

# WINDSOR PARK UNITED CHURCH 2022 ANNUAL REPORT

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## MISSION STATEMENT

**“Windsor Park United Church seeks to be a welcoming community. Based on the life and teachings of Jesus Christ, we nurture our faith and spiritual life by: worshipping and learning together, caring for each other, embracing our diversity, reaching out to those who live around us and working together in service to creation”**



## Annual Congregational Meeting

# Windsor Park United Church 2022 Annual Report

## April 23, 2023

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# Windsor Park United Church 2022 Annual Report



## **IN MEMORY OF:**

**This Annual Report is in memory of those who died in 2022.**

**Bruce Steen**

**Stuart McDonald**

**Virginia Lindberg**

**Bernice Fanning**

**Frank Varga**

**Lloyd Smith**

**Joan Craig**

**Mervyn Evans**

**Jim Eggie**

**Beverly Baker**

**Rev. Don Lawrence**

**Mervin Sitka**

**Bernice Sitka**

**Burton Mitchell**

**Keith Smith**

# Windsor Park United Church 2022 Annual Report

## CHURCH STAFF

Minister Patrick Woodbeck

Office Administrator Susan Turley

Music Director Laura Steidl

Accompanist Myrna Hagues

Custodian Gina Grant



# Windsor Park United Church 2022 Annual Report

## Windsor Park United Church

### Annual Congregational Meeting Minutes

April 3, 2022

**PRESENT:** Margo Baldwin, Wayne Baldwin, Bill Belsham, Carol Belsham, Audrey Boux, Ray Boux, Carol Breckman, Sylvia Cassie, Sarah Clozen, Melissa Davidson, Rosemary Delf, Pat Dumont, Edna Erickson, Morag Fisher, Gordon Goossen, Shirley Goossen, Karen Gundrum, Myrna Hagues, Alice Hastings, Don Hunnie, Wilma Hunnie, June Kaan, Deanna Kernaghan, Len Kernaghan, Beth Kubik, Ron Kubik, Judy Kuffner, Val Kuhtey, Laura Steidl, Pat Lumsden, Eleanor Lwiwski, John Lwiwski, Sylvia Mann, Dorothy Martin, Flo Olson, Maxine Pattle, Gwen Polak, Dorothy Read, Bunny Reid, Diena Rodd, Major Rodd, Gloria Saindon, Catherine Smallwood, Anne Thoroughgood, Susan Turley, Doug Waldron, Anne Whyte, Gordon Whyte, Joanne Znidarsic

**MINISTER:** Patrick Woodbeck

#### Call to Order:

Gloria Saindon called the meeting to order at 11:41 a.m.

#### Opening Prayer:

Patrick Woodbeck opened with prayer.

#### Agenda and Minutes:

Gloria Saindon presented the agenda. No amendments were made.

#### Omnibus Motion:

**MOTION:** That all people present will become corresponding members of Windsor Park United Church Annual Congregational Meeting dated April 3, 2022.

**MOTION:** To confer voting privileges to all corresponding members.

**MOTION:** To approve the agenda of the 2022 Annual Congregational Meeting as presented.

**MOTION:** To approve the minutes of the 2021 Annual Congregational Meeting of April 11, 2021 as amended.

Moved by: Laura Steidl

Seconded by: Doug Waldron

**MOTION CARRIED**

#### Business Arising from the Minutes:

There was no business arising from the minutes.

# Windsor Park United Church 2022 Annual Report

## Approval of 2021 Annual Report

**MOTION:** That the 2021 Annual Report be approved as presented.

Moved by: June Kaan

Seconded by: Gordon Goossen

**MOTION CARRIED**

## Nominations Report:

Gloria Saindon presented the Nominations Report.

**MOTION:** That the slate of the Official Board be approved as presented.

Moved by: Pat Lumsden

Seconded by: Eleanor Lwiwski

**MOTION CARRIED**

## New Business

### **Windsor Park Community Hub**

Patrick Woodbeck explained the Windsor Park Community Hub and what commitment would be required by Windsor Park United Church. A discussion followed as to how to proceed.

**MOTION:** That Windsor Park United Church agree to move forward with the initiative to explore and develop the Windsor Park Community Hub as an integral part of Windsor Park United Church.

Moved by: Melissa Davidson

Seconded by: Doug Waldron

**MOTION CARRIED**

**MOTION:** That Windsor Park United Church, knowing that there are monies available through “Embracing the Spirit” and the United Church of Canada’s Edge network, support Ryan Kuffner and the Windsor Park Community Hub Committee in applying for these monies at the earliest possible time (April 2022).

Moved by: Doug Waldron

Seconded by: Dorothy Read

**MOTION CARRIED**

**MOTION:** That Windsor Park United Church commit to the ongoing engagement and support, in the form of time and talent as needed, of the Windsor Park Community Hub initiative as it develops and unfolds. We also commit to the offering of guidance, ideas, and advice, as required by those doing the work to develop both Windsor Park United Church as host for the Windsor Park Community Hub and the Windsor Park Community Hub itself.

Moved by: Doug Waldron

Seconded by: Melissa Davidson

**MOTION CARRIED**

## Windsor Park United Church 2022 Annual Report

### New Business (continued)

#### *Windsor Park Community Hub* (continued)

**MOTION:** That Windsor Park United Church re-affirm the current structure to the Windsor Park Community Hub with a continued engagement with a separate contract for a Windsor Park Community Hub Coordinator.

Moved by: Gordon Goossen  
Seconded by: Melissa Davidson

**MOTION CARRIED**

#### *Approval of the 2022 Budget*

Doug Waldron presented the 2022 Budget.

**MOTION:** That the 2022 Budget be approved as presented.

Moved by: Melissa Davidson  
Seconded by: Marlaine Stevens

**MOTION CARRIED**

#### *Approval of the 2022 Fiscal Year Review Engagement Auditors*

**MOTION:** That the firm, The Exchange Group, be employed as the Review Engagement Auditors for the 2022 fiscal year.

Moved by: Gordon Goossen  
Seconded by: Doug Waldron

**MOTION CARRIED**

#### *Next Annual Congregational Meeting*

The next Annual Congregational meeting is scheduled for Sunday, April 23, 2023.

#### **Closing Prayer**

Patrick Woodbeck led the meeting in closing prayer.

#### **Adjournment**

Gloria Saindon adjourned the meeting at 12:28 p.m.

