PROGRAM — EXPRESS VERSION

risk something new!

Community of Christ in Canada

2026 MISSION CENTRE CONFERENCE

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PEACE

FIRST ANNUAL CANADA MISSION CENTRE CONFERENCE

Pre-Conference Schedule

We encourage members to attend one of the **pre-legislative sessions** where discussions can take place without the constraints of parliamentary procedures. If unfamiliar with **Poll Everywhere** we also suggest you attend the tech refresher session.

Sunday, November 1

PRE-LEGISLATIVE SESSION 1

Facilitators: **Leandro Palacios, Sam Smalldon, Lanette Vawter**

2:00 PM BC / 3:00 PM AB, SK / 4:00 PM MB, ON, QC

Share in dialogue about the resolutions that will be presented at the conference.

Monday, November 2

TECHNOLOGY REFRESHER

Facilitator: **Troy Roach**

5:00 PM BC / 6:00 PM AB, SK / 7:00 PM MB, ON, QC

Learn about online tools, procedures, and how to use the Poll Everywhere app.

Wednesday, November 4

PRE-LEGISLATIVE SESSION 2

Facilitators: **Vonda DenBoer, John Hamer, Sam Smalldon**

6:00 PM BC / 7:00 PM AB, SK / 8:00 PM MB, ON, QC

Share in dialogue about the resolutions that will be presented at the conference.

FIRST ANNUAL CANADA MISSION CENTRE CONFERENCE

Conference Agenda

Saturday, November 7

8:30 AM BC / 9:30 AM AB, SK / 10:30 AM MB, ON, QC

Gathering and Land Acknowledgement

Music, informal fellowship, and Zoom check-in as conference participants arrive.

9:00 AM BC / 10:00 AM AB, SK / 11:00 AM MB, ON, QC

Welcome

Conference participants will be greeted by **Vonda DenBoer**, *director of camping and campgrounds,* who will lead us in a test poll.

Spiritual Preparation

Evangelist **Margie Lamour** will share a spiritual practice to prepare us for the day.

9:15 AM BC / 10:15 AM AB, SK / 11:15 AM MB, ON, QC

Apostolic Greetings

Our field apostles **Lachlan Mackay** and **Shannon McAdam** will greet the conference and share a video report from the Aurora Belt Apostolic Field.

9:30 AM BC / 10:30 AM AB, SK / 11:30 AM MB, ON, QC

Report from the Canadian Corporation

The report will be presented by **Ron Rowbottom**, *chair of the Board of Directors*.

9:35 AM BC / 10:35 AM AB, SK / 11:35 AM MB, ON, QC

Our Shared Journey

From "All Voices" to "Onward Together": **John Hamer**, *director of outreach and innovative mission*, will reflect on the conversations, decisions, and milestones that brought us together as one Canada Mission Centre.

Saturday, November 7

9:45 AM BC / 10:45 AM AB, SK / 11:45 AM MB, ON, QC

Our Path Forward

The five directors of the Canada Leadership Team will summarize their individual mission strategies:

Leadership Development and Congregations: **Lanette Vawter**
Outreach and Innovative Mission: **John Hamer**
Camping and Campgrounds: **Vonda DenBoer**
Communications: **Leandro Palacios**
Shared Services: **Sam Smalldon**

10:00 AM BC / 11:00 AM AB, SK / 12:00 PM MB, ON, QC

Onward Together (Breakout Sessions)

Conference participants will enter breakout rooms to reflect on the path we have walked and the opportunities and challenges ahead.

Breakout Room Facilitators: **Riley Malott, Jada Middleton, Bryce Taylor**

10:15 AM BC / 11:15 AM AB, SK / 12:15 PM MB, ON, QC

Q&A with the Canada Leadership Team

After returning from breakout rooms, there will be a few minutes for questions and answers with members of the Canada Leadership Team.

Hymn CCS 552: "We Are Companions on the Journey"

Whether you are at a remote site or in your home, you are invited to sing along with the Beyond the Walls Choir.

Generosity Statement and Prayer

Our Disciples Generous Response will be led by Bishop **Don Robb**. Thank you for contributions made in support of our Mission Centre Conference.

