



The Ontario Provincial Synod

The Anglican Church of Canada

Meeting of the Provincial Council called for Monday, April 8, 2019 at the Toronto Diocesan Centre (135 Adelaide Street East)

Agenda

- 9.30 am: Opening Worship
 Opening remarks by the Archbishop
 Acceptance of the Agenda
 Courtesies of the House
 Acceptance of the Minutes of the last meeting
 Background briefing by the Chancellor on the role of the Provincial Council
- 10:00 pm Report from our Secretariat for Government Relations
 (Terence Young – PC liaison, Donna Cansfield Liberal liaison, David Krause – NDP
 liaison)
 Report from our Social Advocacy Group – David Krause
 Report from our Ontario Provincial Commission on Theological Education (OPCOTE)
 Additional written Reports from our Consultant for Heritage Matters (Rev. Dr. Mary-
 Cate Garden) and our Representative to the Bereavement Authority of Ontario (Rev.
 Daniel Graves)
- 11:30 am Canon David Linn reporting on ACPO
- 12:00 pm Lunch
- 1:00 pm Appointment of the Members of the Provincial Court of Appeal: nominations from the
 Dioceses
- 1:15 pm Setting of the Priorities for the next three years

 Report on the Provincial Synod Session

 Financial Report
- 3:30 pm Adjournment

Appendix 1:

Minutes of the Provincial Executive Council, March 5, 2018

The meeting was held at the Diocese of Toronto, 135 Adelaide Street East.

PRESENT: Most Rev. Colin Johnson, Laura Walton, Prolocutor; Jean Bedard, Chancellor, Ven. Dr. Harry Huskins, Viola David, Rt. Rev. Anne Germond, Rt. Rev. Linda Nicholls, David Embury, Ven. Tanya Phibbs, Rev. Larry Armstrong, Ven. Deborah Loneragan-Freake, Rt. Rev. Michael Bird; Canon David Ricketts; Canon Michael Mondloch, Rt. Rev. Michael Oulton, Ven. Wayne Varley, Michael Perkin, Rev. Kathryn Otley, Ilene Jaremy, Harry Cleghorn, and Suzanne Lawson.
REGRETS: Canon Rob Towler, Rt. Rev. John Chapman, Garry Barker, Din Oosterbaan, Ven. Marie Loewen, Rev. David Giffen, Troy Wilson.

Opening prayers were led by Rt. Rev. Michael Bird and the Most Rev. Colin Johnson.

It was moved by David Embury and seconded by Suzanne Lawson that the Agenda be accepted.
CARRIED

Courtesies of the House were extended to Donna Cansfield, David Krause, Stephanie Boyd, Rev. Lisa BrantFrancis, Rt. Rev. Riscylla Shaw, the Honourable Peter Z. Milczyn, Ernie Hardeman, Lisa Gretzky.
ACCEPTED BY CONSENSUS.

MINUTES

Moved by: Canon David Ricketts
Seconded by: Ven. Deborah Loneragan-Freake
That the minutes of the November 6, 2017 be accepted.
CARRIED

Ernie Hardeman, MPP (Oxford) PC Critic for Housing and Municipal Affairs, addressed the meeting concerning the Progressive Conservative Party's response to our Homelessness Policy.

DISCUSSION GROUPS

Groups dealing with Homelessness, Eldercare and TRC/OPCOTE moved to separate rooms to discuss what their plans for reporting to the upcoming Provincial Synod in October.

ELDERCARE is ready to report to Synod.

TRC/OPCOTE – Work is in progress and this group will be meeting with OPCOTE concerning recommendations for Synod.

HOMELESSNESS – Still working on their recommendations. Homelessness Sunday is on March 18 and resources will be available on the web site after March 18.
All three groups felt that discussion groups were a good way of working together and the process worked well.

Rt. Rev. Riscylla Shaw led the prayers before lunch.

The Honourable Peter Z. Milczyn, Minister Responsible for the Poverty Production Strategy and Minister of Housing MPP (Etobicoke-Lakeshore) addressed the meeting concerning the Liberal Party's response to our Homelessness Policy.

