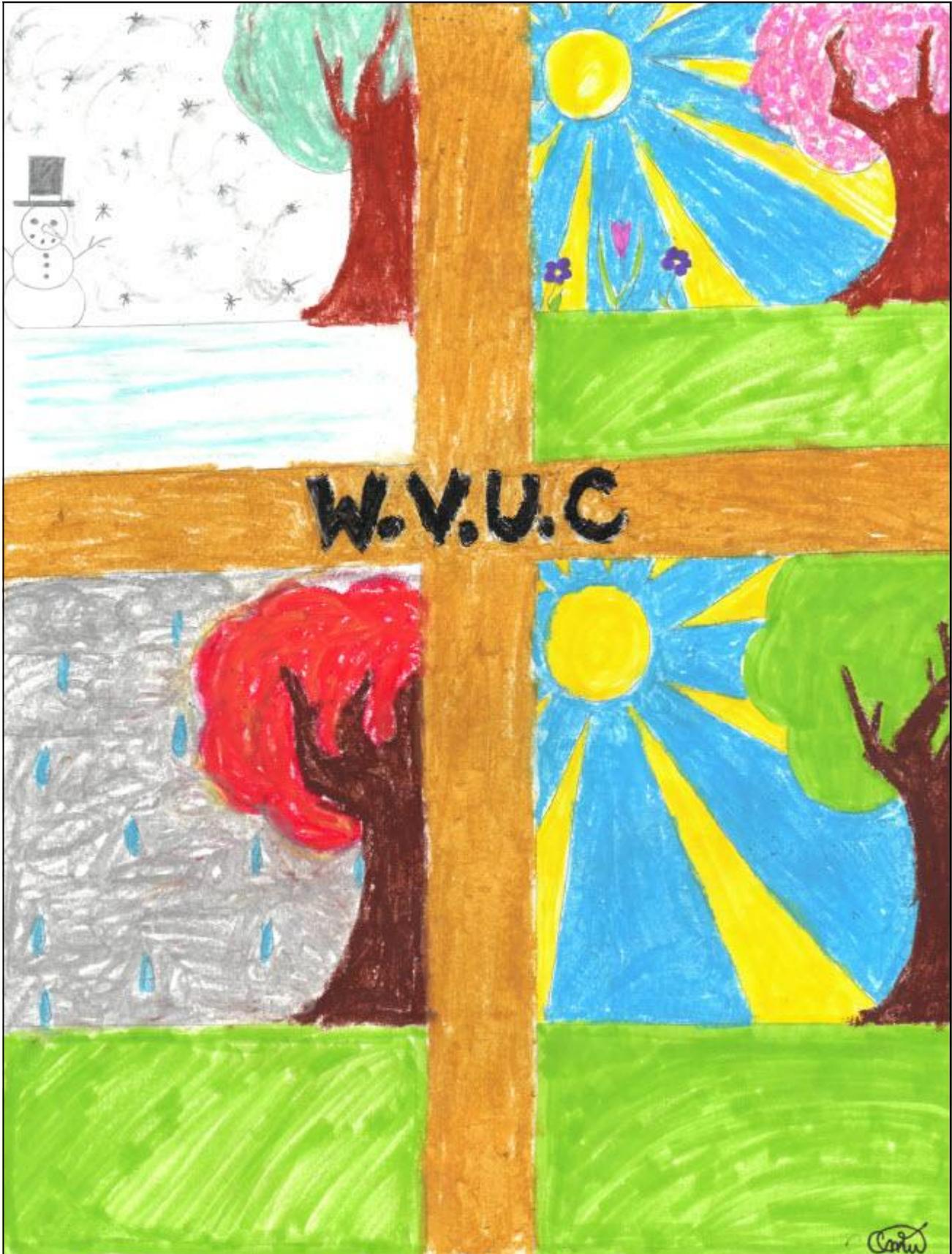


West Vancouver United Church



2012 Annual Report



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Appendix Financial Statements of West Vancouver United Church
 December 31, 2012

Annual General Meeting Agenda

Date - March 3, 2013

Time - 11:30 a.m.

1. Opening Prayer and In Memoriam Rev. Dr. Ross Lockhart
2. Power to Vote Motion Fiona Watts
3. Minutes – Approval of the Minutes of the last General Meeting
4. Business arising from the minutes
5. Correspondence
6. Presentation of Committee Reports and Motion to Adopt them collectively

Committees:

- | | |
|------------------------------|----------------------|
| Caring Ministry | Helen McDonald |
| Youth and Family | Katherine Ives |
| Endowment/Outreach | Ken Seeley |
| Ministry and Personnel | John Baxter |
| Fellowship | |
| United Church Women | Marilyn Ross |
| Vancouver Burrard Presbytery | Syd Lewis/Linda Gunn |
| Worship | Fiona Watts |
| Permanent Trust Fund | Gary Sutherland |
-
7. Presentation of Finance and Administration Report Cowan McKinney
 - Presentation of 2012 Financial Statements
 - Presentation of 2013 Budget
 - Motion to approve 2013 Budget
 8. Capital Campaign 2013 Andy Gibbins/Brian Hann
 - Motion to endorse capital campaign Don Smith
 9. Appreciation Fiona Watts
 10. Response Rev. Dr. Ross Lockhart
 11. Report of the Nominating Committee Fiona Watts
 12. Other Business
 13. Motion to adjourn
 14. Closing Prayer Rev. Dr. Ross Lockhart

In Memoriam

Betty Bilsland

Fran Bonner

Ted Bonner

Morag Broughton

Charles Campbell

Evelyn Charleton

Marjorie Clarke

Tom Cram

Rod English

Grace Harrison

Joy Humphries

Shirley Hunter

Cornelia Jansen

Bill Janzen

Muriel Jones

Paul Jones

Ernie Kershaw

Gregg Lutz

Ken McCoy

Gerald McMillan

Jean Miller

Ken Miller

Bob Milward

Ruth Milward

Jennifer Erin Orr

Loree Owen

Marion (Maisie) Pinkerton

Jean Rankin

Mary Ranking

Grace Raworth

Richard Ross

Louise Russell

Grace Reive

Frances Slade

Isobel Sutherland

Joy Thomas

Mary Turnbull

Minutes of the 2012 Annual General Meeting

The meeting was called to order by Fiona Watts, Board Chair. Katie McBride, Recording Secretary, took the minutes.

Rev. Laura Lockhart opened the meeting with a prayer and honored those who had passed away during the year 2011 by reading their names found on page 3 of the Annual Report.

POWER TO VOTE

MOVED by Roddy MacKenzie **SECONDED** by Bill Mann

“that all members and adherents present at this 2012 Annual General Meeting be given the right to vote, as provided under section 113 of the Manual of the United Church of Canada.”

CARRIED

COMMITTEE REPORTS

Rev. Laura Lockhart highlighted the nursing home/care home worship services that our congregation is carrying out. It is a very important ministry, and the people involved in these services are the face of Christ to people in the nursing home. Thanks to the volunteers, especially Marny Peirson and Bruce Johnson who were not listed in the report. Please speak to Laura if you would like to be involved.

MOVED by John Baxter **SECONDED** by Karen Grant

“that the Committee Reports, omitting that of the Finance & Administration Committee and the addition noted above, be accepted as recorded.”

CARRIED

FINANCE AND ADMINISTRATION COMMITTEE REPORT

Presented by Cowan McKinney, Treasurer

Roddy MacKenzie inquired about the figure of the Permanent Trust Fund and Cowan explained the existence of the account and the fact that the current market affects how much income is made off that account.

MOVED by Gary Sutherland **SECONDED** by Brian Hann

“that the 2011 Financial Statements be accepted as presented in the Annual Report”

CARRIED

MOVED by Faith Garriock **SECONDED** by John Baxter

“that Baker and Co. be appointed to complete a review of our financial statements for 2012.”

CARRIED

BUDGET REPORT - The report was given by Treasurer, Cowan McKinney.

Ken Seely asked how the amounts paid to presbytery are determined. Cowan explained that Burrard Presbytery has a budget that is shared among the churches in the presbytery based on a formula of how much it costs to run each church.

