



111 Larch Street Sudbury, Ontario P3E 4T5 Canada 705 675 5303 www.st-andrews.ca

AGENDA
48TH ANNUAL MEETING
SUNDAY, MARCH 22, 2020

1. Opening
2. Minutes of Previous Annual Meeting, March 24, 2018
3. Business Arising
4. President's Report
5. Audited Financial Statements – December 31, 2019
6. Auditor's Appointment
7. Approval of all actions of the Corporation in 2019
8. Confirmation and Election of Directors
9. Other Business
10. Adjournment



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47th ANNUAL MEETING OF ST. ANDREW'S PLACE
MINUTES OF MEETING

SUNDAY MARCH 24th 2019

Motion to approve: the Agenda

(Bert Brankley, Phil Thurston)

Carried

Opening:

Rev. David Le Grand opened with a prayer.

Board President Scott Darling called the meeting to order at 12:00 pm and welcomed guests Cameron Crawford (McLelland, Crawford and Topp), Jay Mancini (Luxor Management and Alicia Lachance (Marketing and Facilities Manager of St. Andrew's Place).

Minutes of Previous Annual Meeting, March 25nd, 2018

Motion to approve: the Minutes

(Joanne Ross, Freda Wilson)

Carried

Business Arising

None noted.

President's Report:

Scott Darling spoke to some of the major developments from his report for 2018. The building apartment vacancy rate is low, the Phase 3 West Tower renovations are nearly complete, and the Place will continue to maintain an open communication line with all stakeholders.

Audited Financial Statements – December 31, 2018

Cameron Crawford our auditor walked us through our 2018 financial statements. Questions from the floor were answered.

MOTION #1 APPROVAL OF AUDITED FINANCIAL STATEMENTS *That the Audited Financial Statements for St. Andrew's Place, Sudbury, for the fiscal year 2018 as prepared by the firm of McLelland, Crawford and Topp be accepted as presented.*

MOVED BY: Scott Jeffrey SECONDED BY: Jim Dixon

Carried

MOTION #2 APPOINTMENT OF AUDITORS

That the firm of McLelland, Crawford and Topp be appointed as Auditors of St. Andrew's Place, Sudbury for the fiscal year 2019.

MOVED BY: Bob Humphrey SECONDED BY: Bernie Hughes

Carried

MOTION #3 APPROVAL OF ACTIONS OF THE CORPORATION 2018

That all the actions of the Directors of St. Andrew's Place, Sudbury carried on for the benefit of the Corporation, both recorded in the Minutes of the meetings, and those not recorded, but having been completed at this time, be and the same, are hereby ratified and confirmed.

MOVED BY: Diane Trollope SECONDED BY: Connor Ross

Carried

MOTION #4 CONFIRMATION AND ELECTION OF DIRECTORS

That in accord with the nominations made by St. Andrew's United Church at its Annual Meeting, that the following be confirmed as Directors of St. Andrew's Place, Sudbury for the 2019.

Phil Thurston, Scott Darling, Bob Humphrey, Wayne Cassidy, Scott McClure, Jane Baggs, Herb Fines, Rev. David Le Grand, Robert Topp, Scott Jeffrey, Dale Myslik, Alan Querney, Bernie Hughes.

MOVED BY: Margaret Winckel SECONDED BY: Jill Bennett

Carried

Other Business: Questions:

Church congregation member Joanne Ross thanked the Board of Directors for their hard work and dedication.

Scott Darling extended his thanks to the Board and Church Council members for their conscientious oversight. He reiterated the importance of open communication and working together.

Motion for Adjournment. 12:30 pm (Bert Brankley)

ST. ANDREW'S PLACE REPORT 2019

St. Andrew's Place, Sudbury is a not-for-profit corporation established by St. Andrew's United Church in 1971. Its mission is to provide affordable housing for seniors in downtown Sudbury. The Place is governed by a Board of Directors elected from the congregation of St. Andrew's United Church.

SENIOR TENANTS – St. Andrew's Place Board strives to support the 150 tenants in various ways. It hosts an annual Christmas Dinner and pays membership fees to the One Eleven Seniors organization. The Place provides the office and amenity space (111 Lounge) for One Eleven Seniors Inc. This group provides social, recreational and health-related programs for our seniors and organizes fundraisers and special events. We applaud the One Eleven Seniors Board and Director for successfully applying for a grant to improve the 111 Lounge with the addition of a kitchenette.