DIOCESAN SENIOR STAFF CONSULTATION

Harry Huskins reported on the provincial Diocesan Senior Staff Consultation's consideration of the Development of a Ten Year Plan for closer collaboration. Staff who attended the consultation stated that it was a great event and it was good way to meet people involved in the same type of situations.

FINANCIAL REPORT

Harry Huskins reported on the Financial Statements for 2017.
Moved by: Rev. Kathryn Otley
Seconded by: Ven. Wayne Varley
That the Financial Statements for the year ending Dec. 31, 2017 be accepted.
CARRIED

PROVINCIAL SYNOD 2018 Ottawa, Oct. 9-12

Laura Walton reported on the plans for Synod 2018
Rt. Rev. Terry Dance will be the chaplain.
Rt. Rev. William Cliff will be the speaker
The theme of Synod is – *A Hopeful Church in Changing Times*.
The Primate will be at the entire meeting.
David Jones, Chancellor of General Synod will be present concerning General Synod matters.
There will be workshops, Missional moments and the election of the Metropolitan.

Lisa Gretzky, MPP (Windsor West) NDP Critic for Homelessness and Community and Social Services
addressed the National Democratic Party response to our Homelessness Policy.

Moved by: Canon David Ricketts
Seconded by: Rev. Larry Armstrong
That the meeting be adjourned.

CARRIED

Appendix 2:

Provincial Canon V (Discipline and the Court of Appeal) provides that “The Executive Council of the Provincial Synod shall, at its first regular meeting following each triennial meeting of the Provincial Synod, determine the names of two members of the clergy and two members of the laity from each diocese in the Province who shall be eligible for appointment to the Court.”

Those so named form a pool from which the judges of the Provincial Court of Appeal would be chosen if the Court was called. It may be of some comfort to know that the Court has never been called since it was first established in 1862. However, we do have to be prepared with a ‘named pool’ of potential judges in case this should become necessary.

The practice has been for each diocese to provide a list of those from their diocese who they wish to be named to this pool of potential Court of Appeal judges. The Provincial Council has then just accepted this list and enacted a Resolution naming them under the provision of the Canon.

Present Members of the Provincial Court of Appeal appointed at the November, 2016, Council session:

	(Lay)	(Clergy)
Algoma:	Justice John Wright Dr. David Gould	Archdeacon Deborah Kraft Archdeacon Marie Loewen
Huron:	Marilyn Malton Jeff Boyce	Ven. Willi Kammerer Rev. Canon Ken Brooks
Niagara:	Canon Robert Welch	Ven. Dr. Steve Hopkins
Moosonee	Canon Grace Delaney	Ven. Deborah Lonergan-Freake
Ontario:	Chancellor Roy Conacher	Ven. Wayne Varley Rev. Canon Michael Read

Ottawa:	Chancellor Sally Gomery Kim Chadsey	Rev. Brian Kauk Ven. David Selzer
Toronto:	Libby Salter Brian Armstrong	Rev. Simon Li Rev. Leonard Leader

Nominations for Members of the Provincial Court of Appeal for April, 2019 Council session:

	(Lay)	(Clergy)
Algoma:	Justice John Wright Dr. David Gould	Archdeacon Deborah Kraft Archdeacon Marie Loewen
Huron:	Marilyn Malton Jeff Boyce	Very Rev. Paul Millward Rev. Canon Ken Brooks
Niagara:	Chancellor Greg Tweney Venerable Peter Scott	Susan Little Rev. Canon Stuart Pike
Moosonee	Shirley Iserhoff Laurette Potvin	Ven. Larry Armstrong, Rev. Catherine Murkin
Ontario:	Chancellor Roy Conacher Chancellor Garth Allan	Ven. Wayne Varley Rev. Canon Michael Read
Ottawa:	Chancellor Robin McKay Michael Perkin	Rt. Rev. John Chapman Ven. Kathryn Otley
Toronto:	Libby Salter Brian Armstrong	Rev. Simon Li Rev. Leonard Leader

Canon V (Discipline and the Court of Appeal)

1. Definitions:

In this Canon,

"Canon XVIII" means Canon XVIII of the General Synod of The Anglican Church of Canada;

"Court" means the Court of Appeal for the Ecclesiastical Province of Ontario;

"Member of the clergy" means a priest or deacon licensed in a diocese in the Province;

"Member of the laity" means a communicant lay member of the Church residing in the Province.

