

Annual Meeting 2022 Agenda

1. Opening Prayer
2. Appointment of Secretary
3. Approval of Agenda
4. Adoption of Minutes of the February 26, 2022 Annual Meeting
5. Reports for 2022
 - (a) Moderator
 - (b) Kirk Session
 - (c) Roll
 - (d) Cameron Highlanders of Ottawa
 - (e) Capital Restoration Program 2017–2021
 - (f) Finance and Maintenance Committee
 - (g) Rental Coordinator
 - (h) Centretown Churches Social Action Committee
 - (i) FACES Refugee Sponsorship
 - (j) Lay Bible Study Group
 - (k) Children’s Sunday School
 - (l) Worship Committee
 - (m) Music
 - (n) Presbyterian Women
6. Financial Statements for 2022
 - (a) Trustees’ Report
 - (b) Treasurer’s Report
 - (c) Auditor’s Report
7. Budget for 2023
 - (a) Operating Account
 - (b) Presbyterians Sharing Allocation
 - (c) Presbyterian College
 - (d) Capital Spending
8. Appointment of Officers for 2023
 - (a) Treasurer
 - (b) Trustees
 - (c) Chair of Finance and Maintenance Committee
 - (d) Auditors
9. Other Business
10. Adjournment
11. Closing Prayer

Minutes St Giles Presbyterian Annual Meeting — February 27, 2022

Present: The Rev. Wu, Heather Rice, Laura Brandon, Nick Lussier, Bob Fourney, Jan Fourney, Ian Stevenson, Bob Brien, Nelson Coyle, Jean Currie, Stan Currie, Rob Brandon, Jo Landry, Daisy Tsai, Patricia Brush, Nora Bihari, Chrissie Kalonga, Roger White, Nancy Lee, Cathy Campbell, Meagan McEwen.

The meeting opened in prayer and was declared constituted at 11:45 A.M.

Motions:

- Moved by Nelson, seconded by Bob Brien, that Isaac Ives be appointed Secretary for the 2022 Annual General Meeting. Carried.
- Moved by Isaac, seconded by Nelson, that the agenda be approved as printed. Carried.
- Moved by Isaac, seconded by Meagan, that the minutes be adopted. Carried.
- Moved by Nancy, seconded by Laura, that all the printed reports for 2021 be received and considered. Carried.
- Moved by Meagan, seconded by Bob Brien, that the Trustees report be received and considered. Carried.
- Moved by Bob, seconded by Meagan, that the Trustees report be adopted. Carried.
- Moved by Meagan, seconded by Laura, that the Treasurer's report be received and considered. Carried.
- Moved by Rob, seconded by Bob, that the Treasurer's report be accepted. Carried.
- Moved by Rob, seconded by Jean, that the Auditor's report be received and considered. Carried.
- Moved by Rob, seconded by Bob Brien, that the Auditor's report be accepted. Carried.
- Moved by Laura, seconded by Meagan, that the Operating Account of the budget for 2022 be received and considered. Carried.
- Motion by Laura, seconded by Meagan, that the Operating account for the budget for 2022 be approved (deficit \$102,623). Carried.
- Moved by Isaac, seconded by Bob Fourney, that, as recommended by the Session, the congregation of St Giles accepts \$7,500 as the 2022 Presbyterians Sharing Allocation. Motion to amend to \$8,000 by Nelson seconded by Cathy. Motion carried as amended.
- Moved by Isaac, seconded by Meagan, that, as recommended by the Session, the congregation of St Giles make a commitment to support the Presbyterian College for \$5,000 in 2022. Carried.
- Moved by Isaac, seconded by Nelson, that Rob Brandon be appointed as Treasurer of St Giles for 2022. Carried. Thanks and appreciation to Don Tate noted.
- Moved by Isaac, seconded by Bob Fourney, that Bob Brien, Don Tate, Jean McNally, Catherine Ferguson, Meagan McEwen, Nancy Lee be appointed as Trustees for St Giles in 2022. Carried.
- Moved by Rob, seconded by Stan, that Isaac Ives be appointed chair of the Finance and Maintenance committee. Carried.
- Moved by Isaac, seconded by Cathy, that Jean Currie and Jeff Wilson be appointed as congregational Auditors for 2022. Carried.
- Motion from Bob Brien, seconded by Stan, that the Trustees donate \$600 each to the Centretown Churches Social Action Committee and Gracefield Camp and Retreat Centre. Carried.
- Bob Brien moved adjournment. Carried.

The meeting closed in prayer at 1:36 P.M.

Submitted by Isaac Ives

Moderator's Report

To Members and Adherents of St Giles Presbyterian Church

May the peace of Christ be with you.

“Awe came upon everyone because many wonders and signs were being done through the apostles. All who believed were together and had all things in common; they would sell their possessions and goods and distribute the proceeds to all, as any had need. Day by day, as they spent much time together in the temple, they broke bread at home and ate their food with glad and generous hearts, praising God and having the goodwill of all the people. And day by day the Lord added to their number those who were being saved.” (Acts 2:43–47)

I am still awe struck whenever I think of the earliest church, gathered by the apostles shortly after the Pentecost. The Spirit of God was upon the disciples of Jesus, empowering them to do wonders and signs, to speak with power and authority. The same Spirit was also upon the people of God, inspiring them to gather for a common purpose, to share whatever they had with whomever may need. They broke bread at home, gathered at the temple, praising and giving glory to God. Here comes the most important part, in my opinion...”Day by day, the Lord added to their number those who were being saved.” That earliest church in Jerusalem, existed at a unique point in the history of the Church. It existed at a time, in a context that cannot be replicated, but could be hoped for. We may not be able to recreate the condition of the first church, but we should still strive to foster the spirit of sharing, of common purpose, of praising and giving glory to God. And that is how I look at St Giles Presbyterian Church in 2022.

I won't report to you the various ministries of the congregation during the past year, as the responsible persons of those ministries would undoubtedly be reporting to you subsequently. I will, however, highlight three that give me comfort and encouragement: 1) our worship; 2) our givings; 3) our hospitality.

First of all, I give thanks to God for the way our Music Director (Heather) and Vocalist (Katie) serve the congregation during worship. From hymn selection, choir practice, steady leadership and encouragement to newcomers, they have given not only their talents but also their hearts. I recalled the first time the Music Director and I sat down to plan a worship service, she alluded to the three-letter initial of “S.D.G.”, or *Soli Deo Gloria* — Glory be to God alone — a signature famously used by the famed composer Johann Sebastian Bach. It seems to be a motto that our Music Director lives by, and St Giles is enriched much by it. Our worship style is traditional, yet blending with various instruments, contemporary hymns, and praise songs from other cultures. Most importantly, one gets the sense at the end of every worship service, when the organ postlude fades, that God is indeed praised, and worthy of our praise.

