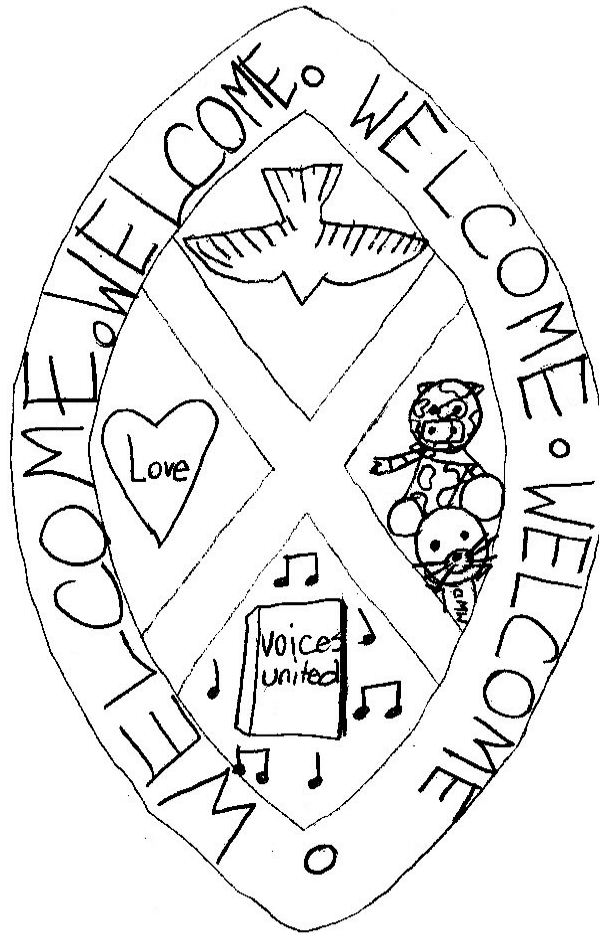


2009 ANNUAL REPORT



WEST VANCOUVER UNITED CHURCH
21ST Street & Esquimalt

*The United Church of Canada – A Union of Congregational,
Methodist, and Presbyterian Churches in Canada*



TABLE OF CONTENTS

ANNUAL GENERAL MEETING AGENDA.....	2
IN MEMORIAM	3
MINUTES OF THE 2009 ANNUAL GENERAL MEETING	4
MEMBERSHIP STATISTICAL REPORT	7
REPORTS FROM THE MINISTERS	8
<i>Lead Minister</i>	8
<i>Pastoral Care Minister</i>	10
<i>Music Minister</i>	11
REPORTS OF THE MAJOR COMMITTEES	13
<i>Caring Ministry</i>	13
<i>Youth and Family</i>	14
<i>Endowment/Outreach</i>	16
<i>Ministry and Personnel</i>	18
<i>Fellowship</i>	19
<i>United Church Women</i>	20
<i>Vancouver Burrard Presbytery Report</i>	22
<i>Worship</i>	23
<i>Finance and Administration</i>	24
<i>Permanent Trust Fund</i>	26
GENERAL FUNDS - DETAILED FINANCIAL STATEMENTS FOR 2009	27
OUTREACH – ALL FUNDS 2009 AND 2008 TOTALS	29

Appendix Financial Statements of West Vancouver United Church
 December 31, 2009

Annual General Meeting Agenda

Date - March 7, 2010

Time - 11:30 a.m.

1. Opening Prayer and In Memoriam Rev. Laura Lockhart
2. Power to Vote Motion Norman Alban
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 | Bill Mann |
| Youth and Family | Fiona Watts |
| Endowment/Outreach | Mary Jo Campbell |
| Ministry and Personnel | John Baxter |
| Fellowship | |
| United Church Women | Jean Matrick |
| Vancouver Burrard Presbytery | Syd & Laurene Lewis |
| Worship | John McCarter |
| Permanent Trust Fund | Norman Currie |
| | |
| 7. Presentation of Finance and Administration Report Graham McIsaac | |
| Presentation of 2009 Financial Statements | |
| Presentation of 2010 Budget | |
| Motion to approve 2010 Budget | |
| 8. Appreciation Norman Alban | |
| 9. Response Rev. Dr. Ross Lockhart | |
| 10. Report of the Nominating Committee Fiona Watts | |
| 11. Other Business | |
| 12. Motion to adjourn | |
| 13. Closing Prayer Rev. Dr. Ross Lockhart | |

In Memoriam

Jean Barker

David Barr

Robert (Bob) Berger

Donald Bonner

Axel Christiansen

Eileen Conran-Smith

Pauline Digby

Dora Beatrice Drodge

Dorothy Duncan

Grace Eccleston

Margaret Ellams

Arlette Fresco

Isabel Fulton

Neil Gilbert

Jessie Cameron Griffin

Amy Grobb

Janis Ingledeew Johnson

Dorothy Winifred (Billie) Johnston

Frances Elsie McAlister

Louise Mary McAlister

Mackenzie Charles (Mac) Norris

Wilfred Olson

Daisy Purvis

Mabel Rea

Raymond Charles Rochat

Hazel Rogers

George Storey

Marge Thompson

Kay Weston

Adine Wilkinson (Ada Dzuba)

Minutes of the 2009 Annual General Meeting

Don McPhee acted as chair in the absence of Norman Alban. Eleanor Reemeyer acted as recording secretary.

Rev. Dal McCrindle opened the meeting with a prayer and honored those who had passed away during the year 2008 by reading their names found on page 28 of the Annual Report.

POWER TO VOTE

MOVED by Rev. John Gouws **SECONDED** by Graham McIsaac
“that all members and adherents present at this 2009 Annual General Meeting be given the right to vote, as provided under section 113 of the Manual of the United Church of Canada.”

CARRIED

MINUTES OF 2008 AGM

MOVED by Andy Gibbins **SECONDED** by Laurene Lewis
“that the minutes of the previous Annual General Meeting held on Sunday, February 24, 2008 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.

Larry Matrick announced that this year’s Lobster Dinner would be held at Hollyburn Country Club on Saturday, June 6th.

COMMITTEE REPORTS

Those present at the meeting were referred to the individual reports in the Annual Report.

MOVED by Rev. Cliff Henning **SECONDED** by Mary Wright
“that the Committee Reports, omitting that of the Finance & Administration Committee, be accepted as recorded.”

CARRIED

FINANCE AND ADMINISTRATION COMMITTEE REPORT

Graham McIsaac, Chair

MOVED by Cowan McKinney **SECONDED** by Rev. John Gouws
“that the Financial Statements be accepted as presented in the Annual Report.”

CARRIED

MOVED by Gerry Humphries **SECONDED** by Don Smith
“that Baker and Co. be appointed to complete a review of our financial statements for 2009.”

CARRIED

BUDGET REPORT

The report was given by Chair, Graham McIsaac.

MOVED by Rev. John Gouws **SECONDED** by Malcolm Metcalfe
“that the budget beginning January 1, 2009, be accepted as put forth in the Annual Report.”

CARRIED

APPRECIATION

It is my distinct pleasure, on behalf of Board Chair Norm Alban, to express appreciation for all the efforts of staff members over the past year. They include: Rev. Don Collett who of course departed from our church family at the end of June 2008; Rev. Dal McCrindle who has carried a heavy load up to the present and has filled a very important role as our Lead Minister beginning on September 01, 2008; Rev. John Gouws and Rev. Cliff Henning who have helped Rev. McCrindle with the Caring Ministry duties and visitations; Madelyne McKenzie who quarterbackes the Caring Ministry which is such an important part of our church ministry and Gerald van Wyck for his musical ministry and leadership abilities in leading our much loved choir.

