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**Nakonha:ka Regional Council**  
**Meeting of the Executive**  
**Thursday, April 4, 2019 - 9:00 a.m.**

**Vision of the Commission by which we evaluate progress based on:**

- Supporting and enhancing the life of Communities of Faith where ministry takes place
- Nurturing Social Justice and Outreach programs
- Building Communications

**IN ATTENDANCE**

Rev. David Lambie	Chair
Monique Moser	Member
Rev. Joëlle Leduc	Member
Paul Stanfield	Member
Rev. Pierre Goldberger	Member
Rick Sheffer	Member
Patricia Lisson	Member
Robert Patton	Member
Sabrina Di Stefano	Corresponding Member, Pastoral Relations Minister
Rev. Rosemary Lambie	Executive Minister
Joel Miller	Program Assistant to Executive Minister, Recording Secretary

**REGRETS/ABSENT**

Judy Coffin	Corresponding Member, Administration and Communication
Susan Gabriel	Member

1. ***Opening Devotions*** – Rick “How do we be Church in the future?” George Santayana: “The world is not respectable; it is mortal, tormented, confused, deluded forever; but it is shot through with beauty, with love, with glints of courage and laughter; and in these, the spirit blooms timidly, and struggles to the light amid the thorns.” Hymn: My Love Colours Outside the Lines: “My Lord colors outside the lines, turns wound to blessing, water to wine, and takes me into places where I have never been before, and opens doors to worlds outside the lines. We’ll never walk on water if we are not prepared to drowned, body and soul need a soaking from time to time, and we will never move the gravestones if we are not prepared to die, and realize there are worlds outside the lines.” This is kind of like the new vision for clusters and networks, within the churches new structures. Moving outside of comfort zone (i.e., church building) is a scary thing to do. How does the Regional Council continue to support those who have chosen to carry on their ministry (which will eventually lead to winding up an closing down), and at the same time finding ways to allow for a new space to allow the spirit to move the church outside of its known bounds? Rick ended this devotions referencing the Serenity Prayer, and quoting “Faith is the daring of the soul to go further than it can see.” The spirit is calling the leadership within the Regional Council to ‘move outside the lines’.

2. ***Circle Time of Sharing*** –

3. ***Minutes of March 21, 2019***

**2019-04-04\_71 MOTION** (P. Stanfield/ R. Sheffer) That the minutes of March 21<sup>st</sup> be approved as received.  
**Carried**

4. ***Agenda***

**2019-04-04\_72 MOTION** (P. Lisson/P. Stanfield) That the agenda me accepted as circulated. **Carried**  
*Additions:*

- 
- Southwest Mission
  - Bill C-21
  - Passing of the United Church of Canada Bill

## 5. *Correspondence*

- a) February 20, 2019 Thivan Hoang, General Council office re process to become affirming Regional Councils (*for information*)

Discussion: Would need a team to get this started, perhaps a webinar, and to bring to Regional Council

- b) February 26, 2019 Thivan Hoang, General Council office re representation at an Archives Consultation in June (*for action*)
- c) March 25, 2019 Hanna Glasz & Sher, Hungarian United Church re sale of church (*for the property and finance committee*)
- d) March 22, 2019, PMA Insurances Inc. re annulling insurance policy of the Quebec Sherbrooke Presbytery Youth Forum (*for information*)

Discussion: Dave Lambie signed to have it cancelled. The ministry is covered by the National Church – Hub Insurance. It was suggested that the Hub Insurance policy goes up on the website.

## 6. *Business arising – Supporting and enhancing the life of Communities of Faith where ministry takes place*

**Property and Finance** – Paul Stanfield shared the income statement for Quebec Presbytery, and full financial Statements on screen (see appendix **A**). Paul also shared the updated format of the financial statements of the Regional Council that were introduced and added as an appendix in the previous Executive minutes. First quarter financial numbers should be available at the upcoming Executive meeting.

It was noted that Jim Lewis from National office is seeking a copy of all Presbyteries winding up financial statements.

**2019-04-04\_73 MOTION** (R. Sheffer/P. Lisson) that the Conseil régional Nakhonha:ka Regional Council Executive receives the recommendation of the Property and Finance Leadership Team to approve the draft financial statements of the Québec Presbytery dated March 8<sup>th</sup> (which incorporate the reduction of \$8,370 in the amount owed to the F & E Board from Québec Presbytery and acknowledge that the Property & Finance Leadership Group has adopted the income statement template to be used for reporting quarterly financial results of the Region. **Carried**

Discussion about lease at Summerlea

**2019-04-04\_74 MOTION** (P. Stanfield/R. Sheffer) that the Conseil régional Nakhonha:ka Regional Council Executive authorizes the Executive Minister to sign a lease with Summerlea United Church for office space, and for the duration of three years. **Carried**

A copy of the lease will be brought to and added as an appendix to the next Executive minutes.

Financing Overview – See appendix **B**, Rick highlighted all of the main points contained in this document.

Discussion: There are plans for Property and Finance committee to meet with EDGE to consider what options are available. Question remains, how to proceed with new ministries (funding and advice)? The issue remains: the looming financial demands that will be coming to the Regional Council will outweigh capacity. Summary of main issues: Building issues, finding review, possible gaps (i.e., Greenfield new

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ministries idea, investment in new ministries capital structure, review of the lending policy).

It was highlighted that with charities, 'you do not lend, you give'. The receiver should not be restricted worrying about having to make interest payments every year.

Options: reduce spending (i.e. cutting expenditures of the Regional Council); create a ministry plan and vision for the Regional Council and work from that, instead of budgeting and looking at things in pieces.

This discussion needs to be continued but motions need to be brought to the Executive with specific directions that could possibly be taken.

Concerning continuing education funding for lay people: as this funding no longer comes from the General Council office, this is something the funding group within the Regional Council can create. Currently there is only funding for lay training through the LLWL program.