Bill Mann asked if there is a difference between what the Presbytery would like us to contribute to and what we give them? Presbytery is currently a formula and we pay what they say, no choice. M&S is secondary and there's no requirement, no percentage, just send what you can.

MOVED by Barbara Collingwood **SECONDED** by Norman Alban
“that the budget for the year beginning January 1, 2012, be accepted as put forth in the Annual Report.”

CARRIED

APPRECIATION

Presented by Fiona Watts, Board Chair

First of all, I would like to say thank you to Debbie Baxter and the Fellowship committee for coordinating our lunch.

As we come together today to review the past year, I am mindful that the congregation of St. David's United Church is also holding a congregational meeting. However, their congregation is facing a difficult question; should they leave their current building and share resources with Highlands United Church, or stay where they are and pursue new options for growth and revitalization? St. David's, of course, is not alone. There are many churches that are struggling: struggling with the upkeep of their facility, struggling with lack of volunteers, struggling financially, struggling with dwindling attendance at Sunday worship. So, as I reflect on the last year of life and work at West Vancouver United, I am grateful for the vitality and hope that is so evident in our church.

God has blessed us richly and there are many people who work together to continue building this nurturing and vibrant Christian community on the North Shore.

Thank you to the members of the Board whose skills and commitment form a lay leadership team that works hard to help to make this church a faithful community. In particular, I would like to thank Norm Alban, Catharine Alban, Alex Dalrymple, Martyn Element, Randy Fowle, Kyle Gardiner, Gerry Humphries, Laurene Lewis and Linda Metcalfe, who are stepping down from the Board this year. To all the other members of our various committees – thank you! Leadership and commitment of time and talents can be seen throughout our congregation. We held two very successful Flea Markets in 2011. Thanks so much to Heather Gates for her leadership for both the Spring and Fall Flea Markets and to all the many, many hands that worked together in collecting, moving, sorting, pricing and selling endless items.

We are very blessed to have a caring and dynamic staff team.

In their various roles, Ross, Laura, Gerry, Madelyne, Simon, Dylon, Susan and Dick seek to honour God and support our congregation in many ways. They lead us in worship that helps us to explore what it means to know and enjoy God. They teach us about God's love through the exploration of Scripture. They help us to embrace diversity by ministering to the needs of all generations. They care for others and encourage us to build relationships and share our faith with one another.

Over the past two years, I have joined our staff team in their weekly staff meetings. At the start of each meeting, we have often shared one word with each other about how we are feeling. My word for today would be “thankful”; thankful, that we are a growing and thriving community of faith that love and support one another and, with the guidance of the Holy Spirit, endeavor to become more Christ-like each day.

RESPONSE

Rev. Dr. Ross Lockhart, in his response, thanked everyone for all that they do. He talked about the importance of elders in the church, as people growing in wisdom and compassion. He also thanked Fiona for all her hard work.

MINUTES OF 2011 AGM

MOVED by Cliff Henning **SECONDED** by John Gouws
“that the minutes of the previous Annual General Meeting held on Sunday, March 6th, 2011 be approved as recorded.

CARRIED

There was no business arising from last year’s minutes, nor was any new correspondence brought to this year’s meeting.

NOMINATIONS COMMITTEE REPORT

Chair Fiona Watts read the names of the proposed 2012 Official Board as listed in the handout. She asked three times if there were any nominations from the floor. None were offered.

MOVED by Brian Watts **SECONDED** by Victoria Mendes
“that the Congregation of West Vancouver United Church accepts the Official Board as proposed by the Nominating Committee.”

CARRIED

OTHER BUSINESS

There being no further business, Fiona Watts thanked all in attendance at the meeting.

MOVED by Marny Peirson **SECONDED** by Cowan McKinney
“that the meeting be terminated.”

CARRIED

Rev. Dr. Ross Lockhart closed the meeting with a prayer.

Minutes of the Special Congregational Meeting - October 14, 2012

The meeting was called to order by Don Smith, Board Chair. Katherine Ives took the minutes.

POWER TO VOTE

MOVED by Glenn Ives **SECONDED** by Bob Wilson

“that all members and adherents present at this Special Congregational Meeting be given the right to vote, as provided under section 113 of the Manual of the United Church of Canada.”

CARRIED

ELECTION OF NEW BOARD MEMBER

MOVED by Fiona Watts **SECONDED** by Cowan McKinney

“that the Congregation of West Vancouver United Church elect Al Leonard to the Official Board effective immediately.”

CARRIED

There being no further business, Don Smith thanked all in attendance at the meeting.

MOVED by Brian Watts **SECONDED** by Marnie Pearson

“that the meeting be adjourned.”

CARRIED

Membership Statistical Report

Members Families	Dec 31/11	490
	Dec 31/12	466
Adherent Families	Dec 31/11	151
(includes potential members)	Dec 31/12	158
Individuals under pastoral care		
	Dec 31/11	1,388
	Dec 31/12	1,326
Children and Youth		
(participating in programs)		
Nursery (newborn to age 3)		10
Godly Play Program (ages 4 – 11)		60
Youth (ages 12 - 18)		25
Oppenheimer Group		25
Weddings		8
Baptisms		8
Funerals and Memorials	Members/Adherents	36
	Others	10

Reports from the Ministers

Lead Minister

“Unless the Lord builds the house its builders labour in vain.”

- *Psalm 127: 1*

Dear friends in Christ,

As I sit here in the office reflecting on this past year of ministry another construction truck rumbles down Esquimalt Avenue rattling my windows with a now familiar refrain. All year I have gone about the work of serving the congregation and community while across the street workers have been busily erecting new townhomes and carriage houses for families yet unknown. The projects architect, Michael Geller, has been a delightful “neighbour” dropping by to chat and make sure the workers are being respectful of faithful and busy work of our congregation next door. Like the new development across the street, an Annual Report is an opportunity to pause and assess the building we’ve been doing together as one small piece of the Kingdom of God here on earth. I am deeply thankful to all of you for your faithful work throughout this past year in our common effort to enhance God’s reputation in the community through our worship, work and witness to new life that is offered through the resurrection of Jesus Christ. We rejoice that God has increased the size of the congregation and stewarded us through a good year of giving, but we are also mindful that our primary goal is discipleship making and we pray that we might not only increase in size but deepen our commitment to Jesus daily through the presence of the Holy Spirit. I delight as your Pastor whenever I see being finding their faith through the teaching of Sunday School lessons, through the singing of beautiful music, to the making of sandwiches for the homeless, through the practice of forgiveness, in the community that steps up for the flea market, when the youth build a home in 4 days in Mexico, when newcomers become members and call our church home. Every week I watch how our congregation is making a difference in attending a dying loved one at Lion’s Gate Hospital, in washing a newborn in the waters of baptism, in the privilege of seeing young and old in love stand on the chancel steps and say, “I do,” in the comfort we offer grieving families through our memorial services that witness to the gospel’s power in “life, death and life beyond death.” What we are building together at West Vancouver United Church may not be as easy to spot as the townhomes going up across the street, visible each day through my rattling office window. But the Kingdom of God is not far off. Jesus reminds us that the Kingdom is all around us and within us. We are Kingdom people. The Lord is building something at 2062 Esquimalt Avenue these days and I am pleased to be a part of it with you, in partnership with the Holy Spirit who gives us life, hope and peace.

Walking beside you as God goes ahead,

The Reverend Dr. Ross A. Lockhart, Pastor/Senior Servant.

Pastoral Care Minister

Greetings In Christ's Name,

This past year has been action packed for me both professionally and personally! As I write this report, I am on maternity leave with my third child, Sadie Rebekah. So, you can understand why it is brief! It's hard just to get a shower in with a five week old, let alone write a report in a sleep deprived state! 2012 was busy with many pastoral visits, both in the hospital and in people's home, funerals, A Morning Out, educational events, senior's lunches, and presbytery work. Care home visits continued, with our usual pause in the summer months.

A special thank you to my volunteers who are carrying on the care home services while I am on mat leave. While I am on maternity leave, Simon LeSieur, our Children and Young Adult Minister, along with Madelyne MacKenzie, our Caring Ministry Coordinator, are looking after pastoral care.

I will be returning to my part-time ministry in mid-August. Thank you to the staff and congregation at WVUC for being so supportive while I spend quality time with the newest member of our flock.

