



Annual Report 2021

PAULIN MEMORIAL PRESBYTERIAN CHURCH

3200 Woodland Ave.

Phone: 519-972-3627 www.paulinmemorial.ca

Minister: Rev. Lisa Aide
Paulin Memorial Presbyterian Church 2021 Annual General Meeting
Sunday, March 6, 2022 at 11:30 a.m.
AGENDA

Opening Devotion

Mission Statement of the Presbyterian Church in Canada

As a Reformed church, we rely on the truth and inspiration of Scriptures for God's guidance into the future – a future that we approach with wonder and anticipation, knowing God is with us.

Relying on the power of the Holy Spirit, we proclaim the law and good news of Jesus Christ through our words and actions. As worshipping communities joyfully celebrating the sacraments, we are supported, strengthened and equipped to share the love of God revealed in Jesus Christ.

Land Acknowledgement: *We begin this meeting by acknowledging that the land on which we gather is the traditional territory of the 3 Fires Confederacy of First Nations, comprised of the Ojibway, the Odawa and the Potawatomie.*

Appointment of Secretary

Review of Rules of Order -Rev. Lisa Aide

Approval of Minutes of Congregational Meeting held Sunday, March 21, 2021.

Business Arising from the Minutes

Update on Leasing Agreement with Telus Corporation

Acceptance of Reports

Report of the Board of Managers

Acceptance of Financial Report of 2021

Acceptance of Budget of 2022

(Allocation requested by PCC for Presbyterians Sharing is \$19,575.00)

Election of Board Members

New Business

Information about Presbyterian Church in Canada parallel definitions of marriage

Prayer & Adjournment

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MINISTER'S MESSAGE

Because God was with us, our Paulin family stayed strong in 2021 as we found new ways to continue to bear witness to the world around us that we are followers of the living God. We might not have been able to break bread together at a church meal, but thanks to the Angels with Aprons we made sure that 42 people had an Easter dinner and 58 households received cookie trays in December to remind them that they are still being lifted up by their friends at Paulin. Because God was with us, we were able to learn new skills to make our on-line worship services better than before and soon we will be able to live- stream the Sunday services. Before last year, none of this seemed possible, and now it is becoming part of our new reality. Because God is with us, members of our church have stepped up to ask how they could help and our online worship services have been filled with joy and music. These acts of service were greatly appreciated once our Music director, Alde Calongcagong left and our church musicians stepped up to fill in the gap. Now I look forward to learning more about the music that I love.

I am happy to say that the 2021 Easter services were smoother than the year before, and I look forward to hopefully worshipping in person. I will never forget the way that the adults in our congregation stepped up to virtually tell our Easter story on both Good Friday and Easter Sunday. This past Advent season was also a gift as we were able to come together to hear about the good news of the long awaited messiah in person for 4 weeks. We sang some of the great carols, and watch the children once again steal the show with the Christmas play. Although, I am not sure where in the Bible it talks about flying sheep; that is a moment that I will never forget nor will anyone else who was present.

When the lockdown came to an end in the summer of 2021, it was a gift to see people start to come back to worship in person, each as they were ready. It never ceases to amaze me that whenever there was a need for help to get ready for in-person church, there were hands ready to help out; from the choir adapting to become a mini-choir to those who were willing to sign people in at the front desk. There was always someone ready to lend hand to not only make our church a safe place to worship in but to help enhance our worship within the limits of the COVID-19 pandemic restrictions. These acts of service reminded me that God was with us, because his people were ready to serve, and boy did you serve. Each time we had a mission project, the Paulin family went above and beyond to make sure that those in our community, and outside of our community had what they need to grow and flourish. From healthy snacks for the children in school, to making sure that a First Nation Reserve had shoes for their children to play in. Each time there was a need, Paulin was able to answer the call. Because of our strength in the Lord, we to continue to make a difference in our community.

This past year has also seen a few changes in my own ministry. With the blessing of session, I was able to help fill in a need in our community. Ever since COVID-19 was found in Windsor, many of our long term care homes and retirement homes have been struggling as the retired ministers who use to come in and lead worship were no longer able. Many homes had to do without any pastoral care or any type of worship. So I have been blessed to be able to bring worship to three homes in our community, Royal Maquis, Seasons LaSalle and Heron Terrace, all places where some of our members now call their own. Though out this year I have enjoyed being able to write my weekly devotions, as part of my sermon preparation. I have been so

grateful when people reach out to let me know that they have started to use them on a daily basis. Our Bible studies have been going strong this past year as we continue each Wednesday to gather via zoom or in-person and to dive deep into the word of God.