2. Constitution of the Court:

- a) There shall be a court called The Court of Appeal for the Ecclesiastical Province of Ontario.
- b) The Court shall be composed of five members.

c) On the trial of a bishop, or on the review of a decision of the Metropolitan or a diocesan bishop convicting a bishop of an offence or imposing a penalty for an offence, three members shall be bishops holding episcopal office in the church, one shall be a member of the clergy, and one shall be a member of the laity.

d) On an appeal from the trial of a priest or a deacon, or from the review by a diocesan court of the decision of the diocesan bishop convicting a priest or a deacon of an offence or imposing a penalty for an offence, one member shall be a bishop holding episcopal office in the church, three shall be members of the clergy, and one shall be a member of the laity.

e) On an appeal from the trial of a lay person, or from the review by a diocesan court of the decision of the diocesan bishop convicting a lay person of an offence or imposing a penalty for an offence, one member shall be a bishop holding episcopal office in the church, one shall be a member of the clergy, and three shall be members of the laity.

f) On a case stated under section three, subsection (d) one member shall be a bishop holding episcopal office in the church, two shall be members of the clergy and two shall be members of the laity.

g) The Executive Council of Provincial Synod shall, at its first regular meeting following each triennial meeting of the Provincial Synod determine the names of two members of the clergy and two members of the laity from each diocese in the Province who shall be eligible for appointment to the Court.

h) The persons whose names are determined under subsection (g) shall continue to be eligible for appointment to the Court until the Executive Council determines the names of persons to replace them.

i) When a case is to be heard by the Court, the Metropolitan shall appoint the members of the Court from among the bishops holding episcopal office in the Province and the members of the clergy and laity determined under subsection (g).

j) If, for any reason, a vacancy occurs among the members of the Court before the hearing commences, the vacancy shall be filled in the same way. If a vacancy occurs after a hearing has commenced the remaining members of the Court may continue the hearing and give judgment or may direct that a new Court be appointed and the hearing be recommenced.

k) The Metropolitan may appoint himself or herself to the Court.

l) No person who is or has been involved, or has an interest, in the case to come before the Court shall be a member of the Court.

m) The Metropolitan, if a member of the Court, and otherwise the bishop among the members of the Court who is senior by election to that office, shall be President of the Court.

3. Jurisdiction:

a) The Court has the jurisdiction conferred on it by section six of Canon XVIII with respect to the discipline of bishops.

b) The Court has jurisdiction conferred on it by section four of Canon XVIII to review a decision of the Metropolitan or of a diocesan bishop convicting a bishop of an offence or imposing a penalty for an offence.

c) The Court has jurisdiction to hear and determine an appeal from any judgment or order of a diocesan court or the president thereof.

d) The Court has jurisdiction upon a case stated by:

i) the Provincial Synod;

ii) the Executive Council of the Province; or

- iii) the House of Bishops of the Province.

to determine the validity or interpretation of any provision of the Constitution of the Provincial Synod or of a diocesan synod or of any Canon of the Provincial Synod or of a diocesan synod.

- e) A priest or deacon of a diocese shall be tried in the diocesan court of that diocese in accordance with the canons of such diocese and the canons of General Synod, and where a conflict between such canons arises, the canons of General Synod shall govern.

4. Assessors:

- a) The Court, or the Metropolitan in the exercise of initial jurisdiction, shall be advised by at least two assessors.
- b) The Chancellor of the Provincial Synod shall be one of the assessors unless he or she is or has been involved, or has an interest, in the case.
- c) The other assessors shall be chancellors or vice-chancellors of dioceses in the Province.
- d) The Metropolitan shall appoint the assessors.
- e) If an assessor for any reason is unable to act or to attend a sitting of the court or a trial by the Metropolitan, the President of the Court or the Metropolitan may appoint a substitute assessor.
- f) No one who is or has been involved, or has an interest, in the case shall be appointed as an assessor.
- g) The assessors shall advise the Court or the Metropolitan on matters of law and procedure.