Grace and peace,

The Rev. Laura Lockhart, M.Div., B.A., Minister of Pastoral Care

Music Minister

It's hard to believe that this is my 25th Annual Report, as Music Director at West Vancouver United Church. As the years fly by, so do the changes and adaptations as we respond to the diverse and growing needs of this wonderful congregation.

Our Church Choir now numbers over 40 members; thanks again for their wonderful leadership and flexibility in providing so many different styles of music. Our wonderful soloists/section leaders and scholarship students continue to offer tremendous leadership: Janelle Claudio, Kiyomi Hori, Erica Maller, Andi Alexander, Risa Takahashi, Jennifer York, Alex Crabtree, Erik Kallo, Tristan Pearson, Gerard Rances, Peter Alexander and Max van Wyck, are all such gifted musicians and personalities. We so deeply appreciate their youthful vigour and leadership.

Thanks as well to organist Rosemary Murchison, pianist/percussionist Risa Takahashi, and conductors, Risa, Kiyomi and Justin for their additional help.

Our Community Choir, the Pacific Spirit Choir, numbering over 90 participants, presented three programmes over the year: our Bon Voyage concert, culminating in our most successful European tour ever (Holland, Belgium and France); the Saint-Saëns *Requiem* in November, and our ever popular "Carolong" concerts in December.

For the Carolong concerts we were joined for the first time by the Pacific Spirit Children's Choir, which has now grown to three levels of choirs with over 70 children singing their hearts out! Deepest thanks to Assistant Conductor Karen Mang, and our children's education guru/rehearsal assistant Judy Grafton. The PSCC also joined us for our ever-growing 4:30 pm Christmas Eve celebration.

This year our Church Choir sang at the 7:30 pm Christmas Eve service, while our soloists led the worship at the 10:00 pm services. Record attendance was noticed at all services.

It is such a privilege to serve the Worship of the Church with the Revs. Ross and Laura Lockhart, and all the staff at West Vancouver United Church. We are so grateful for all of God's blessings.

Respectfully submitted,
Gerald van Wyck, Music Director

Reports of the Major Committees

Board Chairperson's report

The Official Board – Chairperson's Report

It has been an honour to serve as the Chair of our Board this past year. We are so blessed to have a strong, growing Church, wonderful congregation and excellent staff.

During the last year, we have continued to build on our strengths – inspired and inspiring Sunday worship, a Music Program second to none, a Caring Ministry that extends the work of the Church to hundreds of people in need, Flea Markets that attract people from far and wide and provide substantial sums to support our mission, and wonderful fellowship through events like the Lobster Dinner, the John Gouws Classic Golf Tournament and congregational dinners. Our Sunday School and Youth programs are thriving and have the largest enrolment we have seen in years. And, behind the scenes, we are extremely fortunate to have excellent administrative, financial and property management expertise, both within our congregation and on our staff.

Your Board has had a busy year, both representing the congregation and supporting the work of the many committees that make the life and work of our Church possible. Some of the issues that the Board addressed during 2012 are:

- **Planning for the Future.** The Board's Visioning Group arranged for all committees to document their purpose, duties and plans for the next three years.
- **Flea Market.** The Board carried out a thorough review of the Flea Market structure and established a committee to provide oversight and support to future Flea Markets.
- **Children and Youth Ministry.** The Board increased the resources allocated to our Children and Youth Programs by approving a change in Simon LeSieur's status from part-time to full-time.
- **Photo Directory.** The Board approved the production of a congregational photo directory, the cost of which will be financed by a member of the congregation.
- **Capital Campaign.** The Board approved a Capital Campaign, to be conducted in 2013, to finance major improvements and renovations to our Church property.
- **Risk Management.** The Board began to address risk management issues, including issues relating to major projects such as the youth Mexico trip.

- **Balanced Budget.** The Board is pleased to report that, under the oversight of the Finance and Administration Committee, we finished 2012 with a small surplus, the first financial surplus we have seen for several years.

2012 was also a year of significant events – Gerry Van Wyck’s 25th anniversary as our Minister of Music, our Youth Outreach Project in Mexico, our Choir tour of Belgium and France, and our congregational pilgrimage to Jordan and Israel – to name just a few.

We are so fortunate in having committed, hard-working and talented members of our Official Board and Committees – I thank every one of them.

On behalf of both the Board and the congregation, I would like to express our immense appreciation for the ministry and leadership of Rev. Dr. Ross Lockhart and Rev. Laura Lockhart and all of the members of our staff. Thank you too to the many members of the congregation who volunteer their time as unpaid staff of the Church. We have so much for which to thank God.

Respectfully submitted,
Don Smith, Chair
WVUC Board

Caring Ministry

The Caring Ministry has had a successful and busy year. Over the past thirty years this committee has grown to include approximately 100 wonderful volunteers and is administered by Madelyne MacKenzie from the church office. Madelyne organizes the work of the volunteers and sees that the needs brought to her attention are dealt with in a timely fashion. An advisory committee of twelve volunteers meet monthly to evaluate the programs and to assess new ways to help the congregation and the community. While Rev. Laura is on maternity leave Simon LeSieur is acting as Pastoral Care minister in her place.

Monthly programs include the Men's Coffee Mornings and short worship services at four care facilities in West Vancouver. The monthly Fellowship Lunches on the last Wednesday of each month are very popular, with approximately 100 attending each time. Especially popular are the 90+ birthday lunch in May and the Strawberry Tea in June.

Other activities have included two seminars. This year the Caring ministry sponsored a seminar on "Grandparenting" and also one on "Cyber Safety". These were very well received. New tables and chairs for the gym were purchased by the committee and they are a great improvement. Other duties of the volunteers are visiting isolated seniors, driving participants to events, delivering poinsettias at Christmas, helping with the lunches, and generally assisting as needed. The "Honour a Life" service in December was also sponsored by the Caring Ministry.

Respectfully submitted,
Helen McDonald,
Chair, Caring Ministry Committee

Youth and Family

The Youth and Family Committee continued to be committed to our vision of developing, maintaining, promoting and supporting a vibrant Christian community for children, youth and families at WVUC. Despite having limited resources and volunteers, we continued our programming from previous years and embarked on some new initiatives. Young families are a growing demographic in our congregation!

Our Godly Play program continues to grow and we welcomed some new and returning families. Our youth group's weekly meetings changed format this year to include dinner and that has been very positive. The Oppenheimer program continues under Julie Walsh's capable leadership. We hired a new caregiver in the nursery and have been blessed with a number of volunteer helpers in this area. Our Mission trip to Mexico and Summer Kids Camp were both huge successes led by Simon.

A number of special events were held during the year including some in conjunction with the Caring Ministry. There is a growing awareness of the interconnected needs, interests and gifts of the various age groups in our congregation.

It was fun to take on some new initiatives. Family Camp at Fircom was very popular and we hope to do this again this year. Our reception after the Kids Christmas service was well attended and provided a great opportunity for us to reach out to young families in the community.

All this activity saw a need to increase Simon's paid hours and he is now on full time hours. We thank Simon, Dylon and Katie for their faithful and energetic leadership.

Respectfully Submitted,
Katherine Ives, Chair
Youth and Family Committee

Endowment/Outreach

The E & O Committee is comprised of 12 members and meets 3 times per year – March, June and October.

PURPOSE:

The E & O Committee's purpose is to disperse funds as earned annually from the West Vancouver Community Foundation Investment Fund. These funds are to provide grants to groups/people in need in the community and the world at large. The amount of money available to the committee for distribution is based solely on the Fund's previous year's earnings. At the beginning of each year the committee is advised as to what that amount will be. Additional funds sometime become available through specific bequests and gifts to the E & O committee.

PRACTICE:

Funds are generally divided into three categories, endeavouring to distribute approximately one-third of available funds to each category as follows:

1. West Vancouver and North Shore
2. Lower Mainland and balance of the Province
3. Canada and elsewhere in the World

GOAL:

The mission objective is to raise awareness and ensure that first consideration and priority be given to Committees/Members of West Vancouver United Church. The average grant ranges from \$500 to \$2000.