2021 was also a year in which we lost several members of our church family and while we might not have been able to gather to say good-bye, their families have been in our thoughts and prayers. We sought to lift up each other to Christ, even though we were called to shelter at home. We pray that once this pandemic is all over, we will be able to come together to give thanks for the lives of those who have finished their earthly race, to celebrate the wonderful life that they lived, and to share the good news that they have found their way to their forever home. We were also blessed by having new members join our church family.

2021 was not the year that we expected but it was still a good year because we knew God was with us. It was with thanks to everyone in our Paulin Family that we were able to make it a year where we stood strong in Lord. Even with some limitation we were still able to bear witness to the world that God is with us now and forever more. While we might not know what 2022 will bring, we know that God will be with us, and that is a great starting point to our mission and our ministry.

Thanks be to God amen. Rev. Lisa Aide

Minutes of the 2020 Annual General Meeting – March 21, 2021

The annual congregational meeting of Paulin Memorial Presbyterian Church for 2020 was held on Sunday, March 21, 2021 at 1:05 p.m. via Zoom Videoconference. 42 people participated. Rev. Lisa Aide opened the meeting in prayer and read the Mission Statement of the Presbyterian Church in Canada as an opening devotion.

Appointment of Secretary: Beth Stockford moved *appointment of Anne McLachlan as secretary*. Seconded by Jane Van Buskirk. Carried.

Review of Rules of Order – Rev. Lisa Aide reviewed the rules of order and how to vote on Zoom.

Joanne Zuk moved *that this congregational meeting, held with members and adherents joining by videoconference and telephone, be authorized as a regular congregational meeting for making decisions*. Seconded by Sam Dragich. Carried.

Approval of Minutes of Congregational Meeting: Anne McLachlan moved *approval of the Minutes of the Congregational Meeting held Sunday, September 27, 2020 and located on pages 6-7 of the annual report*. Seconded by Leanne Aide. Carried.

Business Arising from the Minutes: None.

Acceptance of Reports: Moira Diffey moved *acceptance of the committee reports as recorded in the 2020 Annual Report*. Seconded by Louise Dupuis. Carried.

Report of the Board of Managers:

Acceptance of Financial Report of 2020: Jane Van Buskirk moved *acceptance of Financial Report for 2020*. Seconded by Connie Russell. Carried. Deb Naklie commented that the surplus for 2020 was due in part to the wage subsidy by the Federal Government and the temporary lay-offs of our part-time employees as well as their reduced hours upon recall. On behalf of the congregation, Rev. Aide thanked the Finance committee for their hard work.

Acceptance of Budget of 2021: As required by the Book of Forms, the congregation is informed that the Allocation requested by PCC for Presbyterians Sharing is \$24,666.00. Deb Naklie *moved acceptance of the 2021 budget as printed in the annual report on pages 20-21.* Seconded by Amy Vreman. Carried. D. Naklie, treasurer, highlighted that the 2021 budget includes a projected deficit that will effectly wipe out any accumulated surplus.

Election of New Board Members: Lee-Ann Aide nominated *Joanne Zuk, Erik Tulp and Jeremy Fisher to board of managers for a 3 year term.* Seconded by Chuck Stoffle. Each nomination was voted on separately. All 3 nominations were supported with each motion carried.

Election of Trustees: Terry Henry moved *that the congregation approve the list of members named below to be trustees of Paulin Memorial Church for the terms stated. For a four year term: Terry Henry and Margaret Douthart. For a six year term: Deb Naklie and Jane Van Buskirk.* Seconded by Margaret Douthart. Carried.

New Business:

1. Bob MacVicar moved *that pursuant to article #170 of the Book of Forms, the accounts and ledgers of the congregation for the period covering the period of January 2020 through December 2020 be reviewed by a third party who will present a written report to the congregation at a duly convened meeting of the congregation.* Seconded by Margaret Douthart. Carried.
2. Bob MacVicar moved *that failing finding a suitable person or persons that the Board of Managers, be given, "power to issue", to source a competent third party to review the accounts of the congregation for the period of January 2020 to December 31, 2020.* Seconded by Margaret Douthart. Carried.
3. Bob MacVicar moved *that the Board of Managers go ahead with the installation of a lightning arrest system on the Bell Tower as suggested in the last insurance audit. This project will include re-establishing the cross on the Bell Tower. This project will be funded by monies from the Capital Repair account.* Seconded by Margaret Douthart. Carried.
4. Bob MacVicar moved *that the Board of Managers proceed with negotiations for leasing of a portion of the church property to the Telus corporation for the purposes of erecting a cell tower and having already received agreement in principle from the Presbytery of Essex Kent have the lease agreement signed by the Board of Trustees of Paulin Memorial.* Seconded by Margaret Douthart.