I would also take this opportunity to thank the office staff of Susan Senkler and her team of volunteers including: Heather Dalrymple, Helen Fisk, Elinor Hutchins, Margaret Johnstone, Carol Lindsay, Fiona McIsaac, Mona Morrison, Betty Therriault and Jennie Westcott.

Of course we must recognize Dick Smith for his untiring work in keeping the building and operations running smoothly. As well, we thank Ann Louise Filbert and A.J. Ives for their wonderful work with Godly Play for the children and Christine and Mark Davis for their work in leading the youth of the Church.

We of course must also acknowledge the very beneficial hard work by our Flea Market Head Flea, Heather Gates and the wonderful very large group of dedicated volunteers who worked, literally for months, preparing for and running the two regular flea markets during the past year, and, although we did not have a lobster dinner last year, we now know that Larry Matrick is keeping his organizational skills honed for this year.

Two very busy groups over the past year have been the JNAC and the search committees and you have recently learned of the success of their work in finding new ministerial talent for our Church.

To all of the many and various committees who work so diligently throughout the year, our hearty thanks. If I try to name you all, I know I will miss someone so know that your efforts are greatly appreciated by not only members of the congregation, but also by the recipients of your efforts.

A large thank you to retiring Board member Norm Currie, after a number of years of service on the Board. And to Chairman Norm Alban and the rest of the Board who are carrying on, we are very grateful for your continuing, professional efforts on our behalf.

Finally, our special thanks to Eleanor Reemeyer for agreeing to take minutes of this Annual General Meeting and to Debbie Baxter and her helpers for the tasty lunch they have prepared for us here today.

Don McPhee

NOMINATIONS COMMITTEE REPORT

Past Chair, Don McPhee read the names of the proposed 2009 Official Board as listed in the insert. The name of Joyce Kerr was inadvertently missed from the Caring Ministry Committee.

MOVED by John Cryer **SECONDED** by Barrie McLeod
“that the Congregation of West Vancouver United Church accepts the Official Board as proposed by the Nominating Committee.”

CARRIED

SEARCH COMMITTEE

Chair, John Cryer thanked the 14 people who had served on the Search Committee and unanimously approved the appointment of Revs. Ross and Laura Lockhart to WVUC on February 8th, 2009. The appointment was approved by Presbytery on February 10th. It is now before B.C. Conference. The Lockharts are scheduled to arrive August 1st.

OTHER BUSINESS

There being no further business, Don McPhee thanked all in attendance at the meeting on behalf of Chair, Norm Alban.

MOVED by Marny Peirson **SECONDED** by Nancy Fox
“that the meeting be terminated.”

CARRIED

Rev. Dal McCrindle closed the meeting with a prayer.

Don McPhee, Acting Chair

Recording Secretary, Eleanor Reemeyer

Membership Statistical Report

Members Families	Dec 31/08	494
	Dec 31/09	492
Adherent Families	Dec 31/08	146
(includes potential members)	Dec 31/09	149
Individuals under pastoral care	Dec 31/08	1,359
	Dec 31/09	1,364

Children and Youth

(participating in programming)

Nursery (newborn to age 3)	3
Godly Play Program (ages 4 – 11)	30
Youth (ages 12 - 18)	6
Oppenheimer Group	20
Weddings	13
Baptisms	10
Funerals and Memorials	Members/Adherents 18
	Others 18

Reports from the Ministers

Lead Minister

“Besides everything else, I face daily the pressure of my concern for all the churches.”
2 Corinthians 11: 28

I was reading these words from the apostle Paul to the struggling church in Corinth the other day when my blackberry vibrated with an email message. The national church was confirming my presence as a speaker at the upcoming conference at The University of Toronto in June entitled, “Second Cup: More Franchises than Tim Horton’s”. The event looks promising with guest speakers from across the country including many of my friends and colleagues who are successfully leading congregations through these turbulent times of change. It will be a gathering of folks who, like Paul in days gone by, share the daily pressure of concern regarding the state of the church in Canada today. And yet, I wondered a little about the title “More Franchises” suggesting that United Church congregations were little “outlets” of a larger brand or chain. While this may have been more or less true in decades past, it is increasingly difficult to imagine our denomination in such a way. A true franchise ensures that you have the same quality of experience and selection of products whether you visit the Starbucks in Dundarave or in Dartmouth. Is it true, however, that one would have the same experience of worship (theology, structure, style and so forth) across the north shore and lower mainland if you visited different United Churches Sunday by Sunday?

Perhaps it is more truthful to say that instead of franchises we are increasingly more like different restaurants with a dazzling array of aesthetics, values and menu options enabling people to choose a place where they are best fed by Word, music, Sacrament, fellowship and so forth. It reminds me of a conversation years ago when I was working as a research assistant to Dr. Phyllis Airhart, Professor of Church History at Emmanuel College, U. of T. Phyllis concluded that in the history of the United Church, the first half of our life was characterized by unity. That is to say with the union of Presbyterian, Methodist and Congregational churches in 1925, we played down our differences in order to form a sense of common identity. From the 1960s on, however, Phyllis suggested that the main characteristic of the United Church has been diversity. In a sense, we have moved from franchises to individual restaurants with loose affiliation with the brand. As a result, every congregation needs to figure out what makes it special in a marketplace full of such incredible choice. Every congregation I have served from the east coast now to the west coast has appreciated being part of the larger United Church of Canada but also recognized that it needs to identify its strengths and work on potential weaknesses in order to thrive in these challenging times.

West Vancouver United Church strikes me as particularly well positioned for these changing times in church and society. WVUC is full of gifted, passionate and creative people figuring out what it means to follow Jesus in our time and place. There are deep traditions of excellence here. From our experience of Sunday worship with an emphasis on preaching dating back to Rev. Tom Oliver’s time to music ministry today under the incredible and dynamic leadership (not to mention good humour!) of Gerry Van Wyck. There is strength in our caring ministry program that extends Christ’s care for all people through an astonishing variety of ministries under the compassionate and clever eye of Madelyne MacKenzie. Children and youth are nourished in the

stories and practices of faith that will sustain them over a lifetime. Administration of a church this large is wisely shepherded by Susan Senkler and her mighty crew of volunteers in the office. Rev. Laura ensures that pastoral needs of members in hospital and home are addressed with the assistance of many caring volunteers. Gifts of time, talent and treasure are shared generously in this place for the sake of those who gather as well as those around the world through the Mission and Service fund and the work of our Outreach/Endowment Committee. What excites me the most, however, is not just what we are doing today but what God will do with us and through us in the years to come. I feel that God's Spirit is working here at WVUC for a mighty purpose the outcome of which we may not see for sometime to come. While many of us may still feel like Paul from time to time expressing our concern for "all the churches" we trust that a thriving, healthy, dynamic and Christ-centred ministry here at West Vancouver United Church is the best way to bless the wider church. In the meantime, to all of you at WVUC be the thanks and to God be the glory.

Grace and peace,

The Rev. Dr. Ross A. Lockhart

Pastoral Care Minister

“We must always give thanks to God for you, brothers and sisters, as is right, because your faith is growing abundantly, and the love of everyone of you for one another is increasing.”

II Thessalonians 1:3

Daily in prayer I give thanks to our God for the amazing growth and love I see in our church family. From the chatter in the pews before the service, to the great turn out during coffee time (I have yet to secure a slice of cake!), to the energy and commitment for our biannual Elegant Flea Markets, to the fellowship of our Seniors' Lunches, to the joy of our “Meet the Lockharts/Robbie Burns Dinner” at Hollyburn Country Club...we are growing abundantly in many facets of our spiritual life here at West Vancouver United Church!