10:30 AM BC / 11:30 AM AB, SK / 12:30 PM MB, ON, QC

Meal and Fellowship Break

Music and spiritual practices will be shared in the gathering space during the break.

Saturday, November 7

BUSINESS MEETING

Chair: **Vonda DenBoer**

11:15 AM BC / 12:15 PM AB, SK / 1:15 PM MB, ON, QC

The legislative session opens for deliberation and voting on agenda items.

Call to Order:

Conference Procedures and Parliamentary Guide
Conference Organization
Technology check

1. Motion to Approve Conference Officers

(a) *Resolved,* That the conference authorize the Canada Leadership Team to preside over the First Annual Canada Mission Centre Conference and complete the conference organization, and be it further
(b) *Resolved,* That **Lisa Neudorf** be appointed Secretary of the Conference, and be it further
(c) *Resolved,* That **Darrel Kennedy** be appointed Parliamentarian for the Conference.

2. Agenda

Resolved, That the Agenda for the First Annual Canada Mission Centre conference be approved as circulated (or as amended).

3. Motion to Approve Minutes of Organizational Meeting

Resolved, That the minutes of the January 17, 2026, Organizational Meeting of the Canada Mission Centre be approved as circulated (or as amended).

4. Mission Centre Financial Officer and Mission Centre President

Resolved, That **Sam Smalldon** be sustained as Canada Mission Centre President of Record and Financial Officer. *Submitted by the First Presidency.*

Saturday, November 7

5. Mission Centre Appointments

(a) *Resolved,* That **Vonda Den Boer**, **John Hamer**, **Leandro Palacios**, and **Lanette Vawter** be sustained as counsellors to the Mission Centre President and be it further

(b) *Resolved,* That **John Hamer** and **Stephen Thompson** be sustained as Mission Centre Historians and be it further

(c) *Resolved,* That **Janine McCully** and **Heather Huffman** be sustained as Mission Centre Recorders, and be it further

(d) *Resolved,* That **Jae Senga**, **Jada Middleton**, **Bryce Taylor**, **Karen Hewitt**, **Sariah Boeve-Middleton**, **Marnie Fisher**, and **Riley Malott** be sustained as the Mission Centre Council, and be it further

(e) *Resolved,* That **Abbie Gracie**, **Cindy Larsen**, **Lisa Neudorf**, **Amy Rayfield**, **David Stephenson**, **Amanda White**, and **Peter Williams**, be sustained as the Canada Mission Centre Camping Council.

6. Financials: Consideration of 2025 Auditor's Report

Resolved: That the **Auditor's Report** on the Canada East and Canada West Mission Centre's operating accounts and various funds for 2025 be approved (*see* Appendix).

7. Motion to Appoint Auditors for 2026

Resolved: That **RLB, LLP** chartered professional accountants be appointed as auditors for 2026.

8. Budget Report and Motion to Approve 2027 Mission Budget

Resolved: That the **Mission Budget** for 2027 be approved as presented (or as amended) (*see* Appendix).

1:30 PM BC / 2:30 PM AB, SK / 3:30 PM MB, ON, QC

Break and Reconnect

Music and spiritual practice in the main gathering space during a brief break.

Saturday, November 7

BUSINESS MEETING RESUMES

Chair: **Lanette Vawter**

11:15 AM BC / 12:15 PM AB, SK / 1:15 PM MB, ON, QC

9. World Church Priesthood Calls

Resolved, That in response to the direction of the Holy Spirit and with the approval of appropriate administrative officers, the following priesthood call be approved: **Rebecca (Becky) Middleton**, *Senlac Congregation*, be ordained to the office of **High Priest**

Moment of Meditation and Reflection

As we reflect on the presence of the Holy Spirit, **Kat Goheen** will lead us in a spiritual practice.

10. New Business

No new business has been received for consideration at this time.

2:30 PM BC / 3:30 PM AB, SK / 4:30 PM MB, ON, QC

Risk Something New (Breakout Sessions)

Breakout discussions exploring new ideas and opportunities for ministry. Choose one of 3 topics: Economic Injustice, Social Violence, or Sacredness of Creation.