Secondly, I give thanks to God for the generosity of the congregation. Coming out of COVID, with a volatile stock market and an ever higher cost of living, there were concerns expressed during the year of the financial health of St Giles. Those concerns were alleviated somewhat when the fiscal year came to a close. A careful analysis reveals that members and adherents continue to generously support the ministries of St Giles, through regular and mission givings. We continue to receive regular givings from those who have moved away from Ottawa. We continue to see legacy givings from those who have been called home, heavenwards. Those who have more give more; those who have little give their time, their hearts and their prayers. Their (and your) givings are remembered by the Lord.

Lastly, I give thanks to God for the hospitality of the congregation. For those who have joined our Coffee Hour

after each Sunday service, you would undoubtedly have experienced warm drinks, warm food, and warm fellowship. I am often amazed at how people love to stay and chat, and enjoy each other's company. We continue to see newcomers being welcomed and incorporated into this community of faith. We are set to co-sponsor and receive a refugee family from Rwanda (of two adults and five children), hopefully by the end of 2023. Much work will need to be done to help them to adapt to life here in Ottawa. I trust that ultimately, God will provide.

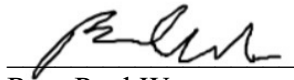
Finally, thank you for welcoming me as your minister, and continuing to care and support my family in this calling.

May the Lord bless you and keep you;

May the Lord make His face shine upon you, and be gracious to you;

May the Lord lift up His countenance upon you, and give you peace.

Your servant in Christ,

A handwritten signature in black ink, appearing to read 'Paul Wu', written over a horizontal line.

Rev. Paul Wu

St Giles Kirk Session Report 2022

I am pleased to report several new and positive developments from St Giles Kirk Session this year. Although Patricia Fraser resigned due to personal circumstances, the congregation unanimously elected two new elders, Chrissie Kalonga and Laura Brandon. I can affirm that both of our new elders have already had a positive impact on the life and work of our church.

Thanks to the efforts of Rob Brandon, Stuart Gentle and Justin Wu our services continue to be broadcast on YouTube, increasing our outreach.

Our ministry of music is lead by our new music director, Heather Rice, complemented by our soloist Katie Grattan. This year saw the return of the Taizé Service after an absence of several years, and we also have a choir.

In 2022, Session—in anticipation of our 100th anniversary—created the archival committee. Thanks mainly to the efforts of Don Tate, several photographs and documents from inside the church and holdings at the Ottawa Archives have been itemized and catalogued. Session has also given authority to hire a student to further this important work, including digitization, which will create a resource for a new history like that produced by Dr Logan-Vencta in 1975 and also for any other inquiries.

Christian education continues, in the form of the weekly Bible Study. Thanks to the efforts of our Minister, the Rev. Wu, a prayer group will be starting on weekday evenings.

Speaking of Christian education, in anticipation of the Presbytery visitation announced late in 2022 one of the tasks that had to be completed was a comparison of our Sunday School attendance currently to ten years ago. To my surprise we now have more in the Sunday School than in 2012. This is largely due to our Sunday School co-ordinator Daisy Tsai and Mary Lloyd for leading the group and devising an engaging curriculum.

We continue, thanks to Stan Currie, to have representation on the Centretown Churches Social Action Committee.

Finally, St Giles welcomed three new members in 2022: Bonaventure Bigirimvano, Mary Lloyd and Nick Lussier. One of our first gains in membership in some time.

Hopefully these positive developments will continue in the years to come.

Respectfully your,



Isaac Ives, Clerk of Session

Roll for 2022

December 31, 2021 — 55 December 31, 2022 — 56

In Memoriam

For they shall rest from their labours

Dorothy Martyn David Vincent Catherine Wilson

Professing Members

Banda, Miriam	Currie, Jean	Lewis, Jadesola	Quinn, Allan
Banda, Tenor	Currie, Stanley	Lister, Helen	Stevenson, Ian
Beaubien, Kate	Evans, Jane	Lister, Kenneth	Stevenson, Margaret
Birgirimvano, Bonaventure	Ferguson, Catherine	Lloyd, Mary	Tate, Donald
Brandon, Laura	Ferguson, Dorothy	Lussier, Nicholas	Tate, Kaye
Brandon, Robert	Fletcher, Carole	Mawere, Darren	Tate, Lorna
Brien, Beverley	Fourney, Janice	McEwen, Meagan	Thomson, John G.
Brien, Kimberley	Fraser, Jordan	McKellar, Beryl	White, Roger
Brien, Marilyn	Fraser, Patricia	McNally, Jean	White, William
Brien, Robert	Gentle, Stuart	Oliver, Shelley	Wilson, Jeffery
Brien, William	Ives, Isaac	Pallen, Jaime	Wilson, Mary
Brown, Pauline	Kalonga, Chrissie	Penney, William	Wilson, Virginia
Campbell, Kathryn	Lee, Nancy	Pope, Andrew	Woolsey, Melba
Chowaniec, Claudia	Lewis, Abiodun	Pope, Jane	
Coyle, Nelson			

Changes during 2022:

Deleted:

Deaths — Dorothy Martin, Catherine Wilson

Added:

Profession of Faith — Bonaventure Birgirimvano, Mary Lloyd, Nicholas Lussier

Activity Reports

Archival Committee

St Giles is fortunate to have extensive holdings of documents and photographs from 1925 to the present. This inventory is in different locations in the church. In 1994, a St Giles Committee, chaired by Ken Lister, sent significant documents to the Ottawa Archives. These items have been organized by archivists and are accessible to St Giles members. There also are items at the Cameron Highlanders of Ottawa Museum from Dr Logan-Vencta's World War II service as Principal Chaplain General of the Canadian Central Mediterranean Force.

The principal activity of the Archival Committee in 2022 was to document our extensive holdings. A detailed listing was presented to Session in December. Illustrative findings include:

- Dr Cameron's hand-written sermons from 1925 to 1929.
- Call documents for: the Rev. Logan-Vencta; the Rev. Hamish Kennedy, the Rev. Duncan Kennedy.
- Pancake Supper details from 60 years ago
- Background for all sanctuary-stained glass windows.
- Sunday bulletins from 1928 to the present.
- 25th, 50th, and 75th Anniversary celebration details.
- Constitution of the ongoing Presbyterian Church, in 1925, following church union.