My time short time here at WVUC has definitely been a whirlwind...a delightful whirlwind! Care home services, special teas, seniors' lunches, baptisms, Sunday morning worship, funerals and meals at our home have provided me with a wonderful opportunity to get to know the generous and varied people that make up our church family. One of my favourite parts of ministry is getting to know God's children in a unique way...and with such a large congregation I know that I can look forward to many, many years of sharing God's abiding love for all who walk in the doors of our church. I also know that through the amazing outreach work of many different church committees, this amazing Love is not only known and shared by those who cross our threshold, but also by those in our broader community who do not necessarily walk through our doors.

As the part-time Pastoral Care Minister at WVUC, there never seems to be enough time to do all that I would like to do! I have a strong inclination though that I am not alone! I see the strong dedication and talent of our Ministry Team and know that we all want to do that little bit more for God's children in this place. My main responsibilities at WVUC are worship (liturgy and occasional preaching) and pastoral care. The pastoral care umbrella is huge; everything from four monthly care home worship services, to resourcing the Caring Ministry committee, to visiting members/adherents in their homes and at the hospital, to resourcing the Youth and Family committee and Outreach/Endowment committee, to designing and leading adult enrichment seminars, to providing one-on-one counseling. My ministry is deeply rewarding and I am blessed to minister in a church where pastoral care can be *almost* my sole focus.

I look forward to 2010 and beyond for the opportunity to continue to meet all of you and to see that “the love of everyone of you for one another is increasing”. Amen.

In Christ's Service,

The Rev. Laura Lockhart, M.Div, B.A.

Music Minister

2009 has been a year of great excitement, anticipation and growth for our choirs. The Church Choir took very seriously its duties to provide stability, comfort and musical excellence in the interim period between full-time ministers. Their extra commitment has been much appreciated.

Our soloists continue to delight and anchor our choral programme. Dien East Scholarship recipients Sophia Angus and Michelle de la Place have contributed delightfully to our group and have grown exponentially as musicians. Our regular soloists, Janel Snider, Andi Alexander, Risa Takahashi, Blake Abbie, Alex Crabtree, Tristan Pearson, Max van Wyck and Peter Alexander continue to graciously lead our groups; their professionalism and musicality are enjoyed by all.

Both Jennie Westcott and Elinor McLean have led us expertly from the piano and organ and assisted at many services.

Our community choir, the Pacific Spirit Choir, in addition to their regular concerts, embarked on their third European tour last May, presenting concerts in the Netherlands, France, Austria and Italy. We received many rave reviews from our overseas audiences and CD sales were brisk. The community building impact of these tours is amazing; we share so many life-altering moments during our travels and our shows.

But the highlight at home was, of course, the welcoming of our new Ministerial Team, Rev. Dr. Ross Lockhart and Rev. Laura Lockhart. The Choir was delighted to sing at their Induction service, and have enjoyed their new additions to our services, and their support and delight in the music we (and they!) offer.

Also new this year has been the establishment of the Pacific Spirit Children's Choir, attracting over 30 singers from ages 4 to 16. Their first Christmas concert was a standing-ovation success.

We look forward with great excitement and revitalized energy to our ministry with the Lockharts in service of God and this wonderful congregation.

Respectfully submitted,

Gerald van Wyck,
Music Director

The Official Board – Chairperson’s Report

2009 has been a challenging, exciting and successful year. It was a year in which we made a complete change in our ministerial team.

We started the year with the outstanding team of Rev. Dal McCrindle supported by Rev. John Gouws and Rev. Cliff Henning. They continued to strengthen and grow the services of our church.

Then, in early August, Rev. Dr. Ross Lockhart and Rev. Laura Lockhart assumed responsibility for the Spiritual and Pastoral leadership of the Church. Due to their skills and dedication and the goodwill of all involved, this change was made successfully and our Church continued to grow in strength throughout the year.

The recipe for implementing dramatic change of this magnitude in a church is simple. All you have to do is:

- Appoint the finest board ever to govern a Church;
- Start the year with the strongest imaginable ministerial and support staff;
- Have a competent Search Committee to recruit the finest new ministers on the continent; and
- Perhaps most importantly, have a great, steadfast congregation that can embrace change with confidence, make the new team welcome and demonstrate unquestioning support for them.

What could be easier?

Perhaps overshadowed by these dramatic events, the ongoing work of the church committees continued unabated as the reports included in this document indicate. These reports are only the tip of the iceberg but represent the thousands of hours of work by these volunteer committees.

Meaningful worship services were held; Sunday School and youth programs were presented to increasing numbers of children; the Caring Ministry provided volunteers and programs to bring care to those in need; the Music program under Gerry’s direction continued its reputation for excellence; the fellowship committee put on congregational dinners and parties; and Heather Gates and Dianne Switzer convened two successful flea markets. Behind the scenes, the Administration and M&P committees ensured the smooth functioning of the organization. The Endowment/Outreach Committee assisted Church and Community. The Church staff and volunteers worked hard, cheerfully and effectively to support and enhance these activities.

The result is that we move into 2010 with a healthy, confident church ready to tackle the next phase of our development and service.

On a personal basis, it has been a wonderful two years for me to have the opportunity to work with competent, willing and above all pleasant people on the board, in the committees and in the congregation. I thank you all.

Respectfully submitted,

Norman Alban

Chairman of the Official Board

Reports of the Major Committees

Caring Ministry

We ended our year with 109 volunteers, all of whom make up the foundation of our caring ministry outreach. Some examples of their involvement are; home visitations, care home visitations, music accompaniment in worship at 4 different care homes, event volunteer drivers, preparation and delivering flowers to patients at LGH, preparation for caring ministry events, pew tidiers, and telecare callers.

We thank our three retired ministers, Dal McCrindle, Cliff Henning, and John Gouws for the very significant pastoral work they have accomplished during the year, prior to the arrival of our new ministers.

We welcomed Reverend Laura Lockhart who takes on the pastoral care work, and also sits on our committee, and Reverend Dr. Ross Lockhart whose work also takes him into this area.

Following are the programs and activities we were/are involved in.

Monthly Programs

Tea and Music in the Afternoon (2nd Wednesday of the month)
Fellowship Luncheon (last Wednesday of the month – attendance is 80 to 100)
Men's Gathering (3rd Wednesday of the month)
Coffee Mornings in the Community (various locations)

Other Events

Telecare Evenings (2) – in May - over 500 of our church roll are contacted
Strawberry Tea – in June
Christmas Tea
Delivery of poinsettias – December

Supporting Activities

Volunteer Education regarding Alzheimer's
Educational Movie/Workshop on caring for end of life patients
Advocacy matter on behalf of individuals, or groups
Purchasing of microphones for ministers, gym
Continuing the name tag program
Christmas 'Shoe Box' project in collaboration with Irwin Park students
Agreement to provide \$4,500 for memorial garden extension when required
Various Christmas contributions to needy individuals/family/group
Delivering baked goods from store to various drop-in centres
Provision of \$1,500 for special pastoral work
Purchasing hearing aids for use in the sanctuary and gym
Supporting the annual 'Honour a Life' service in our church

I would also give thanks to our coordinator, Madelyne MacKenzie for her knowledge helpfulness, and guidance.

Respectively submitted,

Bill Mann

Youth and Family

2009 was a year full of change and challenge, great conversation and lots of fun for the Youth and Family committee. Our congregation continues to reach out to children and youth from birth through high school but how we do that continues to evolve.

Nursery

Nursery care is provided every Sunday during worship for children 3 years old and under. We are very grateful for Jean Resumadero's continued commitment to the youngest members of our congregation. On the last Sunday of each month, nursery care is provided by a volunteer from the congregation to give Jean an opportunity to enjoy our worship service. Volunteers for the last Sunday of each month are co-ordinated by Sharon Dalrymple. Please contact Sharon if you feel you would like to spend some time with our youngest children.

Sunday School Program

Under the very able leadership of Anna Jane Ives (AJ), our church continues to offer "Godly Play" to children 4 years old and up. AJ is supported by a small volunteer base and the Youth and Family committee.

