

St Giles Presbyterian Church 2023 Annual Reports



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Annual Meeting 2023 Agenda

1. Opening Prayer
2. Appointment of Secretary
3. Approval of Agenda
4. Adoption of Minutes of the March 03, 2023 Annual Meeting
5. Reports for 2023
 - (a) Moderator
 - (b) Kirk Session
 - (c) Membership Statistics
 - (d) Archival Committee
 - (e) Cameron Highlanders of Ottawa
 - (f) Finance and Maintenance Committee
 - (g) Rentals
 - (h) Centretown Churches Social Action Committee and Centretown Community Food Centre
 - (i) Refugee Sponsorship
 - (j) Lay Bible Study Group
 - (k) Gracefield Christian Camp and Retreat Centre
 - (l) Children's Sunday School
 - (m) Worship Committee
 - (n) Choir and Music
 - (o) Presbyterian Women
6. Financial Statements for 2023
 - (a) Trustees' Report
 - (b) Treasurer's Report
 - (c) Auditor's Report
7. Budget for 2024
 - (a) Operating Account
 - (b) Presbyterians Sharing Allocation
 - (c) Presbyterian College
8. Appointment of Officers for 2024
 - (a) Treasurer
 - (b) Trustees
 - (c) Chair of Finance and Maintenance Committee
 - (d) Auditors
9. Other Business
10. Adjournment
11. Closing Prayer

Minutes of the 2023 Annual Congregational Meeting (2023-02-26)

Present: Daisy Tsai, Rev. Paul Wu (Mod.), Rob Brandon, Laura Brandon, Jean Currie, Stan Currie, Jeff Wilson, Isaac Ives, Bob Harper, Chrissie Kalonga, Megan McEwen, Bob Brien, Stuart Gentle, Jan Fourney, Bonaventure Bigimvrano, Bob Fourney, Mary Lloyd, Keon Mawere, Ethan Phiri, Jean McNally.

- Moved by Bob Brien / Jean McNally, that Isaac Ives be appointed as the secretary for the 2023 Annual Congregational Meeting. Carried.
- Moved by Isaac Ives / Bob Brien, that the Annual Meeting 2023 Agenda be approved as printed (or as amended). Carried.
- Moved by Isaac Ives / Rob Brandon, that the Minutes of the February 27, 2022 Annual Meeting be adopted as printed (or as amended). Carried.
- Moved by Rob Brandon / Bob Brien, that the Financial Report be received and considered. Carried.
- Moved by Jeff Wilson / Jean Currie, that the Auditor's Report be received and considered. Carried.
- Moved by Bob Brien / Megan McEwen, that the Trustees' report be received and considered. Carried.
- Moved by Megan McEwen / Nancy Lee, that all the printed reports for 2022 be received and considered. Carried.
- Moved by Megan McEwen / Mary Lloyd, that the Budget for 2023 be received and considered. Carried.
- Moved by Isaac Ives / Stan Currie, that as recommended by the Session, the congregation of St. Giles accepts \$8400 as the 2023 Presbyterians Sharing Allocation. Carried.
- Based on the 2021 \$Base of \$192,891, the PCC has recommended that the Presbyterians Sharing Allocation for St. Giles in 2023 be set at \$19,289. In recent years, St. Giles had been accepting roughly 50% of the recommended amount, and that is just slightly below the average amount of Presbyterian congregations in Ottawa.
- Moved by Megan McEwen/Nancy Lee, that the congregation of St Giles makes a commitment to support the Presbyterian College for _amount TBD in 2023. Rev. Dr. Roland De Vries, Principal of the Presbyterian College, wrote to the Session of St. Giles in November 2021, seeking financial support in the form of multi-year pledges for the ongoing ministry of the College—including training ministers through the core M.Div degree, continuing partnership with McGill through Montreal School of Theology, a new partnership with Laval University to train Francophone pastors, and developing lay and ordained leaders through the Leadership Centre. The Session of St. Giles is of the view that the Presbyterian College is worthy of our support, but would only be willing to recommend on a year to year basis. For the year 2022, the commitment of \$5,000 was recommended by the session and approved by the congregation. For the past year,

\$2,000 was raised through donation by members of the congregation. The session has no recommendation for 2023.

- Laura Brandon moved that the amount to be pledged be deferred to another congregational meeting and be sent back to Session for consideration. Stan seconded the motion. Carried.
- Moved by Megan McEwen / Bob Brien, that Rob Brandon be appointed as Treasurer of St. Giles for 2023. Carried.
- Moved by Rob Brandon / Jean Currie, that Bob Brien, Don Tate, Jean McNally, Kate Ferguson, Meagan McEwen and Nancy Lee be appointed as Trustees of St. Giles for 2023. Carried.
- Moved by Rob Brandon /Jean Currie, that Isaac Ives be appointed as the Chair of Finance and Maintenance Committee. Carried.
- Moved by Rob Brandon /Bob Brien, that Jean Currie and Jeff Wilson be appointed as congregational Auditors for 2023. Carried.
- Motion by Bob Brien /Stuart Gentle, that the Trustees donate \$600 each to the Centretown Churches Social Action Committee and Gracefield Camp and Retreat Centre. Carried.
- Motion by Laura Brandon/Stan Currie to reconstitute the Mission Committee to recommend mission giving for the year in consultation with the Treasurer, Finance Maintenance Committee. Carried.
- Motion to adjourn Bob Harper/Bob Brien. Carried. The meeting closed with the Lord's Prayer at 1:58PM

The meeting closed in prayer at 1:58 p.m.

Submitted by Isaac Ives

Congregational Meeting 4th June 2023 Minutes

The meeting was opened with Prayer

1. Meeting declared Constituted 11:50AM with a quorum of members present
2. Rev. Wu noted to those assembled his connection to Presbyterian College Montreal, namely that he currently sits on the board and has been nominated as governor. Question to congregation: Does this constitute a Conflict of Interest - The congregation voted no with one abstention.
3. Don Tate moved Isaac Ives be secretary for this meeting. Jan seconded. Carried.
4. Don moved to approve Session's request, Jan Fourney seconded. Carried.
5. Don moved that in concurrence with the recommendation of Session the congregation agree to pledge \$5000 to Presbyterian College Montreal and the congregation direct the Trustees to make the funds available for that purpose. Rob Brandon seconded. After brief discussion the motion carried.
6. Stan Currie moved that the Trustees match those funds donated by the congregation with no pledged amount. As there was no seconder for the motion, the motion failed.