Breakout Room Facilitators: **Rod Downing, Steve Northey, Joan Thompson**

When we come back together, **Lanette Vawter** will lead us in a group reflection.

2:50 PM BC / 3:50 PM AB, SK / 4:50 PM MB, ON, QC

Recognition of Unsung Heroes

All across Canada, members and friends of the church are selflessly engaged in Christ's Mission. All this year, the Mission Centre has invited congregations, camps, affiliates, and members to nominate "unsung heroes" to help us Celebrate Mission. Lanette Vawter will recognize our first Unsung Heroes for all their amazing work!

Saturday, November 7

3:00 PM BC / 4:00 PM AB, SK / 5:00 PM MB, ON, QC

Celebrate Mission

Sharing the stories from congregations, camps, and affiliates, **Leandro Palacios** helps us Celebrate Mission as Community of Christ in Canada. Presentation includes our "We Remember" and "We Celebrate" videos.

Closing Hymn

Sending Forth

We conclude with a responsive reading drawn from Doctrine and Covenants sections 161 through 165, led by **Lanette Vawter**.

Leader: Risk something new
Awaken to the presence of the Spirit
Fix your eyes on the place beyond the horizon
Become who you are called to be

Response: **We will**

Leader: Courageously challenge cultural, political, and religious trends that are contrary to the reconciling and restoring purposes of God.
Be defined by things that unite you in Jesus Christ
Create pathways for healing and reconciliation
Boldly follow God's vision for the church and creation

Response: **We will**

Leader: Prepare new generations of disciples
Bring fresh vision on perplexing problems
Do not be afraid to go where it beckons you to go
Form inclusive communities that reveal divine nature

Response: **We will**

Leader: Shape communities that live Christ's love
Pursue peace on and for the Earth.
Let the Spirit breathe
Become who you are called to be
Bless all of creation

Response: **We will**

Saturday, November 7

4:00 PM BC / 5:00 PM AB, SK / 6:00 PM MB, ON, QC

Conference Adjourns

Thank you for participating in the First Annual Canada Mission Centre Conference.

Sunday, November 8

10:00 AM BC / 11:00 AM AB, SK / 12:00 PM MB, ON, QC

Closing Worship Service

Please join us for our closing worship service with a message by **Joan Thompson**. Throughout the conference, we have followed the admonition to awake, risk, and bless. That will continue as we also conclude this year's study of the New Testament, with a look at one of the last chapters of the final book of the canon, Revelation 21, and the vision of the New Jerusalem and the theme "The Gates Are Never Shut."

2027 Mission Conference Report

From the Bishop of Canada

November 7, 2026

Dear friends,

As we gather for our first annual Canadian Mission Conference, I am grateful for God's continuing presence among us and for the generosity, faith, and commitment of Community of Christ members across Canada. The past year has brought significant change and important progress as we have worked together to strengthen our shared ministry and prepare for the future.

Throughout 2026, we have taken meaningful steps toward becoming one unified Canadian mission. Bringing together our governance, resources, and ministries has required care, patience, and a willingness to embrace new possibilities. I am deeply grateful to the many individuals who have contributed their time, wisdom, and leadership throughout this journey.

Our goal has never been consolidation for its own sake. Rather, it has been to better align our people, assets, and financial resources with the mission God calls us to. As we look toward 2027, we will continue investing in leadership development, growth and expansion opportunities, congregational support, and our campgrounds. At the same time, we are strengthening the services and structures that help sustain ministry across the country.

One of the greatest blessings I have witnessed this year has been the spirit of generosity among our members and congregations. Our 2027 budget is built on a generosity model that maintains support for mission and campground ministries at the same levels assessed in 2026 while creating new opportunities for individuals to contribute directly to the mission we share.

I am especially encouraged by the enthusiasm and support shown for our Youth Fund. Through the generosity of members and congregations, more young people will be able to participate in camping programs and other life-shaping experiences throughout the year. These investments in our young people are investments in the future of the church.