Gwen Polak  
Corresponding Secretary, Official Board

Gloria Saindon  
Chair, Official Board

## Windsor Park United Church 2022 Annual Report



### Minister's Musings

This past year has been another interesting year, to say that least. We began the year, January 2022, once again being shut down to in-person worship because of the ongoing pandemic. This also came at an opportune time as it allowed us to get the accessibility work completed in the chancel area of the sanctuary. Although we had hoped that this work would be completed by late January or February it took longer than anticipated and finally we were finished that work by the end of March. This allowed us to open for Easter for the first time in two years.

We have been open to in-person worship since April and our numbers, although small to begin with, have increased. We were able to have Thanksgiving, Our Saints Day, Remembrance Day, Advent, and Christmas Eve services in-person in our sanctuary. But we also have continued to offer worship via our online platform.

Our online platform has grown by leaps and bounds this year. For most of the pandemic we recoded services and posted them online and sent out the link on Sunday morning to the congregation. What this meant was that when we were open for in-person worship we would record on one day and then send that out to the congregation just before we began our in-person worship on Sunday morning. We were actually doing two full services each week. In September we began our first experiments into live streaming our services and we have not looked back. We have been live streaming each Sunday service so those who have not ventured back into the sanctuary have been getting the exact same service as in-person. We have learned how to embed the power point into the live stream and have begun to work on transitions. We continue to grow in our ability to present meaningful worship via our online platform.



## Windsor Park United Church 2022 Annual Report

Each Sunday we are reaching a number of individuals via our online platform and I have heard that we have watchers from as far away as Atlanta, Georgia. It has been a wonderful platform for us to pass along our message to the world. We have continued, this year, to offer ourselves in service to the wider community through our lunches at West Broadway, our Christmas hampers, and our continued giving of our gifts of time and talent. We have opened our building to more community groups, including a daycare centre in our basement, and these groups are now finding themselves a home here with us at Windsor Park United Church.

We have come through this year together. We have struggled together with separation as we had to, once again, deal with a shut down. We have grieved together at the loss of so many from our community. We have celebrated together that we could come back into this space and worship together once more. We weathered it all together. I believe that what is the most important thing in everything that has happened in the past few years is that we have done this together as a community. We have come through this time together in community. As we look forward we don't know that the future will bring but we know that if we continue to move into the future together we should be able to persist. I have been blessed to journey with you all this past year.

Respectfully submitted  
*Rev. Patrick Woodbeck*, Minister

### OFFICIAL BOARD

As I sat down to write this report many times, I wondered what I could tell you that you don't already know.

This past year we have had our share of ups and downs in the church, with COVID related items and weather playing major factors in our decisions.

This report will be my last as chair of the official board as I move onto another chapter in my own life. As I contemplate this, I wonder if I have accomplished all I set out to do as your chair. Have I done everything I could have in the last 2 ½ years or was there something that I really missed the mark on? I guess I have to look at it from a different perspective and think, of all that we have done, rather than what we could have done. We started off the year under yet another lock down due to COVID, but I have to thank the wonderful Worship Team of Patrick, Laura, Myrna and Sarah as we continued to deliver a weekly worship service via you tube.

When we finally opened again, we followed some very strict guidelines and everything seemed to run smoothly until a winter storm warning arrived Easter Weekend, which left us yet again thinking of our community of faith and how we could keep them safe with

## Windsor Park United Church 2022 Annual Report

what the government was deeming the storm of the century. We choose to keep everyone safe and went with a you tube service for another year.

We finished renovations on the chancel, to make it more accessible, the lower level was finally opened up to our renters and activities again and now we are in the process of developing the sanctuary to be a welcoming space for the community of Windsor Park.

We have all learnt to adapt to change over the course of the last 3 years and this community of faith is resilient to that. We tend to go with the flow on many things as we roll with whatever is thrown our way.

I would like to thank the staff, Sue, Patrick, Gina, Laura and Myrna for all the support you have provided during my time as chair. You have no idea how much I wanted to “throw in the towel” at times, but your belief, humour and constant reassurance was invaluable.

To the Executive Team, Patrick, Gwen, Bill, Doug, Melissa and Heather, thank you for adapting to online ZOOM meetings over the past 2 ½ years. What would we have done, if we couldn’t have been in the comfort of our homes on those cold winter nights, curled up with a blanket and a cup of tea having a meeting!  
This will not be goodbye, as I will “pop in” from time to time to see all of you.  
Thank you Windsor Park United Church community!

Respectfully submitted,  
*Gloria Saindon*, Chair, Official Board



# Windsor Park United Church 2022 Annual Report

## BOARD OF TRUSTEES

The United Church of Canada was created by an Act of Parliament in 1925, The United Church of Canada Act. The Act sets out the structure of the United Church and basic rules for congregational property. Under secular law, a congregation is not permitted to hold a building, land, and many other kinds of property in its own name. In all provinces and territories except Quebec, the trustees hold all congregational property as the legal owners, which means they are listed as the owners on title documents for land and other kinds of congregational property. The trustees must follow the lawful directions of the governing body of the congregation. [The Manual B.7.4.6] As a general rule, the trustees hold congregational property in trust for the congregation as part of The United Church of Canada in all provinces and territories except Quebec [The Manual G.2.2.1].

2022 was once again a quiet year for the Trustees of Windsor Park United Church. There was not a lot of work that needed to be accomplished due to the fact that we were out of the building because of the pandemic for the first 3 months of the year.

The Trustees were involved, as consultants with Linda Dart being on the committee that spearheaded the initiative, in the construction that provided accessibility to the chancel area of the sanctuary as this involved changes to the 'real' property of the Church.

The Trustees also, once again, reviewed and signed off on the insurance of the Church as they are the designated holders of the property of Windsor Park United Church. As we move into the future with the possibility of more construction to allow the sanctuary to become a more flexible, and usable, space, the Trustees will be involved in that work when, and if, it should arise.

We thank with gratitude the Trustees, Linda Dart, Wilma Hunnie, Bunny Reid, and Morag Fisher for the continued gift of their time.

