

**Mennonite Church  
Eastern Canada**

Financial Statements  
**January 31, 2013**



March 19, 2013

## **Independent Auditor's Report**

### **To the Members of Mennonite Church Eastern Canada**

We have audited the accompanying financial statements of Mennonite Church Eastern Canada (the "Church"), which comprise the balance sheet as at January 31, 2013 and the statements of operations and fund balances, changes in restricted and endowed fund balances, and cash flows for the year then ended, and the related notes, which comprise 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.

#### **Auditor's responsibility**

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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 entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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"PwC" refers to PricewaterhouseCoopers LLP, an Ontario limited liability partnership.



We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified audit opinion.

**Basis for qualified opinion**

In common with many not-for-profit organizations, the Church derives revenue from donations the completeness of which is not susceptible of satisfactory audit verification. Accordingly, our verification of these revenues was limited to the amounts recorded in the records of the Church. Therefore, we were not able to determine whether any adjustments might be necessary to donation revenues, net revenue (expenditures) and cash flows from operations for the year ended January 31, 2013, current assets as at January 31, 2013, and net assets as at the beginning and end of the year ended January 31, 2013.

**Qualified opinion**

In our opinion, except for the possible effects of the matter described in the basis for qualified opinion paragraph, the financial statements present fairly, in all material respects, the financial position of the Church as at January 31, 2013 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.

**Comparative information**

Without modifying our opinion, we draw attention to note 2 to the financial statements, which describes that the Church adopted Canadian accounting standards for not-for-profit organizations on February 1, 2012 with a transition date of February 1, 2011. These standards were applied retrospectively by management to the comparative information in these financial statements, including the balance sheet as at January 31, 2012 and February 1, 2011, and the statements of operations and fund balances,

changes in restricted and endowed fund balances, and cash flows for the year ended January 31, 2012 and related disclosures. We were not engaged to report on the restated comparative information, and as such, it is unaudited.

*PricewaterhouseCoopers LLP*

**Chartered Accountants,  
Licensed Public Accountants**

# Mennonite Church Eastern Canada

## Balance Sheet

As at January 31, 2013

	Operating Fund \$	Restricted Funds \$	Endowed Funds \$	Capital Trust Fund \$	January 31, 2013 \$	January 31, 2012 \$ (unaudited) (note 2)	February 1, 2011 \$ (unaudited) (note 2)
<b>Assets</b>							
<b>Current assets</b>							
Cash and short-term deposits	244,714	6,196,012	218,054	-	6,658,780	2,650,955	2,714,053
Accounts receivable	91,873	69,009	-	-	160,882	116,602	78,237
Prepaid expenses	3,606	432	72	-	4,110	5,043	4,097
Loans receivable (note 4)	-	86,222	-	-	86,222	93,958	100,070
Due from other funds	-	15,171	-	-	15,171	1,750	7,299
Investment shares (note 6)	-	15,871	-	-	15,871	15,871	15,871
<b>Total current assets</b>	<b>340,193</b>	<b>6,382,717</b>	<b>218,126</b>	<b>-</b>	<b>6,941,036</b>	<b>2,884,179</b>	<b>2,919,627</b>
<b>Capital assets</b> (note 5)	<b>226,305</b>	<b>-</b>	<b>-</b>	<b>496,189</b>	<b>722,494</b>	<b>740,797</b>	<b>755,533</b>
<b>Investment shares</b> (note 6)	<b>-</b>	<b>142,835</b>	<b>-</b>	<b>-</b>	<b>142,835</b>	<b>142,835</b>	<b>142,835</b>
<b>Total assets</b>	<b>566,498</b>	<b>6,525,552</b>	<b>218,126</b>	<b>496,189</b>	<b>7,806,365</b>	<b>3,767,811</b>	<b>3,817,995</b>
<b>Liabilities</b>							
<b>Current liabilities</b>							
Accounts payable and accrued liabilities	218,461	-	-	-	218,461	90,437	213,994
Government remittances payable	15,720	-	-	-	15,720	14,051	11,550
Deferred contributions	90,841	-	-	-	90,841	102,504	74,938
Due to other funds	15,171	-	-	-	15,171	1,750	7,299
<b>Total current liabilities</b>	<b>340,193</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>340,193</b>	<b>208,742</b>	<b>307,781</b>
<b>Net assets</b>							
Invested in capital assets	226,305	-	-	496,189	722,494	740,797	755,533
Externally restricted	-	1,599,869	218,126	-	1,817,995	1,740,738	1,758,562
Internally restricted	-	4,925,683	-	-	4,925,683	1,067,545	996,119
Unrestricted	-	-	-	-	-	9,989	-
<b>Total net assets</b>	<b>226,305</b>	<b>6,525,552</b>	<b>218,126</b>	<b>496,189</b>	<b>7,466,172</b>	<b>3,559,069</b>	<b>3,510,214</b>
<b>Total liabilities and net assets</b>	<b>566,498</b>	<b>6,525,552</b>	<b>218,126</b>	<b>496,189</b>	<b>7,806,365</b>	<b>3,767,811</b>	<b>3,817,995</b>