The program continues to evolve with new stories, material and Bible study. Volunteers continue to bring their own individual talents to the program. Attendance varies between 15 to 30 children each Sunday with the total number of registrants between the ages of 4 and 10 being about 25 children. Special thanks to Dale and Joanne Clark for regularly providing snacks for the children's "feast" time.

In 2009, we continued to contribute through our church school collection for supplies for the Oppenheimer Outreach Program. Julie Walsh (supervisor of the Oppenheimer Program) provides us with updates about how the money is used and about the people living on the East Side and their needs. It is very satisfying for the children and helps them to feel like they are a part of that work.

In June 2009, we held our summer celebration that was well attended. It marked the end of the Sunday School year and the beginning of summer. We enjoyed a fun-filled multigenerational Hallowe'en party in October and Christmas traditions at WVUC (the Clay Event, Christmas Pageant Sunday Service and Children's Christmas Eve Service) continue to have strong participation and are well received by the community.

Youth Group

Julie Walsh has been providing leadership in our Sunday morning youth program since October. On Sunday morning, she has anywhere from 1 to 7 youth joining her for discussions centering round their beliefs and understanding of Christianity. They also try to bridge the gap between life in 2009/10 and the Bible.

The sandwich project to Oppenheimer Park continues on the 3rd Saturday each month. Besides making sandwiches, time in the kitchen is used for fellowship and connecting with each other. The youth involved are in grades 8-12 in several high schools across the North Shore. The youth help each other; the "old hands" helping out the first timers. We stress that we are serving people and giving them choice. While handing out sandwiches, the youth actively engage people in conversation and, as a result, have learned that these people at one time were just like them.

We have a group of 20 youth involved in this project with an average monthly participation of 14.

Our congregation continues to support the efforts of Brendan Wanderer and his North Shore wide United Church youth group called FLY. FLY, which meets at Highlands United Church in North Vancouver, is a fun-filled, faith-orientated program that offers something for everyone from the shy to the super-outgoing teen.

The Youth and Family committee accepted the resignation of our youth leader, Mark Davis, in September and warmly welcomed Revs. Ross and Laura to our team. With change comes opportunity and we spent a great deal of time throughout the Fall reflecting on what has worked well in Children and Youth ministry in our church in the past and on how we need to shift our focus in order to better support our existing families and engage the new families that are joining our church.

After much prayer and reflection, we determined that the way to move forward is to combine our two smaller positions (Sunday School Co-ordinator and Youth Leader) into one role. With the Board's approval we began recruiting for this position in late Fall: Children and Youth Minister.

At this time, we are in the final stages of the recruiting process with a candidate that we are very excited about. In order for this person to be successful in this area of our church's ministry, a great deal of support will be needed from our congregation. One of the key measures of success for our ministry to children and youth is that they are excited to be a part of the congregation of WVUC and are keen to participate in the life and ministry of our church. Creating and fostering that excitement cannot be the responsibility of one person or even of just our ministry team. It is the challenge for all of us. What does your support look like? It could be sharing your time and talents with the children and youth or it could be simply holding them in your prayers.

Respectfully submitted,

Fiona Watts

Endowment/Outreach

The members of this Committee during the past year were Kyle Gardiner, Nancy Van Insberghe, Julie Walsh, Gerry Humphries, Jean Matrick, Mary Jo Campbell, Heather Gates, Helen McDonald, Donna Simon and Marian Lankester.

The purpose of this Committee includes distributing the earnings of the Endowment Fund to worthy recipients, including those in acute need and initiatives involving the personal efforts of members of the Congregation, and providing opportunities for congregational participation in outreach activities.

The following worthy projects were identified and supported in 2009:

1. **Project Share** – The Fund contributed \$500 towards Pennies for Poverty to purchase ingredients for food for Project Share run by the West Vancouver Ambleside Youth Centre. That Project consists of approximately 75 West Van Secondary youth who make meals and serve them to the homeless on the Downtown Eastside every 2 weeks. Two students and Jan Riddell of the Ambleside Youth Centre made a presentation to our congregation after church in the Spring to describe the work of this project and the Crisis Support Fund described below.
2. **West Van Crisis Support Fund** – The Fund contributed \$500 to the Ambleside Youth Centre and \$500 to the West Vancouver Youth Outreach Program, in each case for the Crisis Support Fund which provides support to West Van youth and families when their needs are dire.
3. **Baan Dada Children's Home** – The Fund contributed \$2,270 (including a gift from the congregation) to this organization for its 2009 vaccination outreach project so as to permit basic vaccines for 160 children in this Home near the border of Thailand and Burma. A Canadian volunteer who has worked at the Home for several years gave a presentation to our congregation after church this Spring about the work of the Home.
4. **Kanyawegi Support for Orphans and Widows (KASOW-Canada)** - \$2,000 was provided to KASOW-Canada for completion of construction of Oyiengo Primary School in Kenya. Representatives of KASOW-Canada made a presentation to the Committee in September to inform us of the progress on this project.
5. **The Jade's KIDS Foundation** - \$2,000 was provided to this Foundation in support of its documentary and school speaking program regarding the danger of drugs. This is a project in which one of the congregation members is extensively involved.
6. **Dundarave Festival of Lights** - \$1,000 was donated to this project, of which \$750 was a donation to the Lookout Emergency Aid Society – North Shore Shelter which provides shelter and services to the homeless of the North Shore, with the balance being the entry fee and the supplies to decorate our Christmas tree down at Dundarave.
7. **Ambleside Youth Centre** - \$1,000 was provided to the Ambleside Youth Centre for the summer work experience program for at risk youth in West Vancouver. In this program, the youth are partnered with a West Vancouver businessperson and learn valuable job skills for their future.

8. **North Shore Christmas Bureau** - We sponsored a family of 8 with the North Shore Christmas Bureau for \$400. That represented \$400 of food vouchers. Members of the congregation donated \$275, along with other Christmas gifts. \$610 was reimbursed for gifts made in 2008.

We continue to have some undistributed income on hand to meet requests in 2010. However, until there is a sustained recovery in the stock market, future available earnings will be limited.

2009 has been an interesting and productive year for this Committee.

Respectfully submitted,

Mary Jo Campbell
Chair

Ministry and Personnel

In terms of staffing changes, it has been a very eventful and successful year for our church. In June, the Board hosted an evening with the church staff to thank Revs. Dal McCrindle, Cliff Henning and John Gouws for their tireless efforts in supplying our ministerial needs through a year of transition. Dal selflessly provided us with the very leadership and nurturing that we needed during our Sunday services and through each week in supporting our caring ministry, youth and children ministry and the efforts of our office staff and volunteers. Cliff and John did not hesitate in assisting us with countless visits and special services for our caring ministry mission.

In July, Rev. Dr. Ross and Rev. Laura Lockhart took up their new calls at our church, culminating a significant and very successful JNAC and subsequent search effort by volunteers from our Board, very ably assisted by members from Burrard Presbytery. I think it is safe to say that Ross and Laura and their young family have fit in immediately with our congregation and have created a renewed and expanding interest in our Sunday services and church activities generally. Their welcoming and open presence has made it easy for people to get to know them and they are taking the time to ensure that they meet all church members and visitors. A formidable task, considering our numbers! If you haven't already done so, you can help by saying, "Hello!" You will be warmly received.

In April of 2009, we were successful in retaining Simon Gabriel to bring much needed assistance for Dick Smith. Although many people are aware of the great job Dick has done for this church over many years, they may not be aware of the many hours required of Dick, the "on call" nature of his work when matters demand immediate attention and the ambassadorial qualities he applies in sincerely greeting visitors and tending to their needs. We are delighted that Simon has arrived to assist Dick. He is learning from a master, but has eagerly set about the task of learning everything about our buildings and their systems and the people who attend them.