Respectfully submitted,  
*Rev. Patrick Woodbeck, Chair*



## Windsor Park United Church 2022 Annual Report



### FROM THE OFFICE

#### **We welcomed the following by transfer:**

David Anderson from Riverview United Church, Atikokan, ON

#### **We extended our sympathy to:**

The Steen Family on the passing of Bruce on January 5, 2022  
The Glover Family on the passing of Brian on January 10, 2022  
The Belsham Family on the passing of Charles on March 3, 2022  
The Viveiros Family on the passing of Teresa on April 1, 2022  
The McDonald Family on the passing of Stuart on May 23, 2022  
The Lindberg Family on the passing of Virginia on May 24, 2022  
The Fanning / Campbell Family on the passing of Bernice on May 26, 2022  
The Varga / Moodie Family on the passing of Frank on August 9, 2022  
The Smith Family on the passing of Lloyd on August 15, 2022  
The Craig Family on the passing of Joan on September 3, 2022  
The Evans Family on the passing of Mervyn Evans on September 8, 2022  
The Eggie / Read Family on the passing of James on September 10, 2022  
The Baker Family on the passing of Beverly on September 13, 2022  
The Lawrence Family on the passing of Rev. Don on September 25, 2022  
The Sitka Family on the passing of Merv on October 3, 2022  
The Sitka Family on the passing of Bernice on October 19, 2022  
The Mitchell Family on the passing of Burton on October 28, 2022  
The Smith Family on the passing of Keith on October 29, 2022  
The Peden Family on the passing of Allan on November 5, 2022  
The Nazarko Family on the passing of Yvonne on December 11, 2022  
The Chiswell Family on the passing of Ted on December 16, 2022

# Windsor Park United Church 2022 Annual Report

## SUMMARY

Number of Marriages	0
Number of Baptisms	0
Number of Funerals	19

## MEMBERSHIP ROLL

<b>Total at December 31, 2022</b>	<b>329</b>
Added by Baptism/Confirmation	0
Added by Profession of Faith	0
Added by Transfer	1
Removed by Death	11
Removed by Board Action	0
Removed by Transfer	0
Removed by Own Request	6
<b>Total at December 31, 2022</b>	<b>313</b>

Respectfully submitted  
*Susan Turley*, Office Administrator

## MINISTRY AND PERSONNEL COMMITTEE

We began another year with the same committee as last year, John Lwiwski, Howard Ashdown and myself as chairperson.

We did not meet in person. We drew up contracts for the staff.

The Hub committee was in need of someone to run the Hub, so we aided in the hiring of Emily Wright.

I wish to thank Laura Steidl, Myrna Hagues, Gina Grant, Sue Turley and Patrick Woodbeck for going the extra miles to keep our church services going and our community informed.

Respectfully submitted  
*Eleanor Lwiwski*, Chair

# Windsor Park United Church 2022 Annual Report

## BUILDING AND PROPERTY

Things seem to have accumulated regarding building maintenance. We are waiting for a new compressor for the heating system which was quoted just over \$6,000.00 dollars. In addition to the compressor the boiler system required repairs.

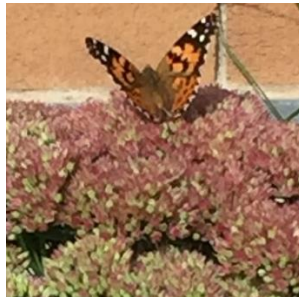
The refrigerator cooler in the basement kitchen is working properly after repairs. The stove top in the kitchen was repaired as two elements came on at one time Midland repaired the switch and our cost was for labor and travel costs.

Again as in the past years we have had devoted volunteers looking after our gardens. Without these volunteers the gardens would not be maintained. Special thanks to the following volunteers. June Kaan, Ron and Beth Kubik, Catherine Smallwood, Morris and Joyce Deveson, Don and Wilma Hunnie, Leo and Margaret Grandy, Gwen Polak, Major and Dena Rodd, Bill and Carol Belsham.

As all other committees are looking for volunteers Property also requires additional help. If you would like to volunteer, please contact myself or the church office. Duties include minor repairs as major repairs are contracted.

Respectfully submitted

*Bill Belsham, Donnie Hunnie, Wayne Baldwin* (retired), Co-Chair



## Windsor Park United Church 2022 Annual Report



### WORSHIP COUNCIL

2022 was a year with many changes! We started services back in person on Easter Sunday and alternately posted pre-recorded services until we progressed to live-streaming services in the Fall. The Chancel was re-done for accessibility in early 2022 and services were online during this period - flexibility to record the services and creative camera work was required! The services for August were Pop Music in Faith, September was the Season of Creation and we had special services in the Fall such as our Homecoming Services and Remembering Our Saints. Our Christmas Eve service was in person which hadn't happened since 2020!

Below are the total views for our services:

Thanksgiving Sunday – 153  
Good Friday – 131 (online only)  
Third Sunday of Advent - 106  
Christmas Eve – 105  
New Year's Eve – 105 (online only)  
Second Sunday of Advent – 97  
Fourth Sunday of Advent – 97  
First Sunday of Lent – 95  
Longest Night – 94 (online only)  
Easter Sunday – 89

Unless noted, the views were in addition to people attending in person services.

I would like to thank Patrick Woodbeck and Laura Steidl for their leadership and Heather Garvey and Alana Davis for their behind-the-scenes work that needs to be done!

Respectfully submitted  
*Sarah Closen*, Chair

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## Windsor Park United Church 2022 Annual Report

### MUSIC REPORT

2022 had many changes and challenges for the music program. During the previous years of the pandemic, we were often frightened and overwhelmed, but worship leadership settled into a rhythm, and we found our own way of doing the music for worship. Those presenting leadership for church services had to follow public health guidelines regarding the number of people present, as well as observing church safety protocols. Throughout 2020 and 2021, we were unmasked when singing, and masked at all other times in the church, as we were in our own bubble and felt that it was important for people at home to see our faces. In 2021, a decision was made to continue to provide services online, considering our high number of viewers online as well as public health considerations and the need to remain flexible.

In 2022, things evolved and changed, but didn't really settle.

We started the year with the church being closed, as we had closed in December 2021 due to COVID restrictions. The church stayed closed as we anticipated construction being started on the chancel area of the sanctuary thanks to a "Seeds of Hope" grant from the United Church. The re-configuration at the front of the church added a ramp and flattened the floor to one level to make it accessible to all. The construction took much longer than anticipated, so we were closed for in-person services until March 27. During January, we used music recordings made during 2020 and 2021, as our musicians needed a break after almost two years of carrying the music for services. The Harmony Singers reconnected in February and started recording music for services again. We recorded at the back of the church, in the basement and at the front of the church in the midst of construction. In-person services were able to resume at the end of March, but we also pre-recorded the services and posted them on Sunday mornings so people at home could watch church at 10:30 a.m. on Sunday mornings. This doubled the workload, as we did each service twice, but also gave us the opportunity to re-record if needed and have lots of fun between takes! April gave us some more challenges as we cancelled in-person church due to illness and then due to a storm on Good Friday. We had prerecorded, however, so were able to post the services on-line for people to watch at home. For the remainder of the spring, we settled into a bit of a routine again with in person services and online recorded services. On June 19, Patrick was away, and The Harmony Singers did a service about "Music in Worship," where we were able to share some of our favourite hymns and anthems. Our music team was off for the months of July and August. The church was closed in July, and Patrick used prerecorded music videos in August.