### **Pastoral Relations**

**2019-04-04\_75 MOTION** (M. Moser/J. Leduc) that the Conseil régional Nakhonha:ka Regional Council Executive appoint Rev. Janet Bisset, Rev. Darryl MacDonald, Rev. Jennifer Mountain, Rev. David Lambie, Rev. Birgit Neuschild and Rev. Mher Katchikian to serve on the Pastoral Relations Leadership Team. **Carried**

**Staff:** position(s) for supporting Communities of Faith, Clusters & Networks – see Appendix C

Discussion:

**2019-04-04\_76 MOTION** (M. Moser /J. Leduc) that the Conseil régional Nakhonha:ka Regional Council Executive accept the draft position description for Minister supporting Clusters and Networks, and authorize the Executive Minister to present said job description to the General Council office for approval. The job description is renewable after one year. **Carried**

Amendment to the job description as received:

1. The last line of the first paragraph, under heading *Purpose* will say "...supporting the establishment and nurturing of clusters and networks, and new ministry opportunities".
2. That "...and the Nakhonha:ka Regional Council." be added to the last sentence under *Working Conditions* – Joëlle and Monique's revision.

Work in French with clusters and networks will be supported by La Table and the Nakhonha:ka Regional Council."

### **Governance**

#### Archives

**2019-04-04\_77 MOTION** (P. Lisson/R. Sheffer) that the Conseil régional Nakhonha:ka Regional Council Executive appoints Shirley Cartnell or Joan Benoit as the representative to the Archives Consultation and if not, she approach who she thinks is suitable. **Carried**

*Nurturing Social Justice and Outreach programs*

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**Youth and Young Adult Ministry** – planning for inaugural meeting is ongoing. There is a Youth Forum planned for April 12-14.

Discussion: It was suggested that YAYA staff person be asked to attend every third meeting.

**Inaugural Meeting- updates on planning** – Joëlle provided an updated and informed that planning is progressing. Julia Budd will be leading a potluck band and Georgia Copland will be leading the potluck choir. Search continues for someone to lead children's program. Ryan Fea is a candidate for ordination and Young-Ho Jang is being admitted. Rosemary, Linda Buchanan and Tami Spires are working on the business for the agenda of the meeting. It was asked that the Executive be apprised of the business that will be included in the agenda prior to meeting. A logo has been created and Rosemary shared her screen to show it.

**Communications Leadership Team** – Three month communication summarizing work of the Executive will be translated and circulated through the Friday newsletter - see appendix **D**

**Nominations Leadership Team** – Current list of Nominations – see appendix **E**; it was noted that this list could go out with the Three month communique summarizing the work of the Executive.

**Fund Granting Leadership Team** – Rick is gathering a team to work on this and invites input from the Executive.

## 7. *New Business*

Update Southwest Mission – There has been no formal communication from Southwest United Church to the Regional Council about its decision regarding Southwest Mission and this must be received, not only for records but for clarification. It is the understanding that much of the mission work has been parceled to Dawson community, with no further involvement by the United Church of Canada. There is concern that the United Church of Canada still remains liable for grant applications and this needs to be determined, so that all such liabilities cease. It was noted that Southwest United Church plans to go to a half time ministry position and therefore, Sabrina will follow up with the congregation to begin the process and appointing a pastoral relations liaison person to assist in this work. Many questions remain, and Rosemary will send a letter to the Board of Southwest United Church for clarification.

Bill C-21 – A response crafted by Eric Hebert-Daly and Rosemary has been circulated. The Regional Council and La Table will seek to make a presentation to the Parliamentary Commission. Patricia and Pierre will continue to work on this.

United Church of Canada Bill – it was noted that the bill was passed in the House of Commons.

What will be the make-up of the Executive after May 25<sup>th</sup> - Rosemary asked members to consider what the Executive should like and brings suggestions to next meeting:

Discussion at next meeting:

- Governance document;
- Patricia received an email regarding legislature that was passed in the Senate that could affect how the Regional Council does its justice work.

**Opening worship for next meeting** – David Lambie

**Next meeting dates:**

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- Thursday, April 25<sup>th</sup> 2019 – 10 am – 2 pm, in person, Lachine
  - Thursday, May 9<sup>th</sup> 2019 – 10 am – 2 pm, in person, Lachine

### 8. *Adjournment*

**2019-04-04\_78** (P. Lisson) that the meeting be adjourned at 12:07 p.m. **Carried**

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Rev. David Lambie  
Chair

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Rev. Rosemary Lambie,  
Executive Minister

### Appendices

Appendix A	Quebec Presbytery Financial Statement 2018	Pages 103- 115
Appendix B	Discussion point submitted by Rick Sheffer re financial overview of the Regional Council	Pages 116 -118
Appendix C	Draft position description for Minister supporting Clusters and Networks (in French and English)	Pages 119-121
Appendix D	Three month communication summarizing work of the Executive	Pages 122-124
Appendix E	Current list of Nominations	Page 125

Appendix A

**QUÉBEC PRESBYTERY OF THE  
UNITED CHURCH OF CANADA**

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Draft March 8, 2019

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## Review engagement report

To the Members of  
Québec Presbytery of the United Church of Canada

We have reviewed the accompanying financial statements of Québec Presbytery of the United Church of Canada that comprise the statement of financial position as at December 31, 2018, and the statements of operations and changes in net assets and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

### Management's Responsibility for the Financial Statements

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

### Practitioner's Responsibility

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

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

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

### Conclusion

Based on our review, nothing has come to our attention that causes us to believe that the financial statements do not present fairly, in all material respects, the financial position of Québec Presbytery of the United Church of Canada as at December 31, 2018, and the results of its operations and its cash flows for the year then ended in accordance with Canadian accounting standards for Not-for-Profit Organizations.