HOW TO APPLY:

An application format is available on the church website: www.wvuc.bc.ca. Upon opening the website, the applicant first clicks on "Ministries", then clicks on "Community Support. All applications must be submitted in this format in order to be considered.

In 2012, **\$10,250** in grants were dispersed as follows:

1. **\$3000 – West Vancouver United Church Family and Youth Committee.**

To launch our Church's Fall Children's Program with a weekend stay at Camp Fircom.

2. **\$2000 – Vancouver School of Theology.**

For bursary and scholarship support of student ministers.

3. **\$1500 – Dundarave Festival of Lights.**

This grant was approved to continue our congregation's Festival Founder Sponsorship of the Dundarave Festival of Lights. This is our third year of supporting the Festival with proceeds going to support the Lookout Shelter on the North Shore.

4. **\$1250 – Operation Smile Madiba Bay, South Africa.**

This organization works primarily in Port Elizabeth and the surrounding area providing palliative care through a Children's Hospice for children or young persons with a life-limiting

or life threatening condition. The purpose and objectives of the organization are “to meet the physical, emotional, social and spiritual needs of the children and their families....”.

5. \$1000 – Naramata Centre.

Naramata Centre is an educational centre of the United Church in Canada. It has been operating since 1947 and is located on 23 acres on the east side of Okanagan Lake. This contribution was used to purchase two new natural gas BBQ’s as part of an \$85,000 upgrade to the old camp kitchen.

6. \$750 Village of Love Canada.

This group is partnered with CAP/AIDS to support a co-operative of families in Kibera, Kenya who are caring for AIDS orphaned children in their home. The co-operative “Kijiji Cha Upendo” (Swahili for “Village of Love”) focuses in 3 major areas: Love, Livelihoods and Learning. The Village of Love Canada is committed to raise funds so that 75 children in “Kijiji Cha Upendo” can go to school and receive adequate food, and so that the Kenyan organization may develop its capacity.

7. \$750 Spectrum Support Group.

This group is North Shore based. Spectrum provides trained and experienced caregivers and mentors who support mothers by caring for their children. This caring takes place while the mother takes a shower, sleeps, attends support groups, etc. These caregivers also provide a listening ear and mentoring as is appropriate. Unique about this organization is that the support is offered/provided outside of traditional hours.

Please note:

\$1000 was also provided to assist the **2012 Youth Mexico Trip**. Although these funds were allocated in 2011, they were distributed in 2012.

Respectfully submitted,
Ken Seely Chair
Endowment/ Outreach Committee

Ministry and Personnel

Ministry and Personnel Committee report, 2012

Thanks to the efforts of our ministry and staff personnel, a number of logistical issues were successfully dealt with in the past year. Dick Smith had knee replacement surgery in July and Dylan Nofziger was able to assist us by ensuring that custodial and hosting duties were well maintained during Dick's two-month absence. As all can see, Dick's surgery was a great success and some say he even looks younger! Dylan, as usual, took the extra work in stride and then married Katie McBride before they both took off for a honeymoon in Greece. This annual report gets more newsworthy with each passing year.

In September Simon LeSieur went from a 4 day to a 5 day work week, in part to provide assistance to the caring ministry during Reverend Laura's then upcoming maternity leave and also to recognize that Simon's leadership of children and youth combined with his support in the church office had become a full time job.

Happily we have witnessed a big increase in church activity over the last couple of years, which in turn has meant more work for our ministers and staff. Our office has become a very busy place. Susan Senkler in particular has done a great job coping with the extra demand. We have been fortunate that Susan has been able to recruit some additional skilled volunteers to assist her. The congregation I am sure, joins me in thanking Raina Atherton, Liz Birnie, Chris Boutin, Dawn Boddington, Gwen Carpenter, Helen Fisk, June Hann, Carol Kayser, Donnie Kerr, Elinor McLean, Isobel Peters, Betty Therriault, and Jennie Westcott for their ongoing support.

I have already referred to Reverend Laura's maternity leave, which is now underway with the arrival of her and Reverend Ross' new daughter, Sadie, on January 2, 2013. As we all now know, mother and daughter are doing very well and Reverend Ross seems to be coping with the additional sleep deprivation! Ministers and staff are keeping our Christian boat fully operational and on course. We will remain alert however, should the need for additional crew arise.

This is my last year as M&P Chair and as a board member. With retirement, Debbie and I will be doing some extensive travelling this year and so will not be around enough for me to effectively continue in either role. Additionally I wish to thank Walt Penner and Mike Hoole for all of their support as M&P members as they too will be leaving the committee, after many years of dedicated service. A special thanks also to Katherine Ives and Dale Clark for their efforts on our committee and on the church board. They will remain in those capacities, with new M&P committee members to be appointed at the upcoming AGM.

Respectfully submitted,

John Baxter, Chair,

Ministry and Personnel Committee

Members: Dale Clark, Katherine Ives, Michael Hoole and Walt Penner

Fellowship

The Fellowship Committee's purpose is to promote activities that enhance participation and involvement in the life and work of the congregation. This enthusiastic committee organized or assisted at a number of events over the past year that included:

- Under South African Skies - a wonderful evening featuring the foods, songs, crafts and stories of South Africa.
- A "Guess Who's Coming to Lunch" event involving WVUC members acting as hosts or guests for a Sunday lunch.
- A waffle brunch after church for members of the congregation.
- Holy Week service reception.
- Assisted with providing snacks for the children and staff participating in WVUC summer Bible Camp.
- Organized coffee hour after church each Sunday, including a monthly birthday celebrations with cake. Various church committees provide the assistance required with this activity.
- Helped provide lunch for the WVUC AGM.

As a result of these activities to increase fellowship within our congregation, we have also contributed financially to a variety of charitable organizations.

Fellowship is everyone's concern. Please pass on your ideas for activities or events to any of the members of the committee.

Respectfully submitted
The Fellowship Committee

United Church Women

The Executive Council of the United Church Women meets every two months and provides the planning and budgeting for our two units. The Naomi Unit, with a membership of 17, meets on the second Wednesday of each month at 10 AM in the lounge, and the Oikoumene Unit, with a membership of about 50, meets on the second Monday of each month at 7:30 PM in the lounge. Both units have interesting and inspirational speakers at each meeting, and both contribute to the Mission and Service Fund of the United Church. All new members and visitors are very welcome. This has been the year of the 50th anniversary of the UCW in Canada, and there are about 45,000 members across the country.

Five council members rotate and chair the meetings. They are Naomi Mann, Patricia Marchant, Jean Matrick, Helen McDonald and Marilyn Ross. June Hann has been our treasurer, Doreen McKinney our recording secretary, Mary Neale our corresponding secretary, June Smith our kitchen representative and life membership pins, Donna Simon our library representative, and Helen McDonald our Board liaison. The convenors have been Myrtle Acton and Marjorie Johnson for Oikoumene, and Irene Esson has convened the Naomi Unit. Jean Matrick is the VST representative.

United Church projects have been financially supported from the proceeds of the two annual flea markets. These projects are VST student aid, First United Church, WISH, Naramata Centre, Camperships to Camp Fircom, North Shore Crisis Centre, Vancouver Burrard Longhouse, the Oppenheimer Park project, the First United sandwich project, delegate expenses to the annual UCW conference, the church flower account, kitchen expenses, summer vacation Bible School and the Mission to Seafarers. 50% of the two annual flea market proceeds have been given directly to the church, plus other monies for special church projects once the project responsibilities are met.

Dianne Schwitzer was our wonderful coordinator for the 2012 flea markets, and we are very grateful to all the volunteers (men, women and youth) who work continually to make the flea markets such a success.

The World Day of Prayer was held on March 3rd at Christ the Redeemer Catholic Church and several UCW members and others of the congregation attended.

The AGM meeting and dinner was held on April 18th and attended by about 100 women. The speaker was Rev. Laura Lockhart, and her topic was "Caregiving is our Ministry". Four life memberships were given. These were presented to Helen Page (Naomi unit), Rae Paxton (Oikoumene unit), Donna Simons (librarian) and Heather Gates (past flea market chairperson). The excellent dinner was catered by church member Ethlee Koornhof. Members who had passed away during the year were lovingly remembered.