In September, we made the move to livestreaming our Sunday services. We owe a huge debt of thanks to D.J. (Douglas) Gauthier for making this happen and being here every week so that our services could be online. This service will not be able to continue after April 30, 2023 if no one in the congregation steps up to learn how to do this.



## Windsor Park United Church 2022 Annual Report

After reconnecting with Worship Choir members at memorial services in the fall, we decided that it might be time to start up the Worship Choir again, as people seemed to be comfortable with the idea. We had not started choir before this as the choir stands in close formation which makes it a riskier activity, and some choir members or their family members were at high risk. On September 22, the Worship Choir resumed practices with three people. Illness protocols have been quite strict, so members stay home if there is any chance of illness, which often limits our numbers and makes practicing more challenging. With a limited number of people in the choir, we decided to share the Sunday services with the Harmony Singers, each group doing every second week. In November, following COVID in the choir, a decision was made that the singers would mask at all times during worship, as the congregation had been doing. I appreciate their perseverance in learning to sing with masks on, as this makes singing/breathing more of a challenge. As we restarted the Worship Choir, we felt the loss by retirement of two long-term sopranos, Lynda Paul and Janie Schroeder. Lynda was in the choir for over 20 years and Janie had been with us for 33 years, many of them spent in the additional role of music librarian. I am so grateful for her organizational skills and ability to keep us all in order – thank you Janie! We miss making music with both of you!

On December 21 we posted a Longest Night service, with prerecorded music by The Harmony Singers. We had our first live Christmas Eve service since 2019, which was also livestreamed, with our Christmas Eve singers, composed of members of The Worship Choir, Harmony Singers and Praise Singers alumni. On New Year's Eve we posted a service to start the new year, with music by The Harmony Singers.

The musicians involved throughout 2022 in The Harmony Singers were: Julia Bateman, Trista Closen, Sarah Closen, Amber Cottreau, Myrna Hagues (piano/organ), Heather Karavas, Courtney Maertens, and Gloria Saindon. They patiently worked around construction and made music in whatever space was available. We could not have provided online services that looked as much like "church" as possible without the outstanding dedication and commitment of these individuals for the past three years. I feel very fortunate to have had the opportunity to work closely with this amazingly talented group!

Regular Worship Choir members during the fall of 2022 were: Arlene Carswell, Sarah Closen, Morag Fisher, Heather Karavas, Eleanor Lwiwski, John Lwiwski, Flo Olson, Gloria Saindon and Susan Turley, with Myrna Hagues on piano/organ. In April 2022, we were deeply saddened by the passing of Ginny Lindberg, who shared her beautiful soprano voice with us for decades and was a valued member of the Worship Choir, even in "retirement." We appreciated the opportunity to honour both Ginny and Helen Smallwood by singing at their memorial services in the fall, joined by both current and past choir members. We were also able to have a choir presence at the memorial services for Derek Read and Rev. Don Lawrence.

Music has continued to be an important part of the worship life at Windsor Park United Church and throughout the year the music was carefully chosen to offer faithful support to our congregation.

## Windsor Park United Church 2022 Annual Report

As we move forward, our music programs will continue to adapt. We need new singers to join with us in the music ministry if we want to continue offering praise to God through song. We do not know what the future of Windsor Park United Church will look like, but there is nothing more uplifting and moving than voices joining together in worship. It is a wonderful community to become a part of!

I would like to say a very sincere thank you to all the musicians who dedicate their time and talent to the music ministry at WPUC. Myrna Hagues has continued to do a wonderful job at the piano/organ – thank you Myrna! A special thank you also goes out to Gloria Saindon for her support and dedication, both in the music program as well as through her role as Chair of the Board. Also, my most grateful thanks go to Patrick Woodbeck for his leadership, support, and creativity both during this difficult time and for the past 11 years at Windsor Park United. I have truly enjoyed the opportunity to collaborate with him! Finally, “thank you” to the congregation for your continued support during this most unusual period in the life and work of Windsor Park United Church!

Respectfully submitted  
*Laura Steidl*, Music Director

## OUTREACH COUNCIL

It is my pleasure to give a brief review of the work undertaken by the Outreach Council in 2022.

With help from friends in the Windsor Park United Church congregation, we continued to support the lunch program and emergency pantry at the West Broadway facility. As pandemic-related restrictions loosened, West Broadway Community Ministry gradually re-opened its facility for inside dining and has revised its hours so that supper can be served instead of lunch. For our part, we prepare soup, sandwiches or spaghetti for approximately 100 guests once a month and deliver these meals. We gratefully acknowledge the steady supply of baking along with the donations of time, expertise, and finances.



In January and February, we invited WPUC members to participate in a virtual blanket-making bee. A variety of quilts, afghans, and purchased bed linens were donated in support of Sleep in Heavenly Peace. This organization provides free beds to children in Winnipeg whose families are unable to afford such luxury.

## Windsor Park United Church 2022 Annual Report

With some of the funds bequeathed by long-time Outreach supporter and WPUC member, Derek Read, we provided gift cards for groceries and clothing to a refugee family of four who emigrated from the Ukraine in the summer.

In the early fall, we responded to requests from the team at West Broadway for baking and coffee supplies needed for celebrations of life for two long-time volunteers.

In early December, over 30 Thinking of You baskets were prepared and delivered to members of our church family who had experienced loss of loved ones, severe illness or other challenges during the year. This activity was successful because of the generous donations of treats and hygiene items, along with the time and resources needed to pack and deliver the baskets.

In December, we once again participated in the Feed-a-Family program organized by the Christmas Cheer Board. Ten hampers were prepared for and delivered to families and pensioners in our community. Countless people stepped up to provide knitted/crocheted items, pack groceries, wrap gifts, and make safe deliveries to the recipients. UCW members again provided gifts for adult recipients. The Sparks and Embers Groups that meet in our church contributed groceries as part of their badge-earning program. Thanks to Jan Nazarko, funds raised at the WPUC Craft Sale were directed towards offsetting hamper expenses. As well, we humbly thank all members of the congregation who supported this project financially and enabled us to cover all of our costs.