### Emphasis of Matter

We draw attention to Note 1 in the financial statements which describes conditions and matters that indicate the existence of a material uncertainty that cast significant doubt about the Québec Presbytery of the United Church of Canada ability to continue as a going concern. Our conclusion is not modified in respect to this matter.

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Montreal, Québec  
XX, 201X

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<sup>1</sup> CPA auditor, CA, public accountancy permit No. A111686

## QUÉBEC PRESBYTERY OF THE UNITED CHURCH OF CANADA

Statement of financial position  
as at December 31, 2018  
(unaudited)

	2018	2017
	\$	\$
<b>Assets</b>		
Cash	64,075	33,886
Funds held in trust (Note 4)	2,767	-
Accounts receivable from pastoral charges	37,891	41,054
Accounts receivable other	-	3,525
Government rebates receivable	5,247	5,757
Prepaid expenses	-	3,439
	109,980	87,661
<b>Liabilities</b>		
		-
Current		
Accounts payable and accrued liabilities	11,321	9,976
Funds held in trust (Note 4)	2,767	-
Due to the Finance & Extension Board (Note 5)	95,892	38,838
	109,980	48,814
<b>Net assets</b>		
Unrestricted Fund (Deficit)	-	38,847
	109,980	87,661

Approved by the Presbytery

\_\_\_\_\_  
Secretary

\_\_\_\_\_  
Treasurer



## QUÉBEC PRESBYTERY OF THE UNITED CHURCH OF CANADA

Statement of operations and changes in net assets  
year ended December 31, 2018  
(unaudited)

	2018	2017
	\$	\$
<b>Revenue</b>		
Grant from the Finance & Extension Board	481,900	455,380
Forgiveness of debt to Finance & Extension Board	8,370	-
Pastoral charges	194,578	191,819
Donations	40	-
Miscellaneous	3,003	-
	687,891	647,199
<b>Expenses</b>		
Salaries and benefits		
Administration	153,875	140,858
Office expenses		
Office and administrative	64,019	41,374
Accounting and review	13,205	14,568
	77,224	55,942
Operations		
Mission support - Schedule 1	274,748	301,000
Montreal and Ottawa Conference	138,064	120,336
Committee expenses	12,943	5,161
Travel	8,926	8,314
Transformation and facilitation	15,260	10,000
Contingency fund	42,173	22,132
Camps (Schedule 2)	-	5,618
Lay ministry course and training	-	2,000
Bad debts	3,525	1,164
Miscellaneous	-	262
	495,639	475,987
Total expenses	726,738	672,787
Deficiency of revenue over expenses	(38,847)	(25,588)
Net assets, beginning of year	38,847	64,435
Net assets, end of year	-	38,847

## QUÉBEC PRESBYTERY OF THE UNITED CHURCH OF CANADA

Statement of cash flows  
year ended December 31, 2018  
(unaudited)

	2018	2017
	\$	\$
<b>Operating activities</b>		
Deficiency of revenue over expenses	(38,847)	(25,588)
Changes in non-cash operating working capital items		
Accounts receivable from pastoral charges	3,163	23,574
Accounts receivable other	3,525	-
Government rebates receivable	510	(2,556)
Prepaid expenses	3,439	(2,954)
Accounts payable and accrued liabilities	1,345	(13,304)
Due to the Finance & Extension Board	57,054	(93,456)
Net increase (decrease) in cash	30,189	(114,284)
Cash position, beginning of period	33,886	148,170
Cash position, end of period	64,075	33,886

Draft March 8, 2019

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## QUÉBEC PRESBYTERY OF THE UNITED CHURCH OF CANADA

Notes to the financial statements  
December 31, 2018  
(unaudited)

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### 1. Subsequent Event- Going Concern

In 2018, the United Church of Canada decided to restructure itself wherein the presbytery and conference courts across Canada were replaced with 16 independent regional councils effective January 1, 2019. As such the Québec Presbytery ceased operating as at December 31, 2018 having realized all of its assets, satisfied its liabilities and remitted all of the remaining funds to the Conseil régional Nakhonha:ka Regional Council which succeeded to all Québec Presbytery's assets and liabilities.

### 2. Purpose

These financial statements include the financial position and transactions of the Accounts of the Treasurer - Québec Presbytery.

The Québec Presbytery (the "Presbytery") is a unit of the United Church of Canada, constituted under the *United Church of Canada Act* (1926). The Presbytery oversees its constituent churches, missions, and outreach ministries, adopting measures to promote their religious life. Service is directed towards its members and the ecumenical and secular society within its geographic bounds, particularly the poor.

In order to maintain its registered charity status, the Presbytery must meet certain spending requirements ("disbursement quota") according to the *Income Tax Act*. The disbursement quota is a minimum amount that the registered charity must spend on charitable programs or as gifts to qualified donees in order to maintain its registered charity status. As at December 31, 2018, the Presbytery complied with the requirement.

### 3. Accounting policies

These financial statements have been prepared in accordance with Canadian generally accepted accounting standards for Not-for-Profit organizations using the restricted fund method of accounting for contributions.

#### *Fund accounting*

The Unrestricted Fund accounts for and reports all unrestricted operating activities of the Québec Presbytery - Accounts of the Treasurer.

#### *Financial instruments*

The Presbytery initially measures its financial assets and financial liabilities at fair value, except for certain related party transactions that are measured at the carrying amount or exchange amount, as appropriate.

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## QUÉBEC PRESBYTERY OF THE UNITED CHURCH OF CANADA

Notes to the financial statements  
December 31, 2018  
(unaudited)

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### 3. Accounting policies (continued)

#### *Financial instruments (continued)*

The Presbytery subsequently measures all its financial assets and financial liabilities at amortized cost, except for investments in equity instruments, bonds and funds that are quoted in an active market, which are measured at fair value. Changes in fair value are recognized in net income.

Financial assets measured at amortized cost include cash and accounts receivable.

Financial liabilities measured at amortized cost include accounts payable and accrued liabilities.

There are no financial assets measured at fair value.

