

Horseshoe Falls Regional Council Fall Meeting

Friday, Oct 4 – Saturday, Oct 5, 2024

Online Meeting Workbook

Renewal and Transformation A Season of Hope!

 **HFRC**
HORSESHOE FALLS
REGIONAL COUNCIL
www.hfrcucc.ca

Horseshoe Falls
Regional Council
Fall Meeting 2024

Celebrating
100 Years
of Deep • Bold • Daring
100TH
ANNIVERSARY

October 4-5, 2024

renewal and transformation
A SEASON OF HOPE!

Contents

Workbook Introduction.....	3
BRAVE: Commitment to Community Safety	4
Affirming Ministry Vision Statement	4
Participation in a Virtual Meeting.....	5
Equity Support Team Member Position Description	7
Section One: Check-In	9
Candidates:.....	10
In Memoriam	11
Community of Faith Life Cycle Changes.....	11
Section Two: Congregational Support Commission	12
Section Three: Meeting Materials	18
Agenda for the Fall Gathering 2024 Online Meeting	18
Proposal #1 – Opening & Procedural Motion	19
Proposal #2 – Enhancing our Conciliar Church.....	21
Proposal #3 – Senior Management Accountability	23
Proposal #4 – Remit and Proposal Integrity Policy	25
Remit and Proposal Integrity Policy	25
Proposal #5 – Finance.....	28
Financial statements	33
Proposal #6 – Closing Motion	48

Workbook Introduction

Theme: Renewal and Transformation ... A Season of Hope!

Purpose: Supports, Connects, Empowers Communities of Faith

Priorities:

Assessment	Mission & Support
Communities of Faith Support/Pastoral Relations	Children and Youth
Communications and Resources Support	Chaplaincy
Connecting/Meeting	Social Justice

Format and Process: Decision Making

The format for General Council proposals is being used for the regional meeting. The General Council approach involves three distinct stages in the decision-making process:

1. Listening/learning;
2. Discussion;
3. Decision.

In our regional council meeting we do not have the space or time to mirror these stages in the same way the General Council practices them.

In our proceedings, the steps will be:

1. The Presenter will outline:
 - a. What is the issue? And,
 - b. The suggested way in which the regional council might respond to the issue.
2. The President will inquire if there are questions for clarification. Please note this is for clarification only.
3. The President will then ask if there are changes or additions being suggested for the proposal.
4. Once there is significant agreement, the President will invite the Presenter to move the motion at which point the regional council enters the formal debate process.

BRAVE: Commitment to Community Safety

We strive, in this time of co-learning, to be brave by:

- B*eing accountable for the impact of both our words and our silence
- R*eflecting on and naming our own biases
- A*ctively listening
- V*ocalizing questions that arise from our learning
- E*ncountering new ideas with curiosity and wonder

Horseshoe Falls Regional Council Affirming Ministry Vision Statement

SAFETY. SANCTUARY. UNCONDITIONAL LOVE

Striving to be faithful followers of Jesus in our time and place, Horseshoe Falls Regional Council will continue to remove barriers to participation in the life and work of the regional council and society, committing ourselves to be open to the Spirit.

Resisting all forms of oppression, we welcome and celebrate people of any sexual orientation and gender identity, and all others who are marginalized.

The Regional Council, Staff, Executive, Commissions, networks, and members commit to working toward fulfilling the vision statement by:

- A. Continuing to remove barriers to participation in the life and work of Horseshoe Falls Regional Council.
- B. Continuing to remove barriers to participation in society.
- C. Committing to be open to the Spirit.
- D. Resisting oppression.
- E. Welcoming and celebrating people of any sexual orientation and gender identity.

Participation in a Virtual Meeting

If joining by Zoom, please review the following. How Zoom presents depends upon the device being used. Every participant is expected to know:

- 1) How to **mute** and **unmute** themselves;
- 2) How to turn their **video on** and **off**;
- 3) How to **rename themselves**;
- 4) How to **raise their hand**.

If you are not familiar with these options, there are zoom information tips on our website at: [Zoom resources](#).

Please ensure you have updated to the latest version of Zoom. Otherwise, some meeting options might not work for you.

Waiting Room

When you first log into the meeting, you will be placed in a waiting room. As soon as the meeting is ready to start, you will be automatically admitted.

Participants

When you are admitted to the meeting, please go immediately to the **Participants list**. You will see your name listed BUT sometimes you are identified by the type of device you are using. The President will be recognizing people on the basis of the name that is shown. So, please change your name to read **First Name/Surname** by hovering over the mic and camera icons, click on **More**, then **Rename**.

*For example, Executive Minister, Mark's iPhone might read: Mark's iPhone. Mark would need to go to the **Participant list** and **change his name** to: Mark Laird (he/him). All participants are encouraged to **add their pronouns** after their name.*

Those who are at the meeting as a guest (not a voting participant) please add an x in front of your name. THIS IS IMPORTANT IF YOU ARE A NON-VOTING GUEST.

For example, if Mark was a guest, he would write his name as:
x-Mark Laird. This helps us with vote counting.

Mute

All participants will be automatically muted when they enter the meeting. Please ensure your microphone remains off. This reduces background noise and feedback and improves the quality of sound for everyone.

You will need to click on the **Mute** button to turn on your microphone if you are recognized by the President to speak in debate and when you move into breakout rooms.

Video

Please have your video on as you join the meeting! It is lovely to see everyone as the meeting begins. Once the meeting begins, please turn off your video. That way, you have some privacy if you move around and are not in danger of sharing unintentionally. This also helps with the stability of the Zoom call especially in places with unstable internet.

Thumbs Up/Thumbs Down

There may be times when the President wishes to informally poll the regional council concerning a proposed change. The President may ask for a thumbs up or thumbs down. These two icons are found under reactions.

Being recognized to speak

To be recognized to speak in the discussion time, first **please raise your hand** by clicking on the button labeled **Raise Hand**. Your digital hand will then be raised. The Zoom host will draw the President's attention to your hand. The hand will be lowered by the meeting hosts after you have spoken.

Remember when the President calls you by name to:

1. **Unmute** your microphone
2. Turn on **video**
3. **State your name**; and
4. Your **community of faith** – be sure to add the location as we have a few Trinity United Churches, Emmanuel United Churches, St. John's United Churches ...

Voting

This will be explained in the meeting. If you are a guest, please remember you do not vote.

Chat Box

Please reserve the chat box for the following:

1. Questions of **clarification**;
2. **Procedural concerns** and questions;
3. **Matters of privilege** (for example someone uses a term that is insulting to another who then wishes to bring that to the President's attention re the conduct of the council).

Many of us have experience of meetings where the chat box served as the discussion space, which in fact turns it into commentary. Discussion happens among participants when the President recognizes the speaker. The Chat Box is a side conversation that is distracting and disruptive.

If you see a friend among the participants with whom you wish to chat, please feel free to **send a private message** to them. Go to Participants, enter their name or scroll to their name & click on it and then you can send them a private note!

Breakout Rooms

Participants will be invited to move into a breakout room at various times during the meeting.

To join the breakout room, participants must accept the **join invitation**. Once you enter the breakout room, unmute your microphone and turn on your video.

Equity Support Team Member Position Description

The members of the Equity Support Team are two or more individuals who might volunteer to be active participants at a United Church meeting or event. The Equity Support Team members are part of the leadership of a meeting or an event, and have responsibilities before, during, and after a gathering.

Equity realizes that in order to ensure fair treatment, access, opportunity, and advancement for all peoples, we need to identify and eliminate barriers that have prevented the full participation of some people and groups. Equity moves closer to justice, and it is part of the work of the church.

While working toward equity is a collective responsibility of everyone, the members of the Equity Support Team have a particular role in helping to name equity issues at gatherings.