5. Offences:

All persons who are subject to the ecclesiastical jurisdiction of the Provincial Court of Appeal shall be liable to discipline for any of the following offences:

- a) conviction of an indictable offence;
- b) immorality;
- c) disobedience to the bishop to whom such person has sworn canonical obedience;
- d) violation of any lawful Constitution or Canon of the Church, whether of a diocese, province, or of the General Synod by which the person is bound;
- e) willful or habitual neglect of the exercise of the ministry of the person without cause;
- f) willful or habitual neglect of the duties of any office or position of trust to which the person has been appointed or elected;
- g) teaching or advocating doctrines contrary to those accepted by the Anglican Church of Canada;
- h) contemptuous or disrespectful conduct towards the bishop of the diocese in matters pertaining to the administration of the affairs of the diocese or a parish.

6. Charges Against Diocesan Bishops:

- a) A charge alleging that a diocesan bishop has committed an offence as defined in section eight of Canon XVIII may be filed with the Metropolitan by
 - i) three bishops of the Province, or
 - ii) three members of the clergy licensed in, and three lay delegates to the synod, of the bishop's diocese.
- b) A diocesan bishop who has been accused by any person of committing an offence, but against whom no charge has been filed, may, together with two other bishops of the Province, file with the Metropolitan a request that the accusation be investigated, whereupon a charge alleging that the diocesan bishop has committed an offence shall be deemed to have been filed.

- c) If the diocesan bishop against whom a charge is filed or is deemed to have been filed does not waive the appointment of a Committee of Inquiry, the Metropolitan shall appoint three persons (at least one of whom shall be a judge of a court of record of the Province of Ontario or a barrister or solicitor of at least ten years' standing at the bar of the Province of Ontario, and none of whom shall subsequently be assessors or members of the Court which may be convened to deal with such charge) as a Committee of Inquiry to determine whether there is sufficient evidence to warrant a trial of the charge.
- d) If the Committee of Inquiry determines that a trial is not warranted, the Metropolitan shall dismiss the charge.
- e) Subject to subsection (f), if the diocesan bishop waives the appointment of a Committee of Inquiry, or if the Committee of Inquiry determines that a trial is warranted, the Metropolitan may
 - i) exercise the initial jurisdiction conferred upon the Metropolitan by section three of Canon XVIII, or
 - ii) refer to the Court the determination of whether an ecclesiastical offence has been committed or the determination of a penalty.
- f) Where the diocesan bishop against whom a charge is filed or is deemed to have been filed is the Metropolitan, if the Metropolitan waives the appointment of a Committee of Inquiry and determines that a trial is warranted, the diocesan bishop with whom the charge or request was filed shall refer to the Court the determination of whether an ecclesiastical offence has been committed or the determination of a penalty.
- g) When exercising initial jurisdiction, the Metropolitan shall
 - i) be advised by assessors, and
 - ii) follow the same rules and procedure as would be followed by the Court including the principles and general procedures prescribed by Part five of Canon XVIII.
- h) During the period while the Committee of Inquiry or the Court is in session, the accused person may withdraw from the exercise of his or her office or be inhibited therefrom.

7. Review of Initial Jurisdiction:

A bishop who has been convicted of an offence by the Metropolitan or a diocesan bishop in the exercise of initial jurisdiction, or the Executive Council of the diocese in which the convicted bishop holds office or resides, may invoke the jurisdiction of the Court to review the conviction or the penalty imposed, by filing with the Metropolitan within thirty days of the conviction or imposition of penalty a written request for such review.

8. Appeals:

- a) Any party to a proceeding before a diocesan court may appeal.
- b) An appellant shall give written notice of appeal from a judgment or order of a diocesan court or of the president thereof within thirty (3) days from the date such judgment or order is pronounced. The notice shall be given to such persons and in such manner as are prescribed by the rules of the Court.
- c) The Court may, on motion, dismiss an appeal that is frivolous or vexatious or otherwise an obvious abuse of the process of the Court.

9. Sittings:

The Court may sit in any diocese in the Province at such time and place as the President of the Court directs.