Significant effort is needed to organize the material. An expanded Committee plan to hire a summer student to assist for the summer of 2023. Our Centennial Year is in 2025, two years from now. The archival documents could make a significant contribution to recognizing this milestone.

Cameron Highlanders of Ottawa (Duke of Edinburgh's Own)

In 2022, the Cameron Highlanders continued their long-standing association with St Giles. They consider St Giles to be their regimental church. Don Tate normally represents the congregation at the monthly Regimental Association meetings, maintaining the ongoing link with the regiment. These regular meetings resumed in May 2022, after a two-year break because of COVID.

We were pleased to have the Camerons participate in our annual Remembrance Service. Our scripture readers were LCol Gord Scharf, Commanding Officer of the Regiment, and Jeffery Hill, President of the Regimental Association. Bugler MCpl Peter Limeburner and piper MCpl. Brennan Pinkerton-Kock participated in the Act of Remembrance.

Unfortunately, the Pipes and Drums were not able to present their annual benefit concert for the Centretown Emergency Food Centre. Normally, we have this event in the first week of December. The Band was not up to full strength for December 2022 because of COVID. Hopefully, we will be able to have the concert again in 2023.

As is our custom, St Giles sends care packages to Cameron soldiers that are deployed. The soldiers particularly enjoy receiving home baking. Bakers from our congregation supplied much-appreciated, generous quantities to one deployment in 2023.

Centretown Churches Social Action Committee (CCSAC) and Centretown Emergency Food Centre (CEFC)

In 2022, CCSAC has spent time reviewing and trying to update its vision and mission. For many years its main outreach program has been the CEFC, but recently there has been a realization that there are other ways of assisting and advocating for the needy and vulnerable in Central Ottawa. The link between food insecurity and housing insecurity has become dramatically clearer. CCSAC would like to play a wider role without duplicating the work of other organizations such as the Multifaith Housing Initiative which it has indicated by contributing an annual membership fee to become a member of MHI.

CCSAC established a community outreach committee to look for smaller projects that help meet the needs. A modest amount in the CCSAC budget has been provided for this purpose.

The pandemic has changed a lot of things that had been working before. St Giles had a significant number of its people volunteering at the Food Centre but almost all of them were 75 or older and deemed a vulnerable group with respect to risk of serious illness from COVID 19. So our traditional group of volunteers was sidelined and the CEFC operational procedures changed reducing the number of volunteers needed. Government payments during the pandemic helped people for a couple of years and reduced the pressures on food banks, but only temporarily.

The City of Ottawa had been providing grants to food centres, which, for the CEFC, approximately covered off the cost of employing the coordinator who managed the food centre. In 2021, the City had an assessment done to determine which food centres should be granted funding for a guaranteed five-year period. The CEFC was deemed not qualified but the City did provide some money for 2022. It was realized that the basement space at Centretown United Church is too small and is not accessible. A search for a more suitable and affordable location went on for months without success. Towards the end of 2022, an opportunity arose when the city decided to establish a Community Hub on Catherine Street a couple of blocks away from the current location.. This building could accommodate the CEFC needs with more space, with accessibility and a higher, but manageable, rent. The CEFC has financial reserves sufficient to do necessary renovations and cover moving expenses. So, plans are moving forward for this to happen in 2023.

St Giles continues to make an annual donation to CCSAC and supports the Walk for the Centre with donations from individuals. St Giles had four people who participated in the walk this year: Cathy Campbell, Nick Lussier, and Jean and Stan Currie.

Stan Currie
CCSAC Representative

Finance and Maintenance Committee

For 2022, Rob Brandon took over as Treasurer and Isaac Ives served as Chair. Members were Stuart Gentle, Jean Currie, Jean McNally, Roger White and new member Nick Lussier. Paul Wu also attended most meetings. Jean McNally was able to contribute to the meetings by phone.

While the year started and ended with COVID 19 still present during the winter periods, masking was recommended together with spacing in the pews throughout the year. However, coffee hour and snacks in the hall returned and serves an important social aspect to Church life. There were no major capital projects carried out in 2022 but there were some smaller projects done. These are listed below

- An alarm bell was installed at the First Avenue door by our electrician Dan. This was felt to be important as it enable the door to be locked when Pat is on her own but visitors can ring for admittance.
- Lighting in the Organ loft was established
- The First Avenue door opener required a control replacement and the door delay was increased to give more time for people using wheel chairs to enter and exit.
- Painting was carried out in the First Avenue foyer by Rob Brandon and Nick Lussier

Improvements to the locking system of the Bank Street door and the replacement of the fluorescent lights in the Kitchen were postponed for consideration in 2023.

The remaining roof shingling of the North main Church Roof was left out from the roof work in previous year as it was in reasonable condition but will likely need to be done in the next two years.

Staffing

Patricia Brush, our long-standing administrator suffered a serious car accident on April 1 and was off recovering until the end of May. Ruth Ann Semple was able to step in and enabled the office to function aided by Pat calling in from home. The F&M Committee and the Minister were very grateful to Ruth Ann for her service.

Pat indicated that she wished to reduce her work load by the end of June 2023 and so Rob Brandon undertook a job search. In the current, tight, job market this proved difficult but a promising candidate was found in Policena Wanja, a recent immigrant from Kenya who had worked in a Church office in Nairobi. Unfortunately, she felt she was unsuited for the position and so we agreed to let her go. At the beginning of 2023 we will be looking for an administrative assistant to do all the office work except for the bookkeeping which Pat may continue to do one day a week. As always, we appreciate all the work that Pat does in the office for St Giles.

Finances

The congregation came very close to meeting its allocation for Presbyterians Sharing just being short by \$179, the balance to \$8,000 being met by the Trustees. The donations to Presbyterian World Service & Development of \$4,927 is also commendable. The F&M Committee wants to thank the 12 members of the congregation that give regularly using the Pre-Authorized Remittance (PAR) program. This regular giving is an essential aspect of the donations being given to the Church and is increasingly important as members use remote methods of viewing and listening to the Sunday service. We would encourage members to use the PAR program. There are two pages included in this Annual Report that explain the program and include an application form. These pages can be removed from the report.

(Submitted by Rob Brandon)

Gracefield Christian Camp and Retreat Centre

I am pleased to report that Gracefield did well in 2022 under the leadership of Mark Hamilton who started in the middle of the pandemic. Summer camping programs resumed in 2022, but were still less than before the pandemic. St Giles had a Camping Sunday in May where Mark Hamilton spoke to us about the camp and its plans.