COMMERCIAL TENANTS – Commercial tenants provide important income for the Place. About 80% of available commercial space is occupied; we continue to seek a tenant for the lower level floor space.

UPGRADES TO BUILDING – We have had a step-by-step plan for refurbishing our aging building. Phase 1 included work on the elevators and improvements to the lobby area, including narthex and skylight roof. Phase 2 addressed landing areas on ten floors including new paint, flooring, lighting and wall tiles as well as upgrades to apartment kitchens, bathrooms and flooring. On the ground floor, additional washrooms, accessed from the main lobby, were made available for major events. Phase 3 this year improved hallways of floors 2, 3, and 4 in the west tower and addressed lighting, wall treatments, millwork and flooring. New doors were installed in the apartments. There are also two new secure and accessible lobby doors. Phase 4 will begin on floors 5, 6 & 7 in 2020. Alerted to a need in downtown, we have renovated 3 bachelor and 1-bedroom apartments to create three new two 2-bedroom suites.

We are currently negotiating a new long-term contract with Sudbury District Energy who provides heating for the building.

COLLABORATION WITH CHURCH

The Place continues to work with the Church regarding technology needs in the sanctuary such as for flat screens and projectors. It works with the Joint Church-Place Property Committee for some projects. For example, a design has recently been approved by both Church and Place for Minto Street signage. Completion is anticipated in the spring of 2020.

It is an ongoing challenge in a busy complex such as ours to balance the desire to be welcoming with the need to manage security for our senior tenants. The opioid crisis in

downtown has led to issues with trespassing and discarded needles. A new committee was struck this year to investigate concerns and propose solutions. It has submitted an initial report that includes recommendations for stakeholders. The Place has already responded by installing 36 security cameras throughout the building. The Place Board, the Luxor Staff, and the Church will continue to communicate and work together to strike the appropriate balance for all concerned.

HUNTINGTON UNIVERSITY and PEACE CHAPEL

Huntington University has a long history with St. Andrew's and recently decided to make a generous donation to St. Andrew's Place. The Place Board and Huntington have worked out an agreement to direct these funds to the renewal of the Chapel. This aging space has had issues with heating, ventilation, lighting and flooring for many years and planning has begun for its renovation. We look forward to an opportunity to commemorate and re-dedicate this space as the Huntington Peace Chapel.

REVIEW OF GOVERNANCE STRUCTURE

Our Property Managers have prepared a series of 29 draft documents outlining the policies and procedures that describe the complex operation of St. Andrew's Place. The Board struck an *ad hoc* committee to review and edit said documents. Much appreciation goes to the Committee for the many hours this has entailed: Bernie Hughes, Bob Topp, Dale Myslik, Jay Mancini, Alicia Roy, and Scott Darling. The *Policies and Procedures Manual* will be approved by the Board of Directors.

MANAGEMENT – Our competent management team at Luxor Management actively markets the apartments and rental spaces in St. Andrew's Place. Much appreciation goes to Superintendent Rick Lachapelle, Marketing and Facilities Manager Alicia Roy, Property Managers Jean Leblanc and Jay Mancini, as well as to the custodial staff who look after day-to-day matters.

The Board of Directors is grateful to the members of St. Andrew's United Church, including our Minister and Chair of Church Council, who provide oversight for St. Andrew's Place.

Scott Darling
Jane Baggs
Bob Humphrey
Al Querney
Rev. Dave Le Grand

Scott Jeffrey
Herb Fines
Wayne Cassidy
Phil Thurston

Scott McClure
Bernie Hughes
Bob Topp
Dale Myslik

Respectfully,

Scott Darling, President of the Board of Directors

ST. ANDREW'S PLACE, SUDBURY
FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2019

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McLelland Crawford Topp LLP*Chartered Professional Accountants*Stephen P. McLelland, CPA, CA
Licensed Public AccountantCameron M. Crawford, CPA, CA
Licensed Public AccountantRobert D. Topp, CPA, CA
Retired