Responsibilities

Before the meeting

- Attend planning team meetings, when possible, to help offer advice about equity-related issues and to help shape the planning process for the event or meeting.
- Receive background education and training on equity and receive an orientation to the Equity Support Team role.
- Offer advice about Web content, meetings, workshops, or events so that they follow established protocols for equity, accessibility, and communication-related issues; and that PowerPoint slides comply with an established font size protocol (as suggested by the 43rd General Council), and communicate a set of best practices for online and in-person meetings.
- Along with the planning team, clarify that the role of the Equity Support Team is different from the role of theological reflectors, chaplains, Elders, and other leadership roles that are present at a meeting or event.
- Share a contact phone number or equity e-mail with participants so they can be in touch with the Equity Support Members during the gathering.
- Be introduced to participants of the meeting in advance (by short video and/or by e-mail with a bio) so participants at the meeting might get to know the team members before the gathering takes place.

During the meeting

- At the beginning of the meeting, offer a covenant, equity agreements, intercultural lens questions, or other related protocols that can help work toward equity at the gathering.
- Be available (by phone or e-mail) to participants at the meeting who would like to share about any equity-related issues over the course of the meeting (including affirmation of processes, or hearing particular challenges that people are experiencing).
- Help work toward the full participation of peoples of all identities.
- Be attentive to microaggressions, unhelpful power dynamics, harm, intercultural

conflicts, oppressive practices, and/or other inequities.

- If hurt or harm has been done in the course of a meeting, in most cases do not offer a direct intervention or interjection in the moment, but rather be in touch with the moderator or chair of the meeting and ask them to address the issue at another point during the gathering.
- Partway through the gathering and/or at the end of the gathering, offer advice and feedback on how the meeting has been functioning in terms of equity. It is helpful to offer some affirmation about what has been going well, and suggestions for a subsequent gathering.
- When reporting back to the meeting, point out any issues in a general way, and not specifically target individual people.

After the meeting

- Meet with staff and/or the planning team to offer feedback about equity for a subsequent meeting. These could name what has worked well and what should continue, as well as suggestions for improvement at a subsequent meeting.
- If possible, offer a written report of their insights and recommendations for a future meeting.

Background

The United Church of Canada, through its General Council, has made several commitments around equity in recent years. These commitments include the following:

- adopting [the United Nations Declaration on the Rights of Indigenous Peoples](#) as the framework for reconciliation between Indigenous and non-Indigenous peoples
- adopting the [Calls to the Church](#) as the basis for a new relationship
- welcoming [people of all sexual orientations and gender identities](#) into full membership and ministry in the church
- committing to becoming [an intercultural church](#)
- committing to becoming an open, accessible, and barrier-free church, where there is [full participation of people with disabilities](#)
- [working toward functional bilingualism](#) and ensuring that francophone ministries are an integral part of the church's identity, mission, and vision
- [opposing discrimination](#) of any kind on the basis of identity, and
- developing an anti-racism policy and committing to becoming an [anti-racist denomination](#).

All of these commitments are part of ongoing and sustained efforts for the United Church to continue to work toward equity, creating better places of belonging for people of all identities, to challenging power and privilege, and to live into God's call to be the church.

Section One: Check-In

President Lennox Scarlett's Message:

Hello Siblings in Christ!

There is always a passage of scripture to spur us on as Christians, and for this season the Apostle Paul provides us with yet another Word to ponder. He writes in Phil. 2:1-2, "Therefore if you have any encouragement from being united with Christ, if any comfort from his love, if any common sharing in the Spirit, if any tenderness and compassion, ² then make my joy complete by being like-minded, having the same love, being one in spirit and of one mind." Wow! A Word in season. If there is ever a time for a community of sharing and the demonstration of one accord through compassion is now. Christendom has been under attack from various angles ... inside and out, and as a region we have not gone unscathed.

With many communities of faith facing the scary prospect of closure, negotiating the turbulence of dwindling numbers, and dealing with the onslaught of many negative comments about the institution of the church, it's clear there is much work to do. Perhaps a ministry of presence in the respective communities of our existence should be contemplated. What if there is reprioritizing of the vocation as presenters of God's presence in the world? What if we cultivate the habits and liturgies that create the space and contours for that presence to be felt and known? Would that then redefine the place of the church?

My sense is that we wrestle with many things, not least of which is the consumerism of contemporary Christianity, which has unsurprisingly led to many communities of faith becoming more homogeneous than ever. So, when we go to churches that fit us (how we look, talk and worship) we will naturally be surrounded by people who look, talk and worship just like us. But homogeneity is not the biblical ideal. The power of the gospel is that of unifying diverse groups of people, breaking down the walls of hostility that naturally divide us (race, class, culture, gender, music preference, whatever). At a time when social media allows us to curate feeds and surround ourselves with people who agree with us and confirm our biases, this work becomes even more difficult. There is much work to do.

In this new season of Renewal and Transformation, we want to hear the stories from your communities of faith. We know some will be difficult to tell, but we also know that there are some which are filled with hope that will inspire us to keep going striving. The assignment right now may seem daunting, but let's hear again the words of assurance offered to Joshua, "Be strong and courageous. Do not be frightened, and do not be dismayed, for the LORD your God is with you wherever you go" (Josh. 1:9). Let's keep journeying together.

Looking forward to our engagement!

One Love,



Rev. Lennox Scarlett
President, Horseshoe Falls Regional Council

Candidates:

Jess Swance

Ted Smith

Peggy Bartlett

As at October 2024

In Memoriam

Rev. Edith Bolton, DLM

Rev. Bryan Melick, OM



Community of Faith Life Cycle Changes

Disbandment and Disbanding

With thanks for their legacy and faithful service

Vineland UC ceased to worship June 2024

York UC will cease to Worship Dec 2024

Section Two:

Congregational Support Commission

The Congregational Support Commission (CSC) carries primary responsibility for the relationship between communities of faith and the region and their partnership on matters requiring a decision by both the community of faith and the regional council, other than the pastoral relationship. The responsibilities of the Commission include:

- The articulation of ministry (Community of Faith Profile)
- The use of financial and property resources
- Local governance;
- The overall health and well-being of communities of faith, such as changes in the life cycle, dealing with real property etc.

If you have questions about any aspects of the life and work of your church, the toolkits on the Horseshoe Falls website are a great place to start!

: <https://hfrucc.ca/toolkits>

Pastoral Charge Supervision

A new policy regarding Pastoral Charge Supervision came into effect on January 1, 2024. More information about this new policy can be found at the toolkit link above under Toolkit #10. A big thank you to those individuals who have taken on the role of Pastoral Charges Supervisors over the past year. Your time and dedication to this important role is appreciated and valued. We are always looking for those who would like to serve in this capacity! *If you are interested in becoming a Pastoral Charge Supervisor and are a member of the order of ministry or a lay representative to the region, please fill out and submit the interest form found in Toolkit #10.*

Property

Effective June 26, 2024 funds from the sale of a manse are no longer restricted. This includes past, present and future sales. These funds may be used for any purpose decided by the congregation. However, if the amount being withdrawn in a year equals \$250,000 or 50% of net revenue used for assessment purposes (whatever is lower) this is a major asset transaction requiring regional council approval by the CSC.

In addition, regional council approval by the CSC is required if your Community of faith is entering into a lease of your property, applying for a loan from an extension council or any other party, as well as any “major renovation” (repair, work, addition, upgrade or capital improvement or like project) to your real property that is estimated or expected to cost the lower of 50% of net revenue used for assessment purposes for the prior calendar year or \$250,000.00 or more. Detailed information can be found in Toolbox #5 using the Toolbox link above.

Communities of Faith

Vulnerable Congregations

The CSC recognizes that many communities of faith are beginning to see signs that their finances and volunteer resources are declining. A Webinar about Vulnerable Congregations was held in March to help communities of faith engage in conversation and explore options about the future of congregational life. If you are interested in learning more, a recording of this webinar can be found here <https://www.youtube.com/watch?v=Xssm5ta30-Y&list=PLBcwukBM7j-Ae4Cjl6Z3Qr2eHzDnxPjKf&index=45&t=113s>

Good News Story

The commission would like to lift up and celebrate the work of eight United Churches in Oakville who have formed a cluster and have been meeting and working together over the last year.