A. McLachlan moved adding the following amendment to the motion: *A lease agreement be presented to the session and congregation and Presbytery prior to being finalized by the Board of Trustees.* Seconded by C. Johnson-Hicks. The motion to amend the motion was defeated. B. MacVicar and Anne Boden clarified that any lease agreement would be signed by the trustees after being accepted by session, the congregation and Presbytery.

A friendly amendment was proposed to remove the phrase, "have the lease agreement signed by the Board of Trustees of Paulin Memorial." The friendly amendment was accepted by the mover and seconder.

Bob MacVicar moved the revised motion, *that the Board of Managers proceed with negotiations for leasing of a portion of the church property to the Telus corporation for the purposes of erecting a cell tower and having already received agreement in principle from*

the Presbytery of Essex Kent. Seconded by Margaret Douthart. Carried. Chuck Stoffle requested that his dissent be recorded.

5. B. MacVicar moved *acceptance of the report of Board of Managers.* Seconded by M. Douthart. Carried.

Terry Henry moved adjournment of the meeting at 2:25.

Rev. Lisa Aide closed the meeting in prayer.

Submitted by Anne McLachlan

REPORTS

SESSION REPORT

On March 11, 2020, the World Health Organization declared a Global Pandemic due to the COVID-19 virus and our worship and church activities changed dramatically. During 2021, the members of session meet for 6 virtual meetings and 4 in-person meetings. As always, meetings began with a spiritual devotion and prayers for those with pastoral concerns. The members of session have endeavoured to continue to provide a space for worship, faith formation and mission work while taking into account the policies and recommendations of the Windsor & Essex County Health Unit and the Province of Ontario. We had 24 in-person worship services, weekly recorded on-line services, regular website updates, and Rev. Aide posted 4 devotionals a week on our Facebook page. As well, elders stayed connected with the congregation through phone calls, emails, and a monthly bulletin that was edited by C. Johnson-Hicks. The Pandemic Planning committee comprised of Rev. Aide, N. Diffey, M. Douthart, B. MacVicar, A. McLachlan, & D. Naklie have met virtually or by email to review WECHU and provincial guidelines, make recommendations to both session and the board of managers, and regularly update our safety plan.

In 2021, Paulin Memorial continued our support for the work of Presbyterians Sharing and Presbyterian World Service and Development, both essential components of our denomination's mission work. Presbyterians Sharing provides support for the administrative work of our national church, support for congregations, and mission work both within Canada and globally. While our allotment for 2021 was \$24,666.00, through our operating budget & donations by individuals, we were able to provide \$5,220.69 in support. PWS&D is an NGO that supports development work around the world. Our congregational donation and direct individual donations amounted to \$3,600.69. As outlined in the Mission & Outreach committee report, we have also responded generously to other needs and appeals within our community and congregation.

In 2019, Credence & Co. was hired by Presbytery to provide mentorship to our minister, Rev. L. Aide and hired by Paulin Memorial in 2020 to provide coaching/mediation for the minister and church office administrator and a workshop for the session and board of managers. The coaching/mediation was completed in January & February 2020 and a confidential report was provided to an ad hoc committee of session & board in March 2020. Due to the uncertainty related to the ongoing pandemic, in January 2021, the session & board agreed to cancel the Credence workshop and instead, apply for the Presbyterian Church in Canada's (PCC) New Beginnings Program. We received support from the Essex Kent Presbytery and a grant for

\$4,500 from the PCC to participate in this program. Rev. Aide gathered the relevant documents and Rev. Mavis Curie visited our congregation on December 2, 2022. Unfortunately, because of uncertainty related to the pandemic, the process has been put on hold and will be revisited in June 2022.

At the 2021 General Assembly, the PCC passed remits that recognizes two parallel definitions of marriage, one being between an adult man and adult woman and the other being between two adult persons. Congregations can decide whether to declare a liberty of conscience and allow only weddings between a man & woman or to be accepting of all orientations and allow weddings between 2 adult persons. The Session of Paulin Memorial will make this decision in 2022 after careful consultation with members by newsletter, individual contact with district members, education during service, and discussion at the AGM.

In 2021 there were no baptisms. Pat Leary, Bob Knight, Margaret Knight, Gail Bereza & Ed Bereza were welcomed as members through act of session (because of health concerns) and Jonathan Calder, Jeremy Fisher, & Darlene Barnard were welcomed as members through profession of faith. Three members were removed from the roll at their request because they moved. Through death, we were saddened to lose the following members and adherents in 2021: Marian Williamson, Helen Trotter, Barbara Root, Robert Turner, Betty Lovegrove, Gloria Snyder & Margaret Douglas. As we remember these people, we thank God for their lives and lift up their families in prayer. We also pray for other families in our church who have lost loved ones that have not been mentioned above.