Lora A. Barazzuol, CPA, CA

Dijana Z. Crawford, CPA, CA

Richard J. Lindquist, CPA, CGA
Member • Canadian Tax Foundation**INDEPENDENT AUDITOR'S REPORT**To the Directors of **St. Andrew's Place, Sudbury**

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of **St. Andrew's Place, Sudbury** (the Place), which comprise the statement of financial position as at **December 31, 2019**, and the statements of operations and changes in unrestricted net assets and cash flows for the year then ended and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Place as at **December 31, 2019**, and the results of its financial performance and cash flows for the year then ended in accordance with Canadian Accounting Standards for Not-For-Profit Organizations. (ASNFPFO)

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Place in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with ASNFPFO, 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.

In preparing the financial statements, Management is responsible for assessing the Place's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Place or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Place's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements. As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Place's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by Management.
- Conclude on the appropriateness of Management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Place's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Place to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Sudbury, Ontario
March 5, 2020

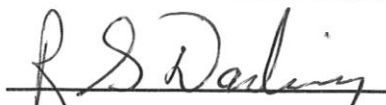

McLelland Crawford Topp LLP
CHARTERED PROFESSIONAL ACCOUNTANTS
Licensed Public Accountants

ST. ANDREW'S PLACE, SUDBURY
STATEMENT OF FINANCIAL POSITION
AS AT DECEMBER 31, 2019

ASSETS		<u>2019</u>	<u>2018</u>
CURRENT			
Cash and Cash Equivalents (Note 4c)	\$	332,695	\$ 163,499
HST Receivable		18,361	18,745
Accounts Receivable		18,727	6,660
Due From Related Party (Note 6)		3,404	3,335
Prepaid Expenses		<u>46,534</u>	<u>25,628</u>
		<u>419,721</u>	<u>217,867</u>
PROPERTY AND EQUIPMENT (Note 2)		11,816,582	11,492,360
Less Accumulated Amortization		<u>4,865,549</u>	<u>4,592,435</u>
		<u>6,951,033</u>	<u>6,899,925</u>
	\$	<u>7,370,754</u>	<u>7,117,792</u>
LIABILITIES			
CURRENT			
Accounts Payable and Accrued Liabilities	\$	118,945	\$ 99,305
Deferred Revenue		<u>118,292</u>	<u>109,558</u>
		<u>237,237</u>	<u>208,863</u>
NET ASSETS			
RESTRICTED (Note 3)			
Restricted Provincial Subsidy		3,993,618	3,993,618
Contributed Surplus		1,068,633	1,068,633
Endowment		<u>9,681</u>	<u>9,681</u>
		<u>5,071,932</u>	<u>5,071,932</u>
UNRESTRICTED		<u>2,061,585</u>	<u>1,836,997</u>
		<u>7,133,517</u>	<u>6,908,929</u>
	\$	<u>7,370,754</u>	<u>7,117,792</u>

COMMITMENTS (Note 4)

APPROVED BY THE BOARD:

 Director
 Director

See Accompanying Notes to the Financial Statements

ST. ANDREW'S PLACE, SUDBURY
STATEMENT OF OPERATIONS
AND
CHANGES IN UNRESTRICTED NET ASSETS
YEAR ENDED DECEMBER 31, 2019

	<u>2019</u>	<u>2018</u>
REVENUE		
Unit Rentals - Social Housing	\$ 1,358,019	\$ 1,303,409
- Commercial	220,742	215,585
Commercial Miscellaneous Rentals	30,294	33,205
Commercial HST Non-Profit Allowance	13,038	12,951
Other Residential Revenue	<u>11,597</u>	<u>11,491</u>
	<u>1,633,690</u>	<u>1,576,641</u>
EXPENSES		
Utilities	393,579	382,882
Municipal Taxes	212,926	200,606
Subcontracted Salaries and Benefits	203,828	189,766
Repairs, Maintenance and Cleaning	171,197	216,123
Professional Fees		
Management	76,239	72,224
Accounting and Audit	13,018	12,827
Architect and Engineering	-	3,519
Lease Commissions	1,069	-
Insurance	44,061	40,911
Office	18,034	20,497
Bank Charges and Interest	1,649	3,138
Advertising	389	417
Bad Debt	<u>-</u>	<u>1,572</u>
	<u>1,135,989</u>	<u>1,144,482</u>
Excess of Revenue over Expenses Before Amortization	497,701	432,159
Amortization	<u>273,113</u>	<u>264,724</u>
EXCESS OF REVENUE OVER EXPENSES	224,588	167,435
Unrestricted Net Assets, Beginning of Year	<u>1,836,997</u>	<u>1,669,562</u>
UNRESTRICTED NET ASSETS, END OF YEAR	<u>\$ 2,061,585</u>	<u>\$ 1,836,997</u>