10. Judgment:

- a) The Court shall hear and dispose of a matter within one year from the date on which the Metropolitan appoints the members of the Court.

b) Before delivering judgment on an issue involving a question of doctrine the Court shall refer the question to the Provincial House of Bishops, and shall consider the opinions of the bishops who reply within two months after the question is referred to them.

c) Subject to any right of appeal conferred by the Canons of the General Synod, the judgment of the Court is final and conclusive in respect of all matters in question in the proceeding.

11. Rules:

a) The Executive Council of Provincial Synod may make rules with respect to the appointment and duties of officers of the Court, the practice and procedure of the Court including the procedure for the hearing of interlocutory matters, and all other matters necessary to give effect to the provisions of this Canon.

b) Until such rules have been made the Rules of The Supreme Court of Appeal for The Anglican Church of Canada shall be followed to the extent that they are applicable.

Appendix 3:

Heritage Consultant's Report – Dr. Mary-Cate Garden

The Ontario Provincial Council

April 8, 2019, Meeting

For dioceses and parishes across the Province, heritage matters tend to fall into two large categories: structures and cemeteries. In past years, the weight of enquiries has fallen to the latter; however, more recently both cemeteries and buildings both are facing increased pressures and advice is being sought for both.

In recent years there have not been any significant changes to the regulatory structure (excluding the BAO). The Ontario Heritage Act (OHA) and various planning guidelines remain the primary forms of legislation and policy. Similarly, the key factors impacting heritage structures, landscapes and cemeteries: development, aging infrastructure and internal issues including diminished capacity (especially in both human and financial resources) have not changed; however, pressures from all of these have escalated and are increasingly driving heritage concerns for individual parishes and dioceses.

Currently, dioceses and (individual) parishes appear to be in a reactive mode. Heritage and cemetery issues most often arise at the parish level leaving individual churches and/or congregations to respond as a matter of urgency or crisis. Parish level 'trigger' issues may include:

- ☐ encroaching development (cemeteries esp.);
- ☐ internal (parish) development arising out of repair/maintenance, renovation, reuse;
- ☐ municipal designation of property
- ☐ catastrophic events (fire, flood, building failure etc.)

Responding to these issues often will exceed parish expertise or resources and is referred to diocese; however, diocese may not be equipped with expertise and/or experience in these areas. Often ad hoc solutions are needed with the result that the knowledge base is not increasing in this area.

At the Diocesan level current heritage-related issues include:

- ☐ aging infrastructure and declining congregations (including church closings)
- ☐ return of aging or end-of-life building stock (e.g., affordable housing) especially as structures reach forty-year heritage threshold
- ☐ management of heritage and cemetery properties in light of diocesan reorganization

Finally, whilst there are some indicators that a few regulatory documents may be under review (e.g., 'Standards and Guidelines' for archaeological work) it is not anticipated that there will be any new guidelines in very near future. Management strategies will need to come from the faith communities. Dioceses will need to develop protocols to address development and infrastructure work. A key component of this will be education of policy and practice—at both levels—to manage more efficiently what likely will be an increase in

heritage-based concerns. Ideally these protocols and guidelines would be spearheaded by Ecclesiastical Province of Ontario with input from individual dioceses.

Mary-Catherine Garden
Consultant for Heritage Matters

Appendix 4:

Financial Review Statements

Anglican Church of Canada, The Provincial Synod of Ontario
79 Thorneloe Crescent
Sault Ste. Marie Ontario
P6A 4J4

April 08, 2019

Joe Ruscio Professional Corporation
229 Great Northern Road
Sault Ste. Marie, Ontario
P6B 4Z2

Dear Mr. Din Oosterbaan:

This representation letter is provided in connection with your review of the financial statements of Anglican Church of Canada, The Provincial Synod of Ontario for the period ended December-31-18 for the purposes of you expressing a conclusion that, based on your review, nothing has come to your attention that causes you to believe that the financial statements of Anglican Church of Canada, The Provincial Synod of Ontario do not present fairly, in all material respects, the financial position of Anglican Church of Canada, The Provincial Synod of Ontario as at December-31-18, 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 (ASNFPPO).

Certain representations in this letter are described as being limited to matters that are material. Misstatements (including omissions) are considered to be material if they, individually or in the aggregate, could reasonably be expected to influence the economic decisions of users taken on the basis of the financial statements.