(Glen Abbey, Maple Grove, Munn's, Palermo, St. John's, St. Paul's, Trinity and Walton)

The Cluster is working towards a better understanding of what they can be together, not only to serve their individual congregations but also as a shared presence in the community. Conversations around collaboration, communication and meeting together continues with a focus this year on The United Church's 100th Anniversary celebrations, Collective Outreach opportunities and Food Security. Introductions have been made to committee chairs within churches. The cluster promotes one another's special worship services, bible/book studies, joint confirmation classes, fellowship and fundraising events through a twice monthly newsletter. They worshipped together over the summer and four of the churches are investigating collaboration that has a formal arrangement. One person remarked: *"It's enlightening to see how we are all similar but we also have differences. Yet it feels like we belong together. It's a joy being and seeing old friends even if we hadn't met before."*

Collaborative Ministry Agreements (Newly approved or Terminated)

- Bethesda United Church and Ryerson United Church, Ancaster (ended by mutual agreement)
- Rockton United Church, Sheffield United Church, Lynden United Church & Freelton-Strabane United Church

Sales of Property

- Vineland United Church
- Listed for Sale:
 - St. Paul's United Church, Oakville
 - York United Church, York

Disbanded Communities of Faith

- Trinity Pastoral Charge, Thorold
- Faith United, Milton
- Elcho Pastoral Charge, Wellandport

The Commission meets monthly on the second Tuesday. All documentation that is needing approval must be sent to the Congregational Support Minister for the commission's review no later than the first of the month.

Many thanks to Lynne Allin for her faithful dedication and expertise in her role as Congregational Support Minister. Lynne is on Sabbatical from September to November 2024 and we are grateful to Ann Harbridge and John Neff who are supporting the work of the commission during this time.

In May we said goodbye to Judy Chartrand and Mary Anderson as they ended their term on the CSC. Thank you both for your commitment as well as the wisdom you shared throughout your service to the region. We welcomed three new members in June: Doug Caldwell, Barb McGill and Kate Young. Other members of the CSC include: Shawn Bausch, Jane Captstick, Ross Gowan, Steve Lowden, Karen Tobey and Jane Wyllie

Respectfully Submitted,

Adrienne Robertson

Adrienne Robertson, Chair

Human Resources Commission

Human Resources Commission Report

The Human Resources Commission for HFRC for the current year are Richard Bott (Co-Chair and representative to the Executive) Barbara Duffin (co-ordinator for Liaisons) Joanne Hedge (currently on leave) Sandra Litt (representative to the LLWL working group), Mòrar Murray-Hayes (facilitator of Retiree events), Allison Playfair, Ted Smith, Sue Stephen (Co-Chair), Heather Weaver Orosz, Jeff Werner, and Michael Veall.

We extend thanks to Commission members whose terms were completed, or who resigned during the past year: Doug Caldwell, Cathy Dilts, and Pat Tooley, our former Chair, for their tireless work while serving on the HRC.

The Human Resources Commission (HRC) is made up of members of ordered ministry and lay people and is supported by Micol Cottrell, Pastoral Relations Minister

HRC works primarily in the area of pastoral relations, including support for ministers and communities of faith in search, support for Ministry & Personnel committees, support for a new pastoral relationship with the United Fresh Start program, appointment of ministers for short-term needs, licensing and support of Licensed Lay Worship Leaders (LLWL), training and networking with Liaisons who represent the Region in searches, and staying connected with Retirees.

Pastoral Relations resources are on the [Pastoral Relations Toolkit](#) page.

The HRC meets via zoom on the fourth (4th) Wednesday of the month from 1-3 p.m., and has evolved such that in addition to the important work of approving calls and appointments, time is dedicated monthly to the topics of Liaisons, LLWL's and Retirees.

As Liaisons take on more responsibilities working with Search Committees, training is being updated and offered to them and plans are in place for providing networking sessions. Barb Duffin (contact: <mailto:shem@cogeco.ca>) has taken on the role of Coordinator of Liaisons.

LLWL's have identified a need for ongoing training and networking. Work is being done on creating a service that can be used in home communities of faith to recognize LLWL's when they are licensed. Their video will be shown at the Conference meeting.

Two (2) LLWL's have recently completed their training and their licensing will be recognized at the Conference meeting. Six (6) LLWL's are in the process of having their licensing renewed.

Sandra Litt (contact: littsandra@gmail.com) is the HRC member on the LLWL working group.

NOTE: The LLWL Working Group is in need of three (3) more members: one (1) from each of the following groups, Ordered Ministry, LLWL, and a Lay Person. These members do not need to be members of HRC. If interested, please contact Micol Cottrell.

Mòrar Murray Hayes (contact: morarmur@gmail.com) continues to be the Coordinator for connecting with Retirees within the Region offering opportunities for Retirees to gather and remain connected whether on zoom or in person. It is noted that in person meetings would best be facilitated within the geography of our previous presbyteries.

For more information on the work of HRC, specifically, dates, times and locations of training and or networking opportunities please watch the HFRC Newsletters.

Finally, we extend our appreciation and thanks to Micol Cottrell, Minister, Pastoral Relations, for his support and guidance, to Pretima Kukadia-Kinting, Administrative Assistant, Communication and Records (currently on leave) and to Michele Petick for working with us in Pretima's absence and recording our meetings and supporting our work with timely responses to our many questions.

Sue Stephen (she/her)
Co-Chair, Human Resources Commission

Richard Bott (he/him)
Co-Chair, Human Resources Commission

Discipleship and Justice Commission

The work of the Discipleship and Justice Commission is to support through providing funds, connecting people, providing information and training, and raising awareness: faith formation events, social justice events, camping ministries, chaplaincies, and right relations work. The Discipleship and Justice Commission also receives applications for Mission Support grants to support ministries throughout the region, and awards grants with funds made available each fall.

In the fall of 2023 we awarded \$160,000 in Mission Support grants to churches, camps, and chaplaincies around the region, supporting year round ministries, new part time ministries, short term programs, and one-time events.

In the coming weeks we will set our decision making strategies, and decide our granting priorities, and then in November we will award 2024 grants.

Furthermore, in 2024 we have supported events like:

Kids Across the Region
UCC 360 Antiracism Program
Duty of Care 101 Webinar
Music Ministry Webinar
UNJPPI Training Event – Palestine Land Exercise
“Fishbowl” Intercultural Communication Exercise

And we hope to support other events this fall by making financial support available to support individuals wishing to attend wider church events.

The Discipleship and Justice Commission is supported by a number of our tri-regional staff: Kathy Douglas, Minister of Faith Formation; Therese Samuel, Minister of Right Relations and Social Justice; and John Egger, Minister of Social Justice. We are also thankful to have the administrative support of Krista Ford.

In 2023, our support staff encouraged the chairs of Discipleship and Justice from Antler-Rivers Watershed, Western Ontario Waterways, and Horseshoe Falls regions to connect and share ideas about how we do the work of supporting faith formation and social justice in our three regions. That relationship and collaborative spirit came together this spring to pilot a new position in support of our camping ministries. In response to concerns raised in the summer camp season 2023, we worked out a pilot position for a part time mental health counseling professional who would be available by phone to provide advice and support to camp senior staff across all tri-regional camps if mental health concerns came up in 2024. We will be hearing the report on that project and making recommendations for next year in the coming weeks.

Sula Kosacky

Chairperson, Discipleship and Justice Commission

Section Three: Meeting Materials

Agenda for the Fall Gathering 2024 Online Meeting

Friday, October 4	6 p.m. – 8:30 p.m.
	<p>Proposal 1: Opening & Procedural Motion Welcome, Constitute Meeting, Land Acknowledgement Introduction of Meeting Leadership Opening Worship Community Building Presentation on Admissions Process by Marlene Britton HR Commission Presentation Closing Worship</p>
Saturday, October 5	9 a.m. – 2 p.m.
	<p>Welcome Back Opening Worship CS Commission Presentation GC45 Proposals Proposal 3: Proposal 4: Remit Property Policy presentation Break: 5 minutes Budget 2025 Introduction of Candidates D & J Commission Presentation Stewardship video Youth Delegates to GC45 video Lunch: 45 minutes Canadian Bible Society Presentation Wesley Urban Ministries presentation GC45 Proposals continued Unfinished/New Business Closing Motion Closing Blessing and Adjournment</p>
Sunday, October 6	3 p.m.
	<p>Celebration of Ministries Service St. Andrew's United Church 95 Darling Street, Brantford, ON</p>

Proposal #1 – Opening & Procedural Motion

Title: Opening and Procedural Motion

Origin: Executive Minister

What is the issue?

