

Calling Lakes Centre

**Annual Report**

2013



# Table of Contents

Board of Directors' Report	2
Executive Director's Report	6
Program Coordinator's Report	8
Designated Lay Ministry Report	10
Personnel Committee Report	13
Nominations Committee Report	14
Annual Meeting Minutes from June 23, 2013	16
2014 Budget	22
Audited Financial Statements	25

## Board of Directors' Report

The permanent closure of Calling Lakes Centre as of December 31, 2014 was a decision surrounded by grief and anguish. The final decision came after many months of discernment, research, hope, vision, and determination. In the final analysis, the years of operating losses, aging buildings, reduced program attendance and hosting, and the overall financial constraint of the United Church at all levels - forced the closure. Time and financial resources to pursue our desired options ran out. We as a Board might have wished a different conclusion. To give up a dream is painful. This unfortunate reality is not only ours – but known to other faithful communities across the land.

Documenting the steps that have led to the decision made by the Calling Lakes Centre (PCTC) Board to close is important for the full understanding of our community. Many of the decisions go back beyond this last year. Each of the events listed below played a significant role in the decisions regarding the closure of Calling Lakes Centre.

### **Accreditation Report 2012**

May 7-10, 2012, an accreditation review of Calling Lakes Centre (PCTC) was held and the full report was received at the May 28, 2012 CLC (Calling Lakes Centre) Board meeting. The Accreditation report contained (among other recommendations), the following recommendation:

*“That because the status quo is clearly unsustainable, the Board must produce a planning process to develop and implement an innovative vision and renewal process for Calling Lakes that will:*

- (a) address the Centre’s financial deficit and debts,*
- (b) address the need for renewal of the aging facilities,*
- (c) provide a detailed analysis of the needs of its context and constituents that will be the basis upon which programs will be developed and facilities utilized*
- (d) include consultation with core Centre staff, and representatives from SK Conference, Conference of the MNWO, General Council, and All Native Circle Conference (this consultation is currently scheduled for November 1 & 2, 2012),*
- (e) include consultation with remaining Centre staff, partners (and potential partners), hosted organizations, local communities, and grassroots supporters in The United Church (schedule for these consultations still to be determined),*
- (f) be led and coordinated by someone other than the Executive Director.”*

### **Visioning Event November 1 & 2, 2012**

The accreditation report recommendation was taken seriously by the CLC Board. Persons from the Board and other invited guests participated in a Visioning event on November 1 and 2, 2012. The Visioning event affirmed Calling Lakes Centre’s mission in the following statement:

*“We are a UCC Education and Retreat Centre that offers a sacred space for holistic learning in a residential community. We provide opportunities for all people to explore what they believe and how they live it out in the world.”*

After lengthy discussion, the group affirmed the following options to consider for the future:

1. Partnerships with other organizations
2. Affordable Housing & Sharing Property
3. Cairn (leaving property) & possibly joining with Lumsden Beach Camp.

### **Calling Lakes Centre Board Ongoing Discernment**

Following the Visioning Event board members took responsibility for gathering information on each of the options: joint meetings were held with Lumsden Beach camp board; contact was made with Saskatchewan Federation of Labour (who has utilized our facility for many years); inquiries were made and information gathered regarding St Andrew's College; and the Nature Conservancy was contacted re: donation of the property. Utilizing other retreat centres was considered, and the possibility of a totally mobile operation was discussed. The combination educational/retreat centre and permanent residence option was developed by a retired architect (who donated his time), in consultation with a contractor. The cost of infrastructure including a year round road was a major drawback at Lumsden Beach camp, even though there were many positive aspects to the proposal. The Nature Conservancy was not able to receive the property due to its size, location, tax and upkeep implications. Other retreat centres contacted were also struggling financially. We could not meet the timelines required by St Andrew's College and it was felt that our unique identity might be compromised in a merger. The Saskatchewan Federation of Labour was in the process of a major reorganization at time of contact. Other options considered did not yield responses that would advance the cause of Calling Lakes Centre.

### **November 4, 2013 Calling Lakes Centre Board Meeting**

All of the above and additional information was brought together at the November 4, 2013 board meeting. In a full day meeting where the advantages and drawbacks of each option were considered in detail, the consensus of CLC Board of Directors was that the best option would be to consider in more depth a Residential/Educational Facility. It was recognized that an in depth feasibility study would be needed. It was felt that a permanent residential community would result in shared costs: building maintenance, food services, utilization of retreat rooms in off peak times, and would help to stabilize our assets over the long term. Such a project would contribute significantly to infrastructure for a retreat/educational centre. The integrity of the land would be preserved and a vibrant community would continue to contribute to both the community and the church.

### **Addressing Financial Concerns**

The operating deficit was an ongoing concern for the CLC board, especially the funds owed for pensions and benefits. To avoid increasing the operating deficit, a decision was made in December 2013 to close residential programming as of December 31, 2014. After staff input and other considerations the closing date of residential facilities was revised to August 16, 2014 at the January 23, 2014 Board meeting. Off-site core programming was proposed to continue for the remainder of 2014, and into 2015. It was also determined that to reduce operating deficit and pay off outstanding debt it would be necessary to seek permission to sell the lake front lot. Permission to sell the front lot was received from Saskatchewan Conference Finance and Administration Committee on February 5, 2014. The above Board decisions were communicated to Saskatchewan Conference and MNWO staff and constituents, via Echo newsletter and to the General Council office.

### **Pursuing our Vision**

For Calling Lakes Centre (PCTC) Board to pursue its vision of a Residential/Educational Facility it was recognized that some funding would be needed, both for the closure of current operations and to allow time for proper feasibility studies to be done on both aspects of the project (the educational/retreat centre as well as the residential option). A budget was prepared with a narrative explaining our reasons for our future plans and this was forwarded to the Finance and Administration Committee of Saskatchewan Conference in early March of 2014. The full Finance and Administration Committee of Saskatchewan Conference met (we were not in attendance) and the following motion was passed and communicated to Calling Lakes Centre Board:

*“It affirms the ministry that Calling Lakes Centre has done in the past, but has serious concerns about the financial viability and sustainability of Calling Lakes Centre for the future; and,*

*It urges the Calling Lakes Centre Board to reconsider its plans for the future and give serious consideration to the orderly closure of Calling Lakes Centre and selling the property in order to pay the accumulated debt of Calling Lakes Centre, beginning with the past due pension remittances.”*

The intent of this motion was the complete closure of Calling Lakes Centre and the disposal of all assets—no off-site programming, no future development.

#### **April 1, 2014 Meeting**

At the April 1, 2014 Board meeting the members of CLC Board of Directors were joined by Shannon McCarthy (Executive Director Manitoba Northwestern Ontario Conference), Bill Doyle (Executive Director Saskatchewan Conference), Steve Willey (General Council Office), and Tim Ellis (Saskatchewan Conference Finance and Administration Committee). Extensive round table discussion, with everyone participating, was held regarding the future of Calling Lakes Centre, especially the possibility of funding for 2015 to allow for feasibility studies regarding a permanent residential facility combined with an educational/retreat Centre. Following the departure of our guests, members of the CLC Board of Directors discussed options available to us to move forward. Given the apparent lack of financial support from both Conferences and General Council office, we were at an unfortunate impasse.

The Calling Lakes Centre Board then passed the following motions:

*“That the operations of Calling Lakes Centre cease as of Dec 31 2014.”*

*“That as a board we begin the process of dissolving Calling Lakes Centre (legally known as Prairie Christian Training Centre) as a non-profit organization”.*

And so, with heavy hearts, we bring the above recommendations to our membership.

Calling Lakes Centre has played a formative role, not only in the lives of individuals, but also in the United Church itself. The most important resource in our church is lay leadership. For over sixty years Calling Lakes Centre has encouraged, informed and shaped the leadership skills of members of the church and others who attended the center. Consciousness raising regarding inclusivity, racism, sexism, unbalanced power dynamics, our Earth, and much more - often began at Calling Lakes. Its unique contribution is the strength of the communities that were formed as people shared prayer, music, meals and walks along the lake and into the hills. Encircling us are prairie grasses untouched by plows and chemicals - a rarity in today's world. There is at Calling Lakes Centre an ancient spirit that moves with us on the journeys we have taken.

We share deep grief as the Centre closes - but more importantly, have we really counted the cost of what we are losing? We as a Calling Lakes Centre Board have sought diligently to preserve this resource for the future. While future generations may not have strong religious connections, we believe they will be and are spiritual seekers. If Calling Lakes Centre is not to survive, how will these needs be met within church and community?

Following the Annual General Meeting, the board will move to the tasks of closure including the dispersal of property and land. Funds generated will go first to covering our debts, and then decisions will be made about the remaining funds.