In 2021, session accepted letters of resignation as active elders with much thanks for their years of service from Sheila Bowyer and Connie Russell. At the end of 2021, Anne Boden resigned as clerk of presbytery and as Paulin's alternate representative to Presbytery. Leaves of absence from session were granted to Audrey Landon, Carla Johnson-Hicks, and Lisa Golab.

Active Elders serving on session at Paulin at the end of 2021: Anne Boden, George Boden, Moira Diffey, Norm Diffey, Anne McLachlan, Deborah Naklie, Derek Petro, Bonnie Pittock, Keith Pittock, John Stearns, Beth Stockford, Darrin Stockford, Ann Torrie, Jane Van Buskirk, Amy Vreman & Joanne Zuk. We are blessed to have many other ordained elders at Paulin who are not presently serving on Session.

Staff & Committee Chairs:

Organist/Choir Director: vacant
Office Administrator: Lynn Beneteau
(resigned Dec 31, 2021)
Custodian: Charlene Marchand
Clerk of Session: Anne McLachlan
Presbytery Reps: Bonnie Pittock, Anne Boden (alt.) & Rev. Lisa Aide
Roll Clerk: Jane Van Buis Kirk
Worship Committee: Norm Diffey

Mission & Outreach: Louise Dupuis & Don Dupuis
Christian Education : vacant
Congregational Life : Bonnie Pittock
Pastoral Care co-ordinator : Moria Diffey
Capital Repair Fundraising: Joanne Zuk
Board of Managers: Bob MacVicar
Treasurer: Deborah Naklie
Envelope Secretary: Margaret Douthart

Submitted by Anne McLachlan, Clerk of Session

CAPITAL REPAIR FUNDRAISING COMMITTEE

Steak Barbeque: A drive thru Steak Barbeque was held on Saturday July 31, 2021. Clay Callow once again volunteered his Barbeque and chef services. A total of \$1089 was raised.

Art Auction: Thanks to an idea from Connie Russell, Paulin held it's first ever Art Auction on November 6, 2021. From his father's estate, Gerry England's son, Terry, generously donated 29 of Marg England's paintings. Marg was a talented painter. The paintings were of various sizes and all were beautifully framed. I also approached a few members of our congregation who painted and they also donated their works. More pictures were donated from members of the church. Nineteen pictures were sold and a total of \$670 was raised. The Board chose a picture by Margaret Shea England and it has been hung in the upper hall.

Cookbooks: In December ten more cookbooks were ordered and eight of those were sold before Christmas, resulting in \$84.65 profit.

All money from these events went to the General Fund to help with our operating expenses.

Many thanks to the many members who volunteered their time and helped make these events a success.

Respectfully Submitted by Capital Fundraising Committee Joanne Zuk (Chair), Bonnie Pittock & Mike Golab

WORSHIP COMMITTEE REPORT

The 2021 Worship Committee consisted of Carla Johnson-Hicks, Connie Russell, Derek Petro, Ann Torrie, Sandra Digou, Norm Diffey, Carol Turner, Alde Calongcagong (Organist and Choir Director) and Rev. Lisa Aide. Carla Johnson-Hicks retired from the committee during the year and was replaced as Chair by Norm Diffey

We have again been limited in the Sundays when we were able to hold live in-person services but managed to stay open for a longer period than in 2020. It was always a joy to be able to meet for worship while still observing the COVID-related requirements of social distancing, masking, capacity limits and full vaccination. There were several Sundays in which we had at least 50 people. At the same time we continued with the virtual YouTube services and welcomed the constructive feedback which helped enhance these services.

In August we were sorry to say good-bye to Alde Calongcagong who was our talented organist and pianist and excellent choir director for four years. The high-point of his time with the choir was when he led us as participants in the Windsor Choral Festival in March 2020, the last time we ever sang as a full choir before the pandemic hit. As we begin the process of selecting a new permanent organist and choir director we have been grateful to our wonderful musicians and soloists for leading our music ministry in the interim. During this time our music was led by a rotation of our talented Paulin musicians, George Boden and Glenna Hempel, and supply organists, Alde Calongcagong, Dr. Bruce Kotowich and Dr. David Carle, who also accompanied our soloists and sometimes a small number from the choir. Best wishes to David Carle as he begins his new position at All Saints Church in Windsor.

