| 2240 · GST/QST Payable | 4,152.22 | (237.30) | 4,389.52 | 1,849.78% | Note 4 |
| 2303 · Turtle Rock Land Fund | 331.86 | 331.86 | 0.00 | 0.0% | Note 7 |
| 2311 · Capital Projects Fund - Ind | 9,026.81 | 8,995.33 | 31.48 | 0.35% | Note 7 |
| 2312 · Capital Projects Fund - Org | 17,276.71 | 25,000.00 | (7,723.29) | (30.89%) | Note 7 |
| 2321 · Campership Fund - Ind | 956.39 | 540.00 | 416.39 | 77.11% | Note 7 |
| 2322 · Campership Fund - org | 3,299.27 | 1,365.32 | 1,933.95 | 141.65% | Note 7 |
| 2328 · Memorial Funds - Ind | 14,210.43 | 14,105.50 | 104.93 | 0.74% | 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 | 2,980.62 | (1,505.57) | (50.51%) | Note 9 |
| 2352 · Camp Bitobi Legacy Fund | 36,741.18 | 36,613.03 | 128.15 | 0.35% | Note 10 |
| 2355 · JR Renovation Fund | 10,097.17 | 0.00 | 10,097.17 | 100.0% | Note 11 |
| 2401 · Deferred revenue | 3,969.00 | 13,395.91 | (9,426.91) | (70.37%) | Note 7 |

2:08 AM
 2021-10-06
 Accrual Basis

Gracefield Christian Camp Retreat Centre
Balance Sheet Prev Year Comparison
As of 31 December 2020

**Financial Report post
 Voluntary Review**

| | 31 Dec 20 | 31 Dec 19 | \$ Change | % Change | Notes |
|---------------------------------------|------------------|--------------------|------------------|----------------|----------------|
| 2403 · Booking deposit | 3,059.22 | 0.00 | 3,059.22 | 100.0% | Note 12 |
| Total Other Current Liabilities | 114,420.92 | 106,340.27 | 8,080.65 | 7.6% | |
| Total Current Liabilities | 124,487.67 | 113,906.53 | 10,581.14 | 9.29% | |
| Long Term Liabilities | | | | | |
| 3208 · Long Term Debt | 40,000.00 | 0.00 | 40,000.00 | 100.0% | Note 13 |
| Total Long Term Liabilities | 40,000.00 | 0.00 | 40,000.00 | 100.0% | |
| Total Liabilities | 164,487.67 | 113,906.53 | 50,581.14 | 44.41% | |
| Equity | | | | | |
| 3000 · Opening Balance Equity | (59,052.83) | (59,052.83) | 0.00 | 0.0% | Note 14 |
| 3900 · Retained earnings | (70,984.39) | (78,201.07) | 7,216.68 | 9.23% | Note 14 |
| Net Income | 1,800.99 | 7,216.68 | (5,415.69) | (75.04%) | Note 14 |
| Total Equity | (128,236.23) | (130,037.22) | 1,800.99 | 1.39% | Note 14 |
| TOTAL LIABILITIES & EQUITY | 36,251.44 | (16,130.69) | 52,382.13 | 324.74% | |

2:08 AM
2021-10-06
Accrual Method

Gracefield Christian Camp Retreat Centre
Profit Loss Prev Year Comparison
January through December 2020

Financial Report post
Voluntary Review

| | Jan - Dec 20 | Jan - Dec 19 | \$ Change | % Change |
|--|-------------------|-------------------|--------------------------|-----------------|
| Ordinary Income/Expense | | | | |
| Income | | | | |
| Donations | | | | |
| 1509 · Chapel offerings | 0.00 | 54.50 | -54.50 | (100.0%) |
| 4014 · Campership donations used -Org | 0.00 | 1,967.40 | -1,967.40 | (100.0%) |
| 4205 · Donations individuals | 15,464.76 | 16,966.11 | -1,501.35 | (8.85%) |
| 4206 · Donations Churches/organization | 16,893.24 | 4,088.01 | 12,805.23 | 313.24% |
| 4212 · Designated Donations (Individ) | 4,130.01 | 2,357.08 | 1,772.93 | 75.22% |
| 4213 · Designated Donation (Church) | | | | |
| 4213001 · Cabin 1 Sponsorship Donations | 0.00 | 449.64 | -449.64 | (100.0%) |
| 4213002 · Cabin 2 Sponsorship Donations | 0.00 | 449.64 | -449.64 | (100.0%) |
| 4213003 · Cabin 3 Sponsorship Donations | 0.00 | 449.64 | -449.64 | (100.0%) |
| 4213005 · Cabin 5 Sponsorship Donations | 0.00 | 449.65 | -449.65 | (100.0%) |
| 4213 · Designated Donation (Church) - Othe | 71.50 | 0.00 | 71.50 | 100.0% |
| Total 4213 · Designated Donation (Church) | 71.50 | 1,798.57 | -1,727.07 | (96.03%) |
| 4218 · Gala dinner & auction | 0.00 | 2,802.01 | -2,802.01 | (100.0%) |
| 4220 · Pledged donations | 17,750.00 | 14,800.00 | 2,950.00 | 19.93% |
| 4221 · Can Helps/ PayPal/ United Way | 8,023.06 | 7,007.85 | 1,015.21 | 14.49% |
| 4222 · In-kind donations | 49.71 | 755.00 | -705.29 | (93.42%) |
| 4509 · Grcfld Improvement Fund - Ind | 20.00 | 0.00 | 20.00 | 100.0% |
| Total Donations | 62,402.28 | 52,596.53 | 9,805.75 | 18.64% |
| Grants & Other revenue | | | | |
| 4208 · Synod block grants | 45,757.00 | 47,688.00 | -1,931.00 | (4.05%) |
| 4209 · Presbytery Grants | 8,030.00 | 5,000.00 | 3,030.00 | 60.6% |
| 4407 · Government grants | 65,288.31 | 11,952.00 | 53,336.31 | 446.25% |
| 4801 · Interest revenue | 0.27 | 0.00 | 0.27 | 100.0% |
| 4901 · Net Sales taxes collected | 5,301.15 | 11,962.98 | -6,661.83 | (55.69%) |
| 4951 · Other revenue | 1,975.89 | 1,806.45 | 169.44 | 9.38% |
| Total Grants & Other revenue | 126,352.62 | 78,409.43 | 47,943.19 | 61.15% |
| Pgm Revenue - Adult/Family | | | | |
| 4101 · Family Camp fees | 0.00 | 2,826.00 | -2,826.00 | (100.0%) |
| 4111 · Lodge guest fees | 12,966.04 | 20,593.62 | -7,627.58 | (37.04%) |
| 4112 · Lodge guests equip. rentals | 1,448.04 | 1,816.13 | -368.09 | (20.27%) |
| 4113 · Cabin Village Fees | 6,759.05 | 188.00 | 6,571.05 | 3,495.24% |
| 4121 · Seasonal Tent/Trailer Fees | 23,232.50 | 26,124.14 | -2,891.64 | (11.07%) |
| 4122 · Short Term Tent/Trailer Fees | 6,098.07 | 6,380.99 | -282.92 | (4.43%) |
| 4141 · Group Retreat Fees | 36,589.50 | 90,482.09 | -53,892.59 | (59.56%) |
| 4142 · Group program/equip rental | 17.40 | 685.00 | -667.60 | (97.46%) |
| 4143 · Day use fees | 120.00 | 0.00 | 120.00 | 100.0% |
| Total Pgm Revenue - Adult/Family | 87,230.60 | 149,095.97 | -61,865.37 | (41.49%) |
| Pgm Revenue - Child/Youth | | | | |
| 4001 · Co-ed summer camp fees | 0.00 | 42,270.92 | -42,270.92 | (100.0%) |