The regional council must establish the procedures by which it will conduct business.

Why is this issue important?

This clarifies and confirms the way in which decision-making will happen.

How might the regional council respond to the issue?

The regional council might adopt the following as a consent docket:

1. Adopt the agenda as circulated and authorize the Agenda and Business Committee to make any changes as necessary;
2. Approve the minutes of the meeting of 2024-05-25;
3. Receive the minutes of the following meetings of the
 - i. Executive
 - 24-05-02
 - ii. Congregational Support Commission
 - 2024-07-30
 - 2024-06-26
 - 2024-06-18
 - 2024-05-14
 - 2024-04-18
 - 2024-03-19
 - 2024-02-13
 - iii. Human Resources Commission
 - 2024-06-24
 - 2024-01-24
 - 2023-12-12
 - 2023-11-22
 - 2023-10-25
 - 2023-09-26
 - iv. Discipleship and Justice Commission
 - 2023-11-28
 - 2023-10-31

Note: Minutes are posted on the website www.hfrcucc.ca "About" page
4. Confirm the appointment of Jess Swance to the Discipleship & Justice Commission
5. Confirm the appointment of Barbara Creelman to the Human Resources Commission

6. Confirm the appointment of Kim Shantz to the Human Resources Commission
7. Appoint Nicholas Forrester as Parliamentarian;
8. Appoint Wendy Lowden as Chair, Agenda and Business Committee;
9. Name Tessica Hawkshaw to serve as Equity Support Team Member;
10. Name President Lennox Scarlett, Chair Agenda and Business Committee Wendy Lowden, Executive Minister Mark Laird, and Executive Assistant Max Watkinson, as the Agenda and Business Committee;
11. Set the bounds of the meeting as the zoom call, and the Horseshoe Falls Regional Council Office, 1552, Hwy 6 N., Hamilton, Ontario, and the sanctuary of St. Andrew United Church, 95 Darling St., Brantford, Ontario;
12. Make the designated representative from any United Church ministry, other than a congregation, which has been invited to become a community of faith by entering into a covenant with the regional council, a member of the regional council for this meeting (Section C.1.2 c);
13. Make all guests corresponding members;
14. Set the deadline for new business to be submitted to the Agenda and Business Committee as 9:00 a.m., Saturday, October 5, 2024.
15. Adopt the following method for dealing with proposals for action by the regional council
 - Step One:
 - The Presenter will outline:
 - A) What is the issue? and
 - B) The suggested way in which the regional council might respond to the issue.
 - Step Two:

The President will inquire if there are questions for clarification. Please note this is for clarification only.
 - Step Three:

The President will then ask if there are changes or additions being suggested for the proposal. Using warm and cool signals, the regional council will seek to come closer to agreement on how to respond to the issue.
 - Step Four:

Once there is significant agreement, the President will invite the Presenter to move the motion at which point the regional council enters the formal debate process.

Proposal #2 – Enhancing our Conciliar Church

Enhancing our Conciliar Church

Origin: Rev. Amadeus Pyralis

1. What is the issue? Why is it important?

Briefly describe (approximately four sentences) the issue and its significance.

In the spirit of living into our century-old identity as a conciliar Church, and in light of relatively recent structural changes which have consolidated power and decision-making into fewer and fewer hands, we believe God/Jesus/Holy Spirit are calling us to:

- Ensure that the ethos of a just, fair, and safe Church is authentic and exists at every level of the Church through appropriate democratic process.
- Ensure that all levels of the Church are transparent and accountable and are available for discussion.

2. What is happening now?

Provide a description of the current practice or policy in question, identifying/citing the source of this information.

- The United Church of Canada has prided itself on being a Church which values all voices. The post-restructuring consolidation of decision-making into a few hands, combined with the insular nature of the current structure (since 2019) keeps non-elected personnel at a distance, and bestows too much power in the hands of non-elected personnel, especially the General Secretary, Executive Minister, Members of General Council and General Council Delegates. This has had the effect of transforming The UCC from a conciliar Church to an authoritarian, hierarchical one. The lack of time-limited appointments in these roles has also had the effect of restricting the number and diversity of voices that are heard.
- If we do not address this issue, we will continue to see a rise in distrust between the General Council, the Regions, and the Communities of Faith and a lack of “buy-in” from the grass-roots due to the disconnection from the decision-making processes of the Church.

3. What is the recommendation?

Describe how the General Council might respond to the issue.

- Fill all decision-making positions within the denomination (General Secretary, Executive Ministers, members of General Council

Executive and delegates to General Council,) by election across the denomination

- Limit the time periods that people are allowed to serve in these positions to 4 year terms with appropriate overlap for training. (Eg., Year 4 will be “outgoing” position. Year 1 will be “position-elect.”)
- Limited the renewal of positions such that all officers may be elected once and renewed once to ensure that decision-making is fluid and representative and not dynastic.
- Use the resources available to us in the 21st century to hold elections electronically, so that more rather than fewer voices are heard. All communities of faith should participate in the electoral process.

4. Background information:

Provide details the General Council needs to make an informed decision on the proposal.

5. How does this proposal help us to live into our church’s commitments on equity?

Describe in broad terms how this proposal engages with the United Church’s established principles and positions on equity.

By electing all decision-making officers of The United Church through a denomination-wide electoral process, the grass-roots of the Church will have their concerns, needs and dreams heard and represented. A denomination-wide electoral process allows for all voices to be heard, regardless of race, gender, ability or other identities. Changing the personnel in decision-making positions more frequently equips the Church with a broader base of knowledge about the ecclesial working of The United Church of Canada and ensures that more diverse voices are heard.

Proposal #3 – Senior Management Accountability

Senior Management Accountability

Origin: Rev. Amadeus Pyralis

1. What is the issue? Why is it important?

Briefly describe (approximately four sentences) the issue and its significance.

While there is a great deal of accountability for congregational clergy within the denomination, there is virtually no accountability for those in General Council Office and Regional Office positions, particularly in the roles of General Secretary, Moderator and Executive Ministers. We are told that personnel in these roles are accountable to the Office of Vocation in the same way as other clergy but this has been proven not to be the case. If we do not address this issue we will continue to see a rise in distrust between General Council, the Regions and the Communities of Faith.

We believe God/Jesus/Holy Spirit is calling us to:

- Ensure that all those in positions of leadership be accountable and transparent in their dealings with the Church and be held to the highest Ethical and Professional Standards within the denomination.
- Ensure evaluation processes for senior management are free from unconscious bias and that people serving in management positions are accountable to the whole church on a regular basis

2. What is happening now?

Provide a description of the current practice or policy in question, identifying/citing the source of this information.

- The new governance structure has given more power to fewer people. It is crucial that people serving in such positions adhere to the highest possible standards of ethics and professionalism.
- Currently Senior Management are said to be accountable to the Office of Vocation in the same way as other clergy. This has been proven not to be the case. (Eg. Most clergy are not allowed to see the complaint they must respond to in a Review process until the Review is over, whereas an Executive Minister is not only allowed to see the complaint but they are allowed to respond to it without a Review taking place.)
- Senior management have the resources of denominational legal support, whereas other clergy must seek out and pay for their own representation.
- Senior management personnel are currently reviewed by selected task groups who do not represent the entire body of the church. Meetings occur behind “closed doors” and the Body of the Church is not solicited for input. The key stakeholders of the denomination in Communities of Faith are not being heard.
- Without an external review process, conducted by an impartial professional Christian body outside of the denomination (such as Credence, or the Alban

Institute), embedded, unconscious biases in evaluation and staff development emerge; systemic power imbalances can allow abuses to emerge/continue.