As this significant journey ends, we will each have different memories. We are aware that the strength Calling Lakes Centre has given to many will continue to grow in each one and in community. This momentous event highlights the shaking ground in which many spiritual communities are living. Defining what it means to be faithful, what spirituality means, is an increasingly complex task. Calling Lakes Centre has been a sanctuary where these explorations could open new horizons. As we move forward in this uncertain future - we entrust ourselves to the infinite wisdom, exquisitely informing the entire universe, always closer than we can ever imagine, to surround and fill us.

Respectfully submitted  
Margaret McKechney Chairperson

For Calling Lakes Centre (PCTC) Board: Gladys Pavo-Penny, Anna Stewart, Dexter Van Dyke, David Barrows, Pat Hall, Sharon Hurd, Karen Kuzek. Also serving partial terms during 2013-2014 were Allan Barss, Susan Manning, Peggy Bradshaw, and Lindsay Mohn.



## Executive Director's Report

In 2013 Calling Lakes Centre continued the process of "Looking to the Future." During the year the board of directors researched several different options including: upgrading the facilities on our current site, partnering with other organizations and/or moving to a new location. At their November meeting, the board reviewed each of the options under consideration and decided to move forward with a combination housing and retreat centre development. The board realized that this development was a multi-year project and further work still had to be done to determine the feasibility of this new vision.

But as we moved into 2014, the Board reviewed our financial position and realized that support from all courts of The United Church would be required in order to move forward with this vision. It became clear that this financial support would not be available to us and in April the board decided to let go of their vision and end all operations (on-site and off-site) at the end of 2014. The land, the buildings and their contents would be sold, debts paid and the remaining funds disbursed. This was a very difficult decision and was made with much sadness and regret.

In the midst of all this uncertainty, the work of Calling Lakes Centre has continued. Since our early days as the Prairie Christian Training Centre, educational programming for lay people has been the core mission of the Centre. In 2013 we offered a total of thirty-one programs and thirteen were cancelled due to low registration. For over twenty years, the Lay Worship Leader (LWL) program has been a cornerstone of our offerings. In 2013 sixteen participants continued their training during three LWL weekends. We had eighteen registrations for a Zen Buddhist retreat in March and twenty-two participants at the *Present and Future Church* event in May. The Courage to Lead® Seasonal Retreat series ended successfully in May with thirteen participants. Most of our other programs ran at "break-even" with ten or fewer participants.

We have been delighted to offer the Designated Lay Ministry Diploma Program at Calling Lakes Centre for the past four years. We started with two students in January 2010 and had twenty-three students registered for our January 2014 circle. Over the next few months we will be working with the staff at the General Council Office to facilitate the transition of the Designated Lay Ministry Program to St. Andrew's College in Saskatoon.

Calling Lakes Centre ended 2013 with a deficit of \$9,915. This deficit would have been much larger without generous gifts from the sale of Rosemont United Church in Regina and the sale of the Ina Grafton Gage Home in Moose Jaw. The continuing struggle to balance our operating budget and the resulting debt load has led the board to the difficult decisions outlined previously in this report.

In an already tumultuous year, the Centre also experienced upheaval in our staff. During 2013 the Centre experienced changes in the following key positions: Communications Coordinator, Office & Hospitality Coordinator and the DLM Administrator. As well, Marg Janick-Grayston was away for three months on a well-deserved sabbatical and we had a couple of core staff members away on medical leave. I want to thank all the staff for their patience and perseverance during these difficult periods of transition. Our core personnel in 2013 included: Marg Janick-Grayston, Programming; Jennifer Janzen-Ball & Adele Heise, DLM Program; Kate Hersberger, Angela Edmunds & Erin Schill, Office & Hospitality; Nicole Moon & Maureen Huot, Communications; Marleen Naumetz, Food Services; Jackie Kirstein, Housekeeping, Dennis Burley, Grounds and Maintenance and Margaret Cummings, Bookkeeping.

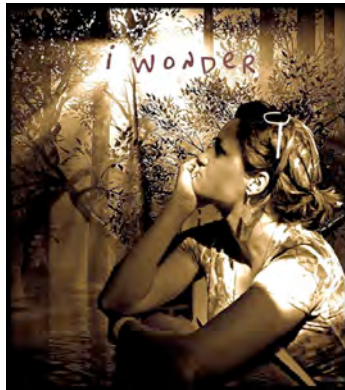
Finally, thank you to everyone who has supported the Centre this year through gifts of time, talent and treasure. We depend heavily on volunteer help to lead our programs, form task groups and help with fundraising efforts. I would personally like to thank the Board of Directors for the leadership and support that they have offered during this challenging time at Calling Lakes Centre.

Respectfully submitted by,  
Annette Taylor  
Executive Director





## Program Coordinator's Report



*“Sometimes you have to stop worrying, wondering and doubting.  
Have faith that things will work out, maybe not how you planned,  
But just how it’s meant to be.”  
-Anonymous*

At Calling Lakes Centre we have indeed moved through a year of worrying, wondering and doubting and things have not gone as we had hoped. Although this report highlights last year’s programs I write it with the awareness that we are presently working through a process to bring about a complete closure to Calling Lakes Centre. Faith that things will work out is tough to hold on to at times like this and yet such faith is part of our tradition. As I sit down to write this report, it is Easter Sunday and I am connecting with the bitter sweet realities of confusion, grief, disbelief and joy that all encompass Holy week. These aspects are part of this report as well for it acknowledges both the joys and celebrations along with the struggles and the challenges.

We indeed celebrate that people who attended our 2013 programs fully appreciated them and often experienced them as transformative. With much gratitude we celebrate the generosity of many volunteers who offered their passion, creativity, facilitation skills and endless hours on program teams. Their generosity is heart-warming and greatly appreciated. We celebrate the way each staff member carries out their work to ensure participants are supported in their journey from beginning to end. None of this could happen without each and every one doing their part. I celebrate the support of the board and staff in making it possible for me to enjoy a time away on sabbatical and I thank Shelly Manley-Tannis and Joan Tessier for offering to lead some of the retreats in my absence. Amidst all of these celebrations I also acknowledge the confusion and sadness we experienced as we saw a downswing in registration numbers throughout the year. I also acknowledge the concern we felt as we struggled to get publicity out at scheduled times due to staffing challenges and the need to wait for direction from a very dedicated board as they faced making many heart-breaking decisions regarding the future of the centre.

Below you will see an overview of our 2013 programming year:

- **Number of programs advertised:** 31 (38 in 2012) The lower number is partly due to Marg being on Sabbatical in 2013 and partly due to the realization that we needed to pare down the number of programs being offered overall.
- **Number of programs cancelled:** 13 (13 in 2012) (Presiding at Funerals, Activism and Spirituality, Ministry Beyond the Walls, The Easter Story Through Deep Eyes, Healing Pathways, Building Caring Communities #4, Poetry through the Lens, Youth Escape, Sabbath Collaborations with the Jewish Community, Enneagram and Work of the Soul, Heal Your Life #2, Flesh and Spirit, Sacrament Elders)
- **Number of Programs that ran:** 18 (25 in 2012) (Courage to Lead x2, Heal Your Life, Zen Buddhist Mindfulness Retreat, Lay Worship Leaders x3, Spring Silent Retreat, The Present and Future Church, Women's Day, Summer at the Center, Wisdom of the Chakras, Treaty 4 Building Bridges, Caring for the Caregiver offsite program x3, Social Media, Reiki )
  
- **Overall attendance:** 252 (370 in 2012)
- **Average attendance:** 14 (14.8 in 2012)
- **Number of times people acquired skills through volunteer leadership:** 30
- **Number of people offering outside paid leadership:** 25 (12 in programs that ran & 13 in programs that were cancelled)
- **Number of people participating in the "2 for 1 offer":** 20 pairs

Submitted by Marg Janick-Grayston  
Program Coordinator



# Designated Lay Ministry Report

## Overview

The national Designated Lay Ministry (DLM) Diploma Program at Calling Lakes Centre entered its fourth year in 2013. The growth in numbers of students enrolled in the DLM Program continued in 2013, with a total of nine new students enrolling in 2013 and seven new students enrolling for the January 2014 learning circle. Our final enrolled total at the end of 2013 was twenty-three, including one global partner from The United Church of Christ-Japan. The program started in January 2010 with two students enrolled; as of the end of 2013, a total of thirty-three students have taken part in the program. In 2013, seven students graduated (three in January and four in June). From 2012 (first graduation) to 2013, nine students have graduated.

The DLM Program operates under a “continuous admittance” policy, which means that new students can enter the program at any point in time, with their first learning circle being either in January or June. However, work for each learning circle begins approximately two to three months in advance of the circle itself. Therefore, students who start in a January learning circle actually enrol in the program and begin their studies in November of the previous year; students who start in a June learning circle begin their studies in April of the same year.