2:08 AM
2021-10-06
Accrual Method

Gracefield Christian Camp Retreat Centre
Profit Loss Prev Year Comparison
January through December 2020

Financial Report post
Voluntary Review

| | Jan - Dec 20 | Jan - Dec 19 | \$ Change | % Change |
|--|-------------------|-------------------|-------------------|-----------------|
| 4003 · CO-ED CAMP BUS TRANSPORTATION | 0.00 | 1,504.37 | -1,504.37 | (100.0%) |
| 4021 · L.I.T. Camp fees | 832.99 | 434.87 | 398.12 | 91.55% |
| 4041 · Outdoor Educ. fees | 0.00 | 1,408.00 | -1,408.00 | (100.0%) |
| Total Pgm Revenue - Child/Youth | 832.99 | 45,618.16 | -44,785.17 | (98.17%) |
| Store Revenue | | | | |
| 4301 · T-Shirt/Sweatshirt sales | 0.00 | 348.96 | -348.96 | (100.0%) |
| 4302 · STAFF T-SHIRTS | 0.00 | 750.10 | -750.10 | (100.0%) |
| 4303 · Tuck adhoc sales | 211.47 | 1,745.97 | -1,534.50 | (87.89%) |
| 4307 · Tuck adhoc sales - non-taxable | 2,242.54 | 0.00 | 2,242.54 | 100.0% |
| Total Store Revenue | 2,454.01 | 2,845.03 | -391.02 | (13.74%) |
| Total Income | 279,272.50 | 328,565.12 | -49,292.62 | (15.0%) |
| Expense | | | | |
| Administration Expenses | | | | |
| 6001 · Wages (office admin) | 14,663.00 | 14,570.00 | 93.00 | 0.64% |
| 6002 · Directors Stipend | 31,280.00 | 5,501.62 | 25,778.38 | 468.56% |
| 6003 · Interim Camp Director | 14,375.00 | 34,125.00 | -19,750.00 | (57.88%) |
| 6004 · Senior Program Director | 1,980.00 | 11,100.00 | -9,120.00 | (82.16%) |
| 6005 · Bookkeeper wages | 2,620.00 | 0.00 | 2,620.00 | 100.0% |
| 6011 · Payroll Taxes (all depts) | 11,092.15 | 13,730.56 | -2,638.41 | (19.22%) |
| 6012 · Vacation Pay (all depts) | 4,646.58 | 5,051.23 | -404.65 | (8.01%) |
| 6013 · Board & Lodging benefits | | | | |
| 601301 · Board & Lodging - addition | -3,000.00 | 0.00 | -3,000.00 | (100.0%) |
| 601302 · Board & Lodging - deduction | 3,000.00 | 0.00 | 3,000.00 | 100.0% |
| 6013 · Board & Lodging benefits - Other | 0.00 | 0.00 | 0.00 | 0.0% |
| Total 6013 · Board & Lodging benefits | 0.00 | 0.00 | 0.00 | 0.0% |
| 6021 · Health Insurance (Directors) | 0.00 | 3,207.52 | -3,207.52 | (100.0%) |
| 6031 · Pension Plan (Directors) | 0.00 | 1,056.31 | -1,056.31 | (100.0%) |
| 6041 · Workers Comp (all depts) | 1,732.33 | 2,402.41 | -670.08 | (27.89%) |
| 6072 · Travel and Moving Allowance | 545.55 | 0.00 | 545.55 | 100.0% |
| 6081 · Auto Gas (admin) | 214.01 | 1,204.38 | -990.37 | (82.23%) |
| 6101 · Auto regisraion (all depts) | 0.00 | 497.17 | -497.17 | (100.0%) |
| 6111 · Property/Liability Insurance | 25,039.40 | 23,053.04 | 1,986.36 | 8.62% |
| 6121 · Office postage | 1,375.72 | 1,492.39 | -116.67 | (7.82%) |
| 6131 · Office supplies (all depts) | 854.33 | 1,057.11 | -202.78 | (19.18%) |
| 6141 · Office copier | 2,318.57 | 2,494.95 | -176.38 | (7.07%) |
| 6151 · Office postage meter | 398.23 | 341.06 | 57.17 | 16.76% |
| 6161 · Accounting fees | 35.00 | 0.00 | 35.00 | 100.0% |
| 6171 · Computer equipment/software | 3,218.00 | 1,080.00 | 2,138.00 | 197.96% |
| 6181 · Health care/infirmiry | 355.87 | 320.13 | 35.74 | 11.16% |
| 6182 · Safety equipment | 2,224.82 | 810.18 | 1,414.64 | 174.61% |
| 6191 · Phone & Internet services | 2,049.19 | 2,004.50 | 44.69 | 2.23% |
| 6201 · Prof. development (directors) | 272.23 | 0.00 | 272.23 | 100.0% |

2:08 AM
2021-10-06
Accrual Method

Gracefield Christian Camp Retreat Centre
Profit Loss Prev Year Comparison
January through December 2020

Financial Report post
Voluntary Review

| | Jan - Dec 20 | Jan - Dec 19 | \$ Change | % Change |
|--------------------------------------|-------------------|-------------------|-------------------|-----------------|
| 6202 · Staff Training (all depts) | 833.00 | 96.24 | 736.76 | 765.54% |
| 6211 · Publicity & promotion | 522.95 | 4,569.49 | -4,046.54 | (88.56%) |
| 6221 · Memberships/permits | 2,270.56 | 2,916.01 | -645.45 | (22.14%) |
| 6251 · Auto insurance (all depts) | 1,285.90 | 860.20 | 425.70 | 49.49% |
| 6511 · Fundraising events/materials | 295.38 | 1,423.18 | -1,127.80 | (79.25%) |
| 6991 · Miscellaneous/unclassified | 69.43 | 0.00 | 69.43 | 100.0% |
| 6992 · AR/AP charge expenses | 0.00 | 186.13 | -186.13 | (100.0%) |
| 8001 · Bank & Merchant Card charges | 2,463.75 | 4,225.99 | -1,762.24 | (41.7%) |
| 8011 · Line of Credit & Interest | 1,401.45 | 3,909.72 | -2,508.27 | (64.16%) |
| 8015 · Registration fees -online | 2,934.54 | 3,495.11 | -560.57 | (16.04%) |
| 8021 · GST Net expense | 1,522.16 | 1,748.85 | -226.69 | (12.96%) |
| 8022 · QST Net Expense | 2,930.03 | 2,697.44 | 232.59 | 8.62% |
| 8023 · Ontario sales taxes | 308.68 | 1,079.71 | -771.03 | (71.41%) |
| 8026 · In-kind donation expense | 0.00 | 755.00 | -755.00 | (100.0%) |
| Total Administration Expenses | 138,127.81 | 153,062.63 | -14,934.82 | (9.76%) |
| Camp Store | | | | |
| 7651 · Tuck supplies | 610.00 | 228.65 | 381.35 | 166.78% |
| 7671 · Souvenir Shirts | 267.35 | 506.32 | -238.97 | (47.2%) |
| 7681 · Staff theme shirts | 1,186.16 | 1,734.80 | -548.64 | (31.63%) |
| Total Camp Store | 2,063.51 | 2,469.77 | -406.26 | (16.45%) |
| Food Services | | | | |
| 5001 · Wages - kitchen staff | 18,819.30 | 24,379.53 | -5,560.23 | (22.81%) |
| 5051 · Small kitchen equipment | 325.87 | 311.52 | 14.35 | 4.61% |
| 5171 · Major kitchen equipment | 3,830.00 | 0.00 | 3,830.00 | 100.0% |
| 5311 · Repairs and kitchen supplies | 2.00 | 0.00 | 2.00 | 100.0% |
| 5541 · Food & beverage supplies | 27,094.21 | 40,082.75 | -12,988.54 | (32.4%) |
| 5551 · Propane (cooking) supplies | 1,687.24 | 1,408.47 | 278.77 | 19.79% |
| Total Food Services | 51,758.62 | 66,182.27 | -14,423.65 | (21.79%) |
| Program - Adult/Family | | | | |
| 7007 · Program supplies (Family) | 228.62 | 0.00 | 228.62 | 100.0% |
| Total Program - Adult/Family | 228.62 | 0.00 | 228.62 | 100.0% |
| Program - Child/Youth | | | | |
| 6701 · Wages (coed summer camp) | 0.00 | 16,300.00 | -16,300.00 | (100.0%) |
| 6704 · Bus transport (Coed camp) | 0.00 | 5,170.00 | -5,170.00 | (100.0%) |
| 6705 · Staff travel (Coed camp) | 0.00 | 0.00 | 0.00 | 0.0% |
| 6706 · Program equipment (Coed camp) | 0.00 | 400.23 | -400.23 | (100.0%) |
| 6707 · Program supplies (Coed camp) | 20.78 | 380.01 | -359.23 | (94.53%) |
| 6721 · Wages - LIT & senior pgm | 11,705.00 | 9,455.00 | 2,250.00 | 23.8% |
| 6723 · LIT Honoraria | 0.00 | 500.00 | -500.00 | (100.0%) |
| 6725 · Staff Travel (LIT) | 0.00 | 284.80 | -284.80 | (100.0%) |
| 7817 · Wilderness & Trip Equipment | 240.88 | 776.88 | -536.00 | (68.99%) |
| Total Program - Child/Youth | 11,966.66 | 33,266.92 | -21,300.26 | (64.03%) |