The meeting closed in prayer at 12:16PM

Submitted by Isaac Ives

Moderator's Report

To Members and Adherents of St. Giles Presbyterian Church

May the peace of Christ be with you.

What then is Apollos? What is Paul? Servants through whom you came to believe, as the Lord assigned to each. I planted, Apollos watered, but God gave the growth. So neither the one who plants nor the one who waters is anything, but only God who gives the growth. The one who plants and the one who waters have one purpose, and each will receive wages according to their own labor. For we are God's coworkers, working together; you are God's field, God's building.

(1 Corinthians 3:5-9)

In Paul's letter to the Corinthians, seeking to diffuse what appears to be a developing schism within the early church, the Apostle lays down the principle of partnership in service to God's people—that is 'we are God's coworkers, working together' to further God's kingdom for the glory of God. Some of us plant the seeds of faith, some of us water the field, but ultimately it is God through the Spirit that gives growth. It is a reminder to us not to rely on one's own ability, not to go at it alone, and not to think of oneself above others. For ultimately we are not just God's coworkers, we are also God's field, God's building. The Lord is building on top of us, and unto us the Kingdom of Heaven is actualized.

Partnership is the key word for St. Giles in 2023. We are a caring congregation in the heart of the Glebe. Though our worshiping community is small, through partnering with others, we have been able to put together a number of interesting events. With Bytown Community Church and Pastor Dan Chook-Reed, we jointly hosted the Pancake & Ash event of Pancakes Tuesday and Ash Wednesday, marking the beginning of Lent in 2023. Who would've known that having pancakes for supper could be so much fun, and the money raised went to support the Centretown Community Food Centre.

Working with Tom Sherwood, a retired United Church minister, we put together the event "A Meaningless Hour" on October 20, 2023. It is a solo theatre performance, where Tom recited the Book of Ecclesiastes in a style that is light hearted and contemporarily relevant. The money raised went to support the Multifaith Housing Initiative.

Through our long association with the Cameron Highlander Regiment, we resumed hosting the Christmas Concert with the Pipes and Drums of the Cameron, the Band of the Governor General's Foot Guards, and the Vocestra Chorus. It was a fabulous event, with full attendance, raising not in-substantial amount and two trunk-full of dry food for the Centretown Community Food Centre. For a small congregation, we really are 'punching above our weight' in serving the larger community of Ottawa in 2023.

The ministers of St. Giles, St. Andrew's and Knox Presbyterian Church have also been meeting and planning joint ministries for the three so-called downtown congregations. A number of initiatives have begun including 'Talk Film, Talk Faith' where people gather to watch a film and talk about how it dialogues with the Christian faith. We have also started a three way pulpit

exchange (on Dec. 31, 2023) with quite favourable responses, and plan to continue that in the near future.

As we reflect on the journey of this past year, we sadly have to say goodbye to Bob Fournay, Pauline Brown, Marilyn Brien, Helen Lister and Catherine Wilson. To us they are irreplaceable. Their faith are excellent examples to many. We will miss them terribly, and may they rest in God's peace.

During the past year, I have also been called on to serve in ministries outside of St. Giles. Other than Presbytery of Ottawa related ministries (which I see as regular part of my work), I have also been appointed to the Board of the Presbyterian College, and the Board of Gracefield Christian Camp. With blessings from the Session of St. Giles, I had also accompanied the Rev. Dr. Robert Faris, the Moderator of the 147 General Assembly of the Presbyterian Church in Canada (PCC), in his moderatorial mission trip to Taiwan, under the invitation of the Presbyterian Church in Taiwan (PCT). It is good to see how the Spirit of God is working in that island-nation (my place of birth). It is good to play the role of fostering closer ties between the two Presbyterian denominations. To be able to serve the wider church is a blessing in itself.

Finally, I want to thank you for receiving me as your minister, and continue 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,



Rev. Paul Wu

St Giles Kirk Session Report 2023

In 2023, the Session undertook many initiatives at St. Giles. In December, the Session resolved to amend our collection procedure to pre-pandemic method, a welcome return to normality. Also, in December St. Giles hosted the Cameron Highlanders of Ottawa's concert on behalf of the Centretown Community Food Centre, raising \$700 as well as a large amount of donated nonperishable food for the Centre.

Earlier in the autumn, St. Giles hosted another event Tom Sherwood's "A Meaningless Hour" with proceeds for the benefit of the Multifaith Housing Initiative.

In preparation for our centenary, Session voted to hire a student to catalogue our extensive archival collection with the intent of creating an easily accessible resource. We can report that we are pleased with the results and our thanks to Professor Walsh and Kari Valmestad for their efforts. The funds for this project were paid from the Memorial Fund.

An ongoing project is the use of our Sanctuary to display works from local artists, adding considerable visual attractiveness to our worship space.

Session continues to maintain communication with the Camerons Association and representation on the Centretown Churches Social Action Committee raising our visibility in the community.

Finally, thanks to the efforts of our minister St. Giles welcomed 4 new members in December.

I think I can say prayerfully that 2024 will be a great year for our community of St. Giles.

Respectfully yours,



Isaac Ives, Clerk of Session

Membership Statistics for 2023

December 31, 2022 – 56 December 31, 2023 – 55

In Memoriam

For they shall rest from their labours

Margaret Armstrong, Marilyn Brien, Pauline Brown, Robert Fourny, Helen Lister

Professing Members

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

Changes during 2023

Deleted:

Deaths – Marilyn Brien, Pauline Brown and Helen Lister

Added:

Profession of Faith – Samuel Banda Jr and Nora Bihari

Activity Reports

Archival Committee

St. Giles is blessed to have extensive holdings of records and photographs that cover the nearly 100 years of its existence. Part of these holdings were transferred to the Ottawa Archives in 1994. A committee under the leadership of Ken Lister was responsible for reviewing materials in the history room of the Logan-Vencta Hall. The objective was to have Archives staff organize and catalogue the items transferred to them.

In the latter part of 2022, the Archival Committee found that extensive historical material remained in the church. An inventory was taken and we found items that covered all time periods of our history and included all aspects of church life. Our church holdings probably exceeded those transferred to Ottawa Archives nearly 30 years ago. However, the St. Giles Inventory was dispersed and not organized. Organizing and cataloguing the church holdings was a major challenge.

The Committee met with Prof. John Walsh of Carleton's Public History Department and we engaged Kari Valmestad, in the second year of her MA studies. Kari spent the fall term with us. She organized, and catalogued all materials. Kari developed a descriptive catalogue together with detailed guide for accessing and adding. The physical inventory is organized in 25 boxes.