We express our thanks to all UCW members who cheerfully support both our church family and the wider community. Also, continual thanks to Dick Smith, who is always there to help us.

Respectfully submitted,
Helen McDonald (for the Executive Council)

Vancouver-Burrard Presbytery Report

West Vancouver United Church is a member of the Vancouver-Burrard Presbytery. There are nineteen congregations and First United Church Mission in this Presbytery, and all ordered people, including ordained clergy, diaconal ministers, staff associates and our retired ministers are members. Each church has a number of lay members who are also presbyters at this level of church court.

The Presbytery is the second level of United Church governance, beyond the congregation, and is charged with the oversight of our congregation and the paid, accountable staff. The current chair of Presbytery is Rev. Shelagh McKinnon of Bowen Island United Church. WVUC is entitled to have four Lay Members and Syd Lewis, chair of Long Range Planning and Linda Gunn, chair, of Education and Students serve in that capacity.

Presbytery has had another busy year as the church continues to be challenged. A number of our churches are looking at ways of being more effective: churches on the west side of Vancouver are studying how to combine their resources, Trinity United are looking at ways of store front ministry, a number of our churches, large and small are looking at property improvements requiring fund raising campaigns and two of our churches are in the early stages of new building development.

The national church continues to look at ways of improving the effectiveness of all four levels of the church. Work is underway on moving some of the responsibilities from the Presbyteries to the BC Conference. New ways are being implemented to allow for having more lay ministers as a way to staff smaller churches across the country. Our Presbytery is also working on how to make it more effective and relevant.

To carry out the work of the Presbytery we are currently organized into six committees, comprising an executive, which provides leadership to the presbytery as a whole; Hospitality/Resources Committee, which allocates people to committees but also takes charge of our worship and meeting programming; Pastoral Relations, which helps congregations call new clergy and personnel; Education and Students, which shepherds students through our processes; Congregational Relations, which arranges visits to each pastoral charge every three years; Faithful Public Witness, which seeks to be our voice in social justice and outreach matters; and Long Range Planning, which is concerned about larger issues of mission and property.

We need more WVUC members participating in the Presbytery and if you are interested in learning more about its activities please contact Fiona Watts or one of your Presbytery representatives. For further information on the activities of the United Church at the national and provincial levels visit their respective websites at www.united-church.ca, and www.bcconference.uc.ca.

Respectfully submitted,
Syd Lewis, Linda Gunn and Rev. Dal McCrindle

Worship

Under the authority of the Official Board and in consultation with our worship leaders, the Worship committee is responsible for co-ordinating the mechanics of the many aspects of all public worship.

Throughout 2012, we engaged in rich discussion and made plans in a number of areas.

Changes in Communion

Throughout 2012, we alternated between two styles of administering the sacrament of Communion. Twice Communion was administered by intinction; people came forward to receive the elements. Twice Communion was served to people sitting in their pews. Our United Church history includes both styles of serving Communion and we will continue to use both.

Choir Dress

Our church choir has grown...so much so that there are not enough choir gowns for all the members. As part of exploring the purchase of more gowns, the Worship committee engaged in discussion on the theology of dress and the theology of space. Does God care if the choir wears robes? Likely not, but does being robed raise the conscious efforts of choir members? In some cases, very probably. Does a robed choir separate the choir from the congregation or create a formality that may cause discomfort for new or visiting worshippers?

Two Services

Have you noticed how full our church is on a Sunday morning? When many churches are dwindling or even closing, we are faced with a different challenge. Do we move to two services? There are many considerations to grapple with. Day and time, style of worship, people resources, congregational life and health. What can we offer to our community that will help us connect with those who are seeking to know God through worship but have no history with church as many of us know it and cannot relate to our traditions? Are we willing to try something new or do we continue with what we do at the moment and just do it twice?

Applause During Worship

To clap or not during worship? There are arguments in favour of applause during worship and arguments against it. Through discussion, the Worship committee concluded that there is a place for applause during worship as long as God is getting the glory. Our worship team works so hard, following the guidance of the Holy Spirit, to create an opportunity for people to experience God through worship. If people feel compelled to respond to their experience of God in worship by applauding, then who would want to stand in the way of that?

Technology

It has become increasingly apparent that we have fallen considerably behind in the use of technology as a tool to enhance and expand our worship experience. However, there is much to consider. We are doing some brainstorming and considering questions about what the longer term vision of worship in our sanctuary looks like. We feel that it is very important to consider this carefully before moving forward with making any decisions about what we may need in the way of technology upgrades in the sanctuary. Technology becomes outdated very quickly so we

want to insure as much longevity as possible with whatever is decided on. We feel it is important not to base decisions on only improving what we have today but imagining and exploring what might be possible in our space over the coming years.

As always, the Worship committee is very grateful for all the efforts made to enhance and share our worship services. Thanks go to the Flower committee, our talented group of artists who create liturgical art for the sanctuary, lay readers and liturgists, our team of ushers, various guest preachers, our wonderful choir and, of course, to our committed and faithful worship leaders.

Respectfully submitted,
Fiona Watts, Chair.
Worship Committee

Finance and Administration

The Finance and Administration Committee is responsible to the Board for:

- The overall financial stewardship of the Church
- Reviewing and recommending approval of periodic financial reports and the annual budget
- General administration
- Oversight and maintenance of Church property
- Administration of the use by others of Church property

Day to day operations of the Church including operating expenses and general revenues are reported under the caption “General Funds” in the attached financial statements. For both 2011 & 2012 the accounting firm of Baker & Company Chartered Accountants has completed an independent review of our financial statements providing independent oversight.

2012 Operating Results

Encouragingly we ended 2012 with a modest surplus of \$16,000.

Revenue from Envelope and Open giving were up \$47,000 or 10% compared to the prior year and were \$31,000 or 7% better than forecast.

Our total expenses ended the year \$28,000 or 5% higher than 2011 and \$7,000 or 1% worse than budget. The increase in expenses is due largely to higher personnel costs reflecting increased staffing levels, modest pay increases and higher ministerial expenses.

Revenue from Fundraising Activities (largely the flea market and lobster dinner) were up a healthy \$6,000 largely due to an increase from the lobster dinner event.

We remain very dependent on the flea market and fundraising through congregational events such as the lobster dinner to fund our operations and in an ideal world these funds would be available for ongoing capital and maintenance of our Church facilities. Without the \$91,000 contribution to General Funds from the Fundraising Activities our deficit in 2012 would have been \$75,000.

As is past practice the Operating surplus of \$16,000 will be placed in the Permanent Trust Fund to be available to fund any Operating deficits in future years.

	2013 Proposed Budget \$'000	2012 Actual \$'000	2012 Budget \$'000	2011 Actual \$'000
Envelope & Open	510	496	465	449
Accommodation	65	65	71	69
Other Revenue	6	9	5	<u>5</u>
Total Receipts before Fundraising Activities	581	570	541	523
Personnel Expense	490	439	435	412
Other Expenses	168	164	161	160
Presbytery & Outreach	41	42	42	45
Total Expenditures	699	645	638	617
Deficit before Fundraising Activities	(118)	(75)	(97)	(94)
Revenue from Fundraising Activities	93	91	85	81
Operating Surplus (Deficit)	(25)	16	(12)	(13)

Budget 2013

The revenue forecast for 2013 anticipates a modest increase in envelope & open givings of 3% which we believe to be very achievable. We are forecasting \$93,000 from fundraising activities (Flea Market & Congregational Events) marginally up from 2012.

Expenses are budgeted to grow by 8% largely due to increased Personnel Expenses. The increase in Personnel Expenses results from increased salary costs reflecting modest increases and increased staffing levels and increased employee benefit costs, ministerial housing assistance & expenses.

The forecast Operating Deficit is \$25,000 which, unless we see increased revenues, will require to be funded from the Permanent Trust Fund.

Physical Property

The House Committee, a sub committee of the Administration and Finance Committee, is responsible for the maintenance and upkeep of the Church and property. Over the past year mainly minor maintenance and additions have taken place.

New chairs & tables were purchased for the gymnasium that are lighter weight allowing easier set up and take down. New flea market storage cupboards were constructed and installed on the stage by Alex Dalrymple.

In the fall two of the six building hot air furnaces failed and were replaced by two high efficiency furnaces.