I am also pleased to share that we have established a donor endowment that will provide approximately $200,000 in sustainable annual revenue for Canadian camping programs. This remarkable gift strengthens our ability to nurture faith, friendships, and spiritual formation for generations to come. We have also reduced our reliance on reserve transfers in 2027, reflecting our commitment to responsible stewardship and long-term sustainability.

Consolidating our budgets allows us to eliminate duplication while building stronger capacity for ministry and service. Programs supported in 2026 will continue in 2027, and we are making strategic investments in leadership development, outreach and innovation, camping ministries, campground support,

communications, and shared services. These investments reflect our commitment to serving both today's needs and tomorrow's opportunities.

At the heart of our planning is a simple but powerful conviction: we have enough. God has blessed this church with dedicated people, meaningful resources, and a shared sense of purpose. We began 2026 with strong consolidated reserves, and after implementing the proposed 2027 budget, we expect to retain about $2.4 million for future needs and opportunities.

The consolidated budget for 2027 is just under $2 million, approximately $70,000 less than the combined budgets developed separately in 2026. This is an encouraging sign that our efforts to work together are creating efficiencies while preserving and strengthening ministry. We will continue seeking ways to be faithful stewards of the resources entrusted to us.

In addition to our financial and organizational work, we are strengthening alignment between the Canadian Mission, the Canadian Board, and World Church leadership. A revised set of board bylaws is currently under review and, once approved, will allow the mission to appoint directors to the board, ensuring both voice and vote in governance matters. Although this work is not yet complete, it represents an important step toward a more integrated and collaborative future.

Updated information regarding board activities, approved policies, board minutes, and annual audited financial statements continues to be available through the Community of Christ in Canada website.

As I reflect on all that has been accomplished this year, I am filled with hope. Together, we are building a stronger foundation for ministry, deepening our commitment to Christ's mission, and creating new opportunities to share peace, hope, love, and joy in our communities.

Thank you for your faithfulness, your generosity, and your willingness to walk this journey together. The future before us is bright, and I look forward to all that God will continue to do through the Community of Christ in Canada.

Onward in Christ's mission,

Sam Smalldon
Bishop of Canada
sam@communityofchrist.ca
403-586-2702

2027 Canada Mission Operating Budget - Draft

	2026 Budget	2027 Budget	Change	Comments
Revenues				
Congregation	$ 220,000	$ 220,000	$ -	Generosity - from Congregations in 2027 same as 2026
Congributions	$ 40,000	$ 150,000	$ 110,000	Generosity from Individuals Increase in 2027
Investment Earnings	$ 67,000	$ 75,000	$ 8,000	Expected Annual Retrun in 2027
Program Revenues	$ 335,950	$ 344,700	$ 8,750	Increased Activity in 2027
Grants	$ 110,000	$ 200,000	$ 90,000	New Endowment Camping Program Revenues
Transfer from Reserves	$ 1,286,700	$ 1,001,958	$ (284,742)	Reduced Reserve Transfer in 2027
Other Fees	$ 5,900	$ 5,900	$ -	No change for Marriage and Leadership Contributions in 2027
Total Revenues	**$ 2,065,550**	**$ 1,997,558**	**$ (67,992)**	
Expenditures				
Operations	$ 1,176,850	$ 1,227,858	$ 51,008	Continuing Operations in 2027
Programs	$ 344,700	$ 344,700	$ -	Increased Activity in 2027
Leadership Development	$ 21,500	$ -	$ (21,500)	Consolidated into Growth and Expansion
Growth and Expansion	$ 522,500	$ 425,000	$ (97,500)	Growth and Expansion Initiatives in 2027
Total Expenditures	**$ 2,065,550**	**$ 1,997,558**	**$ (67,992)**	
Net Operating	**$ -**	**$ -**	**$ -**	

2027 Reconciliation of Consolidated Balances

	2026 Budget	2027 Budget	Change	Comments
Consolidation				
Previous CEM Budgets	$ 534,550	$ 534,550	$ -	Carried Forward
Previous CWM Budgets	$ 266,000	$ 266,000	$ -	Carried Forward
Previous CMS Budgets	$ 1,265,000	$ 1,197,008	$ (67,992)	Reduced Transfer from Reserves
Total Consolidation	**$ 2,065,550**	**$ 1,997,558**	**$ (67,992)**	
Funds Available				
Church Expansion and Development	$ 1,448,509	$ 1,048,509	$ (400,000)	Investment in Growth and Development in 2027
Operating (Consolidated)	$ 1,365,174	$ 1,065,174	$ (300,000)	Investment in Capacity Development in 2027
Youth Fund	$ 272,865	$ 222,865	$ (50,000)	Investment in Subsidies for Youth Camping
Gary Vanzant	$ 26,779	$ 26,779	$ -	No change to use of Restricted Funds
CMS Reserve	$ 251,958	$ -	$ (251,958)	Consolidation using remainder of CMS Funding Reserve
Total Funds Available	**$ 3,365,285**	**$ 2,363,327**	**$ (1,001,958)**	

Community of Christ

CHRIST'S MISSION, OUR MISSION

November 7, 2026

To the Canada Mission Centre

We are grateful for all who gather in loving community to support the mission of Jesus Christ. Trusting the Holy Spirit's guidance, we pray your time in worship, fellowship, and the business of the mission center is spiritually renewing and honors the values of Community of Christ. May blessings of beloved community abound as you create safe space for listening to God and one another; and may stories of mission enliven holy possibility in the places you live and serve.

In support of the important work of the mission center, the Presidency and Presiding Bishopric are pleased to recommend Sam Smalldon to serve as Mission Center President and Mission Center Financial Officer. This dual role is vital in supporting congregations in generosity, whole-life stewardship, and the mission to which Community of Christ is called. We are deeply grateful for Sam's willingness to serve in this key role of ministry and leadership.

We ask for your prayerful consideration to sustain Sam to serve as the appointed Mission Center President and Mission Center Financial Officer and your prayerful support of all who serve in leading Christ's mission.

In the spirit of peace,

THE FIRST PRESIDENCY

Janné C. Grover

PRESIDING BISHOPRIC

Ronald D. Harmon Jr.

cc: Shannon McAdam, Apostle
Lachlan Mackay, Apostle

JCG/kat

INTERNATIONAL HEADQUARTERS
1001 W. Walnut St., Independence, MO 64050 USA

Community of Christ

INTERNAL AUDIT REPORT

Mission Center Presidency and Conference
Canada West Mission Centre
Community of Christ

This report is intended solely for the use of members of Canada West Mission Centre, the Community of Christ in Canada and the International Church Presiding Bishopric and should not be distributed to anyone who is not associated through these bodies.

The financial records of Canada West Mission Centre for the year ending December 31, 2025 have been reviewed applying certain procedures, as described below. The purpose of which is to assist in evaluating the effectiveness of the internal control and in identifying any areas in which the accounting functions might not have captured all of the significant financial data. Additionally, these procedures are intended to meet the audit function required by the Presiding Bishopric's policies.

Among the procedures conducted were the following: 1) Verification of all cash and investment balances, 2) Review of all assets, liability and equity accounts as recorded in the general ledger, 3) Test of transactions through the year related to cash receipts, disbursements and journal entries including examination of paid invoices for appropriate documentation.

In all material respects, receipts and disbursements have been recorded and administered following appropriate accounting practices and approved budgets. The accompanying statements present fairly the financial position, the results of its operations and changes in fund balances of Canada West Mission Centre for the year ending December 31, 2025.