#### *Impairment*

Financial assets measured at cost are tested for impairment when there are indicators of impairment. The amount of the write-down is recognized in net income. The previously recognized impairment loss may be reversed to the extent of the improvement, directly or by adjusting the allowance account, provided it is no greater than the amount that would have been reported at the date of the reversal had the impairment not been recognized previously. The amount of the reversal is recognized in net income.

#### *Transaction costs*

The Presbytery recognizes its transaction costs in net income in the period incurred. However, the carrying amount of the financial instruments that will not be subsequently measured at fair value is reflected in the transaction costs that are directly attributable to their origination, issuance or assumption.

#### *Revenue recognition*

Revenue from pastoral charges is recognized on the accrual basis and collection is reasonably assured. Grants are recognized when received.

#### *Accounting for a controlled not-for-profit organization*

The Presbytery elected not to consolidate the accounts of a controlled not-for-profit organization. Summary financial information is provided in Note 6.

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**QUÉBEC PRESBYTERY OF THE  
UNITED CHURCH OF CANADA**

Notes to the financial statements  
December 31, 2018  
(unaudited)

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**3. Accounting policies (continued)***Use of estimates*

The preparation of financial statements in conformity with Canadian accounting standards for not-for-profit organizations requires management to make estimates and assumptions that affect the amounts of assets and liabilities as well as the disclosure of contingent assets and liabilities at the date of the financial statements. Such estimates and assumptions also affect revenues and expenses during the period. Actual results could differ from these estimates.

**4. Funds held in trust**

Funds held in trust for the Québec-Sherbrooke Presbytery United Church Women.

**5. Related party transactions and balance**

The grant from and the due to the Finance and Extension Board in the financial statements was received from and is payable to a controlled registered charity as described in Note 6.

The transactions have been valued in these financial statements at the exchange amount which is the amount of consideration established and agreed to by the related parties.

The due to the Finance and Extension Board is non-interest bearing with no fixed repayment terms.

Draft March 8, 2019

## QUÉBEC PRESBYTERY OF THE UNITED CHURCH OF CANADA

Notes to the financial statements  
December 31, 2018  
(unaudited)

### 6. Controlled not-for-profit organization

Québec Presbytery of the United Church of Canada (the "Québec Presbytery") controls the Finance and Extension Board of the Québec Presbytery of the United Church of Canada (the "Board"). The Board, a registered charity, manages the funds entrusted to it, acquires and helps maintain buildings within the Québec Presbytery and provides sabbatical and bursary funds. The Board is also empowered to promote and carry on mission work with a concern for the spiritual and temporal welfare of the church, which is accomplished through its programs and annual grants transferred to the Québec Presbytery.

According to the Board's constitution, the Québec Presbytery elects the members of the Board, approves the Board's budget, and any changes to the By-Laws of the Constitution of the Board. The financial information of the Board has not been consolidated in the Québec Presbytery financial statements. Financial statements of the Board are available on request. Financial summaries of the Board as at December 31, 2018 and 2017 and for the periods then ended are as follows:

	2018	2017
	\$	\$
<i>Financial Position</i>		
Total unrestricted assets	13,511,353	14,491,528
Funds and assets held in trust (a)	91,831	106,589
Total restricted funds (b)	4,708,097	3,915,842
Total assets	18,311,281	18,513,959
Total liabilities	19,136	14,194
Funds and assets held in trust (a)	91,831	106,589
Total restricted funds (b)	4,708,097	3,915,842
Total net assets unrestricted	13,492,217	14,477,334
	18,311,281	18,513,959

- (a) The Board holds funds and assets in trust on behalf of churches and other religious organizations. These assets and investments and their off-setting liability are recorded at fair value.
- (b) The F.W. Kelley Fund, the Erskine & American - Mountainside Trust Fund, the St. John's Hall Bursary Fund, the St. John's Hall Endowment Fund, the Ste Thérèse Fund and the Bhal-Yun Fund.

## QUÉBEC PRESBYTERY OF THE UNITED CHURCH OF CANADA

Notes to the financial statements  
December 31, 2018  
(unaudited)

### 6. Controlled not-for-profit organization (continued)

	Accounts of the Treasurer	Restricted Funds	2018 Total \$	2017 Total \$
<i>Results of operations</i>				
Total revenue (loss)	(308,855)	(135,136)	(443,991)	1,269,199
Total expenses (c)	676,262	215,824	892,086	887,910
Excess (deficiency) of revenue over expenses	(985,117)	(350,960)	(1,336,077)	381,289

(c) Total expenses include a grant to the Québec Presbytery of \$ 481,900 (2017 - \$445,380) and forgiveness of debt of \$8,370 from 2018 Québec Presbytery.

	Accounts of the Treasurer	Restricted Funds	2018 Total \$	2017 Total \$
<i>Cash Flows</i>				
Cash (used in) from operations	174,529	97,347	271,876	250,061
Cash (used in) from financing and investing activities	(241,942)	(98,066)	(340,008)	(166,341)
Net increase (decrease) in cash	(67,413)	(719)	(68,132)	83,720

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## QUÉBEC PRESBYTERY OF THE UNITED CHURCH OF CANADA

Notes to the financial statements  
December 31, 2018  
(unaudited)

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### 7. Financial instruments

#### *Risks and concentrations*

The Presbytery is exposed to various risks through its financial instruments, without being exposed to concentrations of risk. The following analysis provides a measure of the Presbytery's risk exposure at the balance sheet date, December 31, 2018.

#### *Liquidity risk*

Liquidity risk is the risk that an entity will encounter difficulty in meeting obligations associated with financial liabilities. The Presbytery is exposed to this risk mainly in respect of its accounts payable and accrued liabilities and due to the Finance & Extension Board.

#### *Credit risk*

Credit risk is the risk that one party to a financial instrument will cause a financial loss for the other party by failing to discharge an obligation. The Presbytery's main credit risks relate to its accounts receivable from pastoral charges. The Presbytery provides credit in the normal course of its operations.