3. What is the recommendation?

Describe how the General Council might respond to the issue.

- Implement an external review process, by knowledgeable and unbiased Christian facilitators (such as Credence, or the Alban Institute) for people in senior management, specifically, the General Secretary, Moderator and all Executive Ministers.
- The process should engage the whole church not strategically selected task forces or focus-groups. Given current technology, feedback can be solicited from all communities of faith, clergy and staff for a fulsome review.
- The assessment should include an analysis of how well the position and the person serving in the position serves the Church.

4. Background information:

Provide details the General Council needs to make an informed decision on the proposal.

5. How does this proposal help us to live into our church's commitments on equity?

Describe in broad terms how this proposal engages with the United Church's established principles and positions on equity.

Engaging in an external process involving the entire church, gives voice to those who may have been silenced in the past. Feedback would be solicited from all members of the Church of whatever culture, ethnicity, heritage, race, sex or gender identity, physical, mental and intellectual ability or socio-economic status, in order to mitigate discrimination, intentional and enculturated, individual and systemic.

Proposal #4 – Remit and Proposal Integrity Policy

Remit and Proposal Integrity Policy

Origin: Rev. Amadeus Pyralis

1. What is the issue? Why is it important?

Briefly describe (approximately four sentences) the issue and its significance.

1. The Remit and Proposals process was designed to allow for democratic input from the appropriate groups within the denomination so that the decision-making process is upheld with integrity and safety against one group running roughshod over others. We have witnessed “legal loopholes” allow for prior Remits to be circumvented using the Proposal process.

We believe God/Jesus/Holy Spirit is calling us to:

- Protect the Remit process to uphold its integrity within our democratic and conciliar denomination
- Close up “legal loopholes” that permit the Remit process to be circumvented by other processes and groups within the denomination.

2. What is happening now?

Provide a description of the current practice or policy in question, identifying/citing the source of this information.

- The new governance model proposed more accountability to the Remit process to make broad and sweeping decisions that affect the denomination and those within it instead of Presbyteries and Conferences which, at the time, could circumvent some processes.
- In the wake of events like the General Council Executive closing its doors on Broadview reporting, creating a system that emboldens transparency while bolstering integrity is essential to keeping our system democratic and fair, counting as many voices as possible in our decision-making.
- The Proposal Process (*The Manual, Bylaws F, Initiating Action and Change*) does not prescribe any methods for ensuring this process for decision-making does not conflict with another, specifically Remits, thus creating “legal loopholes”.
- As we saw with the Ordination of Designated Lay Ministers in 2024, the General Council Executive stated it was the General Council who pushed the Proposal through, and the General Council Executive is responsible for work in the interim which includes any denomination/faith shaping issue (*The Manual, D.5.3.2 – D5.3.2*). However, the Judicial Committee deferred accountability claiming that the General Council (which the Proposal

originated from) was not accountable to the Appeals process. This kind of legalistic thinking is not in line with the spirit of our denomination and General Council Executive has used this “legal loophole” in the form of a Proposal to bypass the Remit process to move denomination-wide decisions through General Council Executive instead of consulting, or adhering to, the wisdom of the church.

- The recent issue involving the General Secretary undermining Remit NI01 by dissolving the National Indigenous Council without consultation exposes a critical problem with our belief in Remits and their integrity. The Calls to the United Church cite: *“We (Indigenous people) will decide for ourselves who we are, Colonialism took community control away from us and placed it in a colonial centre of authority”*. (<https://broadview.org/united-church-restructuring-revisited/>)
- We are neither a business nor a corporation, we are a church first and foremost and thus “legal loopholes” should not be the target of any one group to find satisfaction.
- Exploitation of the process degrades our denomination in the eyes of our parishioners, congregations, churches, and our integrity within the public sphere as well.

3. What is the recommendation?

Describe how the General Council might respond to the issue.

- A. Making a public and consistent commitment to the Proposal and Remit process by affirming and enforcing who the General Council Executive is accountable to when Remits are circumvented...
 - With a mandate to name exactly who the General Council Executive is accountable to, and a process for when these events do arise along with appropriate guidelines on process to remedy the situation.
 - The party the General Council Executive is accountable to should have unbiased and appropriate representation to promote a fair decision in the remedy.
 - The mandate should be specific, and the guidelines should seek to not encumber or burden those reporting the situation needlessly.

- B. Mandate that any Proposal coming through its meetings will first be checked against previous Remits to ensure they are not in conflict with one another in spirit and in verbiage...
- This effectively closes the “legal loophole” that has been used to make decisions within the denomination that were previously turned down through the Remit process.
- C. Advise the Manual Committee to close these “legal loopholes” by editing the wording of section F.1. to include the following:
- “The General Council Executive will, with due diligence, check its records for Remits that match or resemble the Proposal on its table to ensure there is no conflict with a previous decision of the denomination. If such a conflict exists, the Proposal should be turned down in favour of the party attempting the Remit process again to see if the wisdom of the church has changed”,
 - “The General Council Executive will not pass any Proposal that conflicts with a previously passed or failed Remit without consulting with the same bodies that previous Remit came from. In that event, a tertiary Remit can be initiated to see if the wisdom of the church has changed”,

4. Background information:

Provide details the General Council needs to make an informed decision on the proposal.

5. How does this proposal help us to live into our church’s commitments on equity?

Describe in broad terms how this proposal engages with the United Church’s established principles and positions on equity.

The Remit process relies on the entire Body of The United Church of Canada to make its final decisions on various matters that affect the church as a whole. When these matters are circumvented by a separate process that does not count their voices in any way, we cheapen our democratic roots and degrade the unique and valuable voices of our denomination. This proposal ensure that ALL voices, regardless of gender, race, ability and other identities are all heard.

Proposal #5 – Finance

Title: Reviewing 2024 Year-to-Date and Adopting 2025 Operating Budget
Origin: Treasurer

What is the issue?

Transparency and accountability are key elements of financial management in any charity. It is important that the regional council is guided by these principles and models these practices for the communities of faith within its bounds. The regional council needs to understand both the strengths and challenges of its financial situation to be able to function effectively in the present and to ensure it is well positioned for the future.

Establishing a budget for 2025 is one step in this process and will guide the Executive in its management of regional council resources.

Why is this issue important?

The regional council is still becoming familiar with its financial situation and its financial reporting.

Income

The regional council receives two grants to fund its operation:

Assessment Grant: For Governance and Shared Services

Mission and Service Grant: For Mission and Ministry

The regional council also receives funds from:

1. Investment income
2. 50% grant from Archives Reserve to cover its costs
3. Regional council share (25%) of proceeds of disbanding congregations.

Expenses

Expenses are reported according to the ministry they support to help illustrate how the regional council is using its assets to meet its priorities. The budget categories and the staff positions assigned to each are listed below. AA refers to Administrative Assistant.

Ministry	Purpose	HF's Share of the following Positions
Regional Operations	Operation of the regional council	Executive Minister Executive Assistant .5 Administrative Assistant (AA), D&J and Finance
Communities of Faith	Partnering with congregations	Minister, Congregational Support
Pastoral Relations	Supporting the formation and nurture of healthy pastoral relationships	Minister, Pastoral Relations .5 AA, Communication and Records
Communication	Newsletters, Websites	.5 AA, Communication and Records .8 AA, Website Management
Connecting	Providing opportunities to come together including regional council meetings	Minister, Pastoral Support
Faith Formation	Nurturing discipleship	Minister, Faith Formation .25 AA, D&J and Finance
Chaplaincy	Supporting ministries in post secondary settings	

Social Justice	Seeking to be faithful in the world	.5 Minister, Social Justice .5 Minister, Social Justice and Right Relations .25 AA, D&J and Finance
Right Relations	Deepening understand and relationship with Indigenous Ministries	.5 Minister, Social Justice and Right Relations
Office Operations	Office supplies and equipment	
Building Expenses	Cost to maintain building	
Emerging Ministries	Unbudgeted expenses responding to an emerging situation or to the regional council's exercise of discipline.	