See Accompanying Notes to the Financial Statements

ST. ANDREW'S PLACE, SUDBURY
STATEMENT OF CASH FLOWS
YEAR ENDED DECEMBER 31, 2019

CASH PROVIDED BY (USED IN)	<u>2019</u>	<u>2018</u>
OPERATIONS		
Excess of Revenue Over Expenses	\$ 224,588	\$ 167,435
Add: Amortization Which Does Not Involve Cash	<u>273,113</u>	<u>264,724</u>
	497,701	432,159
Changes in Non-cash Operating Working Capital		
Accounts and Other Receivables	(11,622)	63
Prepaid Expenses	(20,906)	(16,392)
Accounts Payable and Accrued Liabilities	19,511	(6,995)
Deferred Revenue	<u>8,734</u>	<u>4,804</u>
	493,418	413,639
FINANCING		
Note Payable Repayments	-	(83,609)
INVESTING		
Expenditures on Property and Equipment	<u>(324,222)</u>	<u>(343,392)</u>
INCREASE (DECREASE) IN CASH	169,196	(13,362)
Cash, Beginning of Year	<u>163,499</u>	<u>176,861</u>
CASH, END OF YEAR	<u>\$ 332,695</u>	<u>\$ 163,499</u>

See Accompanying Notes to the Financial Statements

ST. ANDREW'S PLACE, SUDBURY
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2019

St. Andrew's Place, Sudbury ("the Place") is a not-for-profit organization incorporated without share capital under the laws of Ontario. The Place owns and operates a multi purpose facility providing residential housing to seniors, worship and amenity areas for **St. Andrew's United Church** ("the Church") and commercial occupancy for business. The Place is also a registered charity under the Canadian Income Tax Act and therefore is not subject to either federal or provincial income taxes.

1. SIGNIFICANT ACCOUNTING POLICIES

These financial statements present the assets, liabilities, net assets and operations of the Place and are prepared in accordance with Canadian Accounting Standards for Not-for-Profit Organizations and includes the significant accounting principles set out below.

(a) Revenue recognition

The Place follows the deferral method of accounting for contributions and tenant deposits.

Rental revenues are recognized when received, or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured.

(b) Cash and cash equivalents

The Place's policy is to disclose bank balances and short term deposits with a maturity period of three months or less under cash and cash equivalents.

(c) Property and equipment

Significant capital assets are recorded at cost. Contributed capital assets are recorded at fair value at the date of contribution. Amortization is provided on the basis and annual rates as follows:

Assets	Rates	Basis
Building and improvements	4%	Declining balance
Furniture and equipment	10%	Straight line

(d) Deferred revenue

Deferred revenue is comprised of tenant deposits for last months rent and prepaid commercial rents.

ST. ANDREW'S PLACE, SUDBURY
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2019

1. SIGNIFICANT ACCOUNTING POLICIES (Cont'd)

(e) Donated materials and services

Donated materials and services which would otherwise be paid for by the Place are recorded at fair value when provided.

The work of the Place is dependent on the voluntary services of many members and others. Since these services are not normally purchased by the Place and because of the difficulty in determining their fair market value, these donated services are not recognized in these financial statements.

(f) Use of estimates

The preparation of the financial statements in conformity with Canadian accounting standards for not-for-profit organizations requires Management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. By their nature these estimates are subject to measurement uncertainty and actual results could differ from those estimates.

(g) Impairment of long-lived assets

Long-lived assets, including property and equipment subject to amortization, are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount of an asset may not become recoverable. Recoverability is measured by comparison of the carrying amount to the estimated undiscounted future cash flows expected to be generated by the asset. If the carrying amount of the asset exceeds its estimated future cash flows, an impairment charge is recognized by the amount by which the carrying amount of the asset exceeds the fair value of the asset.