## Bilingual Commitments

During 2013, the DLM Program continued to provide resources in French, with the assistance of the General Council Office, a French language consultant from United Theological College/Le Séminaire Uni, and a volunteer translator who accompanies students at learning circles. The French language consultant attends DLM Program Team meetings in order to offer perspectives on Québécois culture and context, to provide guidance around assignment suggestions, and to actively participate in the planning of the content of learning circles. The French language consultant also researches and finds appropriate and comparable French readings for the Francophone students in the Program. In 2013, one of the two Francophone students enrolled in the DLM program graduated; the other Francophone student will graduate in 2014. The DLM Program continues to be enriched by the participation of Francophone students, offering an opportunity for Anglophone and Francophone students to learn and share about the Québec context for ministry.

## 2013 Learning Circles

### *January 2013 – Caring for Community*

Eighteen students attended this learning circle, focused on pastoral care. Three guest resource people joined us, to explore pastoral care in general and in community crisis situations; pastoral care with those dying and those grieving; and care for whole earth community (ecology). Students also worked with the resource people to go deeper with these topics and to then share their learnings with their peers through student-developed and student-led workshop. The students also continued to work on naming and developing DLM identity in ministry.

### *June 2013 – The Community’s Story*

Twenty-one students attended this learning circle. One student was a former staff associate grandparented into the DLM category who needed to fulfill requirements around preaching and exegesis in order to be recognized. Another student was a global partner from The United Church of Christ-Japan who works for the Dohoku Education Centre in Japan. She is hoping to establish an education program for lay ministry for the UCC-J and wanted to take part in the DLM learning circles (as well as additional conversation with the DLM Program Coordinator) in order to experience the model and start to formulate ways it might be adapted for ministry in her context. This was a great opportunity for students to connect with a global partner of the United Church and to continue to learn from and about different cultural contexts for ministry.

The topics covered in this circle included: use of arts and symbols in worship; exegesis and hermeneutics; preaching; UCC theology and history (with a focus on Christology); sacraments. Three guest resource people joined us in this circle, focusing on arts and symbols in worship; exegesis; and preaching. Students once again prepared short workshops for their peers, this time focusing on the four founding groups of the United Church (First Nations; Presbyterian; Congregational; Methodist).

### **Funding for Students**

The General Council Office again provided generous funding for travel bursaries for DLM students. The arms' length travel bursary committee established in the fall of 2010 continued its work in 2013, receiving applications for funding from eight students.

We distributed additional funding to all students in 2013, thanks to a \$10,000 UCC Candidate Aid Grant. This grant is made up of Mission & Service funds and endowments that have been designated for this purpose. The Candidate Aid Grant distribution formula was based on the number of students per learning circle and the total number of students in the 2013 year.

### **DLM Program Team**

The volunteer members of the DLM Program Team work with the DLM Program Coordinator to give oversight to the DLM Program at Calling Lakes Centre. Effectively, this means that the DLM Program Team has two main functions: 1) development, implementation, and oversight of policy and communication for the program; and 2) planning and oversight of the content of the program (education). The DLM Program Team has primarily focused on education to date. Policy and communication discussions and decisions happen on an as-needed basis.

In 2013, two of the Program Team members resigned to pursue other commitments. The DLM Program Coordinator, with the remaining two members of the Program Team, found two new members to fill these spots.

To help with the continued increase in student numbers, and therefore the increase in workload for paid staff and volunteer members, we approached General Council Office with a proposal to seek additional funding for an additional full-time paid Program Coordinator (to bring the program staff complement to 2.0 FTE); to increase the administrative staff time to 0.5 FTE; and to increase the volunteer numbers on the Program Team by two. We were turned down. With some negotiation, it was agreed that the DLM Program Coordinator could work with General Council staff in nominations to recruit two additional volunteer program team members and that the additional costs for their travel would be paid for through additional funding from the General Council Office to the DLM Program.

We have added the two additional Program Team members and now have a total of six members. Three members are from Saskatchewan Conference and three members come from other Conferences (Montréal and Ottawa, Manitou, and Maritimes). Given the national scope of the DLM Program, it is fitting that we now have a more national representation on the Program Team. The Program Team members are DLM, diaconal, lay, and ordained.

Program Team members meet together twice per year, for approximately two days each time (plus travel days). During these meetings, the program team members determine general course content and concentration/time for each topic for the learning circle. In addition, the program team members outline learning outcomes for each topic. Suggestions for possible resources, guest resource people (teachers), and assignments are made during this time.

At least three program team members are present for an entire learning circle each year, which is a significant commitment on the part of these volunteers. DLM Program Team members engage in assessment of student work at the learning circle and participate in the assessment process at the end of each circle.

*Volunteer Hours per Person (DLM Program Team):*

11 days/learning circle (arrival the day before) x 12-hour days average = 132 hours minimum

2 meetings x 2-3 days plus travel (2 days average/meeting) x 10 hour days = 72 hours average

Conference calls, emails = 1 hour/week average = 52 hours

Marking Student Assignments (5 students x 3 assignments) – 1 hour/student/assignment = 15 hours/circle minimum

Total volunteer time given / program team member = 271 hours approximately/year

**271 hours annually x 6 program team members = 1626 hours volunteer time/year**

DLM Program Team volunteer members clearly contribute significant amounts of time and energy to this national theological education program of the United Church. It is fair to say that the DLM Diploma Program could not function without the serious commitment, dedication, and effort on the part of these volunteers. This speaks to the strength of the volunteers but also to the fragility of the program, in terms of its heavy reliance on volunteers.

### **Conclusion**

The DLM Program continues to grow in numbers, in strength, and in student community. The student community has taken on a life of its own in the last couple of years, offering support and encouragement to one another before, during, and after learning circles. The students continue to speak highly of the transformative effect of this pedagogical and formation model for ministry. The passionate commitment of staff and of DLM Program Team members to student learning (through integration and creative engagement with topics and ministry identity) contributes to this vitality. The integration of “soul and role” (Parker Palmer) encouraged in this theological education/formation program for ministry in the United Church of Canada continues to transform and enliven new ministers as well as staff and volunteers.

Respectfully submitted,

Jennifer Janzen-Ball  
DLM Program Coordinator

Annette Taylor,  
Executive Director, Calling Lakes Centre



## Personnel Committee Report

To say that 2013 has been a challenging year is an understatement. Calling Lakes Centre has been in a state of uncertainty and transition. Throughout all of this, the staff has shown commitment, resilience and flexibility as they've continued to offer their gifts and skills to the Centre. We thank the staff.

Marg Janick-Grayston took her sabbatical leave and continuing education from April 17-June 14 and from Sept 12 to Oct 25. Marg took her leave in two segments in order to accommodate the Centre's programming in June and July. Upon her return in October, she presented to the Board an inspiring report of her sabbatical journey. Thank you, Marg.

Throughout the year, the Personnel Committee reviewed various policy issues including educational leave, sick leave, hours of work and the meal policy. As well, we reviewed and updated job descriptions.

Since the decision was taken to close the facility effective December 31, 2014, the Personnel Committee has been developing a plan for the staffing of the Centre during the winding down and closure process. Input from the staff has been most valuable in the work of coordinating this transition. We thank the staff for their wisdom and understanding. We recognize the tremendous sense of loss being felt by the staff as we move through this time.

At this Annual General Meeting, we will be celebrating the lifetime vocation of Marleen Naumetz. Forty years of awesome meals, which accommodated the whole gamut of special dietary needs, have been her legacy to all who entered the Centre. For all of Marleen's gifts and recipes, we are thankful.

The Personnel Committee is particularly grateful to the incredible leadership given by Annette Taylor, our Executive Director, through this challenging period. We thank Annette for her fiscal diligence and commitment to the goals of Calling Lakes Centre. Thank you, Annette.

As Chair of the Personnel Committee, I want to thank the Committee who attended many hours of Committee meetings and carried out follow-up work between meetings. Thank you, Margaret, Allan, Dexter, Richard and Annette.

Submitted by

Sharon Hurd  
Chairperson

on behalf of Margaret McKechney (till March 2014), Allan Barss (till January 2013), Dexter van Dyke (since February 2014), and Richard Hazel (since March 2014)

# Nominations Report

June 2013 to June 2014

The words of a Psalmist persist in singing in our heads and hearts as we reflect on the past year of the Calling Lakes Center Board: "How do we sing God's song in this foreign land?" Like the Exiles, we on the Board have difficulty focusing on our task as we come to terms with the closure of CLC and the loss of what this special place in God's creation has come to represent over the sixty some years of operating here in the Valley. This time of uncertainty and upheaval has become our foreign land.