#### *Concentration risk*

Concentration risk is the risk that a customer has more than ten percent of the total accounts receivable balance and thus there is a higher risk to the entity in the event of a default by one of these customers. At December 31, 2018, the receivable from one pastoral charge comprised approximately 77% of the total outstanding receivables from pastoral charges. The Presbytery reduces this risk by regularly assessing the credit risk associated with all accounts and closely monitoring any overdue balances. In the opinion of management, the concentration risk exposure to the company that is associated with their customers is low.

### 8. Other information

#### *Good Samaritan Fund*

The Good Samaritan Fund was established as a donor-directed fund with the United Church of Canada Foundation following the closure and sale of the Griffith-McConnell Residence (an outreach mission of the Québec Presbytery). The terms of the Agreement with the Foundation provide that the Québec Presbytery may alone designate grants from the income of the fund to ministry programs involving seniors in the Province of Québec.

The maximum annual amount of the grant is a variable percentage of the fund balance. If the Québec Presbytery fails to designate grants, then the Foundation has the right to make grants to similar causes that year anywhere in Canada to comply with their disbursement quota under tax regulations. The fund balance at the end of 2018 was \$ X (2017 - \$6,655,266)

The total 2018 annual grant amount designated by the Québec Presbytery from the Good Samaritan Fund was \$ X (2017 - \$215,874).



**QUÉBEC PRESBYTERY OF THE  
UNITED CHURCH OF CANADA****Schedule 1**

Combined Presbytery programs and Mission Support  
year ended December 31, 2018  
(unaudited)

	2018	2017
	\$	\$
<b>Mission support</b>		
Pastoral charges and Congregations		
Kanesatake United Church	14,248	13,500
Italian Church of the Redeemer	-	2,000
Harrington Harbour	5,000	3,000
	19,248	18,500
Institutional Ministry		
Saint Columba House	120,800	115,500
Montreal City Mission	83,000	88,500
United Theological College	4,500	3,000
	208,300	207,000
Congregational Ministry		
Southwest Mission	10,000	14,500
Mount Royal (COCLA)	11,000	14,000
Union Montreal	3,750	6,250
	24,750	34,750
Ecumenical Community Support		
Comité d'Aide aux Réfugiés	12,000	18,000
McGill Ecumenical Chaplaincy	5,000	5,300
Concordia Chaplaincy	2,000	2,000
Bishops University Chaplaincy	2,700	2,700
Auberge Madeleine	750	-
L.G.B.T.Q. Youth Centre	-	12,000
Children & Youth Initiatives	-	750
	22,450	40,750
	274,748	301,000

**QUÉBEC PRESBYTERY OF THE  
UNITED CHURCH OF CANADA****Schedule 2**

Combined statement of operations and changes in net assets for Trois-Rivières Fund  
year ended December 31, 2018  
(unaudited)

	2018	2017
	\$	\$
Revenue	-	-
Expenses		
Camps	-	5,618
Excess of revenue over expenses	-	(5,618)
Net assets, beginning of year	-	5,618
Net assets, end of year	-	-

Draft March 8, 2019

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**Appendix B**

**Discussion Document**  
**Thoughts re Financing Conseil Regional Nakonak:ha Regional Council**  
**April 3, 2019**

This overview summarizes current practice including with the F&E Board and looks ahead to possible financing needs in the new Region.

A number of questions continue to be asked regarding the role of the Finance and Extension Board so a brief summary is included.

**Current practice of the F&E**

The principal financing functions carried out by the F&E Board are:

- overseeing the investment management of the investment portfolio carried out by professional investment managers, currently Letko Brosseau and Associates and FIERA Investment Management. These include:
  - General Investment portfolio;
  - Investments held in trust or restricted funds
- lending program to support ministry development and sustainability generally for fixed assets projects, eg building renovation and/or repair (building roofs, major or more minor renovations or repair, heating systems, etc.) Currently some \$1 million in loans is approved and outstanding with other proposals pending;
- building repair/development advice and accompaniment;
- delivery of Sabbatical Leave and Bursary Programs;
- principal provider of funding for operations of the Regional Council including Mission Support.

**A Financing****1. Regional Council Operations and Mission Support:**

Funding the Regional Council and Mission Support come from two sources, the National Church and the Finance and Extension Board. For 2019 the National Church is contributing a total of \$651,500 for Governance and Mission and Ministry to get the Region going, \$362,500 for Governance and \$289,000 Mission and Ministry. Continuing this level of support in future years will be dependent on the success of the new National Assessment program in raising sufficient revenues.

The F&E Board has budgeted for a grant of \$530,000 plus \$32,000 for the Bursaries and Sabbatical Leave Programs totalling \$562,000 for these purposes. This is funded from returns on the investment portfolio. (In order to maintain this level of funding including costs such as investment management fees from the investment managers, requires an investment base of some \$12 million achieving a 5% rate of return over the longer term in the ups and downs of the market).

In the absence of F&E funding to maintain present levels, the Regional Council would need to substantially cut back in its operations and/or Mission Support funding or to implement a Regional Assessment on Communities of Faith in addition to the National Assessment. The increases in the latter over what Communities of Faith have been paying in the past is already a concern. A main reason why Quebec assessment rates have been relatively low in the past compared to elsewhere in the country and Mission Support grants are at their level well above what is provided from national Mission and Service contributions from the National Church has been due to F&E's financing.

**2. Ministry Support and Development: F&E Lending Program.**

In addition to the block grant to the Regional Council for ministry operations and program support the F&E loan program is offered for ministries, presently at an interest rate of 5%, a rate adjusted from time to time to provide the minimum return equal to the general long term return for investments to maintain the investment portfolio in

line with endowment fund management practices. Actual repayment provisions are adjusted in discussion with the receiving ministries.