Our Mitten Tree bloomed profusely again this year. Draped lovingly amongst and beneath its branches (...and spreading out far around beyond its trunk) were **almost 200** winter accessories. We are very grateful to the talented craftspeople – and shoppers- from our own congregation who shared their talent, time, and resources so generously. Some of the items were included in the Christmas hampers, while many others were transported to Rossbrook House and Splash Daycare in Winnipeg.

Looking back at what was accomplished in 2022 by so many caring individuals is very uplifting. It also encourages us to move ahead with renewed optimism and energy. We hope to undertake a few new projects in 2023 so that we can meet various needs of our neighbours.

Respectfully submitted  
*Gwen Polak*, Chair

## Windsor Park United Church 2022 Annual Report



### PRAIRIE TO PINE

The Prairie to Pine Region of the United Church of Canada held their annual meeting on May 6, 2022 and May 7, 2022 online via Zoom.

As with the previous online Regional meeting there was very little business of the court that needed to be accomplished and so the meeting was mainly a time of coming together as a Region and spending time with others in the Region.

The theme of the meeting was Remembering, Reconnecting, and Revisioning. The theme time explored the concepts of remembering, reconnecting, and revisioning and we were offered presentations by Michael Blair the General Secretary of the United Church of Canada, Emma Seamone who was the chair of the organizing committee, Gay Boase from Steinbach United, a member of the Chinese United Church in Winnipeg and members of Knox United Church in Brandon. We were also offered small group time to reflect on what we had heard from our presenters.

Dr. Stuart Hill joined us and gave a reflection on the idea of the Acknowledgement of the Land and spoke to the connection that indigenous persons have to the land. This concept then connects the acknowledgement to a recognition of the lives of indigenous persons, the medicine wheel, and the treaties that have been signed. This, according to Dr. Hill, makes a land acknowledgment an appropriate first step on the road to reconciliation. Dr. Hill's presentation was very well received and I believe that it makes many of us rethink the use of an Acknowledgment of the Land.

Respectfully submitted  
*Rev. Patrick Woodbeck*



# Windsor Park United Church 2022 Annual Report

## UNITED CHURCH WOMEN

It was great getting back together for meetings after over two years of the COVID-19 pandemic.

In the fall of 2022 there were 27 active members. On the first Friday in March, the World Day of Prayer service was available for viewing through the Womens' Inter Church Council of Canada. This year's service was written by the women of England, Wales, and Northern Ireland.

This fall Unit #2 and Unit #5 began to hold their meetings. In December the U.C.W. once again held a successful Cookie Walk. As an outreach, members have supported West Broadway Community Ministry, the Christmas Cheer board, Agape Table, and Sunshine House.

The U.C.W. Executive is made up on Leader: Alana Davis; Treasurer: Diena Rodd; Secretary: Margo Baldwin; Representative from Unit 5: Barb Kelly.

Meetings for Unit #2 are held the first Wednesday of the month at 1:00 p.m. at the church. Meeting for Unit #5 are held the third Monday of the month at 1:00 p.m. either at the church or at a unit member's home.



U.C.W. Unit #2 Christmas Party

We would welcome any woman who would like to come out and see what we do and possibly join! Please call Sue, in the office at (204) 256-8792, and she will put you in touch with a unit leader.

Respectfully submitted  
*Alana Davis*, Leader

Windsor Park United Church 2022 Annual Report

**WINDSOR PARK UNITED CHURCH WOMEN**

**FINANCIAL STATEMENT**

**FOR THE YEAR ENDED DEC 2022**

**Balance on Hand, December 31, 2021** \$ 21,386.46

**Income**

Open Meeting	
Cookie Walk	2,097.25
Units : Unit 2	476.90
Unit 5	50.00
YAH's	
Book adjustment	1.85
add back outstanding cheque	100.00
Least Coin	3.40
Craft Canteen	42.85
<b>Total Income</b>	<b>\$ 2,772.25</b>

**Disbursements**

Unit 2 (Agape Table)	100.00
Unit 5	17.40
Cookie Walk	92.63
Sandy Saultreaux Spiritual Centre	150.00
Prairie to Pine Region 5 Bursary	150.00
UCW Dues MNWO	135.00
Least Coin	
Windsor Park United Church	
General Fund	1,500.00
Miscellaneous	2.75
<b>Total Disbursements</b>	<b>2,147.78</b>

**Account Balance Dec. 31, 2022** \$ 22,010.93

Held in Trust for Unit 2	376.90
Held in trust for Unit 5	225.45
Held in trust for YAHS	330.63

**Available Balance at end of period - Dec. 31, 2022** \$ 21,077.95

Note: Unit accounts are held in the Executive account to reduce bank charges

# Windsor Park United Church 2022 Annual Report

## FINANCE AND STEWARDSHIP

Thank you for your generous support and stewardship in 2022. For all the challenges that 2022 presented your ongoing and steadfast support of our congregation and mission of WPUC was outstanding. Your support through Envelopes and PAR along with donations through eTransfers and CanadaHelps meant our budgeted revenue was close to being met. We also gave ourselves a “stretch goal” to increase givings to cover the deficit, we didn’t achieve that goal. WPUC continues to receive funds from the Estates of past members who wish to see the continued success of this congregation.


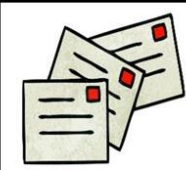



In terms of 2022 Fiscal Year, according to the last report we finished with a deficit of \$39,017.72 compared to the budgeted loss of \$28,807.41. We covered that loss with grants from restricted funds of \$38,500. The yearly revenue fell short of the budgeted amount, our expenses were around \$2,800 lower than budgeted.

We could rent our facilities and hold fundraisers for some the year, we will continue to pursue alternate income sources and balanced the budget.

We, as a congregation provide regular support to West Broadway Community Ministry, Christmas hampers, local schools and our food pantry helps our neighbours. The Holy Grounds Café with donations from POPSSCV (aka High Steppers) now has a regular and growing crowd.

Our Finance and Stewardship conversation will continue into 2023 as we explore options for our Community of Faith.