Paul Wu volunteered as a chaplain at the camp for a week and his whole family spent some vacation time

there. We did not have any children go to camp in the summer of 2022, but I hope that this will change in 2023, as we now have several children in the right age range.

This year, Gracefield celebrated its 60th anniversary. Jean and Stan Currie spent a few days at camp in early August and also attended a commissioning of the Board of the Directors by the Presbytery of Ottawa later in the month which was held at the outdoor chapel. The Curries also took Stuart Gentle up to the camp for Thanksgiving Dinner.

It is worth pointing out that Gracefield is not just for children and youth. It is intended to serve people of all ages. It also operates year-round, as the main building — White Pine Lodge — is winterized.

St Giles continues to make a congregational donation to Gracefield each year. Individuals can donate directly to Gracefield or by designating a Gracefield donation on your envelope. To donate directly, go to the Donate page on the Gracefield Website at <http://gracefieldcamp.ca/donate/> where several giving options are available.

Stan Currie

Lay Bible Study Group

We meet faithfully every Friday morning, at 10 a.m., to read and study books of the Old and New Testaments, chapter by chapter. We have been studying together for twelve years and, in that time, have studied a significant part of the Bible. Our average participation is eight persons. Before the pandemic we met in person but, since March 2020, we have been meeting by teleconference.

In October 2021, we ventured in a new direction. For the first time, the Study Group began a most rewarding study of 1 Maccabees, one of the seven books of the Apocrypha. These books, covering the time period between the Old and New Testaments, are not contained in the Bibles of Reformed Churches. We finished our study of 1 Maccabees in early 2022. We followed with a study of the Book of Tobit, also in the Apocrypha. In the spring of 2022, we began our study of the Book of Joshua. At the end of the year, we were well along in our study of the Book of Ezekiel.

“For as the rain and the snow come down from heaven and do not return there but water the earth, making it bring forth and sprout, giving seed to the sower and bread to the eater, so shall my word be that goes out from my mouth; it shall not return to me empty, but it shall accomplish that which I purpose, and shall succeed in the thing for which I sent it.” Isaiah 55:10–11

We invite you to join us, and experience the words of God active and at work in our study and in our lives.

Rev. Paul Wu and Don Tate

Children’s Sunday School

Blessing to all
Patty Fraser, Sunday School Teacher

Presbyterian Women

The St Giles Presbyterian Women held all their meetings by teleconference this year. This allowed more women to attend.

Earlier in the year our church kitchen was tidied up, better organized, and labelled. Many thanks to Laura Brandon for this. Our after-church coffee hours have resumed and have been much enjoyed by all. Art shows will be displayed along the side walls of the sanctuary.

In April, we prepared and served Easter Breakfast. In May, we took part in the Great Glebe Garage Sale. Our bake table sold out.

We celebrated our Anniversary Sunday by: having an archive table, a special cake, and other refreshments. June is one of the times that we send our mission money to charities (see our Treasurer's report).

In September, we re-activated our Food Centre box in the narthex and planned Christmas projects.

October and November were the months of pie making and planning our "Food Fayre". This event was held on December 3. It was a great success.

In December, we set up the mission tree in the narthex again. Many mittens, socks, hats, and scarves decorated the tree and were donated to The Ottawa Mission.

All year, our corresponding secretary, Nancy Lee, sent cards to those who are shut-in and ill. We also kept the kitchen stocked with needed supplies.

Thanks to all who helped us carry on our activities, and to all those who supported us through the year. May God guide us as we continue to serve.

Kaye Tate

Officers:

President: Kaye Tate	Secretary: Jane Evans	Kitchen Convenor: Laura Brandon
Treasurer: Jean Currie	Corresponding Secretary: Nancy Lee	

Refugee Report

In 2022, the Rev. Wu and a private sponsor began the process of applying for a community sponsorship for a Rwandan family currently residing in Malawi. Six members of St Giles have volunteered to aid in this endeavour, still in its early stages. While it is not anticipated that there will be a fundraising component, it is anticipated that the family will need aid in settlement and also donations of furniture and other items. This community sponsorship is independent of FACCES.

Although St Giles is no longer active in FACCES and that organization is winding down its commitments, we are still in contact with them. The most recent news is that the last couple that FACCES had sponsored through the Blended Visa Office Referral program lost their residence in Turkey due to the recent earthquake

but were not injured. At the time of writing there is no specific program from PWS&D to address this tragic event I would urge you to consider a donation to any relief effort.

Submitted by Isaac Ives

Rental Coordinator

Rental events are gradually returning to St Giles as COVID rules change. Four years of rental income tells the story.....

2019	\$21,000	2020	\$4,700	2021	\$10,145	2022	\$18,067
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On Sunday afternoons the New Covenant Apostolic Church with Bishop Rudolph McEwan, Bytown Community Church with Dan Reid, and Living Water Church International with Pastor George use the Sanctuary.

Our five Alcoholics Anonymous groups are all back although they also have on-line meetings. We host three meetings on Saturdays, one on Tuesday evening, and another on Sunday evening. All these groups are happy to use the Sanctuary on any occasion when we need the basement space for something like a bake sale.

The Ontario Provincial Election used our lower hall for 4 polls in June. They set up the evening before and worked from 8 a.m. to nearly midnight on polling day. They loved our space, especially the use of our fridge since they could not leave the building.

Old friends like Platypus Theatre were also back for daytime rehearsals. Canada Cuba Connections held one meeting but kept it simple with no meal served. Newcomers included members of a local Condo Board needing a comfortable space.

We hosted two student piano recitals in the Sanctuary. The teachers, students and families loved the space, acoustics and piano.

In September we provided basement space for a group making posters for a community centre event. They loved our brightly lit hall with large tables, which they covered with sheets, to make dozens of great posters. Well known local artist Bhat Boy led the group and they used the janitor's sink for clean up. Everything was left spotless.

Jean Currie, Rental Co-ordinator

St Giles Choir

The choir of St Giles has enjoyed an active year. We rehearse on Thursday evenings and warm up at 10 a.m. on Sundays for the 10:30 service. Thursday rehearsals are usually at 7 p.m. but in the dark days of winter we have been rehearsing at 5:30 p.m. We missed a couple of rehearsals due to weather alerts — snow showers, ice pellets, freezing rain, etc.

There are currently 6 dedicated singers. During rehearsals, choir members wear masks, and sit distanced from one another. Anthems are sung from the front of the church.