In making the representations outlined below, we took the time necessary to appropriately inform ourselves on the subject matter through inquiries of entity personnel with relevant knowledge and experience, and, where appropriate, by inspecting supporting documentation.

We confirm, to the best of our knowledge and belief, the following representations made to you during your review:

Financial Statements

- We have fulfilled our responsibilities, as set out in the terms of the engagement letter dated January 22, 2018, for the preparation and fair presentation of the financial statements in accordance with ASNFPPO.
- We reviewed, approved and recorded all of your proposed adjustments (except for uncorrected misstatements, which are addressed in the next bullet point) to our accounting records. This includes journal entries, changes to account coding, classification of certain transactions and preparation of, or changes to, certain accounting records.
- The effects of uncorrected misstatements are immaterial, both individually and in the aggregate, to the financial statements as a whole. A list of the uncorrected misstatements is attached to this representation letter.
- Management or other appropriate persons (such as those charged with governance) have accepted responsibility for the financial statements, including the related notes.

Information Provided

- We have provided you with:
 - Access to all information of which we are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation and other matters;
 - Additional information that you have requested from us for the purpose of the review;
 - Unrestricted access to persons within the entity from whom you determined it necessary to obtain evidence.
- All transactions have been recorded in the accounting records and are reflected in the financial statements.
- We have disclosed to you:
 - The identity of the entity's related parties and all the related-party relationships and transactions of which we are aware;
 - Significant facts relating to any fraud or suspected fraud known to us that may have affected the entity;
 - Known actual or possible non-compliance with laws and regulations for which the effects of non-compliance impact the financial statements of Anglican Church of Canada, The Provincial Synod of Ontario;
 - All information relevant to use of the going concern assumption in the financial statements;
 - All events occurring subsequent to the date of the financial statements that may require adjustment or disclosure;
 - Material commitments, contractual obligations or contingencies that have affected or may affect the entity's financial statements, including disclosures; and
 - Material non-monetary transactions or transactions for no consideration undertaken by the entity in the financial reporting period under consideration.

Other Representations

- ***Fair values of financial instruments***

We believe that the significant assumptions used in arriving at the fair values of financial instruments, as measured and disclosed in the financial statements, are reasonable and appropriate in the circumstances.

- ***Material transactions***

There are no material transactions that have not been properly recorded in the accounting records underlying the financial statements.

- ***Future plans***

We have no plans or intentions that may materially affect the carrying value or classification of assets and liabilities reflected in the financial statements.

- ***Related-party transactions***

All related-party transactions have been appropriately measured and disclosed in the financial statements.

- ***Estimates***

The nature of all material measurement uncertainties has been appropriately disclosed in the financial statements, including all estimates where it is reasonably possible that the estimate will change in the near term and the effect of the change could be material to the financial statements.

- ***Claims***

We have informed you of all outstanding and possible claims, whether or not they have been discussed with legal counsel.

- ***Liabilities and contingencies***

All liabilities and contingencies, including those associated with guarantees, whether written or oral, have been disclosed to you and are appropriately reflected in the financial statements.

- ***Ownership***

The company has satisfactory title to all assets, and there are no liens or encumbrances on the company's assets.

- ***Compliance***

We have disclosed to you, and the company has complied with, all aspects of contractual agreements that could have a material effect on the financial statements in the event of non-compliance, including all covenants, conditions or other requirements of all outstanding debt.

- ***Adjustments***

We have reviewed, approved and recorded all of your proposed adjustments to our accounting records. This includes journal entries, changes to account coding, classification of certain transactions and preparation of, or changes to, certain accounting records

Acknowledged and agreed on behalf of Anglican Church of Canada, The Provincial Synod of Ontario by:

_____ Title: _____

Mr. Din Oosterbaan

**ANGLICAN CHURCH OF CANADA
THE PROVINCIAL SYNOD OF ONTARIO
FINANCIAL STATEMENTS
(unaudited)**

YEAR ENDED DECEMBER 31, 2018

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INDEPENDENT PRACTITIONER'S REVIEW ENGAGEMENT REPORT

To the Board of Anglican Church of Canada, The Provincial Synod of Ontario

We have reviewed the accompanying financial statements of Anglican Church of Canada, The Provincial Synod of Ontario that comprise the balance sheet as at December 31, 2018, and the statements of operations, fund balances and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility 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.