Respectfully submitted  
*Doug Waldron, Chair*

5 Ways to Give				
				
In-person at our Sunday services	Mail a cheque to the church	e-transfer to office@windsorparkunitedchurch	Online at canadahelps.org	Email the office to set up automatic pre-authorized remittances

# THE BUDGET

# 2023



## Windsor Park United Church 2022 Annual Report

<b>REVENUE</b>	<b>2022 Budget</b>	<b>2022 Actual</b>	<b>2023 Budget</b>
Initial offerings	\$200.00	\$25.00	\$25.00
Canada Helps	\$10,845.00	\$6,803.40	\$6,700.00
Envelopes and PAR	\$135,700.00	\$131,013.50	\$135,700.00
Open	\$1,500.00	\$1,182.62	\$1,500.00
Congregational events	\$1,500.00	\$0.00	\$0.00
Loans From Restricted Funds	\$0.00	\$0.00	\$0.00
Miscellaneous/Government subsidy	\$0.00	-\$42.88	\$0.00
Rentals	\$20,000.00	\$18,850.00	\$24,000.00
Interest	\$1,100.00	\$2,092.05	\$2,000.00
U.C.W.	\$1,000.00	\$1,500.00	\$1,500.00
Weddings (net)	\$200.00	\$0.00	\$0.00
Funeral receptions (net)	\$3,600.00	\$1,163.07	\$1,500.00
	\$175,645.00	\$162,586.76	\$172,925.00

### EXPENSES

<b>Property Council</b>	<b>2022 Budget</b>	<b>2022 Actual</b>	<b>2023 Budget</b>
Insurance	\$6,850.00	\$8,287.20	\$11,799.84
Maintenance & repair	\$4,200.00	\$7,005.87	\$4,200.00
Miscellaneous	\$50.00	\$0.00	\$50.00
Water & Sewer Levy	\$1,522.00	\$1,521.67	\$1,522.00
Snow Removal	\$5,000.00	\$4,231.65	\$5,000.00
Yard worker	\$1,500.00	\$1,672.63	\$1,500.00
Hydro	\$3,000.00	\$3,441.41	\$3,500.00
Water	\$750.00	\$988.27	\$1,000.00
Natural gas	\$4,272.00	\$5,422.69	\$5,500.00
	\$27,144.00	\$32,571.39	\$34,071.84

<b>Outreach Council</b>	<b>2022 Budget</b>	<b>2022 Actual</b>	<b>2023 Budget</b>
Thinking-of-You		\$63.79	\$65.00
Christmas Hampers	\$0.00	\$0.00	\$0.00
WPUC Emergency Pantry	\$50.00	\$0.00	\$50.00
West Broadway	\$1,000.00	\$1,084.05	\$1,100.00
	\$1,050.00	\$1,147.84	\$1,215.00

## Windsor Park United Church 2022 Annual Report

<b>Christian Development, Engagement, and Care Council</b>	<b>2022 Budget</b>	<b>2022 Actual</b>	<b>2023 Budget</b>
Craft Sale	-\$600.00	\$0.00	\$0.00
Curling	-\$125.00	\$0.00	\$0.00
Picnic	-\$100.00	\$0.00	\$0.00
Welcome back luncheon	-\$140.00	\$0.00	\$0.00
Coffee & supplies	\$400.00	\$306.33	\$300.00
Adult education	\$100.00	\$0.00	\$0.00
Confirmation	\$75.00	\$0.00	\$0.00
Library	\$100.00	\$0.00	\$0.00
Miscellaneous	\$75.00	\$0.00	\$0.00
Tot Time	\$50.00	\$0.00	\$0.00
Church School Curriculum	\$250.00	\$0.00	\$0.00
Summer Sunday school	\$200.00	\$0.00	\$0.00
Youth group	\$200.00	\$0.00	\$0.00
Cards, postage, etc	\$200.00	\$0.00	\$0.00
Christmas shut-ins boxes	\$200.00	\$0.00	\$0.00
Food Handling Certs	\$500.00	\$0.00	\$0.00
Hospital Parking	\$50.00	\$0.00	\$0.00
Seminars	\$125.00	\$0.00	\$0.00
	\$1,560.00	\$306.33	\$300.00

<b>Ministry and Personnel Committee</b>	<b>2022 Budget</b>	<b>2022 Actual</b>	<b>2023 Budget</b>
Minister's Salary	\$62,808.98	\$62,808.96	\$67,282.55
Minister's Automobile Allowance	\$3,241.60	\$3,199.92	\$1,446.87
Learning Resources & Cont Education	\$1,460.75	\$0.00	\$1,543.00
Minister's Basic Telephone	\$1,418.20	\$1,380.00	\$1,519.21
Minister Study Funds	\$1,620.80	\$0.00	\$1,580.00
Relief/part-time salaries	\$1,000.00	\$0.00	\$1,071.23
Office Administrator	\$25,795.75	\$25,795.80	\$27,661.42
Employee study fund	\$200.00	\$0.00	\$750.00
Caretaker	\$10,837.33	\$10,837.32	\$11,609.22
Choir director	\$8,108.16	\$8,108.19	\$10,267.35
Organist	\$6,487.84	\$6,487.80	\$6,110.74
Conference	\$500.00	\$0.00	\$0.00
Payroll expense	\$400.00	\$464.64	\$400.00
Worker Compensation Board	\$175.00	\$186.77	\$200.00
Employees benefits	\$23,000.00	\$26,679.24	\$27,000.00
Misc expense	\$200.00	\$305.00	\$200.00
Total	\$147,254.41	\$146,253.64	\$158,641.59

## Windsor Park United Church 2022 Annual Report

<b>Worship Council</b>	<b>2022 Budget</b>	<b>2022 Actual</b>	<b>2023 Budget</b>
Sacraments	\$100.00	\$0.00	\$100.00
Pulpit supply	\$1,200.00	\$0.00	\$3,000.00
Evening Service/Honorariums	\$200.00	\$0.00	\$0.00
Music-Joyful Noise	\$50.00	\$0.00	\$0.00
Joyful Noise Expenses	\$25.00	\$0.00	\$0.00
Music-Choir	\$400.00	\$0.00	\$400.00
Choir Expenses	\$50.00	\$0.00	\$50.00
Music - Praise Band	\$50.00	\$0.00	\$50.00
Praise Band Expenses	\$100.00	\$0.00	\$100.00
Praise Band Rentals	\$100.00	\$0.00	\$100.00
Piano tuning	\$225.00	\$120.45	\$225.00
Sound/Lighting Equipment	\$100.00	\$50.00	\$100.00
Pascal candle	\$100.00	\$0.00	\$100.00
Decorations, Visuals, Resources	\$200.00	\$673.02	\$500.00
Workshop fund	\$100.00	\$0.00	\$0.00
Copyright fees/Resources/Books/etc.	\$700.00	\$631.00	\$700.00
	<b>\$3,700.00</b>	<b>\$1,474.47</b>	<b>\$5,425.00</b>