Since our last AGM several members have left the board: our Chair, Shannon McCarthy moved into a position with the Conference of Manitoba and Northwestern Ontario; Peggy Bradshaw resigned because of health issues; and Sue Manning, Lindsay Mohn and Allan Barss also tendered their resignations. Their various gifts have been missed and we thank them for their contributions. During this time of heavy decision-making, the remaining Board members persevered.

Starting in June, Saskatchewan Conference has named Bill Unger of Saskatoon to a 3 year term and Gladys Pavo Penny of Abernethy to a further 1 year term. Our newest member is Pat Hall of Saskatoon who has accepted the role of Secretary; thank you, Pat. We await a nomination from the Conference of Manitoba and Northwestern Ontario. This would bring us to ten out of a maximum of twelve directors.

The current Board members are: Margaret McKechney - Chair, Pat Hall – Secretary, Sharon Hurd – Personnel, Anna Stewart & Gladys Pavo-Penny – Nominations, Karen Kuzek, and Dexter van Dyke.

The future role of the Board will be that of providing oversight to the winding down of the Center, dispersal of assets, and continued support to the remaining staff.

Perhaps like the Exiles, we, too, will return from the darkness of these days to a time when we can again sing God's song in the Valley.

Respectfully submitted,

Gladys Pavo-Penny & Anna Stewart.



## Calling Lakes Centre Appointments to Board of Directors, June 2014

### Conference Appointments:

#### Saskatchewan Conference: (2)

Gladys Pavo-Penny      2014 – 2015      3<sup>rd</sup> term

Bill Unger      2014 – 2017      1<sup>st</sup> term

#### Conference of Manitoba and Northwestern Ontario: (2)

David Barrows      2012 – 2015      2<sup>nd</sup> term

*Vacancy*

### AGM/Board Appointments: (8)

Sharon Hurd      2013 – 2016      2<sup>nd</sup> term      SK

Anna Stewart      2014 -- 2017      2<sup>nd</sup> term      MNWO

Margaret McKechney      2014 – 2017      2<sup>nd</sup> term      SK

Karen Kuzek      2012 – 2015      1<sup>st</sup> term      MNWO

Dexter van Dyke      2012 – 2015      1<sup>st</sup> term      SK

Pat Hall      2014 – 2017      1<sup>st</sup> term      SK

*Vacancy*

*Vacancy*





	<b>Calling Lakes Centre (PCTC) Annual General Meeting June 23, 2013 at Calling Lakes Centre</b>	
<b>Present</b>	Shannon McCarthy (Chairperson), Annette Taylor (Executive Director), Marg Janick- Grayston, David Barrows, Margaret McKechney, Sharon Hurd (Secretary), Anna Stewart, Susan Manning, Gladys Pavo-Penny, Dexter van Dyke, Lois Greenlay Burwash, Joan Tessier, Erin Schill, Kuriko Fujiyoshi (Dohoku Centre, Japan), Don Schau, Peggy Barrows, Pam Thomas, Laura Thomson	
<b>Regrets</b>	Lindsay Mohn, Allan Barss, Karen Kuzek	
<b>Called to Order</b>	The meeting was called to order at 3:05PM by Shannon McCarthy. It was agreed that worship would take place following the meeting. Shannon invited everyone to introduce themselves.	
<b>Agenda</b>	M/S Dexter van Dyke/Anna Stewart that the Agenda be adopted as presented. Carried.	
<b>Minutes</b>	<p><b>Motion:</b> M/S Margaret McKechney/Gladys Pavo-Penny that the minutes of the last Annual General Meeting held on May 27, 2012 be approved as circulated. Carried.</p> <p>In response to a question of who could vote in the meeting, Shannon said that all friends of the Centre were members and therefore eligible to vote.</p>	
<b>Chair of the Board Report</b>	Shannon McCarthy ( See Annual Report ) Shannon commented that, as a Board, we faithfully worked our way through the year with some struggles, but we feel that we are working our way through to the future.	
<b>Executive Director's Report</b>	Annette Taylor (See Annual Report) Annette noted that two recent events "Present and Future Church" and "Women's Day" are the kinds of things that help her to know how important our work is. They also help her to stay in the present as we work toward the future. Annette reported verbally that the United Church of Canada accreditation visit took place in May 2012.	
<b>Program Coordinator's Report</b>	Marg Janick-Grayston (see Annual Report ) The results of last year's programming indicate that expanding programming isn't the answer. Marg shared a box of feedback comments from Calling Lakes participants and invited those attending to read aloud the various comments.	

	<p>Marg introduced Kuriko Fujiyoshi from Dohoku Centre in Japan. Kuriko is spending a year in Canada to learn more about lay education in The United Church of Canada. The Dohoku Centre is particularly interested in the DLM Program and our Lay Worship Leaders program.</p> <p>Marg commented that programs utilizing local leadership seemed to meet with more success than those involving more expensive leadership from “away”. The Centre includes a no penalty fee upon cancellation of programs in all of its facilitation contracts. It was also noted that programming from other sources, including General Council and Epiphany Explorations, does play a competitive role vis a vis our programming.</p>	
<b>Designated Lay Ministry Program</b>	Jennifer Janzen-Ball was not in attendance. (See Annual Report)	
<b>Nominations Committee Report</b>	<p>Gladys Pavo-Penny ( See Annual Report)</p> <p>There is still one board member vacancy to be filled.</p> <p>Sharon Hurd made a presentation to Shannon McCarthy to thank her for the leadership, wonderful sense of humour and incredible technology expertise she brought to the Board as Chair in the past two years. She expressed the Board's wish for her success in her new position as Executive Secretary of the Conference of Manitoba and Northwestern Ontario.</p>	
<b>Called to Renewal Report</b>	Annette Taylor/Linda Anderson (See Annual Report)	
<b>Adoption of Annual Reports</b>	<b>Motion:</b> M/S Dexter van Dyke/Peggy Bradshaw that we receive the reports as presented. Carried.	
<b>Financial Statement and 2013 Budget</b>	<p>Annette Taylor (See Annual Report)</p> <p>Margaret McKechney acknowledged Annette Taylor's role and how it has contributed to our improved financial position and working environment.</p> <p><b>Motion:</b> M/S Dexter van Dyke/Laura Thomson that we receive the 2012 Financial Statements. Carried.</p> <p><b>Motion:</b> M/S Gladys Pavo-Penny/Peggy Barrows that we receive the 2013 Budget as presented in the Annual Report. Carried.</p>	

<p><b>Appointment of Auditor</b></p>	<p><b>Motion:</b> M/S David Barrows/Pam Thomas that we appoint Mintz Wallace as the Auditors for 2013. Carried.</p>	
<p><b>Looking to the Future</b></p>	<p><b>Lumsden Beach Camp Option</b> Dexter van Dyke  Dexter reported that the Calling Lakes Board approached the Lumsden Beach Camp Board regarding the option of utilizing the resources/property; A joint committee was formed to work on a needs assessment to accommodate both the Camp and Calling Lakes Centre. The major challenges identified included: year round road access to the property: water supply; natural gas; and sewage disposal. The group identified that there would be a need to raise \$2.3 million dollars. The Camp built a new staff cabin recently. The Camp Board has proven its ability and experience in raising money. The property includes a seasonal swimming pool. It was felt that the programming seasons of each organization offset each other. Both groups are open to partnering with other organizations. The LBC facility is accessible to the airport and is situated between Regina and Saskatoon. This option would require selling the present Calling Lakes property.</p> <p>In the discussion, it was pointed out that this option is less accessible to MNWO Conference, particularly the more easterly portion. A question was raised as to the need for a stronger marketing presence. For instance, there has been no CLC presence at Winnipeg Presbytery.</p> <p>Dexter noted that one benefit would be the sharing of administrative services. The group is investigating the road situation with the Village of Lumsden and the RM. The two organizations have many shared values and philosophy. It is strongly felt that the camp alumni would be a tremendous asset for Calling Lakes Centre program marketing.</p> <p>In order to proceed, there is a need to have an appraisal done of the Calling Lakes property and the debt of Calling Lakes would need to be paid off.</p> <p><b>Another Retreat Centre Option</b> Susan Manning  Susan reported that she and Dexter have met with the brothers at St Michael's Retreat. The Franciscan Brothers maintain the property.</p> <p>There is the possibility that St Michael's would be open to hosting our programs on certain weekends. One disadvantage is that their season of programming is similar to ours.</p>	

Susan suggested that Calling Lakes could also work with other retreat Centres in Manitoba and Saskatchewan on a similar basis. One suggestion is to have a CLC office located in Regina to coordinate programs in the various retreat centres such as St Michael's, Muenster, Benedictine place in Winnipeg, and churches in various locations. It was also mentioned that there is a possibility that the Saskatchewan Conference Office could be a partner office wise. Another possibility is to utilize the idea of home based offices for staff and/or offices could be housed in existing churches.