At one time the F&E offered a grant program for repairs, eg roofs, to cover a part of the cost once the ministry was able to secure financing for the remainder. This program was terminated several years ago and replaced by the more comprehensive loan program

**B Program Funding Resources** There are a number of programs within the Region to provide a range of assistance with upwards of \$450,000 projected for 2019 in addition to Mission Support for which \$550,000 is budgeted and allocated for 2019.

- We are about to commence a review of Region program funding with a view to identify gaps, overlaps, streamline the application and approval processes, and, ideally, to put in place improved monitoring and assessment procedures. One direction is to attempt to have one Funding Leadership Team in the Regional Council, through which funding proposals would be funneled, able to access particular “funding pots” according to applicant needs and ensure better coordination. Hopefully this will enable funding packages to be assembled from, as appropriate, different “funding pots” including grant and loan funding. This could crossover between Regional Council and F&E resources with loans continuing to be approved and managed by the F&E under current processes. As well there are a number of program resources available through the National Church.
- As a first step information on various program sources is being assembled and a communications program planned to make more visible program resources available for ministry support and development.

**C Ministry Financing Needs Going Forward for the Region**

(a) Buildings: Most of our buildings are older (the boom of the 60’s is long past) and many are in need of love and attention. For the most part the local congregations are taking care of needed maintenance and repair but financing issues arise for major needs, eg roofs, major repairs, renovations, and emergencies which is where the loan program comes in. Some of our older buildings, i.e. St James United, Union United and others are facing considerable capital demands beyond and sometimes well beyond the capacity of the congregation, to finance. This demand can be expected to increase.

From what we are already experiencing, it is clear that we need to develop a Property and Building Strategy. This would apply at least for major projects where, for example, the building demands far exceed the capacity of the Community of Faith and other church resources including financial and professional advisory resources from the Region/F&E Board to assist. The property development advisory services with EDGE and other professional property development resources could be part of this.

- One piece of useful work would be to survey the likely building needs for the next 5 years or so and try to determine the financial capacity of the local Community of Faith to deal with the costs to get some idea of the future financing demands..
- A related piece of work is to try to determine the development potential of properties likely to be needed to sell/redevelop etc. EDGE has begun at least an initial process on this and an initial meeting with them is being planned.
- Monies from the sale/redevelopment of properties will likely become a significant needed source of resources for redeployment to meet needs in our Region.

(b) Ministry and Program Needs:

(i) For New Ministry:

- 
- Greenfield ministry development, i.e. new ministries, startups, or ideas with no present base; Needs: discernment, assessment of potential/opportunities, startup funding (could be venture funding equity, grants, loans); This is a present funding gap
  - New With an Existing Ministry base: Needs: discernment (Light A Spark), New program/initiatives (Erskine American Mountainside, Bhal Jhun, Good Samaritan (seniors), Trois Rivieres? , National Programs
- (ii) For Existing Ministry Needs
- coverage by existing programs including Mission Support seems sufficient but will be looked at in the program review
  - the main area of issue is a base funding base for community ministries like St Columba House and Montreal City Mission for which a capital base is needed vs depending on yearly Mission Support funding. One option is for direct investment in these ministries,
- (iii) Buildings related needs (above)
- Loan program (affordability issue)
- (iv) Human Development Support (Sabbatical Leave, Bursary, Training/Professional Development grants (source?) Other?

#### **D Main Issues**

- Buildings issues including need for a property and buildings strategy and study of future needs.
- Funding Review Application and Approval and Review processes to get underway
- Possible gaps, funding application/approval/assessment possibly with Greenfield new ministry. To be reviewed in program review process to get underway shortly.
- Investment in community ministries capital structure
- Review of lending policies A review is underway.

Frederick Sheffer  
April 3, 2019,

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## Appendix C

Précisions à ajouter à la description de poste existante dont un seul paragraphe a été retiré. Il y a de nouvelles parties **en français** et des modifications et ajouts au texte anglais **en gras**). Les sous-titres du document original sont soulignés pour faciliter la lecture des nouvelles insertions.

**Deux postes de pasteur-e-s/ animateur-e-s bilingues à temps partiel (max. 20h/semaine pour chacun-e) basés l'un-e à l'est et l'autre à l'ouest de la région Nakonha:ka.**

### Purpose:

The purpose of **these positions** is.... networks.

The goal... in ministry and mission. **La première année il s'agira de retrouver les piliers de l'Église Unie laissés à eux-mêmes après la fermeture de nombreuses paroisses. Il faudra les accompagner, favoriser la création de réseaux pour qu'ils puissent retrouver une communauté et soutenir l'ouverture de celle-ci à d'autres communautés locales pour créer des partenariats enrichissants.**

### Context:

#### Unit/ Region Structure and Reporting Relationships

This region represents... **two** major urban...

Remplacer le paragraphe suivant par:

**La première année doit servir à réveiller les braises dormantes et lancer de nouvelles façons de faire église pour nouer des contacts, offrir des services, former des laïques et célébrer notre foi grâce aux nouvelles technologies.**

### Specific Outcomes and/or Key Position Functions:

#### Qualifications/ Education/ Competencies/ Experience:

Ajouter après le 6e point:

**Ministerial experience and care for people**

**High relational skills and a taste to work with a variety of people.**

Groupe facilitation skills and experience **in various situations. Flexibility.**

Ability to articulate the **links between spirituality, personal faith, community and a sense of justice.**

**Good listener and good learner-teacher.**

**Ability to be creative in meeting challenges and joyful in helping small church groupings envision the future.**

Willingness and ability to travel **in the area specified by the contract.**

### Working Conditions:

Remplacer « This position » par:

Ces deux postes géographiquement distincts, mais appelés à former une équipe will be based...

Ajouter après « for at least the first year ».

Un groupe de soutien composé de personnes de confiance appartenant aux milieux à soutenir et animer entourera aussi la personne en poste et se réunira périodiquement par vidéoconférence et si possible une fois par an en personne.