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| | Jan - Dec 20 | Jan - Dec 19 | \$ Change | % Change |
|--|-------------------|-------------------|-------------------|-----------------|
| Property Management | | | | |
| 6301 · Wages - Maint & housekeeping | 25,952.00 | 20,472.11 | 5,479.89 | 26.77% |
| 6361 · Staff travel - Maintenance | 43.18 | 0.00 | 43.18 | 100.0% |
| 6381 · Fuel - tractors, engines | 1,398.21 | 1,184.73 | 213.48 | 18.02% |
| 6401 · Housekeeping supplies | 1,335.26 | 2,425.38 | -1,090.12 | (44.95%) |
| 6411 · Repairs & building supplies | 10,412.85 | 7,727.90 | 2,684.95 | 34.74% |
| 6414 · Water testing and maintenance | 9,556.33 | 6,836.04 | 2,720.29 | 39.79% |
| 6421 · Road Maintenance & Snow removal | 2,979.51 | 3,244.00 | -264.49 | (8.15%) |
| 6431 · Garbage/septic collection | 4,244.53 | 3,267.54 | 976.99 | 29.9% |
| 6432 · Trailer permits | -120.00 | 18.00 | -138.00 | (766.67%) |
| 6441 · Hydro electricity | 15,332.02 | 16,261.12 | -929.10 | (5.71%) |
| 6451 · Auto repair & maintenance | 1,912.41 | 1,069.82 | 842.59 | 78.76% |
| 6452 · Vehicle depreciation/purchase | 0.00 | 1,600.00 | -1,600.00 | (100.0%) |
| 6472 · Furnishings | 279.99 | 0.00 | 279.99 | 100.0% |
| 7813 · Structural Improvement projects | | | | |
| 7813001 · Cabin 1 Improvements | 0.00 | 449.64 | -449.64 | (100.0%) |
| 7813002 · Cabin 2 improvements | 0.00 | 449.64 | -449.64 | (100.0%) |
| 7813003 · Cabin 3 improvements | 0.00 | 449.64 | -449.64 | (100.0%) |
| 7813005 · Cabin 5 improvements | 0.00 | 449.65 | -449.65 | (100.0%) |
| 7813 · Structural Improvement projects - Otl | 0.00 | 461.64 | -461.64 | (100.0%) |
| Total 7813 · Structural Improvement projects | 0.00 | 2,260.21 | -2,260.21 | (100.0%) |
| Total Property Management | 73,326.29 | 66,366.85 | 6,959.44 | 10.49% |
| Total Expense | 277,471.51 | 321,348.44 | -43,876.93 | (13.65%) |
| Net Ordinary Income | 1,800.99 | 7,216.68 | -5,415.69 | (75.04%) |
| Other Income/Expense | | | | |
| Other Income | | | | |
| Capital Maint. Grants | | | | |
| 7910 · Grants for Water Treatment Proj | 0.00 | 1,589.74 | -1,589.74 | (100.0%) |
| Total Capital Maint. Grants | 0.00 | 1,589.74 | -1,589.74 | (100.0%) |
| Site development grants | | | | |
| 4415 · Erskine Legacy Facility Grants | 1,505.57 | 0.00 | 1,505.57 | 100.0% |
| 4513 · Memorial Donations - Ind | 0.00 | 13,009.70 | -13,009.70 | (100.0%) |
| 4515 · Site develop. donations - Ind | 19,902.83 | 458.91 | 19,443.92 | 4,236.98% |
| 4516 · Site develop. donations - org | 7,783.85 | 0.00 | 7,783.85 | 100.0% |
| Total Site development grants | 29,192.25 | 13,468.61 | 15,723.64 | 116.74% |
| Total Other Income | 29,192.25 | 15,058.35 | 14,133.90 | 93.86% |
| Other Expense | | | | |
| Capital Maintenance Pgm | | | | |
| 7819 · Road Maintenance | 0.00 | 0.00 | 0.00 | 0.0% |
| 7825 · Historic building reno projects | 19,902.83 | 0.00 | 19,902.83 | 100.0% |
| 7826 · JR Fire renovations | 0.00 | 0.00 | 0.00 | 0.0% |
| 7920 · Water Treatment Expenses | 0.00 | 1,589.74 | -1,589.74 | (100.0%) |

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|--|---------------------|---------------------|-------------------|-----------------|
| Total Capital Maintenance Pgm | 19,902.83 | 1,589.74 | 18,313.09 | 1,151.96% |
| Site and Property Development | | | | |
| 7867 · Family Cabin Village | 0.00 | 13,468.61 | -13,468.61 | (100.0%) |
| 7869 · Memorial Projects | 1,505.57 | 0.00 | 1,505.57 | 100.0% |
| 7870 · Site & Property Dev Projects | 2,217.12 | 0.00 | 2,217.12 | 100.0% |
| 7871 · Boathouse Renovations | 5,566.73 | 0.00 | 5,566.73 | 100.0% |
| Total Site and Property Development | 9,289.42 | 13,468.61 | -4,179.19 | (31.03%) |
| Total Other Expense | 29,192.25 | 15,058.35 | 14,133.90 | 93.86% |
| Net Other Income | 0.00 | 0.00 | 0.00 | 0.0% |
| Net Income | 1,800.99 | 7,216.68 | -5,415.69 | (75.04%) |