The regional council has established an investment policy and created an investment portfolio that it anticipates will help address the gap between increasing expenses and diminishing grants.

What might the regional council do?

The regional council might:

1. Receive the internal 2024 operating statement to date for information;
2. Direct the Executive to deal with the 2023 Auditors' Report
3. Endorse the following principles for the 2025 budget:
 - a. Operating expenses increased by 4.5% for inflation and as the basis for investment income.
 - b. Prioritize Mission & Service grants.
4. Appoint KPMG.LCP as auditors for the 2024 Financial Year.
5. Adopt the proposed 2025 budget authorizing the Executive to adapt as necessary within the above guidelines.

	2024 Budget	as at June 30	2025 Budget
Income			
Assessment	325,000	164,703	325,000
Mission and Service	180,000	133,523	180,000
Salary Support	68,340	33,500	69,707
Other Grants (Archives)	20,000	10,000	20,000
Other Revenue		23,957	
Property Fund	19,076	9,347	19,892
Investment Income	66,000	771	70,000
Transfers from Unrestricted Reserves	88,334	29,231	89,322
Total	766,750	405,032	773,921
Expenses			
<u>Regional Operations</u>			
Staff	102,782	50,735	98,409
Travel	6,500	1,904	6,000
Staff Support	2,000	0	2,000
Exec Meetings	5,000	2,999	5,000
Exec Events	5,000	14,134	5,000
Archives	40,000	10,000	40,000
Corporations	8,000	4,025	8,000
Legal	10,000	117	10,000
Learning Fund	30,000		30,000
Professional Fees	20,000		20,000
Section J		21,100	
Total	229,282	105,014	224,409
<u>Communities of Faith</u>			
Staff	55,585	28,926	58,094
Travel	3,000	444	3,000
CSC Meetings	3,000		3,000
CSC Events	10,000	1,989	10,000
Total	71,585	31,359	74,094
<u>Pastoral Relations</u>			
Staff	49,101	24,286	50,959
Travel	3,000	314	3,000
HRC Meetings	3,000		3,000
HRC Events	10,000	1,369	10,000
Emergency Fund	1,000		1,000
Total	66,101	25,969	67,959
<u>Connecting</u>			
Staff	40,108	21,164	41,887
Travel	2,000	102	2,000
RC Meetings	30,000	11,458	32,000

*Mission Support Grants			
Total	72,108	32,724	75,887
<u>Communication</u>			
Staff	35,838	18,888	36,617
Travel	1,000		1,000
*Mission Support Grants			
Total	36,838	18,888	37,617
<u>Social Justice and Outreach</u>			
Staff	32,508	16,719	33,605
Travel	3,500	314	3,500
D & J Commission meetings (50%)	1,500		1,500
D & J Commission Events (50%)	5,000		5,000
*Mission Support Grants			
Total	42,508	17,033	43,605
<u>Faith Formation</u>			
Staff	42,054	21,612	42,881
Travel	2,500	130	2,500
D & J Commission meetings (50%)	1,500		1,500
D&J Commission Events (50%)	5,000		5,000
*Mission Support Grants			
Total	51,054	21,742	51,881
<u>Chaplaincy</u>			
*Mission Support Grants			
<u>Living into Right Relations</u>			
Staff	18,076	9,347	18,892
Travel	1,000		1,000
<u>Other</u>	500		500
Total	19,576	9,347	20,392
<u>Emerging Ministry</u>		3,581	
<u>Office and Admin costs</u>			
GCO Accts & IT	40,000	18,153	40,000
Office Operations	15,675	6,273	16,380
Total	55,675	24,426	56,380
<u>Building Expenses</u>	12,500	5,552	13,062
Total			
<u>Mission Support Grants</u>	140,000	83,278	140,000

Total	797,227	378,913	805,286
Difference	-30,477	26,119	-31,365

Updated Aug 6, 2024

Financial statements of
Horseshoe Falls
Regional Council of
The United Church of Canada

December 31, 2023

Table of contents

Independent auditor’s report.....	1-3
Statement of financial position	4
Statement of operations	5
Statement of changes in fund balances	6
Statement of cash flows	7
Schedule 1	8
Notes to Financial Statements.....	7-16

Horseshoe Falls Regional Council The United Church of Canada

Statement of financial position

as at

(amounts in Canadian dollars)

DRAFT 2R

(updated Aug 06, 2024)

	Operating Fund	Restricted Funds (Schedule 1)	Property Funds	December 31, 2023 Total	December 31, 2022 Total
	\$	\$	\$	\$	\$
Assets					
Current					
Cash	306,085	-	-	306,085	796,604
Accounts receivable (note 5) Short term investments (note 6) Prepaid expenses	102,872	-	-	102,872	112,890
	1,531,829	-	-	1,531,829	351,604
	-	-	-	-	3,642
	1,940,786	-	-	1,940,786	1,264,740
Due from/to other funds Investments (note 7)	(1,074,952)	219,196	855,756	-	-
	498,731	-	-	498,731	1,114,488
Investments and promissory notes in a business trust (note 8) Loans receivable (note 9)	-	-	9,944,378	9,944,378	-
	347,840	-	-	347,840	304,110
Capital assets (note 10)	-	-	87,343	87,343	93,055
	1,712,405	219,196	10,887,477	12,819,078	2,776,393
Liabilities and fund balances					
Current					
Accounts payable and accrued liabilities (note 11) Fund balances	62,685	-	-	62,685	49,773
Internally restricted - Schedule 1	-	205,857	-	205,857	202,863
Externally restricted - Schedule 1	-	13,339	-	13,339	18,065
Unrestricted	1,649,720	-	10,887,477	12,537,197	2,505,692
	1,712,405	219,196	10,887,477	12,819,078	2,776,393

Approved on behalf of the Regional Council Executive

_____ Regional Executive Minister

_____ President

Horseshoe Falls Regional Council

The United Church of Canada

Statement of operations
for the year ended
(amounts in Canadian dollars)

DRAFT 2R

(updated Aug 06, 2024)

				December 31, 2023	December 31
	Operating Fund	Restricted Funds (Schedule 1)	Property Funds	Total	Total
	\$	\$	\$	\$	\$
Revenues (note 12)					
General Council Office assessment funded	401,375	-	-	401,375	434,825
grants Mission and support grants	240,000	-	-	240,000	240,000
Ontario Regional Council Archive grants	21,956	-	-	21,956	19,743
Other grants	-	-	-	-	19,743
	-	-	364,943	364,943	9,056
Net proceeds from disbanding congregations	10,408	-	-	10,408	-
	673,739	-	364,943	1,038,682	750,811
Expenses (note 12)					
Salaries, benefits and continuing education	396,423	-	17,788	414,211	340,892
Grants	148,133	16,449	233,770	398,352	164,750
Meetings and travel	37,134	161	-	37,295	28,027
Office administration	4,148	-	-	4,148	14,124
Ontario Regional Council Archives fees	43,912	-	-	43,912	39,486
General Council Office service fees	44,541	-	-	44,541	43,585
	-	-	5,712	5,712	5,712
Amortization	58,509	-	-	58,509	5,712
Professional fees	16,162	500	-	16,662	14,731
Resources	16,044	-	-	16,044	14,104
	1,394	-	-	1,394	-
	5,074	-	2,108	7,182	-
	771,474	17,110	259,378	1,047,962	677,679
Net revenues, before item	(97,735)	(17,110)	105,565	(9,280)	73,132
Loss from a business trust less interest on promissory notes	-	-	(105,622)	(105,622)	-
Investment	94,675	-	-	94,675	19,573
Net revenues	(3,060)	(17,110)	(57)	(20,227)	92,705

The accompanying notes are an integral part of these financial statements

Horseshoe Falls Regional Council

The United Church of Canada

Statement of changes in fund balances
for the year ended
(amounts in Canadian dollars)

DRAFT 2R

(updated Aug 06, 2024)