Thanks are due to the two sub-committees that supported our worship services throughout the year. The sound team consisted of Jonathan Calder, Chuck Stoffle and Jason Belliveau. Special thanks to J. Calder for his technological contribution to the virtual YouTube services and to C. Stoffle for maintaining the web-site. The decorating committee, made up of Lynn and Ron Wingelaar, Terry Chapman and Heather Suttie, continued their creative work in decorating the sanctuary for special occasions like Advent when the church was able to stay open and at other times throughout the year.

The committee is always open to new suggestions and ideas and welcome anyone interested in working with us as a member of the committee or a subcommittee. There is a particular need for additional technical expertise as we hope to start live-streaming services in the months ahead during 2022.

Submitted by Norm Diffey

MISSION AND OUTREACH COMMITTEE

From January to March 2021, the Church was closed because of Pandemic Public Health restrictions. The committee continued with local monthly mission projects with support from the congregation. In April & May, we collected healthy snacks for Westgate School. Non-perishable food items were collected for the Salvation Army Food Bank in June and for the St. Clair College Food Bank in September. In October, we collected gift cards for Matthew House which supports refugees. In November, we collected items for Hiatus House, which provides shelter and programs for domestic violence survivors. Mittens, Gloves and Socks were collected for Westgate and Prince Edward Elementary Schools. Members for 2021 were Sheila Bowyer, Rev. Lisa Aide & Louse & Don Dupuis (co-chairs). New members are welcome.

Submitted by Louise Dupuis

CHRISTIAN EDUCATION COMMITTEE

No Report Submitted.

CONGREGATIONAL LIFE COMMITTEE

The Congregational Life Committee has many roles and responsibilities. The most familiar one is the serving of tea and coffee after worship on Sunday which did not occur in 2021 due to changing restrictions. We hope to resume this welcome activity when restrictions from the pandemic are lifted. Committee members: George Boden, Vi Ellerbeck, Carla Johnson-Hicks, Keith Pittock & Bonnie Pittock.

BEREAVEMENT GROUP: Typically, this group would meet every second Tuesday but due to the changing pandemic restrictions in 2021, no meetings were held.

CARD MINISTRY: Paulin's Card Ministry is ongoing. It has been a truly wonderful outreach to our congregation. Many cards were sent out during 2021. These were especially welcomed during this time when we are unable to meet in person.

PRAYER GROUP/CHAIN: The Prayer Group is an "online" group. When Rev. Aide is aware of a prayer request, she will contact the people in this group to pray. We are careful about confidentiality and ask that permission be given before using someone's name in a request.

WOMEN'S BREAKFAST: When restaurants were open in 2021, Paulin women met on the second Saturday of each month at the Lumberjack Restaurant. We hope to resume this activity as the restrictions are lifted. Please contact Louise Dupuis if interested in attending.

CONGREGATIONAL DINNERS: Not active in 2021.

MEN'S BREAKFAST: Not active in 2021.

Submitted by Bonnie Pittock

PASTORAL CARE TEAM

Unfortunately it has been another year of interrupted visits to the long-term care and retirement homes. When not visiting we have continued with our phone-calls and cards, for which the residents are always grateful. All of them have now received their booster shots. Rev. Lisa provided monthly worship and communion services whenever possible at Seasons LaSalle and Royal Marquis. Sadly we lost the following during 2021: Barbara Root (June 10), Gerry England (June 29), Gloria Snyder (October 17) and Margaret Douglas (December 3) but continue to visit 25 others.

These members of the team have retired and we thank each one of them for their dedication over the years: Donna Clements, June Loebach, Peggy McMillan, Vashti Ramsewak and Ruth Sotto. The present members of the committee are: Ellen Boudreau, Moira and Norm Diffey, Louise Dupuis, Sandra MacLean, Carol Malcolm, Diane Pelletier, Jim and Bea Ross, Carolyn Simmons, Heather Suttie and Carol Turner. Thanks to the team members as well as to anyone else in the congregation who contributed to this important outreach of our Paulin ministry.

Submitted by Moira Diffey, Team Coordinator

BOARD OF MANAGERS

The Board of Managers met regularly during 2021, either by Zoom or when circumstances permitted in person. The past year was not without its challenges as the pandemic continued to prevent the public usage of the property. We were only able to provide limited ability to worship in reduced numbers in person. This year also saw the departure of the church musician, as well as the office administrator. These people have provided Paulin with valuable services during their tenure at Paulin. These positions are currently being performed by volunteers and by contracted musicians. Hopefully, depending on our financial position, we will be able to fill the position of Office Administrator.

We have also decided that in order to provide better ventilation for the lower level, new windows have been ordered and will be installed the first quarter of 2022.

