

**St. Stephen's-on-the-Hill United Church
General Memorial Fund**

Balance Sheet as at December 31, 2017

	2017	2016	2015	2014	2013
Assets	\$	\$	\$	\$	\$
Bank balance	9,754	8,278	8,386	5,635	2,739
GIC	6,235	6,198	6,157	6,109	6,060
	<u>15,989</u>	<u>14,476</u>	<u>14,543</u>	<u>11,744</u>	<u>8,799</u>
Interest accrued	-	-	-	-	-
Due from General Fund	40	408	364	238	524
Due from Sid Chapman Youth Fund	-	-	-	-	-
Total Current Assets	<u>16,029</u>	<u>14,884</u>	<u>14,907</u>	<u>23,726</u>	<u>18,122</u>
 Current Liabilities					
Manse Trust Fund	-	-	-	-	-
Special Gifts Fund	-	-	-	-	-
 General Memorial Fund Balance					
General Memorial Fund	16,029	14,884	14,907	11,982	9,323
Total	<u>16,029</u>	<u>14,884</u>	<u>14,907</u>	<u>11,982</u>	<u>9,323</u>

R. E. Lepp
Chair, Trustees

**St. Stephen's-on-the-Hill United Church
General Memorial Fund**

**Statement of Excess of Revenues over Expenses
Year ended December 31, 2017**

	2017	2016	2015	2014	2013
Revenues					
Donations - General Memorial Fund	1,260	450	1,995	4,561	2,080
Donations - Sanctuary Lighting	-	-	-	-	-
Donations - Memorial Garden	300	-	2,325	800	100
Donations - Labyrinth Bench	-	-	-	-	-
Interest - Bank	5	4	3	2	4
Interest - General Fund Loan	-	-	-	-	-
Interest - GIC	37	40	49	48	60
Total Revenue	<u>1,602</u>	<u>494</u>	<u>4,372</u>	<u>5,411</u>	<u>2,244</u>
Expenses					
Library fireplace	-	-	-	-	-
Sanctuary Overhead Projector & Sound systems	-	-	-	-	-
Anniversary - Courtyard Project & plaques	-	-	-	-	545
Anniversary - Minister picture etc.	-	-	-	-	338
Memorial Garden	457	517	575	560	3,069
Labyrinth bench	-	-	-	-	-
Junior choir gowns	-	-	-	-	-
Music program	-	-	872	-	3,843
Defibrillator	-	-	-	2,172	-
General Expenses	-	-	-	-	76
Bank Charges	-	-	-	20	12
	-	-	-	-	-
Total Expenses	<u>457</u>	<u>517</u>	<u>1,447</u>	<u>2,752</u>	<u>7,883</u>
Excess of Revenue over Expenses (Expenses over Revenue)	1,145	(23)	2,925	2,659	(5,639)
Transfer to Other Funds					
Special Gifts Fund					
Special Purpose Fund					
General Memorial Fund, beginning of year	14,884	14,907	11,982	9,323	14,962
General Memorial Fund, end of year	<u>16,029</u>	<u>14,884</u>	<u>14,907</u>	<u>11,982</u>	<u>9,323</u>

**St. Stephen's-on-the-Hill United Church
General Memorial Fund**

**Statement of Operations and Changes in Fund Balances
Year ended December 31, 2017**

	2017	2016	2015	2014	2013
	\$	\$	\$	\$	\$
Net Inflow (Outflow) of Cash Related to the Following Activities					
Operating					
Excess of revenue over expenses	1,145	(23)	2,925	2,659	(5,639)
Increase in Amount due from General Fund	368	(44)	(126)	286	(506)
Increase in Amount due from Sid Chapman Youth Fund	-	-	-	-	-
Decrease (increase) in interest accrued	-	-	-	-	-
Increase in Amount Due Manse Trust Fund	-	-	-	-	-
Increase in Amount Due Special Gift Fund	-	-	-	-	-
Cash provided by Operations	<u>1,513</u>	<u>(67)</u>	<u>2,799</u>	<u>2,945</u>	<u>(6,145)</u>
Transfers from Other Funds					
Cash, beginning of year	14,476	14,543	11,744	8,799	14,944
Cash, end of year	<u>15,989</u>	<u>14,476</u>	<u>14,543</u>	<u>11,744</u>	<u>8,799</u>

**St. Stephen's-on-the-Hill United Church
Special Gifts Funds**

Balance Sheet as at December 31, 2017

	2017	2016	2015	2014	2013
Assets	\$	\$	\$	\$	\$
Bank balance	9,163	14,862	10,095	5,845	6,045
GIC	56,095	55,781	60,129	54,509	54,134
Investment	-	-	-	-	-
Due from broker	-	-	-	-	-
	<u>65,258</u>	<u>70,643</u>	<u>70,224</u>	<u>60,354</u>	<u>60,179</u>
Interest accrued	81	92	124	138	-
Due from Memorial Fund	-	-	-	-	-
Total Current Assets	<u>65,339</u>	<u>70,735</u>	<u>70,348</u>	<u>60,492</u>	<u>60,179</u>
 Current Liabilities					
Local Outreach funds	-	-	-	-	-
World Outreach Funds	-	-	-	-	-
Refugee Fund	-	-	-	-	-
Manse Fund	27	27	27	27	27
General Fund	-	-	-	-	-
	<u>27</u>	<u>27</u>	<u>27</u>	<u>27</u>	<u>27</u>
 Special Gifts Fund Balance					
Long-term Retained Balance	59,549	59,549	59,549	54,549	54,549
Short-term Specified Gift Balance	575	2,575	2,575	2,575	2,575
Short-term Available Balance	5,188	8,584	8,197	3,341	3,028
	<u>65,312</u>	<u>70,708</u>	<u>70,321</u>	<u>60,465</u>	<u>60,152</u>
Total	<u>65,339</u>	<u>70,735</u>	<u>70,348</u>	<u>60,492</u>	<u>60,179</u>

R. E. Lepp
Chair, Trustees

**St. Stephen's-on-the-Hill United Church
Special Gifts Funds**

**Statement of Excess of Revenues over Expenses
Year ended December 31, 2017**

	2017	2016	2015	2014	2013
	\$	\$	\$	\$	\$
Revenues					
Special Gifts - Not Specified	-	-	10,000	-	-
Special Gifts - Specified	-	-	-	-	-
Interest - Bank					
Interest - GIC	304	687	606	513	831
Interest - Investment	-	-	-	-	-
Total Revenue	<u>304</u>	<u>687</u>	<u>10,606</u>	<u>513</u>	<u>831</u>
Expenses					
Donations - Compass	-	-	-	-	-
Donations - Local administration	-	-	-	-	-
Donations - Local Outreach	-	-	-	-	-
Donations - Worship & Christian Education					
Donations - Canada & The World	300	300	250	200	1,000
Disbursements from Specified Gifts	-	-	500	-	-
Miscellaneous	-	-	-	-	-
Bank Charges	-	-	-	-	-
Total Expenses	<u>300</u>	<u>300</u>	<u>750</u>	<u>200</u>	<u>1,000</u>
Excess of Revenue over Expenses (Expenses over Revenue)	4	387	9,856	313	(169)
Transfer from Other Fund	-	-	-	-	-
Transfers to General Fund	(5,400)				
Special Gifts Fund, beginning of year	70,708	70,321	60,465	60,152	60,321
Special Gifts Fund, end of year	<u>65,312</u>	<u>70,708</u>	<u>70,321</u>	<u>60,465</u>	<u>60,152</u>

**St. Stephen's-on-the-Hill United Church
Special Gifts Funds**

**Statement of Operations and Changes in Fund Balances
Year ended December 31, 2017**

	2017	2016	2015	2014	2013
	\$	\$	\$	\$	\$
Net Inflow (Outflow) of Cash Related to the Following Activities					
Operating					
Excess of revenue over expenses	4	387	9,856	313	(169)
Decrease (increase) in interest accrued	11	32	14	(138)	-
Increase in Amount due from Memorial Fund	-	-	-	-	-
Increase in amount due Local Outreach	-	-	-	-	-
Increase in amount due World Outreach	-	-	-	-	-
Increase in amount due Refugee Fund	-	-	-	-	-
Increase in amount due Manse Fund	-	-	-	-	-
Increase in amount due General Fund	-	-	-	-	-
Cash provided by Operations	<u>15</u>	<u>419</u>	<u>9,870</u>	<u>175</u>	<u>(169)</u>
Transfers from Other Funds					
Transfers to General Fund	(5,400)	-	-	-	-
Transfer from Other Funds					
Cash, beginning of year	70,643	70,224	60,354	60,179	60,348
Cash, end of year	<u>65,258</u>	<u>70,643</u>	<u>70,224</u>	<u>60,354</u>	<u>60,179</u>

**St. Stephen's-on-the-Hill United Church
Capital Improvement Fund**

Balance Sheet as at December 31, 2017

	2017	2016	2015	2014	2013
	\$	\$	\$	\$	\$
Assets					
Current Assets					
GIC's	-	36,604	36,150	36,150	46,794
Due from Broker	-	-	-	-	-
Interest Accrued	-	-	22	-	-
Due from General Fund	110,898	-	-	-	-
Due from General Memorial Fund	-	-	-	-	-
Total Current Assets	<u>110,898</u>	<u>36,604</u>	<u>36,172</u>	<u>36,150</u>	<u>46,794</u>
Current Liabilities					
Due to General Fund	454	454	22	-	644
Capital Improvement Fund Balance	<u>110,444</u>	<u>36,150</u>	<u>36,150</u>	<u>36,150</u>	<u>46,150</u>
Total	<u>110,898</u>	<u>36,604</u>	<u>36,172</u>	<u>36,150</u>	<u>46,794</u>

**St. Stephen's-on-the-Hill United Church
Capital Improvement Fund**

**Statement of Excess of Revenues over Expenses
Year ended December 31, 2017**

	2017	2016	2015	2014	2013
	\$	\$	\$	\$	\$
Revenues					
Interest - GIC	15	432	284	400	644
Interest - Bond	-	-	-	-	-
"Gratitude for 60" Capital Campaign	110,898	-	-	-	-
Total Revenue	<u>110,913</u>	<u>432</u>	<u>284</u>	<u>400</u>	<u>644</u>
Excess of Revenue over Expenses	110,913	432	284	400	644
Capital Improvement Fund, beginning of year	36,150	36,150	36,150	46,150	46,150
Transfers to General Fund					
Interest to offset Ministerial Housing Allowance	-	(432)	(284)	(400)	(644)
To fund furnace boiler replacement	(36,619)	-	-	-	-
To fund operating deficit	-	-	-	(10,000)	-
Transfers to Building Contingency Fund - re Roof	-	-	-	-	-
Capital Improvement Fund, end of year	<u>110,444</u>	<u>36,150</u>	<u>36,150</u>	<u>36,150</u>	<u>46,150</u>

**St. Stephen's-on-the-Hill United Church
Capital Improvement Fund**

**Statement of Operations and Changes in Fund Balances
Year ended December 31, 2017**

	2017	2016	2015	2014	2013
	\$	\$	\$	\$	\$
Net Inflow (Outflow) of Cash Related to the Following Activities					
Operating					
Excess of revenue over expenses (expenses over revenues)	110,913	432	284	400	644
Changes in non-cash operating items:					
Accrued interest	-	22	(22)	-	-
Due from General Fund	(110,898)	-	-	-	-
Due from General Memorial Fund	-	-	-	-	-
Due to General Fund	-	432	22	(644)	644
Cash Provided by Operations	<u>15</u>	<u>886</u>	<u>284</u>	<u>(244)</u>	<u>1,288</u>
Financing					
Proceeds on Sale Manse (Note 3)	-	-	-	-	-
Increase in Cash	<u>15</u>	<u>886</u>	<u>284</u>	<u>(244)</u>	<u>1,288</u>
Transfers to General Fund					
Portion Proceed Sale of Manse (Note 3)	-	-	-	-	-
Interest to offset Ministerial Housing Allowance	-	(432)	(284)	(400)	(644)
To fund furnace boiler replacement	(36,619)	-	-	-	-
To fund operating deficit	-	-	-	(10,000)	-
Transfers to Building Contingency Fund - re Roof	-	-	-	-	-
Cash, beginning of year	36,604	36,150	36,150	46,794	46,150
Cash, end of year	<u>-</u>	<u>36,604</u>	<u>36,150</u>	<u>36,150</u>	<u>46,794</u>

**St. Stephen's-on-the-Hill United Church
Sid Chapman Youth Fund**

Balance Sheet as at December 31, 2017

	2017	2016	2015	2014	2013
	\$	\$	\$	\$	\$
Assets					
Current Assets					
Bank balance	-	162	162	162	162
GIC	6,521	8,307	8,249	8,173	8,096
	<u>6,521</u>	<u>8,469</u>	<u>8,411</u>	<u>8,335</u>	<u>8,258</u>
Interest Accrued	16	33	40	58	65
Total Current Assets	<u>6,537</u>	<u>8,502</u>	<u>8,451</u>	<u>8,393</u>	<u>8,323</u>
Current Liabilities					
Due to General Memorial Fund	-	-	-	-	-
Sid Chapman Youth Fund Balance	<u>6,537</u>	<u>8,502</u>	<u>8,451</u>	<u>8,393</u>	<u>8,323</u>
	<u>6,537</u>	<u>8,502</u>	<u>8,451</u>	<u>8,393</u>	<u>8,323</u>

**Statement of Excess of Revenues over Expenses
Year ended December 31, 2017**

	2017	2016	2015	2014	2013
	\$	\$	\$	\$	\$
Revenues					
Donations	-	-	-	-	-
Interest	35	51	58	70	153
Total Revenue	<u>35</u>	<u>51</u>	<u>58</u>	<u>70</u>	<u>153</u>
Expenses					
Bank Charges	-	-	-	-	-
Summit musician - Jason Azevedo	-	-	-	-	-
Total Expenses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of Revenue over Expenses (Expenses over Revenue)	35	51	58	70	153
Transfers from (to) Other Funds					
General Fund - re Youth Ministry	(2,000)	-	-	-	-
Sid Chapman Youth Fund, beginning of year	8,502	8,451	8,393	8,323	8,170
Sid Chapman Youth Fund, end of year	<u>6,537</u>	<u>8,502</u>	<u>8,451</u>	<u>8,393</u>	<u>8,323</u>

**St. Stephen's-on-the-Hill United Church
Sid Chapman Youth Fund**

**Statement of Operations and Changes in Fund Balances
Year ended December 31, 2017**

	2017	2016	2015	2014	2013
	\$	\$	\$	\$	\$
Net Inflow (Outflow) of Cash Related to the Following Activities					
Operating					
Excess of revenue over expenses (expenses over revenues)	35	51	58	70	153
Decrease (increase) in interest accrued	17	7	18	7	(57)
Increase (decrease) in amount due to General Fund	-	-	-	-	-
Cash Provided by Operations	<u>52</u>	<u>58</u>	<u>76</u>	<u>77</u>	<u>96</u>
Transfers from (to) Other Funds					
General Fund re Youth Ministry	(2,000)	-	-	-	-
Cash, beginning of year	8,469	8,411	8,335	8,258	8,162
Cash, end of year	<u>6,521</u>	<u>8,469</u>	<u>8,411</u>	<u>8,335</u>	<u>8,258</u>

**St. Stephen's-on-the-Hill United Church
Albion Wright Youth Travel Fund**

Balance Sheet as at December 31, 2017

	2017	2016	2015	2014	2013
	\$	\$	\$	\$	\$
Assets					
Current Assets					
Bank balance	2,003	4,466	4,550	4,634	5,418
GIC	-	-	-	-	-
Interest Accrued	-	-	-	-	-
Total Current Assets	<u>2,003</u>	<u>4,466</u>	<u>4,550</u>	<u>4,634</u>	<u>5,418</u>
Current Liabilities					
Due to General Memorial Fund	-	-	-	-	-
Albion Wright Youth Travel Fund Balance	<u>2,003</u>	<u>4,466</u>	<u>4,550</u>	<u>4,634</u>	<u>5,418</u>
	<u>2,003</u>	<u>4,466</u>	<u>4,550</u>	<u>4,634</u>	<u>5,418</u>

**Statement of Excess of Revenues over Expenses
Year ended December 31, 2017**

	2017	2016	2015	2014	2013
	\$	\$	\$	\$	\$
Revenues					
Donations	-	-	-	-	-
Interest	-	-	-	-	-
Total Revenue	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expenses					
Crieff Hills - Youth Retreat	-	-	-	300	-
New Orleans - Christian Mapplebeck	-	-	-	400	-
Bangladesh travel - Joshua Yun	-	-	-	-	-
Kenya travel - Jakob Pugi	-	-	-	-	-
Youth (6) travel - Skownan Native Community	2,400	-	-	-	-
Bank Charges	63	84	84	84	75
Total Expenses	<u>2,463</u>	<u>84</u>	<u>84</u>	<u>784</u>	<u>75</u>
Excess of Revenue over Expenses (Expenses over Revenue)	(2,463)	(84)	(84)	(784)	(75)
Transfers from (to) Other Funds					
General Memorial Fund	-	-	-	-	-
Albion Wright Youth Travel Fund, beginning of year	4,466	4,550	4,634	5,418	5,493
Albion Wright Youth Travel Fund, end of year	<u>2,003</u>	<u>4,466</u>	<u>4,550</u>	<u>4,634</u>	<u>5,418</u>

**St. Stephen's-on-the-Hill United Church
Albion Wright Youth Travel Fund**

**Statement of Operations and Changes in Fund Balances
Year ended December 31, 2017**

	2017	2016	2015	2014	2013
	\$	\$	\$	\$	\$
Net Inflow (Outflow) of Cash Related to the Following Activities					
Operating					
Excess of revenue over expenses (expenses over revenues)	(2,463)	(84)	(84)	(784)	(75)
Decrease (increase) in interest accrued	-	-	-	-	-
Increase (decrease) in amount due to General Fund	-	-	-	-	-
Cash Provided by Operations	<u>(2,463)</u>	<u>(84)</u>	<u>(84)</u>	<u>(784)</u>	<u>(75)</u>
Transfers from (to) Other Funds					
General Memorial Fund -	-	-	-	-	-
Cash, beginning of year	4,466	4,550	4,634	5,418	5,493
Cash, end of year	<u>2,003</u>	<u>4,466</u>	<u>4,550</u>	<u>4,634</u>	<u>5,418</u>