2. PROPERTY AND EQUIPMENT

	<u>Cost</u>	<u>Accumulated Amortization</u>	<u>Net 2019</u>	<u>Net 2018</u>
Land	\$ 200,000	\$ -	\$ 200,000	\$ 200,000
Building and improvements	11,032,853	4,398,218	6,634,635	6,553,594
Furniture and equipment	<u>583,729</u>	<u>467,331</u>	<u>116,398</u>	<u>146,331</u>
	<u>\$11,816,582</u>	<u>\$ 4,865,549</u>	<u>\$ 6,951,033</u>	<u>\$ 6,899,925</u>

The land and the building and improvements are recorded at amortized historical cost which does not reflect current market value.

The restricted provincial subsidy has been registered on title. (Note 3).

ST. ANDREW'S PLACE, SUDBURY
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2019

3. ENDOWMENT AND OTHER RESTRICTED FUNDS

(a) Restricted Provincial Subsidy

On March 17, 2005 the Place and the Ministry of Municipal Affairs and Housing, entered into a "Special Subsidy Agreement" whereby the Province of Ontario provided the Place with a one time subsidy payment in an amount sufficient to pay all amounts outstanding on the then existing CMHC mortgage. The total subsidy amounted to \$3,993,618.

Under this fifteen year agreement, which can be extended at the Ministry's discretion, the Place agrees not to encumber or dispose of any part of the property and continue to operate the Place as a non-profit housing facility. A notice of this agreement has been registered on title. It is the Place's intention to honour this agreement and as a result, the special subsidy payment has been recorded as a restricted net asset.

This agreement expires on March 17, 2020. It is the intention of the Place to initiate discussions with the Ministry of Municipal Affairs and Housing (or its successor) with respect to this agreement in the very near future.

(b) Contributed Surplus

This contributed surplus consists of the following amounts:

Donations from St. Andrew's United Church

Land	\$ 200,000
Funds for building	<u>383,587</u>
	583,587
Solar project grants and donations	109,500
RRAP grant	358,000
Ontario Mortgage Corporation	<u>17,546</u>
	<u>\$ 1,068,633</u>

As noted above, the Place agrees not to encumber or dispose of any part of the property and as such contributed surplus is restricted so as to comply with the requirements of the restricted provincial subsidy.

(c) Endowment

During a previous year, the Senior's Rent Subsidy Endowment Fund was transferred from the Church to the Place. Contributions and expenses of this restricted endowment fund are made directly to this fund. There were no contributions to or expenses of the fund since the transfer.

ST. ANDREW'S PLACE, SUDBURY
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2019

4. COMMITMENTS

(a) Tenant arrangement

The Place renewed and extended the lease of its premises to the Church at an annual rental of \$12,000 for 2017, \$14,400 for 2018, \$15,600 for 2019 and \$16,800 for 2020 & 2021 (plus any applicable HST). (included in Rent - Commercial in the statement of operations). The Sanctuary and the Second floor activity area are covered under a "time of use schedule". (included in commercial miscellaneous monthly rentals in the statement of operations and changes in unrestricted net assets).

(b) Restricted provincial subsidy

Under the terms of the "Special Subsidy Agreement" (Note 3), The Place is not required to make any future principal or interest payments on the balance outstanding of \$3,993,618. This agreement expires on March 17, 2020. It is the intention of the Place to initiate discussions with the Ministry of Municipal Affairs and Housing (or its successor) with respect to this subsidy. Without discussions, no amount of contingency can be determined as at the date of these financial statements.

(c) Refurbishing commitments

The Place continues to undergo a refurbishing program to upgrade and repair all aspects of the building, including common areas and social housing apartment units. As a result, at any point in time, major construction or other commitments may be outstanding, and, or, significant short term cash balances may exist.

As at December 31, 2019, there are approximately \$500,000 of construction commitments outstanding.

5. FINANCIAL INSTRUMENTS

The Place initially measures its financial assets and financial liabilities at fair value, and then subsequently measures all its financial assets and financial liabilities at amortized cost.