More recently, the Committee has focused on organizing and identifying a collection of pictures to complement Kari's work. Our near-term challenge will involve scanning about 350 representative pictures for storage and access.

The principal challenge for the Archival Committee, going forward, will involve integrating the historical materials at the church and the holdings already at Ottawa Archives. From our meetings with Archives staff, it is the committee's opinion that it would be best to organize the entire holding using Kari Valmestad's catalogue.

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

In 2023, 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.

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 Sgt. Peter Limeburner and piper Sgt. Brennan Pinkerton-Kock participated in the Act of Remembrance.

The highlight of the 2023 Camerons' participation with St. Giles was the resumption of the Christmas Concerts. On December 1, we had our first concert since the Covid pandemic. Pipe Major Sgt. Brennan Pinkerton-Kock, and Drum Major Sgt. Peter Limeburner, of the Pipes and

Drums, were responsible for organizing an excellent evening. The Pipe Band was joined this year by: The Vocestra Chorus, and a Saxophone quintette from the Governor General's Foot Guards. Together they provided outstanding entertainment. The event was a benefit concert for the Centretown Community Food Centre. The audience was generous, supplying a good quantity of non-perishable food as well as cash donations.

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

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

In 2023, CCSAC has focused on assisting and advocating for the people in Central Ottawa who are living in poverty. As the pandemic has eased somewhat, inflation has risen with a serious rise in the cost of food and housing. CCSAC focuses on activities that meet core needs of the vulnerable and are not covered by other organizations. It continues its long-term role of helping to address food insecurity which became a more serious problem in 2023 as a food prices rose sharply as a significant increase in inflation also affected the cost of housing and other basic living expenses. CCSAC also ensures that the collective voice of its 22 member churches is heard on various social justice and poverty-related issues.

2023 was a year of significant of change for the Food Centre. The first change was to replace the word "emergency" in its name which made sense in early years when it was seen as short-term need. The word, "community" seemed more appropriate as food insecurity has become an ongoing concern with no end in sight.

For several years, the Food Centre had been looking for a larger space in order to serve its clients better. Finally, the CCFC was offered a space at the City Community Hub on Catherine Street. This space was much larger, accessible and had a place for clients to wait indoors. It also facilitated a change to a shopping model where a volunteer accompanies the client around the area where food items are displayed on shelves and the clients gets to choose the items they want within limits on the quantities of each item. The Food Centre opened at its new location at the beginning of May.

Since the beginning of pandemic, St. Giles has not provided any volunteers for the Food Centre. This may change as the need for volunteers has remained in the new location. We have participated in the annual Walk for the Centre which raised almost \$40,000 for the CCFC in 2023 . St. Giles donations were slightly less than in 2022. The St. Giles Walkers this year were Nick Lussier, Katie Gratton, Paul Wu, Jean and Stan Currie. Thanks to all those who donated in support of the Walkathon.

One of the useful activities of CCSAC is providing information on various projects and activities that are of interest to its supporters. It has a website, a Facebook page and also produces a newsletter which is distributed several times per year (4 in 2023).

CCSAC continues to hold most of its meetings on Zoom. It initiated a Speaker series in 2021 as part of its regular meetings. This is convenient for speakers who prepare information which can be displayed using the share-screen capability of Zoom. These presentations provide a wealth of information which is valuable knowledge about the challenges in our community and how they are being addressed by various charitable endeavors which are of interest to CCSAC and provide help and support to those in need in Central Ottawa.

Respectfully submitted by

Stan Currie, CCSAC representative

St. Giles Children's Sunday School (CSS)

Annual Report 2023

We are thankful that God is continuing to work in the lives of our Sunday School students and their families. CSS leadership has continued with the faithful service of teachers, willing volunteers and helpers including Daisy Tsai, Vivian Su, Mary Lloyd, Kaye Tate and Rob Brandon.

In January we continued with the lectionary based curriculum "Feasting on the Word". We began with the Baptism of Jesus ("Meant for Ministry"). We studied the Apostle Paul's ministry and considered Jesus' early teachings in the Beatitudes. Lessons in the Old Testament included stories of the what happened in the Garden of Eden, and in the lives of Moses, Abraham and David. Before Easter time we looked at the story of Lazarus and later how Jesus entered Jerusalem and contrasting this with the events of Holy Week. From there we moved in to the story of the Resurrection of Jesus and how subsequently appeared to Thomas and later to followers on the Road to Emmaus. For Sunday School closing we participated in the service singing for the congregation praising God and followed by a lunch at MacDonald's. It was nice to have personal contact with some and written communication with all of the children's families in the summer months. It seemed they were all active enjoying various camps and as well as travels far and wide!

Sunday School resumed in September. We changed curricula due to availability of the current material in Canada and so began using the "Sparkhouse Lectionary" curriculum. First we learned of the story of Joseph and his relationship with his brothers. We moved into the New Testament and studied Jesus' parables as told in the last books of Matthew Chapters 22 -25. We concluded the year with the story of the angels visit to Mary and to Joseph before Jesus was born followed by the story of Jesus' birth.

Indeed the whole congregation is included in supporting our students and their families who bring their children to church. We are thankful to church members who affirm the CSS from week to week during the service and after church coffee time and in other activities where the children are participants. We appreciate the church's generosity in providing a table tennis setup for an after Sunday school activity.

"You are the light of the world. A city on a hill cannot be hidden. Neither do people light a lamp and put it under a bowl. Instead they put it on a stand, and it gives light to everyone in the house. In the same way let your light shine that all may see your good deeds and praise your Father in heaven. "

Matthew 5:14-16

Submitted by Mary Lloyd and Daisy Tsai

Finance and Maintenance Committee

For 2023 Rob Brandon was Treasurer and Isaac Ives continued as Chair and kept the Committee's minutes. Members were Stuart Gentle, Jean Currie, Jean McNally and Nick Lussier. Roger White stepped down from the Committee in 2023 and Troy Lutz joined. Isaac and Rob are grateful to all who are, or have, served on the Committee.