We have learned new anthems, usually in 3 parts. We repeated one anthem this year. The first time we sang it with choir and organ. The second time Aditi Magdalena played the violin part with us. The Lone Wild Bird can sing!

When we sing hymns, Katie Gratton, our vocalist, leads the hymns from the front of the church while the choir is dispersed in the congregation to encourage everyone to sing. Please hold your hymn books up and sing with your mouths open!

The Quod Liebet Choir, one of Ottawa's German choirs, joined us for a Taizé service and sang at the rummage sale.

We would be delighted if more of you joined the choir. Singing is a very healthy activity. It makes us use more parts of our brain at the same time than any other activity, increases our breathing capacity and breath control. And more importantly, spiritually singing takes us beyond the words.

We are blessed with our vocalist, Katie Gratton, a music graduate of Ottawa University, and an excellent singer and leader (follow the leader!); Patricia Brush our Administrator and accomplished musician; Aditi Magdalena, violinist and singer who has played and sung with our choir; and the Rev. Paul Wu our Minister, musician and dedicated choir member.

Lied hoch!

Respectfully submitted,
Heather Rice
Music Director

Worship Committee

2022 was a very hopeful year, despite the fact that the pandemic continued into a third year with the Omicron wave which transmits more easily but tends to be less virulent. This was Paul Wu's second year as our minister and the early stages of moving forward on the long term goal of revitalizing St Giles. This was the first year with us for our music director, Heather Rice. Paul and Heather have worked collaboratively in planning our worship services. Both of them are willing to be innovative and to try new things.

The pandemic forced us to adopt new technology. This had the effect of giving access to our worship service for people who couldn't attend in person by allowing livestream access by Zoom, and by teleconference. Video recordings of the services are posted on YouTube so that people can view a service that they missed.. The virtual passing of peace acknowledges everyone who is joining the service in-person or virtually. Rob Brandon has been the key person in acquiring the infrastructure to make this possible and has overall responsibility for managing the technical support of our worship services.

Traditionally, we have had four communion services per year. In 2022, we celebrated holy communion six times: February, April (Easter), June, August (in a shared summer service with other neighbourhood congregations), October (Worldwide Communion Sunday) and December during Advent. Also, beginning in June, we started alerting the Sunday School so that children and their teachers could come upstairs at the right time in order to participate in communion.

In March, the Ontario Government eased COVID 19 rules and left churches to determine the rules that they

felt were appropriate. The Session decided that it would strongly recommend masking but not make it mandatory. The Session also decided that after church coffee time could resume with masks removed only when sitting to eat or drink. This policy was reviewed monthly and remained unchanged through the remainder of the year. Masks were made available for anyone who did not bring a mask.

St Giles had a Good Friday service this year which was shared with the Bytown Community Church.

This year we have been more intentional in focussing attention on giving to missions. On PWS&D Sunday in February, Paul showed some slides illustrating PWS&D projects in various countries. The share screen feature in Zoom allowed the slides to be shown on the large screen in the sanctuary as well as to those connected by Zoom.

Heather continued to work on establishing a small choir with practices on Thursdays. She had choir members sit in the pews with the congregation during worship services to help encourage the singing of the congregation. We give thanks for Heather's leadership and the congregation appreciates that the choir members were brave enough to sing in a very small choir. We are blessed when they sing with us in the pews and when, from time to time, they sing an anthem.

Heather has been working with Paul in choosing music for services. She has increased the variety of hymns used; sometimes switching to a more familiar tune than the one printed in the hymn book to make it easier for the congregation to sing. Her preludes and postludes have been excellent and are much appreciated by the congregation.

Heather suggested that we try having a Taizé service. Our first Taizé service was held on Wednesday, April 6 at 7 p.m. with some people from Bytown Community Church joining us. Jo Landry, our regular vocalist, was not available, but Bronwyn Kelly, a friend of hers, filled in as the vocalist. There was a good turnout and another Taizé service was held on Wednesday, September 28.

On the 1st of May, Jo Landry finished her commitment to serve as our vocalist until the end of the Spring term at the University of Ottawa, when she graduated. Another friend of Jo's, Katie Gratton agreed to take the vocalist position and she soon decided that she liked St Giles and has continued to sing with great enthusiasm and has encouraged the congregation to sing.

Technical support for the services was an issue at the beginning of the year, Kawakon Quansah who had been helping Rob graduated just before Christmas and left Ottawa, and Stuart Gentle also was no longer available. Justin Wu was recruited to help and he learned very quickly and became capable of running the system when Rob was unable to be present. He was also helpful in diagnosing and fixing problems. He did not want to commit to coming every Sunday, but he has filled in for Rob when necessary.

Over the course of the year, Rob made some improvements to the system which have made it more stable and reliable. As COVID concerns diminished, in-person attendance tended to increase and Zoom to go down a bit.

The virtual Passing of the Peace is an important part of our Sunday services. Paul continues to do amazingly well at greeting people by name, and connecting with newcomers. In fact, newcomers have become a noticeable proportion of regular attendees at worship services. Since its resumption in March, our in-person coffee time has helped enormously in integrating them into the life of the congregation.

Paul has been monitoring church attendance. The shared summer services at St Giles were very well attended. The best attended services of the year were Remembrance Sunday and Christmas Eve. This year, Christmas

Day fell on a Sunday and so we also had a Christmas Day service. We also held a Blue Christmas service for the first time on Wednesday, December 21 which had a modest attendance and really needed more targeted advertising to reach people who might benefit the most from such a service.

Paul's sermons continue to be excellent and often contain content that is new, even to regular churchgoers. Copies of the sermons are available and helpful to people with hearing difficulties. Paul normally follows the lectionary, but before the summer he did a sermon series on the mountains of Israel.

His children's stories are usually good and sometimes relate to the Sunday School lesson for that week.

The attendance of the children has been very good. Since Patty stepped away from being the lead teacher at the end of June, Daisy has taken over that role with Mary as the second teacher.

The Worship Committee has been meeting once every six weeks.. The members of the Worship Committee in 2022 were Paul Wu, Rob Brandon, Heather Rice, Patricia Brush and Stan Currie.