	Operating Fund	Restricted Funds (Schedule 1)	Property Funds	December 31, 2023 Total	December 31 Total
	\$	\$	\$	\$	\$
Fund balances, beginning of year	1,668,158	220,928	837,534	2,726,620	2,635,406
Net transfers to church related entity	-	-	-	-	(1,491)
Gain on sale of beneficial interest in properties (note 8) Net revenues	(3,060) (15,378)	(17,110) 15,378	10,050,000 -	10,050,000 (20,227)	- 92,70
Fund balances, end of year	1,649,720	219,196	10,887,477	12,756,393	2,726,620

Horseshoe Falls Regional Council

The United Church of Canada

DRAFT 2R

Statement of cash flows for the year ended (amounts in Canadian dollars)

(updated Aug 06, 2024)

	December 31, 2023	December 31, 2022
	Total	Total
	\$	\$
Cash flows from operating activities		
Net revenues Non-cash items	(20,227)	92,705
Amortization	5,712	5,712
Accrued interest on loans	(7,642)	(4,110)
Accrued interest on promissory notes Loss from a business trust	(159,699)	-
Investment net returns	265,321	-
	(94,675)	(19,573)
	(11,210)	74,734
Changes in non-cash working capital: Accounts receivable	10,018	(31,204)
Prepaid expenses	3,642	(3,642)
Accounts payable and accrued liabilities	12,912	(507,341)
Total cash provided by (used in) operating activities	15,362	(467,453)
Investing activities		
Decrease in loans receivable	(36,088)	(200,000)
Decrease in investments Capital assets additions - Short term	685,998	(600,000)
investments Issuance of promissory notes	-	-
	(1,155,791)	-
	(10,050,000)	-
Total cash used in investing activities	(10,555,881)	(800,000)
Financing activities		
Transfer to church related entities	-	(1,491)
Gain on sale of beneficial interest in property Total cash provided by financing activities	10,050,000	-
	10,050,000	(1,491)
Total cash provided (used) Cash, beginning of year Cash, end of year	(490,519) 796,604 306,085	(1,268,944) 2,065,548 796,604

The accompanying notes are an integral part of these financial statements

Horseshoe Falls Regional Council The United Church of Canada

Schedule of Restricted Fund Balances
for the year ended
(amounts in Canadian dollars)

DRAFT 2R

(updated Aug 06, 2024)

	January 01, 2022 Balance	Revenue	Expenses	Transfer to church related entities	December 31, 2023 Balance	December 31, 2022 Balance
	\$	\$	\$	\$	\$	\$
Internally Restricted Mission & Ministry Fund Learning Grant Fund	205,857 (2,994)	- -	- -	- 2,994	205,857 -	205,857 (2,994)
	202,863	-	-	2,994	205,857	202,863
Externally Restricted The Ker Tapleystown Fund Sisters Together Fund Annie D. Bennett Trust	(10,159) 11,775 16,449	- - -	- (661) (16,449)	10,159 2,225 -	- 13,339 -	(10,159) 11,775 16,449
	18,065	-	(17,110)	12,384	13,339	18,065
Total	220,928	-	(17,110)	15,378	219,196	220,928

Notes to the financial statements

December 31, 2023

(amounts in thousands of Canadian dollars)

1. The Horseshoe Falls Regional Council of The United Church of Canada

The purpose of Horseshoe Falls Regional Council of The United Church of Canada (“the Regional Council”) is to be responsible for providing leadership and resources to the pastoral charges within its boundary in order that the life and work of Jesus Christ may be known in The United Church of Canada (“The Church”) and in the world.

The Regional Council is the regional headquarters in the Niagara Falls region of southern Ontario for The Church and was established as a result of the restructuring of The Church on January 1, 2019. The Regional Council is an unincorporated entity and, is a Canadian registered charity exempt from income tax.

- 2.** The Regional Council is a partner in a cost sharing agreement with Antler River Watershed Regional Council (“Antler”) and Western Ontario Waterways Regional Council (“Western”), which includes sharing costs for regional operating activities, events, workshops and, property capital and operating expenses at various rates of participation (note 10).

Basis of presentation

These financial statements have been prepared in accordance with Canadian accounting standards for not-for-profit organizations (“ASNPO”) established by the Chartered Professional Accountants of Canada (“CPA Canada”).

Fund accounting

The Regional Council uses the restricted fund method of reporting restricted donations. The funds are described as follows:

Operating Fund

This fund records the day-to-day operations of the activities under the control of the Regional Council, which include governance and, development and delivery of programs to support: pastoral relations; local faith communities; social justice and outreach ministries; faith formation; and right relations ministries. This fund includes contributions, donations, bequests, grants and other receipts of the Regional Council for specific and general purposes. These resources are unrestricted.

Internally Restricted Funds

Internally restricted funds (see Schedule 1) account for transfers, approved at meetings by the executive, to various reserve accounts and the individual transactions charged to these reserves in support of selected ministries. These funds are included in the statement of financial position under the caption “Restricted Funds”.

Externally Restricted Funds

Externally restricted funds (see Schedule 1) have specific restrictions placed by the donors on the initial contributions (“capital”) and the use of investment income

Notes to the financial statements

December 31, 2023

(amounts in thousands of Canadian dollars)

3. Significant accounting policies and practices

The significant accounting policies followed by the Regional Council with respect to its regional accounts are as follows:

Cash

Cash includes cash held for liquidity purposes in bank accounts and term deposits or similar instruments that can be redeemed at any time for face value plus interest accrued to the redemption date.

Financial instruments

Financial assets and financial liabilities are initially recognized at fair value, adjusted for transaction costs. Except for investments, the Regional Council subsequently measures all its financial assets and financial liabilities at amortized cost. Financial assets measured at amortized cost include, accounts and loans receivables. Financial liabilities measured at amortized costs include accounts payable and accrued liabilities.

Investments are carried at fair value. The purchase and sale of investments are accounted for using settlement date accounting. Investment management fees are expensed as incurred.

The funds held with an investment manager are part of the Regional Council's long term investment strategy and are classified as long-term investments, irrespective of liquidity.

Loans receivable

Loans receivable are made to support existing congregations, ministers and candidates for ministry in their pursuit of education and leadership development. The loans, recorded at cost, are generally non-interest bearing with no specific terms of repayment unless otherwise specified.

Investments and promissory notes in a business trust

Investments in a business trust include promissory notes and are accounted for using the equity method as explained further in note 8. Under the equity method of accounting, the Regional Council recognizes all earnings and losses from its business trust. Accrued interest income from the promissory notes is recognized annually in the statement of operations and included in the caption "Loss from a business trust less interest on promissory notes". The investment is written down when, in the opinion of management, there has been a significant change in expected timing or amount of future cash flows from the investment.

Capital Assets and Amortization

Capital assets are stated at acquisition cost. Amortization is provided on a straight-line basis over: 10 years for building improvements, furniture and fixtures; and 25 years for

Notes to the financial statements

December 31, 2023

(amounts in thousands of Canadian dollars)

3. Significant accounting policies and practices (continued)

Use of Estimates

The preparation of financial statements requires management to make estimates and assumptions that affect: the reported amounts of assets and liabilities; disclosure of contingent assets and liabilities at the date of the financial statements; and the reported amounts of revenues and expenses during the reporting period. The Regional Council makes estimates in determining significant accrued liabilities and the

4. Financial instruments risk disclosures

The main risks the Regional Council's financial instruments are exposed to consist of market risk (including interest rate risk, price risk and currency exchange risk), credit risk and liquidity risk. The investment committee was formed by the Executive Committee and has established a Statement of Investment Policies and Procedures ("SIPP"), which it uses to manage the above-noted risks. There have been no significant changes to the above noted risk exposures from 2022.

The following describes the various risks and how the Regional Council addresses such risks:

Market Risk

Market risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices. Market risk is comprised of interest rate risk, currency risk and other price risk. Management manages this risk with a diversified investment portfolio.

Interest Rate Risk

Interest rate risk refers to the risk that the fair value of financial instruments and future cash flows associated with the instruments will fluctuate due to changes in market interest rates. The Regional Council's exposure to interest rate risk arises from its interest-bearing assets.