# Mennonite Church Eastern Canada

## Statement of Operations and Fund Balances

For the year ended January 31, 2013

	Operating Fund \$	Restricted Funds \$	Endowed Funds \$	Capital Trust Fund \$	2013 \$	2012 \$  (unaudited) (note 2)
<b>Revenue</b>						
Donations, bequests and other revenue	2,384,664	3,809,435	-	-	6,194,099	2,531,680
Interest	19,051	143,456	7,256	-	169,763	102,669
Gain on disposal of asset	-	-	-	143,622	143,622	-
Other	-	-	-	-	-	300
	2,403,715	3,952,891	7,256	143,622	6,507,484	2,634,649
Less: Amounts designated by donors to external organizations						
MCEC - related agencies	1,420	-	-	-	1,420	2,643
Churchwide agencies	5,619	-	-	-	5,619	24,455
Mennonite Central Committee	61,275	-	-	-	61,275	116,605
	68,314	-	-	-	68,314	143,703
<b>Net revenue</b>	2,335,401	3,952,891	7,256	143,622	6,439,170	2,490,946
<b>Expenditures</b>						
MCEC operations (schedule 1)	1,548,546	-	-	-	1,548,546	1,426,605
Churchwide agencies (schedule 2)	900,745	-	-	-	900,745	903,284
Designated and endowed funds						
Disbursements	-	36,968	573	-	37,541	25,687
Grants	-	36,835	-	-	36,835	75,715
Support payments	-	8,400	-	-	8,400	10,800
Total expenditures	2,449,291	82,203	573	-	2,532,067	2,442,091
<b>Net revenue (expenditures)</b>	(113,890)	3,870,688	6,683	143,622	3,907,103	48,855
Interfund transfers	102,598	64,824	(6,800)	(160,622)	-	-
<b>Net change in fund balance</b> (note 7)	(11,292)	3,935,512	(117)	(17,000)	3,907,103	48,855
<b>Fund balance - Beginning of year</b>	237,597	2,590,040	218,243	513,189	3,559,069	3,510,214
<b>Fund balance - End of year</b>	226,305	6,525,552	218,126	496,189	7,466,172	3,559,069

# Mennonite Church Eastern Canada

## Statement of Changes in Restricted and Endowed Fund Balances

For the year ended January 31, 2013

	Internally Restricted Funds								2013	2012
	Discretionary Assistance	Discretionary Retirement	Faithful Steward	Leadership Enrichment	MCEC Property	Seminary Student Aid	Student Loan	Theological Leadership Development	\$	\$
	\$	\$	\$	\$	\$	\$	\$	\$	\$	(unaudited) (note 2)
<b>Revenue</b>										
Donations and bequests	202	-	3,757,162	-	-	-	-	10,000	3,767,364	63,616
Interest	541	285	74,271	121	15,128	284	2,124	514	93,268	22,581
	743	285	3,831,433	121	15,128	284	2,124	10,514	3,860,632	86,197
<b>Expenditures</b>										
Disbursements	-	-	7,556	-	20,905	-	-	-	28,461	15,406
Grants	4,044	-	-	4,918	-	7,273	-	3,600	19,835	42,315
Support payments	-	8,400	-	-	-	-	-	-	8,400	10,800
	4,044	8,400	7,556	4,918	20,905	7,273	-	3,600	56,696	68,521
<b>Net revenue (expenditures)</b>	(3,301)	(8,115)	3,823,877	(4,797)	(5,777)	(6,989)	2,124	6,914	3,803,936	17,676
Interfund transfers	-	-	(45,298)	14,750	75,000	-	-	9,750	54,202	53,750
<b>Net change in fund balance</b>	(3,301)	(8,115)	3,778,579	9,953	69,223	(6,989)	2,124	16,664	3,858,138	71,426
<b>Fund balance - Beginning of year</b>	37,886	24,243	379,399	3,736	415,850	9,929	171,496	25,006	1,067,545	996,119
<b>Fund balance - End of year</b>	34,585	16,128	4,157,978	13,689	485,073	2,940	173,620	41,670	4,925,683	1,067,545