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Gracefield Christian Camp Retreat Centre
Profit Loss Budget vs. Actual
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| | Jan - Dec 20 | Budget | \$ Over Budget | % of Budget |
|---|-------------------|-------------------|--------------------|----------------|
| Ordinary Income/Expense | | | | |
| Income | | | | |
| Donations | | | | |
| 1509 · Chapel offerings | 0.00 | 50.00 | (50.00) | 0.0% |
| 4014 · Campership donations used -Org | 0.00 | 3,000.00 | (3,000.00) | 0.0% |
| 4015 · Campership donations used - Ind | 0.00 | 1,000.00 | (1,000.00) | 0.0% |
| 4205 · Donations individuals | 15,464.76 | 17,000.00 | (1,535.24) | 90.97% |
| 4206 · Donations Churches/organization | 16,893.24 | 4,000.00 | 12,893.24 | 422.33% |
| 4212 · Designated Donations (Individ) | 4,130.01 | 3,400.00 | 730.01 | 121.47% |
| 4213 · Designated Donation (Church) | | | | |
| 4213001 · Cabin 1 Sponsorship Donations | 0.00 | | | |
| 4213002 · Cabin 2 Sponsorship Donations | 0.00 | | | |
| 4213003 · Cabin 3 Sponsorship Donations | 0.00 | | | |
| 4213005 · Cabin 5 Sponsorship Donations | 0.00 | | | |
| 4213 · Designated Donation (Church) - Other | 71.50 | 1,750.00 | (1,678.50) | 4.09% |
| Total 4213 · Designated Donation (Church) | 71.50 | 1,750.00 | (1,678.50) | 4.09% |
| 4218 · Gala dinner & auction | 0.00 | 2,000.00 | (2,000.00) | 0.0% |
| 4220 · Pledged donations | 17,750.00 | 16,000.00 | 1,750.00 | 110.94% |
| 4221 · Can Helps/ PayPal/ United Way | 8,023.06 | 5,000.00 | 3,023.06 | 160.46% |
| 4222 · In-kind donations | 49.71 | 500.00 | (450.29) | 9.94% |
| 4509 · Grcfld Improvement Fund - Ind | 20.00 | | | |
| Total Donations | 62,402.28 | 53,700.00 | 8,702.28 | 116.21% |
| Grants & Other revenue | | | | |
| 4208 · Synod block grants | 45,757.00 | 45,757.00 | 0.00 | 100.0% |
| 4209 · Presbytery Grants | 8,030.00 | 5,000.00 | 3,030.00 | 160.6% |
| 4407 · Government grants | 65,288.31 | 13,000.00 | 52,288.31 | 502.22% |
| 4801 · Interest revenue | 0.27 | | | |
| 4901 · Net Sales taxes collected | 5,301.15 | 13,292.00 | (7,990.85) | 39.88% |
| 4951 · Other revenue | 1,975.89 | | | |
| Total Grants & Other revenue | 126,352.62 | 77,049.00 | 49,303.62 | 163.99% |
| Pgm Revenue - Adult/Family | | | | |
| 4101 · Family Camp fees | 0.00 | 2,830.00 | (2,830.00) | 0.0% |
| 4111 · Lodge guest fees | 12,966.04 | 21,623.00 | (8,656.96) | 59.96% |
| 4112 · Lodge guests equip. rentals | 1,448.04 | 2,000.00 | (551.96) | 72.4% |
| 4113 · Cabin Village Fees | 6,759.05 | 3,120.00 | 3,639.05 | 216.64% |
| 4121 · Seasonal Tent/Trailer Fees | 23,232.50 | 27,498.00 | (4,265.50) | 84.49% |
| 4122 · Short Term Tent/Trailer Fees | 6,098.07 | 6,700.00 | (601.93) | 91.02% |
| 4141 · Group Retreat Fees | 36,589.50 | 94,379.00 | (57,789.50) | 38.77% |
| 4142 · Group program/equip rental | 17.40 | 1,000.00 | (982.60) | 1.74% |
| 4143 · Day use fees | 120.00 | 600.00 | (480.00) | 20.0% |
| Total Pgm Revenue - Adult/Family | 87,230.60 | 159,750.00 | (72,519.40) | 54.6% |
| Pgm Revenue - Child/Youth | | | | |
| 4001 · Co-ed summer camp fees | 0.00 | 44,841.00 | (44,841.00) | 0.0% |

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| | Jan - Dec 20 | Budget | \$ Over Budget | % of Budget |
|---------------------------------------|--------------|------------|----------------|-------------|
| 4003 · CO-ED CAMP BUS TRANSPORTATION | 0.00 | 1,805.00 | (1,805.00) | 0.0% |
| 4021 · L.I.T. Camp fees | 832.99 | 6,270.00 | (5,437.01) | 13.29% |
| 4041 · Outdoor Educ. fees | 0.00 | 1,400.00 | (1,400.00) | 0.0% |
| Total Pgm Revenue - Child/Youth | 832.99 | 54,316.00 | (53,483.01) | 1.53% |
| Store Revenue | | | | |
| 4301 · T-Shirt/Sweatshirt sales | 0.00 | 350.00 | (350.00) | 0.0% |
| 4302 · STAFF T-SHIRTS | 0.00 | 750.00 | (750.00) | 0.0% |
| 4303 · Tuck adhoc sales | 211.47 | 1,750.00 | (1,538.53) | 12.08% |
| 4307 · Tuck adhoc sales - non-taxable | 2,242.54 | | | |
| Total Store Revenue | 2,454.01 | 2,850.00 | (395.99) | 86.11% |
| Total Income | 279,272.50 | 347,665.00 | (68,392.50) | 80.33% |
| Gross Profit | 279,272.50 | 347,665.00 | (68,392.50) | 80.33% |
| Expense | | | | |
| Administration Expenses | | | | |
| 6001 · Wages (office admin) | 14,663.00 | 17,085.00 | (2,422.00) | 85.82% |
| 6002 · Directors Stipend | 31,280.00 | 35,000.00 | (3,720.00) | 89.37% |
| 6003 · Interim Camp Director | 14,375.00 | 12,750.00 | 1,625.00 | 112.75% |
| 6004 · Senior Program Director | 1,980.00 | | | |
| 6005 · Bookkeeper wages | 2,620.00 | | | |
| 6006 · Operations Manager | 0.00 | 21,150.00 | (21,150.00) | 0.0% |
| 6011 · Payroll Taxes (all depts) | 11,092.15 | 17,572.00 | (6,479.85) | 63.12% |
| 6012 · Vacation Pay (all depts) | 4,646.58 | 6,957.00 | (2,310.42) | 66.79% |
| 6013 · Board & Lodging benefits | | | | |
| 601301 · Board & Lodging - addition | (3,000.00) | | | |
| 601302 · Board & Lodging - deduction | 3,000.00 | | | |
| Total 6013 · Board & Lodging benefits | 0.00 | | | |
| 6041 · Workers Comp (all depts) | 1,732.33 | 2,348.00 | (615.67) | 73.78% |
| 6072 · Travel and Moving Allowance | 545.55 | 2,000.00 | (1,454.45) | 27.28% |
| 6081 · Auto Gas (admin) | 214.01 | 1,228.00 | (1,013.99) | 17.43% |
| 6091 · Auto mileage (Admin) | 0.00 | 2,000.00 | (2,000.00) | 0.0% |
| 6101 · Auto regisraion (all depts) | 0.00 | 500.00 | (500.00) | 0.0% |
| 6111 · Property/Liability Insurance | 25,039.40 | 25,737.00 | (697.60) | 97.29% |
| 6121 · Office postage | 1,375.72 | 1,522.00 | (146.28) | 90.39% |
| 6131 · Office supplies (all depts) | 854.33 | 1,078.00 | (223.67) | 79.25% |
| 6141 · Office copier | 2,318.57 | 2,545.00 | (226.43) | 91.1% |
| 6151 · Office postage meter | 398.23 | 400.00 | (1.77) | 99.56% |
| 6161 · Accounting fees | 35.00 | | | |
| 6171 · Computer equipment/software | 3,218.00 | 2,502.00 | 716.00 | 128.62% |
| 6181 · Health care/infirmary | 355.87 | 327.00 | 28.87 | 108.83% |
| 6182 · Safety equipment | 2,224.82 | 1,000.00 | 1,224.82 | 222.48% |
| 6191 · Phone & Internet services | 2,049.19 | 2,045.00 | 4.19 | 100.21% |
| 6201 · Prof. development (directors) | 272.23 | | | |
| 6202 · Staff Training (all depts) | 833.00 | 2,500.00 | (1,667.00) | 33.32% |