Practitioner's Responsibility

Our responsibility is to express a conclusion on the accompanying financial statements based on our review. We conducted our review in accordance with Canadian generally accepted standards for review engagements, which require us to comply with relevant ethical requirements.

A review of financial statements in accordance with Canadian generally accepted standards for review engagements is a limited assurance engagement. The practitioner performs procedures, primarily consisting of making inquiries of management and others within the entity, as appropriate, and applying analytical procedures, and evaluates the evidence obtained.

The procedures performed in a review are substantially less in extent than, and vary in nature from, those performed in an audit conducted in accordance with Canadian generally accepted auditing standards. Accordingly, we do not express an audit opinion on these financial statements.

Conclusion

Based on our review, nothing has come to our attention that causes us to believe that these financial statements do not present fairly, in all material respects, the financial position of Anglican Church of Canada, The Provincial Synod of Ontario as at December 31, 2018, 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.

Chartered Professional Accountant, Chartered Accountant
Professional Corporation

Authorized to practice public accounting by The Chartered Professional Accountants of Ontario
Sault Ste. Marie, Ontario
April 8, 2019

ANGLICAN CHURCH OF CANADA, THE PROVINCIAL SYNOD OF ONTARIO
STATEMENT OF FINANCIAL POSITION
(unaudited)

AS AT DECEMBER 31, **2018** **2017**

ASSETS

CURRENT ASSETS

Cash	\$ 133,323	\$ 251,370
Receivables	78,501	23,612
Prepays	560	2,270

	\$ 212,384	\$ 277,252
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LIABILITIES AND UNRESTRICTED FUND BALANCE

CURRENT LIABILITIES

Accounts payable and accrued liabilities	\$ 133,201	\$ 132,420
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UNRESTRICTED FUND BALANCE

	79,183	144,832
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	\$ 212,384	\$ 277,252
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The accompanying notes are an integral part of these financial statements

ANGLICAN CHURCH OF CANADA, THE PROVINCIAL SYNOD OF ONTARIO
STATEMENT OF OPERATIONS AND FUND BALANCE
(unaudited)

FOR THE YEAR ENDED DECEMBER 31,	2018	2017
REVENUE:		
Operations:		
Assessments		
Toronto	\$ 45,400	\$ 45,400
Huron	26,000	26,000
Niagara	23,150	20,800
Ottawa	18,800	18,800
Ontario	7,050	9,400
Algoma	8,500	8,500
Moosonee	2,000	2,000
	130,900	130,900
Interest	1,787	2,089
Donations	373	300
Other contributions	6,500	2,500
Harmonized sales tax and other	13,128	6,812
Total operations	152,688	142,601
Theological Education Grants:		
Contributions		
Toronto	62,200	61,250
Niagara	17,500	17,200
Ottawa	16,500	16,250
Ontario	17,300	18,000
Algoma	16,300	16,050
Moosonee	3,700	3,600
Total Theological Education Grants	133,500	132,350
TOTAL REVENUE	286,188	274,951
EXPENSES:		
Operations:		
Administration	178,696	89,824
Executive Council	15,033	20,898
Program	8,000	14,000
House of Bishops	7,720	8,386
Insurance	3,238	3,024
Other expenses	5,650	5,000
	218,337	141,132
Theological Education Grants:		
Ontario Provincial Commission on Theological Education	133,500	132,350
TOTAL EXPENSES	351,837	273,482
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(65,649)	1,469
UNRESTRICTED FUND BALANCE, BEGINNING OF YEAR	144,832	143,363
UNRESTRICTED FUND BALANCE, END OF YEAR	\$ 79,183	\$ 144,832

The accompanying notes are an integral part of these financial statements

ANGLICAN CHURCH OF CANADA, THE PROVINCIAL SYNOD OF ONTARIO
STATEMENT OF CASH FLOWS
(unaudited)