Respectfully submitted by Stan Currie, Chairperson

Notes

Finances

Kirk Session Funds 2022

The position of the Session Funds in 2022 are as follows:

Benevolent Fund

Opening Balance January 1, 2022	\$2,673.56
Deposits	1,500.00
Interest	0.22
Bank Fees	11.25
Expenses	<u>2,500</u>
Closing Balance December 31, 2022	\$1,662.53

Memorial Fund

Opening Balance January 1, 2022	\$6,259.08
Deposits	0.00
Interest	0.59
Bank Fees	<u>11.25</u>
Closing Balance December 31, 2022	\$6,248.42

Social Fund*

Opening Balance January 1, 2022	\$359.24
Deposits	\$25.00
Bank Fees	<u>\$2.25</u>
Closing Balance August 23, 2022	\$381.99

* The bank only sends a statement on the Social Fund when there is activity in the account. The opening balance of January 1, 2023 matches the closing balance from 2022.

Respectfully Submitted by Isaac Ives

2022 Income with Proposed 2023 Budget

	2022 Actual	2022 Budget	2023 Budget
Income			
Donations			
Donations to Sustentation	83,952.53	85,000.00	89,250.00
Special Sundays	<u>4,765.00</u>	<u>5,000.00</u>	<u>5,250.00</u>
Total Donations	88,717.53	90,000.00	94,500.00
Other Income			
HST Refund	5,635.58	0.00	5,000.00
Interest from Trustees	590.95	0.00	2,000.00
Ontario Energy Rebate	1,446.95	0.00	0.00
Reimbursements	1,870.95	0.00	0.00
St Giles Women's Association	<u>2,000.00</u>	<u>2,000.00</u>	<u>2,000.00</u>
Total Other Income	11,544.43	2,000.00	9,000.00
Rental Income			
AA	4,980.00	4,000.00	4,000.00
Bytown Community Church	3,920.00	4,000.00	4,000.00
Church Bookings	3,166.95	4,000.00	4,000.00
Glebe Neighbourhood Activity Group	0.00	3,000.00	00.00
New Covenant Apostolic Church	<u>6,000.00</u>	<u>7,200.00</u>	<u>6,000.00</u>
Total Rental Income	18,066.95	22,200.00	18,000.00
Sales and Events			
Concerts	0.00	0.00	0.00
Great Glebe Garage Sale	1,783.98	1,000.00	2,000.00
Harvest Home Supper	0.00	1,000.00	000.00
Other	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total Sales and Events	1,783.98	2,000.00	2,000.00
Transfers Received			
Trustees	<u>144,463.40</u>	<u>1,500.00</u>	<u>0.00</u>
Total Transfers and Other Income	144,463.40	1,500.00	0.00
TOTAL INCOME	\$120,112.89	\$116,200.00	123,500.00
Total Income with Transfers	\$264,576.29		

2022 Expenses with Proposed 2023 Budget

	2022 Actual	2022 Budget	2023 Budget
Expenses			
Administration			
Advertising and Promotion	306.00	650.00	500.00
Bank Charges	536.94	1,200.00	600.00
Christian Education	458.07	2,000.00	2,000.00
Conferences and Meetings	0.00	300.00	300.00
Insurance	7,063.20	6,912.00	7,063.00
Ministry Expenses	483.71	1,000.00	500.00
Music	428.65	3,500.00	1,000.00
Net Sales Tax	2,163.01	3,000.00	2,000.00
Office	4,540.88	6,000.00	4,400.00
Organ and Piano Maintenance	760.50	1,000.00	800.00
Presbytery Dues	<u>5,045.00</u>	<u>5,045.00</u>	<u>6,101.00</u>
Total Administration	21,758.96	30,607.00	25,264.00
Building			
Gas	6,368.21	5,500.00	6,800.00
Hydro	1,986.46	1,700.00	1,700.00
Janitor	14,644.00	13,572.00	14,600.00
Maintenance Supplies and Tools	2,472.34	100.00	1,000.00
Repairs, Upkeep and Garden	8,193.01	4,328.00	6,000.00
Telephone, Accutel and Zoom	1,298.64	1,300.00	1,200.00
Water and Sewer	<u>791.78</u>	<u>1,200.00</u>	<u>800.00</u>
Total Building	35,754.44	27,700.00	32,100.00
Payroll			
Church Administrator	30,314.02	26,780.00	28,414.00
Employer Payroll Taxes	8,728.29	7,000.00	8,700.00
Health and Dental	4,819.55	5,059.00	5,311.00
Minister	98,402.32	97,850.00	101,034.00
Music Director	17,000.04	17,000.00	18,000.00
Musicians	2,975.00	0.00	3,500.00
PCC Pension	6,074.75	6,427.00	7,716.00
Police Records Check	0.00	500.00	00.00
Pulpit Supply	685.74	800.00	800.00
Workplace Safety & Insurance Board	<u>486.10</u>	<u>600.00</u>	<u>600.00</u>
Total Payroll	169,485.81	162,016.00	174,075.00
TOTAL EXPENSES	\$226,999.21	\$220,323.00	\$231,439.00
Net Operating Income	-\$106,886.32	-\$102,623.00	-107,939.00

Donations to Transfer Accounts ~ January 1 through December 31, 2022

	Received - 2022	Paid - 2022	Owed
Internal Transfers			
St Giles Benevolent Fund	1,600.00	1,600.00	0.00
St Giles Capital Fund	3,545.00	3,545.00	0.00
St Giles Choir	0.00	0.00	0.00
St Giles Memorial Fund	0.00	0.00	0.00
St Giles Social Fund	0.00	0.00	0.00
St Giles Transition Fund	0.00	0.00	0.00
St Giles Women's Association	<u>300.00</u>	<u>300.00</u>	<u>0.00</u>
	5,445.00	5,445.00	0.00
Missions PCC			
India COVID-19	0.00	130.00 ¹	0.00
Presbyterians Sharing	7,821.00	8,000.00	0.00
PWS&D Malawi	620.00	620.00	0.00
PWS&D Ukraine	1,155.00	1,255.00	0.00
PWS&D Other	<u>3,152.00</u>	<u>3,152.00</u>	<u>0.00</u>
	12,748.00	13,157.00	0.00
Missions Other			
Centretown Emergency Food Centre	150.00	200.00 ²	0.00
Gracefield Christian Camp	0.00	0.00	0.00
Presbyterian College	2,000.00	2,000.00	0.00
Refugee Sponsorship	200.00	200.00	0.00
The Ottawa Mission	<u>485.05</u>	<u>485.05</u>	<u>0.00</u>
	2,835.05	2,885.05	0.00
Women's Missionary Society	590.00	590.00 ³	0.00
TOTAL MISSIONS	21,618.05	22,077.05	0.00
Missions	Received 2022	Budget 2022	Budget 2023
Presbyterians Sharing	7,821.00	8,000.00	\$8,400.00