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| | Jan - Dec 20 | Budget | \$ Over Budget | % of Budget |
|--------------------------------------|-------------------|-------------------|--------------------|---------------|
| 6211 · Publicity & promotion | 522.95 | 2,500.00 | (1,977.05) | 20.92% |
| 6221 · Memberships/permits | 2,270.56 | 2,974.00 | (703.44) | 76.35% |
| 6251 · Auto insurance (all depts) | 1,285.90 | 877.00 | 408.90 | 146.63% |
| 6511 · Fundraising events/materials | 295.38 | 1,500.00 | (1,204.62) | 19.69% |
| 6991 · Miscellaneous/unclassified | 69.43 | | | |
| 6992 · AR/AP charge expenses | 0.00 | 1,000.00 | (1,000.00) | 0.0% |
| 8001 · Bank & Merchant Card charges | 2,463.75 | 4,000.00 | (1,536.25) | 61.59% |
| 8011 · Line of Credit & Interest | 1,401.45 | 4,689.00 | (3,287.55) | 29.89% |
| 8015 · Registration fees -online | 2,934.54 | 3,524.00 | (589.46) | 83.27% |
| 8021 · GST Net expense | 1,522.16 | 1,770.00 | (247.84) | 86.0% |
| 8022 · QST Net Expense | 2,930.03 | 2,733.00 | 197.03 | 107.21% |
| 8023 · Ontario sales taxes | 308.68 | 1,101.00 | (792.32) | 28.04% |
| 8026 · In-kind donation expense | 0.00 | 500.00 | (500.00) | 0.0% |
| Total Administration Expenses | 138,127.81 | 185,414.00 | (47,286.19) | 74.5% |
| Camp Store | | | | |
| 7651 · Tuck supplies | 610.00 | 250.00 | 360.00 | 244.0% |
| 7671 · Souvenir Shirts | 267.35 | 500.00 | (232.65) | 53.47% |
| 7681 · Staff theme shirts | 1,186.16 | 1,700.00 | (513.84) | 69.77% |
| Total Camp Store | 2,063.51 | 2,450.00 | (386.49) | 84.23% |
| Food Services | | | | |
| 5001 · Wages - kitchen staff | 18,819.30 | 25,070.00 | (6,250.70) | 75.07% |
| 5051 · Small kitchen equipment | 325.87 | 500.00 | (174.13) | 65.17% |
| 5171 · Major kitchen equipment | 3,830.00 | | | |
| 5311 · Repairs and kitchen supplies | 2.00 | | | |
| 5541 · Food & beverage supplies | 27,094.21 | 42,087.00 | (14,992.79) | 64.38% |
| 5551 · Propane (cooking) supplies | 1,687.24 | 1,437.00 | 250.24 | 117.41% |
| Total Food Services | 51,758.62 | 69,094.00 | (17,335.38) | 74.91% |
| Program - Adult/Family | | | | |
| 7007 · Program supplies (Family) | 228.62 | | | |
| Total Program - Adult/Family | 228.62 | | | |
| Program - Child/Youth | | | | |
| 6701 · Wages (coed summer camp) | 0.00 | 17,680.00 | (17,680.00) | 0.0% |
| 6705 · Staff travel (Coed camp) | 0.00 | | | |
| 6706 · Program equipment (Coed camp) | 0.00 | 500.00 | (500.00) | 0.0% |
| 6707 · Program supplies (Coed camp) | 20.78 | 500.00 | (479.22) | 4.16% |
| 6721 · Wages - LIT & senior pgm | 11,705.00 | 20,575.00 | (8,870.00) | 56.89% |
| 6725 · Staff Travel (LIT) | 0.00 | 300.00 | (300.00) | 0.0% |
| 6727 · Program supplies -LIT | 0.00 | 500.00 | (500.00) | 0.0% |
| 7817 · Wilderness & Trip Equipment | 240.88 | 800.00 | (559.12) | 30.11% |
| Total Program - Child/Youth | 11,966.66 | 40,855.00 | (28,888.34) | 29.29% |
| Property Management | | | | |
| 6301 · Wages - Maint & housekeeping | 25,952.00 | 24,620.00 | 1,332.00 | 105.41% |
| 6361 · Staff travel - Maintenance | 43.18 | | | |

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|--|-------------------|--------------------|--------------------|----------------|
| 6381 · Fuel - tractors, engines | 1,398.21 | 1,208.00 | 190.21 | 115.75% |
| 6401 · Housekeeping supplies | 1,335.26 | 2,474.00 | (1,138.74) | 53.97% |
| 6411 · Repairs & building supplies | 10,412.85 | 8,854.00 | 1,558.85 | 117.61% |
| 6414 · Water testing and maintenance | 9,556.33 | 6,973.00 | 2,583.33 | 137.05% |
| 6421 · Road Maintenance & Snow removal | 2,979.51 | 4,000.00 | (1,020.49) | 74.49% |
| 6431 · Garbage/septic collection | 4,244.53 | 3,333.00 | 911.53 | 127.35% |
| 6432 · Trailer permits | | (120.00) | | |
| 6441 · Hydro electricity | 15,332.02 | 17,074.00 | (1,741.98) | 89.8% |
| 6451 · Auto repair & maintenance | 1,912.41 | 1,091.00 | 821.41 | 175.29% |
| 6472 · Furnishings | | 279.99 | | |
| 7813 · Structural Improvement projects | 0.00 | 3,250.00 | (3,250.00) | 0.0% |
| Total Property Management | 73,326.29 | 72,877.00 | 449.29 | 100.62% |
| Total Expense | 277,471.51 | 370,690.00 | (93,218.49) | 74.85% |
| Net Ordinary Income | 1,800.99 | (23,025.00) | 24,825.99 | (7.82%) |
| Other Income/Expense | | | | |
| Other Income | | | | |
| Capital Maint. Grants | | | | |
| 4408 · Capital Maintenance Grants | 0.00 | 20,000.00 | (20,000.00) | 0.0% |
| Total Capital Maint. Grants | 0.00 | 20,000.00 | (20,000.00) | 0.0% |
| Site development grants | | | | |
| 4415 · Erskine Legacy Facility Grants | 1,505.57 | | | |
| 4515 · Site develop. donations - Ind | 19,902.83 | | | |
| 4516 · Site develop. donations - org | 7,783.85 | 0.00 | 7,783.85 | 100.0% |
| Total Site development grants | 29,192.25 | 0.00 | 29,192.25 | 100.0% |
| Total Other Income | 29,192.25 | 20,000.00 | 9,192.25 | 145.96% |
| Other Expense | | | | |
| Capital Maintenance Pgm | | | | |
| 7819 · Road Maintenance | 0.00 | | | |
| 7825 · Historic building reno projects | 19,902.83 | 20,000.00 | (97.17) | 99.51% |
| 7826 · JR Fire renovations | 0.00 | | | |
| Total Capital Maintenance Pgm | 19,902.83 | 20,000.00 | (97.17) | 99.51% |
| Site and Property Development | | | | |
| 7869 · Memorial Projects | 1,505.57 | 0.00 | 1,505.57 | 100.0% |
| 7870 · Site & Property Dev Projects | 2,217.12 | | | |
| 7871 · Boathouse Renovations | 5,566.73 | 0.00 | 5,566.73 | 100.0% |
| Total Site and Property Development | 9,289.42 | 0.00 | 9,289.42 | 100.0% |
| Total Other Expense | 29,192.25 | 20,000.00 | 9,192.25 | 145.96% |
| Net Other Income | 0.00 | 0.00 | 0.00 | 0.0% |
| Net Income | 1,800.99 | (23,025.00) | 24,825.99 | (7.82%) |