Le travail avec des regroupements et réseaux francophones bénéficiera d'un lien avec La Table et la Conseil Régional Nakonha:ka.

### *En Français*

Précisions à ajouter à la description de poste existante dont un seul paragraphe a été retiré. Il y a de nouvelles parties **en français** et des modifications et ajouts au texte anglais **en gras**). Les sous-titres du document original sont soulignés pour faciliter la lecture des nouvelles insertions.

Deux postes de pasteur-e-s/ animateur-e-s bilingues à temps partiel (max. 20h/semaine pour chacun-e) basés l'un-e à l'est et l'autre à l'ouest de la région Nakonha:ka. Two part time bilingual ministers (max. 20h/w. each) based one in the East and the other in the West of the Nakonha:ka Region.

#### Purpose:

The purpose of **these positions** is.... Networks and new Ministry opportunities

The goal... in ministry and mission. La première année il s'agira de retrouver les piliers de l'Église Unie laissés à eux-mêmes après la fermeture de nombreuses paroisses. Il faudra les accompagner, favoriser la création de réseaux pour qu'ils puissent retrouver une communauté et soutenir l'ouverture de celle-ci à d'autres communautés locales pour créer des partenariats enrichissants.

The first year it will be necessary to look for UCC pillars left behind after the closure of many congregations (cf. The Pillars Mission circulated by Rick). By helping them to create networks supporting a new form of UCC community, staff will also facilitate links to other local communities in order to enhance enriching partnerships.

#### Context:

##### Unit/ Region Structure and Reporting Relationships

This region represents... **two** major urban...

Remplacer le paragraphe suivant par:

La première année doit servir à réveiller les braises dormantes et lancer de nouvelles façons de faire église pour nouer des contacts, offrir des services, former des laïques et célébrer notre foi grâce aux nouvelles technologies.

The first year will be used to rekindle the dying ember and spark new ways of being a church, create bonds, offer support, give formations to lay people and worship together thanks to video conferences or other enabling new technologies.

Specific Outcomes and/or Key Position Functions:Qualifications/ Education/ Competencies/ Experience:

Ajouter après le 6e point:

**Ministerial experience and care for people****High relational skills and a taste to work with a variety of people.**

Groupe facilitation skills and experience **in various situations. Flexibility.**

Ability to articulate the **links between spirituality, personal faith, community and a sense of justice.**

**Good listener and good learner-teacher.**

**Ability to be creative in meeting challenges and joyful in helping small church groupings envision the future.**

Willingness and ability to travel **in the area specified by the contract.**

Working Conditions:

Remplacer « This position » par:

**Ces deux postes géographiquement distincts, mais appelés à former une équipe** will be based...

**These two positions geographically apart will be considered building a team.**

Ajouter après « for at least the first year ».

**Un groupe de soutien composé de personnes de confiance appartenant aux milieux à soutenir et animer entourera aussi la personne en poste et se réunira périodiquement par vidéoconférence et si possible une fois par an en personne.**

**A support team drawn from the places where new projects occur will accompany staff and meet periodically by videoconference and if possible in person once per year.**

**Le travail avec des regroupements et réseaux francophones bénéficiera d'un lien avec La Table.**

**Work in French with clusters and networks will be supported by La Table.**



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**Appendix D****Conseil régional Nakonha:ka Regional Council**  
**March 2019**

In the spring of 2018, each presbytery was asked by the General Secretary to name a representative to form a regional transition commission. Given that only two presbyteries were involved in this process, the decision was made to have two representatives from Consistoire Laurentien and two from each of the former Montreal and Quebec-Sherbrooke presbyteries. Conferences were also invited to name a president or past president to be on the commission. The Indigenous Ministries Council also named representatives.

The **transition commission** was formed using those named as representatives; Susan Gabriel, Rev. Pierre Goldberger, Rev. David Lambie, Rev. Joëlle Leduc, Patricia Lisson D.M., Monique Moser, Robert Patton, Paul Stanfield and Rick Sheffer.

The commissions were voted into existence at the **General Council 43** in Oshawa in July 2018, but the working group had already begun in late May, on the assumption that all would pass.

We met as a **Transition Commission** 15 times between June 7<sup>th</sup> and December 11<sup>th</sup>, almost all of which were for half-days in person. Hours of volunteer time was spent building relationships, hearing stories of different areas, sharing hopes, passions and concerns, and then discerning how to move forward.

We identified a **Vision** of the Commission by which we evaluate progress based on:

- Supporting and enhancing the life of Communities of Faith where ministry takes place
- Nurturing Social Justice and Outreach programs
- Building Communications

We had presentations or **consultations** and support from General Council staff; David Allen on many things, David Armour and Erik Matheson on budgeting and the financial packages being offered for technology and equipment, Nora Sanders and Eric Hebert-Daly on the Covenant agreement with La Table des ministres en français, and with Karen Valley and Sabrina Di Stefano on the difference between Office of Vocation and the new pastoral relations process.

We had to begin working on a budget based upon **two hypothetical pots of money** to use, \$325,000 for governance and services (administration) and \$289,000 for mission and ministry. There was also money from the Finance and Extension Board as in past years that have substantially supported the outreach ministries and special funds for projects and sabbaticals.

We had timelines and **deadlines** imposed at intervals, decisions that had to be made so that ministry could continue, such as Mission Support granting, and budget planning including evaluating needs for office space and staffing.

Conversations, searching for a suitable location and initial planning began for an **Inaugural meeting** of the new Regional Council at St. Lambert United Church on May 25, 2019. We will be blessed to have the Moderator as one of our General Council participants.

Through the autumn, we worked on **staffing needs, job descriptions, policies and governance structures**. An “open space” exercise was conducted at the November Quebec Presbytery to begin building ‘Leadership Teams’ and to find out how the wider church wanted to be involved. More names have been added since that time and the invitation to serve continues.

