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**