The Anglicans and Lutherans are in an arrangement with St Michael's wherein they each have paid \$5000; have representation on the SMRC Board; receive a 20% discount on facility rental costs; and receive some priority for booking. The United Church in Saskatchewan could become a partner similar to the arrangement with the Lutherans and Anglicans.

The accommodation provides single rooms with bathroom including showers. The facility offers lots of meeting spaces. This option offers flexibility, no debt and no physical space to maintain. St Michael's has good water and sewer services and good road access

Someone offered a warning to tread lightly re: distance learning as the need for connection is important. Recently SIAST/University of Regina who provide a internet learning course on Spirituality and Health Care that included a one day retreat at Calling Lakes. This was an extremely well received event.

Someone raised the issue of the aging brothers. Would it lead to some of the same issues we are facing in terms of our own church's demographics?

**Calling Lakes Place Option** Margaret McKechney  
Margaret gave a PowerPoint presentation to outline the idea of providing housing on a life lease or coop basis and utilizing one floor of the condominium style building to house the programming space, offices and accommodation for Calling Lakes Centre. The option would provide a faith based community for people of all ages to live. It is an extremely attractive location and is situated only two kilometres from Fort Qu'Appelle and excellent hospital facilities. See Appendix A for Power Point Presentation.

	<p><b>Partnerships</b> Sharon Hurd  Sharon reported that she has met with Larry Hubich, President of the Saskatchewan Federation of Labour. Discussion in the meetings has led to a number of possibilities for partnering with the SFL and/or its many affiliates; approaching national labour unions to consider Calling Lakes as a western labour education venue; and learning about Labour Sponsored Venture Funds as potential investors in this option. There are various possibilities in terms of rental arrangements; co-ownership, etc.</p> <p>In concluding this portion of the agenda, Shannon McCarthy pointed out that we have to do SOMETHING! The reality is that we have to sustain ourselves. We have to face the realities that are changing the church. We are now challenged to consider the options above and come to a decision regarding a recommendation to the United Church of Canada General Council Executive.</p> <p>Pam Thomas suggested that we meet with both Conferences in the process. We need to address the grieving process that will be present no matter what decision is taken. It is evident that we can't proceed the way we are and that we have to do something.</p> <p>There was a question re: the liability to Board members regarding the housing option. That is why we would need to pre-sell the housing units.</p> <p><b>Nature Conservancy Option</b> Margaret McKechney  Margaret reported that in terms of this option, our piece of land is not viable to be considered by the Nature Conservancy group. In addition, their involvement would make the land taxable.</p> <p><b>St Andrew's College</b> Margaret McKechney  Margaret reported that this option has been pursued with the College. While the immediate arrangement suggested by the College did not fit into our decision-making time frame, it is an option that can be re-opened along the lines of the Retreat Centre option.</p>	
<b>Adjournment</b>	M/S Laura Thomson/Pam Thomas that the meeting be adjourned. Carried. The meeting adjourned at 4:25 PM.	

<b>Worship</b>	Gladys Pavo -Penny and Sharon Hurd led the group in worship focussing on Ruth's story of leaving home to overcome financial hardship. The Board, staff and supporters of Calling Lakes Centre are in the midst of experiencing similar pressures and decisions.	
----------------	---	--

\*Calling Lakes Centre is legally known as: Prairie Christian Training Centre (United Church of Canada)

\_\_\_\_\_  
Secretary

\_\_\_\_\_  
Date

\_\_\_\_\_  
Chairperson

\_\_\_\_\_  
Date



<b>Calling Lakes Centre - 2014 Budget</b>			
	<b>2012</b>	<b>2013</b>	<b>2014</b>
	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>
<b>REVENUE</b>			
<b>Donations</b>			
MNWO Conference	\$17,141	\$17,010	\$12,750
SK Conference	\$61,199	\$72,307	\$54,220
Outside gifts	\$3,300	\$4,376	\$3,280
<i>TOTAL</i>	<i>\$81,640</i>	<i>\$93,693</i>	<i>\$70,250</i>
<b>Grants</b>			
DLM program	\$89,848	\$98,121	\$105,000
Event Specific	\$5,400	\$11,520	\$10,940
General Council	\$79,200	\$79,200	\$79,200
MNWO Conference	\$3,500	\$3,000	\$3,000
SK Conference	\$38,695	\$41,660	\$30,000
Summer Student	\$1,393	\$0	\$0
<i>TOTAL</i>	<i>\$218,036</i>	<i>\$233,501</i>	<i>\$228,140</i>
<b>Hosted Groups</b>			
Commercial	\$77,761	\$34,749	\$27,000
UCC & non-profit	\$91,243	\$89,167	\$70,000
<i>TOTAL</i>	<i>\$169,004</i>	<i>\$123,916</i>	<i>\$97,000</i>
<b>DLM Program</b>			
	\$79,477	\$92,088	\$96,600
<b>Programs/Events</b>			
	\$104,852	\$97,187	\$50,000
<b>Interest/Copying/Other</b>			
	\$2,845	\$5,032	\$1,500
<b>Book Store (net)</b>			
	\$4,045	\$7,406	\$3,500
<b>TOTAL REVENUE</b>	<b>\$659,899</b>	<b>\$652,823</b>	<b>\$546,990</b>
<b>EXPENSES</b>			
<b>Administration</b>			
Amortization Expense	\$4,753	\$4,331	\$6,500
Bad Debts		\$330	
Bank charges/Interest	\$5,437	\$6,089	\$4,700
Insurance	\$8,031	\$7,995	\$8,500
Loan interest charges	\$4,886	\$3,759	\$3,000
Property tax	\$970	\$932	\$500
<i>TOTAL</i>	<i>\$24,077</i>	<i>\$23,436</i>	<i>\$23,200</i>

<b>Calling Lakes Centre - 2014 Budget</b>			
	<b>2012</b>	<b>2013</b>	<b>2014</b>
	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>
<b>Board &amp; other meetings</b>			
Board	\$3,762	\$3,597	\$4,000
Task groups	\$1,788	\$0	\$1,000
<i>TOTAL</i>	<i>\$5,550</i>	<i>\$3,597</i>	<i>\$5,000</i>
<b>Equipment</b>			
Food Services Equip	\$2,275	\$4,218	\$1,500
Office Equip	\$544	\$7,144	\$750
Office Maint. Contracts	\$7,972	\$7,237	\$6,500
Property Equipment	\$1,860	\$4,587	\$2,500
<i>TOTAL</i>	<i>\$12,651</i>	<i>\$23,186</i>	<i>\$11,250</i>
<b>Food Services</b>			
Groceries	\$29,144	\$22,170	\$17,700
Meat	\$9,529	\$6,982	\$5,550
Supplies	\$2,150	\$1,762	\$1,400
<i>TOTAL</i>	<i>\$40,823</i>	<i>\$30,914</i>	<i>\$24,650</i>
<b>Housekeeping</b>			
Laundry	\$7,486	\$7,857	\$5,000
Supplies	\$3,959	\$3,730	\$2,600
<i>TOTAL</i>	<i>\$11,445</i>	<i>\$11,587</i>	<i>\$7,600</i>
<b>Marketing &amp; Publicity</b>			
Advertising	\$2,269	\$2,424	\$1,500
Postage-Calendar & Ecl	\$3,283	\$3,377	\$3,500
Printing-Calendar & Ech	\$2,745	\$2,570	\$1,500
Promotional Items	\$0	\$0	\$0
Supplies	\$1,535	\$1,410	\$1,300
<i>TOTAL</i>	<i>\$9,832</i>	<i>\$9,781</i>	<i>\$7,800</i>
<b>Office</b>			
Postage	\$1,781	\$889	\$600
Supplies	\$5,173	\$3,569	\$2,500
<i>TOTAL</i>	<i>\$6,954</i>	<i>\$4,458</i>	<i>\$3,100</i>
<b>Personnel</b>			
Casual staff	\$53,388	\$45,854	\$38,000
Contract program staff	\$8,628	\$10,796	\$19,000
Contract staff	\$22,847	\$20,053	\$20,000
Housing Allowance	\$31,346	\$34,152	\$24,560
Pension & benefits	\$60,548	\$67,491	\$54,500
Permanent staff	\$286,470	\$292,163	\$219,130