In the Fall, Mark Davis resigned as our Youth Leader and we continue the search for a replacement to lead both our Youth and Sunday School activities. We are very fortunate that AJ Ives and a number of volunteers are working hard to maintain the Godly Play program on Sundays. During our search, Julie Walsh has stepped forward to lead our youth on Sunday mornings. Julie also organizes and leads the monthly youth visits to Oppenheimer Park.

Chair Ministry and Personnel Committee: John Baxter

Members: Katherine Ives, Michael Hoole and Walt Penner

Fellowship

This has been a busy and enjoyable year for the Fellowship Committee (seven active members) as we have worked to facilitate fellowship among the attendees of West Vancouver United Church.

One of the most important tasks is ensuring that a group of welcoming people are available to set up and serve coffee/tea after every Sunday morning service. Thank you to the committees who take turns looking after this responsibility and to the volunteers who often assist in making up the numbers.

Everyone enjoys celebrating the monthly birthdays – cakes are provided by members of the congregation and the Fellowship Committee picks up the cake (if required), sets up and serves it. Do let us know if you are interested in contributing a cake at any time.

During the year we coordinated two “Guess Who’s Coming to Lunch” events at which 12 host families provided lunch for a total of 75 guests. These lunches are enjoyed by all who participate and give attendees an opportunity to get to know other members.

Waffle brunches after the morning service were very popular with 130 folk enjoying waffles, sausages, strawberries, etc. at the spring event and 185 at the fall brunch. Generous donations allowed us to send the total profit of \$1,453 to First United for these two brunches. Frugal committee shoppers keep our costs to a minimum!

In June we held our annual Hoedown where 165 morning service attendees enjoyed hot dogs and hamburgers with all the fixings. There was also a celebration cake for Dal McCrindle whose valuable ministry was coming to an end. A profit of \$510 was raised for First United from this gathering.

Our final fellowship night of the year was our annual theme dinner where almost 100 attendees donned their western/pioneer duds and enjoyed ham, baked beans, biscuits, etc. The church hall decorations contributed greatly to the evening along with the music and dancing. Careful planning, shopping and preparation allowed us to send a profit of \$594 to First United.

A new members’ breakfast was coordinated by the Fellowship Committee in December.

We would like to thank the many dedicated volunteers who provide invaluable assistance in set-up and preparation for all these events. Our committee has enjoyed the year and is pleased to have been able to provide opportunities for fellowship within our congregation as well as providing funds for the work done by First United.

Please let us know if you have any ideas to contribute to the work done by the Fellowship Committee.

Respectfully submitted,

The Fellowship Committee

United Church Women

In 2009, the Executive of the United Church Women (UCW) of WVUC met once every two months. The Executive members who rotate the position of chair are Sandy Nelson, Patricia Marchant, Naomi Mann, Jean Matrick, and Helen McDonald. Marilyn Ross kindly acted as a spare.

The Naomi Unit has 25 members on their role. They have decided that after providing many years of dedicated, active service, they will focus on Faith, Fellowship, and Support in 2010. The Oikoumene Unit has a role of 50 members and 6 associate members.

January - UCW representatives to Auxiliary to VST, Helen McDonald and Eleanor Reemeyer, reported that the Auxiliary was officially disbanding. A new organization has been formed called "Friends of Vancouver School of Theology". They will continue to keep us informed about the meetings, speakers and special events.

March - The Naomi Unit purchased a new TV/DVD for the lounge from the generous legacy of Margaret Bell.

April - The UCW Annual General Meeting was held April 15th with 95 women and 4 guests attending. An excellent Buffet Dinner was provided, catered by Romy Reimann. Guest speaker, Rev. Janet Gear, Director of Denominational Formation at VST, gave an inspiring talk. Her topic, "The Next Chapter", gave us guidelines on accepting change and helped us prepare to welcome our new ministers. As well, she gave an interesting history of the many chapters in the history of United Church of Canada.

Sandy Nelson presided at the In Memoriam Service for Nita Hubner, Eileen Oliver, Dorothy Todd, Lois Wickwire, Margaret Bell, Grace Jasper, Hazel Rogers, and Isobel Fulton. Romy Reimann and Patricia Marchant were honoured by being presented with a UCW Life Membership.

Special thanks to Dick Smith for his enthusiastic, kind assistance for the AGM and to Simon Gabriel, who also helped at other events.

May – The UCW donated \$5,000 for the beautiful new large sign for WVUC and the new cross on the back wall of the church facing the parking lot.

Diane Schwitzer attended several executive meetings. She was thanked for her enthusiasm and hard work convening the May Flea Market.

For many months before every Flea Market, 6 to 8 members of the UCW collect and sort all donations given to the church. Each item is then placed in the appropriate sales department, ready for further sorting and pricing. We appreciate the assistance of many husbands, bringing down the heavy carts to the basement storage area.

Members volunteer in many departments. The Naomi Unit had record sales at their Craft tables in November.

June – The Oikoumene Unit held a potluck dinner and auction with proceeds going to Camp Fircom.

September - Elaine Barkey prepared a beautiful photograph album with pictures and names of UCW members. Rev. Dr. Ross Lockhart and Rev. Laura Lockhart were introduced and presented with the album.

Also in September, Heather Gates volunteered to be the November, Flea Market Convener. Bravo for a job well done! We appreciated her time, organization and hard work very much.

September 25-27th - Nine women attended the Western Women's Conference in Naramata. Keynote presenters were Flora McDonald, former Secretary of State, and Kathy Galloway, leader of the Iona Community in Scotland. All found it a very memorable, spiritually uplifting weekend.

November - The Executive voted to donate \$5,000 to help pay for the new lighting fixtures, and 6 new wall sconces for the Chapel.

After many years of faithful service Pat Hayward resigned as church librarian.

December - Men's socks and gift certificates were collected for First United Church.

The UCW supports many church projects, as well as North Shore projects, Long House Ministry, Women's Information and Safe House (WISH), Naramata, Mission and Service Fund, and Vancouver School of Theology. In addition, every month, Mary Eyre organizes a team of 14 women making many loaves of high protein sandwiches for people at First United Church. Bob Eyre kindly delivers them.

I would like to express our deep appreciation to all members of the Executive: Doreen McKinney - Secretary, June Hann -Treasurer, Mary Neal - Corresponding Secretary, June Smith for her many areas of service, and Unit Conveners Helen Young and Helen McDonald.

The UCW extends a warm welcome to all women in the congregation to attend our meetings. We enjoy friendship, a devotional, and excellent guest speakers. Information can be found in Sunday bulletins about all UCW meetings.

Our purpose is to provide Christian witness, study, fellowship and service.

Respectfully submitted,

Jean Matrick
UCW - Church Board Representative

Vancouver Burrard Presbytery Report

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

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. Sandra Severs. Syd Lewis, as chair of Long Range Planning is a member of the Presbytery Executive. This year the Long Range Planning Committee continues to be involved in the strategic planning for the development of the First United Church Mission in the downtown eastside. This project is becoming a major initiative for the United Church and will require the support of all the churches in BC. Laurene Lewis is a member of Congregational Relations, which is responsible for co-ordinating the triennial presbytery oversight visits to our congregations. In other words, there is a fair amount of work that gets done at the presbytery level and requires the support of the local church.

To carry out the work of the Presbytery, we are 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 Syd Lewis.

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.bc.united-church.ca.

Respectfully submitted,

Syd and Laurene Lewis

Worship

The current members of the Worship Committee are: Rev. Dr. Ross Lockhart, Gerry van Wyck, Bruce Clokie, Alex Dalrymple, Randy Fowle, Bill Fox, John McCarter, Barrie MacLeod, Donna McMillan and Michael Masterman. We thank David Boal for his contribution to the Worship Committee and wish him luck on his book project. We look forward to Linda Humphries and Wendy Lea joining the Worship Committee after the 2010 AGM.