Staffing

At the beginning of the year a search was carried out for an administrative assistant to replace Pat Brush who had indicated she wished to retire in June. We were lucky to find Rosemary Bann who worked together with Pat to get familiar with St Giles's bookkeeping and procedures. Pat left the Church's employment at the beginning of June with a send-off celebration from the congregation. Rose has worked hard this year to get familiar with all of the Church's procedures. Towards the end of the year Jean Currie indicated that she wished to step down as the sole person responsible for rentals. Rob Brandon agreed to take on the contracting responsibilities with Rose being responsible for keeping the rental calendar. Jean will still be able to provide advice and also in some cases letting people into and out of the building. As the office computer is old and overheats a replacement was ordered from PC Perfect, a computer company located nearby on Bank Street. We will be replacing the QuickBooks software with a version better suited to nonprofit organizations such as St Giles. The transition will be done on the new computer with the new software in Q2 of 2024.

North Roof Replacement

When the major capital renovation project concluded in 2021 the main church roofs that faced north were not re shingled as there was still life in the old shingles. However, in early 2023 it was observed that the roof needed work. Two contractor quotations were obtained, one from Roofmaster who had done all the previous roofing work satisfactorily and another quote from Sanderson Roofing, an old and established roofing company. The committee decided to accept

the Sanderson quotation of \$49,516 ex HST. The work was completed to our satisfaction by the end of summer at a slightly lower cost of \$47,716 as the supplier had discontinued the extra heavy-duty shingles originally specified. An additional project was the installation of ice guards on the First Avenue door roof. With the completion of this project and barring any unexpected events, it is felt that the majority of major building work for St Giles has been completed.

Additional projects

During 2023, painting of the wall alongside the lift ramp was done by AA members and another member painted the step railings on Bank Street. The florescent lighting in the kitchen was replaced by LED lighting. Projects for next year likely will include the installation of a plumbing backflow preventer mandated by the City of Ottawa at a cost of \$7,500 and repairs of the concrete steps on Bank Street.

Finances

St Giles was \$8,186.49 short on its budget target of \$94,500 to the operating account and \$6,707 short on its Total Income budget of \$123,500 for the year. On the expense side of the ledger expenses were \$3,204.47 higher than the budgeted amount of \$231,439. Details are available in the Report Tables. The 2023 operating deficit which is made up by a transfer from the Trustees was \$117,552.94. The roof replacement cost of \$47,716 was also covered by a transfer from Trustees as this is considered a major capital cost and not part of the operating account.

(Submitted by Rob Brandon)

Gracefield Christian Camp and Retreat Centre

In 2023, the summer camps increased, but were still not as extensive as before the pandemic. St. Giles continues its support for the camp, but we have not yet returned to taking advantage of the opportunities that it offers to children in particular, but also to people of all ages. I am pleased that our minister, Paul Wu, is taking an active interest in Gracefield. I believe that the opportunities to learn, to be refreshed, to experience Christian community and spiritual growth in ways that are integral to what Gracefield offers.

Respectfully submitted,
Stan Currie

Lay Bible Study Group 2023

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 many years and, in that time, have studied a significant part of the Bible. We have used the same format since we began. Our average participation is seven. Before the pandemic we met in person but, since March 2020, we have been meeting by teleconference.

At the beginning of 2023, we were well along in our study of the book of Ezekiel. We finished this book in March, and started our long study of the book of Job. We studied all 42 Chapters of this well-known book, finishing at the end of November. At the beginning of 2024, we are looking forward to the study of the book of Romans.

In October, St. Giles hosted a "Meaningless Hour", a theatre evening put together by Rev. Dr. Tom Sherwood. This humorous presentation covered the Book of Ecclesiastes from the perspective of King Solomon. We were pleased to attract an audience from several churches.

"For as the rain and 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 succory succeed 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.

Re. Paul Wu and Don Tate

Presbyterian Women Missions

In a year when COVID was still making life difficult our meetings were sometimes held on line and sometimes we tried meeting in the church again. At each meeting there were always people missing. This led to putting off decisions about how and where to send some monies. We will make these decisions this year.

Jean Currie, Treasurer, Presbyterian Women's Association

Refugee Report

In 2022, members of St. Giles undertook the Community Sponsorship of the Family of Bonaventure Bigirimvano: Gadi, Celine and their five children. Bonaventure has been pursuing this goal steadily and admirably. Our Minister, Rev. Wu has been assisting by communicating with the appropriate authorities. However, due to the many applications there have been delays in processing the claim, at the time of writing the date of this processing will be in May of 2024. As ever, we pray for the family's safe passage to Canada.

Report on Rentals

St. Giles Church is happy to share our beautiful building with other groups needing space.

On Sundays, we host two small churches. The New Covenant Apostolic Church worships upstairs in the Sanctuary while we are enjoying coffee time downstairs. Then later on Sunday afternoon the Bytown Community Church uses the Sanctuary and also the basement space. Dan Reid is the minister of this start-up congregation.

We also host as many as six AA groups every week. Some are for men or women only, while some are for newcomers. They generally meet in the lower hall, but are very flexible if we need the space for a special event. We can almost always offer them space in the Sanctuary at their usual time.

In addition to these regulars, we host a variety of other people. In 2023, this included music teachers needing space to hold recitals by their students. Our piano and acoustics were appreciated by all.

We provided rehearsal space for a theatre group who travel world-wide to act alongside a symphony orchestra. A wonderful way to make younger people comfortable and involved as they encounter classical music.

In the spring we provided space for catered meals and a place to rest for the cast and crew of a movie company. They were making a Christmas movie and also asked us if they could film outside St. Giles.

They spread artificial snow on Bank St. and First Ave. everyone walking outside laughed to see the very realistic snow in late spring.

Other small rentals included a condominium board meeting and a place for local community centre folk to make many large posters for a meeting.

In 2023, St. Giles raised a total of \$18,585 from rentals. This amount is less than we had hoped. That is mainly because we hoped to get a significant amount from the Glebe Neighbourhood Activities Group.

Generally we had After School and Summer Programs for children run by the Glebe Community Centre but this year they did not use the local churches in the same way. Instead I believe they hosted most such events at the Community Centre.

submitted by Jean Currie

St Giles Choir and Music Report

O come, let us sing to the Lord;
let us make a joyful noise to the
rock of our salvation! (Psalm 95)

Once again the choir of St. Giles Church has had a busy, productive year. They are a dedicated group - if not travelling or ill they are singing. We practice hymns, psalm refrains for Sunday services and prepare other pieces to be sung as preludes or anthems at our Thursday rehearsals. We shared the Ash Wednesday and Good Friday services with the congregation of the congregation of the Bytown Community Church - and also the Pancake Supper. Our Taizé services are appreciated by the small congregation, some of whom do not attend St. Giles Sunday services.