¹ Total owed from 2021

² \$50 also paid for 2021

³ \$210 sent to The Ottawa Mission as designated by the Presbyterian Women

Current Account Cash Flow Statement

Beginning Balance — January 1, 2022

\$4,895.21

Payments

January	-\$ 15,845.96	
February	-\$ 19,124.12	
March	-\$ 18,516.79	
April	-\$ 16,853.22	
May	-\$ 14,513.71	
June	-\$ 25,167.41	
July	-\$ 30,941.15	
August	-\$ 19,248.75	
September	-\$ 17,037.02	
October	-\$ 24,420.76	
November	-\$ 28,763.83	
December	-\$ 17,829.05	-\$ 248,261.77

Income

January	\$ 16,643.50	
February	\$ 57,730.50	
March	\$ 14,916.11	
April	\$ 3,357.00	
May	\$ 14,009.90	
June	\$ 32,500.26	
July	\$ 30,878.95	
August	\$ 58,394.00	
September	\$ 10,726.97	
October	\$ 8,661.99	
November	\$ 9,483.10	
December	\$ 30,328.73	\$ 287,631.01

Closing Balance — December 31, 2022

\$ 44,264.45

Transition Account Income Statement 2022

Bank Balance: December 31, 2021		\$ 5,694.26
Income		
Bank Interest	\$34.82	
Total Income		\$ 34.82
Expenditures		
Bank Charges	\$ 53.95	
Transfer to Operating Account	\$5,600.00	
Total Expenditures		\$5,635.95
Bank Balance: December 31, 2022		\$75.13

Note: As of January 1, 2023 this account has been re-purposed as the Refugee Account.

St Giles Trustees
Annual Report: 2022

The Trustees Acknowledge with thanks the Bequest from the Estate of the Late Eva Cunningham.

Trustee Accounts — December 31, 2022

		2021	2022
Table 1	Current Account	\$40,307.16	\$21,306.49
	Cash held by Scotiabank	46,210.12	0.00
Table 2	Endowment Funds		
	• Ethel Boyd	71,473.39	71,000.00
	• MacTavish	<u>3,335.04</u>	<u>3,444.87</u>
		74,808.43	74,444.87
Table 3	Capital Fund	4,002.96	7,521.35
Table 4	PCC Consolidated Fund	1,961,922.60	1,565,226.60
	Total Administered by Trustees	\$2,127,251.27	\$1,669,499.31

Trustees Accounts — Table 1
Trustees Current Account

Opening Balance — January 1, 2022		\$40,307.16
 Income		
• Bank Interest	3.44	
• Cash: Scotiabank	46,210.69	
• Interest (Ethel Boyd Fund)	590.95	
• PCC	75,000.00	121,805.08
 Expenditures		
• Operating Account	131,931.70	
• Missions 2021	6,931.70	
• Bank Fees	39.51	
• Gracefield	600.00	
• CCSAC	600.00	
• Interest to Operating Account	590.95	
• Miscellaneous	111.89	140,805.75
 Closing Balance — December 31, 2022		 21,306.49

Cash Held by Scotiabank

December 31, 2021	\$46,210.12
December 31, 2022	0.00

Trustee Accounts — Table 2
Endowment Funds

A	Ethel Boyd Endowment		
	Valuation: January 1, 2022		\$71,473.39
	Plus Interest		117.56
	Less Transfer to Current Account		<u>(590.95)</u>
	Investment: December 31, 2022		\$71,000.00
	(Scotiabank: 2.8%)		
B	McTavish Fund		
	Valuation: January 1, 2022		\$3,335.04
	Plus Interest		<u>109.88</u>
	Investment: December 31, 2022		\$3,444.87
	(Scotiabank: 2.8%)		

Trustee Accounts — Table 3
Capital Funds

1	Opening Balance — January 1, 2022 (After last donation 2021)		\$4,002.96
2	Bank Charges (12 x \$2.25 per month)		(27.00)
3	Interest		0.39
4	Donations		3,545.00
5	Bank Balance — December 31, 2022		\$7,521.35

Trustee Accounts — Table 4
St Giles Investment in PCC Consolidated Fund
History and Position — October 31, 2022

Date	Investment Valuation at Market
September 30, 2022	\$1,565,226.60
Plus: Transfer to Transition Account	260,000.00
Plus: Transfer to Operating Account	75,000.00
Less: Original Investment 2018	<u>(1,500,000.00)</u>
Equals: Appreciation (Realized and Unrealized)	\$400,266.60

History of Investment in PCC Consolidated Fund

1	Initial Investments		
	• April 2018	\$1,000,000.00	
	• June 2018	<u>500,000.00</u>	
	Total	\$1,500,000.00	
2	Valuation: December 31, 2018	\$1,493,069.41	
3	Valuation: December 31, 2019	\$1,750,240.41	
4	Valuation: December 31, 2020	\$1,917,848.68	After \$100,000 transfer to Transition Account
5	Valuation: December 31, 2021	\$1,961,922.60	After additional \$160,000 transfer to Transition Account
6	Valuation: December 31, 2022	\$1,565,222.60	After \$175,000 transfer to Operating Account
7	Unrealized Loss		
	January 1, 2022 to September 20, 2022	\$396,696.00	Includes \$75,000 transfer

Presbyterian Women Association — Treasurer’s Report, Year of 2022

<u>Opening Balance</u>	January 1, 2022		\$1,181.78
<u>Income</u>	Late 2021 Bake Sale	\$260.00	
	Women’s Memorials	\$1,300.00	
	Book Nook	\$347.60	
	Mission	\$460.00	
	Christmas Food Sale	\$2,496.36	
	Old Cash*	<u>\$47.00</u>	
		Total Income	\$4,910.96
<u>Disbursements</u>	St Giles Church	\$3,000.00	
	Anniversary Cake	\$41.00	
	The Ottawa Mission	\$360.00	
	Bank Fees	<u>\$47.40</u>	
		Total Disbursements	\$3,448.40
Closing Balance	December 31, 2022		\$2,644.34

* Family of a former PWA treasurer found this amount, in paper bills and small coins, marked as PWA. Just like finding a little gift from heaven.