Currency Risk

Currency risk is the risk that the fair value of future cash flows of a financial instrument will fluctuate due to changes in foreign exchange rates. The Regional Council does have investments denominated in foreign currency (2023 – 12.9%; 2022 – 7.6% of total investments), subject to SSIP limits.

Other Price Risk

Notes to the financial statements

December 31, 2023

(amounts in thousands of Canadian dollars)

4. Financial instruments risk disclosures (continued)

Credit Risk

The Regional Council is exposed to credit risk resulting from the possibility that counterparties default on their financial obligations, or if there is a concentration of financial obligations which have similar economic characteristics that could be affected by changes in economic conditions, such that the Regional Council could incur a financial loss. The Regional Council's maximum exposure to credit risk is represented by the carrying values of its cash, accounts receivable, loans receivable, promissory notes and money market instruments. The Regional Council's cash is on deposit with a Canadian Chartered bank and therefore the Regional Council is not subject to significant credit risk. The Regional Council's accounts receivable, loans receivable and promissory notes include amounts due from related parties and HST rebates. There is no significant exposure to credit risk.

Liquidity Risk

5. Accounts receivable

Accounts receivable, totaling \$102,872 (2022- \$112,890), of which \$93,316 (2022 – \$109,808) consist of amounts receivable from related parties, Antler and Western, for shared costs of property, office expenses, AGM and specific workshops and events

6. Short term investments

Short term investments totaling \$1,531,829 (2022 - \$351,604) consist of Canadian GIC's maturing within the next 12 to 24 months and a high interest savings account balance. They are used to support operating cash flow fluctuations and near-term projects. The investment returns totaling \$24,435 (2022 - \$1,604) are included in the total returns on

7. Investments

Investments total \$498,731 (2022 - \$1,114,488) and consist of equities and options. Included in equity and options are USD securities totaling \$261,261 (2022 - \$110,792) in Canadian dollars or 12.9% (2022 – 7.6%) of the total managed investments. The net investment returns were \$70,240 (2022 - \$17,969) and are included in the total returns

Notes to the financial statements

December 31, 2023

(amounts in thousands of Canadian dollars)

8. Investments and promissory notes in a business trust

On August 9, 2023 the Regional Council established a business trust, the Horseshoe Falls Regional Trust (“HFRT”) with a trustee, The United Property Resource Corporation Trustee Inc. (UPRCT Inc.). The trustee is wholly owned by United Property Resource Corporation (UPRC), which is itself wholly owned by The Church. On September 6, 2023, The Church acquired, the titles of two abandoned church properties from the trustees of the congregations and transferred its beneficial interest in these properties to the Regional Council in a nominee agreement. The Regional Council then sold its beneficial interest in the vacant properties to HFRT on September 6, 2023 for two promissory

The two promissory notes totaling \$10,050,000 bear annual interest at 5%, payable in full on demand by the Regional Council. Accrued interest totaling \$159,966 was capitalized to the investment and promissory notes in a business trust on the statement of financial position.

The Regional Council retains a beneficial interest in HFRT and control of HFRT was deemed to reside with the Regional Council as a result of The Church’s ownership of UPRC, who in turn owns the trustee of HFRT. As all parties to these transactions are under common control, the Regional Council has elected to equity account for its

The Regional Council’s investment in the business trust totaling \$9,944,378 is

- a. Two promissory notes totaling
- b. \$10,050,000; Plus, accrued interest of

9. Loans receivable

Loans receivable total \$347,840 (2022 - \$304,110) and are all with related parties. Interest is accrued as specified in the loan agreements and capitalized to the principal

Notes to the financial statements

December 31, 2023

(amounts in thousands of Canadian dollars)

10. Capital assets

Capital assets comprise a 66.67% share of the property of the former Hamilton Conference and building improvements since January 1, 2019. As agreed, Antler, Western and the Regional Council occupy the property and share equally in funding the operating cost of the property.

Only Western and the Regional Council have an ownership interest of 33.33% and 67.67%, respectively. In the Regional Council, the property is carried at book cost as of

Capital Assets	Cost	Accumulated Amortization	Net Book Value
	\$	\$	\$
Building	86,852	17,370	69,482
Furniture & Fixtures	17,352	8,684	8,668
Building improvements	5,032	2,506	2,526
Land	6,667	-	6,667
	115,903	28,560	87,343

2022

Capital Assets	Cost	Accumulated Amortization	Net Book Value
	\$	\$	\$
Building	86,852	13,896	72,956
Furniture & Fixtures	17,352	6,946	10,406
Building improvements	5,032	2,006	3,026
Land	6,667	-	6,667
	115,903	22,848	93,055

11. Accounts payable and accrued liabilities

Accounts payable and accrued liabilities, totaling \$62,685 (2022 - \$49,773), include related party payables and accruals to the GCO and the Ontario Regional Council Archive

Notes to the financial statements

December 31, 2023

(amounts in thousands of Canadian dollars)

12. Related party transactions

Grant and other revenue

The Regional Council received assessment and mission support grants totaling \$641,375 (2022 - \$674,825) from the GCO; and \$21,956 (2022 - \$19,743) from the Ontario Regional Council Archive Fund, a joint program of The GCO and Ontario regional councils, for 50% of the annual archive fees. Additional program related grants of \$nil (2022 - \$9,056) were received from The United Church of Canada Foundation ("the Foundation"). During the year other revenue was received from church related entities totaling \$nil (2022 - \$44,177)

Net proceeds from disbanding congregations

Net proceeds from disbanding congregations totaling \$364,943 (2022 - \$nil) were received from disbanding congregations, and represent 67% of funds raised by the congregations. These net proceeds are subject to the Regional Council's policy requiring such proceeds to be distributed and retained as follows:

- a. 12.0% to the Indigenous Ministries of The Church;
- b. 10.0% to the Mission & Service Fund of The Church;
- c. 15.0% to the Mission & Service Endowment Fund managed by the Foundation;
- d. 5.0% to the Ontario Regional Council Archives Fund; and
- e. 25.0% retained by the Regional Council.

- a) \$140,000 (2022 - \$160,000) of grants to church related entities;
- b) \$44,541 (2022 - \$43,585) of fees to The GCO for accounting services, information technology support and incorporated ministries administration;
- c) \$43,912 (2022 - \$39,486) of fees to the Ontario Regional Council Archive
- d) Fund for archival services; and

2) Property Funds

- a) In 2023, \$233,770 (2022, \$nil) of grants were accrued or issued to The Church and the Foundation as a result of the above noted distribution

13. Net transfers (to) from existing and former church related entities

The Regional Council disbursed funds totaling \$nil (2022 - \$1,491) to a church related

14. Interfund transfers

Interfund transfers are set out in Schedule 1 of these financial

Horseshoe Falls Regional Council of The United Church of Canada

DRAFT 2R

Notes to the financial statements

December 31, 2023

(amounts in thousands of Canadian dollars)

15. Comparative figures

Certain comparative figures in the statement of financial position and statement of cash flows were reclassified to conform to the current year's presentation.

Proposal #6 – Closing Motion

Title: Closing Motion
Origin: Executive Minister

What is the issue?

The work of the regional council continues between regional council meetings.

Why is this issue important?

The regional council must be clear how the work will continue.

What might the regional council do?

The regional council might

1. Entrust any unfinished business from its October 4-October 6, 2024 meeting to the Executive;
2. Authorize the Executive to fill any vacancies on the understanding that appointments will be confirmed at the next spring regional council meeting;
3. Direct the Executive to plan to convene a meeting of the regional council in the spring of 2025;
4. Entrust the Executive and Commissions with the responsibilities and authority of Horseshoe Falls Regional Council in accordance with *The Manual of The United Church of Canada* and the Governance Handbook of the Horseshoe Falls Regional Council.
5. Close the October 4-October 6, 2023 meeting of the Horseshoe Falls Regional Council at the close of the Celebration of Ministries Service on Sunday, October 6, 2024.

Notes:

