

176th ANNUAL ASSEMBLY

OASIS 2022

AUGUST 11–13, 2022

ACADIA UNIVERSITY
WOLFVILLE, N.S.

we are family



BOOK OF BUSINESS



CANADIAN BAPTISTS
OF ATLANTIC CANADA

JOINING GOD
IN OUR NEIGHBOURHOODS

Important Information

Regarding Notices of Motion and Nominations

Oasis 2022 takes place on a weekend and as we are striving to conduct all of the business on Friday, August 12, 2022, it is essential to note the following:

24 HOUR RULE:

Under the twenty-four-hour rule, a delegate who wishes to put forward a notice of motion must give it to the Executive Minister, in writing, no later than **1:45 p.m., Thursday, August 11th, 2022.**

NOMINATIONS FROM THE FLOOR ARE NO LONGER ACCEPTED:

According to CBAC Bylaws, additional names (with the consent of those nominated) to be added to the Nominating Committee report must be in the hands of the chair of the Nominating Committee or the Executive Minister no later than twelve (12) hours prior to the beginning of the annual Meeting of Members in which the report of the Nominating Committee is scheduled on the agenda. Such nominations must be submitted no later than **9:00 p.m. on Thursday, August 11th, 2022.**

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**THE 176th ANNUAL ASSEMBLY OF
THE CANADIAN BAPTISTS OF ATLANTIC CANADA**

**AGENDA FOR THE 12th ANNUAL GENERAL MEETING OF
INCORPORATED CANADIAN BAPTISTS OF ATLANTIC CANADA**

Acadia University, Wolfville, Nova Scotia, Canada

Business Session, Friday, August 12th, 2022 (9:30 a.m. – 11:40 a.m.)

- 9:30 a.m. Call to Order and Prayer
- Rules of Order
- Announcement
- Appointment of Parliamentarian
- Adoption of Agenda (*Book of Business – Pages 1 – 3*)
- Minutes – read action items only
- Appointment of Chief Scrutineer
- Tabling of Reports
- Welcome to First Time Attendees and Visitors
- Recognition of Denominational Representatives
- 9:50 a.m. Ratification of Prior Decision to Amend General Operating Bylaw Re: Allowing Fully Virtual Meeting of Members
- 10:00 a.m. Report of the Nominating Committee – Rev. Dr. Rhonda Y. Britton, Past President
- a) Vice Presidential Nominee (*Book of Business – Pages 4 – 5*)
 - b) Boards and Committees (*Book of Business – Pages 6 – 9*)
- Introduction of President-Elect and Brief Statement from Rev. V. Brent MacDonald
- Canadian Bible Society Presentation to President-Elect and Prayer
- 10:25 a.m. Prayer Circles and Break
- 10:40 a.m. Memorial Moment
- 10:45 a.m. Report of the Executive Minister

- 10:55 a.m. Discussion and Vote on Re-Appointments of Senior Staff (Book of Business – Page 15)
- 11:05 a.m. Update on Search Process for Executive Minister
- 11:15 a.m. Call for Any Motions and Agreement on the 24-hour Rule
- 11:20 a.m. Report on Voting for Senior Staff Re-Appointments
- 11:23 a.m. Video: Oasis Workshops Promo
- 11:25 a.m. Honouring CBAC staff milestones
- 11:35 a.m. Adjournment of Business Session and Prayer

Business Session, Friday, August 12th, 2022 (1:45 p.m. – 2:45 p.m.)

- 1:45 p.m. Opening Prayer and Minutes – read action items only
- 1:50 p.m. Report of Council Working Group re: LGBTQ2S+ Conversations
- 2:00 p.m. Embertide Church request for membership with the Canadian Baptists of Atlantic Canada ratification vote by Assembly Delegates (Book of Business – Page 20)
- 2:05 p.m. Treasurer’s Report – Mr. Jeff MacArthur, Interim Director of Operations and Treasurer
 - a) 2021 Audited Financial Statements (Book of Business – Page 23)
 - b) Appointment of Auditors
 - c) Proposed 2023 Budget Presentation (Book of Business – Page 21, 22)
- 2:30 p.m. Other business under the 24-hour rule (if necessary)
 - Motion for Adoption of Yearbook Reports
 - Permission for Council to adopt remaining minutes
 - Proposal Re: Date and Location of Assembly 2023
 - Appointment of Chief Scrutineer for Assembly 2023
 - Appreciation for those who have helped with the program
- 2:40 p.m. Adjournment of Business Session and Prayer

***8.04(e) Nominations by Delegates**

Nominations, other than those submitted by the Nominating Committee, may be submitted by any Delegate at the annual Meeting of Members as follows:

All such nominations shall be in writing;

All such nominations shall include the names of two supporting Delegates and the consent of the nominee, and in the case of the Vice President, a brief resumé of the nominee's background;

The nominee shall meet the eligibility requirements for the position to which the nominee is nominated, as determined in the sole discretion of the chair of the Nominating Committee;

All such nominations shall be in the hands of the chair of the Nominating Committee or the Executive Minister, no later than twelve (12) hours prior to the beginning of the annual Meeting of Members in which the report of the Nominating Committee is scheduled on the agenda.

Ratification of Prior Decision to Amend General Operating Bylaw Re: Allowing Fully Virtual Meeting of Members

Motions:

A. It is hereby moved that the General Operating Bylaw of the Canadian Baptists of Atlantic Canada be amended as follows to, among other things, allow Meetings of Members, including the annual Meeting of Members of the CBAC to occur in person, or by telephonic and/or by other electronic means provided however, that the CBAC Council shall submit these General Operating Bylaw amendments to the Registered Delegates at the next Meeting of Members, at which Meeting the Registered Delegates may, by a two-thirds (2/3) affirmative resolution confirm, the General Operating Bylaw amendments:

1. Amend the definition of the word “Delegates” as found in Article 2.01 (the definition section) of the Bylaw by inserting the words “in person, by telephonic and/or by other electronic means” after the words “to attend” and by inserting the words “, by telephonic and/or by other electronic means” after the words “to vote in person”:
 - i. “Delegates” means those Persons who have been authorized by a Local Church or an Association to attend in person, by telephonic and/or by other electronic means and to vote in person, by telephonic and/or by other electronic means at a Meeting of Members in accordance with Section 3.05(b) and 3.05(c) of this General Operating Bylaw. It also includes those Ex officio Delegates in accordance with Section 3.05(e) of this General Operating Bylaw.

2. Amend the definition of the term “Registered Delegate” as found in Article 2.01 (the definition section) of the Bylaw by inserting the words “in person, by telephonic and/or by other electronic means” after the words “who attend” and by inserting the words “, by telephonic and/or by other electronic means” after the words “and register in person”:

“Registered Delegates” means those Delegates who attend in person, by telephonic and/or by other electronic means and register in person, by telephonic and/or by other electronic means at the Meeting of Members.

3. Amend the definition of the word “Resolution” as found in Article 2.01 (the definition section) of the Bylaw by inserting the words “, by telephonic and/or by other electronic means at a Meeting of Members” after the words “in person”:

“Resolution” means a motion or resolution passed by the Council, a board, a Committee, or the Registered Delegates present in person, by telephonic and/or by other electronic means at a Meeting of Members by a majority vote of fifty percent (50%) plus one (1) of the votes cast, unless the Act or this General Operating Bylaw otherwise requires.

4. Amend Article 3.10 (a) of the Bylaw by inserting “and by such means” after the words “time and place”:

3.10 Membership Meetings

(a) Annual Assembly

- i. The CBAC shall hold an Annual Assembly each year at such time and place and by such means as determined by the Council.

5. Amend Article 3.10 (b) of the Bylaw by inserting “and by such means” after the words “time and place”:

3.10 Membership Meetings

(b) Annual Meeting at Annual Assembly

The annual Meeting of Members shall take place at the Annual Assembly to be held at such time and place and by such means as determined by the Council, provided that the annual Meeting of Members shall be held within fifteen (15) months from the holding of the last annual Meeting of Members.

6. Amend Article 3.10 of the Bylaw by the insertion of following new Article (e) and the subsequent renumbering all of the existing Articles 3.10 (e) to (t) to become new Articles (f) to (u) in Article 3.10 of the Bylaw:

- i. 3.10 Membership Meetings

- ii. (e) Meetings in person, by telephonic or other electronic means:

Council may determine that any Meeting of Members shall be convened in person, by telephonic or by other electronic means or by way of any combination of in person, telephonic and other electronic means provided that the means or combination of means chosen permits Registered Delegates to communicate adequately with each other, and provided that:

- (i) The Council has passed a Resolution addressing the mechanics of holding such Meeting of Members and dealing specifically with how security issues should be handled, the procedure for establishing compliance with the quorum requirement and for the taking and counting votes; and

- (ii) Notwithstanding any other provision of this By-law, voting carried out by means of a telephonic, electronic or other communication facility at a Meeting of Members is permitted only if that facility enables the votes to be gathered in a manner that permits their subsequent verification; and permits the tallied votes to be presented to the CBAC without it being possible for the CBAC to identify how each Registered Delegate voted.

7. Amend existing Article 3.10 (e) of the Bylaw (which will become the new Article 3.10(f)) by adding the words “, means by which the Meeting of Members will proceed” after the words “the date, time, place”:

3.10 Membership Meetings

(e) Notice of Meetings

Notice of any annual or special Meeting of Members shall be provided to Members by mail or electronic means sent to each Member to the address shown on the books of the CBAC not less than sixty (60) days before the Meeting of Members is to take place. Any Notices of Meetings of Members should be directed to the authorized representative of the Member. Such Notice shall include the date, time, place, means by which the Meeting of Members will proceed and purpose of the Meeting of Members and shall contain sufficient information to permit the Members to make a reasonable judgment on the decision to be made.

8. Amend existing Article 3.10 (i) of the Bylaw (which will become the new Article 3.10(j)) by adding the words “Only those Registered Delegates present in person, by telephonic or other electronic means shall be counted in determining whether or not a quorum is present.” at the end of the Article:

3.10 Membership Meetings

(i) Quorum

A quorum for any session of any annual or special Meeting of Members shall be constituted by the presence of one third (1/3rd) of the Registered Delegates at the annual or special Meeting of Members, provided that the Registered Delegates represent a minimum of twenty percent (20%) of the Local Churches. Only those Registered Delegates present in person, by telephonic or other electronic means shall be counted in determining whether or not a quorum is present.

9. Amend existing Article 3.10(l) of the Bylaw (which will become the new Article 3.10(m)) as follows:

- (a) By the insertion of the words “Except in the case of a meeting held entirely by telephonic or electronic means or a meeting held in person at which one or more persons participate by a telephonic, electronic or other communication facility,” before the words “When a decision” in the second paragraph of the Article and by replacing the upper case “W” in the word “When” with a lower case “w”; and

- (b) By the insertion of the following additional sentence as a separate paragraph within the Article at the end of the Article: “Notwithstanding the foregoing, any vote may be held entirely or in part by means of a telephonic, an electronic or other communication facility, if the CBAC makes available such a communication facility, in accordance with Article 3.10 (e).”

3.10 Membership Meetings

(l) Voting Procedure

At all Meetings of Members, the election of Officers and members of the Council, the boards of the CBAC Organizations, and the CBAC Boards and Committees, as required, shall be done by secret ballot unless there is an Acclamation for any particular position.

Except in the case of a meeting held entirely by telephonic or electronic means or a meeting held in person at which one or more persons participate by a telephonic, electronic or other communication facility, Wwhen a decision on any other question is demanded by the Chair, he/she shall first ask those Registered Delegates voting in the affirmative to display their voting badges prominently, and then ask those Registered Delegates voting in the negative to do so, and the Chair shall then declare the result. Provided however, that if the Chair is in doubt as to the result the Chair may call for a standing vote by asking the Registered Delegates voting in the affirmative to rise and display their voting badges prominently and be counted and then sit down, and then asking the Registered Delegates voting in the negative to rise and display their voting badges prominently and be counted and then sit down, and the Chair shall then declare the result. The Chair shall call for a standing vote if any Registered Delegate calls for a standing vote before the Chair calls for the Registered Delegates to

vote by displaying their badges. However, a secret ballot on the question may be required by the Chair or requested by any Registered Delegate.

Whenever a vote by a display of voting badges has been taken upon a question, a declaration by the Chair that a Resolution has been carried or lost by a particular majority is determinative, unless a Registered Delegate requests a count, whereupon the Chair will order the scrutineers to count the votes.

Notwithstanding the foregoing, any vote may be held entirely or in part by means of a telephonic, an electronic or other communication facility, if the CBAC makes available such a communication facility, in accordance with Article 3.10 (e).

10. Amend Article 17.02 of the Bylaw as follows:

(a) By deleting the semicolon and the word “and” at the end of Article 17.02 (c) and replacing the semicolon and the word “and” with a period; and

(b) By deleting 17.02 (d) in its entirety:

17.02 Amendment of Bylaws

(c) A two-thirds (2/3) affirmative vote through Registered Delegates at a Meeting of Members; and.

(d) Further provided that the repeal or amendment of such Bylaw shall not be enforced or acted upon until the approval of the Ministry of Industry Canada has been obtained.

B. To transact such further and other business as may properly be brought before the meeting or any adjournment thereof.

2022 VICE-PRESIDENTIAL NOMINEE BIOGRAPHICAL INFORMATION

Name:

Dr. Lois Mitchell

Family Data:

Dale Mitchell, two children and four grandchildren (five, by the time we meet in August)

Educational History:

Acadia University, Wolfville, NS
Doctor of Divinity (Honorary), 2009

Canadian Baptists of Atlantic Canada
Lay Pastor's Training Program

University of New Brunswick, Fredericton, NB
PhD, Sociology, 1987

University of Waterloo, Waterloo, ON
MSc, 1981

University of New Brunswick, Fredericton, NB
BPE, 1979

Work History (in order from first to present):

Lecturer (Sociology and/or International Studies):

1985 – 1986	Memorial University
1991 – 1999	University of New Brunswick
2005 – 2018	Crandall University
2009	Acadia Divinity College
2009 – 2021	St. Stephen's University

Canadian Baptists of Atlantic Canada
Director of Public Witness and Social Concerns
1999 – 2017

Canadian Baptist Ministries
Justice Initiatives Coordinator
2005 – 2014

History of Church Involvements (in order from first to present):

- a. I grew up in St. Andrews Presbyterian Church in Fredericton, NB
- b. I've been a member of Lambert's Cove United Baptist Church since 1985 and have had various responsibilities including teaching Sunday School and helping with worship

CBAC and Association Leadership (boards, committees, projects, etc.)

I have been involved in the Southwest Association for many years, serving on Council and as Moderator for several terms. I hold a Lay License through the Southwest Association.

During the nearly 20 years that I served with CBAC as a staff person I was on many committees and involved in many projects, most notably the Convention Review Committee (1999-2001); the Racism Working Group (2000-2010); Rapha Initiative/Network (on mental health); the Child Abuse Prevention and Intervention Working Group; the Indigenous Relations Working Group (2015 - present). I provided leadership to churches and pastors on important issues including LGBTQ+ ministry, Medical Assistance in Dying, climate change and environmental stewardship, etc. as well as conducting numerous workshops on Public Witness more generally.

I also have had the privilege of representing CBM and CBAC on other boards and committees, such as:

- a. Canadian Council of Churches Interfaith Partnership Group
- b. Public Policy Working Group of Canadian Foodgrains Bank
- c. Public Engagement Working Group of Canadian Foodgrains Bank
- d. Baptist World Alliance, Peace and Justice Commission

I have also had the incredible opportunity to lead various Short Term Mission Teams and learning tours to countries including Kenya, Rwanda, Bolivia, China, Cuba, El Salvador and Colombia. I also was the Professor of Record for the CBM Praxis Scholarship program for 6 years, leading teams to China, Bolivia, Cuba. I missed the trip to Lebanon because of a broken ankle but was the Professor of Record.

Involvement in civic groups, community leadership, etc.:

- a. Marine Advisory Council – Southwest NB (Tasked to advise Federal and Provincial Governments on Marine Resource Planning)
- b. NB Social Policy Network (<http://www.rpps-nb-sprn.ca/site/>)
- c. Muriel McQueen Fergusson Centre for Family Violence Research (Religion and Violence Team)
- d. Coastal Livelihoods Trust, President, (St. Andrews, NB)
- e. Charlotte County Suicide Prevention Committee (Board Member, Charlotte County, NB)
- f. Progressive Protection Council (a think tank collaborating with the Department of Fisheries and Oceans around biological, economic and cultural sustainability in Southwest New Brunswick)
- g. Candidate for the NB Green Party in the 2020 Provincial Election

Honours and awards (special recognition received)

- a. Community Leadership Award (New Brunswick Southwest), 2018
- b. Acadia University, DD (Honorary Degree – Doctor of Divinity), 2009
- c. SSHRC Award for Masters Work at U. of Waterloo, 1980-81
- d. SSHRC Award for Doctoral Work at UNB, 1981-84
- e. Governor General's Silver Medal, UNB, 1979

Any other information you want delegates to know about your qualifications:

I retired from St. Stephen's University in the spring of 2021 and have taken a year to take stock of my priorities for "retirement". I still find myself to be quite busy, but am happy to have time to invest in family and community. At this point, my kids and grandkids all live within a few kilometres of Dale and I, and with the challenges of COVID, they have kept me busy. And, one of the key lessons for me coming out of COVID is the extent to which people in our community are struggling and the need for us to be available to be with them in those struggles. I am discovering that it is a huge privilege to be present for people when life is challenging for them.

However, I have been sensing that I may have modest contributions to make through more formal roles, and serving the CBAC for the next 3 years as Vice-President, President, and Past President may be a fitting way to do that. I pray that this is so! I have always been driven to think carefully about God's invitation to us as believers, to proclaim the good news through word and deed – our "public witness". We live at a time when families and communities and even churches seem to be divided across all kinds of lines. As a denomination and as individual churches we are engaged in a number of very important conversations. I don't have neat solutions to any of the issues that require discernment, but I cherish being part of those conversations with others who are passionate about understanding how Scripture can best inform our engagement on these fronts.

REPORT OF THE NOMINATING COMMITTEE 2022

President

Rev. V. Brent MacDonald

Rusagonis NB

Vice-President - five nominees – New Brunswick or Prince Edward Island: Lay Person

Dr. Lois P. Mitchell

Stuart Town NB

Council - to retire 2025 - four nominees

Dr. Carl Hudson

Moncton NB

Ms. Anne Johnson-McDonald

North Preston NS

Dr. Crystal F. Todd

Kentville NS

One (1) Vacancy at the time of printing

To retire 2023 – one nominee (Appointed by Council to replace Rev. Jason B. Hooper who has resigned – to be ratified by 2022 Assembly)

One (1) Vacancy at the time of printing

Pension and Benefits Board - to retire 2025 - one nominee

Mr. Charles R. Eagar

Fredericton NB

Atlantic Baptist Mission Board - to retire 2025 - one nominee

Mr. Jim Verboom

Truro NS

Canadian Baptist Ministries - to retire 2025 - one nominee

Rev. Renée MacVicar

Salisbury NB

Board of Ministerial Standards and Education - to retire 2025 - three nominees

Rev. Dr. J. Richard Jackson

Moncton NB

Rev. Carolyn R. Steeves

St. John's NL

Rev. Shawn N. Tait

Sussex Corner NB

To retire 2022 – one nominee (Appointed by Council to replace Rev. Wanda E. Lawrence who has resigned – to be ratified by 2022 Assembly)

Rev. Shawn N. Tait

Sussex Corner NB

Board of Governors, Crandall University - to retire 2025 - four nominees

Rev. Dr. Todd W. MacLeod

Jacksonville NB

Ms. Autumn Tremere (Board Nominee)

Pleasant Grove PE

Ms. Jennifer S. Robertson

Souris PE

Mr. Stephen J. Stultz

Ammon NB

Board of Governors, Crandall University - Appointments to be ratified by the Canadian Baptists of Atlantic Canada (annually) - for 2022 - 2023

Mr. Todd Jones, Alumni Representative (selected by the alumni)

Mr. Luke Sullivan, Student Representative (selected by the Student Association)

Dr. Keith Grant, Faculty Representative (selected by the faculty)

Board of Trustees, Acadia Divinity College - to retire 2025 - four nominees

Rev. Dr. Perry W. Hanley

Oromocto NB

Mrs. Airdrie W. J. Miller

St. John's NL

Dr. Andrew Nurse

Sackville NB

Mr. Garnet Wheaton (Board Nominee)

Berwick NS

To retire 2024 – one nominee (Appointed by Council to replace Rev. Emmanuel Mutale who has resigned – to be ratified by 2022 Assembly)

Rev. Dr. Chi Wan Helen Chan

Wolfville NS

To retire 2022 – one nominee (Appointed by Council to replace Rev. Sarah J. Scott who has resigned – to be ratified by 2022 Assembly)

Dr. Andrew Nurse

Sackville NB

Board of Governors, Acadia University - to retire 2027- one nominee

To retire 2027 – one nominee (Appointed by Council – to be ratified by 2022 Assembly)

Ms. Cora Tolliver

Halifax NS

Atlantic Baptist Foundation - to retire 2025 - five nominees

Dr. Dannie L. Brown

Killarney Road NB

Mr. Curtis Dixon

Moncton NB

Mrs. Marie E. Kenny	Brackley PE
Mr. James (Jim) D. McLellan	Fredericton NB
Mr. Steve Shaw (Board Nominee)	East Mountain NS

Board of Directors, Atlantic Baptist Senior Citizens' Homes, Inc. - to retire 2025 - five nominees

Mrs. Janice L. Cameron	Grand Bay NB
Mrs. Judith D. Hyde	North Sydney NS
Mrs. Laura E. Selig	Ammon NB
Ms. Cathy Parks	Miramichi NB
One (1) Vacancy at the time of printing	

To retire 2024 – one nominee (Appointed to replace Pastor Kurt R. Parks who has resigned – to be ratified by 2022 Assembly)

Rev. Watson Williams	Bathurst NB
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Baptist Historical Committee - to retire 2025 – two nominees

Mr. James S. Murray	St. Andrews NB
Rev. Gordon H. Walker	O'Leary PE

To retire 2024 – one nominee (Appointed by Council to replace Shirley Soleil-Day who has resigned - to be ratified by 2022 Assembly)

Rev. Dr. Scott Kindred-Barnes	Wolfville NS
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To retire 2023 – one nominee (Appointed by Council to replace Rev. Dr. Leo Gallant who has resigned - to be ratified by 2022 Assembly)

Ms. Haleigh Sears	Salisbury NB
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Appointments Christian Action Federation of New Brunswick - for the period 2022 to 2023 - three nominees

Mrs. Beth Crouchman	Bloomfield NB
Rev. Dr. Lorne K. Freake	Grand Falls NB
Mrs. Betty J. Peacock	Moncton NB

Appointment to the Board of Directors at Camp Wegesegum, Chipman, NB to retire 2025 – two nominees

Rev. Dr. Marilyn I. McCormick	Fredericton NB
Rev. Gerald Burke	New Avon NB

**Canadian Baptists of Atlantic Canada Nominating Committee Regional Representatives:
Region 1: Southwestern, Saint John-Kings Associations – to retire 2024**

One (1) Vacancy at the time of printing

Region 2: Northwestern, York, Queens-Sunbury Associations – to retire 2025

Rev. Linda Perrin

Clarendon NB

Region 6: Cumberland, Northeast Nova, Halifax Associations – to retire 2025

Rev. Ruth Tonn

Truro NS

Council Recommendations to Assembly 2022 Re: Senior Staff Reappointments

Motion:

Reappoint **Rev. Kevin Vincent** as Associate Executive Minister, Director, Centre for New Congregations for the Canadian Baptists of Atlantic Canada beginning September 1, 2022, full time position, three-year appointment. This appointment may be extended to five years upon agreement of the Executive Minister and Council.

Reappoint **Rev. Dr. Garth Williams** as Associate Executive Minister, Director, Centre for Leadership Development for the Canadian Baptists of Atlantic Canada beginning September 1, 2022, full time position, three-year appointment. This appointment may be extended to five years upon agreement of the Executive Minister and Council.

REV. KEVIN VINCENT
ASSOCIATE EXECUTIVE MINISTER
DIRECTOR, CENTRE FOR NEW CONGREGATIONS

Rev. Kevin Vincent is a graduate of Crandall University (B.A. 1987), Acadia Divinity College (M.Div. 1990) and the Arrow Leadership Program (2003). As an undergraduate and graduate student he received a number of awards (valedictorian, student of the year, Canadian Biblical Honour Society), and in 2015 was awarded the Distinguished Alumni Award from Acadia Divinity College. Additionally, Kevin and Sandra were awarded the Distinguished Alumni Award from Crandall University in 2021.

From 1987-1996, Kevin served as Youth Pastor at First Baptist Church in Dartmouth. He then moved back to his home village of Apohaqui to re-plant Apohaqui Baptist Church. He served that congregation, which became a multi-site church (Apohaqui and Hampton), until 2016 when he accepted the position of Associate Executive Minister with responsibility for the Centre for New Congregations. In 2016 he was also appointed Director for the Atlantic Baptist Mission Board.

His leadership has been regional and national. Kevin developed a pastor's leadership network, called "Reboot" where he assembled small groups of pastors for coaching, mentoring and collaboration. These strategic leadership gatherings engaged pastors trans-denominationally from all across the Atlantic region. Kevin participated locally through Minor Hockey where he has been recognized for his coaching & leadership. He chaired the local Hockey Ministries International Committee and served for over a decade on various local Parent School Committees. Kevin created and led a local community transformation organization called Life Builders Inc., committed to area communities by serving and offering financial resources to those in need.

As Associate Executive Minister for New Congregations his focus is on encouraging church planting, re-planting and the development of imaginative, micro-congregation expressions of the church in Atlantic Canada. Much of his current focus (in large part as a result of the global pandemic) is helping pastors and churches begin to reimagine their church in their neighbourhood and provide resources, consulting and cheerleading to do that.

Kevin's role as an Associate Executive Minister with responsibility in the areas of New Congregations has at its core value the conviction that, "Churches Plant Churches". With that value as foundational, Kevin has initiated and developed the CBAC "Lighthouse Church Network" of 20+ churches and leaders. This network has as its central goal to create partnerships between strong and healthy churches with others congregations that have a heart to reimagine and replant their church. At its core this network exists to see partnerships emerge between churches so that a partnering church can reimagine its future, paint a compelling new vision and re-plant itself in its neighbourhood.

Kevin created a 3-stage process called "unStuck" that is a reimagining process for local churches that takes a church leadership team about 6 months to complete. This process helps a church drill deep into their current reality, understand their neighbourhood and reimagine a new path forward, that results in a

clear implementation plan for the next 3-5 years. Increasing numbers of CBAC churches are engaging in this unStuck process.

With a team of CBAC pastors and leaders he developed the “Launch Course” curriculum that was released in January of in 2021 to be used with leadership teams in churches that have a passion to initiate and experiment by creating new micro-churches within their current church. Churches across the region are using this curriculum, finding it an effective tool to build and train teams and launch new church planting initiatives in their community.

Additionally, Kevin spear-headed the CBAC “New Kind of Church Pilot Project” that challenges churches to consider a micro-church experiment in their neighbourhood. The pilot project coaches churches and cheerleads them by offering financial grants in support of their dream. The dream is to see 50+ of these experiments initiated in the next 5 years.

COVID-19 changed the church landscape and accelerated the future. Traditional models of church planting are now far less effective in this new day. Team-based initiatives that are birthed out of an existing congregation and projects that are typically more micro in nature have become the more effective means of starting new (often more micro-style) congregations. The resources that Kevin has developed within the New Congregations Department are serving this end and seeing fruit grow in Atlantic Canada.

Currently, Kevin is also working with a team to launch a new initiative in 2022 called Catalyst 360. Catalyst 360 is a distinct Leadership Academy Track for **recommended** under 35 leaders with a passion and acuity for “first seat” leadership and/or reimagining and multiplying new congregations. It would be designed for cohorts of six leaders with the goals of helping leaders be:

- Formed spiritually, mentally, relationally, emotionally & physically
- trained in essential practices for “first seat” pastoral leadership and the multiplying of new congregations
- developing a strong relational cohort and healthy leadership habits that foster long-term resilience

Catalyst 360 would additionally coach leaders and assist them in developing 90-day ministry plans and serves as an accountability cohort in terms of implementation.

Kevin sees his major role as a cheerleader and coach, helping leaders dream and explore possibilities for new ideas and creative opportunities in their neighbourhoods. His creative and passionate leadership as Director of the Atlantic Baptist Mission Board, which assists in resourcing churches and projects all over Atlantic Canada, is helping our CBAC family meet the 2025 goals.

Kevin is married to Sandra and they have three children. Sandra serves part-time with Kevin, looking after all of the Information Technology, website development/management, graphic design and video production/editing. Emily works for a branding and marketing company in Bedford. Jeremy is married to Hannah and serves on the pastoral staff at Groundswell Church. Joshua is married to Rachelle and serves with the RCMP in Grand Prairie AB.

REV. DR. GARTH WILLIAMS
ASSOCIATE EXECUTIVE MINISTER
DIRECTOR, CENTRE FOR LEADERSHIP DEVELOPMENT

A native of Saint John, New Brunswick, Rev. Dr. Garth V. Williams attended Tabernacle United Baptist Church and later Central Norton United Baptist Church in Bloomfield, the local Baptist Association camp, Camp Tulakadik and other youth activities. Garth's undergraduate degree, a Bachelor of Arts in Biblical Studies (1990) is from Atlantic Baptist College (now Crandall University) and his practical church ministry work began at Nictaux United Baptist Church as youth pastor while completing his M. Div. (1993) at Acadia Divinity College.

Garth worked on a three-church field and then in one rural church during the early years of his ministry career before spending thirteen years at Union Street Atlantic Baptist Church in St. Stephen, where the focus was on developing creative and missional initiatives to reach the community. Garth completed his Doctor of Ministry degree in 2003, specializing in preaching from Gordon Conwell Theological Seminary.

Prior to serving as an Associate Executive Minister (AEM) he served on both the Board of Ministerial Standards and Education and the Convention Council. For the past ten years as an AEM, Garth has given strategic leadership to our denominational family in the areas of Leadership Development and Board of Ministerial Standards and Education (BMSE).

Garth has continued to provide leadership with the BMSE Executive in several areas. One of these areas is taking the lead on the investigative process when a credentialed pastor has an ethical complaint made against her/him. Along with the BMSE Executive, he also led a review of our denomination's ordination process which has already resulted in several changes including to how we collectively provide licensing to ministerial candidates and other parts of the CBAC Regulations Concerning the Ministry. These changes have allowed the BMSE to address gaps and pain points that have developed in our evolving life together and will better serve all candidates, churches, and associations.

These changes to our Regulations have also helped in moving our Leadership Development department toward the stated 2025 CBAC goal of 150 new leaders in CBAC churches. We are excited to share that we plan to reach this goal in 2023. Two-thirds of these new pastors have come through the normal ordination track with the others coming via transfer/recognition from other denominations here in Atlantic Canada and from around the world (some from our Baptist World Alliance family).

Helping people discern their call continues to be a high priority for our Leadership Development department. Garth has been working with both our Youth and Family Ministries department and the recruiting department of Acadia Divinity College to build a program of discernment known as, The Wayfinding Project. This program will help people discern their call to either vocational ministry or secular work and helping them to see all their work as ministry. We are planning to run a "beta" test of the Wayfinding Project in fall 2022 and be up and running in 2023.

An additional resource to raise the calling and profile of ministry in general is the Unexpected Leader podcast that Garth along with Dr. Lois Mitchell have been hosting. Now in its third season, the podcast has focused on hearing stories of our CBAC pastors as they share about their calling, joys, and opportunities that ministry has given them. This podcast can be found on the CBAC website as well as Apple Podcasts, Google Play, and Spotify.

The pandemic changed many if not all the plans that we had in 2020. At the outset of the pandemic, our Leadership Development department offered small grants for our churches to assist them in shifting ministry and services online. Sixty of our churches took advantage of this grant to help in upgrading technology and costs of alternative communication platforms.

In 2020/21 the Leadership Development department sent out two separate surveys to our pastors. The first survey was sent to all CBAC pastors (ordained and non-ordained) and gathered demographic data that helped us have a better picture of the local church (pastor and congregation); seventy-six participants responded to this survey. The second survey was sent to all ordained and accredited CBAC clergy. As a follow up from our 2014 “Taking Stock Survey”, we asked many of the same questions in order to compare and gauge shifts and trends, and we asked some new questions. We had 116 participants (over 20 percent of our ordained and accredited clergy). Both surveys have provided data that enabling the CBAC Council and CBAC departments to understand current trends and issues as well as providing a platform to begin addressing some of the areas identified in the survey.

The Leadership Development department has also engaged a working group comprised of some CBAC pastors to assist us in strategic planning as we consider ways that we can best come alongside our pastors and churches offering professional and leadership development opportunities. One of the resources that has come out of that working group is an online training strategy that has become known as the CBAC Masterclass series, now in its second season. Six times a year on the fourth Tuesday of the month (between October and May) we invite authors, pastors, and professors to speak and engage with our pastors on critical ministry concepts and practices. An average of fifty individuals joins us live to hear and ask questions of authors, pastors and professors like Tod Bolsinger, Mark Buchanan, Carson Pue, Thom Rainer and our own Steve McMullin, Stuart Blythe, and Phil Woodworth. These sessions along with bonus podcasts are recorded and made available on our website for anyone to access.

As we met and discussed professional and leadership development strategies, we dreamt of a CBAC Leadership Academy, a formal track of strategic, professional leadership training for our pastors led by our pastors. The Masterclasses and the Unexpected Leader Podcast are initial strategies under the CBAC Leadership Academy. It is our goal to build an intensive 18-month track of courses and development opportunities for our pastors and begin accepting applications for the first cohort group by 2023.

Garth and his wife Heather reside in St. Stephen, NB. Heather has recently retired after more than 30 years of teaching and strategic educational leadership in the public school system. They are empty nesters; their oldest son resides in Ontario and their other son is an Air Force Officer serving in the Canadian Armed Forces. No Daughter-in-laws, no grandchildren. Their home church is River Cross Church in Saint John, NB.

EMBERTIDE CHURCH REQUEST FOR MEMBERSHIP WITH THE CANADIAN BAPTISTS OF ATLANTIC CANADA RATIFICATION VOTE BY ASSEMBLY DELEGATES

Background information:

Embertide is a newly planted church in the Hampton, New Brunswick area. Rev. Brandon Thompson is the founding lead Pastor. A motion to accept Embertide as a new church in the Association was voted and affirmed by the Saint John Kings Baptist Association on September 21st, 2021, then voted and affirmed by the CBAC Council on Thursday, April 21, 2022. Embertide Church represents one of our New Congregations—and a step towards our 2025 goal of welcoming 65 New Congregations.

Having followed the guidelines as outlined in the General Operating Bylaw of the Canadian Baptists of Atlantic Canada (Section 3.02), Embertide Church formally requests to become a member of the Canadian Baptists of Atlantic Canada accepting all the rights, responsibilities, and expectations of members (Section 3.04).

MOTION:

The Council of the Canadian Baptists of Atlantic Canada will move or cause to be moved the following motion:

“That Embertide Church be accepted as a member Church of the Canadian Baptists of Atlantic Canada with all of the rights, responsibilities, and expectations of members (Section 3.04).”

RATIONALE FOR 2023 BUDGET

In the Family Business session of Oasis 2021, the Council of the Canadian Baptists of Atlantic Canada presented the proposed budget for 2022 with two possible options. One option was more austere and included cuts to agencies and our own departments of the CBAC. The second option was more optimistic and maintained current giving to our agencies. Further, while holding the line on most spending, it did include a modest increase in a “dream” section to enable CBAC staff to create new ministry opportunities and initiatives. The delegates selected and subsequently voted to approve the larger budget, and the understanding and expectation of Council is that our churches would step up and increase their giving to support this budget.

While church donations are up slightly over the previous two years, the contributions are not trending toward a balanced budget by year end of 2022. Already, staff have adjusted their spending and understand the need for fiscal caution. Even with reduced travel, the high cost of gasoline and other expenses has resulted in higher spending.

In the 2023 proposed budget, there are a few key items to highlight. The first item to note is an increase in the Executive Minister budget, which reflects Council’s efforts to fund and facilitate the transition from the outgoing Executive Minister to the new Executive Minister—intended to be a one-time measure. Council will work to make necessary adjustments where needed in the coming months as the search for a new Executive Minister continues.

Also noteworthy is that this budget contains cuts to some of our agencies. This is not an easy decision; Council continues to believe strongly in the work and value of our partner agencies. This simply reflects the reality of our financial situation. The CBAC remains committed to giving our partners the amount promised in the budget.

In 2022 we have seen the undeniable effects of inflation, and Council felt it was important to address this with financial support for our staff. The proposed budget reflects a four percent cost of living increase in salaries. The additional wages do not keep pace with inflation but will partially relieve the financial pressure for our staff.

The 2023 budget also includes funding to begin a potential rebranding process for the CBAC, and continues funding in the area of Justice and Advocacy.

Finally, we are introducing the amount of \$8,000 for a “National Convener” role. This position has not yet been created, but across Canada our Councils and Boards will consider a proposal for a part-time Convener to bring CBM, the Denominations, and the Baptist Women’s groups together for shared information, ministry, and projects.

2023 PROPOSED BUDGET

	2023 Draft Budget	2022 Approved Budget	2021 Disbursement of CBAC Fund
Acadia Divinity College	50,000	50,000	50,000
Association Mission Projects	50,000	53,000	50,308
Atlantic Baptist Mission Board	216,623	209,819	218,000
Baptist Historical Committee	15,500	12,000	10,000
Canadian Baptist Ministries	50,000	150,000	150,000
Crandall University	50,000	50,000	50,000
Pension & Benefits Board	-	-	
Union of French Baptist Churches	-	4,000	4,000
Administration			
Administration	154,699	138,972	124,165
Clergy Formation & Wellness	138,598	134,642	100,969
Communications	107,542	105,319	87,216
Council & Committees	76,250	76,250	73,115
Executive Minister's Dept	288,893	194,953	191,366
Intercultural Ministries	52,340	50,658	36,625
New Congregations & Church Renewal	472,671	459,030	372,065
Leadership Development	117,902	115,072	85,870
Sp. Project- EM Succession Plan	-	40,000	-
CBAC Rebranding Process	25,000	-	
Justice & Advocacy	26,031	20,000	
National Convener	8,000		
Dream Factor	-	153,000	
Youth and Family Ministries	192,014	187,257	129,334
	2,092,063	2,203,972	1,733,033

Received from churches = \$1,730,102

Difference from 2022 Budget = -5.08%

Difference from 2021 Actual = 17.30%

CANADIAN BAPTISTS OF ATLANTIC CANADA

FINANCIAL STATEMENTS

DECEMBER 31, 2021

CANADIAN BAPTISTS OF ATLANTIC CANADA

DECEMBER 31, 2021

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INDEPENDENT AUDITORS' REPORT

To the Directors of the Canadian Baptists of Atlantic Canada

Qualified Opinion

We have audited the financial statements of Canadian Baptists of Atlantic Canada (the "organization"), which comprise the statement of financial position as at December 31, 2021, and the statements of changes in net assets, operations and cash flows for the year then ended, and notes to the financial statements including a summary of significant accounting policies.

In our opinion, except for the possible effects of the matter described in the Basis for Qualified Opinion section of our report, the accompanying financial statements present fairly, in all material respects, the financial position of the organization as at December 31, 2021, 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 for Qualified Opinion

In common with many charitable organizations, the organization derives revenue from donations, the completeness of which is not susceptible to satisfactory audit verification. Accordingly, our verification of these revenues was limited to the amounts recorded in the records of the organization and we were not able to determine whether any adjustments might be necessary to revenue, excess (deficiency) of revenue over expenditures, assets and fund balances.

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the organization 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 those requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified audit opinion.

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

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

(continues)

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the 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 auditors' 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 auditors' 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.

Saint John, New Brunswick
April 21, 2022



CHARTERED PROFESSIONAL ACCOUNTANTS

CANADIAN BAPTISTS OF ATLANTIC CANADA

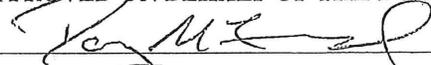
STATEMENT OF FINANCIAL POSITION

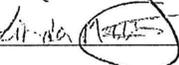
AS AT DECEMBER 31, 2021

	<u>2021</u>	<u>2020</u>
ASSETS		
CURRENT		
Cash	\$ 296,902	\$ 535,399
Accounts receivable (Note 4)	413,365	249,687
Accounts receivable from related organizations (Note 7)	16,581	22,609
Prepaid expenses	<u>35,741</u>	<u>38,389</u>
	<u>762,589</u>	<u>846,084</u>
RESTRICTED CASH	<u>174,527</u>	<u>188,120</u>
INVESTMENTS (Note 5)		
Restricted	604,570	592,808
Unrestricted	<u>191,665</u>	<u>186,195</u>
	<u>796,235</u>	<u>779,003</u>
CAPITAL ASSETS (Note 6)	<u>112,522</u>	<u>128,467</u>
	<u>\$ 1,845,873</u>	<u>\$ 1,941,674</u>
LIABILITIES		
CURRENT		
Accounts payable and accrued liabilities	\$ 95,867	\$ 105,950
Employee deductions payable	10,311	10,922
Distributions payable to agencies (Note 7)	41,025	153,792
Accounts payable to related organizations (Note 7)	16,253	-
Deferred revenue	<u>262,366</u>	<u>233,947</u>
	<u>425,822</u>	<u>504,611</u>
FUTURE EMPLOYEE BENEFITS	<u>53,223</u>	<u>47,823</u>
NET ASSETS		
UNRESTRICTED	587,731	608,312
RESTRICTED (Page 7)	<u>779,097</u>	<u>780,928</u>
	<u>1,366,828</u>	<u>1,389,240</u>
	<u>\$ 1,845,873</u>	<u>\$ 1,941,674</u>

COMMITMENTS (Note 8)

APPROVED ON BEHALF OF THE BOARD:


 _____ Chairman


 _____ Director

CANADIAN BAPTISTS OF ATLANTIC CANADA

STATEMENT OF CHANGES IN NET ASSETS

FOR THE YEAR ENDED DECEMBER 31, 2021

	<u>Unrestricted Fund</u>		<u>Restricted Funds</u>		<u>Total</u>	
	<u>2021</u>	<u>2020</u>	<u>2021</u>	<u>2020</u>	<u>2021</u>	<u>2020</u>
NET ASSETS AT BEGINNING OF YEAR	\$ 608,312	\$ 608,312	\$ 780,928	\$ 763,768	\$ 1,389,240	\$ 1,372,080
Excess (deficiency) of revenue over expenditures	<u>(20,581)</u>	<u>-</u>	<u>(1,831)</u>	<u>17,160</u>	<u>(22,412)</u>	<u>17,160</u>
NET ASSETS AT END OF YEAR	<u>\$ 587,731</u>	<u>\$ 608,312</u>	<u>\$ 779,097</u>	<u>\$ 780,928</u>	<u>\$ 1,366,828</u>	<u>\$ 1,389,240</u>

CANADIAN BAPTISTS OF ATLANTIC CANADA

STATEMENT OF OPERATIONS

FOR THE YEAR ENDED DECEMBER 31, 2021

	<u>Unrestricted Fund</u>		<u>Restricted Funds (Page 7)</u>		<u>Total</u>	
	<u>2021</u>	<u>2020</u>	<u>2021</u>	<u>2020</u>	<u>2021</u>	<u>2020</u>
REVENUE						
Administration fees	\$ 16,387	\$ 17,430	\$ -	\$ -	\$ 16,387	\$ 17,430
Canada Emergency Wage Subsidy	-	82,989	-	-	-	82,989
Church and CBAC offerings (Note 7)	1,679,793	1,785,550	50,309	51,675	1,730,102	1,837,225
Conference and other revenue (Note 7)	146,555	74,756	-	23,000	146,555	97,756
Designated offerings	202,088	180,864	137,304	112,111	339,392	292,975
Interest and investment	<u>3,790</u>	<u>5,320</u>	<u>13,443</u>	<u>18,897</u>	<u>17,233</u>	<u>24,217</u>
	<u>2,048,613</u>	<u>2,146,909</u>	<u>201,056</u>	<u>205,683</u>	<u>2,249,669</u>	<u>2,352,592</u>
EXPENDITURES						
Amortization	27,357	26,920	-	-	27,357	26,920
Bank charges and interest	3,671	4,110	-	-	3,671	4,110
Continuing education	3,191	8,785	-	-	3,191	8,785
Distributions to agencies (Note 7)	669,288	678,916	-	-	669,288	678,916
Grants and assistance	1,500	1,100	67,181	69,675	68,681	70,775
Insurance	25,806	29,555	-	-	25,806	29,555
Meetings and travel	57,379	51,716	469	471	57,848	52,187
Miscellaneous	2,443	7,468	3,485	400	5,928	7,868
Oasis	26,928	-	-	-	26,928	-
Occupancy costs (Notes 7, 8)	46,290	46,140	-	-	46,290	46,140
Office	7,367	5,018	-	-	7,367	5,018
Postage	11,005	8,197	-	-	11,005	8,197
Printing	3,525	3,642	-	-	3,525	3,642
Professional fees	27,783	62,296	-	-	27,783	62,296
Programs and materials	109,880	91,016	-	-	109,880	91,016
Salaries and benefits	1,021,390	1,088,495	131,752	117,977	1,153,142	1,206,472
Systems maintenance	6,049	9,393	-	-	6,049	9,393
Telephone	<u>18,342</u>	<u>24,142</u>	<u>-</u>	<u>-</u>	<u>18,342</u>	<u>24,142</u>
	<u>2,069,194</u>	<u>2,146,909</u>	<u>202,887</u>	<u>188,523</u>	<u>2,272,081</u>	<u>2,335,432</u>
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES	<u>\$ (20,581)</u>	<u>\$ -</u>	<u>\$ (1,831)</u>	<u>\$ 17,160</u>	<u>\$ (22,412)</u>	<u>\$ 17,160</u>

CANADIAN BAPTISTS OF ATLANTIC CANADA

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED DECEMBER 31, 2021

	<u>2021</u>	<u>2020</u>
CASH PROVIDED BY (USED IN)		
Operating activities		
Excess (deficiency) of revenue over expenditures	\$ (22,412)	\$ 17,160
Items not involving cash:		
Amortization of capital assets	<u>27,357</u>	<u>26,920</u>
	4,945	44,080
Changes in non-cash working capital balances:		
Accounts receivable	(163,678)	296,453
Accounts receivable from related organizations	6,028	348,954
Prepaid expenses	2,648	(14,197)
Accounts payable and accrued liabilities	(10,083)	47,995
Employee deductions payable	(611)	(2,361)
Distributions payable to agencies	(112,767)	50,573
Accounts payable to related organizations	16,253	(114,287)
Deferred revenue	<u>28,419</u>	<u>19,723</u>
	<u>(228,846)</u>	<u>676,933</u>
Investing activities		
Decrease (increase) in investments - restricted	(11,762)	(15,640)
Decrease (increase) in investments - unrestricted	(5,470)	5,273
Purchase of capital assets	<u>(11,412)</u>	<u>(8,116)</u>
	<u>(28,644)</u>	<u>(18,483)</u>
Financing activity		
Future employee benefits	<u>5,400</u>	<u>(46,292)</u>
INCREASE (DECREASE) IN CASH	(252,090)	612,158
CASH AT BEGINNING OF YEAR	<u>723,519</u>	<u>111,361</u>
CASH AT END OF YEAR	\$ <u>471,429</u>	\$ <u>723,519</u>
REPRESENTED BY:		
Cash	\$ 296,902	\$ 535,399
Restricted cash	174,527	188,120
Bank indebtedness	<u>-</u>	<u>-</u>
	\$ <u>471,429</u>	\$ <u>723,519</u>
SUPPLEMENTARY CASH FLOW INFORMATION		
Interest received	\$ <u>17,232</u>	\$ <u>24,217</u>

CANADIAN BAPTISTS OF ATLANTIC CANADA
SCHEDULE OF RESTRICTED FUND OPERATIONS AND CHANGES IN NET ASSETS
FOR THE YEAR ENDED DECEMBER 31, 2021

	<u>Next</u>	<u>December</u>	<u>Hospital Chaplaincy</u>	<u>Association</u>	<u>Luke McLay</u>		<u>Preparing</u>	<u>Ministry</u>	<u>Total</u>	<u>Total</u>	
	<u>Generation</u>	<u>Communion</u>	<u>Halifax</u>	<u>Saint John</u>	<u>Projects</u>	<u>Scholarship</u>	<u>Legacy</u>	<u>Future Pastors</u>	<u>Fund</u>	<u>2021</u>	<u>2020</u>
REVENUE											
Church and CBAC offerings (Note 7) \$	-	\$ -	\$ -	\$ -	\$ 50,309	\$ -	\$ -	\$ -	\$ -	\$ 50,309	\$ 51,675
Conference and other revenue	-	-	-	-	-	-	-	-	-	-	23,000
Designated offerings	-	7,528	71,493	56,483	-	-	1,800	-	-	137,304	112,111
Interest and investment	<u>763</u>	<u>129</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>384</u>	<u>7,403</u>	<u>4,764</u>	<u>-</u>	<u>13,443</u>	<u>18,897</u>
	<u>763</u>	<u>7,657</u>	<u>71,493</u>	<u>56,483</u>	<u>50,309</u>	<u>384</u>	<u>9,203</u>	<u>4,764</u>	<u>-</u>	<u>201,056</u>	<u>205,683</u>
EXPENDITURES											
Grants and assistance	-	16,872	-	-	50,309	-	-	-	-	67,181	69,675
Meetings and travel	-	-	469	-	-	-	-	-	-	469	471
Miscellaneous	-	-	-	-	-	-	3,485	-	-	3,485	400
Salaries and benefits	<u>-</u>	<u>-</u>	<u>70,605</u>	<u>61,147</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>131,752</u>	<u>117,977</u>
	<u>-</u>	<u>16,872</u>	<u>71,074</u>	<u>61,147</u>	<u>50,309</u>	<u>-</u>	<u>3,485</u>	<u>-</u>	<u>-</u>	<u>202,887</u>	<u>188,523</u>
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES	763	(9,215)	419	(4,664)	-	384	5,718	4,764	-	(1,831)	17,160
NET ASSETS AT BEGINNING OF YEAR	<u>34,481</u>	<u>64,473</u>	<u>55,027</u>	<u>32,072</u>	<u>2,827</u>	<u>16,798</u>	<u>320,778</u>	<u>214,936</u>	<u>39,536</u>	<u>780,928</u>	<u>763,768</u>
NET ASSETS AT END OF YEAR	<u>\$ 35,244</u>	<u>\$ 55,258</u>	<u>\$ 55,446</u>	<u>\$ 27,408</u>	<u>\$ 2,827</u>	<u>\$ 17,182</u>	<u>\$ 326,496</u>	<u>\$ 219,700</u>	<u>\$ 39,536</u>	<u>\$ 779,097</u>	<u>\$ 780,928</u>

CANADIAN BAPTISTS OF ATLANTIC CANADA

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2021

1. PURPOSE OF THE ORGANIZATION

The Canadian Baptists of Atlantic Canada (the "organization") is a fellowship working through more than 400 local churches in Atlantic Canada. In 1905-1906, three streams of Atlantic Baptists came together to form the United Baptist Convention of the Maritime Provinces which became the United Baptist Convention of the Atlantic Provinces in 1963, the Convention of Atlantic Baptist Churches in 2001, and the Canadian Baptists of Atlantic Canada in 2017. Baptists are covenant people. Having received salvation and reconciliation through our Lord Jesus Christ, we are obliged as his followers to love one another and to unite joyfully with his church. Our union is voluntary, without coercion by the state or any ecclesiastical organization. We come together as equals, all under the Lordship of Jesus Christ. The purpose of the Canadian Baptists of Atlantic Canada is to challenge, inspire, equip and resource churches and organizations to "make disciples" of Jesus Christ. Our vision is to "inspire churches to be joining God in our neighbourhoods".

Financial contributions are received for distribution to approved international, national and local ministries. The organization is a registered charity and is thereby exempt from income tax as defined by Section 149(1)(f) of the Income Tax Act of Canada.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Presentation

The financial statements were prepared in accordance with Canadian accounting standards for not-for-profit organizations ("ASNPO").

Restricted Funds

The organization has designated certain funding for special purposes and thus the financial statements have been presented in a manner which segregates operations according to their nature and purpose, as follows:

Next Generation Fund

The Next Generation Fund has been established to segregate revenue and expenditures for initiatives focused on the growth of Baptist churches for future generations.

December Communion Offering Fund

The December Communion Offering Fund has been established to provide financial assistance to pastors and spouses of deceased pastors.

(continues)

CANADIAN BAPTISTS OF ATLANTIC CANADA

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2021

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES *(continued)*

Hospital Chaplaincy Funds

The Hospital Chaplaincy Funds have been established to segregate revenue and expenditures to maintain hospital chaplaincy services in Saint John and Halifax.

Association Projects Fund

The Association Projects Fund has been established to enable regional church associations to initiate local ministry projects. The fund received 3% (2020- 3%) of total church and CBAC offerings revenue of the organization.

Luke Timothy McLay Memorial Scholarship Fund

The Luke Timothy McLay Scholarship Fund has been established to award scholarships to students enrolled in any academic doctoral program in any discipline. The scholarships are to be awarded from the interest earned on the fund.

Legacy Fund

The Legacy Fund has been established by bequests from individuals. During the 2012 year, per a motion by Council, income earned will now be added into the Legacy Fund, with the valuation of the principal not to decrease below \$250,000 or increase above \$750,000. Use of the fund balance is reviewed annually and an allocation not to exceed 10% of the fund balance to the General Operating Fund may be set by Council. During the year, there was no amount (2020 - nil) allocated to the General Operating Fund.

Preparing Future Pastors Fund

The Preparing Future Pastors Fund has been established to provide financial assistance for 2nd and 3rd year Master of Divinity students at Acadia Divinity College who have been accepted as a candidate for Ordained Pastoral Ministry by the Board of Ministerial Standards of the organization.

Ministry Fund

The Ministry Fund has been established to assist in funding Youth and Family initiatives approved by the organization.

Cash and Cash Equivalents

The organization considers cash on hand, short term deposits and balances with banks, net of overdrafts as cash or cash equivalents. Bank borrowings are considered to be financing activities.

Investments

Investments in deposit certificates held in the custody of the Atlantic Baptist Foundation are stated at cost which is equal to fair value.

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CANADIAN BAPTISTS OF ATLANTIC CANADA

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2021

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES *(continued)*

Capital Assets

Capital assets are stated at cost less accumulated amortization. Amortization is being provided for using the following methods and rates:

Computer equipment	25.0%	straight-line
Equipment	10.0% to 15.0%	straight-line
Furniture and fixtures	20.0%	diminishing balance
Leasehold improvements	10.0%	straight-line

The organization regularly reviews its capital assets to eliminate obsolete items. Capital assets acquired during the year but not placed into use are not amortized until they are placed into use.

Pass Through Funds

Grants are received and disbursed on behalf of a number of regional and national autonomous organizations. Excerpts from the audited financial statements for these organizations are reproduced in the annual year book of the organization.

Revenue Recognition

The organization follows the restricted fund method of accounting for contributions. Restricted contributions related to general operations are recognized as revenue in the year in which the related expenditures are incurred. Unrestricted contributions are recognized as revenue in the same period as the commitment to remit these funds is made by member congregations. Amounts received by the organization after year end but made from the current year's budget allocations of member congregations are recognized as church contributions receivable. Other revenues are recorded on an accrual basis.

Contributed Services

Volunteers contribute an undeterminable number of hours per year. Because of the difficulty of determining their fair value, contributed services are not recognized in the financial statements.

Financial Instruments Policy

Financial instruments are recorded at fair value when acquired or issued. In subsequent periods, financial assets with actively traded markets are reported at fair value, with any unrealized gains and losses reported in excess (deficiency) of revenue over expenditures. 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.

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CANADIAN BAPTISTS OF ATLANTIC CANADA

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2021

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES *(continued)*

Measurement Uncertainty

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 amount of assets and liabilities, disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures during the period. Such estimates are periodically reviewed and any adjustments necessary are reported in earnings in the period in which they become known. Actual results could differ from these estimates.

Significant estimates included in these financial statements are:

- the allowance for doubtful accounts;
- the estimated useful lives of assets;
- providing for amortization of capital assets;
- the recoverability of tangible assets;
- the recoverability of investments; and
- certain actuarial and economic assumptions used in determining future employee benefits.

3. FINANCIAL INSTRUMENTS

The organization is exposed to various risks through its financial instruments and has a comprehensive risk management framework to monitor, evaluate and manage these risks. The following analysis provides information about the organization's risk exposure and concentration as of December 31, 2021.

Credit Risk

Credit risk arises from the potential that a counter party will fail to perform its obligations. The organization is exposed to credit risk mainly from member congregations. The organization maintains a provision for potential credit losses, and minimizes credit risk through ongoing credit management. The organization has a significant number of member congregations which minimizes concentration of credit risk.

Liquidity Risk

Liquidity risk is the risk that an entity will encounter difficulty in meeting obligations associated with financial liabilities. The organization is exposed to this risk mainly in respect of its receipt of funds from its member congregations and other related sources, accounts payable and other obligations.

Currency Risk

Currency risk is the risk to the organization's earnings that arise from fluctuations of foreign exchange rates and the degree of volatility of these rates. The organization is not exposed to foreign currency exchange risk as it does not hold foreign currency.

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CANADIAN BAPTISTS OF ATLANTIC CANADA

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2021

3. FINANCIAL INSTRUMENTS *(continued)*

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. The organization is exposed to interest rate risk through investments held in deposit certificates with the Atlantic Baptist Foundation.

4. ACCOUNTS RECEIVABLE

	<u>2021</u>	<u>2020</u>
Member congregations contributions receivable	\$ 394,126	\$ 242,978
HST refundable	14,446	5,267
Other	<u>4,793</u>	<u>1,442</u>
	<u>\$ 413,365</u>	<u>\$ 249,687</u>

5. INVESTMENTS

Investments are comprised of deposit certificates issued by the Atlantic Baptist Foundation as follows:

	<u>2021</u>		<u>2020</u>
	<u>Market Value</u>	<u>Cost</u>	<u>Cost</u>
<u>Restricted</u>			
December Communion Offering Fund	\$ 5,945	\$ 5,945	\$ 5,815
Legacy Fund	326,497	326,497	320,778
Luke Timothy McLay Memorial Scholarship Fund	17,183	17,183	16,798
Next Generation Fund	35,244	35,244	34,481
Preparing Future Pastors Fund	<u>219,701</u>	<u>219,701</u>	<u>214,936</u>
	604,570	604,570	592,808
Unrestricted Fund	<u>191,665</u>	<u>191,665</u>	<u>186,195</u>
	<u>\$ 796,235</u>	<u>\$ 796,235</u>	<u>\$ 779,003</u>

6. CAPITAL ASSETS

	<u>2021</u>			<u>2020</u>
	<u>Cost</u>	<u>Accumulated Amortization</u>	<u>Net</u>	<u>Net</u>
Computer equipment	\$ 71,800	\$ 58,172	\$ 13,628	\$ 10,908
Equipment	13,406	9,448	3,958	5,279
Furniture and fixtures	62,900	34,395	28,505	35,779
Leasehold improvements	<u>100,697</u>	<u>34,266</u>	<u>66,431</u>	<u>76,501</u>
	<u>\$ 248,803</u>	<u>\$ 136,281</u>	<u>\$ 112,522</u>	<u>\$ 128,467</u>

CANADIAN BAPTISTS OF ATLANTIC CANADA

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2021

7. RELATED ORGANIZATION TRANSACTIONS

The accounts receivable from and accounts payable to related organizations, controlled by the organization by virtue of controlling the appointment of directors, are non-interest bearing, unsecured and have no set terms of repayment.

Church offerings and CBAC revenue are derived from member congregations.

The organization provides funding to a number of affiliated agencies and organizations. The amount of distributions and nature of the relationships with these agencies and organizations are as follows:

<u>Organization</u>	<u>Relationship</u>	<u>2021</u>	<u>2020</u>
Acadia Divinity College	Controlled	\$ 88,123	\$ 99,286
Crandall University	Controlled	88,218	90,236
Canadian Baptist Ministries (CBM)	Significant influence	258,826	296,600
Baptist Historical Committee	Controlled	10,000	11,195
Atlantic Baptist Mission Board	Controlled	218,746	160,273
Union of French Baptist Churches	Limited influence	<u>5,375</u>	<u>21,326</u>
		<u>\$ 669,288</u>	<u>\$ 678,916</u>

As at year end, \$16,253 (2020 - \$Nil) related to the above transactions was owing to Atlantic Baptist Mission Board and Pension and Benefits Board as well as \$41,025 (2020 - \$153,792) to the other organizations. The organization paid rent to Crandall University for office space in the amount of \$46,290 (2020 - \$46,140). During the year, there was no grants (2020 - \$Nil) received from Pension and Benefits Board. These transactions are measured at the exchange amount, which is the amount of consideration established and agreed to by the related parties.

The organization processes payroll and other expenditures on behalf of the Atlantic Baptist Mission Board and the Pension and Benefits Board which are charged to the organizations. As at year end, \$16,581 (2020 - \$22,609) was receivable from those organizations related to those expenditures.

Further financial information on the controlled organizations is presented within the year book of the organization.

CANADIAN BAPTISTS OF ATLANTIC CANADA

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2021

8. COMMITMENTS

The organization leases office space from a related party which has been accounted for as an operating lease. The organization also has an agreement for the professional services of an employee from a related party. The minimum annual payments over the next four years are:

2022	\$	46,140
2023		23,070

9. COMPARATIVE FIGURES

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