The Place's financial assets and financial liabilities, all measured at amortized cost, consist of cash, receivables, amount due from related party, accounts payable and accrued liabilities. Unless otherwise noted, it is Management's opinion that the the Place is not exposed to significant interest, currency, and credit risks arising from these financial instruments due to their relatively short-term nature.

ST. ANDREW'S PLACE, SUDBURY
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2019

6. RELATED PARTY TRANSACTIONS

(a) Relationship

The Place is a corporation, incorporated without share capital under the laws of Ontario, and whose Board of Directors is made up entirely of members of the Church.

(b) Significant transactions

The Place received occupancy rental and parking revenue from the Church in the amount of \$30,468 plus HST (2018 - \$30,837 plus HST). These transactions are measured at exchange values.

During the year, the Place also made payments to the Church for miscellaneous piano rentals in the amount of \$1,500 (2018 - \$2,000)

(c) Due from related party

At year end, the amount due to the Place from the Church was \$3,404 (2018 - \$3,335).

7. COMPARATIVE FIGURES

Certain prior year figures have been restated to conform to the presentation adopted for the current year.



January: New Canadian Shield Regional Council.



January: Sanctuary chair restoration.



January: Guests from Australia
with Amelia and Sophia



January: Leadership Retreat



February: Making Soup at
Off the Street Shelter



February: St. Andrew's Games Night



February: Valentine's Day Spaghetti Dinner





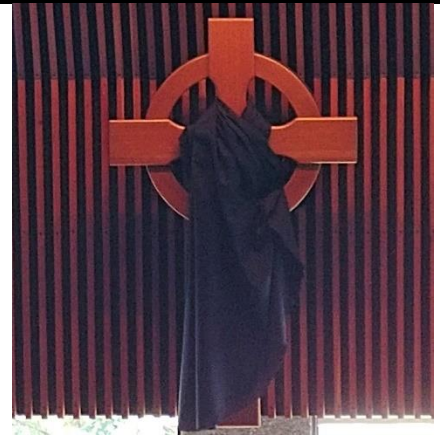
February: Valentine's Day Spaghetti Dinner



March: Ash Wednesday



April: "Truly & Humbly" film event



April: Celtic Cross during Lent



May: Laying on of Hands for Connor Ross before he left for the Explorer's Project in Goderich.



May: Annual Garage Sale



May: Mission & Service Hullabaloo



June: Downtown Churches Barbeque
Look at the line-up!



June: 1st Canadian Shield Regional Council
AGM in Sault Ste. Marie



June: Church Picnic



June: Connor Ross at Explorer's Program in Goderich



August: Welcoming & Belonging Meeting



August: Connex visits even happen at the lake! Jane and Sylvia.



August: Tracey Sanders' Photography Show



August: Jacqueline Warner-Smith getting ready for her humanitarian mission to Japan.



September: "Epic Urban Hike" by our youth.



September: Afternoon Tea



October:
Welcoming & Belonging
Team Workshop



October: Linnea Good Concert



October: Welcome Planter, Thanksgiving



November: Welcome Planter,
St. Andrew's Day



November: Nativity Walk



November: Stewardship Giving Tree and Congregational Potluck



November: Confirmation Class with Christmas Cheer cart for Santa Parade



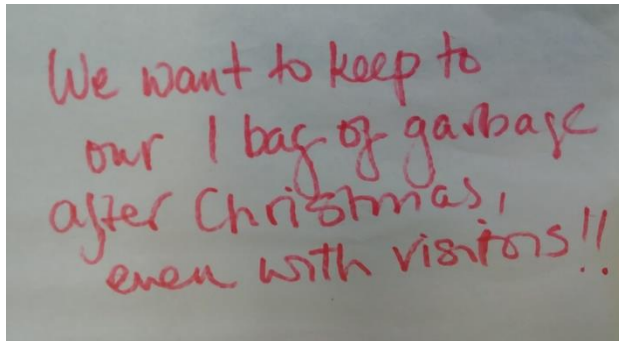
December: Singing German Christmas Carols with Inge Steinbach



December: Mini Fair fun!



December: Advent Collection for the Community Closet



December: Graffiti Greening Wall



December: Green Gift Wrapping Table



December: Lola McNaughton Bursary Winners Catherine Van Oosten and Torrin Maag.



December: Christmas Pageant



December: Welcome Gloria!