Randy Fowle stepped aside, but not down, from the Committee in 2009 as a result of moving from West Vancouver to Abbotsford. He continued to be available to put together the Usher Schedule during 2009 but has now decided to return to his role as Head Usher in 2010 for which we are very grateful. Thanks go to Susan Senkler and the volunteers in the office for making sure we had ushers available throughout the past year.

Easter Services were again well received and attended. We continued with the tradition, begun by Randy Fowle, of serving Hot Cross Buns after the Good Friday Service.

We had Holy Communion five times this year with Alex Dalrymple, Michael Masterman and Bruce Clokie making sure the services went off without any problems. We changed the way the Elements are served, hoping to maintain our traditions while at the same time make the process faster, by serving the bread and wine at the same time.

We were blessed to have Dal McCrindle come out of retirement to lead us while WVUC went through the process of finding new ministers. Dal did a fantastic job of preparing the Worship Committee to be open to new ideas that may come our way with a new ministry team. We thank Dal for the leadership he gave to our Committee as well as to the congregation as a whole.

In August, the Worship Committee met Ross and Laura Lockhart for the first time at a casual summer meeting. The absolute pleasure the Committee felt at meeting Ross and Laura has continued throughout the balance of the year and we are so grateful to Ross and Laura for having chosen WVUC as the place to pursue their respective ministries. We are trying to do a better job of tracking church attendance and the sense the congregation has that the pews are filling up since the Lockhart's arrival is being proven in the records we have kept.

Christmas Services were well attended. A "Blue Christmas" service was initiated this year which Ross plans to continue next year. The Children's Christmas Eve Service had a record attendance which is a great sign regarding the future health of WVUC.

We all thank Donna McMillan for organizing the art in the Sanctuary as well as the lay readers and Bill Fox for continuing to be our able scribe. We, of course, are all grateful to Gerry van Wyck for the incredible music leadership he provides WVUC. The music that Gerry and the Choir give to us every Sunday is such a big reason why so many people continue their attendance at WVUC. Finally, we have to recognize the fantastic services of Dick Smith and Simon Gabriel and state the gratitude we all have for the Flower Committee and their beautiful displays.

With a full compliment of members and being able to work with Ross and Laura Lockhart the Worship Committee looks forward to all that lies ahead in 2010.

Respectfully submitted,
John McCarter

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 2008 & 2009 the accounting firm of Baker & Company has completed an independent review of our financial statements providing independent oversight.

2009 Operating Results

For the second year in a row our expenses exceeded our revenues resulting in a modest deficit of \$7,391 which was an improvement over the \$18,642 deficit in 2008 and our budgeted deficit for 2009 of \$24,000.

Revenue from Envelope and Open givings were down \$8,668 or 2% compared to prior year and were \$9,127 or 2% worse than budget.

Our total expenses ended the year \$26,324 lower than 2008 and \$17,314 better than budget largely resulting from lower personnel expenses and Mission & Service contributions.

Without the \$41,000 contribution to General Funds from the flea market and the \$16,000 contribution from the lobster dinner our deficit in 2009 would have been \$65,000.

As a result of the operating deficit we have requested \$7,391 from the Permanent Trust Fund to cover the deficit this year.

	2010 Proposed Budget \$'000	2009 Actual \$'000	2009 Budget \$'000	2008 Actual \$'000
Envelope & Open	422	381	390	390
Flea Market/Fundraiser	58	57	55	36
Accommodation	70	75	75	82
Other Revenue	<u>22</u>	<u>20</u>	<u>14</u>	<u>40</u>
Total Receipts	572	533	534	548
Personnel Expense	424	369	382	394
Other Expenses	<u>167</u>	<u>171</u>	<u>176</u>	<u>173</u>
Total Expenditures	591	540	558	567
Operating Surplus (Deficit)	(19)	(7)	(24)	(19)

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 the principal upgrades were the landscaping of the east and west side of the church, new signage on the northwest corner and at the main entrance. New lighting in the chapel was approved and is now installed. We thank the UCW for their very generous financial support of both the signage and the new chapel lighting. New microphones were installed providing much improved sound quality in the Sanctuary.

In 2011 and 2012 the main maintenance required will be the painting of the inside and outside of the Church at a cost of around \$25,000.

The significant time commitment of the House Committee in ensuring the upkeep of our lovely Church is greatly appreciated.

Budget 2010

The budget for 2010 anticipates an increase in envelope and open giving of 11% which we believe to be aggressive but achievable. Expenses are expected to grow by 9% largely due to changes in 2009 in our ministerial team.

The forecast Operating Deficit is \$19,300.

We remain reliant on the flea market for revenues of \$40,000 and a fund raising event (e.g. Lobster Dinner) making \$17,500.

Stewardship

We rely on you our congregation to support the ongoing activities of our Church in the community.

Most congregations suffer a reduction in givings during changes in Ministry.

We are confident however that with our new Ministry personnel in place in 2010 that we will be able to attract more new members to our church and our existing members will review their contributions as we enter new and exciting times for our Church.

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 my vice chair Gary Sutherland and to our Treasurer Cowan McKinney 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 Simon Gabriel who ensure that our facilities are maintained on a day to day basis that we and our guests can enjoy them.

Respectfully submitted,
Graham McIsaac,
Chair, Finance & Administration

Permanent Trust Fund

The Fund started the year with a balance of \$461,763. We received a very generous gift of \$148,000 from the Estate of Neal Gilbert. Total gifts were \$153,000.

The Fund made a loan of \$75,000 to West Vancouver United Church. See note 3 to the Financial Statements.

The fair value of the Fund increased \$61,499, giving a year-end balance of \$668,871. \$509,971 of the assets of the fund are held under a separate Trust Agreement with the West Vancouver Community Foundation and are managed by Leith Wheeler, Investment Counsel, an after-fee return for the year of 13.34%. The balance of the assets are held at the church.

The operating deficit of the church for 2009 of \$7,391 has been covered by the Fund. The Fund benefits from the balance of the increase in value for the year, increasing the total amount available in The Fund for future use, if required.

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 willing 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.

Special thanks to Cowan McKinney, Barbara Collingwood, Walt Penner, Trevor Gibbs, and Gary Sutherland for their support in serving on the Permanent Trust Fund Committee.

Respectfully submitted,

Norman Currie,
Chairman

General Funds - Detailed Financial Statements for 2009

WITH COMPARATIVES FOR 2008 AND BUDGETS FOR 2010 AND 2009

	2010 BUDGET \$	2009 ACTUAL \$	2009 BUDGET \$	2008 ACTUAL \$
RECEIPTS				
Envelopes	395,000	350,892	365,000	367,647
Open	27,500	29,981	25,000	21,894
Flea Market	40,000	40,803	35,000	36,308
Accommodation	70,500	74,629	75,000	82,634
Interest	1,000	1,243	3,000	4,709
Organ & Choir Concerts	2,500	2,500	2,500	2,500
Other (including Lobster Dinner & Bronwen's Garden)	35,000	33,031	28,000	19,891
New Revenue Required	<u>0</u>	<u>0</u>	<u>0</u>	<u>12,568</u>
Total Receipts	571,500	533,078	533,500	548,152
EXPENDITURES				
OUTREACH				
Mission and Service	28,250	24,561	36,500	27,706
Observer	<u>1,000</u>	<u>804</u>	<u>1,000</u>	<u>954</u>
	29,250	25,365	37,500	28,660
PRESBYTERY	18,347	19,058	19,058	20,326
CONGREGATIONAL LIFE	1,500	1,692	1,500	1,487
YOUTH & FAMILY	1,000	765	1,000	887
ADULT EDUCATION	1,000	341	1,000	878
WORSHIP				
Salaries	22,000	21,590	22,000	23,591
Miscellaneous	<u>6,400</u>	<u>4,601</u>	<u>4,300</u>	<u>4,202</u>
	28,400	26,191	26,300	27,793
CARING MINISTRY	1,500	1,174	1,500	1,127
COMMUNICATIONS				
Mailings and Miscellaneous	1,500	1,218	1,500	1,658
Advertising	750	376	750	980
Internet	<u>500</u>	<u>153</u>	<u>500</u>	<u>135</u>
	2,750	1,747	2,750	2,773