The Board has prepared, and presented to Session, a draft budget for 2022. This budget highlights the challenges we will encounter going forward due to our decreasing revenues, and the end of government programs relating to staffing. We remain hopeful that Paulin experiences a new spiritual beginning, and that the current members continue to provide financial support.

The following people are current members of the Board of Managers: Don Adams, Joanne Zuk, Bill Kunsch, Deb Naklie, Jim Aide, Allan Burgess, Mike Golab, Jeremy Fischer, Margaret Douthart, Eric Tulp, & Bob MacVicar (chair)

Submitted by Bob MacVicar.

REPORT OF THE TRUSTEES FOR 2021

As part of their responsibilities, the trustees must make sure the church and property are properly insured. Once again this year, arrangements have been made to spread the insurance premiums over a 10 month period. This allows the treasurer to plan more effectively to disburse the church finances. Unfortunately, the cost of insurance has increased rather rapidly over recent year but this seems to be in keeping with other insurance rates throughout the private sector. It should be noted that the church property has an appraised value of more than \$7,000,000, The insurance cost for 2022 is listed in the budget

A financial statement for the Memorial Fund is as follows:

OPENING BALANCE	\$18,906.30
DEPOSITS THROUGH THE YEAR	\$ 5,800.00
BALANCE AS OF DEC 31, 2021	\$24,706.30

Part of the deposits include a bequest of \$5,000

Respectfully submitted by the trustees

Terry Henry-chair *	Margaret Douthart-Secretary*	term expires in 2025
Jean Douglas Willms**	Diane Pelletier**	term expires in 2023
Deborah Naklie***	Jane Van Buskirk***	term expires in 2027

AUDIT COMMITTEE

On behalf of the Audit Committee we are pleased to report that the books for 2020 were in excellent order and it shows that our Treasurer and Cash Room Manager are working hard and putting a lot of time into keeping our records accurate and up to date.

There were simple book keeping suggestions that were made as part of our report, and these will be reviewed as part of next years Audit.

The Audit Committee: Kim Burgess, Rod Van Buskirk, Jane Van Buskirk

FINANCE COMMITTEE

Members: Bob MacVicar Terry Henry, Deborah Naklie

2021 was another year of reduced financial activity in the church. Surprisingly, we ended our fiscal year with a small deficit. The trend of income reduction year over year continues. In 2021, our receipted income was \$12,458 (7.8%) lower than the previous year. The unplanned continued support of the Canadian Wage Subsidy and the decision to continue with reduced hours for our staff for several months, is the reason that our deficit was so low. We definitely faced challenges with the Provincial guidelines concerning COVID-9 and its impact on operating the church at reduced levels. We are facing a big financial challenge in 2022. We do encourage everyone to think about the support the church needs in order to keep our doors open for Sunday worship and to support our community. A big help would be to consider setting up regular monthly contributions to Par, Tythe.ly and E-transfer.

Respectfully submitted by Deborah Naklie

ENVELOPE SECRETARY REPORT 2021

There were a total of 107 envelopes used as well as 41 on PAR. The following is a summary of the contributions:

<u>Contribution Range</u>	<u># of Contributors</u>	
1- 100	11	
101- 300	13	
301- 500	16	
501- 750	12	
751- 1000	7	
1001- 1500	18	
1501- 2500	13	
2501- 5000	12	
5001+	5	Total used = 107

NOTES TO FINANCIAL STATEMENTS (UNAUDITED) - DECEMBER 31, 2021

1. SIGNIFICANT ACCOUNTING POLICIES

These financial statements have been prepared in accordance with accounting policies that are considered appropriate for Paulin Memorial Church and include the following significant accounting policies. Our accounting process is Cash Basis Accounting.

(a) Fund Accounting

The accounts of the congregation are maintained in accordance with the principals of "Fund Accounting" in order that limitations placed on the use of resources are maintained.

The Operating Fund accounts for all operating activities.

Reserves consist of amounts removed from general surplus to be used for specific purposes as approved by the board.

(b) Capital Assets

Capital assets are recorded at cost.

2. INCOME TAX STATUS

Paulin Memorial Presbyterian Church is a registered charity within the meaning of the Income Tax Act (Canada) and is exempt from income taxes.

3. REVENUE RECOGNITION

Restricted contributions related to general operations are recognized as revenue of the Operating Fund in the year in which they are received. Restricted expenses are recognized in the year they occur. Any excess restricted contributions are held in a reserve fund within the operating account. Unrestricted contributions are recognized as revenue of the Operating Fund in the year received.

4. SHORT TERM INVESTMENT

Short term investment is a Cashable GIC in the amount of \$11,222.01 maturing January 14, 2022 at 0.5%.