**2:08 AM
2021-10-06**

**Finacial Report post
Voluntary Review**

Gracefield Christian Camp & Retreat Centre

Explanatory Notes to the financial statements for December 31st 2020

Note 1:

There are 4 available cash accounts: #1001 Desjardins chequing account 13148, #1005 Petty Cash, #2001 Desjardins Line of Credit & #1499 Undeposited Funds (which includes donations and grants postmarked in 2020 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 we are eligible to claim a rebate of 50% of GST and QST paid. We also retain 40% of sales taxes we charge. 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, such as 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 Capital projects fund #2312 in 2020 provided \$2,217.12 for a new raft and slide at the beach, and \$5,566.73 for Boathouse renovations.

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 \$31.48 was accrued to account #2311 Capital projects fund (individual), \$60.56 to account #2312 Capital projects fund (organizations), \$54.93 to account #2328 Memorial Fund (individual), and \$128.15 to account 2352 Camp Bitobi Legacy, effective Dec 31st 2020.

Small designated donations expected to be expended within a year of receipt are held in account #2401 Deferred Revenue. 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 2020 additional donations in memory of David Fortune were received.

**2:08 AM
2021-10-06**

**Finacial Report post
Voluntary Review**

At the end of 2020 memorial fund balances comprised donations in memory of Sandy Higgs-Nesbitt, Dr. Ruth Alison, Doreen Saunders, Beth Skanes and David Fortune. Suitable projects have yet to be indentified and agreed with the respective families.

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.

In 2020 the board approved grants totalling \$1,505.57 from the Erskine Legacy Fund for the purchase of memorial plaques at the Erskine Cabin Village. 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”. No grants were made from this fund in 2020. 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. Expenses for this project were \$19,902.83 in 2020 leaving a balance of \$10,097.17 in account #2355 JR Renovation Fund.

Note 12:

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

Note 13:

The camp is 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. This loan is due to be repaid by December 31st 2022. If such repayment is made on schedule then \$10,000 of the loan is forgiveable. 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 forgiveable portion can be recorded as income at that time.

Note 14:

On January 1st 2000 the camp converted their books from the previous Fortune1000/Acombe 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 Net revenue to end of Prior year. Added to account #3000 the total operating surplus/deficit is shown as "balance beginning of year". The current year surplus or deficit is shown as Net income. The outstanding accumulated operating surplus or deficit since the camp began (the total of accounts 3000, 3900 and Net income) is shown as "balance end of year". This stands at (-\$128,236.23) at the end of 2020.

CAMP D'ACTION BIBLIQUE – SEPTEMBER 2021

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 continues to meet on an as required basis.
2. Part-time positions. The camp committee will be discussing the redefining of the Executive Director year-round position. It may become the Summer Camp Director and be employed from June to September only. Gary Johnston has indicating he is planning to return as maintenance coordinator in 2022.
3. The COVID-19 pandemic resulted in the cancellation of most camping activities during the summer of 2021. The camp had two very successful single day rentals, one three day rental and a very limited number of individuals who stayed overnight. The camp held its rescheduled annual open house on Friday, August 13th. The weather was exceptional and a great day was had by all. The retreat was held August 13th to 15th. There were 23 young people (13 previous staff and 10 camper), 25 in total with the cook and maintenance person. There was lots of energy and everyone had a great time. Everyone had to be fully vaccinated or come with a negative COVID test in previous 72 hours. They also had to confirm on arrival that they did not have any symptoms. The safeguards worked very well. The retreat will hopefully build some momentum for full resumption of camping next summer. The United Spirit Group have indicated that they plan to be back next summer.
4. Curriculum. The summer program was provided by the PCC. The theme for summer 2021 was “Creation Speaks”. The curriculum provides some excellent material which will be used in the future.
5. Camp opening/maintenance. The preparation, spring clean-up and opening of the camp was led by Gary Johnston with various helpers.
6. Maintenance. The amount of “tender loving care” our buildings and property needs is never ending. Unplanned expenses including much preventative maintenance and much need painting touch-ups. Gary and his team of two kept the camp in good working order. The camp was closed for the year on August 21st, 2021. Repairs included:
 - a. Installation of new cabin off ball field;
 - b. Removal of dead trees;
 - c. Preparation of sites for new cabins; and
 - d. Many items that there never seemed to be time to do, got done.

Camp d'action biblique (cont'd):

7. CAB websites - <http://www.cabqc.ca/>. The camp Facebook page is being used by staff and campers much more than in past years.
8. Service Canada. CAB has applied to Service Canada for a number of years in the hope of getting funding to employ students as part of the CAB staff team. This is the fifth year that we have been successful and a 3 x positions were funded for 6-weeks.
9. Financial Statement. The camp is ending the year in a good financial position. Attached is the August 31st, 2021 statement. Fund raising to build a new oasis has started.
10. Robert Fund. The paperwork required to support the request for \$2,500 in 2022 and the entire amount of \$4,346.08 if there are no other applicants was supported by the Clerk of the Presbytery of Quebec. Formal paperwork is attached for Synod consideration.
11. Regional Resourcing request. Camp d'action biblique submitted one project for consideration to the Presbytery of Quebec. It was supported at the June 19th, 2021 Presbytery meeting. The request and extract from the Clerk of the Presbytery of Quebec minutes are attached.
12. 2022 Schedule. It is envisaged that camp will run another 6 week schedule next summer. United Spirit Group, one week of training, followed by 4 camper weeks. The Open House will be held on Saturday, July 9th, 2022 and the retreat will again be the second weekend in September. The planned 2022 schedule is attached.
13. Past & Future. My 22nd summer completed with the camp committee. I continue to be encouraged and motivated by what we've accomplished in 74+ 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. I am also pleased by the little improvements we achieve annually and the immense opportunity that lies ahead, building a new dining hall. The need for additional (some new and local), dedicated volunteers, especially on camp committee would be openly welcomed.
14. Synod of Quebec and Eastern Ontario continued strong support, enables Camp d'action biblique to deliver a high quality, bilingual Ministry.