Jean Currie, Treasurer of the Presbyterian Women’s Association

Presbyterian Women Missions

Jean Currie, Presbyterian Women Treasurer

St Giles Presbyterian Church — Balance Sheet

Current Assets:

Cash	\$ 84,104.70
Accounts Receivable	\$0.00
Short-Term Investments	74,444.87
Prepaid Expense 2023	0.00
Total Current Assets	\$158,549.57

Long-Term Investments and Assets:

Building and Contents	\$ 4,876,000.00
Long-Term Investments	\$ 1,565,226.60
Total*	\$ 6,441,226.60

Total Assets*: **\$ 6,599,776.17**

Current Liabilities:

Accounts Payable - Current	\$383.64
Total Current Liabilities	\$383.64

Long-Term Liabilities and Equity

Equity **\$6,599,392.53**

Total Liabilities and Equity **\$6,599,776.17**

St Giles Balance Sheet Background: Financial Positions December 31, 2022

<u>Account</u>	<u>Cash</u>	<u>Short Term</u>	<u>Long Term</u>
1. Current	\$ 44,264.45	\$ 0.00	\$ 0.00
2. Session	\$ 8,292.94	\$ 0.00	\$ 0.00
3. Capital Fund	\$ 7,521.35	\$ 0.00	\$ 0.00
4. Presbyterian Women	\$ 2,644.34	\$ 0.00	\$ 0.00
5. Transition Account	\$ 75.13	\$ 0.00	\$ 0.00
6. Trustees	\$ 21,306.49	\$74,444.87	\$ 0.00
7. PCC Consolidated*	<u>\$ 0.00</u>	<u>\$ 0.00</u>	<u>\$ 1,565,226.60</u>
Total	\$ 84,104.70	\$ 74,444.87	\$ 1,565,226.60

** as of September 30, 2021

Auditor's Report

Summary

- The audit was carried out between February 1, 2023 and February 8, 2023.
- 20 of 21 items in the template were checked.
- Only 3 minor issues were found (details in checklist).
- The combination of ...
 - a) Computer data (QuickBooks)
 - b) Well-organized physical files
 - c) Long-standing processes
 ... indicates that good financial controls are in place

- - 2 optimizations are suggested for 2023 ...
 - 1) Minutes of the F&M Committee meetings should be sent to the Church Administrator to show review and approval of the monthly financial reports
 - 2) The Trustees should send the Church Administrator a printout of year-end account balances during January (paper copies might not arrive from banks in time for the audit).

Details: This checklist is taken from the Presbyterian Treasurer's Manual.

Subject Area	✓	Issue Noted	Comments
Review bank reconciliations for the year-end and other months on a sample basis.	Yes	<u>Yearly</u> There is a \$99.99 discrepancy from when Pat was away in April.	<u>Monthly</u> Have all 12 Quickbooks reports and they were sampled.
Examine the accuracy of the books of account by reviewing cash receipts, cash disbursements, payroll and general ledger transactions.	Yes		The Treasurer has reviewed the Chart of Accounts three times in the year to ensure that all expenses are in the right categories.
Verify two signatures on cheques.	Yes	Cheque 8964 had just 1 signature (TSSA elevator license).	Scans of all cheques were reviewed.
Ensure all donated monies designated for Presbyterians Sharing or PWS&D have been forwarded	Yes		Q1 & Q2 cheque #: 8931 Q3 cheque #: 8977 Q4 cheque #: 9015 Note: The amounts of the cheques were assumed to be correct - no analysis was done of the donations.

Review any internally restricted funds to ensure the purpose for which they were established is being followed.	Yes		The Trustees did not report on any restricted funds being used.
Ensure that all payroll deductions have been made and remitted on a timely basis.	Yes	\$70 overpayment issue from April 2022: letter sent to CRA along with T4s explaining what happened and asking for help in identifying the error.	All remittances were done on time.
Ensure that all pension deductions have been remitted along with the employer's portion to the Pension Office at the National Office along with any health and dental premiums.		Yes	H&D (quarterly) Q1 cheque #: 8838 Q2 cheque #: 8889 Q3 cheque #: 8934 Q4 cheque #: 8989 <u>Pension</u> Reviewed all 12 monthly cheques.
Verify cash receipts against charitable tax receipts issued and make sure this ties into the financial statements and to what is reported on the Charity Information Return to CRA.	Yes		The Donations program is used to print out the Tax receipts so no tax receipt can be printed unless there is a link to donations.
Ensure that the Annual Charity Information Return was completed and forwarded to the CRA Charities Division, not later than six months after the previous fiscal year-end.	Yes		Charity Information Return was signed by Rob and sent to CRA on March 22, 2022.
Ensure that insurance coverage is up to date.	Yes		Marsh invoice paid to December 15, 2023 with cheque # 9011.
Ensure that receipt records are reconciled to accounting records.	Yes		We only give receipts for cash rental payments, 5 total in 2022 and all are in the accounting records.
Ensure that GST/HST recoveries are filed.	Yes		2 files submitted physically: 1) January to June, and 2) July to December

Review bequests for appropriate designations.	Yes		No bequests were made in 2022.
Review equipment leases.	Yes		Only copier/printer, contract paid to January 9, 2023, 2022 invoice paid February 1, 2022, 2023 invoice not received at February 1, 2023.
Compare expenses (and revenues) with budget and prior year, and get explanation for unexpected variances.	Yes		QuickBooks provides a Profit and Loss report on a monthly basis, which Pat uses to prepare a monthly Excel sheet which compares expenditures against prorated budget estimates and also the prior year expenditures on a YTD basis. The F&M Committee reviews the monthly report and takes actions as required. The F&M Committee meeting minutes have the details.
Consider whether an expenditure is a repair and maintenance item or a capital asset to ensure proper accounting treatment.	Yes		No capital expenditures in 2022. The QuickBooks accounts system separates capital expenses and repair/maintenance.
Ensure the financial statements are approved by the Finance and Maintenance Committee or Session.	Yes		Pat sends monthly reports to F&M. The Financial report is reviewed and approved and recorded in the F&M minutes. These minutes are approved at the following F&M meeting. The Minutes are electronic and stored on computers (probably not ideal).
Review investments-verify value; allocation of income.	No		The account paper statements as of December 31, 2022 had not been received in time for the audit.
Givings designated for specific areas should be reviewed to ensure they comply with the donor's wishes.	Yes		Sampled one specific donation from the donor to the reports. There is a well-defined process with computer tool support.

Search for unrecorded liabilities (this covers services performed or materials received for which the church has not been invoiced).	Yes		
Review postmark on envelopes for December 31 cut off of donations.	Yes		2022 cutoff was December 29. No donations came in on December 30 or December 31. No donations arrived by mail in early 2023 postmarked 2022.

Submitted by Jeff Wilson on February 9, 2023

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