5. MORTGAGES PAYABLE

4.5% mortgage, payable to Presbytery of Essex/Kent, repayable in blended monthly payments of \$506. Balance as at Dec 31 2021 is \$14,356.17.

6. CONTRIBUTED SERVICES and UNRECOGNIZED DONATIONS

A substantial number of members of the congregation have made significant contributions of their time and/or specific donations towards the operation of the church. These donations have assisted in reducing our overall expenses. This all has a very positive impact on our bottom line, and it is done silently. A very special thank you to everyone for their financial and personal time contributions!

7. MONETARY DONATIONS for 2021 – Total \$7,030

PWS&D - \$3,030 (\$2,955 designated donations and \$75 designated to Birthday Church)

Presbyterian Sharing - \$4000 (\$600 designated donations and \$3400 General Operating Account)

PAULIN MEMORIAL PRESBYTERIAN CHURCH					
PROPOSED 2022 BUDGET					
	2021		2021		2022
	ACTUAL		BUDGET		BUDGET
Envelopes	147,258		155,000		150,000
Stock Transfer Gen Fund	917				
Loose Offering	601		500		1,000
Facility Use	3,445		0		5,000
Fundraising for Operating Account	2,369		0		0
Fed Subsidy	19,189		3,000		0
Ontario GRant	3,653				0
Presbytery Sharing	600				2,000
Designated Charity Income	3105				0
Capital Repair	1410				240
Other Designated Income	32166				0
Misc Income	1180		0		165
TOTAL	215,893		158,500		158,405
COMPENSATION TOTALS	117,785		130,987		123,115
Ministers Stipend		46,786		46,786	47,396
Housing Allowance		19,688		19,688	19,944
Minister's Pension		12,333		12,333	8,809
Health & Dental Insurance		4,658		4,658	4,752
Travel Allowance		0		500	500
Pulpit Supply (7 weeks)		940		1,400	1,480
Study Leave		0		1,472	0
Organist		4,348		11,100	9,360
Organ Supply		2,050		400	800
Office Administrator		14,317		16,250	9,207
Custodian		7,199		10,000	14,527
WSIB, CPP, EI		5,466		6,400	6,340
PROPERTY and MAINTENANCE	75,301		68,293		71,009
Insurance		13,299		13,300	14,680
Utilities		12,890		18,000	14,200
General Repairs		6,560		6,000	6,500
Snow Removal		2,071		9,000	9,000
Landscaping		5,070		6,465	6,325
Organ/Piano Repair		1,068		2,100	2,130
Office supplies, postage xerox printing		2,299		3,400	1,300
Telephone and Internet		2,181		2,255	2,376
Janitorial Supplies		214		2,000	2,000
Capital repairs (designated)		23,576		0	6,425
Building Loan		6,073		6,073	6,073

	2021	Actual	2021	Budget	2022	Budget
FINANCIAL COMMITMENTS	12,058		9,388		6,945	
Presbyterian Synod Assessment		3,888		3,888		2,545
Presbyterian Sharing		4,000		4,000		4,000
Designated Charities		3,105				0
Credence/New Beginnings		1,065		1,500		400
COMMITTEE TOTALS	1,776		2,260		2,605	
MISSION & OUTREACH	0		150		0	
Speakers		0		150		0
MUSIC and WORSHIP	1,432		2,010		1,350	
Music		0		300		0
Communion Supplies		124		60		100
Decorations		79		0		0
Guest Musicians		100		400		200
Envelopes		553		600		500
PAR		292		300		300
Zoom and Web Domain		284		350		250
CONGREGATIONAL LIFE	0		100		200	
General Supplies		0		100		200
LICENSES	344		730		755	
Music, Movie, Streaming		344		730		755
Fundraising Expenses	525				0	
General Fund		525				0
Miscellaneous	52		300		300	
Organist Gift		52				300
TOTAL OPERATING	207,497		211,958		203,674	
SURPLUS (DEFICIT)	8,396		(53,458)		(45,269)	
Designated income adjustment	-10,001				6,185	from Capital Repair
	(1,605)		(53,458)		(39,084)	
SUPLUS(DEFICIT) - start of year	60,453		60,454		57,377	
	58,848		6,996		18,293	
TSF Surplus to Study Leave reserve	-1,472					
SURPLUS(DEFICIT) END OF YEAR	57,376					