<b>Finance and Stewardship Council</b>	<b>2022</b>	<b>2022</b>	<b>2023</b>
Bank Charges	\$800.00	\$794.77	\$800.00
Postage	\$600.00	\$956.99	\$600.00
Computer maintenance/repair	\$900.00	\$523.43	\$600.00
Stationary & office supplies	\$7,200.00	\$4,012.12	\$5,000.00
Telephone/Internet	\$1,450.00	\$1,858.56	\$2,000.00
celebrate Stewardship	\$500.00	\$0.00	\$0.00
Review Engagement Fee	\$3,845.00	\$3,285.00	\$3,500.00
Miscellaneous	\$25.00	\$0.00	\$0.00
Denominational Assessment	\$8,424.00	\$8,424.00	\$7,461.00
Total	<b>\$23,744.00</b>	<b>\$19,854.87</b>	<b>\$19,961.00</b>
Total Expenses	<b>\$204,452.41</b>	<b>\$201,608.54</b>	<b>\$219,614.43</b>
Surplus/(Deficit)	<b>-\$28,807.41</b>	<b>-\$39,021.78</b>	<b>-\$46,689.43</b>

### MISSION & SERVICE

<b>2022 Budget</b>	<b>2022 Actual</b>	<b>2023 Budget</b>
\$12,000.00	\$12,000.00	\$11,000.00

**FINANCIAL STATEMENTS**  
**YEAR END**  
**DECEMBER 31, 2022**  
**(next page)**

# Windsor Park United Church 2022 Annual Report

**WINDSOR PARK UNITED CHURCH**  
**Financial Statements**  
**Year Ended December 31, 2022**  
*(Unaudited)*

# Windsor Park United Church 2022 Annual Report

WINDSOR PARK UNITED CHURCH  
Index to Financial Statements  
Year Ended December 31, 2022  
*(Unaudited)*

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FINANCIAL STATEMENTS	
Statement of Financial Position	2
Statement of Revenues and Expenditures	3
Statement of Changes in Net Assets	4
Statement of Cash Flows	5
Notes to Financial Statements	6 - 7

# Windsor Park United Church 2022 Annual Report



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## INDEPENDENT PRACTITIONERS' REVIEW ENGAGEMENT REPORT

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To the Members of Windsor Park United Church

We have reviewed the accompanying financial statements of Windsor Park United Church which comprise the statement of financial position as at December 31, 2022 and the statements of revenues and expenditures, changes in net assets and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

### Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Canadian accounting standards for not-for-profit organizations, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

### Practitioner's Responsibility for the Financial Statements

Our responsibility is to express a conclusion on the accompanying financial statements based on our review. We conducted our review in accordance with Canadian generally accepted standards for review engagements, which require us to comply with relevant ethical requirements.

A review of financial statements in accordance with Canadian generally accepted standards for review engagements is a limited assurance engagement. The practitioner performs procedures, primarily consisting of making inquiries of management and others within the entity, as appropriate, and applying analytical procedures, and evaluates the evidence obtained.

The procedures performed in a review are substantially less in extent than, and vary in nature from, those performed in an audit conducted in accordance with Canadian generally accepted auditing standards. Accordingly, we do not express an audit opinion on these financial statements.

### Basis for Qualified Conclusion

The Church has recorded historical capital assets and had previously recorded amortization on these assets. However, the Church has since ceased amortizing these assets. We were not able to obtain satisfactory evidence to support the value of assets recorded in the statement of financial position and therefore were unable to determine whether any further amortization or other impairment in value should be recorded.

### Qualified Conclusion

Based on our review, except for the effects of the matter described in the *Basis for Qualified Conclusion* paragraph, nothing has come to our attention that causes us to believe that these financial statements do not present fairly, in all material respects, the financial position of Windsor Park United Church as at December 31, 2022, and the results of its operations and its cash flows for the year then ended in accordance with the Canadian accounting standards for not-for-profit organizations.

### *Exchange*

Chartered Professional Accountants LLP  
Winnipeg, Manitoba  
March 27, 2023

1-554 St. Mary's Road, Winnipeg, MB R2M 3L5  
Telephone: (204) 943-4584 Fax: (204) 957-5195  
E-mail: [info@exg.ca](mailto:info@exg.ca) Website: [www.exg.ca](http://www.exg.ca)

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# Windsor Park United Church 2022 Annual Report

## WINDSOR PARK UNITED CHURCH Statement of Financial Position December 31, 2022

	Unrestricted Fund	Investment in Capital Assets	Vision Fund	Total	Total 2021 <i>(Revised)</i>
	2022	2022	2022	2022	<i>(Revised)</i>
<b>ASSETS</b>					
<b>CURRENT</b>					
Cash	\$ 187,969	\$ -	\$ -	\$ 187,969	\$ 132,457
Goods and services tax recoverable	418	-	-	418	233
	188,387	-	-	188,387	132,690
CAPITAL ASSETS <i>(Note 4)</i>	-	551,308	-	551,308	551,308
INTERFUND	(76,410)	-	76,410	-	-
	\$ 111,977	\$ 551,308	\$ 76,410	\$ 739,695	\$ 683,998
<b>LIABILITIES</b>					
<b>CURRENT</b>					
Accounts payable and accrued liabilities	\$ 8,769	\$ -	\$ -	\$ 8,769	\$ 6,051
<b>NET ASSETS</b>	103,208	551,308	76,410	730,926	677,947
	\$ 111,977	\$ 551,308	\$ 76,410	\$ 739,695	\$ 683,998

**ON BEHALF OF THE BOARD**

\_\_\_\_\_ *Treasurer*

\_\_\_\_\_ *Chair of Trustees*

See notes to financial statements

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# Windsor Park United Church 2022 Annual Report

**WINDSOR PARK UNITED CHURCH**  
**Statement of Revenues and Expenditures**  
**Year Ended December 31, 2022**  
*(Unaudited)*