FOR THE YEAR ENDED DECEMBER 31,	2018	2017
CASH FLOWS FROM OPERATING ACTIVITIES:		
Excess of revenues over expenditures	\$ (65,649)	\$ 1,469
Increase (decrease) from accounts receivable	(54,889)	(17,159)
Increase (decrease) from prepaids	1,710	(2,121)
Increase (decrease) from accounts payable	781	2,050
Increase (decrease) from deferred revenue	-	-
	(118,047)	(15,761)
CASH, BEGINNING OF YEAR	251,370	267,131
CASH, END OF YEAR	\$ 133,323	\$ 251,370

The accompanying notes are an integral part of these financial statements

ANGLICAN CHURCH OF CANADA, THE PROVINCIAL SYNOD OF ONTARIO
NOTES TO FINANCIAL STATEMENTS
(unaudited)

YEAR ENDED DECEMBER 31, 2018

The Provincial Synod of Ontario (the "Synod") is incorporated under a special Act of the Provincial Legislature as "The Provincial Synod of the Church of England in Canada for the Province of Ontario". The members of the Provincial Synod are seven Anglican Dioceses located in the Province of Ontario with two Dioceses also operating in the Province of Quebec. The Synod meets every three years to elect an Executive to oversee the work of the Synod during each three-year period.

The Synod conducts transactions with its members dioceses. The Synod's revenue includes assessments for operations and contributions towards Theological Education Grants.

The Synod is a registered charity and is exempt from income taxes.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

These financial statements have been prepared in accordance with Canadian accounting standards for not-for-profit organizations ("ASFNPO") and include the following significant accounting policies:

Revenue recognition and fund accounting

The organization follows the deferral method of accounting for not-for-profit organizations.

Revenues from assessments and for Theological Education Grants are recognized in the fiscal year to which they apply. Restricted contributions are recognized as revenue in the year the related expense is incurred. Unrestricted contributions are recognized as revenue when received or receivable if the amount can be reasonably estimated and collections is reasonably assured.

Capital assets

The Synod expenses capital assets in the year the expenditure was incurred unless . Capital assets of \$nil (2017 - \$nil) were expensed in the year.

Contributed services

Volunteers contributed many hours during the year to assist the Synod in carrying out its service delivery. Because of the difficulty of determining their fair value, contributed services are not recognized in the financial statements.

Financial instruments

The Synod's financial instruments comprise of cash, receivable and payables.

Financial assets or liabilities obtained in arm's length transactions are initially measured at their fair value and financial assets or liabilities obtained in related party transactions are measured at their exchange amount. The Synod subsequently measures all of its financial assets and liabilities at amortized cost.

2. FINANCIAL INSTRUMENTS

The Synod's financial instruments consists of cash, receivables, and accounts payable and accrued liabilities. Unless otherwise noted, it is management's opinion that the Synod is not exposed to significant interest, currency or credit risk arising from these financial instruments. The fair value of the financial instruments approximates their carrying value, unless otherwise noted.

3. CAPITAL DISCLOSURES

The Synod defines its capital as its fund balances. The Synod is not subject to external restrictions on its fund balances. The Synod's objective when managing its capital is to hold sufficient net assets to provide liquidity for the Synod's ongoing operations.

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4. FINANCIAL RISKS AND CONCENTRATION OF RISK

(a) Market risk:

The Synod's investments in GIC's exposed the Synod to price risks as those investments were subject to price changes in the open market. The GIC investments matured in the current year.

(b) Credit risk:

Credit risk refers to the risk that a counterparty may default on its contractual obligations resulting in a financial loss. The Synod deals with creditworthy counterparties to mitigate the risk of financial loss from defaults. The Synod performs continuous evaluation of its accounts receivable and records an allowance for impairment. No individual account is significant to the Synod.

(c) Liquidity risk:

Liquidity risk is the risk that the Synod will be unable to fulfill its obligations on a timely basis or at a reasonable cost. The Synod manages its liquidity risk by monitoring its operating requirements. The Synod prepares budget and cash forecasts to ensure it has sufficient funds to fulfill its obligations. There has been no change to the risk exposures from 2017.

Concentration of risk

The Synod relies on a significant amount of its funding from various sources. A decline in economic conditions or other adverse conditions could lead to reduced revenue and ability to continue with ongoing operations.