

## **Important Information**

### **Regarding Notices of Motion and Nominations**

**Oasis 2023** takes place on a weekend and as we are striving to conduct all of the business on Friday, August 11, 2023, 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 10<sup>th</sup>, 2023.**

#### **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 10<sup>th</sup>, 2023.**



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**THE 177<sup>th</sup> ANNUAL ASSEMBLY OF  
THE CANADIAN BAPTISTS OF ATLANTIC CANADA**

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

**Crandall University, Moncton, New Brunswick, Canada**

**Business Session, Friday, August 11, 2023 (9:25 a.m. - 12:00 p.m.)**

- 9:25 a.m.      Call to Order and Prayer
- Rules of Order
- Announcement
- Appointment of Parliamentarian
- Adoption of Agenda (*Book of Business - Pages 1 - 2*)
- Minutes – read action items only
- Announcement Regarding Chief Scrutineer
- Tabling of Reports
- Welcome to First Time Attendees and Visitors
- Recognition of Denominational Representatives
- 9:40 a.m.      Report of the Nominating Committee – Rev. David Dubois
- a) Vice-Presidential Nominee (*Book of Business - Pages 4 - 6*)
- b) Boards and Committees (*Book of Business - Pages 7 - 9*)
- Introduction of President-Elect and Brief Statement from Dr. Lois P. Mitchell
- Canadian Bible Society Presentation to President-Elect and Prayer
- Memorial Moment
- 10:05 a.m.      Prayer Circles and Break
- 10:20 a.m.      Notice of Motion re: Changing Fiscal Year (to be voted on at 2024 Assembly)
- 10:25 a.m.      Treasurer's Report – Rev. Dr. Terry Atkinson, Interim Executive Minister & Linda Matthews, CBAC Council Representative
- a) 2022 Audited Financial Statements (*Book of Business - Page 21*)
- b) Appointment of Auditors

c) Proposed 2024 Budget Presentation (*Book of Business - Page 12*)

- 10:50 a.m. Report of Council Working Group re: LGBTQ2S+ Conversations
- 11:00 a.m. Call for any motions and agreement on the 24 hour rule
- (If necessary) Report on Voting for Vice-President, Introduction, and Prayer
- Adjournment of Business Session and Prayer

**Business Session, Friday, August 11, 2023 (1:45 p.m. – 3:15 p.m.)**

- 1:45 p.m. Opening Prayer and reading of minutes (action items only)
- 1:47 p.m. Discussion and vote on motions to extend Senior Staff (*Book of Business – Pages 13-14*)
- a) Discussion and vote on the motion of extension for Rev. Dr. Cheryl Ann Beals, as Director, Sozo Centre for Soul Care (Clergy Formation & Wellness), for the Canadian Baptists of Atlantic Canada. (*Book of Business – Pages 15-16*) (Vote will be by secret ballot, to be handed out at that time by the scrutineers.)
  - b) Discussion and vote on the motion of extension for Rev. Dr. Greg Jones, as Associate Executive Minister and Director, Centre for Congregational Renewal for the Canadian Baptists of Atlantic Canada. (*Book of Business – Page 17*) (Vote will be by secret ballot, to be handed out at that time by the scrutineers.)
- 2:05 p.m. Milestone acknowledgement for Canadian Baptists of Atlantic Canada staff
- Report on Voting for Senior Staff extensions and prayer
- 2:12 p.m. CBAC Council Report on the Executive Minister Search — Mr. Andrew Hopper
- Discussion and vote on the motion to appoint Rev. Renée MacVicar as Executive Minister for the Canadian Baptists of Atlantic Canada. (*Book of Business – Pages 18 - 20*) (Vote will be by secret ballot, to be handed out at that time by the scrutineers.)
- 2:37 p.m. Report of the Executive Minister — Rev. Dr. Terry Atkinson
- 2:45 p.m. Report on Voting for Executive Minister appointment
- (If necessary) Prayer for Executive Minister appointee
- (If necessary) Executive Minister appointee is invited to share briefly
- 2:50 p.m. (If necessary) Other business under the 24-hour rule

2:55 p.m.      Motion for adoption of Yearbook Reports

Permission for Council to adopt remaining minutes.

Proposal Re: Date and Location of Assembly 2024

Appointment of Chief Scrutineer for Assembly 2024

Appreciation for those who have helped with the program.

3:00 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 resume 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.

## 2023 VICE PRESIDENTIAL NOMINEE BIOGRAPHICAL INFORMATION

**Name:**

Mitchell Foley

**Family Data:**

Spouse: Cheryl Foley

Two children - a daughter who is finishing university and a son graduating from high school in 2024

**Date of Ordination:**

October 16, 2011 at Pleasantville Baptist Church

**Educational History (degrees, schools, dates)**

Acadia Divinity College

Wolfville, NS

Sept 2009 - Dec 2010

No Program Divinity

Tyndale Theological Seminary

Fort Worth, TX

Sept 1994 - June 1998

Master of Arts / Master of Theology

New Brunswick Bible Institute

Victoria Corner, NB

Sept 1990 - Apr 1994

Advanced Biblical Ministries Diploma

**Ministry History (in order from first to present)**

Student Intern // Full time

Sept 1993 - Apr 1994

Parkside Baptist Church, Moncton, NB

Director of Youth and Children's Ministries // Full time

Sept 1999 - Jul 2001

Faith Baptist Church, Sydney, NS

Solo Pastor // Full time

Sept 2001 - May 2011

Cumberland Bay Baptist Church, Cumberland Bay, NB

Solo Pastor // Full time

May 2011 - June 2022

Pleasantville Baptist Church, Pleasantville, NS

Senior Pastor // Full time

Jul 2023 - Present

Corner Brook Baptist Church, Corner Brook, NL

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

Missions Council Team Member

Queens-Sunbury Association

2008-2011 (unsure of actual years)

Vice-Moderator  
October 2016-Oct 2018  
Lunenburg-Queens Baptist Association

Moderator  
Oct 2018 - Oct 2020  
Lunenburg-Queens Baptist Association, NS

Licensing Committee  
2019 - June 2022 (unsure of exact time)  
Lunenburg-Queens Baptist Association, NS

Examining Council  
2020-2021  
Representative for Lunenburg-Queen Baptist Association, NS

**Involvement in civic groups, community leadership, etc.**

South Shore African Education Society  
Founding Board Member  
Mar 2018 - July 2022  
Bridgewater, NS

School Advisory Council  
Chair for six years  
Sept 2011 - June 2022  
Hebbville Academy  
Hebbville, NS

Chaplain  
Apr 2009 - Apr 2011  
Cumberland Bay Fire Department  
Cumberland Bay, NB

Parent School Support Committee  
Sept 2005 - Apr 2011  
Chipman Elementary School  
Chipman, NB

Rural Small Schools Project Team  
Sept 2005 - Mar 2006  
District Education Council 17, NB  
Oromocto, NB

Sprint (Now known as Pioneers)  
July 1993  
Missions trip to Brazil

**Honours and awards (special recognition received)**

Community Service Award  
December 1, 2015  
Pleasantville & District Fire Department

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

I was saved at six years of age. I attended and graduated from a Christian school. I worked at various jobs for a while in fishing and farming, but realized that what I most wanted was to work in a church setting. My primary spiritual gifts would be teaching and administration. I enjoy bridging the gap between the world of the Bible and the

world today. I have a huge interest in apologetics and looking at the evidences for God, for the Bible, and for faith and how these things are needed in our culture today.

I value effective structures that provide safety and integrity to ministry organizations in order to advance the mission. I actually enjoy reading about policy governance, parliamentary procedures, and working on documents such as bylaws and policies.

I also firmly believe in our identity as Atlantic Baptists, and that our Baptist distinctives are important still for today. The first paragraph in the old church covenant that was adopted by many of our churches talks about salvation, baptism, and then entering into a covenant with one another. This process is so simple, yet so profound as it captures our identity as Baptists. I believe our distinctives are the anchor we need in a changing world. With God's help, I look forward to serving our CBAC family.

## REPORT OF THE NOMINATING COMMITTEE 2023

### **President**

Dr. Lois P. Mitchell

Stuart Town NB

### **Vice-President - five nominees – Ordained Pastor from either Nova Scotia or Newfoundland & Labrador**

Rev. Mitchell A. Foley

Corner Brook, NL

### **Council - to retire 2026 - four nominees.**

Pastor Gary H. Barr

Riverview NB

Rev. Colin V. D. Cook

Moncton NB

Mrs. Elizabeth (Beth) L. Drummond

Halifax NS

Rev. Dr. Brian D. MacArthur

Moncton NB

**To retire 2024 - one nominee (appointed by Council to replace Rev. Dr. Terry Atkinson who has resigned – to be ratified by 2023 Assembly)**

Rev. Michael A. Palmer

Oakland NB

### **Pension and Insurance Board - to retire 2026 - two nominees.**

Mr. Robert H. Young

East River Point NS

Mr. Toby M. Bodechon

Quispamsis NB

### **Atlantic Baptist Mission Board - to retire 2026 - one nominee.**

Rev. Angela E. Wade

St. Stephen NB

### **Canadian Baptist Ministries - to retire 2026 - one nominee.**

Rev. Dr. Michael (Mike) McDonald

Hanwell NB

### **Board of Ministerial Standards and Education - to retire 2026 - three nominees.**

Rev. Dr. Rhonda Y. Britton

Halifax NS

Mrs. Wendy G. DuBois

Charlottetown PE

Mrs. Pam G. Smith

Shag Harbour NS

### **Board of Governors, Crandall University - to retire 2026 - five nominees.**

Mr. Jim Dixon

Moncton NB

Rev. Dr. Raphael Iluyomade

Dartmouth NS

Rev. David H. Morehouse

Moncton NB

Mr. Douglas E. Schofield  
Mr. Darren K. Smith

Vaughn NS  
Alberton PE (Board Nominee)

**To retire 2023 – one nominee (appointed by Council to replace Mr. Greg Cook – to be ratified by 2023 Assembly)**

Rev. Dr. Raphael Iluyomade

Dartmouth NS

**Board of Governors, Crandall University - Appointments to be ratified by CBAC (annually) - for 2023 - 2024.**

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 2026 - four nominees.**

One (1) Vacancy at the time of printing

Mr. Mark A. Jelley

Granville PE

Mrs. Mercy Mutale Motey

Bedford NS (Board Nominee)

Mrs. Kathy E. Watt

Fredericton NB

**Board of Governors Acadia University - to retire 2027.**

To retire 2027 - one nominee (appointed by Council to replace Mrs. M. Emily Samson who has resigned – to be ratified by 2023 Assembly)

One (1) Vacancy at the time of printing

**Atlantic Baptist Foundation - to retire 2026 – five nominees.**

Mr. Stephen S. Drost

Hanwell NB

Mr. G. David Eldridge

Barrington NS

Ms. Twila R. Grosse

Cherry Brook NS

Mr. Lawrence J. B. Pelletier

Lower Ohio NS

Mr. Peter Graves

Moncton NB (Board Nominee)

**Board of Directors, Atlantic Baptist Senior Citizens' Homes, Inc. - to retire 2026 - five nominees.**

Ms. Sally Basque

Bathurst NB

Mr. Terrance (Terry) G. Bentley

Rusagonis NB

Mrs. Cathy Blades

Lockeport NS

Ms. Janice Bond

Miramichi NB

Rev. Michael R. Trites

Moncton NB

**To retire 2025 – one nominee (Appointed by Council to replace Judith D. Hyde who has resigned – to be ratified by 2023 Assembly).**

Mrs. Tara Steeves

Bathurst NB

To retire 2025 – one nominee (Appointed by Council to fill a vacancy – to be ratified by 2023 Assembly)

Rev. R. Thomas Davidson

Mahone Bay NS

**Baptist Historical Committee - to retire 2026 – three nominees.**

Mr. George E. Gray	Dartmouth NS
Ms. Haleigh M. Sears	Salisbury NB
One (1) Vacancy at the time of printing	

**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 5: Newfoundland & Labrador, Cape Breton, Baptist Association – to retire 2026.  
One (1) Vacancy at the time of printing

Region 6: Cumberland, Northeast Nova, Halifax, Associations – to retire 2025.  
One (1) Vacancy at the time of printing

Region 7: African United Baptist Association – to retire 2025.  
Rev. Dr. Elias M. Mutale, Dartmouth NS

Region 8: Eastern Valley, Annapolis-Digby Associations – to retire 2026.  
Rev. Andrew Conrad, Berwick NS

Region 9: Yarmouth, Shelburne, Lunenburg-Queens Associations – to retire 2026.  
Mr. Sandford (Sandy) Q. Hood, Shelburne NS

**Christian Action Federation of New Brunswick – one-year appointment for the period 2023 – 2024 - three nominees**

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

**Camp Wegesegum - to retire 2026 (three-year appointment) - one nominee required.**

One (1) Vacancy at the time of printing

## **RATIONALE RE: CHANGING FISCAL YEAR (TO BE VOTED ON AT 2024 ASSEMBLY)**

The Finance and Management team, in consultation with the Audit and Finance Committee, have considered and see a real benefit to changing the fiscal year end from December 31<sup>st</sup> to August 31<sup>st</sup> effective in 2024 for the CBAC.

What this means is that instead of our year running from January 1<sup>st</sup> to December 31<sup>st</sup>, it would run from September 1<sup>st</sup> to August 31<sup>st</sup> of each year. The way the transition would work is that we will close 2023 on December 31<sup>st</sup> as normal. We will have those statements audited and approved as normal. We will bring the motion to change the fiscal year end before the constituency at Oasis 2024 for a vote. Upon approval of the motion, for 2024 we will run a shortened period cutting our year off as of August 31<sup>st</sup> so we will run an eight (8) month period from January 1<sup>st</sup> to August 31<sup>st</sup>, 2024. This close of a shortened year will then also be audited. The next year will then be a full year from September 1<sup>st</sup>, 2024 – August 31<sup>st</sup>, 2025.

There are many expected benefits to this change, some of which are as follows:

- Fiscal year will more closely align in the timing of the ministries offered by the organization with our finances.
- Allow for better visibility and understanding of our contributions for the year since the majority will be received mid-year as opposed to currently when they are received after year end. This will allow for more accurate budgeting and financial management in general.
- The timing for creating the budget will no longer run concurrently with the year end audit, allowing for more focus on the accuracy of each of those important tasks.
- The timing of the budget creation will be later in the fiscal year allowing for a further increase in accuracy and understanding of the current and future financial position of the organization with it being closer to that future period.

This notice is to inform you of the intention we have to bring the following as a motion to vote at Oasis 2024:

*The CBAC Audit and Finance Committee moves that the fiscal year end of the Canadian Baptists of Atlantic Canada be changed to August 31<sup>st</sup>, beginning August 2024.*

If you have any questions or concerns regarding this change, anyone on the Management or Finance Team, Audit and Finance Committee or Council would be happy to assist.

Respectfully Submitted,  
Linda Matthews, CPA  
CBAC Audit & Finance Committee Chair, 2023

## **RATIONALE FOR OUR SERVING TOGETHER PROPOSED BUDGET FOR 2024**

As an essential step towards fostering trust, accountability, and connection, I made a commitment when I began the Interim Executive Minister position in December 2022 to enhance our long-standing commitment to transparency. Being transparent includes the determination to openly share information and intentions. With that aim, this year we're taking a slightly different approach in presenting the budget, which hopefully will be more helpful in providing you with better information and understanding as you prepare to vote on the budget.

You will note that our three Mission Partners, Acadia Divinity College, Crandall University, and Canadian Baptist Ministries will each receive \$50,000 (assuming our full budget is reached). I have personally met with all three leaders to communicate the designated amount from our budget, and they have expressed their appreciation. Additionally, they acknowledge the reality that many individuals and churches now contribute directly to their organizations.

Our intent is for Association Mission Projects to receive 3% of our budget, but this allocation is also contingent upon us receiving 100% of our budget. The Atlantic Baptist Mission Board helps fund various churches, ministries, missions, and initiatives within the CBAC. As an example, Ministry Initiative Grant Applications are received each year and the ABMB carefully assesses each request, the need, and the mission, responding accordingly.

We have also organized the different departments according to the name(s) of the staff members associated with each department. You can find detailed information about each department and its corresponding staff on our CBAC website, <https://baptist-atlantic.ca/>. Our staff members are more than willing to address any inquiries or concerns you might have. Salaries, benefits, travel, administration costs, etc., are all included in the various line items.

For a comprehensive understanding of our Council, I encourage you to visit our CBAC website <https://baptist-atlantic.ca/our-convention/our-governance/convention-council/> and navigate to the CBAC Council Policies Manual section. There, you will find all the specific details of their composition and responsibilities, but for your convenience, here is a quick summary:

- Council is composed of four appointed members, the President, Vice-President, Past-President with vote and the Executive Minister (without vote); and twelve elected Council Members elected by the Members through their delegates at Oasis (CBAC Annual Assembly).
- The Council meets at least three times each year and as stated in the manual, "The Council shall administer, manage, and give oversight to the spiritual, temporal, and administrative affairs, activities, business and property of the CBAC between Membership Meetings."

During this transitional period for the CBAC, recognizing that many of our churches are still facing challenges in recovering from the impact of the COVID-19 pandemic, we have included only a modest increase to the budget for 2024. Our objective and heartfelt prayer is to conclude this year (2023) with a positive financial outcome, positioning us well for 2024.

It is only through your support as CBAC churches, that the mission and ministry of the CBAC can be sustained, and we deeply appreciate your continued prayer and financial giving toward our shared mission. Your unwavering support is invaluable to us, and we are profoundly grateful for your partnership in fulfilling our shared purpose.

Sincerely,  
Rev. Dr. Terry Atkinson,  
Interim Executive Minister

**CANADIAN BAPTISTS OF ATLANTIC CANADA  
OUR SERVING TOGETHER 2024 DRAFT BUDGET**

Budget	2024 Budget	2023 Approved Budget	2022 Disbursement of CBAC Fund	Budget Variance 2024 to 2023
Acadia Divinity College	50,000	50,000	41,667	-
Canadian Baptist Ministries	50,000	50,000	125,000	-
Crandall University	50,000	50,000	41,667	-
Association Mission Projects	50,000	50,000	17,818	-
Baptist Historical Committee	15,500	15,500	12,000	-
Atlantic Baptist Mission Board	203,223	203,223	174,849	-
Union of French Baptist Churches	-	-	3,333	-
Administration (Debbie, Christopher, Wendy)	161,969	154,699	155,282	7,270
Sozo Centre for Soul Care (Cheryl Ann)	141,083	138,598	101,992	2,485
Communications (Ron)	109,561	107,542	102,343	2,019
Council & Committees	76,250	76,250	68,795	-
Executive Minister's Dept (Terry, Lottie)	207,347	202,363	208,424	4,984
Intercultural Ministries (Jacqueline)	49,589	52,340	44,081	(2,751)
Congregational Renewal (Greg)	161,667	472,902	420,153	(311,004)
Leadership Development (Garth, Andrew)	263,476	117,902	98,902	145,574
New Congregations (Kevin, Sandra)	159,209	-	-	159,209
Justice & Advocacy (Laura)	27,097	26,031	17,115	1,066
Youth & Family Ministries (Dan, Laura, Jacqueline)	198,757	192,014	153,852	6,743
National Convener	7,000	8,000		(1,000)
	1,981,728	1,967,133	1,787,273	15,595

2022 Total Giving to CBAC Fund = \$1,658,844

Budget Difference = 0.79%

## **COUNCIL RECOMMENDATIONS TO ASSEMBLY RE: EXTENSIONS OF SENIOR STAFF**

Rev. Dr. Cheryl Ann Beals, to have current contract extended as Director, Sozo Centre for Soul Care for the CBAC beginning September 1, 2023, full time position, one-year extension.

Rev. Dr. Greg Jones, to have current contract extended as Associate Executive Minister, Director, Centre for Congregational Renewal for the CBAC beginning September 1, 2023, full time position, one-year extension.

## **RATIONALE – CONTRACT EXTENSIONS**

### **Rationale - Contract Extension, Rev. Dr. Cheryl Ann Beals:**

The Council of CBAC is entirely pleased with the work of Rev. Dr. Cheryl Ann Beals, and value her contributions to the work we do together as a denomination through the Sozo Centre for Soul Care. During a significant transition year, and while the CBAC was between full-time executive ministers, it was decided that all staff contract renewals would be deferred by a year, and a one-year contract extension be offered instead. This was discussed and agreed upon by all staff members with expiring contracts.

### **Rationale - Contract Extension, Rev. Dr. Greg Jones:**

The Council of CBAC is entirely pleased with the work of Rev. Dr. Greg Jones, and value his contributions to the work we do together as a denomination with his relational leadership in Congregational Renewal. During a significant transition year, and while the CBAC was between full-time executive ministers, it was decided that all staff contract renewals would be deferred by a year, and a one-year contract extension be offered instead. This was discussed and agreed upon by all staff members with expiring contracts.

## BIOGRAPHY: REV. DR. CHERYL ANN BEALS

**Director, Sozo Centre for Soul Care**  
(Formerly Director of Clergy Formation & Wellness)

### Education and Employment History

Dr. Cheryl Ann Beals completed a **Bachelor of Science in Psychology** in 1985 and a **Bachelor of Education in Special Education** in 1986, both from Acadia University. Dr. Beals was an Elementary School Teacher (1986-1987) at Humber Park Elementary, Humber Park, NS. She then accepted the call to be a Missionary Teacher (1987-1989) with **Canadian Baptist Ministries** in Carolina, Brazil, where she taught the children of two missionary families, five children in four different grades from grade 3-9.

Dr. Beals returned to Canada in summer 1989 and had several part-time jobs while she studied for her **Master of Education in counselling** at the **University of Western Ontario**, London, ON. Dr. Beals graduated in 1991. In 1991 (-2001) Rev. Dr. Cheryl Ann R. Beals opened **Kardia Counselling & Consulting**, a private practice in Christian counselling, in London, Ontario. Dr. Beals completed her **Master of Divinity** degree at **McMaster Divinity** (1995), and she was ordained in June 1998 by Sunrise Baptist Church, part of the **Baptist Convention of Ontario & Quebec**. During this time, Dr. Beals was also pastoral support to churches in various ways and was active in presenting workshops, preaching, speaking, and consulting with pastors. Dr. Beals was also an interim pastor at **Mount Brydges Baptist Church** in 2000 (6 months) and Petrolia Baptist Church from 1999-2000 (9 months).

In October 2000, Dr. Cheryl Ann Beals became **Canadian Ministries Manager** for **Canadian Baptist Ministries**, working with the three Baptist conventions and the French Union. In 2004, Dr. Beals became Manager of Global Discipleship and moved to the CBM Saint John, NB office to work with the **Convention of Atlantic Baptist Churches**. Dr. Beals completed **Arrow Leadership** training in 2005. In January 2007, she resigned from CBM. Dr. Beals sensed God was calling her to something new but did not know what that was. She sold her house, put things in storage, moved in with friends, and waited on God (2007-2008).

Dr. Beals worked with **Aaron Ministries Network**, a ministry for pastors part-time (2007-2008). In April 2008, she was called to be the pastor of **Victoria Road Baptist Church**, Dartmouth, NS. Dr. Beals was there until April 2013 when she accepted the call to join the CBAC staff in the position of Director of Clergy Formation & Wellness. In 2016, she completed her **Doctor of Ministry degree** from **Acadia University**. Her thesis "**The Art of Belonging: Clergy Formation & Wellness**" explored resilience, burnout, and well-being among CBAC pastors.

On the recommendation of Dr. Peter Reid, Dr. Beals applied for and completed the **Foundations in Christian Leadership certificate** in 2016 from **Duke Divinity**, North Carolina, as part of the course she received a Duke Leadership Innovation grant of \$5000usd. The grant was used to pilot the **Resilience Journey (RJ)** formation process for pastors, which ran from February to November 2017. It was the first Resilience Journey cohort. In September 2022 the 5<sup>th</sup> RJ cohort was launched with 7 pastors. Twenty-two pastors have completed RJ. In 2018 **Dr. Beals** began training as **Spiritual director** with the **Center Quest School of Spiritual Direction**. She graduated in March 2019.

In 2017 Dr. Cheryl Ann Beals created **LeadFresh**, a new formation community for pastors that included monthly check-ins, spiritual direction, retreats, and learning modules. It is based on yearly memberships, the three types are Fresh Basic, Fresh Choice and Fresh complete. **LeadFresh** has become the Umbrella of all the resources for pastors. Sozo Journey was launched in September 2021 – June 2022 and focused on trauma and compassion. Seventeen leaders graduated in August 2022.

**Current Role: Director of the Sozo Centre for Soul Care**

- Creating & developing the new **Sozo Centre**
- Raising awareness about our need for soul care and the **Sozo Centre**
- Directing the new **Sozo Centre for Soul Care** activities.
- Identifying the soul care needs of pastors, leaders, congregations
- Creating opportunities for spiritual formation and soul care for pastors, leaders & congregations
- Creating and developing resources (online groups, retreats, training materials, and new programs)
- Facilitating & teaching (approx. 20 sessions @ 3hrs) **Resilience Journey & Sozo Journey** communities & FreshStart (check-ins monthly for 1.5 hrs.)
- Partnering with others, e.g., Acadia Divinity, CMDA, etc.
- Teaching, facilitating, preaching, presenting,
- Spiritual direction, coaching, consulting (usually 10-15hr month)
- Crisis support to leaders and churches
- Support to colleagues,
- Coordinate the new **CBAC Spiritual Director Community**
- Raising money for the department

### Other Training

- **Curt Thompson Connections Conference** Oct 2022
- **Mental Health First Aid Training** 2022 Training in how to respond to mental health emergencies.
- Spiritual Director training with CenterQuest, California, USA 2018-2019
- Willow Creek Yearly Leadership Summits
- **Focused Ministry Leadership Development course** (2010-11). A two-year training program for pastors from Church Resource Ministries.
- Spiritual Formation courses (2007-2008), Carey Theological, Vancouver, BC
- Audited Courses on Leadership & Spiritual Formation (summer 2007), Regent College, Vancouver, BC
- **Arrow Leadership Program** (2005), Vancouver, BC. It was a two-year training program in Christian leadership.
- **Year of Transition - Cell Church Ministry Training** (1996). Training with Ralph Neighbour Ministries in Cell Church Ministry

### Organizations & Memberships

Following are organizations I have belonged to and memberships I have held:

- AUBA Executive 2008 - Present
- Board of Governors, Crandall University, Moncton, NB 2011- 2013
- Black Cultural Centre of Nova Scotia
- Senate of McMaster Divinity College, Alumni rep 1999-2004
- Member of Emergency Response Team BCOQ 1997-2004
- Member of Emergency Response Team Christian Reform Church 1995-2000
- President of London, ON & Area Ministerial 1998-2000
- Founding member of BCOQ Christian Counsellors Committee 1998-2000
- Canadian Counselling Association 1991-2002
- Christian Association for Psychological Studies 1991-1999
- Senate of McMaster Divinity College, Student rep 1992-94
- Senate of Acadia University, Student rep 1984-86

Respectfully Submitted by Rev. Dr. Cheryl Ann Beals

Director, Sozo Centre for Soul Care  
Canadian Baptist of Atlantic Canada

## BIOGRAPHY: REV. DR. GREG W. JONES

### Associate Executive Minister Director, Centre for Congregational Renewal

Growing up in Riverview, NB, Greg was baptized at the age of eight and became a member of Riverview United Baptist Church. This church and its leaders, along with Greg's family as well as his involvement at Camp Wildwood in his high school years, were formative in his early faith development.

Greg graduated from Riverview High School in 1977, and began engineering studies at Mount Allison University. After his second year he transferred to Atlantic Baptist College (ABC) where he received his Associate of Arts in 1980. Following his graduation from Mount Allison University in 1982 with a Bachelor of Arts (Sociology), Greg attended Regent College in Vancouver from 1982 to 1985 and received his Master of Divinity.

In 1985 Greg with his wife Wendy moved back to Atlantic Canada and began pastoral ministry on the then two-church field of Middle Sackville United Baptist Church and Midgie United Baptist Church. In 1993 Greg was called to become Senior Pastor of First Moncton United Baptist Church, where he served until April 2002. During his ministry in Moncton Greg was also a member of the Convention's Council for several years. In April of '02 he was called as a Regional Minister (Region Six) and Director of Development of the then *Convention of Atlantic Baptist Churches*.

In the CABC's restructuring of 2012 Greg transitioned to become one of three Associate Executive Ministers, being appointed as Director for Congregational Renewal. Greg takes point leadership in working with congregations in the challenging journey of renewal, as well as assisting congregations in their search for new pastors and pastors when they are open for a new call. In addition, he spends much of his time consulting, coaching, visioning, and troubleshooting with congregations and their leaders.

Greg looks forward to continue to work with churches in the area of *Mission Edge Churches* Congregational Renewal, particularly as it relates to the rolling out of the recently printed congregational guide called "*MISSION EDGE CHURCHES: Living Your Kingdom Call*" and both resourcing and encouraging CBAC churches to not only identify as *Mission Edge Churches* but to live into that model out of their desire of being the churches that God calls them to be.

Greg completed the Arrow Executive Leadership program in January of 2011, and the Doctor of Ministry degree at Acadia Divinity College in 2021. The title of his thesis was Towards an Understanding of the Roots, Core Concepts, and Contextual Context of 'Missional Church' within the *Canadian Baptists of Atlantic Canada*.

Greg and his wife Wendy reside in Moncton, NB, and are in the process of having their membership transferred to First Moncton United Baptist Church. Wendy also serves with the CBAC. They have three adult daughters (Laura O'Rourke, Amy Pike, and Molly Jones), and are the proud grandparents of six delightful grandchildren ranging in age from eight to thirteen.

## **COUNCIL RECOMMENDATION TO ASSEMBLY RE: APPOINTMENT OF EXECUTIVE MINISTER**

Rev. Renée MacVicar to be appointed as Executive Minister for the CBAC beginning September 5th, 2023, full time position, five (5) year appointment.

## CBAC COUNCIL RATIONALE RE: APPOINTMENT OF EXECUTIVE MINISTER

The Council of Canadian Baptists of Atlantic Canada (CBAC) is very pleased to present Rev. Renée MacVicar as our recommendation for the next full time Executive Minister of CBAC.

Following a thorough, prayerful, and we believe Spirit-led process, Renée received the unanimous support of the Search Committee and was subsequently overwhelmingly affirmed by the CBAC Council for ratification by the Assembly in August 2023.

### The Search Committee

The Executive Minister Search Committee was appointed by Council in December 2022 and began its work in January 2023. Members of the Committee include five members of Council: Andrew Hopper (Chair of the Search Committee), Rev. Brent MacDonald (President, CBAC), Dr. Lois Mitchell (Vice-President, CBAC), Rev. Dr. Elias Mutale, and Anne Johnson-MacDonald. Two external appointees, Rev. Carolyn Steeves and Ed Barrett, were added to the Committee by the Council, bringing valuable areas of expertise to the search process.

### Process and Rationale

The process developed and implemented by the Search Committee began with revising the Executive Minister job description and preparing and distributing a Job Posting. The search for the candidate we believe God has already prepared for this position was extensive and included video and in-person interviews, written responses, and conversations with references - all of which supported the view that Renée has the calling, character, competencies, and gifting that are needed for the CBAC to embrace our own calling to “join God in our neighbourhoods”. In the **Position Summary** of the Job Posting document, we used the following words to describe the kind of person and leader we are looking for: **visionary; wise; relational; an effective communicator; someone who can inspire confidence; a person who is always learning; someone who genuinely desires to “act justly, love mercy and walk humbly with God” (Micah 6:8); and a person who attends consistently to their spiritual, physical and emotional health.** Through our interactions with Renée throughout the search process we found compelling evidence that she has all of these characteristics. The Executive Minister serves as both the spiritual leader of CBAC and executive leader of the organization.

Renée has consistently developed and exercised her natural gifts for executive level leadership since her ordination for pastoral ministry in 2009. She has a deep love for, and commitment to, the ministries of Canadian Baptists of Atlantic Canada. She has consistently proved herself to be a visionary leader who delights in seeking God’s will and walking in His way with uncompromising integrity, and has also demonstrated exceptional skills in the area of team building and mobilization. As we are faced with complex times, including rediscovering who we are as a Denomination amidst multiple complex cultural issues of our day, we believe that Renée’s spiritual gifts and executive leadership abilities are what are needed to propel our denomination forward in this defining moment – for such a time as this.

### Biographical Detail

Renée is no stranger to Canadian Baptists of Atlantic Canada (CBAC). She was trained at Acadia Divinity College (ADC) where she earned her Master of Divinity (MDiv) degree in 2006 as well as a Master of Arts in Theology degree in 2008. She was ordained at Main Street Baptist Church in Saint John, NB in 2009, and has served with great effectiveness in pastoral ministry at three of our churches: Alton Baptist Church in Kentville, NS; Main Street/RiverCross Church in Saint John, NB; and Hillside Baptist Church in Moncton, NB.

Renée served as the Director of Youth and Family Ministries for CBAC for a five-year term, from 2014-2019. During this time, her team transitioned the very successful Springforth Youth event to the ONE CONFERENCE (demonstrating both vision and team building in order to implement an expanded vision). She led a re-visioning and strategy process within the Youth and Family Department that resulted in the call to “join God in our Neighbourhoods” which was subsequently adopted by the broader CBAC family of churches.

Her tenure as the Director of Youth and Family was marked by four main areas of concentration: investing in leaders (e.g., NEXT Conference, CBACyf Summit), providing catalytic gathering points (e.g., Springforth/ONE CONFERENCE) encouraging missional and service opportunities (e.g., Tidal Impact and CBM opportunities and

partnerships), and providing resources to leaders and churches (e.g., Neighbourhood Assessment Workbook, One Neighbourhood blog, LGBTQ & Ministry Booklet). Her influence on Youth and Family Ministries extended far beyond Atlantic Canada through her work with the Canadian Baptist Youth and Family Team where she has been a highly respected visionary and speaker.

Additionally, Renée was the 2006 recipient of the ADC Silver Medal in Theology, awarded to the graduating student deemed by the faculty to be the best all-round student. She is a graduate of the Arrow Leadership Program (2011). During her term as the Director of Youth and Family for CBAC she was also the Director of the Next Generation Ministry Program for ADC (2014-2019), designing the program and teaching courses such as “Reaching and Retaining Young Adults”, “Leadership and Youth Ministry”, “Camping Ministry”, and “Evangelism and Discipleship with Youth”. As an adjunct professor of ADC, she taught a course called “Transformational Discipleship”.

Renée currently represents CBAC on the Board of Canadian Baptist Ministries (CBM) and is serving as the Pastor of Community Engagement at Hillside Baptist Church, where she has guided the church through the COVID pandemic, engaged and mobilized the congregation in internal and external community engagement with many opportunities for participants to integrate their faith with service in the community (most recently represented in the “Love Moncton” initiative).

Renée lives with her family - Joe, Emma and Isabell - in Salisbury, New Brunswick. They are all involved in the life and ministry of Hillside Baptist Church.

Please join the Council in prayer for wisdom and discernment as we prepare for our annual Assembly this August and look to our churches to ratify this recommendation. To God be the glory!



Rev. Brent MacDonald  
President, Canadian Baptists of Atlantic Canada

**CANADIAN BAPTISTS OF ATLANTIC CANADA**

**FINANCIAL STATEMENTS**

**DECEMBER 31, 2022**

# CANADIAN BAPTISTS OF ATLANTIC CANADA

DECEMBER 31, 2022

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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, 2022, 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, 2022, 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 28, 2023



CHARTERED PROFESSIONAL ACCOUNTANTS

# CANADIAN BAPTISTS OF ATLANTIC CANADA

## STATEMENT OF FINANCIAL POSITION

AS AT DECEMBER 31, 2022

	<u>2022</u>	<u>2021</u>
<b>ASSETS</b>		
<b>CURRENT</b>		
Cash	\$ 277,626	\$ 296,902
Accounts receivable (Note 4)	395,020	413,365
Accounts receivable from related organizations (Note 7)	12,374	16,581
Prepaid expenses	<u>20,367</u>	<u>35,741</u>
	<u>705,387</u>	<u>762,589</u>
<b>RESTRICTED CASH</b>	<u>150,438</u>	<u>174,527</u>
<b>INVESTMENTS (Note 5)</b>		
Restricted	1,460,238	604,570
Unrestricted	<u>350,502</u>	<u>191,665</u>
	<u>1,810,740</u>	<u>796,235</u>
<b>CAPITAL ASSETS (Note 6)</b>	<u>91,206</u>	<u>112,522</u>
	<u>\$ 2,757,771</u>	<u>\$ 1,845,873</u>
<b>LIABILITIES</b>		
<b>CURRENT</b>		
Accounts payable and accrued liabilities	\$ 84,101	\$ 95,867
Employee deductions payable	7,632	10,311
Distributions payable to agencies (Note 7)	89,723	41,025
Accounts payable to related organizations (Note 7)	24,990	16,253
Deferred revenue	<u>423,510</u>	<u>262,366</u>
	<u>629,956</u>	<u>425,822</u>
<b>FUTURE EMPLOYEE BENEFITS</b>	<u>59,467</u>	<u>53,223</u>
<b>NET ASSETS</b>		
<b>UNRESTRICTED</b>	457,672	587,731
<b>RESTRICTED (Page 8)</b>	<u>1,610,676</u>	<u>779,097</u>
	<u>2,068,348</u>	<u>1,366,828</u>
	<u>\$ 2,757,771</u>	<u>\$ 1,845,873</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, 2022

	<u>Unrestricted Fund</u>		<u>Restricted Funds</u>		<u>Total</u>	
	<u>2022</u>	<u>2021</u>	<u>2022</u>	<u>2021</u>	<u>2022</u>	<u>2021</u>
NET ASSETS AT BEGINNING OF YEAR	\$ 587,731	\$ 608,312	\$ 779,097	\$ 780,928	\$ 1,366,829	\$ 1,389,240
Excess (deficiency) of revenue over expenditures	<u>(130,059)</u>	<u>(20,581)</u>	<u>831,579</u>	<u>(1,831)</u>	<u>701,520</u>	<u>(22,411)</u>
NET ASSETS AT END OF YEAR	<u>\$ 457,672</u>	<u>\$ 587,731</u>	<u>\$ 1,610,676</u>	<u>\$ 779,097</u>	<u>\$ 2,068,349</u>	<u>\$ 1,366,829</u>

# CANADIAN BAPTISTS OF ATLANTIC CANADA

## STATEMENT OF OPERATIONS

FOR THE YEAR ENDED DECEMBER 31, 2022

	<u>Unrestricted Fund</u>		<u>Restricted Funds (Page 8)</u>		<u>Total</u>	
	<u>2022</u>	<u>2021</u>	<u>2022</u>	<u>2021</u>	<u>2022</u>	<u>2021</u>
<b>REVENUE</b>						
Administration fees	\$ 16,212	\$ 16,387	\$ -	\$ -	\$ 16,212	\$ 16,387
Church and CBAC offerings (Note 7)	1,641,052	1,679,793	17,818	50,309	1,658,870	1,730,102
Conference and other revenue (Note 7)	259,660	146,555	23,000	-	282,660	146,555
Designated offerings	235,016	202,088	961,822	137,304	1,196,838	339,392
Interest and investment	<u>4,246</u>	<u>3,790</u>	<u>15,127</u>	<u>13,443</u>	<u>19,373</u>	<u>17,233</u>
	<u>2,156,186</u>	<u>2,048,613</u>	<u>1,017,767</u>	<u>201,056</u>	<u>3,173,953</u>	<u>2,249,669</u>
<b>EXPENDITURES</b>						
Amortization	25,022	27,357	-	-	25,022	27,357
Bank charges and interest	4,050	3,671	-	-	4,050	3,671
Continuing education	6,627	3,191	-	-	6,627	3,190
Distributions to agencies (Note 7)	621,579	669,288	-	-	621,579	669,288
Grants and assistance	16,429	1,500	37,889	67,181	54,318	68,681
Insurance	22,532	25,806	-	-	22,532	25,806
Meetings and travel	139,410	57,379	1,464	469	140,874	57,848
Miscellaneous	10,774	2,443	532	3,485	11,306	5,928
Hurricane relief fund	34,500	-	-	-	34,500	-
Oasis	70,111	27,451	-	-	70,111	27,451
Occupancy costs (Notes 7, 8)	46,500	46,290	-	-	46,500	46,290
Office	6,744	7,367	-	-	6,744	7,367
Postage	14,267	11,005	-	-	14,267	11,006
Printing	3,962	3,525	-	-	3,962	3,525
Professional fees	17,459	27,783	-	-	17,459	27,783
Programs and materials	133,997	109,356	-	-	133,997	109,356
Salaries and benefits	1,082,512	1,021,390	146,303	131,752	1,228,815	1,153,142
Systems maintenance	11,627	6,049	-	-	11,627	6,049
Telephone	<u>18,143</u>	<u>18,342</u>	<u>-</u>	<u>-</u>	<u>18,143</u>	<u>18,342</u>
	<u>2,286,245</u>	<u>2,069,192</u>	<u>186,188</u>	<u>202,887</u>	<u>2,472,433</u>	<u>2,272,080</u>
<b>EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES</b>	<u>\$ (130,059)</u>	<u>\$ (20,580)</u>	<u>\$ 831,579</u>	<u>\$ (1,831)</u>	<u>\$ 701,520</u>	<u>\$ (22,411)</u>

# CANADIAN BAPTISTS OF ATLANTIC CANADA

## STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED DECEMBER 31, 2022

	<u>2022</u>	<u>2021</u>
<b>CASH PROVIDED BY (USED IN)</b>		
<b>Operating activities</b>		
Excess (deficiency) of revenue over expenditures	\$ 701,520	\$ (22,411)
Items not involving cash:		
Amortization of capital assets	<u>25,022</u>	<u>27,357</u>
	726,542	4,946
Changes in non-cash working capital balances:		
Accounts receivable	18,345	(163,678)
Accounts receivable from related organizations	4,207	6,028
Prepaid expenses	15,374	2,648
Accounts payable and accrued liabilities	(11,766)	(10,084)
Employee deductions payable	(2,679)	(611)
Distributions payable to agencies	48,698	(112,767)
Accounts payable to related organizations	8,737	16,253
Deferred revenue	<u>161,144</u>	<u>28,419</u>
	<u>968,602</u>	<u>(228,846)</u>
<b>Investing activities</b>		
Decrease (increase) in investments - restricted	(855,668)	(11,762)
Decrease (increase) in investments - unrestricted	(158,837)	(5,470)
Purchase of capital assets	<u>(3,706)</u>	<u>(11,412)</u>
	<u>(1,018,211)</u>	<u>(28,644)</u>
<b>Financing activity</b>		
Future employee benefits	<u>6,244</u>	<u>5,400</u>
<b>DECREASE IN CASH</b>	(43,365)	(252,090)
<b>CASH AT BEGINNING OF YEAR</b>	<u>471,429</u>	<u>723,519</u>
<b>CASH AT END OF YEAR</b>	<u>\$ 428,064</u>	<u>\$ 471,429</u>
<b>REPRESENTED BY:</b>		
Cash	\$ 277,626	\$ 296,902
Restricted cash	150,438	174,527
Bank indebtedness	<u>-</u>	<u>-</u>
	<u>\$ 428,064</u>	<u>\$ 471,429</u>
<b>SUPPLEMENTARY CASH FLOW INFORMATION</b>		
Interest received	<u>\$ 19,371</u>	<u>\$ 17,232</u>

# CANADIAN BAPTISTS OF ATLANTIC CANADA

## SCHEDULE OF UNRESTRICTED FUND OPERATIONS

FOR THE YEAR ENDED DECEMBER 31, 2022

	General	Leadership Development	Executive Minister's Office and Communications	Youth and Family Ministries	Council and Committees	Administration	Leadership, Renewal and New Congregations	Justice & Advocacy	Intercultural Ministries	Clergy Formation & Wellness	Total 2022	Total 2021
<b>REVENUE</b>												
Administration fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 16,212	\$ -	\$ -	\$ -	\$ -	\$ 16,212	\$ 16,387
Canada Emergency Church and CBAC offerings (Note 7)	260,170	98,902	306,660	153,852	68,793	163,687	425,785	17,115	44,081	102,007	1,641,052	1,679,793
Conference and other revenue (Note 7)	78,397	700	410	68,424	3,760	58,967	23,945	4,448	-	20,609	259,660	146,555
Designated offerings	223,064	-	-	-	-	-	-	-	9,152	2,800	235,016	202,088
Interest and investment income	-	-	-	-	-	4,246	-	-	-	-	4,246	3,790
	<u>561,631</u>	<u>99,602</u>	<u>307,070</u>	<u>222,276</u>	<u>72,553</u>	<u>243,112</u>	<u>449,730</u>	<u>21,563</u>	<u>53,233</u>	<u>125,416</u>	<u>2,156,186</u>	<u>2,048,613</u>
Budget	<u>528,819</u>	<u>115,072</u>	<u>300,272</u>	<u>187,257</u>	<u>76,250</u>	<u>331,972</u>	<u>459,030</u>	<u>20,000</u>	<u>50,658</u>	<u>134,642</u>	<u>2,203,972</u>	<u>1,987,547</u>
<b>EXPENDITURES</b>												
Amortization	-	-	-	-	-	25,022	-	-	-	-	25,022	27,357
Bank charges and interest	-	-	-	-	-	4,050	-	-	-	-	4,050	3,671
Continuing education	-	-	503	1,120	1,470	20	476	179	-	2,859	6,627	3,191
Distributions to agencies (Note 7)	621,579	-	-	-	-	-	-	-	-	-	621,579	669,288
Grants and assistance	-	799	-	12,705	-	-	-	-	-	2,925	16,429	1,500
Insurance	-	-	-	-	10,243	12,289	-	-	-	-	22,532	25,806
Meetings and travel	-	16,237	21,023	12,093	26,520	3,654	44,133	5,618	4,752	5,380	139,410	57,379
Miscellaneous	-	2,498	4,000	-	-	3,830	-	167	-	279	10,774	2,443
Hurricane relief fund	-	-	-	-	-	34,500	-	-	-	-	34,500	-
Oasis	70,111	-	-	-	-	-	-	-	-	-	70,111	27,451
Occupancy costs (Notes 7, 8)	-	-	-	-	-	46,500	-	-	-	-	46,500	46,290
Office	-	-	232	450	-	4,458	1,079	-	19	506	6,744	7,367
Postage	-	192	6,996	112	-	6,967	-	-	-	-	14,267	11,005
Printing	-	-	-	63	-	3,662	-	-	237	-	3,962	3,525
Professional fees	-	-	-	-	17,459	-	-	-	-	-	17,459	27,783
Programs and materials	-	2,032	10,082	63,174	10,617	4,248	37,486	-	178	6,180	133,997	109,356
Salaries and benefits	-	77,225	261,031	130,625	6,244	75,541	362,496	15,599	47,708	106,043	1,082,512	1,021,390
Systems maintenance	-	-	841	-	-	10,754	-	-	-	32	11,627	6,049
Telephone	-	619	2,362	1,934	-	7,617	4,060	-	339	1,212	18,143	18,342
	<u>691,690</u>	<u>99,602</u>	<u>307,070</u>	<u>222,276</u>	<u>72,553</u>	<u>243,112</u>	<u>449,730</u>	<u>21,563</u>	<u>53,233</u>	<u>125,416</u>	<u>2,286,245</u>	<u>2,069,193</u>
Budget	<u>528,819</u>	<u>115,072</u>	<u>300,272</u>	<u>187,257</u>	<u>76,250</u>	<u>331,972</u>	<u>459,030</u>	<u>20,000</u>	<u>50,658</u>	<u>134,642</u>	<u>2,203,972</u>	<u>1,987,547</u>
<b>EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES</b>	<u>\$ (130,059)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (130,059)</u>	<u>\$ (20,580)</u>

**CANADIAN BAPTISTS OF ATLANTIC CANADA**  
**SCHEDULE OF RESTRICTED FUND OPERATIONS AND CHANGES IN NET ASSETS**  
**FOR THE YEAR ENDED DECEMBER 31, 2022**

	Next Generation	December Communion	Hospital Halifax	Chaplaincy Saint John	Association Projects	Luke McLay Scholarship	Legacy	Preparing Future Pastors	Ministry Fund	Pastor Support Fund	Total 2022	Total 2021
<b>REVENUE</b>												
Church and CBAC offerings (Note 7)	-	-	-	-	17,818	-	-	-	-	-	17,818	50,309
Conference and other revenue	-	-	10,000	13,000	-	-	-	-	-	-	23,000	-
Designated offerings	-	9,469	62,926	39,427	-	-	-	250,000	-	600,000	961,822	137,304
Interest and investment income	<u>780</u>	<u>132</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>393</u>	<u>7,567</u>	<u>5,206</u>	<u>-</u>	<u>1,049</u>	<u>15,127</u>	<u>13,443</u>
	<u>780</u>	<u>9,601</u>	<u>72,926</u>	<u>52,427</u>	<u>17,818</u>	<u>393</u>	<u>7,567</u>	<u>255,206</u>	<u>-</u>	<u>601,049</u>	<u>1,017,767</u>	<u>201,056</u>
<b>EXPENDITURES</b>												
Grants and assistance	-	10,615	-	-	17,818	-	-	9,456	-	-	37,889	67,181
Meetings and travel	-	-	1,464	-	-	-	-	-	-	-	1,464	469
Miscellaneous	-	-	532	-	-	-	-	-	-	-	532	3,485
Salaries and benefits	<u>-</u>	<u>-</u>	<u>84,605</u>	<u>61,698</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>146,303</u>	<u>131,752</u>
	<u>-</u>	<u>10,615</u>	<u>86,601</u>	<u>61,698</u>	<u>17,818</u>	<u>-</u>	<u>-</u>	<u>9,456</u>	<u>-</u>	<u>-</u>	<u>186,188</u>	<u>202,887</u>
<b>EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES</b>	\$ 780	\$ (1,014)	\$ (13,675)	\$ (9,271)	\$ -	\$ 393	\$ 7,567	\$ 245,750	\$ -	\$ 601,049	\$ 831,579	\$ (1,831)
<b>NET ASSETS AT BEGINNING OF YEAR</b>	\$ <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>-</u>	\$ <u>779,097</u>	\$ <u>780,928</u>
<b>NET ASSETS AT END OF YEAR</b>	\$ <u><u>36,024</u></u>	\$ <u><u>54,244</u></u>	\$ <u><u>41,771</u></u>	\$ <u><u>18,137</u></u>	\$ <u><u>2,827</u></u>	\$ <u><u>17,575</u></u>	\$ <u><u>334,063</u></u>	\$ <u><u>465,450</u></u>	\$ <u><u>39,536</u></u>	\$ <u><u>601,049</u></u>	\$ <u><u>1,610,676</u></u>	\$ <u><u>779,097</u></u>

# CANADIAN BAPTISTS OF ATLANTIC CANADA

## NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2022

### 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, 2022

### 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% (2021- 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 (2021 - 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.

#### Pastor Support Fund

The Pastor Support Fund has been established to 'be a help to pastors', and is to be maintained as a perpetual endowment fund earning interest. Annually, the income can be allocated to the December Communion Offering Fund, or used towards other initiatives in support of pastors needing help financially, mentally, emotionally, spiritually, physically, educationally and developmentally.

#### 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.

*(continues)*

# CANADIAN BAPTISTS OF ATLANTIC CANADA

## NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2022

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

#### Investments

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

#### 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.

*(continues)*

# CANADIAN BAPTISTS OF ATLANTIC CANADA

## NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2022

### 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, 2022.

#### 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.

*(continues)*

# CANADIAN BAPTISTS OF ATLANTIC CANADA

## NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2022

### 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>2022</u>	<u>2021</u>
Member congregations contributions receivable	\$ 375,595	\$ 394,126
HST refundable	11,577	14,446
Other	<u>7,848</u>	<u>4,793</u>
	<u>\$ 395,020</u>	<u>\$ 413,365</u>

### 5. INVESTMENTS

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

	<u>2022</u>		<u>2021</u>
	<u>Market Value</u>	<u>Cost</u>	<u>Cost</u>
<b><u>Restricted</u></b>			
December Communion Offering Fund	\$ 6,076	\$ 6,076	\$ 5,945
Legacy Fund	334,064	334,064	326,497
Luke Timothy McLay Memorial Scholarship Fund	17,576	17,576	17,183
Next Generation Fund	36,023	36,023	35,244
Preparing Future Pastors Fund	465,450	465,450	219,701
Pastor Support Fund	<u>601,049</u>	<u>601,049</u>	<u>-</u>
	1,460,238	1,460,238	604,570
Unrestricted Fund	<u>350,502</u>	<u>350,502</u>	<u>191,665</u>
	<u>\$ 1,810,740</u>	<u>\$ 1,810,740</u>	<u>\$ 796,235</u>

### 6. CAPITAL ASSETS

	<u>2022</u>		<u>2021</u>
	<u>Cost</u>	<u>Accumulated Amortization</u>	<u>Net</u>
Computer equipment	\$ 75,506	\$ 66,102	\$ 9,404
Equipment	13,406	10,769	2,637
Furniture and fixtures	62,900	40,096	22,804
Leasehold improvements	<u>100,697</u>	<u>44,336</u>	<u>56,361</u>
	<u>\$ 252,509</u>	<u>\$ 161,303</u>	<u>\$ 91,206</u>
			<u>\$ 112,522</u>

# CANADIAN BAPTISTS OF ATLANTIC CANADA

## NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2022

### 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>2022</u>	<u>2021</u>
Acadia Divinity College	Controlled	\$ 79,783	\$ 88,123
Crandall University	Controlled	81,091	88,218
Canadian Baptist Ministries (CBM)	Significant influence	219,748	258,826
Baptist Historical Committee	Controlled	12,000	10,000
Atlantic Baptist Mission Board	Controlled	224,849	218,746
Union of French Baptist Churches	Limited influence	<u>4,108</u>	<u>5,375</u>
		\$ <u>621,579</u>	\$ <u>669,288</u>

As at year end, \$24,990 (2021 - \$16,253) related to the above transactions was owing to Atlantic Baptist Mission Board and Pension and Benefits Board as well as \$89,723 (2021 - \$41,025) to the other organizations. The organization paid rent to Crandall University for office space in the amount of \$46,500 (2021 - \$46,290). 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, \$12,374 (2021 - \$16,581) 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.

### 8. COMMITMENTS

The organization leases office space from a related party which has been accounted for as an operating lease. The future minimum lease payment for the next year is:

2023	\$ 23,070
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