We are blessed to have Katie Gratton as our enthusiastic vocalist. Katie is a trained singer - a graduate of the Master's program at the University of Ottawa. She is comfortable singing a variety of music styles and encourages the congregation to sing with her.

We are also thankful to have Aditi Magdalena join us for Sunday services. Aditi plays the violin and viola. When she is with us she plays the prelude and postlude and creates parts to play with the hymns. Aditi is also a trained, gifted singer. Katie and Aditi have given wonderful leadership at our Taizé services. We also thank Rev. Paul Wu for his interest and participation in the choir.

Now that the worry - and fear - of COVID is easing we hope to have more guest instrumentalists - perhaps students - join in our worship.

The organ at St. Giles Church is in good shape and is well maintained. We are blessed to have a dedicated and very capable organ technician in this area. Sylvain Brisson of Orgues Brisson in Embrun tunes and checks the organ regularly and will respond quickly to other problems that might arise. Thank-you Sylvain!

We have continued to have Katie sing hymns from the front of the church and the choir members sing from the congregation to encourage everyone to sing. Please open your mouths and sing out!

The choir and I always keep the door open to new singers. Experienced, trained singers are good. Also remember - choir is where you learn to sing. Please join us on Thursday evenings and Sunday mornings!

O sing to the Lord a new song;
sing to the Lord all the earth! (Psalm 96)

Respectfully submitted by Heather Rice, Music Director

Worship Committee Annual Report 2023

2023 was a very good year which included some challenges and new endeavors. Our minister Paul Wu and our music director Heather Rice have continued to plan and deliver excellent worship services.

Our vocalist, Katie Gratton, remains a valuable asset as her strong and enthusiastic singing makes singing a key feature that encourages the congregation to sing and attracts newcomers. This is a solid base as we work toward revitalizing St. Giles.

The easing of COVID concerns has led to relaxing rules and encouraging more in-person attendance. This has strengthened in-person participation and reduced the number of people using Zoom. The most recent change was to return to the traditional method of doing offering by having ushers pass the offering plates.

The Worship Committee recommended that we continue the practice of giving access to our worship service for people who couldn't attend in person by allowing livestream access by Zoom, by teleconference and video recording of the services posted on YouTube so that people can view a service that they missed, and Session agreed. The virtual Passing of the Peace acknowledges everyone who is joining the service in-person or virtually and is one form of welcoming newcomers. It also encourages newcomers to stay for coffee time after where we get to know the newcomers and they begin to know some of us.

Rob Brandon continues as the head of our technical team and is essential to solving problems and seeking improvements. Our back-up is sometimes stretched when Rob is away. Glitches do happen from time to time and although the technical infrastructure is not part of the service, it is the means of including those who are not present in-person.

The practice of celebrating Holy Communion six times per year began in 2022 and has become the new standard. The six times are February, Easter (usually in April), June, August (in a shared summer service), October (Worldwide Communion Sunday) and December during Advent. Having the Sunday School teachers and children rejoin the congregation to participate has become the norm.

Once again, St Giles had a Good Friday service which was shared with the Bytown Community Church. We initiated having an Ash Wednesday service to mark the beginning of Lent and shared with the Bytown Community Church. We also had two Taizé services, one in the Spring and one in the Fall, again sharing with the Bytown Community Church

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 now held on Thursdays at 5:30 pm which seemed the best time for the current choir members. Recently, the choir

sings a piece together as the prelude from time to time, and then joins the congregation to help them sing the hymns.

Technical support team includes Stu Gentle has been helping regularly, Nick Lussier also helps when needed and Justin Wu has occasionally been recruited when Rob is absent.

In April, Paul was invited to join a group accompanying the PCC Moderator on trip to meet with the Presbyterian Church in Taiwan. In his absence, we had two supply preachers, Ryan Farrell who is involved in campus ministry at Ottawa U. and Daniel Crepaud who works at Harvest House, a facility trying to help people struggling with addiction. Paul also arranged for Shawn Seaman, the recently retired minister of Trinity Presbyterian in Carp to be our anniversary speaker. All three of these speakers were well received. Paul subsequently gave a very informative presentation on his Taiwan trip as part of a worship service.

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 Sunday service of the year was Remembrance Sunday. In 2023, Christmas Eve fell on the fourth Sunday of Advent. The Worship Committee discussed options of doing two services or only one service. If only one service, then it should be the traditional Christmas Eve service which is always well-attended. It was noted that this raised a question about the Advent candle lighting and the Advent liturgy. The Session decided to go with two services and so attendance was split between the two services but in the end probably increased the overall attendance.

The largest service of the year was the Pauline Brown memorial service on Saturday, June 10 with a large in-person attendance and a very large number connecting by Zoom. St. Giles was Pauline's home church in Ottawa and she remained on our roll as allowed for missionaries. Although Pauline retired, she decided to stay in India where she had lived most of her life. Paul Wu led the service and three speakers, talked about Pauline. A catered reception, provided by family of Pauline in Ottawa, was held in the banquet hall after the service.

A pulpit exchange among the three downtown Presbyterian congregations, took place on the last Sunday of the year, Karen Dimock, the minister at St. Andrews .preached at St. Giles, Paul Wu preached at Knox and Jim Pot, the minister at Knox preached at St. Andrews. This worked very well and may be repeated in the future.

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.

His children's stories are usually very good and are appreciated by adults as much as the children. The attendance of the children has been very good. The team of Daisy Tsai and Mary Lloyd have been doing a great job and the children are very faithful in attending.

The Worship Committee has continued meet about once every six weeks.. The members of the Worship Committee in 2023 at the beginning of the year were Paul Wu, Rob Brandon, Heather Rice, Pat Brush and Stan Currie. When Rosemary Bann was hired as church administrator, she attended committee meetings with Pat until the end of her training period. Pat retired in June 2023 and then Rose replaced her as a committee member.