<b>Calling Lakes Centre - 2014 Budget</b>			
	<b>2012</b>	<b>2013</b>	<b>2014</b>
	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>
Workers Compensation	\$2,252	\$2,097	\$2,000
Training	\$4,554	\$5,513	\$3,000
<b>TOTAL</b>	<b>\$470,033</b>	<b>\$478,119</b>	<b>\$380,190</b>
<b>Professional fees</b>			
Audit	\$3,870	\$4,069	\$4,200
Consulting/Legal Fees		\$256	\$500
<b>TOTAL</b>	<b>\$3,870</b>	<b>\$4,325</b>	<b>\$4,700</b>
<b>Programs/Events</b>			
DLM costs	\$30,449	\$39,506	\$47,000
Outside leadership	\$33,002	\$26,225	\$20,000
Program fees offset	\$700	\$800	\$350
Programming costs	\$8,603	\$30,281	\$7,000
Staff travel - programs	\$3,301	\$2,316	\$2,000
Memberships	\$557	\$276	\$200
Misc (2012 Japan Visit)	\$2,190	\$193	\$0
<b>TOTAL</b>	<b>\$78,802</b>	<b>\$99,597</b>	<b>\$76,550</b>
<b>Property/Building</b>			
Repair & maintenance	\$15,134	\$15,950	\$10,000
Maintenance contracts	\$2,129	\$2,808	\$2,500
<b>TOTAL</b>	<b>\$17,263</b>	<b>\$18,758</b>	<b>\$12,500</b>
<b>Travel - oper/moving</b>	<b>\$3,073</b>	<b>\$5,278</b>	<b>\$2,000</b>
<b>Utilities</b>			
SK Power	\$20,444	\$22,188	\$18,000
SK Energy	\$1,734	\$1,688	\$1,300
Telephone	\$1,157	\$997	\$900
<b>TOTAL</b>	<b>\$23,335</b>	<b>\$24,873</b>	<b>\$20,200</b>
<b>TOTAL EXPENSES</b>	<b>\$707,708</b>	<b>\$737,909</b>	<b>\$578,740</b>
<b>SURPLUS-Operations</b>	<b>-\$47,809</b>	<b>-\$85,086</b>	<b>-\$31,750</b>
<b>Special Gifts</b>	<b>\$46,394</b>	<b>\$64,684</b>	<b>\$10,000</b>
<b>Fundraising (net)</b>	<b>\$0</b>	<b>\$7,284</b>	<b>\$5,000</b>
<b>Sacred Space Fund</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Called to Renewal (net)</b>	<b>\$47,902</b>	<b>\$3,203</b>	<b>\$0</b>
<b>TOTAL SURPLUS</b>	<b>\$46,487</b>	<b>-\$9,915</b>	<b>-\$16,750</b>

**PRAIRIE CHRISTIAN TRAINING CENTRE  
(UNITED CHURCH OF CANADA)**

*(Operating as Calling Lakes Centre)*

**Financial Statements**

**Year Ended December 31, 2013**

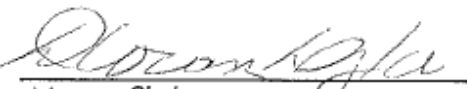
## Management's Responsibility for Financial Reporting

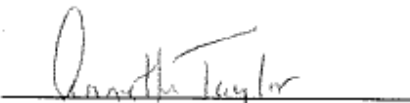
The financial statements of Prairie Christian Training Centre (United Church of Canada), (Operating as Calling Lakes Centre), have been prepared in accordance with Canadian Accounting Standards for Not-for-Profit Organizations. When alternative accounting methods exist, management has chosen those it deems most appropriate in the circumstances. These statements include certain amounts based on management's estimates and judgments. Management has determined such amounts based on a reasonable basis in order to ensure that the financial statements are presented fairly in all material respects.

The integrity and reliability of Prairie Christian Training Centre (United Church of Canada), (Operating as Calling Lakes Centre), reporting systems are achieved through the use of formal policies and procedures, the careful selection of employees and an appropriate division of responsibilities. These systems are designed to provide reasonable assurance that the financial information is reliable and accurate.

The Board of Directors is responsible for ensuring that management fulfills their responsibility for financial reporting and is ultimately responsible for reviewing and approving the financial statements. The Board carries out this responsibility by meeting periodically with management and the members' auditors to review significant accounting, reporting and internal control matters. Following its review of the financial statements and discussions with the auditors, the Board of Directors gives approval of the financial statements. The Board approves the engagement or re-appointment of the external auditors.

The financial statements have been audited on behalf of the Centre by Mintz & Wallace Chartered Accountants LLP, in accordance with Canadian generally accepted auditing standards.

  
Vice-Chairperson

  
Executive Director

Fort Qu'Appelle, SK  
April 01, 2014

---

## INDEPENDENT AUDITOR'S REPORT

---

To the Directors of Prairie Christian Training Centre (United Church of Canada) (Operating as Calling Lakes Centre)

We have audited the accompanying financial statements of Prairie Christian Training Centre (United Church of Canada), (Operating as Calling Lakes Centre), which comprise the statement of financial position as at December 31, 2013 and the statements of operations, changes in net assets and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

### Management's Responsibility for the Financial Statements

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

### Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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 entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified audit opinion.

(continues)

*An asset to our clients, not an expense.*

2320 Lorne Street Regina, Sask. S4P 2M9 Telephone: 352-8621 Fax: 565-8476 Website: www.mw-ca.ca

**Basis for Qualified Opinion**

In common with many charitable organizations, the Centre derives revenue from donations, programs, hosted groups, facility rent, bookstore sales and fundraising events the completeness of which is not susceptible of satisfactory audit verification. Accordingly, our verification of these revenues was limited to the amounts recorded in the records of the Centre and we were not able to determine whether any adjustments might be necessary to revenues, excess of revenues over expenditures, current assets and net assets.

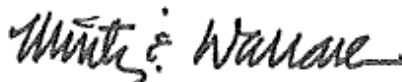
**Qualified Opinion**

In our opinion, except for the effect of adjustments, if any, which we might have determined to be necessary had we been able to satisfy ourselves concerning the completeness of the revenues referred to in the preceding paragraph, the financial statements present fairly, in all material respects, the financial position of Prairie Christian Training Centre (United Church of Canada), (Operating as Calling Lakes Centre), as at December 31, 2013 and the results of its operations and its cash flows for the year then ended in accordance with Canadian Accounting Standards for Not-for-Profit Organizations.

**Emphasis of Matter**

We draw attention to Note 1 of the financial statements which outlines the financial conditions which exist at yearend causing the reader to question the assumption of going concern. Our opinion is not qualified with respect to this matter.

Regina, Saskatchewan  
April 1, 2014



Mintz & Wallace  
Chartered Accountants LLP

**PRAIRIE CHRISTIAN TRAINING CENTRE  
(UNITED CHURCH OF CANADA)**

*(Operating as Calling Lakes Centre)*

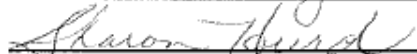
**Statement of Financial Position**

December 31, 2013

	2013	2012
<b>ASSETS</b>		
<b>CURRENT</b>		
Cash	\$ 45,727	\$ 30,904
Accounts receivable	3,309	4,455
Inventory	14,442	16,753
Goods and services tax recoverable	659	367
Prepaid expenses	1,973	1,699
	66,110	54,178
<b>CAPITAL ASSETS (Note 4)</b>	<b>45,053</b>	<b>47,779</b>
	<b>\$ 111,163</b>	<b>\$ 101,957</b>
<b>LIABILITIES AND NET ASSETS</b>		
<b>CURRENT</b>		
Accounts payable	\$ 12,864	\$ 18,672
Callable debt due in one year (Note 6)	8,720	8,214
Current portion of long term debt (Note 7)	8,421	7,931
Current portion of United Church of Canada loan (Note 8)	6,234	6,050
Employee deductions payable	5,484	6,969
Deferred revenue (Note 9)	68,840	51,626
Due to related parties (Note 8)	82,034	50,636
	192,597	150,098
Callable debt due thereafter (Note 6)	27,114	35,834
	219,711	185,932
<b>LONG TERM DEBT (Note 7)</b>	<b>2,454</b>	<b>10,876</b>
<b>UNITED CHURCH OF CANADA LOAN (Note 8)</b>	<b>4,819</b>	<b>11,055</b>
<b>UNITED CHURCH OF CANADA SK CONFERENCE LOAN (Note 10)</b>	<b>20,000</b>	<b>20,000</b>
	246,984	227,863
<b>NET ASSETS</b>		
General fund	(135,821)	(125,906)
	<b>\$ 111,163</b>	<b>\$ 101,957</b>