	2010	2009	2009	2008
	BUDGET	ACTUAL	BUDGET	ACTUAL
	\$	\$	\$	\$
PERSONNEL				
Remuneration	322,669	286,577	302,066	324,650
Employee Benefits	56,613	40,943	40,209	43,310
Sabbatical Reserve	5,000	0	0	-5,321
Search Committee	0	13,607	10,000	5,000
Staff Education	5,000	1,368	2,900	204
Expenses (including Loan interest)	<u>7,375</u>	<u>1,439</u>	<u>2,000</u>	<u>911</u>
	396,657	343,933	357,175	368,754
ADMINISTRATION				
Supplies	12,000	13,532	12,000	12,555
Utilities	28,500	33,476	30,000	30,455
Insurance	11,000	11,064	10,000	11,352
Repairs and Maintenance	15,000	15,958	15,000	15,144
Reserve for Roof	10,000	10,000	10,000	10,000
Janitorial	21,900	21,065	21,000	21,616
Miscellaneous	3,000	5,125	3,000	2,265
Bank Charges and Interest	3,000	4,286	3,000	4,577
Stewardship	1,000	698	1,000	1,145
Capital Replacement	<u>5,000</u>	<u>5,000</u>	<u>5,000</u>	<u>5,000</u>
	110,400	120,204	110,000	114,109
Total Expenditures	590,804	540,469	557,783	566,793
EXCESS OF RECEIPTS OVER EXPENDITURES	-19,304	-7,391	-24,283	-18,642

Outreach – All Funds 2009 and 2008 totals

	Totals 2009	Totals 2008
	\$	\$
Mission & Service Fund	29,561	32,706
Vancouver Burrard Presbytery	19,058	20,326
First United Church	13,671	25,517
Lion's Gate Hospice Society	-	12,000
Pacific Spirit Choir	-	5,413
Caring Ministry	12,335	5,198
Music Scholarships	9,000	11,250
North Shore Youth Initiative	5,000	-
Vancouver School of Theology	4,000	4,500
Church Discretionary Fund	3,845	2,000
Baan Dada Children's Home	2,270	-
Jade's Kids	2,000	-
West Vancouver Youth	2,000	-
Kanyawegi Support for Orphans and Widows	2,000	5,100
North Shore Harvest Project	1,647	1,735
Longhouse Ministry	1,000	2,000
Naramata Centre	1,000	1,000
Camp Fircom	1,000	1,600
Oppenheimer Sandwich Project	290	500
North Shore Shelter - Lookout	750	-
Christmas Family	1,285	610
WISH	500	500
Pennies for Poverty	500	-
Mission to Seafarers	100	100
Canadian Bible Society	100	100
Miscellaneous	100	100
	<u>113,012</u>	<u>132,255</u>

Financial statements of

West Vancouver United Church

December 31, 2009

Unaudited – see Review Engagement Report

West Vancouver United Church

December 31, 2009

Unaudited – see Review Engagement Report

Table of contents

Review Engagement Report

Statement of financial position1

Statement of operations and changes in fund balances.....2

Statement of cash flows3

Notes to the financial statements.....4-8

BAKER & COMPANY

CHARTERED ACCOUNTANTS

INCORPORATED PROFESSIONAL - G.E. BAKER LTD.

TEL: (604) 925-9930

FAX: (604) 925-9940

REVIEW ENGAGEMENT REPORT

To the Members of the

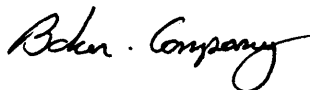
WEST VANCOUVER UNITED CHURCH

We have reviewed the statement of financial position of the **West Vancouver United Church** as at **December 31, 2009** and the statements of operations and changes in fund balances and cash flows for the year then ended. Our review was made in accordance with Canadian generally accepted standards for review engagements consisting primarily of enquiry, 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.

West Vancouver, British Columbia
February 19, 2010



Baker & Company
Chartered Accountants

West Vancouver United Church

Statement of financial position as at December 31, 2009

(Unaudited)

	General Fund	Capital Asset Fund	United Church Women	Outreach Fund	Permanent Trust Fund	Endowment Fund	Caring Ministry Fund	Total 2009	Total 2008
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Assets									
Current assets									
Cash and term deposits	87,137	10,329	39,295	14,623	83,900	35,175	36,045	306,504	250,527
Accounts receivable	4,935	-	230	-	-	-	-	5,165	6,667
Prepaid expenses	5,147	-	-	-	-	-	-	5,147	4,609
	97,219	10,329	39,525	14,623	83,900	35,175	36,045	316,816	261,803
Interfund receivables (payables)	(75,000)	-	-	-	75,000	-	-	-	-
Loan receivable-secured (Note 3)	299,894	-	-	-	-	-	-	299,894	-
Investments	-	-	-	-	509,971	466,982	-	976,953	862,302
Property and equipment (Note 4)	-	1,318,041	-	-	-	-	-	1,318,041	1,369,910
	322,113	1,328,370	39,525	14,623	668,871	502,157	36,045	2,911,704	2,494,015
Liabilities									
Current liabilities									
Accounts payable and accrued liabilities	9,420	-	-	-	-	-	-	9,420	40,510
Deferred revenue	7,469	-	-	-	-	-	-	7,469	10,278
	16,889	-	-	-	-	-	-	16,889	50,788
Loans Payable (Note 3)	225,000	-	-	-	-	-	-	225,000	-
Net assets									
Capital assets	-	1,328,370	-	-	-	-	-	1,328,370	1,369,910
Restricted assets	-	-	39,525	14,623	668,871	502,157	36,045	1,261,221	993,094
Unrestricted assets	80,224	-	-	-	-	-	-	80,224	80,223
	80,224	1,328,370	39,525	14,623	668,871	502,157	36,045	2,669,815	2,443,227
	322,113	1,328,370	39,525	14,623	668,871	502,157	36,045	2,911,704	2,494,015

Approved by

Chairman

Treasurer

West Vancouver United Church

Statement of operations and changes in fund balances year ended December 31, 2009

(Unaudited)