Respectfully submitted

Stan Currie, Convener

Notes

Finances

Kirk Session Funds 2023

The position of the Session Funds in 2023 are as follows:

Benevolent Fund

Opening Balance January 1, 2023	\$1,662.53
Deposits	100.00
Interest	0.12
Bank Fees	-27.00
Expenses	-300.00
Closing Balance December 31, 2023	\$1,435.65

Memorial Fund

Opening Balance January 1, 2023	\$6,248.42
Deposits	0.00
Interest	0.55
Bank Fees	-33.00
Expenses (Archival Student)	-6,000.00
Closing Balance December 31, 2023	\$215.97

Social Fund*

Opening Balance January 1, 2023	381.99
Deposits	20.00
Bank Fees	-2.25
Closing Balance August 23, 2023	\$399.74

* 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

2023 Income with Proposed 2024 Budget

Income	2023 Actual	2023 Budget	2024 Budget
Donations			
Donations to Sustentation	79,298.51	89,250.00	83,000.00
Special Sundays	7,015.00	5,250.00	7,500.00
Total Donations	86,313.51	94,500.00	90,500.00
Other Income			
HST Refund	1,895.20	5,000.00	1,500.00
Interest from Trustees	1,988.00	2,000.00	2,000.00
St Giles Women's Association	6,000.00 ¹	2,000.00	3,000.00
Total Other Income	9,883.20	9,000.00	6,500.00
Rental Income			
AA	6,420.00	4,000.00	6,300.00
Bytown Community Church	2,800.00	4,000.00	7,020.00
Church Bookings	4,265.00	4,000.00	4,000.00
GNAG	100.00	0.00	00.00
New Covenant Apostolic Church	5,000.00	6,000.00	6,000.00
Total Rental Income	18,585.00	18,000.00	23,320.00
Sales and Events			
Concerts	0.00	0.00	0.00
Great Glebe Garage Sale	2,808.82	2,000.00	3,000.00
Harvest Home Supper	0.00	0.00	0.00
Total Sales and Events	2808.82	2,000.00	3,000.00
Transfers Received			
Trustees	\$221,179.00	0.00	0.00
Total Transfers and Other Income	\$221,179.00	0.0	0.00
TOTAL INCOME	\$117,590.53	\$123,500.00	123,320.00
Total Income with Transfers ²	\$334,252.53		

¹ \$3,000.00 received in 2023 was from 2022 fiscal year.

² Trustee Funds were used for major capital, the N roof replacement \$47,716

2023 Expenses with Proposed 2024 Budget

	2023 Actual	2023 Budget	2024 Budget
Expenses			
Administration			
Advertising and Promotion	656.35	500.00	300.00
Bank Charges	671.06	600.00	570.00
Christian Education	1,238.60	2,000.00	1,350.00
Conferences and Meetings	42.98	300.00	100.00
Insurance	7,848.36	7,063.00	8000.00
Ministry Expenses	1071.65	500.00	500.00
Music	0.00	1,000.00	1,000.00
Net Sales Tax	3,585.59	2,000.00	2,000.00
Office	6,773.17	4,400.00	4,400.00
Organ and Piano Maintenance	793.00	800.00	800.00
Presbytery Dues	6,101.00	6,101.00	6,738.00
Total Administration	28,781.76	25,264.00	25,758.00
Building			
Gas	7,656.00	6,800.00	7,000.00
Hydro	2,150.62	1,700.00	2,000.00
Janitor	11,686.00	14,600.00	14,600.00
Maintenance Supplies/tools	1,623.52	1000.00	1,500.00
Repairs, Upkeep and Garden	7,324.95	6,000.00	3,800.00
Telephone, Accutel and Zoom	1,891.66	1,200.00	1,900.00
Water and Sewer	1,261.73	800.00	1,000.00
Total Building	33,594.48	32,100.00	31,800.00
Payroll			
Church Administrator	27,334.05	28,414.00	26,754.00
Employer Payroll Taxes	8,494.21	8,700.00	8,700.00
Health and Dental	5,311.44	5311.00	5,577.00
Minister	101,054.37	101,034.00	104,025.87
Music Director	18,000.00	18,000.00	19,000.00
Musicians	3,375.00	3,500.00	4,000.00
PCC Pension	7,715.64	7,716.00	8525.64
Police Records Check	0.00	0.00	0.00
Pulpit Supply	1000.00	800.00	800.00
Workplace Safety & Ins Board	482.52	600.00	600.00
Total Payroll	172,767.23	174,075.00	177,982.63
TOTAL EXPENSES	\$235,143.47	\$231,439.00	\$235,540.63
Net Operating Income	-\$117,552.94	-\$107,939.00	-\$112,220.63

Donations to Transfer Accounts ~ January 1 through December 31, 2023

	Received - 2023	Paid - 2023	Owed
Internal Transfers			
St Giles Benevolent Fund	350.00	0.00	350.00
St Giles Capital Fund	945.00	0.00	945.00
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	200.00	0.00	200.00
Memorial	860.51	330.00	530.51
	2355.51	330.00	1825.51
Missions PCC			
Presbyterians Sharing	4,930.00	6109.00	2,291.00
PWS&D Malawi	500.00	500.00	0.00
PWS&D Ukraine	0.00	0.00	0.00
PWS&D Other	2,790.00	3,330.00	0.00
	8230.00	9939.00	2291.00
Missions Other			
CCCSAC	650.00	650.00	0.00
Centretown Community Food Centre	1,233.00	30.00	1,203.00
Gracefield Christian Camp	650.00	1,128.00	0.00
Presbyterian College 2022		3,000.00	0.00
Presbyterian College 2023	2,500.00	0.00	5,000.00
Refugee Sponsorship	0.00	0.00	0.00
The Ottawa Mission	210.00	0.00	0.00
	5,243.00	5,508.00	6,413.00
Women's Missionary Society	50.00	0.00	50.00
TOTAL MISSIONS	13,523	15,447	8,704
Missions	Received 2023	Budget 2023	Budget 2024
Presbyterians Sharing	7,821.00	8,000.00	\$10,657.00

Current Account Cash Flow Statement

Beginning Balance — January 1, 2023		44,264.45
Payments		
January	-16,918.16	
February	-21,582.37	
March	-22,661.05	
April	-28,507.96	
May	-16,454.18	
June	-24,269.39	
July	-13,685.67	
August	-19,208.50	
September	-15,341.15	
October	-73,179.32	
November	-18,837.11	
December	-44,612.79	
	<hr/>	
	-315,257.65	
Income		
January	10,026.24	
February	\$43,458.02	
March	\$15,414.29	
April	\$11,632.90	
May	\$38,281.07	
June	\$12,262.00	
July	\$2,404.50	
August	\$13,852.20	
September	\$30,429.10	
October	\$106,435.61	
November	\$9,702.60	
December	\$25,181.01	
	<hr/>	
	319,079.54	
Closing Balance — December 31, 2023		48,490.13
Uncleared Transactions for 2023		
Cheques		-22,973.72
deposits		34,430.05
Balance when everything clears		20,206.77