ON BEHALF OF THE BOARD

 Director

 Director

See accompanying notes

**PRAIRIE CHRISTIAN TRAINING CENTRE  
(UNITED CHURCH OF CANADA)**

*(Operating as Calling Lakes Centre)*

**Statement of Operations**

**Year Ended December 31, 2013**

	General Fund	Called to Renewal Campaign	2013	2012
<b>REVENUE</b>				
Unrestricted donations	\$ 158,377	\$ -	\$ 158,377	\$ 128,034
Grants <i>(Note 13)</i>	233,501	-	233,501	218,036
Hosted groups	123,916	-	123,916	169,004
Programs	189,275	-	189,275	184,329
Miscellaneous	5,032	-	5,032	2,845
Bookstore	25,995	-	25,995	24,318
Fundraising	17,360	9,028	26,388	81,363
	<u>753,456</u>	<u>9,028</u>	<u>762,484</u>	<u>807,929</u>
<b>EXPENDITURES</b>				
Advertising and promotion	9,781	-	9,781	9,832
Amortization	4,331	-	4,331	4,753
Bad debts	330	-	330	-
Board meetings	3,597	-	3,597	5,550
Bookstore purchases	18,589	-	18,589	20,273
Building repairs and maintenance	18,758	-	18,758	17,263
Equipment repairs and maintenance	23,186	-	23,186	12,651
Food services	30,914	-	30,914	40,823
Fundraising	10,076	5,825	15,901	33,461
Housekeeping	11,587	-	11,587	11,445
Insurance	7,995	-	7,995	8,031
Interest and bank charges	6,089	-	6,089	5,437
Interest on callable debt	2,419	-	2,419	2,904
Interest on long term debt	1,340	-	1,340	1,982
Office	4,458	-	4,458	6,954
Professional fees	4,325	-	4,325	3,870
Program costs	99,597	-	99,597	78,802
Property taxes	932	-	932	970
Salaries and benefits	472,606	-	472,606	465,479
Training	5,513	-	5,513	4,554
Travel	5,278	-	5,278	3,073
Utilities	24,873	-	24,873	23,335
	<u>766,574</u>	<u>5,825</u>	<u>772,399</u>	<u>761,442</u>
<b>INCOME (LOSS) FROM OPERATIONS</b>	<b>\$ (13,118)</b>	<b>\$ 3,203</b>	<b>\$ (9,915)</b>	<b>\$ 46,487</b>

See accompanying notes

**PRAIRIE CHRISTIAN TRAINING CENTRE  
(UNITED CHURCH OF CANADA)**

*(Operating as Calling Lakes Centre)*

**Statement of Changes in Net Assets**

**Year Ended December 31, 2013**

	General Fund	Called to Renewal Campaign	2013	2012
<b>NET ASSETS - BEGINNING OF YEAR</b>	\$ (125,906)	\$ -	\$ (125,906)	\$ (158,593)
Correction of an error <i>(Note 14)</i>	-	-	-	(13,800)
<b>RESTATED NET ASSETS</b>	(125,906)	-	(125,906)	(172,393)
Income (loss) from operations	(13,118)	3,203	(9,915)	46,487
Internal transfer <i>(Note 12)</i>	3,203	(3,203)	-	-
<b>NET ASSETS - END OF YEAR</b>	<b>\$ (135,821)</b>	<b>\$ -</b>	<b>\$ (135,821)</b>	<b>\$ (125,906)</b>

See accompanying notes



**PRAIRIE CHRISTIAN TRAINING CENTRE  
(UNITED CHURCH OF CANADA)**

*(Operating as Calling Lakes Centre)*

**Statement of Cash Flows**

**Year Ended December 31, 2013**

	2013	2012
<b>OPERATING ACTIVITIES</b>		
Income (loss) from operations	\$ (9,915)	\$ 46,487
Item not affecting cash:		
Amortization of capital assets	4,331	4,753
	<u>(5,584)</u>	<u>51,240</u>
Changes in non-cash working capital:		
Accounts receivable	1,146	(2,721)
Inventory	2,311	1,433
Accounts payable	(5,808)	5,751
Deferred revenue	17,214	26,097
Prepaid expenses	(274)	(1,699)
GST payable (receivable)	(292)	26
Employee deductions payable	(1,485)	1,714
	<u>12,812</u>	<u>30,601</u>
Cash flow from operating activities	<u>7,228</u>	<u>81,841</u>
<b>INVESTING ACTIVITY</b>		
Purchase of capital assets	<u>(1,605)</u>	<u>(7,116)</u>
<b>FINANCING ACTIVITIES</b>		
Advances from (to) related parties	31,398	(38,833)
Repayment of callable debt	(8,214)	(7,729)
Repayment of long term debt	(7,932)	(7,467)
Repayment of United Church loan	(6,052)	(5,874)
Cash flow from (used by) financing activities	<u>9,200</u>	<u>(59,903)</u>
<b>INCREASE IN CASH FLOW</b>	<b>14,823</b>	<b>14,822</b>
<b>CASH - BEGINNING OF YEAR</b>	<b>30,904</b>	<b>16,082</b>
<b>CASH - END OF YEAR</b>	<b>\$ 45,727</b>	<b>\$ 30,904</b>

See accompanying notes

# PRAIRIE CHRISTIAN TRAINING CENTRE (UNITED CHURCH OF CANADA)

*(Operating as Calling Lakes Centre)*

Notes to Financial Statements

Year Ended December 31, 2013

---

## 1. GOING CONCERN

These financial statements have been prepared on a going concern basis that contemplates the realization of assets and the payment of liabilities in the ordinary course of operations. Should the Centre be unable to continue as a going concern, it may be unable to realize the carrying value of its net assets and to meet its liabilities as they become due.

The Centre has sustained operating losses for the last few years. Moreover, as at December 31, 2013 the Centre has a net asset deficiency of \$135,821 (2012 - \$125,906) and working capital deficiency of \$153,601 (2012 - \$131,754).

The Centre made a decision after the yearend to substantially reduce the scope of its operations beginning August of 2014. While a portion of its programming may continue, the facility in the Qu'Appelle Valley will no longer host groups, offer programming, or operate a bookstore. This substantial change may call into question the realization of assets and the timely settling of obligations.

## 2. NATURE OF OPERATIONS

Prairie Christian Training Centre (PCTC) (United Church of Canada) is incorporated under the Non-Profit Corporation Act of Saskatchewan and is exempt from income taxes. The PCTC was started by the United Church of Canada Conferences of Saskatchewan, Manitoba and Northwestern Ontario to be a community of faith which is hospitable, safe and mutually respectful. The Centre is a registered charity under section 149 of the Income Tax Act.

## 3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

### Basis of presentation

These financial statements are presented in accordance with Canadian Accounting Standards for Not-for-Profit Organizations.

### Foreign currency translation

Accounts in foreign currencies have been translated into Canadian dollars using the temporal method. Under this method, monetary assets and liabilities have been translated at the year end exchange rate. Non-monetary assets have been translated at the rate of exchange prevailing at the date of transaction. Revenues and expenses have been translated at the average rates of exchange during the year, except for amortization, which has been translated at the same rate as the related assets.

Foreign exchange gains and losses on monetary assets and liabilities are included in the determination of earnings.

*(continues)*

# PRAIRIE CHRISTIAN TRAINING CENTRE (UNITED CHURCH OF CANADA)

(Operating as Calling Lakes Centre)

Notes to Financial Statements

Year Ended December 31, 2013

---

### 3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

#### Financial instruments policy

Financial instruments are recorded at fair value when acquired or issued. In subsequent periods, equity financial assets with actively traded markets are reported at fair value, with any unrealized gains and losses reported in income. All other financial instruments are reported at amortized cost, and tested for impairment at each reporting date. Transaction costs on the acquisition, sale, or issue of financial instruments are expensed when incurred.

Financial assets consist of cash and accounts receivable which are reported at amortized cost.

Financial liabilities consist of accounts payable and accrued liabilities, callable debt and long term debt which are all reported at amortized cost.

#### Inventory

Inventory is valued at the lower of cost and net realizable value with the cost being determined on a first-in, first-out basis.

#### Capital assets

Capital assets are stated at cost less accumulated amortization and are amortized over their estimated useful lives at the following rates and methods:

Buildings	4%	straight-line method
Equipment	10%	straight-line method
Computer equipment	25%	straight-line method
Straw house	4%	straight-line method

The Centre regularly reviews its capital assets to eliminate obsolete items. In the year of acquisition a full year of amortization is taken.

(continues)

# PRAIRIE CHRISTIAN TRAINING CENTRE (UNITED CHURCH OF CANADA)

*(Operating as Calling Lakes Centre)*

Notes to Financial Statements

Year Ended December 31, 2013

---

### 3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES *(continued)*

#### Revenue recognition

Prairie Christian Training Centre (United Church of Canada) follows the restricted fund method of accounting for contributions.

Restricted contributions related to general operations are recognized as revenue of the General Fund in the year in which the related expenses are incurred. All other restricted contributions are recognized as revenue of the appropriate restricted fund.

Unrestricted contributions are recognized as revenue of the General Fund in the year received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured.

Contributions for the Called to Renewal campaign are recognized as revenue in that Fund in the period the amount is received.