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We asked for suggestions for the new name during the fall, with the decision to be made at the November presbytery meetings at which time everyone had a secret ballot vote.

Four names were presented and Nakonha:ka was sent in by our Mohawk congregation in Kanesatake (Oka). Elder Satewas Gabriel has for many years welcomed up to the land as part of the opening worship for the Conference Annual General Meeting.

We have two Mohawk communities of faith in our new regional council, and although there are people from many other nations living in the area, none of them have churches. The United Church of Canada added the Mohawk words "all my relations" to the crest a number of years ago in recognition that they were the first Indigenous nation to join The United Church of Canada.

The work Nakonha:ka is reference to "the people of the east, the people of the rising sun", and there are no Mohawk communities in Canada further east than Quebec. We solicited possible names for the new regional council and through a ballot voting process at both presbytery meetings, and invitations sent to our Indigenous communities for their input, a decision of who the new us would be, using a trilingual name.

Dave took the Minutes until December when we selected him to be the **Chair**, and we asked Paul Stanfield to be initial **Treasurer** as we worked on finding ways to work with the numbers.

**Staff** positions were advertised widely, interviews conducted, and decisions were made to have staff in place to start the year.

Shanna Bernier - Youth and Young Adult Ministries (full time)

Judy Coffin - Communications and Administration Assistant (17.5 hours per week)

Beverly Anderson-Levine – Archives (Wednesday)

Sabrina Di Stefano - Pastoral Minister (full time)

Rev. Rosemary Lambie - Executive Minister (full time, shared with 12 & 13)

Joel Miller - Program Assistant to Executive Minister, Recording Secretary (FT as EM)

\*\*\*\*\*

January 1, 2019 arrived with us not feeling *really* ready to be the new **Executive**, but knowing that we had worked steadily, had made good progress and were excited to be leading the way. Joel Miller took over the taking of Minutes for the Executive and all staff are corresponding members and receive Minutes.

There have been six meetings in 2019, and the focus has been on establishing the **governance structure and having working policies** in place. Many of these policies are compilations of former presbytery and Conference policies, and will help hold all of us accountable to the ethical standards of practice of the wider church. As these are finalized, they will be made available through the newsletter, and eventually on the website, along with all approved Minutes.

**Liaisons** have been trained to engage in the new pastoral relations process, as we prepare to use the new HUB system.

One of the challenges has been addressing requests for information or assistance before a structure was in place with individuals named as responsible to make such decisions.

Some initial **Leadership Teams** have been formed (to be added to at the Inaugural meeting through Nominations) to address emerging issues, particularly around property and finance, and pastoral relations.

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The staff of Regional Councils 11, 12 & 13 as well as shared staff and General Council staff had a two-day retreat in early March to do relationship building and find ways to share resources, working together within their respective and across the 3 regional councils.

**Communication** has been forefront in our efforts to be transparent. While getting a working website continues to be a challenge because of the company engaged by the General Council office to help guide them, Judy (with translation expertise from Rev. Denis Fortin) has been creating a **weekly Friday newsletter** to help people be informed and save dates.

Thanks for this challenging and yet life-giving opportunity to serve the church and help us transform together.

Appendix E

**Conseil régional Nakonha:ka Regional Council**  
**Leadership Teams**

- A. Nominations:**
- B. Property and Finance :** Fred Braman, Jim Vanstone, Paul Stanfield, Peter Mundie, Rick Sheffer, Dave McCormack, David Clinker, Brian Ruse (staff support)
- C. Archives:** Beverly Anderson-Levine (Joan and Shirley?)
- D. Pastoral Relations:** Rev. Janet Bisset, Rev. Darryl MacDonald, Rev. Jennifer Mountain, Rev. David Lambie, Rev. Birgit Neuschild and Rev. Mher Katchikian
- E. Liaisons:** Rev. Janet Bisset, Mr. Marc Grenon, Rev. Mher Katchikian, Rev. Dave Lambie, Rev. Marie-Claude Manga, Rev. Jennifer Mountain, Rev. Birgit Neuschild, Rev. Scott Patton and Rev. Tami Spires
- F. Licenced Lay Leadership:** Lee Ann Hogle, Birgit Neuschild, Charlotte Griffith, Virginia Wallace
- G. Youth Ministry Network:** Check with Shanna Joëlle Leduc, Alyson Huntly, Natalya Scott, Tami Spires, Linda Buchanan, Gary Tompkins
- H. Planning Regional Gatherings:** Linda Buchanan, Tami Spires, Joëlle Leduc, Kent Chown, Shanna Bernier, Dave McCormack, Judy Coffin (staff support), Local Arrangements Leadership Team
- I. Living into Right Relations:** (story-telling, being real, intercultural, social justice) Read Sherman, Grace Cawley, Samuel V. Dansokho, Natacha Sanson, Andrea Nugent, Lisa Byer, Robert Patton?
- J. Remote Communication:** Paul Stanfield, Peter Mundie, Lee Ann Hogle, Judy Bachelder, Kent Chown, Andrew Schurman
- K. Food Ministry Sharing & Caring:** Ivylin Scott, Trinity United Rosemount
- L. Loss and Living exploration:** Ian Smith, Lorane McKenzie, Bruce Houghton
- M. West Island Ministry Cluster:** Jan Langelier, Renate Sutherland, Fiona Wardrop
- N. A “summer event” drama:** musical, worshipful, educational experience – Dave Lambie, Mead Baldwin
- O. UCW (Mission and Service):** Valerie Nickson, Pat Hurley, Shirley Stark, Janice Knowles, Linda Hoyt
- P. Mission Support/ Granting and Financing Leadership Team:** Rick Sheffer, Paul Stanfield, Mark Hammond, Barbara Bryce, Patricia Lisson, Renata Sutherland, Fred Braman, (Peter Bisset, Darla?), Brian Ruse (staff support)