	<b>2022</b>	<b>2021</b> <i>(Revised)</i>
<b>REVENUES</b>		
Donations	\$ 164,301	\$ 173,194
Bequests	58,912	-
Grants	40,000	61,274
Rental	18,850	900
Interest	2,092	1,273
	<b>284,155</b>	<b>236,641</b>
<b>EXPENSES</b>		
Christmas hampers	2,129	1,834
Congregational involvement	306	165
Finance council	16,570	16,605
Funerals	-	1,025
Membership and pastoral care	64	-
Ministry and personnel	152,172	156,573
Ministry and service	10,834	12,057
Outreach council	1,084	993
Professional fees	3,358	3,285
Property council	43,185	33,081
Stay at home	-	30,200
Worship council	1,474	716
	<b>231,176</b>	<b>256,534</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES</b>	<b>\$ 52,979</b>	<b>\$ (19,893)</b>

See notes to financial statements

# Windsor Park United Church 2022 Annual Report

**WINDSOR PARK UNITED CHURCH**  
**Statement of Changes in Net Assets**  
**Year Ended December 31, 2022**  
*(Unaudited)*

	Unrestricted Fund	Investment in Capital Assets	Vision Fund	2022	2021
<b>NET ASSETS - BEGINNING OF YEAR</b>					
As previously reported	\$ 20,312	\$ 551,308	\$ 17,498	\$ 589,118	\$ 609,450
Correction of error <i>(Note 6)</i>	<u>88,829</u>	<u>-</u>	<u>-</u>	<u>88,829</u>	<u>88,390</u>
As restated	109,141	551,308	17,498	677,947	697,840
Excess (deficiency) of revenues over expenses	<u>(5,933)</u>	<u>-</u>	<u>58,912</u>	<u>52,979</u>	<u>(19,893)</u>
<b>NET ASSETS - END OF YEAR</b>	<u>\$ 103,208</u>	<u>\$ 551,308</u>	<u>\$ 76,410</u>	<u>\$ 730,926</u>	<u>\$ 677,947</u>

See notes to financial statements

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# Windsor Park United Church 2022 Annual Report

**WINDSOR PARK UNITED CHURCH**  
**Statement of Cash Flows**  
**Year Ended December 31, 2022**  
*(Unaudited)*

	2022	2021
<b>OPERATING ACTIVITIES</b>		
Excess (deficiency) of revenues over expenses	\$ 52,979	\$ (19,893)
Changes in non-cash working capital:		
Accounts payable and accrued liabilities	2,718	(3,856)
Goods and services tax recoverable	(185)	1,837
	2,533	(2,019)
Cash flow from operating activities	55,512	(21,912)
<b>INVESTING ACTIVITY</b>		
Redemption of term deposit	-	20,000
Cash flow from investing activity	-	20,000
<b>INCREASE (DECREASE) IN CASH</b>	<b>55,512</b>	<b>(1,912)</b>
CASH - BEGINNING OF YEAR	132,457	134,369
<b>CASH - END OF YEAR</b>	<b>\$ 187,969</b>	<b>\$ 132,457</b>

See notes to financial statements

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# Windsor Park United Church 2022 Annual Report

## WINDSOR PARK UNITED CHURCH

### Notes to Financial Statements

Year Ended December 31, 2022

(Unaudited)

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#### 1. DESCRIPTION OF OPERATIONS

The Church is a registered charity under the Income Tax Act of Canada. As a registered charity, the Church is exempt from income tax under Section 149(1).

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#### 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements have been prepared in accordance with Canadian accounting standards for not-for-profit organizations. Because a precise determination of many assets and liabilities is dependent upon future events, the preparation of financial statements for a period necessarily involves the use of estimates which have been made using careful judgement. The financial statements have, in management's opinion, been properly prepared within the reasonable limits of materiality and within the framework of the significant accounting policies summarized below:

##### Financial instruments policy

Financial instruments are recorded at fair value when acquired or issued. In subsequent periods, financial assets with actively traded markets are reported at fair value, with any unrealized gains and losses reported in income. All other financial instruments are reported at amortized cost, and tested for impairment at each reporting date. Transaction costs on the acquisition, sale, or issue of financial instruments are expensed when incurred.

##### Capital assets

Capital assets are stated at historical cost less accumulated amortization. The Church has ceased amortizing capital assets.

##### Fund accounting

Windsor Park United Church follows the deferral method of accounting for contributions.

Revenues and expenses related to program delivery and administrative activities are reported in the Unrestricted Fund.

The Invested in Capital Assets Fund reports the assets, liabilities, revenues, and expenses related to Windsor Park United Church's capital assets.

The Vision Fund was established from bequests and is under the board's control for how funds will be spent.

##### Revenue recognition

The Church recognizes revenues from donations as received.

Restricted grant and program revenue is recognized as related expenses are incurred.

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# Windsor Park United Church 2022 Annual Report

**WINDSOR PARK UNITED CHURCH**  
**Notes to Financial Statements**  
**Year Ended December 31, 2022**  
*(Unaudited)*

3. FINANCIAL INSTRUMENTS

The Church is exposed to various risks through its financial instruments and has a comprehensive risk management framework to monitor, evaluate and manage these risks. The following analysis provides information about the Church's risk exposure and concentration as of December 31, 2022.

Interest rate risk

Interest rate risk is the risk that the value of a financial instrument might be adversely affected by a change in the interest rates. In seeking to minimize the risks from interest rate fluctuations, the Church manages exposure through its normal operating and financing activities. The Church is exposed to interest rate risk primarily through its floating interest rate bank indebtedness.

4. CAPITAL ASSETS

	2022		2021	
	Cost	Accumulated amortization	Cost	Accumulated amortization
Land	\$ 11,284	\$ -	\$ 11,284	\$ -
Buildings	540,306	85,131	540,306	85,131
Furniture and equipment	84,849	-	84,849	-
	<b>\$ 636,439</b>	<b>\$ 85,131</b>	<b>\$ 636,439</b>	<b>\$ 85,131</b>
Net book value	<b>\$ 551,308</b>		<b>\$ 551,308</b>	

5. BANK INDEBTEDNESS

The Church has access to a line of credit up to a maximum of \$5,000, which bears interest at prime plus 1.00%. As at December 2022, the full amount remained available for use.

6. CORRECTION OF ERROR

Amounts that were historically recorded as deferred revenue have been transferred to unrestricted net assets effective December 31, 2021. During the course of the review, it was determined these amounts have no restrictions and should have been recognized as revenue in the year received.

7. COMPARATIVE FIGURES

Some of the comparative figures have been reclassified to conform to the current year's presentation.