Camp d'action biblique (cont'd):

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



C.A. Dewar September 14th, 2021
Director General (Convenor) / Secretary
Camp d'action biblique
(613) 822-9881 (Home) (613) 614-9224 (Cellular) (613) 904-6899 (work)

Enclosures: 5

1. Financial Statement – August 31st, 2021
2. 2022 – CAB Schedule
3. Robert Fund Request and Presbytery of Quebec letter of support
4. Regional Resourcing Request, including CAB report and extract from Presbytery of Quebec meeting June 19th, 2021
5. 2021-CAB pictures (2 and 6 per page)

31 Aug 21

CAMP D'ACTION BIBLIQUE EXPENSES 2021

| | |
|---|--------------|
| Hydro Quebec | \$ 1,469.03 |
| Propane | \$ 469.49 |
| Bell telephone | \$ - |
| Postage / Stationary / Photocopying | \$ 497.74 |
| Misc Property | \$ 1,018.96 |
| Pharmacy - First Aid | \$ 22.98 |
| Food - Maxi / Tuck | \$ 818.16 |
| Water Testing + Aquatech | \$ 222.13 |
| Honorariums - Staff | \$ 2,062.06 |
| Honorariums - Executive Director | \$ 7,090.00 |
| Honorariums - Maintenance (Michel) | \$ 290.00 |
| Honorariums - Maintenance (Gary) | \$ 1,800.00 |
| Travel - Staff (Ex Dir & Committee) | \$ 426.90 |
| Fire Extinguishers | \$ 210.33 |
| Septic (pumping + repairs) | |
| Insurance | \$ 10,798.63 |
| Return of Registration Fees (COVID-19 cancellation) | |
| Cleaning - Housekeeping - Supplies (Cherbourg) | \$ 283.15 |
| CITQ - QCA - CCI | \$ 1,488.96 |
| T shirts / Hats / Water Bottles | |
| Program (outings / bowling / kayaking) | |
| New Cabins (3) | \$ 4,108.89 |
| Cheque Returned NSF | |
| Dredging - Pond Wall | |
| Sports Equip (trout, misc) / crafts | \$ 63.58 |
| Domain Name, web hosting, web design | |
| St. Andrew's Melbourne Advance | \$ 5,000.00 |
| Bank charges / fees / returned cheque | \$ 28.00 |
| | <hr/> |
| | \$ 38,168.99 |

Sent to Presbytery of Quebec for Tax Receipts

\$ 150.00

\$ 38,318.99

Expenses 2021

\$ 38,318.99

31 Aug 21

CAMP D'ACTION BIBLIQUE
Camp Operating Income / Donations / Misc - 2021

| | |
|---|---------------|
| Camp Operating Income | \$ 525.00 |
| Camper dues week 1 (Youth I) | \$ - |
| Camper dues week 2 (Bil Jr 1) | \$ - |
| Camper dues week 3 (Bil Jr 2) | \$ - |
| Camper dues week 4 (Bil Jr 3) | \$ - |
| Camper dues week 5 (Youth II) | \$ - |
| Retreat | \$ 525.00 |
| Donations | \$ 77,628.83 |
| Presbytery of Montreal | \$ 19,452.83 |
| Presbytery of Quebec | \$ 1,000.00 |
| Synod of QC and Eastern ON | \$ 21,306.00 |
| The Presbyterian Church in Canada | \$ 7,500.00 |
| Various Churches / Organizations (3) | \$ 2,420.00 |
| Building Fund (new Oasis) (0) | \$ - |
| Various Individuals (8) | \$ 25,950.00 |
| Robert Fund | |
| Miscellaneous - 2021 | \$ 3,738.06 |
| Rentals Fees | \$ 2,720.00 |
| Rental Fees - USG | \$ - |
| Silent Auction (open house) | |
| Insurance Refund | \$ 1,018.06 |
| Bottle Return (Winery) | \$ - |
| Bottle Return (Elie) | \$ - |
| Bottle Return (Craig) | \$ - |
| T-shirts | \$ - |
| Bell rtn overpayment | \$ - |
| Damage deposit cashed | \$ - |
| Camp Operating/Donations/Misc - 2021 (Total) | \$ 81,891.89 |
| Donations receipted through the Presbytery of Quebec | \$ 150.00 |
| | \$ 82,041.89 |
| Opening Balance (01 Jan 21) | \$ 97,799.67 |
| + Camp Operating/Donations/Misc 2021 | \$ 82,041.89 |
| - Expenses 2020 | \$ 38,318.99 |
| Book Balance 31 Aug 21 | \$ 141,522.57 |

31 Dec 20

CAMP D'ACTION BIBLIQUE EXPENSES 2020

| | |
|---|--------------|
| Hydro Quebec | \$ 1,762.02 |
| Propane | \$ 75.00 |
| Bell telephone | \$ - |
| Postage / Stationary / Photocopying | \$ 540.79 |
| Misc Property | \$ 3,824.60 |
| Pharmacy - First Aid | \$ 76.16 |
| Food - Maxi / Tuck | \$ 1,056.15 |
| Water Testing + Aquatech | \$ - |
| Honorariums - Staff | \$ 3,088.52 |
| Honorariums - Executive Director | \$ 14,965.00 |
| Honorariums - Maintenance (Michel) | \$ 550.00 |
| Honorariums - Maintenance (Gary) | \$ 4,500.00 |
| Travel - Staff (Ex Dir & Committee) | \$ 3,591.30 |
| Fire Extinguishers | \$ 234.67 |
| Septic (pumping + repairs) | \$ 725.00 |
| Insurance | \$ 10,405.14 |
| Return of Registration Fees (COVID-19 cancellation) | \$ 1,200.00 |
| Cleaning - Housekeeping - Supplies (Cherbourg) | \$ - |
| CITQ - QCA - CCI | \$ 683.53 |
| T shirts / Hats / Water Bottles | \$ - |
| Program (outings / bowling / kayaking) | \$ 602.23 |
| Cheque Returned NSF | \$ - |
| Dredging - Pond Wall | \$ 568.31 |
| Sports Equip (trout, misc) | \$ - |
| Domain Name, web hosting, web design | \$ - |
| 1st Aid Training | \$ - |
| Bank charges / fees / returned cheque | \$ 42.00 |
| | \$ 48,490.42 |

Sent to Presbytery of Quebec for Tax Receipts

\$ 2,865.89

\$ 51,356.31

Expenses 2020

\$ 51,356.31

31 Dec 20

CAMP D'ACTION BIBLIQUE
Camp Operating Income / Donations / Misc - 2020

| | |
|---|---------------------|
| Camp Operating Income | \$ 1,200.00 |
| Camper dues week 1 (Youth I) | \$ - |
| Camper dues week 2 (Bil Jr 1) | \$ 400.00 |
| Camper dues week 3 (Bil Jr 2) | \$ 400.00 |
| Camper dues week 4 (Bil Jr 3) | \$ 400.00 |
| Camper dues week 5 (Youth II) | \$ - |
| Retreat | \$ - |
| Donations | \$ 44,181.70 |
| Presbytery of Montreal | \$ 5,500.00 |
| Presbytery of Quebec | \$ 1,000.00 |
| Synod of QC and Eastern ON | \$ 30,669.00 |
| Various Churches / Organizations (2) | \$ 700.00 |
| Building Fund (new Oasis) (9) | \$ 1,565.00 |
| Various Individuals (2) | \$ 100.00 |
| Robert Fund | \$ 4,647.70 |
| Miscellaneous - 2020 | \$ 5,673.63 |
| Rentals Fees | \$ - |
| Rental Fees - USG | \$ - |
| Silent Auction (open house) | \$ - |
| Joe Kelly Bottles (Apr - Jun) | \$ 447.50 |
| Bottle Return (Winery) | \$ 269.40 |
| Bottle Return (Elie) | \$ 107.30 |
| Bottle Return (Craig) | \$ 328.40 |
| T-shirts | \$ - |
| Bell rtn overpayment | \$ - |
| PCC Regional Resourcing - Day Camps | \$ 4,521.03 |
| Damage deposit cashed | \$ - |
| Camp Operating/Donations/Misc - 2020 (Total) | \$ 51,055.33 |
| Donations receipted through the Presbytery of Quebec | \$ 2,865.89 |
| | \$ 53,921.22 |
| Opening Balance (01 Jan 20) | \$ 95,234.76 |
| + Camp Operating/Donations/Misc 2020 | \$ 53,921.22 |
| - Expenses 2020 | \$ 51,356.31 |
| Book Balance 31 Dec 20 | \$ 97,799.67 |



2022 Camp d'action biblique Schedule

United Spirit Group: Saturday, June 25th (4 p.m.) – Saturday, July 2nd (10 a.m.)