St Giles Trustees
Annual Report. 2023

Trustee Accounts — December 31, 2023

	2022	2023
Table 1 Current Account	\$21,306.49	\$9,800.12
Table 2 Endowment Funds		
• Ethel Boyd	\$71,000.00	\$72,792.70
• MacTavish		3,503.63
• Cash	3,344.60	1,988.06
Endowment Total	74,344.60	78,284.39
Table 3 Capital Fund	7,521.35	7,495.07
Table 4 PCC Consolidated Fund	1,607,357.11	1,590,946.73
Total Administered by Trustees	\$1,710,529.55	\$1,686,526.31

Trustees Accounts — Table 1

Trustees Current Account

Opening Balance — January 1, 2023 **\$21,306.49**

Income

- Bank Interest 2.63
- PCC 217,000.00 **217,002.63**

Expenditures

- Operating Account 175,000.00
 - Missions 2022 3,179.00
 - Bank Fees 42.00
 - Gracefield 650.00
 - CCSAC 650.00
 - Interest to Operating Account 1,988
 - Presbyterian College 5,000.00
- 186,509.00**

Closing Balance — December 31, 2023 **51,800.12**

Payable: to Operating Account (42,000.00)

Closing Balance: Net of Payables to Operating Account **\$ 9,800.12**

Trustee Accounts — Table 2 — Endowment Funds

A Ethel Boyd Endowment

Valuation: January 1, 2023	\$71,000.00
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Plus, Interest	1,792.70
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Investment: December 31, 2023	\$72,792.70
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(Scotiabank: 4.8%)

M^{ac}Tavish Fund

Valuation: January 1, 2023	\$3,344.60
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Plus Interest	159.02
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Investment: December 31,2023	\$3,503.63
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(Scotiabank: 4.8%)

C Cash held by Scotiabank Investment	\$1,988.06
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D Total Endowment-Related Funds	<u>\$78,284.39</u>
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Trustee Accounts — Table 3 — Capital Fund

1 Opening Balance — January 1, 2022 (after last donation 2021)	\$7,521.35
---	------------

2 Bank Charges (12 x \$2.25 per month)	(27.00)
--	---------

3 Interest	0.72
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4. Donations	0.0
--------------	-----

5. Bank Balance-December 31,2022	<u>\$7,495.07</u>
----------------------------------	--------------------------

Trustee Accounts – Table 4
St Giles Investment in PCC Consolidated Fund
History and Position, September 30, 2023

<u>Date</u>	Investment Valuation at Market
September 30, 2023	1,590,946.72
Plus: Transfer to Transition Account	260,000.00
Plus: Transfer to Operating Account	175,000.00
Less: Original investment 2018	\$(1,500,000.00)
Equals: Appreciation (Realized and Un-realized)	\$525,946.72

History – Investment in PCC Consolidated Fund

1. Initial investments:

- | | |
|--------------|----------------|
| • April 2018 | \$1,000,000.00 |
| • June 2018 | 500,000.00 |
| | <hr/> |

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 Acc.
5. Valuation: December 31, 2021	\$1,961,922.60	After \$160,000 Transfer to Transition Acc.
6. Valuation: December 31, 2022	\$1,607,357.11	After Transfer of \$100,000 to Operating Account
7. Valuation: September 30, 2023	\$1,590,946.72	After Transfer of \$75,000 to Operating Account
8. Transfer to Operating Acc. 2023	\$75,000.00	
9 Unrealized Gain in Value (2023)	\$58,589.61	

Trustees**St. Giles Investment in PCC Consolidated Fund****History and Position, September 30, 2023**

1. Valuation December 31, 2022	\$1,607,357.11
2. Valuation September 30, 2023	\$1,590,946.72*
3. Transfer to Operations (2023)	\$75,000.00
4. Unrealized Gain (2023)	\$58,589.61

***Note:** The above valuation is at September 30, 2023. In the Fourth Quarter of 2023, an Additional \$142,000 was transferred to the Operating Account. This transfer was made to cover:

- Anticipated Operating Account Losses in 4th Quarter 2023
- The payment for north-side roof replacement
- A check-valve for water supply; and
- Anticipated losses 1st Quarter 2024

Deducting this transfer would reduce the September 30 Valuation to \$ 1,448,357.11. Actual Valuation must await the December, 2023 data from the PCC Consolidated Fund

Presbyterian Women's Association Financial Report, Year of 2023

Opening Balance January 1st, 2023	\$2,644.34
Income	
Late 2022 bake sale	110.00
Women's Memorials	200.00
Book Nook	81.50
Mission	265.00
Pauline Brown Fund	130.00
Food Fayre	1,918.50
Total Income	\$2,705.00
Expenses and Disbursements	
Disbursements to St. Giles Church	\$-3,000.00
Bank Fees	-47.40
Total Exp. and Disbursements	\$-3,047.40
Closing Balance as at Dec 31, 2023	\$2,301.94

Jean Currie, Treasurer, Presbyterian Women's Association

St Giles Presbyterian Church — Balance Sheet

Current Assets:

Cash	\$53,728.10
Accounts Receivable	\$0.00
Short-Term Investments	\$78,284.39
Prepaid Expense 2023	\$1007.11
Total Current Assets	\$133,019.60

Long-Term Investments and Assets:

Building and Contents	\$4,946,874.00
Long-Term Investments ³	\$1,448,357.11
Total	\$6,395,231.11
Total Assets	\$6,528,250.71

Current Liabilities:

Accounts Payable - Current	\$8,704.00
Total Current Liabilities	\$8,704.00

Long-Term Liabilities and Equity

Equity	\$6,519,546.71
Total Liabilities & Equity	\$6,528,250.71

St Giles Balance Sheet Background:

Financial Positions December 31, 2023

Account	Cash	Short Term	Long Term
1. Current	\$30,054.10	\$ 0.00	\$ 0.00
2. Session ⁴	\$2,401.60	\$ 0.00	\$ 0.00
3. Capital Fund ⁵	\$8440.07	\$ 0.00	\$ 0.00
4. Presbyterian Women ⁶	\$3032.45	\$ 0.00	\$ 0.00
5. Trustees	\$9,800.12	\$78,284.39	\$ 0.00
6. PCC Consolidated ⁷	\$ 0.00	\$ 0.00	\$1,448,357.11
Total	\$ 53,728.10	\$78,284.39	\$1,448,357.11

³ As per September 30th Figure in Trustees report with Transfer Included

⁴ Session reported \$2,051.36 plus Transfer Account owed of \$350

⁵ Trustee's reported \$7,495.07 plus Transfer Account owed of \$945

⁶ Presbyterian Women reported of \$2,301.94 ,plus Transfer Accounts owed of \$200 and \$530.51

⁷ September 30 2023 valuation less the \$142,000 transfer to the operating account in Q4 2023

Audit Report

Summary

- The audit was carried out between Feb 2nd 2024 and Feb 9th 2024
 - All 21 items in the checklist were reviewed
 - Three issues were found
 - The combination of ...
- a) Computer data (QuickBooks)
 - b) Well-organized physical files
 - c) Long-standing processes (including Quickbooks backups)
 - indicates that good financial controls are in place
 - Four changes are planned for 2024 ...
 - 1) Using online methods vs physical methods for some 3rd parties
 - 2) Using a Church credit card (when required) instead of personal credit cards
 - 3) Improving the office computing infrastructure
 - 4) Using Quickbooks online vs local to the office computer
 - 5) Check on a monthly basis that the donations allocation in the Donations software corresponds with the Quickbooks Donation entries

Details

Subject Area	Checked	Issue(s) Noted	Comments
This check list is taken from the Presbyterian Treasurer's Manual			
Review bank reconciliations for the year-end and other months on a sample basis.	Yes		Monthly All 12 monthly Quickbooks reports were present & 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 four times in 2023 to ensure that all expenses are in the right categories
verifying two signatures on cheques.	Yes	1) Cheque 9104 had just 1 signature (Aug 2023 gardening services)	<ol style="list-style-type: none"> 1) Scans of all cheques written in 2023 were reviewed 2) Approved cheque signatories were confirmed with Scotiabank
Ensure all donated monies designated for Presbyterians Sharing or PWS&D have been forwarded	Yes		<ol style="list-style-type: none"> 1) PS cheques: # 9066, # 9142, # 9150 2) PWS&D cheques: # 9150 (Malawi), # 9066, #9142, # 9150 3) Combined cheques were written for PS & PWS&D, submitted supporting documentation shows the division 4) There was lower giving in 2023 vs 2022 <p>Note: The amounts of the cheques were assumed to be correct – no analysis was done of the donations</p>

Review any internally restricted funds to ensure the purpose for which they were established is being followed.	Yes		<ol style="list-style-type: none"> 1) The Trustees did not use any restricted funds in 2023 2) The status of the Ethel Boyd Endowment and the MacTavish Fund is in the Trustees report
Ensure that all payroll deductions have been made and remitted on a timely basis.	Yes		<ol style="list-style-type: none"> 1) All 2023 remittances were completed as of the end of 2023 2) Some remittances were incorrect in Q1/Q2 & were corrected in Q3/Q4 3) Dec 31st: # 9159, Nov 30th: # 9143, Oct 31st: # 9131, Sep 30th: # 9122, Aug 31st: # 9108, Jul 31st: # 9103, Jun 30th: # 9102, May 31st: # 9080, Apr 30th: # 9069, Mar 31st: 9057, Feb 28th: # 9055, Jan 31st: # 9033
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		<p>H&D (quarterly, PAD by PCC) Bank statements were reviewed – 4 withdrawals were made (Jan, Mar, Jun, Sep)</p> <p>Pension (monthly, PAD by PCC) Bank statements were reviewed – 12 withdrawals were made</p>

<p>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.</p>	<p>Yes</p>	<ol style="list-style-type: none"> 1) A discrepancy was found between the donations to the Operating account as recorded in Quickbooks and the donations value as reported in the donation software 2) For those members on PAR, the December amounts were entered in Quickbooks but had not been entered into the Donation software and hence for the 11 members using PAR their donation receipt is missing their PAR amounts for December 	<p>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. There was no change in process from 2022.</p>
<p>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</p>	<p>Yes</p>		<p>Confirmation from CRA for the 2022 CIR was received Aug 24th 2023</p>
<p>Ensure that insurance coverage is up to date.</p>	<p>Yes</p>		<p>Marsh invoices paid to Dec 15th 2024 with cheques # 9148 & # 9161 (total = \$7848.36)</p>

Ensure that receipt records are reconciled to accounting records.	Yes		We only give receipts for cash rental payments, 7 total in 2023 & all are in the accounting records
Ensure that GST/HST recoveries are filed.	Yes		1) Jan to Jun 2023 submitted physically & CRA cheque was submitted Jan 16 th 2024 2) Jul to Dec 2023 will be submitted in Q1 2024
Review bequests for appropriate designations.	Yes		No bequests were reported by the Trustees for 2023
Review equipment leases.	Yes		1) Only copier/printer 2) Paying support contract quarterly 3) Invoices & cheques were reviewed
Compare expenses (and revenues) with budget and prior year, and get explanation for unexpected variances.	Yes		1) QuickBooks provides a P&L report on a monthly basis, which Rose 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. 2) Revenue: Lower than desired, call for more

			<p>donations done in Nov 2023</p> <p>3) In Q3 the Enbridge invoice showed a significant increase. On questioning it appears that Enbridge had been hacked and our problem was common. Enbridge refused to return funds and the excess was used up over the remainder of 2023 with a \$1007 credit in 2024</p>
<p>Consider whether an expenditure is a repair and maintenance item or a capital asset to ensure proper accounting treatment.</p>	Yes		<p>QuickBooks does separate capital & repair/maintenance</p>
<p>Ensure the financial statements are approved by the Board of Managers, Finance and Maintenance Committee or Session, depending on the congregational structure.</p>	Yes		<p>Rose sends monthly financial reports to the FMC. The financial report is reviewed and approved and recorded in the FMC minutes. These minutes are approved at the following FMC meeting. The FMC minutes are printed and stored in the office.</p>

Review investments—verify value; allocation of income.	Yes		<ol style="list-style-type: none"> 1) The available account paper statements were reviewed and were cross-referenced to the Trustees report 2) The Trustees and the FMC have a well-defined process to identify operational needs in advance
Givings designated for specific areas should be reviewed to ensure they comply with the donor's wishes.	Yes		<ol style="list-style-type: none"> 1) One specific donation was sampled from the donor to the reports 2) 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		The last invoice for cleaners in 2023 (\$1391) will be paid in 2024
Review postmark on envelopes for December 31 cut off of donations.	Yes		The 2023 cutoff was Dec 31st, nothing by mail has been received in early 2024 postmarked 2023

Submitted by Jeff Wilson on Feb 25th 2024