** **Notes to budget:** Salaries for Organist & Office Administrator are estimates for start dates of March & April 2022

**Paulin Memorial Presbyterian Church
Designated Funds – 2021**

FUND	2020 BALANCE	INCOME	EXPENSES	DIFFERENCE	2021 BALANCE
Mortgage Reserve	17,495.29				17,495.29
Memorial Fund	18,906.30	5,800.00		5,800	24,706.30
Capital Repair Fund	44,448.89	1,410.00	-23,575.71	-22,166	22,283.18
Youth Camp Fund	2,381.54				2,381.54
Brown Piano Repair Fund	4,563.25				4,563.25
Minister's Discretionary	507.75				507.75
2021 Stock Transfer		26,366.25		26,366.25	26,366.25
TOTALS	88,303.02			10,001	98,303.56
STUDY LEAVE FUND		2972.00			101,275.56

Note: Study Leave represents \$1500 shown as Liability on 2020 Balance Sheet and \$1472 surplus transfer for 2021. This represents balance of 5-year accumulated leave to be held as a reserve fund, not a liability as per PCC guidelines.

Paulin Memorial Presbyterian Church
Operating Fund
Year Ended December 31, 2021 (UNAUDITED)

	2021			2020	2019	2018
	Actual	Budget	Over/Under	Actual	Actual	Actual
REVENUE						
ENVELOPES	\$147,258	\$155,000	(7,742)	\$159,716	194,684	207,160
Loose Offering	601	500	101	479	2,532	3,742
Facility Use	3,445	0	3,445	3,805	20,844	16,294
Fundraising	2,369	0	2,369	3,452	8,932	
Presbytery Sharing	600	0	600			
Designated Income	36,681	0	36,681	5,265	12,287	28,841
Misc	2,097	0	2,097	3,282	2,818	20,093
Government Subsidies	22,842	3,000		26,283		
	\$215,893	\$158,500	\$37,551	\$202,282	242,097	276,130
EXPENDITURES						
Wages & Benefits	\$117,785	\$130,987	13,202	\$108,288	\$142,332	143,603
Property and Maintenance	51,725	69,193	17,468	56,236	59,704	89,662
Capital Repairs (designated Inc)	23,576	0	(23,576)	6,436	12,287	
Prebyterian Sharing	4,000	4,000	-	(net exp) 1,941	8,000	19,579
Synod Dues	3,888	3,888		4,515	4,805	4,328
Fundraising	525	0	(525)	0		
Committee	1,776	2,090	314	1,743	4,209	4,651
Donations	3,105	0	(3,105)	0		
Credence/New Beginnings	1,065	1,500	435	1,644		
Misc	52	300	248	0	9,190	
			-			
	\$207,497	\$211,958	\$4,461	\$178,862	\$240,527	261,823
Revenue over (under) expenditures	\$8,396	(\$53,458)	(\$45,062)	\$21,479	1570	14,307
Adjustment for designated funds	(\$10,001)			\$1,171	7356	
Surplus (Deficit) End of Year	(\$1,605)			\$22,650	8926	14,307
(deficit) Surplus beginning of year	60,453	37,804		37,804	26,559	12,292
Surplus (Deficit)	\$58,848	(\$15,654)		\$60,454	35485	26,599
Surplus Tsf for Study Leave	-1472				2,319	
Surplus (Deficit) End of Year	\$57,376				37,804	

NOTE Misc Income represents Interest Income \$200 Stock Tsf \$917; Credence Refund \$980

Paulin Memorial Presbyterian Church
 Balance Sheet (UNAUDITED)
 December 31, 2021

	Operating	Capital	Total	Total
	Fund	Assets	2021	2020
CURRENT ASSETS				
Bank - chequing	\$144,993		\$144,993	\$137,358
Investments	11,252		11,252	11,207
GST/PST Receivables	2,230		2,230	1,364
Deposit to Kintail Receivable	0		0	350
Receivable University of Windsor	200		200	
	\$158,675	\$0	\$158,675	\$150,279
CAPITAL ASSETS				
Land		\$11,203	\$11,203	\$11,203
Furniture & Fixtures		111,190	111,190	111,190
Building & Improvements		1,017,239	1,017,239	1,017,239
		\$1,139,632	\$1,139,632	\$1,139,632
TOTAL ASSETS	\$158,675	\$1,139,632	\$1,298,307	\$1,289,911
LIABILITIES				
Accounts Payable	\$21		\$21	\$21
Accruals (Study leave)	0		0	1,500
Mortgage - Paulin Extension Fd	14,335		14,335	19,634
	\$14,356		\$14,356	\$21,155
Total Equities				
Unrestricted Net Assets	1182675			1,180,453
Temporarily Restricted Assets	101276			88,303
TOTAL LIABILITIES & EQUITIES	\$1,298,307	\$0	\$1,298,307	\$1,289,911