Pre-Camp: Monday, July 4th (2 p.m.) – Saturday, July 9th (10 a.m.)

Open House: Saturday, July 9th (2 p.m. – 8 p.m.)

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

Junior Camp 1 (ages 8-12): Sunday, July 17th (5 p.m.) – Saturday, July 23rd (10 a.m.)

Camp Rental: Sunday, July 24th (5 p.m.) - Sunday, July 31st (10 a.m.)

Junior Camp 2 (ages 8-12): Sunday, July 31st (5 p.m.) – Saturday, August 6th (10 a.m.)

Junior Camp 3 (ages 8-12): Sunday, August 7th (5 p.m.) – Saturday, August 13th (10 a.m.)

Youth Camp (ages 13-16): Sunday, August 14th (5 p.m.) – Saturday, August 20th (10 a.m.)

Camp Rental: Sunday, August 21st – Saturday, August 27th

Camp Rental: Friday September 2nd – Monday September 5th

Retreat: Friday, September 9th (5 p.m.) - Sunday September 11th (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

MEMORIAL RECORDS

Presbytery of Montréal
THE REV. DR. HARRY KUNTZ
B.A., B.D., S.T.M., PH.D.

The Rev. Dr. Harry Kuntz passed away peacefully on Saturday, April 3rd, 2021, in his 86th year.

Harry was born in 1934 and grew up in Baden Ontario, where his parents owned a general store. After marrying Joann, he moved to Montreal to attend Presbyterian College.

He was a life-long learner and loved to read. Books were a staple in the household and the walls of his study were adorned with "wall paper" from numerous institutions including a Bachelor of Arts from Waterloo College of Western University; a Bachelor of Divinity from Presbyterian College in Montreal; a Sanctae Theologiae Magistrum and a Diploma in Education from McGill University; as well as a Diploma in Institutional Administration, a Master of Arts in Education Studies and a Doctorate in Humanities from Concordia University - the latter being a retirement project he completed in his seventies.

Harry was ordained in Livingston Presbyterian Church in Baden and then inducted as Minister at Greenbriar Presbyterian Church in Brantford Ontario. He was subsequently inducted as the Minister at St. Columba-by-the-Lake in Pointe Claire.

He remained active in the Presbyterian Church throughout his life but resigned from the pastorate to share his passion for education. He taught high school before joining the Ministère de l'éducation du Québec where he served as the Secretary of the Protestant Committee of the Superior Council of Education until his retirement.

Harry was a devoted husband and father and loved to be with his family and grandchildren. Wherever you went to visit, be it the house, the cottage, or the chalet, everyone was welcome, and Harry was sure to have fabulous meals at the ready. He became known to many for his enthusiastic wake up calls at the chalet as well as his breadth and wealth of knowledge. He loved to attend concerts, enjoyed museums exhibits and researching family history.

THE REV. RON MAHABIR
B.A. (Hons.), M.A., M.Ed., M.Div.

The Rev. Ron Mahabir was born on May 7, 1930 in Trinidad, West Indies. Ron came to Canada and settled in Chateauguay, Quebec where he quickly became a respected member of the community, and of the whole Chateauguay mosaic. He lived a blessed life, surrounded by his family and friends, his books and music, and his bountiful garden. Ron was an avid reader and scholar, never ceasing to expand his knowledge on a variety of topics throughout his life. He was an inspiring figure to all who knew him through his work as a dedicated minister, author and much-loved teacher at Howard S. Billings High School. Ron served for some years at First Presbyterian Church Verdun, and for many years as interim moderator of St. Edward's Church, Beauharnois. He touched the lives of so many with his brilliant mind, kind and generous spirit and loving heart. Our memories of his beautiful existence and his bright smile will live on in our hearts forever. Ron died on July 11, 2021 at the age of 91.

Memorial Records (cont'd)

Presbytery of Ottawa
THE REV. DR. CEDRIC PETTIGREW
B.A., B.D., M.A., D.D.

The Presbytery of Ottawa places on record its thanksgiving to God for the life and witness of Cedric C. Pettigrew, who was summoned into the nearer presence of the Lord on July 17, 2021.

Cedric was born November 6, 1939 in Springhill, Nova Scotia.

Following some experience in the world of banking and finance, Cedric answered a call to ministry, graduating from Presbyterian College, Montreal in 1969.

He was ordained May 6, 1969 at St. David's Church, Springhill, NS by the Presbytery of Pictou, having been appointed as an ordained missionary to the Tyne Valley pastoral charge, comprised of four congregations, in the Presbytery of Prince Edward Island, effective September 1, 1969 for one year.

He was called and inducted to St. Andrew's Church, Westville, NS, Presbytery of Pictou, on September 10, 1970; to Paulin Memorial Church, Windsor, ON, Presbytery of Chatham, on February 8, 1976; and to Calvin Church, Halifax, Presbytery of Halifax-Lunenburg, on January 6, 1983.

He served as moderator of the Synod of the Atlantic Provinces in 1990.

Thereafter Cedric came to Ottawa and is the only minister to have signed the roll of the Presbytery of Ottawa four times: inducted to Erskine Church, Ottawa, June 2, 1991, which he served until August 31, 2006; appointed as appointed Interim Minister, Gloucester Church, Ottawa, September 10, 2006; appointed Interim Minister, Knox Church, Ottawa, January 5, 2014; and appointed Interim Minister, St. Giles Church, Ottawa, November 15, 2016.

He also served as interim moderator for St. David and St. Martin Church, Ottawa (2009-2010) and Knox Church, Manotick (2010-2011) overseeing in each case the search for and call to a new minister. He also served as co-interim moderator for St. Giles Church, Ottawa (2019-2020), shepherding the process for the call of a new minister.

Cedric served as clerk of the Presbytery of Ottawa from December 15, 1994 to September 17, 2002.

He was awarded the degree Doctor of Divinity (honoris causa) by Presbyterian College, Montreal, May, 2017.

The Presbytery of Ottawa expresses sincere sympathy to Cedric's family: daughter Debbie and husband Michael Rambeau; son John and wife Julie; grandchildren Rebecca, Matthew, Katherine, Christopher, Tristan, Emma, and Chloe; and honorary grandchildren Isidora, Abraham, Axel-Eitel and Stenzel Ntienjem.

He was pre-deceased by his wife Elizabeth, daughter Ruth, and sister Marian.

Memorial Records (cont'd):

A memorial service was conducted on July 29, 2021 at Parkwood Church, Ottawa by J. T. Hurd, assisted by D. Allen-Macartney, following which an inurnment of the earthly remains of both Elizabeth and Cedric together was completed at Pinecrest Cemetery, Ottawa.

“Blessed are the dead which die in the Lord from henceforth. Yea, saith the Spirit, that they may rest from their labours, and their works do follow them.”

(Revelation 14: 13, KJV)

MODERATORS OF THE SYNOD OF QUÉBEC AND EASTERN ONTARIO 1978 - 2021

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 |
|-------------|-----------------|--|------------------------|
| 1978 | Cornwall | James C.M. Jack, M.A. | Québec |
| 1979 | Ottawa | Bill McElwain, M.A., Th.M. | Ottawa |
| 1980 | Sherbrooke | Donovan G. Neil, B.A., B.D., Th.M. | Montréal |
| 1981 | Arnprior | Wilfrid M. Moncrieff, B.A., M.Div. | Lanark and Renfrew |
| 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. | Québec |
| 2018 | Vankleek Hill | Samer Kandalaft, B.Th., C.E. | Seaway-Glengarry |
| 2020 | online | Samer Kandalaft, B.Th., C.E. | Seaway-Glengarry |
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Clerk: