

MENNONITE CHURCH SASKATCHEWAN
Non-consolidated Financial Statements
Year Ended December 31, 2019

MENNONITE CHURCH SASKATCHEWAN

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Year Ended December 31, 2019

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INDEPENDENT AUDITOR'S REPORT

To the Directors of MENNONITE CHURCH SASKATCHEWAN

Qualified Opinion

We have audited the accompanying non-consolidated financial statements of MENNONITE CHURCH SASKATCHEWAN (the "Organization"), which comprise the non-consolidated statement of financial position as at December 31, 2019, and the non-consolidated statements of operations, changes in net assets and cash flows for the year then ended, and the 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 non-consolidated financial statements present fairly, in all material respects, the non-consolidated financial position of the Organization as at December 31, 2019, and results of non-consolidated operations and its non-consolidated cash flows for the year then ended in accordance with Canadian accounting standards for not for profit organizations (ASNPO).

Basis for Qualified Opinion

In common with many not for profit organizations, the Organization derives revenue from donations and fundraising activities the completeness of which is not susceptible to satisfactory audit verification. Accordingly, verification of these revenues was limited to the amounts recorded in the records of the Organization. Therefore, we were not able to determine whether any adjustments might be necessary to donations or fundraising revenue, excess of revenue over expenses, and cash flows from operations for the year ended December 31, 2019, current assets as at December 31, 2019, and net assets as at January 1 and December 31, 2019.

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Non-consolidated 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 non-consolidated financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified opinion.

Other Matter - Restriction on Use

These non-consolidated financial statements have been prepared to assist the Organization to prepare its registered charity information return and for regulatory filings as required by *The Non-profit Corporations Act, 1995* in Saskatchewan. Our report is intended solely for the Organization and the regulatory authorities and should not be used by parties other than the Organization or regulatory authorities.

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

Management is responsible for the preparation and fair presentation of the non-consolidated financial statements in accordance with ASNPO, 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 non-consolidated financial statements, management is responsible for assessing the Organization's ability to continue as a going concern, disclosing, as applicable, matters related 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.

Auditor's Responsibilities for the Audit of the Non-consolidated Financial Statements

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

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 non-consolidated 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 auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Organization to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the non-consolidated financial statements, including the disclosures, and whether the non-consolidated 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.

MENNONITE CHURCH SASKATCHEWAN
Non-consolidated Statement of Financial Position
As at December 31, 2019

	2019	<i>Restated</i> 2018
ASSETS		
Current		
Cash and cash equivalents (note 3)	\$ 97,184	\$ 52,890
Accounts receivable (note 4)	4,841	3,005
Prepaid expenses	1,029	822
	103,054	56,717
Long term investments (note 5)	182,874	213,144
Tangible capital assets (note 6)	6,824	7,971
	\$ 292,752	\$ 277,832
 LIABILITIES AND NET ASSETS		
Current liabilities		
Accounts payable and accrued liabilities (note 7)	\$ 3,003	\$ 332
Net assets		
Operating fund	227,195	221,541
Capital asset fund	6,823	7,971
Internally restricted funds (note 8)	23,431	15,754
Student education fund	32,300	32,234
	289,749	277,500
	\$ 292,752	\$ 277,832

See accompanying notes to the financial statements

Approved by:

Director: _____

Director: _____

MENNONITE CHURCH SASKATCHEWAN
Non-consolidated Statement of Changes in Net Assets
For the year ended December 31, 2019

	Operating Fund	Capital Asset Fund	Internally Restricted Funds	Student Education Fund	2019 Total	<i>Restated</i> 2018 Total
Net assets, beginning of the year	\$ 221,541	\$ 7,971	\$ 15,754	\$ 32,234	\$ 277,500	\$ 260,073
(Deficiency) excess of revenue over expenses	7,812	(3,306)	7,677	66	12,249	17,427
Purchase of tangible capital assets	(2,158)	2,158	-	-	-	-
Net assets, end of the year	\$ 227,195	\$ 6,823	\$ 23,431	\$ 32,300	\$ 289,749	\$ 277,500

See accompanying notes to the financial statements

MENNONITE CHURCH SASKATCHEWAN

Non-consolidated Statement of Operations

For the year ended December 31, 2019

	Unrestricted	Restricted	2019 Total	<i>Restated</i> 2018 Total
Revenue				
Church and individual donations	\$ 361,939	\$ -	\$ 361,939	\$ 374,370
Designated funds received (Schedule 1)	-	130,308	130,308	167,992
SMYO (Schedule 1)	-	45,243	45,243	11,156
Youth farm contributions (note 9)	30,000	-	30,000	31,000
Workshops and projects	20,256	-	20,256	7,360
Publication fund	19,122	-	19,122	19,491
Sask Women in Mission	-	9,445	9,445	5,710
Annual delegate session registration	9,098	-	9,098	9,092
Student fund interest, donations and grant	-	9,066	9,066	452
Interest	2,139	350	2,489	2,291
Miscellaneous (Schedule 1)	981	-	981	7,062
	443,535	194,412	637,947	635,976
Expenses				
Pastoral leadership commission (Schedule 2)	158,770	-	158,770	158,803
Designated funds forwarded	-	129,819	129,819	157,064
Executive committee (Schedule 3)	94,421	-	94,421	81,436
Rosthern Junior College	60,000	-	60,000	60,000
Canadian Mennonite University	50,100	-	50,100	50,000
SMYO (Schedule 3)	-	46,472	46,472	12,376
Restorative Justice (Schedule 3)	38,276	-	38,276	35,500
Publication	19,250	-	19,250	19,464
Camp coordination commission (Schedule 2)	12,000	-	12,000	12,596
Scholarships from student fund	-	9,000	9,000	1,000
Amortization	-	3,306	3,306	2,339
Ministries commission (Schedule 2)	2,906	-	2,906	11,721
Sask Women in Mission	-	1,378	1,378	6,250
Anabaptist Mennonite Biblical Seminary	-	-	-	10,000
	435,723	189,975	625,698	618,549
(Deficiency) excess of revenue over expenses	\$ 7,812	\$ 4,437	\$ 12,249	\$ 17,427

See accompanying notes to the financial statements

MENNONITE CHURCH SASKATCHEWAN

Non-consolidated Statement of Cash Flows

For the year ended December 31, 2019

	2019	<i>Restated</i>
		2018
Cash flows from operating activities		
Excess (deficiency) of revenue over expenses	\$ 12,249	\$ 17,427
Items not affecting cash:		
Amortization	3,306	2,339
Changes in non-cash working capital:		
Accounts receivable	(1,916)	2,812
Prepaid expenses	(207)	2,625
Accounts payable and accrued liabilities	2,750	(100)
Net cash provided by operating activities	16,182	25,103
Cash flows from investing activities		
Purchase of capital assets	(2,158)	-
Proceeds from sale of long-term investments	30,270	-
Increase in long term investments	-	(4,955)
Net cash provided by (used in) investing activities	28,112	(4,955)
Net increase in cash and cash equivalents	44,294	20,148
Cash and cash equivalents at the beginning of the year	52,890	32,742
Cash and cash equivalents at the end of the year	\$ 97,184	\$ 52,890

See accompanying notes to the financial statements

MENNONITE CHURCH SASKATCHEWAN

Notes to the Non-consolidated Financial Statements
Year Ended December 31, 2019

1. DESCRIPTION OF ORGANIZATION

Mennonite Church Saskatchewan (the Organization) is constituted by private act of the legislature of Saskatchewan, S.S. 1998, c01 as amended by S.S. 2002, c01. It is registered with Canada Revenue Agency as a charitable organization. The objectives of the Organization are to promote spiritual growth and unity among its members; to give mutual assistance in the work of the Kingdom of God; to perpetuate the common faith of its membership as witness to the world; and to relate and coordinate that part of the Mennonite Church Canada which requires contact and liaison within the Province of Saskatchewan.

The operations for the various divisions of Mennonite Church Saskatchewan are reflected in separate non-consolidated audited financial statements.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The non-consolidated financial statements have been prepared in accordance with Canadian Accounting Standards for not for profit organizations (ASNPO) and include the following significant accounting policies:

Basis of presentation

The accounts of the Organization are maintained in accordance with the principles of fund accounting. For financial reporting purposes, accounts with similar characteristics have been combined into the following funds:

Operating fund

The operating fund accounts for the Organization's program delivery and administrative activities. The operating fund reports unrestricted resources.

Capital asset fund

The capital fund recognizes resources that have been invested in tangible capital assets. These resources will increase for capital purchases and donations directly related to capital assets and will be reduced by amortization charges and the net book value of capital asset sales as well as debt held which was used to purchase capital assets.

Restricted funds

The restricted funds of the Organization consists of the Student Education Fund and the Internally Restricted Funds.

Cash and cash equivalents

Cash and cash equivalents include balances with banks and short term deposits which are highly liquid with maturities at the date of acquisition of less than three months.

MENNONITE CHURCH SASKATCHEWAN

Notes to the Non-consolidated Financial Statements
Year Ended December 31, 2019

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Tangible capital assets

Capital assets are recorded at cost less accumulated amortization. Amortization is provided over the estimated useful life of the assets using the following rates and methods:

	<u>Rate</u>	<u>Method</u>
Computer equipment	5 years	straight line
Leasehold improvements	3 years	straight line
Office equipment	10 years	straight line

In the year of acquisition, only one-half of the stated rate is applied to the addition. The Organization regularly reviews its property, plant, and equipment to eliminate obsolete items.

Legal ownership of the tangible capital assets of all the divisions are with Mennonite Church Saskatchewan. Tangible capital assets are reported on the individual Organization's financial statements because they are physically on the premises of these Organizations and the Organizations benefit from the usage of the assets for daily operations. These assets are not reported in these non-consolidated financial statements.

Impairment

A long lived asset is tested for impairment whenever events or changes in circumstances indicates that its carrying amount may not be recoverable. An impairment loss is recognized when the carrying amount of the asset exceeds the sum of the undiscounted cash flows resulting for its use and eventual disposition. The impairment loss is measured as the amount by which the carrying amount of the long lived asset exceeds its fair value. There are no impairment indicators in the current year.

Use of estimates

The preparation of financial statements in conformity with Canadian accounting standards for not for profit organizations requires management to make estimates and assumptions that could affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the reporting period. Significant area requiring the use of management estimates relate to the determination of useful lives of capital assets for calculating amortization.

Management's assumptions are based on a number of factors, including historical experience, current events and actions that the Organization may undertake in the future, and other assumptions that they believe are reasonable under the circumstances. Actual results could differ from those estimates.

Contributed services

Volunteers contribute a significant amount of time each year to assist the Organization in carrying out its programs and services. Due to the difficulty in determining their fair value, contributed services are not recognized in these non-consolidated financial statements.

MENNONITE CHURCH SASKATCHEWAN

Notes to the Non-consolidated Financial Statements
Year Ended December 31, 2019

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Revenue recognition

Unrestricted and restricted contributions are recognized as revenue when they are received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured. Unrestricted contributions are recognized as part of the operating fund. Restricted contributions are recognized as revenue to the appropriate restricted fund. If no appropriate restricted fund has been setup the contribution is deferred and recognized as revenue in the year in which the related expenses are incurred.

Rental income, registration fees, subscription fees, and coffee sales are recognized as revenue once the services have been provided and collection is reasonably assured. Interest and investment income are recognized when earned. Expense reimbursements are recognized when received or receivable if amounts can be measured and collection is reasonably assured.

Financial instruments

Initial and subsequent measurement

The Organization initially measures its financial assets and liabilities at fair value. The Organization subsequently measures its financial assets and financial liabilities at cost or amortized cost, except for those which are quoted in an active market, which are measured at fair value. Changes in the fair value of these financial instruments are recognized in income in the period incurred.

Financial assets measured at amortized cost on a straight-line basis include cash and cash equivalents, accounts receivable, and long term investments. Financial liabilities measured at amortized cost include accounts payable and accrued liabilities. There are no financial assets or liabilities subsequently measured at fair value.

Impairment

For financial assets measured at cost or amortized cost, the Organization determines whether there are indications of possible impairment. When there is an indication of impairment, and the Organization determines that a significant adverse change has occurred during the period in the expected timing or amount of future cash flows, a write-down is recognized in income. If the indicators of impairment have decreased or no longer exist, the previously recognized impairment loss shall be reversed to the extent of the improvement. The carrying amount of the financial asset may not be greater than the amount that would have been reported at the date of the reversal had the impairment not been recognized previously. The amount of the reversal is recognized in income.

Income taxes

The Organization is not subject to income tax under ITA 149(1)(l) of the income tax act.

3. CASH AND CASH EQUIVALENTS

	<u>2019</u>		<u>2018</u>
Cash in bank	\$ 66,759	\$	46,799
Cash on deposit	44,745		78,768
Cheques issued and outstanding	(14,320)		(72,677)
	<u>\$ 97,184</u>	<u>\$</u>	<u>52,890</u>

MENNONITE CHURCH SASKATCHEWAN

Notes to the Non-consolidated Financial Statements
Year Ended December 31, 2019

4. ACCOUNTS RECEIVABLE

	2019	2018
Accounts receivable	\$ 2,502	\$ 696
GST receivable	2,339	2,229
Payroll remittances overpaid	-	80
	\$ 4,841	\$ 3,005

Accounts receivable are recorded net of doubtful accounts, if any. In 2019 the allowance for doubtful accounts was \$ NIL (2018 - \$ NIL).

5. LONG TERM INVESTMENTS

Investment with Mennonite Foundation of Canada yielding 1.35% at December 31, 2019 (2018 - 1.49%).

	2019	2018
Abundance Canada - investment designated for general fund	\$ 124,667	\$ 155,401
Abundance Canada - investment designated for student fund	30,645	30,531
Abundance Canada - investment designated for restricted fund	27,562	27,212
	\$ 182,874	\$ 213,144

6. TANGIBLE CAPITAL ASSETS

	Cost	Accumulated amortization	2019 Net book value	2018 Net book value
Computer equipment	\$ 5,066	\$ 3,585	\$ 1,481	\$ 968
Leasehold improvements	9,268	7,866	1,402	3,012
Office equipment	18,442	14,501	3,941	3,991
	\$ 32,776	\$ 25,952	\$ 6,824	\$ 7,971

7. BANK INDEBTEDNESS

Mennonite Church Saskatchewan has a line of credit of \$ 125,000 at the Affinity Credit Union, Rosthern branch. The line of credit is secured by a General Security Agreement and bears interest at the rate of prime plus 1%. There were no amounts drawn on the line of credit at December 31, 2019 (2018 - \$ NIL).

MENNONITE CHURCH SASKATCHEWAN
Notes to the Non-consolidated Financial Statements
Year Ended December 31, 2019

7. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

	2019	2018
Accounts payable and accrued liabilities	\$ 456	\$ 332
Payroll remittances payable	2,547	-
	\$ 3,003	\$ 332

8. INTERNALLY RESTRICTED FUNDS

	2019	2018
Designated funds	\$ 18,481	\$ 17,642
SMYO - Coffee	4,940	5,171
Sask Women in Mission	6,433	(1,635)
Pastoral Leadership Commission	(1,690)	(1,690)
SMYO - General	(4,733)	(3,734)
	\$ 23,431	\$ 15,754

9. YOUTH FARM CONTRIBUTIONS

Youth farm lands are operated by three Rosthern area farmers under cash rental agreements. Net proceeds, after payment of taxes, are forwarded to Mennonite Church Saskatchewan.

10. RESTORATIVE JUSTICE

Circles of Support and Accountability South Saskatchewan, Parkland Restorative Justice, and The Micah Mission are organizations which file their own charity returns and have their own set of financial statements. The expenses referenced in Schedule 3 are the support Mennonite Church Saskatchewan provides to these charities.

11. FINANCIAL INSTRUMENTS AND RISK MANAGEMENT

The Organization, as part of its operations, carries a number of financial instruments. It is the board of director's opinion that the Organization is not exposed to significant interest or credit risk arising from these financial instruments except as otherwise disclosed.

Liquidity risk

Liquidity risk is the risk that the Organization will encounter difficulty in meeting obligations associated with financial liabilities. The Organization enters into transactions to purchase goods and services on credit, borrows funds from creditors, etc. for which repayment is required at various maturity dates. Liquidity is measured by reviewing the Organizations future net cash flows for the possibility of a negative cash flow. The Organization manages the liquidity risk resulting from its accounts payable by investing in liquid assets.

MENNONITE CHURCH SASKATCHEWAN

Notes to the Non-consolidated Financial Statements
Year Ended December 31, 2019

11. FINANCIAL INSTRUMENTS AND RISK MANAGEMENT (CONTINUED)

Credit risk

Financial instruments that potentially subject the Organization to concentrations of credit risk consist of accounts receivable. The maximum credit risk is \$ 2,502 (2018 - \$ 696). The Organization believes that there is minimal risk associated with the collection of these amounts as it performs regular credit assessments.

Interest rate risk

Interest rate risk is the risk that the value of a financial instrument might be adversely affected by a change in interest rates. Changes in market interest rates may have an effect on the cash flows associated with some financial assets and liabilities, known as cash flow risk, and on the fair value of other financial assets or liabilities, known as price risk. In seeking to minimize the risks from interest rate fluctuations, the Organization manages exposure through investments carrying fixed rates of return. The Organization is a guarantor for a mortgage recorded in the records of Shekinah Retreat Centre. The Mortgage is at a fixed rate of interest and is due for renewal November 2021. The line of credit carries a variable rate of interest.

12. COMMITMENTS

On July 13, 2017 the Organization entered into a three year lease with Mennonite Central Committee Saskatchewan to lease 632 square feet of office space on the second floor of the MCC Centre beginning August 1, 2017 through July 31, 2020. The Organization will pay \$ 6,320 each year in base rent plus occupancy costs calculated on an annual basis. For the term year from August 1, 2019 through July 31, 2020, the Organization has a commitment to pay \$ 3,065 in occupancy costs. Payments are made in equals monthly installments due on the first day of each month.

13. RELATED PARTY TRANSACTIONS

During the year the Organization had the following transactions with its associated organizations:

Camp Elim

The Organization collected \$ 2,625 (2018 - \$ 601) in designated contributions for Camp Elim. The Organization paid additional contributions of \$ 2,466 (2018 - \$ 2,429) to subsidize expenses for running camp operations.

Shekinah Retreat Centre

The Organization collected \$ 3,172 (2018 - \$ 3,200) in designated contributions for Shekinah Retreat Centre. The Organization paid additional contributions of \$ 2,737 (2018 - \$ 2,692) to subsidize expenses for running camp operations.

Mennonite Youth Farm Bible Camp

The Organization collected \$ 4,003 (2018 - \$ 1,317) in designated contributions for Mennonite You Farm Bible Camp. The Organization paid additional contributions of \$ 6,797 (2018 - \$ 7,475) to subsidize expenses for running camp operations.

The organizations are related to Mennonite Church Saskatchewan via the influence the Church has over the organizations Board of Directors and legal title of the land, buildings, and other assets used within the organizations.

MENNONITE CHURCH SASKATCHEWAN

Notes to the Non-consolidated Financial Statements
Year Ended December 31, 2019

14. COMPARATIVE FIGURES

Certain comparative figures have been reclassified to conform with the financial statement presentation adopted for the current year.

Prior year figures have been restated to remove \$15,704 from accounts receivable and Church and individual donations for a wage reimbursement which was recorded twice.

MENNONITE CHURCH SASKATCHEWAN

Schedule of Revenues for the year ended December 31, 2019

	2019	2018
Saskatchewan Mennonite Youth Organization		
Youth Assembly	\$ 37,828	\$ -
Coffee sales	5,340	6,181
Retreats	1,850	4,590
Donations	50	250
Miscellaneous	175	135
	<hr/> 45,243	<hr/> 11,156
Designated funds received		
Mennonite Church Canada	91,313	112,073
Mennonite Church Canada witness	26,235	34,031
Youth Farm Bible Camp	4,003	1,371
Camp Shekinah	3,172	3,200
Camp Elim	2,625	601
Spruce River Folk Festival	1,250	5,027
Rosthern Community College	1,010	480
Canadian Mennonite University	300	300
Anabaptist Mennonite Biblical Seminary	300	-
CommonWord Bookstore and Resource Centre	100	100
Ministries	-	8,859
Ride for Refuge	-	950
Theatre of the Beat	-	500
Mennonite Central Committee Saskatchewan	-	400
The Micah Mission	-	100
	<hr/> 130,308	<hr/> 167,992
Miscellaneous income		
MC Canada travel pool reimbursement	489	6,666
Other	456	380
Social club	36	16
	<hr/> \$ 981	<hr/> \$ 7,062

See accompanying notes to the financial statements.

MENNONITE CHURCH SASKATCHEWAN

Schedule of Expenses for the year ended December 31, 2019

	2019	2018
Pastoral Leadership Commission		
Personnel	\$ 129,049	\$ 134,945
Workshops and programs	15,281	7,093
Commission expense	13,119	15,284
Travel	1,321	1,481
VBS Troupe	-	-
	<hr/> 158,770	<hr/> 158,803
Ministries Commission		
Travel	2,906	-
Missionfest	-	10,978
Aboriginal program	-	743
	<hr/> 2,906	<hr/> 11,721
Camp Coordinating Commission		
Youth Farm Bible Camp	6,797	7,475
Camp Shekinah	2,737	2,692
Camp Elim	2,466	2,429
	<hr/> \$ 12,000	<hr/> \$ 12,596

See accompanying notes to the financial statements.

MENNONITE CHURCH SASKATCHEWAN

Schedule of Expenses for the year ended December 31, 2019

	2019	2018
Executive Committee		
Office - general	\$ 48,325	\$ 43,238
Miscellaneous	18,990	12,607
Audit and legal	10,210	7,478
Office - rent (note 12)	9,385	9,385
Office - telephone and postage	3,356	3,150
Insurance	2,016	1,948
Committee expense	1,252	2,166
Interest and bank	887	1,464
	<hr/> 94,421	<hr/> 81,436
Restorative Justice (note 10)		
Parkland Restorative Justice	23,862	22,026
The Micah Mission	12,223	11,283
Circle of Support and Accountability	2,191	2,191
	<hr/> 38,276	<hr/> 35,500
Saskatchewan Mennonite Youth Organization		
Retreats	40,435	6,802
Coffee	5,571	5,374
Travel	323	-
Committee	143	200
	<hr/> \$ 46,472	<hr/> \$ 12,376

See accompanying notes to the financial statements.