David Snell

Internal Auditor
June 8, 2026

Canada West Mission Centre (45)
001 Canada West Mission Centre

Fund	Dept	Account#	Description	Audited Actual 2025	Audited Actual 2024
	0		**Balance Sheet Accounts**		
			ASSETS		
			CURRENT ASSETS		
			CASH IN BANK AND INVESTMENTS		
1	0	10204	Operating Investment #462-031902C	$ 646,228.39	$ 573,365.60
1	0	10300	CIBC Account 37-89616	$ 77,572.89	$ 142,505.36
			ACCOUNTS RECEIVABLE		
1	0	10400	Community of Christ Canada	$ -	$ -
1	0	10405	Hills of Peace Campground	$ -	$ -
1	0	10406	Samish Campground	$ -	$ -
			TOTAL ASSETS	**$ 723,801.28**	**$ 715,870.96**
			LIABILITIES		
			ACCOUNTS PAYABLE		
1	0	20000	Accounts Payable - General	$ 3,988.75	$ 3,988.75
1	0	20200	Accounts Payable - Hills of Peace	$ 2,888.50	$ 1,100.00
1	0	20300	Accounts Payable - Samish Island	$ 10,951.00	$ 61,898.00
			TOTAL LIABILITIES	**$ 17,828.25**	**$ 66,986.75**
			NET ASSETS		
1	0	30100	CWM Operating	$ 705,973.03	$ 648,884.21
			TOTAL NET ASSETS	**$ 705,973.03**	**$ 648,884.21**
			TOTAL LIABILITIES AND NET ASSETS	**$ 723,801.28**	**$ 715,870.96**

Canada West Mission Centre (45)
001 Canada West Mission Centre

Fund	Dept	Account#	Description	Audited Actual 2025	Audited Actual 2024
			STATEMENT OF OPERATIONS		
			INCOME		
1	1	40100	Congregational Support	$ 60,930.00	$ 69,900.00
1	1	40200	Contributions	$ 50,239.41	$ 54,131.27
1	1	40300	Earnings on Investments	$ 72,862.79	$ 41,318.35
1	1	40400	Mission Program Registrations	$ 63,414.63	$ 76,458.57
1	1	40500	Transfer from Investments	$ -	$ -
			TOTAL INCOME	**$ 247,446.83**	**$ 241,808.19**
			EXPENSE		
			Programs		
1	1	50210	Mission Administration	$ -	$ 10,553.84
1	1	50220	Travel	$ 95.04	$ 4,977.89
1	1	50250	Contract Services	$ 24,221.40	$ 21,505.00
1	1	50610	Postage and Shipping	$ 321.43	$ -
1	1	50630	Telephone	$ 300.00	$ 125.00
1	1	50710	Internet/Phone	$ 277.50	$ 623.75
1	1	50720	Computer/Software	$ -	$ 1,718.17
1	1	50730	Bank Charges	$ 207.00	$ 228.95
1	1	50810	Other	$ -	$ 40.95
1	1	50920	Insurance	$ 2,147.00	$ 200.00
1	1	52000	World Conference Delegate Registrations	$ 7,679.86	$ -
1	1	53000	Shared Canada Mission Strategies/Revitalization Program	$ 62,200.00	$ 55,000.00
1	1	54000	Subsidies for Youth Camping*	$ 13,232.25	$ 4,575.00
1	1	60000	Mission Programs	$ 84,396.36	$ 96,867.59
			TOTAL EXPENSE	**$ 195,077.84**	**$ 196,416.14**
			NET INCOME	**$ 52,368.99**	**$ 45,392.05**

COMMUNITY OF CHRIST - CANADA EAST MISSION CENTRE

FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2025

COMMUNITY OF CHRIST - CANADA EAST MISSION CENTRE

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YEAR ENDED DECEMBER 31, 2025

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Chartered Professional Accountants

INDEPENDENT AUDITOR'S REPORT

To the Members of: Community of Christ - Canada East Mission Centre

Opinion
We have audited the accompanying financial statements of Community of Christ - Canada East Mission Centre, which comprise the statement of financial position as at December 31, 2025 and the statements of changes in reserve funds, operations and changes in unrestricted net assets and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, these financial statements present fairly, in all material respects, the financial position of Community of Christ - Canada East Mission Centre as at December 31, 2025 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.

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

Responsibilities of Management and Those Charged with Governance for the Financial Statements
Management is responsible for the preparation and fair presentation of the 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.

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

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

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

GUELPH OFFICE 103-197 HANLON CREEK BLVD, GUELPH, ON • TEL: 519-822-9933 • FAX: 519-822-9212 • RLB.CA

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgement and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the organization's internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the organization's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the organization to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

RLB LLP

Guelph, Ontario
June 2, 2026

Chartered Professional Accountants
Licensed Public Accountants

COMMUNITY OF CHRIST - CANADA EAST MISSION CENTRE

STATEMENT OF FINANCIAL POSITION

AS AT DECEMBER 31, 2025

	2025	2024
A S S E T S		
CURRENT		
Cash	$ 29,677	$ 77,728
Accounts receivable	1,881	6,517
Government remittances recoverable	3,359	3,404
	34,917	87,649
INVESTMENTS (note 4)	2,186,708	1,870,524
TANGIBLE CAPITAL ASSETS		
Equipment	4,959	4,959
Less: accumulated amortization	(4,959)	(4,959)
	0	0
	$ 2,221,625	$ 1,958,173
L I A B I L I T I E S		
CURRENT		
Accounts payable	$ 1,485	$ 50,007
Government remittances payable	2,733	7,041
Deferred revenue	275	0
	4,493	57,048
N E T A S S E T S		
RESERVE FUNDS		
Internally restricted reserve funds	1,621,303	1,403,054
Externally restricted reserve funds	28,232	28,768
	1,649,535	1,431,822
UNRESTRICTED	567,597	469,303
	2,217,132	1,901,125
	$ 2,221,625	$ 1,958,173

See notes to the financial statements

COMMUNITY OF CHRIST - CANADA EAST MISSION CENTRE

STATEMENT OF CHANGES IN RESERVE FUNDS

FOR THE YEAR ENDED DECEMBER 31, 2025

	2024	Revenue	Expenses	Transfers (note 5)	Investment Income	2025
INTERNALLY RESTRICTED						
Camping (Reunion) ministry	$ 103,208	$ 90,852	$ 85,404	$ 0	$ 0	$ 108,656
Youth camping/ministries	206,705	55,922	52,583	0	36,464	246,508
Leadership development	4,261	0	16,482	20,000	0	7,779
Growth and expansion	1,088,880	177,790	42,081	(75,000)	108,771	1,258,360
Revitalization	0	0	55,000	55,000	0	0
	1,403,054	324,564	251,550	0	145,235	1,621,303
EXTERNALLY RESTRICTED						
Gary Vanzant memorial fund	28,768	0	4,000	0	3,464	28,232
	$ 1,431,822	$ 324,564	$ 255,550	$ 0	$ 148,699	$ 1,649,535

See notes to the financial statements

COMMUNITY OF CHRIST - CANADA EAST MISSION CENTRE

STATEMENT OF OPERATIONS AND CHANGES IN UNRESTRICTED NET ASSETS

FOR THE YEAR ENDED DECEMBER 31, 2025

	2025	2024 (note 7)
REVENUE		
Investment income	$ 120,009	$ 56,046
Congregational quotas	150,000	150,000
Shared Service Support	0	900
	270,009	206,946
EXPENSES		
Office salaries and benefits	78,607	76,316
Congregational grants	50,000	50,000
Building operating expenses	28,800	27,840
Professional fees	13,833	12,939
Equipment purchases, repairs, and maintenance	322	831
Regional activities - net	153	210
	171,715	168,136
EXCESS OF REVENUE OVER EXPENSES for the year	98,294	38,810
UNRESTRICTED NET ASSETS, beginning of year	469,303	430,493
UNRESTRICTED NET ASSETS, end of year	$ 567,597	$ 469,303

See notes to the financial statements

COMMUNITY OF CHRIST - CANADA EAST MISSION CENTRE

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED DECEMBER 31, 2025

	2025	2024
CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES		
Excess for the year - unrestricted fund	$ 98,294	$ 38,810
Excess for the year - reserve funds	217,713	130,944
Items not requiring an outlay of cash		
Unrealized gain on investments	(66,223)	(164,434)
	249,784	5,320
Changes in non-cash working capital		
Accounts receivable	4,636	(3,678)
Government remittances recoverable	45	(309)
Prepaid expenses	0	200
Accounts payable	(48,522)	43,603
Government remittances payable	(4,308)	7,041
Deferred revenue	275	0
	(47,874)	46,857
	201,910	52,177
CASH USED IN INVESTING ACTIVITIES		
Investments	(249,961)	(66,039)
NET DECREASE IN CASH	(48,051)	(13,862)
CASH, beginning of year	77,728	91,590
CASH, end of year	$ 29,677	$ 77,728

See notes to the financial statements

1. NATURE OF ORGANIZATION

The purpose of the organization is to proclaim Jesus Christ and to promote communities of Joy, Hope, Love and Peace within the Canada East Mission Centre and through its connection with World Church into the world. The Mission is a not-for-profit organization and a registered charity and, accordingly, is exempt from income tax.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The organization's accounting policies are in accordance with Canadian accounting standards for not-for-profit organizations and include the following significant accounting policies:

(a) BASIS OF ACCOUNTING

The organization follows the deferral method of accounting for contributions with fund accounting. The unrestricted general fund accounts for the organization’s development and administrative activities. Externally and internally restricted funds have been set aside for designated purposes.

(b) REVENUE RECOGNITION

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

Designated contributions, which are either internally or externally designated, are recognized as revenue of the designated reserve fund in the year received or receivable if the amount can be reasonably estimated and collection is reasonably assured.

Interest income and other revenue is recognized when earned.

(c) TANGIBLE CAPITAL ASSETS

Tangible capital assets are recorded at cost and are amortized on a straight-line basis over four years.

(d) IMPAIRMENT OF LONG LIVED ASSETS

Long lived assets are tested for recoverability whenever events or changes in circumstances indicate that their carrying amount may not be recoverable. An impairment loss is recognized when the carrying value exceeds the total undiscounted cash flows expected from their use and eventual disposition. The amount of the impairment loss is determined as the excess of the carrying value of the asset over its fair value.

(e) USE OF ESTIMATES

The preparation of financial statements in conformity with Canadian accounting standards for not-for-profit organizations requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the year. Significant estimates used within these financial statements include the valuation of accrued liabilities. Actual results could differ from those estimates.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

(f) FINANCIAL INSTRUMENTS

Measurement of financial instruments
The organization initially measures its financial assets and liabilities at fair value. The organization subsequently measures all its financial assets and financial liabilities at amortized cost, except for investments, which are measured at fair value. Changes in fair value are recognized in the appropriate fund to which the investment belongs.

Impairment
At the end of each reporting period, the organization assesses whether there are any indications that a financial asset measured at cost or amortized cost may be impaired. If there are indicators of impairment, and the organization determines there has been a significant adverse change in the expected amount or timing of future cash flows, an impairment is recognized. If circumstances change, a previously recognized impairment may be reversed

Transaction costs
The organization recognizes its transaction costs as an expense in the appropriate fund where the investment belongs in the period incurred. However, financial instruments that will not be subsequently measured at fair value are adjusted by the transaction costs that are directly attributable to their origination, issuance or assumption.

3. FINANCIAL INSTRUMENTS

Unless otherwise noted, it is management's opinion that the organization is not exposed to significant interest, credit, currency, liquidity, or other price risks arising from the financial instruments.

The extent of the organization's exposure to these risks did not change in 2025 compared to the previous period.

4. INVESTMENTS

Investments, recorded at fair value, consist of various fixed income, mutual funds and equity portfolios. Investment balances related to each fund are as follows:

	2025	2024
Operating	$ 816,725	$ 589,543
Church expansion	1,091,900	1,038,747
Youth Fund	250,262	213,864
Gary Vanzant Memorial	27,821	28,370
Total	$ 2,186,708	$ 1,870,524

5. TRANSFERS

All interfund transfers were allocations among internally restricted funds, as disclosed on the statement of changes in reserve funds, in order to consolidate and align internally restricted funds with their specific purposes.

6. SUBSEQUENT EVENTS

Subsequent to year end, there are plans to wind up Community of Christ – Canada East Mission Centre into Community of Christ Canada.

7. CORRESPONDING FIGURES

Certain figures presented for comparative purposes have been reclassified to conform to the current year's presentation.