	General Fund	Capital Asset Fund	United Church Women	Outreach Fund	Permanent Trust Fund	Endowment Fund	Caring Ministry Fund	Total 2009	Total 2008
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Receipts									
Contributions	389,123		280	\$ 23,254			21,539	434,196	414,854
Flea Market	40,803	-	43,466		-	-	-	84,269	76,838
Other (Note 7)	94,653		202	9,383	61,499	55,934	1,952	223,623	(55,971)
	<u>524,579</u>	<u>-</u>	<u>43,948</u>	<u>32,637</u>	<u>61,499</u>	<u>55,934</u>	<u>23,491</u>	<u>742,088</u>	<u>435,721</u>
Expenditures									
Administration (Note 8)	110,204	-	6,417		-	-		116,621	201,562
Amortization of capital assets	-	68,420	-		-	-	-	68,420	68,189
Caring Ministry	1,174	-	-		-	-	-	1,174	1,127
Children/Youth/Family	765	-	-		-	-	-	765	887
Congregational Life	2,032	-	-		-	-	-	2,032	2,364
Membership	1,747	-	-		-	-	-	1,747	2,773
Outreach	25,365	-	25,319	22,544	-	8,630	11,161	93,019	111,339
Presbytery	19,058	-	-		-	-	-	19,058	20,326
Personnel	343,933	-	-		-	-	-	343,933	368,754
Worship	26,191	-	-		-	-	-	26,191	27,793
	<u>530,469</u>	<u>68,420</u>	<u>31,736</u>	<u>22,544</u>	<u>-</u>	<u>8,630</u>	<u>11,161</u>	<u>672,960</u>	<u>805,114</u>
Excess (shortfall) of receipts over expenditures									
	(5,890)	(68,420)	12,212	10,093	61,499	47,304	12,330	69,128	(369,393)
Balance, beginning of year	80,223	1,371,559	46,313	4,530	461,763	453,293	25,546	2,443,227	2,774,728
Capital contributions	-	2,900	-		153,000	1,560	-	157,460	37,892
Transfers between funds	5,891	22,331	(19,000)		(7,391)		(1,831)	-	-
Balance, end of year	80,224	1,328,370	39,525	14,623	668,871	502,157	36,045	2,669,815	2,443,227

West Vancouver United Church

Statement of cash flows

year ended December 31, 2009

Unaudited - See Review Engagement Report

	2009	2008
	\$	\$
Operating activities		
Excess of receipts over expenditures	69,128	(369,393)
Amortization of property and equipment	68,420	68,189
Loss (recovery) in value of investments, net	(114,651)	160,298
Net change in non-cash working capital	(32,935)	7,674
	(10,038)	(133,232)
Financing and investing activities		
Capital asset fund contributions	2,900	
Endowment Fund contributions	1,560	15,562
Permanent Trust Fund contributions	153,000	13,819
Capital Asset Fund contributions		8,511
Loans made, net of repayments (Note 3)	(299,894)	
Receipt of loans	225,000	
Disposal (Purchase) of property and equipment	(16,551)	668
	66,015	38,560
Net increase in cash	55,977	(94,672)
Cash and term deposits, beginning of year	250,527	345,199
Cash and term deposits, end of year	306,504	250,527

West Vancouver United Church

Notes to the financial statements

December 31, 2009

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 specific capital projects. The funds reserved for specific capital projects comprise: 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; the Bronwen’s Garden Fund established to cover the costs related to the memorial garden.

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.

The Outreach Fund report assets and revenue raised specifically for outreach purposes.

The Permanent Trust Fund reports resources contributed for the endowment in perpetuity of WVUC, income earned on such resources and expenditures made by the Trustees of the Fund. Investment income earned on resources of the Permanent Trust Fund can be used by the Trustees to support the operating deficit of the Church.

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

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

West Vancouver United Church

Notes to the financial statements

December 31, 2009

Unaudited – see Review Engagement Report

(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*

The Church's investments are designated as held for trading at fair value with subsequent changes in fair value reported as a change to the Statement of Operations (See Note 11). Amounts receivable and payable are recorded at amortized cost and approximate their fair values.

(d) *Revenue recognition*

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

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

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

Investment income 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 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

Notes to the financial statements

December 31, 2009

Unaudited – see Review Engagement Report

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

(g) *Capital Management*

The Church receives its principal source of capital through donations, fund raising activities and investment returns. Capital is defined as net assets. In carrying out its purpose the Church provides ministry to its congregation and community and provides other Christian programs.

3. Loans Receivable/Loans Payable

In November, 2009, the Church advanced employed Ministers \$300,000 secured against their principal residence. \$100,000 requires interest at 2.5% with \$200,000 interest free.

The \$300,000 loan to the Ministers was funded by \$75,000 from the Permanent Trust Fund with 3% annual interest. Certain members of the congregation advanced \$225,000 bearing interest at 2.5% paid annually (\$175,000 of these advances were made by members of the Church's Board). All loans receivable and payable mature in November, 2014.

4. Property and equipment

	Cost		Accumulated amortization		Net book value	
	2009	2008	2009	2008	2009	2008
	\$	\$	\$	\$	\$	\$
Land	1,000	1,000	-	-	1,000	1,000
Bronwen's garden	80,224	79,937	(7,998)	(4,796)	72,226	75,141
Christian education building	422,139	422,139	(249,146)	(238,592)	172,993	183,547
Computer equipment	13,208	13,160	(8,073)	(7,353)	5,135	5,807
Furniture and equipment	298,283	285,261	(205,975)	(192,031)	92,308	93,230
Organ	523,885	523,885	(114,290)	(103,812)	409,595	420,073
Parking lot	28,131	28,131	(28,131)	(28,131)	-	-
Pianos	87,103	86,802	(32,012)	(28,105)	55,091	58,697
Sanctuary	908,885	908,885	(399,192)	(376,470)	509,693	532,415
Stained glass windows	6,400	6,400	(6,400)	(6,400)	-	-
	2,369,258	2,355,600	(1,051,217)	(985,690)	1,318,041	1,369,910

The building and contents are insured for \$7,429,480 (2008 - \$7,048,000). The land and buildings are assessed at \$5,188,000 (2008 - \$5,371,000) by the B.C. Assessment Authority. The Church is exempt from municipal taxes.

5. Restrictions on net assets

West Vancouver United Church

Notes to the financial statements

December 31, 2009

Unaudited – see Review Engagement Report

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 Constitution and By-laws of WVUC.

6. Capital Asset Fund

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

	2009	2008
	\$	\$
Capital improvements and repairs	46,880	48,201
Roof replacement	(36,551)	(46,552)
	10,329	1,649
Property and equipment	1,318,041	1,369,910
	1,328,370	1,371,559

7. Other receipts - General

Other receipts includes rentals of \$74,628, interest of \$1,243 and a \$2,500 Choir contribution. The lobster dinner held in 2009 (no dinner in 2008) provided net receipts of \$16,280 after \$27,574 of ticket sales and auction proceeds less \$11,298 of expenses.

8. Administration

The administration expenditures are comprised of the following:

	2009	2008
	\$	\$
General Fund		
Insurance	11,064	11,352
Interest and bank charges	4,286	4,577
Janitorial	21,065	21,616
Other	5,125	2,265
Repairs and maintenance	20,958	15,144
Stewardship	698	1,145
Supplies	13,532	12,555
Utilities	33,476	30,455
	110,204	99,109
Capital Asset Fund - roof repairs and other		93,994
United Church Women	6,417	5,919
Caring ministry		2,540
	116,621	201,562

West Vancouver United Church

Notes to the financial statements

December 31, 2009

Unaudited – see Review Engagement Report

9. Interfund transfers and internally restricted net assets

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

10. 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>2009</u>	<u>2008</u>
	\$	\$
Excess of receipts over expenditures per Finance and Administration Committee Report	- 7,391	(18,641)
Add:		
Roof reserve	10,000	10,000
Capital replacement	5,000	5,000
Less:		
Transfers received from other funds		
United Church Women Fund	- 13,500	(10,000)
Choir Fund		(2,500)
<u>Excess of receipts over expenditures - General Fund</u>	<u>- 5,891</u>	<u>(16,141)</u>

11. Financial instruments

Financial instruments of the Church are cash, term deposits, accounts receivable, marketable securities and accounts payable and accrued liabilities. The carrying value of these financial assets and liabilities approximate their fair values due to their short-term maturity or capacity for prompt liquidation. The Church is not exposed to material credit risk.

Investments in the Permanent Trust and Endowment Funds are lodged with the West Vancouver Community Foundation. Professionally managed funds under their administration are reported at fair market value net of fees and expenses. During the year, the Permanent Trust reported fair value increases \$61,499 (2008 – loss \$82,862) and the Endowment Fund reported fair value increases of \$55,934 (2008 – loss \$75,295).