Hosted groups, programs, bookstore, fundraising and miscellaneous revenues are recognized in the General Fund when the event is held or goods have transferred to the customer.

#### Fund accounting

A portion of the monies received by the Centre may only be used for specific purposes and accordingly are accounted for in separate funds. Temporary transfers of monies between these funds are recorded as interfund receivables/payables. Permanent transfers are recorded as transfers in the net asset accounts.

The Centre uses fund accounting and has the following funds at yearend:

The General Fund - reports the day-to-day operations of the Centre.

The Called to Renewal Campaign - is the Centre's three year financial campaign to be used to pay down debt and for renovations on the building. This is an externally restricted fund.

#### Contributed Goods and Services

Contributed goods and services are recognized in the financial statements to the extent their fair values can be reasonably estimated.

**PRAIRIE CHRISTIAN TRAINING CENTRE  
(UNITED CHURCH OF CANADA)**

*(Operating as Calling Lakes Centre)*

Notes to Financial Statements

Year Ended December 31, 2013

**4. CAPITAL ASSETS**

	Cost	Accumulated amortization	2013 Net book value	2012 Net book value
Land	\$ 22,431	\$ -	\$ 22,431	\$ 22,431
Buildings	499,002	490,402	8,600	9,101
Equipment	125,507	122,047	3,460	4,437
Computer equipment	6,592	4,807	1,785	2,411
Straw house	12,435	3,658	8,777	9,399
	<u>\$ 665,967</u>	<u>\$ 620,914</u>	<u>\$ 45,053</u>	<u>\$ 47,779</u>

**5. LINE OF CREDIT**

The Centre has a \$25,000 revolving line of credit of which \$Nil (2012 - \$Nil) was used as at December 31, 2013. Bank advances on the credit line are payable on demand and bear interest at prime plus 3%. The credit line is secured by the Centre's assets.

**6. CALLABLE DEBT**

	2013	2012
Conexus loan bearing interest at 6% per annum, repayable in monthly blended payments of \$900. The loan matures on August 1, 2016 and is secured by the Centre's land and building. Loan is callable on demand.	\$ 35,834	\$ 44,048
Principal due in one year	<u>(8,720)</u>	<u>(8,214)</u>
	<u>\$ 27,114</u>	<u>\$ 35,834</u>

Principal repayment terms are approximately:

2014	\$ 8,720
2015	9,259
2016	9,828
2017	8,027

# PRAIRIE CHRISTIAN TRAINING CENTRE (UNITED CHURCH OF CANADA)

*(Operating as Calling Lakes Centre)*

Notes to Financial Statements

Year Ended December 31, 2013

## 7. LONG TERM DEBT

	2013	2012
Conexus Commercial Loan loan bearing interest at 6% per annum, repayable in monthly blended payments of \$737. The loan matures on August 1, 2015 and is secured by the Centre's land and building.	\$ 10,875	\$ 18,807
Amounts payable within one year	(8,421)	(7,931)
	\$ 2,454	\$ 10,876
Principal repayment terms are approximately:		
2014	\$ 8,421	
2015	2,454	

## 8. DUE TO RELATED PARTIES

	2013	2012
<b>Current</b>		
The United Church of Canada	\$ 82,034	\$ 50,636
As outlined in the nature of operations note, the Centre is related to the United Church of Canada and is substantially supported by this related party. Advances are non-interest bearing and have no set repayment terms.		
<b>Long term</b>		
The United Church of Canada loan bearing interest at 3% per annum, repayable in monthly blended payments of \$540. The loan is unsecured. Interest payments in the current year were \$428 (2012 - \$605).	\$ 11,053	\$ 17,105
Amounts payable within one year	(6,234)	(6,050)
	\$ 4,819	\$ 11,055
Principal repayment terms are approximately:		
2014	\$ 6,234	
2015	4,819	

**PRAIRIE CHRISTIAN TRAINING CENTRE  
(UNITED CHURCH OF CANADA)**

*(Operating as Calling Lakes Centre)*

Notes to Financial Statements

Year Ended December 31, 2013

**9. DEFERRED REVENUE**

	2013	2012
DLM travel	\$ 28,865	\$ 14,986
DLM student aid	-	10,000
DLM registration fees	18,442	19,550
Treaty Days	10,840	2,050
Pilgrimages	6,386	5,040
Programs and hosted groups	4,307	-
	\$ 68,840	\$ 51,626

**10. THE UNITED CHURCH OF CANADA SASKATCHEWAN CONFERENCE LOAN**

In a prior year the Centre received a loan from the United Church of Canada Saskatchewan Conference in the amount of \$20,000. The repayment of the loan will not commence until December 1, 2015 and at that time, will be repaid in blended monthly payments of \$582 and bears interest at 3% per year. No interest is accrued or due until December 2015. This loan is secured by a second mortgage on land and building.

**11. LEASE COMMITMENTS**

The Centre has a long-term lease with respect to its office equipment. Future minimum lease payments as at December 31, 2013 are as follows:

2014	\$ 2,315
2015	2,315
2016	579

**12. INTERNAL TRANSFER**

Net proceeds of the Called to Renewal campaign activities in the year were transferred to the General fund to settle debt to the United Church of Canada and Conexus Credit Union.

The amount of the transfer in this year is \$3,203 (2012 - \$58,486).

# PRAIRIE CHRISTIAN TRAINING CENTRE (UNITED CHURCH OF CANADA)

*(Operating as Calling Lakes Centre)*

Notes to Financial Statements

Year Ended December 31, 2013

---

## 13. ECONOMIC DEPENDENCE

The Centre is dependent on The United Church of Canada, and the related entities - The United Church of Canada Saskatchewan Conference and The United Church of Manitoba and Northwestern Ontario Conference.

The Centre is granted approximately 50% of its funding from the United Church of Canada. Should the Church substantially change its dealings with the Centre, management is of the opinion that continued viable operations would be doubtful.

The following is a breakdown of the source and amount of the funding:

	2013	2012
United Church of Canada Saskatchewan Conference	\$ 41,660	\$ 38,695
United Church of Canada DLM program	98,121	89,848
United Church of Canada General Council	79,200	79,200
Manitoba and Northwestern Ontario Conference	3,000	3,500
Other event specific grants	11,520	5,400
Summer student grant	-	1,393
	<u>\$ 233,501</u>	<u>\$ 218,036</u>

## 14. CORRECTION OF AN ERROR

The prior year's figures have been retrospectively restated to properly account for Designated Lay Ministry revenues. The effects of these changes on the comparative figures are:

Deferred revenue - increase	\$ 19,550
Programs revenue - decrease	5,750
Net assets - beginning of year - decrease	13,800

## 15. CORRESPONDING FIGURES

Some of the corresponding figures have been reclassified to conform to the current year's presentation.



# PRAIRIE CHRISTIAN TRAINING CENTRE (UNITED CHURCH OF CANADA)

*(Operating as Calling Lakes Centre)*

Notes to Financial Statements

Year Ended December 31, 2013

---

## 16. FINANCIAL INSTRUMENTS

The Centre is exposed to various risks through its financial instruments and management has a responsibility to monitor, evaluate and manage these risks. The following analysis provides information about the Centre's risk exposure and concentration as of December 31, 2013.

### Credit risk

Credit risk arises from the potential that a counter party will fail to perform its obligations. The Centre is exposed to credit risk from customers. An allowance for doubtful accounts is established based upon factors surrounding the credit risk of specific accounts, historical trends and other information. The Centre has a significant number of customers which minimizes concentration of credit risk.

### Liquidity risk

Liquidity risk is the risk that an entity will encounter difficulty in meeting obligations as they come due. As outlined in Note 1, the Centre struggles to generate sufficient cashflow to sustain operations and relies on the support of the various bodies of the United Church of Canada, not only for ongoing support but for credit facilities that would not be available from an arms length agency. The Called to Renewal campaign was initiated with a desire to provide funding to renew facilities and settle existing debts. The continued support of the United Church agencies and the success of the Called to Renewal campaign are important components of managing liquidity risk.

### Currency risk

Currency risk is the risk to the Centre's earnings that arise from fluctuations of foreign exchange rates and the degree of volatility of these rates. The Centre is exposed to foreign currency exchange risk on cash, accounts receivable, and accounts payable held in U.S. dollars. The Centre does not use derivative instruments to reduce its exposure to foreign currency risk. This risk is considered to be low due to the small balance in the U.S. bank account and accounts receivables and payables were settled promptly.

### Interest rate risk

Interest rate risk is the risk that the value of a financial instrument might be adversely affected by a change in the interest rates. In seeking to minimize the risks from interest rate fluctuations, the Centre manages exposure through its normal operating and financing activities. Callable and long term debt bear a fixed interest rate so the interest rate risk is considered low.