Other Maintenance items included refinishing of the gymnasium floor, replacement of the lighting control for the sanctuary, new office lighting, repainting of the lines in the parking lot, removal of dead trees on East side of the parking lot, lighting for the lane and handrail improvement to the East entrance stairway.

The Committee also tried to deal with the ongoing parking challenges where people continue to use the parking lot who are not attending events at the Church- New signage was put in place warning that people will be towed if parking for other than events taking place in our Church.

Last but not least Don McPhee took the initiative to organize a concert in our Church by the Welsh Man's Choir with a share of the ticket proceeds coming to the Church!!!

Capital Campaign 2013

As our Congregation continues to grow and our facilities are placed under more demands we are conscious of the increasing costs to both improve our facility and to maintain it to a high standard. Our Annual Operating Budget does not provide sufficient funds for this. As a result your Board has approved a Capital Campaign in 2013 (it is some 20 years since the last such Campaign) to raise funds for improvement to our facilities, provision for major maintenance items and repayment of debt. You will hear more about this at the Annual General Meeting and the months ahead.

Stewardship

As per 2nd Corinthians chapter 9 verse 7 "Each of you must give, not reluctantly or under compulsion, for God loves a cheerful giver"

We rely on you our congregation to support the ongoing activities of our Church in the community through both gifts of talent and time and financial support. We have been blessed with a dynamic ministerial team (Gerry, Madeline, Simon & Dylon) led by Ross and Laura who continue to bring spiritual leadership and a feeling of renewal to our congregation.

In 2012 it has been encouraging to see the positive impact on our revenues through increased financial support from existing members of our congregation and support from our new members.

While we currently have accumulated undistributed revenue from the Permanent Trust Fund to cover periodic future annual deficits an ongoing concern of our Committee and the Board is the increasing dependence on Fundraising Activities to support our budget- for example in 2012 76% of our Flea market revenues were allocated to cover our Operating costs. We would strongly prefer to see an increased share of revenues coming from envelope giving and have a balanced budget.

Thanks

As the Chairman of this committee I could not have been able to get done what we needed without the very able support of my fellow committee members who have a longer and more expert knowledge of the financial affairs of our church than I do.

I want to say special thanks to Don McPhee as chair of the House Committee and Alex Dalrymple for his work on the committee and all of his volunteer work around our Church premises.

I also want to thank my vice chair Gary Sutherland and our Treasurer Cowan McKinney and committee member Trevor Gibbs who put in so much effort cheerfully and willingly on behalf of you all.

Lastly I want to acknowledge Susan Senkler and the office staff and volunteers who work so tirelessly in our office on behalf of the Church and our committee and Dick Smith and Dylon Nofziger who ensure that our facilities are maintained on a day to day basis that we and our visitors can enjoy them.

Respectfully submitted,

Graham McIsaac,
Chair, Finance & Administration

Permanent Trust Fund

The Permanent Trust Fund is an endowment fund of gifts received by West Vancouver United Church to be held in perpetuity from which any income derived may be used in supplementing the operating expenses of the WVUC.

The Fund had a balance of \$986,166 as at December 31, 2012. During the year we received \$12,000 in bequests which were added to capital. A budgetary surplus of \$15,969 in the 2012 operating account was as is our normal practice added to the PTF to be available for future support of our operations.

Interest and dividend income generated by the Permanent Trust Fund totaled \$62,191 while realized capital gains of \$3,225 were recorded. The Fund has unrealized capital gains of \$33,890. The year-end balance for the Fund was \$986,160, an increase of \$90,160 from December 31, 2011.

Assets of the Fund are invested as follows:

1. West Vancouver Community Foundation : A significant portion of the Fund is administered under a separate Trust Agreement with the West Vancouver Community Foundation (the Foundation). The Foundation has engaged Leith Wheeler, Investment Counsel Ltd. to manage these funds. At December 31, 2012 these funds were valued at \$601,749
2. Permanent Trust Fund Committee: All cash funds held outside of the West Vancouver Community Foundation are managed by the Permanent Trust Fund Committee. An account with RBC Direct Investing Inc. is maintained this purpose. At December 31, 2012 the value of this account was \$288,557.
3. West Vancouver United Church: Loan of \$75,000. See note 3 to the Financial Statements.
4. Cash on Hand, in the amount of \$20,860 will be invested as appropriate.

The undernoted table summarizes the Permanent Trust Fund assets along with comparative figures for 2011 and 2012 income received on investments.

	Dec. 31, 2011	Dec. 31, 2012	Income-2012
West Vancouver Community Foundation	\$559,147	\$601,750	\$42,602
RBC Direct Investing	110,506	288,530	17,023
Loan to West Vancouver United	75,000	75,000	2,450
Cash	<u>151,353</u>	<u>15,969</u>	<u>316</u>
	\$896,006	\$986,166	\$62,191

We wish to encourage Members to consider contributing to The Permanent Trust Fund by way of Planned Giving, such as including a bequest in your Will, a gift of life insurance or an annuity. There are many other options, the most recent being the elimination of the capital gains

tax on gifts of publicly-traded securities to public charities. Members of the Committee would be pleased to meet with Church members and friends to discuss areas of support, bearing in mind income tax and other consequences, and can recommend suitable professionals, if needed. As we have sustained operating deficits for several years the Permanent Trust has become vital in sustaining our ministry.

On behalf of West Vancouver United Church we would like to recognize the generosity of two deceased members of our congregation. Warren Hansen and Ted Bonner provided for significant bequests in their wills. Their thoughtful and loving gift helps ensure the ongoing financial health of our church.

Many thanks to Trevor Gibbs, Cowan McKinney, Walt Penner and Richard Rees for their support in serving on the Permanent Trust Fund Committee.

Respectfully submitted,
Gary Sutherland Chair
Permanent Trust Committee

General Funds - Detailed Financial Statements for 2013

WITH COMPARATIVES FOR 2011 AND BUDGETS FOR 2013 AND 2012

	2013 BUDGET	2012 ACTUAL	2012 BUDGET	2011 ACTUAL
RECEIPTS	\$	\$	\$	\$
Envelopes	455,000	431,491	420,000	402,304
Open	55,000	64,987	45,000	46,570
Flea Market	54,000	43,770	45,000	45,013
Accommodation	65,000	64,482	70,500	69,083
Interest	1,000	1,365	1,000	934
Organ & Choir Concerts	2,500	2,500	2,500	2,500
Other ¹	<u>41,500</u>	<u>52,592</u>	<u>42,000</u>	<u>37,428</u>
Total Receipts	674,000	661,188	626,000	603,832
EXPENDITURES				
OUTREACH				
Mission and Service	20,000	21,000	21,000	25,527
Observer	<u>1,000</u>	<u>1,052</u>	<u>1,000</u>	<u>1,106</u>
	21,000	22,052	22,000	26,633
PRESBYTERY	20,046	19,688	19,688	18,945
CONGREGATIONAL LIFE	1,500	1,936	1,500	943
YOUTH & FAMILY	4,825	3,049	2,500	2,030
ADULT EDUCATION	1,000	793	1,000	75
WORSHIP				
Salaries	24,500	24,280	24,500	24,285
Miscellaneous	<u>6,100</u>	<u>6,115</u>	<u>6,850</u>	<u>6,144</u>
	30,600	30,395	31,350	30,429
CARING MINISTRY	1,000	1,314	1,500	992
COMMUNICATIONS				
Mailings and Miscellaneous	1,500	1,856	1,500	1,135
Advertising	750	1,362	750	1,076
Internet	<u>500</u>	<u>211</u>	<u>500</u>	<u>80</u>
	2,750	3,429	2,750	2,290

	2013	2012	2012	2011
	BUDGET	ACTUAL	BUDGET	ACTUAL
	\$	\$	\$	\$
PERSONNEL				
Remuneration	389,357	353,636	353,149	336,358
Employee Benefits	71,746	60,333	62,303	57,754
Sabbatical Reserve	6,000	5,000	5,000	5,000
Staff Education	5,750	5,750	5,750	5,444
Expenses ²	<u>16,950</u>	<u>14,075</u>	<u>7,950</u>	<u>7,942</u>
	489,803	438,795	434,152	412,498
ADMINISTRATION				
Supplies	15,000	14,722	14,000	17,004
Utilities	28,500	25,647	28,500	28,515
Insurance	16,000	14,898	14,500	13,553
Repairs and Maintenance	18,000	18,013	15,000	14,018
Reserve for Roof	10,000	10,000	10,000	10,000
Janitorial	25,400	25,216	25,400	24,162
Miscellaneous	3,000	3,528	3,000	3,902
Bank Charges and Interest	5,000	5,923	5,000	4,790
Stewardship	1,000	821	1,000	1,050
Capital Replacement	<u>5,000</u>	<u>5,000</u>	<u>5,000</u>	<u>5,000</u>
	126,900	123,768	121,400	121,994
Total Expenditures	699,424	645,218	637,840	616,828
EXCESS OF RECEIPTS OVER EXPENDITURES	-25,424	15,969	-11,840	-12,996

¹ includes Bronwen's Garden, Congregational Events and Other Income

² includes loan interest

FINANCIAL STATEMENTS of

West Vancouver United Church

December 31, 2012

Unaudited – see Review Engagement Report

West Vancouver United Church

December 31, 2012

Unaudited – see Review Engagement Report

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REVIEW ENGAGEMENT REPORT

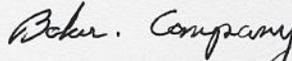
To the Members of the

WEST VANCOUVER UNITED CHURCH

We have reviewed the statement of financial position of the **West Vancouver United Church** as at **December 31, 2012, 2011 and 2010** (Note 12) and the statements of operations and changes in fund balances and cash flows for the two years then ended. Our review was made in accordance with Canadian generally accepted standards for review engagements and, accordingly, consisted primarily of inquiry, analytical procedures and discussion related to information supplied to us by the Church.

A review does not constitute an audit and, consequently, we do not express an audit opinion on these financial statements.

Based on our review, nothing has come to our attention that causes us to believe that these financial statements are not, in all material respects, in accordance with Canadian generally accepted accounting principles.



February 21, 2013

Baker & Company, Chartered Accountant, West Vancouver, B.C.

West Vancouver United Church

Statements of financial position as at December 31, 2012

unaudited - see Review Engagement Report

	General Fund	Capital Asset Fund	United Church Women	Outreach and Other	Permanent Trust Fund	Endowment Fund	Caring Ministry Fund	Total 2012	Total 2011	Total 2010
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Assets										
Current assets										
Cash and term deposits	81,918	12,814	52,547	31,056	20,886	9,722	38,950	247,893	420,391	259,640
Accounts receivable	11,726	-	-	-	-	-	-	11,726	11,721	6,667
Prepaid expenses	2,468	-	-	-	-	-	-	2,468	3,615	1,763
	96,112	12,814	52,547	31,056	20,886	9,722	38,950	262,087	435,727	268,070
Interfund receivables										
(payables)	(75,000)	-	-	-	75,000	-	-	-	-	-
Loan receivable-secured (Note 3)	316,438	-	-	-	-	-	-	316,438	295,319	296,922
Investments	-	-	-	-	890,280	556,026	-	1,446,306	1,186,315	1,182,877
Property and equipment (Note 4)	-	1,165,087	-	-	-	-	-	1,165,087	1,200,515	1,256,678
	337,550	1,177,901	52,547	31,056	986,166	565,748	38,950	3,189,918	3,117,876	3,004,547
Liabilities										
Current liabilities										
Accounts payable and accrued liabilities	22,891	-	-	-	-	-	-	22,891	14,245	9,761
Deferred revenue	7,686	-	-	-	-	-	-	7,686	21,163	22,620
	30,577	-	-	-	-	-	-	30,577	35,408	32,381
Loans Payable (Note 3)	225,000	-	-	-	-	-	-	225,000	225,000	225,000
Total liabilities	255,577	-	-	-	-	-	-	255,577	260,408	257,381
Net assets										
Capital assets	-	1,165,087	-	-	-	-	-	1,165,087	1,200,515	1,256,678
Restricted assets	-	12,814	52,547	31,056	986,166	565,748	38,950	1,687,281	1,576,728	1,410,264
Unrestricted assets	81,973	-	-	-	-	-	-	81,973	80,225	80,224
	81,973	1,177,901	52,547	-	986,166	565,748	38,950	2,934,341	2,857,468	2,747,166
	337,550	1,177,901	52,547	31,056	986,166	565,748	38,950	3,189,918	3,117,876	3,004,547

Approved by _____
Chairman "Don Smith"

_____ "Cowan McKinney"
Treasurer

Statements of operations and changes in fund balances year ended December 31, 2012

Unaudited - see Review Engagement Report

	General Fund	Capital Asset Fund	United Church Women	Outreach and Other	Permanent Trust Fund	Endowment Fund	Caring Ministry Fund	Total 2012	Total 2011
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Receipts									
Contributions	503,903	2,000	\$ 1,090	\$ 22,193	-	\$ 2,230	\$ 10,742	\$ 542,158	490,280
Flea Market	43,770	-	47,545	-	-	-	-	91,315	93,021
Investment return	1,366	-	-	-	62,191	39,604	-	103,161	12,638
Inter-fund transfers	22,000	-	(22,000)	-	-	-	-	-	-
Other (Note 7)	90,149	-	1,445	18,994	-	-	1,612	112,200	102,508
	<u>661,188</u>	<u>2,000</u>	<u>28,080</u>	<u>41,187</u>	<u>62,191</u>	<u>41,834</u>	<u>12,354</u>	<u>848,834</u>	<u>698,447</u>
Expenditures									
Worship and ministers	207,043	-	-	-	-	-	-	207,043	186,005
Amortization of capital assets	-	70,117	-	-	-	-	-	70,117	69,005
Caring Ministry	52,972	-	-	-	-	-	-	52,972	51,662
Children/Youth/Family	52,745	-	-	27,263	-	-	-	80,008	61,971
Occupancy costs	109,385	-	-	-	-	-	-	109,385	115,764
Music and choir	80,421	-	-	8,590	-	-	-	89,011	88,383
Outreach	22,052	-	18,678	6,466	-	7,250	9,076	63,522	70,791
Presbytery	19,688	-	-	-	-	-	-	19,688	18,945
General and administration	85,912	-	6,278	-	-	25	-	92,215	87,097
	<u>630,218</u>	<u>70,117</u>	<u>24,956</u>	<u>42,319</u>	<u>-</u>	<u>7,275</u>	<u>9,076</u>	<u>783,961</u>	<u>749,623</u>
Excess (shortfall) of receipts over expenditures									
	30,970	(68,117)	3,124	(1,132)	62,191	34,559	3,278	64,873	(51,176)
Balance, beginning of year	81,972	1,223,208	53,873	23,361	896,006	535,189	43,859	2,857,468	2,747,166
Capital contributions	-	-	-	-	12,000	-	-	12,000	161,478
Transfers between funds	(30,969)	22,810	(4,450)	8,827	15,969	(4,000)	(8,187)	-	-
Balance, end of year	<u>81,973</u>	<u>1,177,901</u>	<u>52,547</u>	<u>31,056</u>	<u>986,166</u>	<u>565,748</u>	<u>38,950</u>	<u>2,934,341</u>	<u>2,857,468</u>

West Vancouver United Church

Statements of cash flows year ended December 31, 2012

Unaudited - see Review Engagement Report

	2012	2011
	\$	\$
Operating activities		
Excess (shortfall) of receipts over expenditures	64,873	(52,606)
Amortization of property and equipment	70,117	69,005
Increase in investments, net	(259,991)	(3,438)
Net change in non-cash working capital	(3,689)	(2,449)
	<u>(128,690)</u>	<u>10,512</u>
Financing and investing activities		
Capital Asset Fund contributions	-	-
Endowment Fund contributions	-	-
Permanent Trust Fund contributions	12,000	161,478
Repayment (advances) on loan receivable	(21,119)	1,603
(Purchase) of property and equipment	(34,689)	(12,842)
	<u>(43,808)</u>	<u>150,239</u>
Net increase (decrease) in cash	(172,498)	160,751
Cash and term deposits, beginning of year	420,391	259,640
Cash and term deposits, end of year	<u>247,893</u>	<u>420,391</u>

West Vancouver United Church

Notes to the financial statements

December 31, 2012

Unaudited – see Review Engagement Report

1. Purpose of the organization

West Vancouver United Church (“WVUC”) is a congregation of the United Church of Canada. WVUC is an unincorporated not-for-profit organization and is a registered charity under the Income Tax Act.

2. Significant accounting policies

(a) Fund accounting

WVUC follows the deferral method of accounting for contributions.

The General Fund accounts for WVUC’s program delivery, maintenance of physical property and administrative activities.

The Capital Asset Fund reports the assets and amortization related to WVUC’s property and equipment and funds reserved for capital projects. The funds reserved for capital projects include the Roof Replacement Fund established by the Official Board to accumulate funds specifically designated for roof repairs and to cover all costs related to roof replacement and the General Capital Fund established to cover capital items.

The United Church Women’s Fund reports the assets, liabilities, revenues and expenses related to the activities of the United Church Women’s Groups at WVUC.

Outreach and Other report assets and revenue raised for various outreach purposes.

The Permanent Trust Fund reports resources contributed for endowment in perpetuity for WVUC, income earned on such resources and expenditures made by the Fund. Investment returns earned on resources of the Permanent Trust Fund is reported in the Permanent Trust Fund and can be used by for the benefit of WVUC.

The Endowment Fund reports resources contributed for the provision of financial support through its income to needs of the community. Investment returns earned on resources of the Endowment Fund is reported in the Endowment fund.

The Caring Ministry Fund reports assets and revenues received specifically for the Caring Ministry at West Vancouver United Church.

These financial statements have been prepared in accordance with Canadian Generally Accepted Accounting Principles under Not-for-profit Accounting Standards under Part III of the CICA Handbook. The Church records transactions using the accrual method of accounting.

West Vancouver United Church

Notes to the financial statements

December 31, 2012

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(b) Property and equipment

Purchased property and equipment are recorded at cost. Contributed property and equipment are recorded at fair value at the date of contribution. Amortization is provided on a straight-line basis over the assets' estimated useful lives, which are as follows:

Christian education building	40 years
Computer equipment	5 years
Furniture and equipment	20 years
Organ	50 years
Parking lot	5 years
Pianos	20 years
Sanctuary	40 years
Stained glass windows	20 years
Bronwen's garden	25 years

Amortization expense is reported in the Capital Asset Fund.

(c) Financial Instruments

Financial Instruments are recorded at fair value and amortized cost. (See Note 10)

(d) Revenue recognition

Unrestricted contributions are recognized as receipts of the appropriate fund when received or receivable. Restricted contributions are recognized as receipts of the appropriate fund in the year in which the related expenses are incurred. Revenue from the flea market is recognized when received.

Capital Contributions for the Permanent Trust Fund are recognized as direct increases in the Permanent Trust Fund.

Capital Contributions for the Endowment Fund are recognized as direct increases in the Endowment Fund.

Investment returns earned on the Permanent Trust Fund and on Endowment Fund resources are recognized as revenue of the Permanent Trust Fund and the Endowment Fund. Other investment income is recognized as revenue of the General Fund when earned.

(e) Contributed services

Volunteers contribute a significant amount of time and expertise to assist WVUC in carrying out its service delivery activities. Because of the difficulty of determining their fair value, contributed services are not recognized in the financial statements.

(f) Use of estimates

The preparation of financial statements in accordance with Canadian Generally Accepted Accounting Principles requires management to make estimates and assumptions that affect the reported amount of assets and liabilities and disclosure of contingent assets and liabilities at December 31st and the reported amount of receipts and disbursements during the year. These estimates are reviewed periodically and

West Vancouver United Church

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adjusted in the year in which they become known. Actual results could differ from the estimates.

3. Loans Receivable/Loans Payable

In November, 2009, the Church advanced employed Ministers \$300,000 secured against their principal residence. \$100,000 bears interest at 2.5% with \$200,000 interest free. The interest free loan was increased during the year to \$216,438. The total loans receivable amounted to \$316,438 at the year end (2011 \$295,318).

The \$300,000 loan to the Ministers was funded by \$75,000 from the Permanent Trust Fund with 3% annual interest and by certain members of the congregation who advanced \$225,000 bearing interest at 2.5% paid annually (\$200,000 of these advances were made by members of the Church's Board). The additional advances during 2012 will be funded shortly by further advances from the Permanent Trust Fund. All loans receivable mature in January 2037. The loans payable will mature in November 2014.

4. Property and equipment

	Cost		Accumulated amortization		Net book value	
	2012	2011	2012	2011	2012	2011
	\$	\$	\$	\$	\$	\$
Land	1,000	1,000	-	-	1,000	1,000
Bronwen's garden	80,224	80,224	17,625	(14,416)	62,599	65,808
Christian education building	422,139	422,139	280,808	(270,254)	141,331	151,885
Computer equipment	11,682	10,337	5,113	(4,328)	6,569	6,009
Furniture and equipment	328,263	312,270	238,339	(235,726)	89,924	76,544
Organ	523,885	523,885	145,724	(135,246)	378,161	388,639
Parking lot	28,131	28,131	28,131	(28,131)	-	-
Pianos	88,902	87,103	44,927	(40,722)	43,975	46,381
Sanctuary	908,886	908,885	467,358	(444,636)	441,528	464,249
Stained glass windows	6,400	6,400	6,400	(6,400)	-	-
	2,399,512	2,380,374	1,234,425	(1,179,859)	1,165,087	1,200,515

The building and contents are insured for \$8,269,012 (2011 \$7,875,249 -). The land and buildings are assessed at \$5,525,000 (2011 \$5,323,000) for municipal tax purposes. The Church is exempt from municipal taxes.

5. Restrictions on net assets

The assets of the Permanent Trust Fund are restricted in their use by the Permanent Trust Fund Declaration of Trust dated April 4, 1996. The assets of the Endowment Fund are subject to restrictions contained in the By-laws of WVUC.

West Vancouver United Church

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6. Capital Asset Fund

The Capital Asset Fund contains funds reserved for specific capital projects as follows:

	2012	2011
	\$	\$
Capital improvements and repairs	19,366	39,245
Roof replacement	(6,552)	(16,552)
	12,814	22,693
<u>Property and equipment</u>	<u>1,165,087</u>	<u>1,200,515</u>
	<u>1,177,901</u>	<u>1,223,208</u>

7. Other receipts - General

Other receipts includes rentals of \$64,482 (2011 \$69,083), Choir contribution \$2,500 (2011 \$2,500) and Congregational dinners and other events. Congregational dinners and other events held in 2012 provided net receipts of \$22,530 (2011 \$14,610) being \$41,407 (2011 \$30,631) ticket sales, auction and other proceeds less expenses of \$18877 (2011 \$16,021).

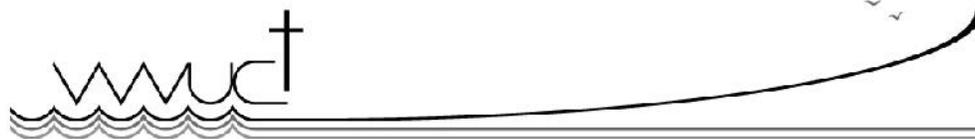
8. Interfund transfers and internally restricted net assets

All transfers between funds were approved by the appropriate administrative bodies.

9. Reconciliation of excess of receipts over expenditures - General Fund

The Finance and Administration Committee of the Official Board reports the General Fund results to the Official Board including certain transfers received from, or made to, other funds. The presentation method adopted in these financial statements treats these items differently. A reconciliation of the excess (shortfall) of receipts over expenditures follows:

	<u>2,012</u>	<u>2,011</u>
	\$	\$
Excess of receipts over expenditures per Finance and Administration Committee Report	15,969	(12,996)
Add:		
Roof reserve	10,000	10,000
Capital replacement	5,000	5,000
Miscellaneous transfers		
Less:		
Transfers received from other funds		
United Church Women Fund	included	(17,500)
<u>Excess of receipts over expenditures - General Fund</u>	<u>30,969</u>	<u>(15,496)</u>



WEST VANCOUVER UNITED CHURCH



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