# Mennonite Church Eastern Canada

## Statement of Changes in Restricted and Endowed Fund Balances...continued

For the year ended January 31, 2013

	Externally Restricted Funds				2013 \$	2012 \$ (unaudited) (note 2)
	Blenheim \$	Missions Bequests and Donations \$	Mission Capital \$	Reesor Memorial \$		
<b>Revenue</b>						
Donations and bequests	-	42,701	-	-	42,071	16,708
Interest	1,672	3,891	43,450	1,175	50,188	50,371
Other	-	-	-	-	-	300
	1,672	45,962	43,450	1,175	92,259	67,379
<b>Expenditures</b>						
Disbursements	4,057	-	3,167	1,283	8,507	8,026
Grants	-	-	17,000	-	17,000	33,400
	4,057	-	20,167	1,283	25,507	41,426
<b>Net revenue (expenditures)</b>	(2,385)	45,962	23,283	(108)	66,752	25,953
Interfund transfers	-	(75,000)	85,622	-	10,622	(42,278)
<b>Net change in fund balance</b>	(2,385)	(29,038)	108,905	(108)	77,374	(16,325)
<b>Fund balance - Beginning of year</b>	30,210	276,961	1,199,218	16,106	1,522,495	1,538,820
<b>Fund balance - End of year</b>	27,825	247,923	1,308,123	15,998	1,599,869	1,522,495

## Mennonite Church Eastern Canada

Statement of Changes in Restricted and Endowed Fund Balances...continued

For the year ended January 31, 2013

	Endowed Funds (note 11)			
	Bicentennial Memorial Preservation	Third Century Outreach	2013 \$	2012 \$  (unaudited) (note 2)
<b>Revenue</b>				
Interest	1,047	6,209	7,256	7,556
<b>Expenditures</b>				
Disbursements	573	-	573	2,255
<b>Net revenue</b>	474	6,209	6,683	5,301
Transfers to operating fund	-	(6,800)	(6,800)	(6,800)
<b>Net change in fund balance</b>	474	(591)	(117)	(1,499)
<b>Fund balance - Beginning of year</b>	31,155	187,088	218,243	219,742
<b>Fund balance - End of year</b>	31,629	186,497	218,126	218,243



# Mennonite Church Eastern Canada

## Statement of Cash Flows

For the year ended January 31, 2013

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	2013 \$	2012 \$ (unaudited) (note 2)
<b>Cash provided by (used in)</b>		
<b>Operating activities</b>		
Net revenue	3,907,103	48,855
Amortization of capital assets	17,187	14,736
Gain on disposal of capital assets	(143,622)	-
Net changes in non-cash working capital balances		
Increase in accounts receivable	(44,280)	(38,365)
(Decrease) increase in prepaid expenses	933	(946)
Increase (decrease) in accounts payable	128,024	(123,557)
Increase in government remittances payable	1,669	2,501
(Decrease) increase in deferred contributions	(11,663)	27,566
	<hr/> 3,855,351	<hr/> (69,210)
<b>Investing activities</b>		
Purchase of capital assets	(15,884)	-
Decrease in loans receivable (net)	7,736	6,112
Net proceeds on disposal of capital assets	160,622	-
	<hr/> 152,474	<hr/> 6,112
<b>Increase (decrease) in cash and short-term deposits</b>	4,007,825	(63,098)
<b>Cash and short-term deposits - Beginning of year</b>	<hr/> 2,650,955	<hr/> 2,714,053
<b>Cash and short-term deposits - End of year</b>	<hr/> <b>6,658,780</b>	<hr/> <b>2,650,955</b>

# **Mennonite Church Eastern Canada**

## Notes to the Financial Statements

January 31, 2013

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### **1 Nature of operations**

Mennonite Church Eastern Canada (the Church) is a body of Mennonite congregations located in Eastern Canada, including Ontario, Quebec and New Brunswick. The Church is a corporation without share capital incorporated under the laws of Ontario. The Church is registered with Canada Revenue Agency as a charitable organization and hence is not subject to income taxes.

### **2 Transition to accounting standards for not-for-profit organizations**

#### **Basis of presentation**

Effective February 1, 2012, the Church elected to adopt Canadian accounting standards for not-for-profit organizations (ASNPO) as issued by the Canadian Accounting Standards Board. The accounting policies selected under this framework have been applied consistently and retrospectively as if these policies had always been in effect.

The transition from Canadian GAAP to ASNPO had no impact on opening net assets as at February 1, 2011, net revenue for the year ended January 31, 2012 or on cash flows generated by the Church.

The comparative figures as at January 31, 2012 and for the year then ended, as well as the opening transitional balance sheet as at February 1, 2011, presented in accordance with ASNPO, are unaudited. The previously prepared financial statements as at and for the year ended January 31, 2012, prepared in accordance with Canadian generally accepted accounting principles, were audited and are available under a separate cover.

### **3 Significant accounting policies**

The financial statements have been prepared by management in accordance with ASNPO, applied within the framework of the accounting policies noted below:

#### **a) Fund accounting**

The accounts of the Church are maintained in accordance with the principles of fund accounting whereby resources are classified for accounting and reporting purposes into funds associated with specified activities and objectives.

##### **i) Operating fund**

The operating fund accounts for all assets, liabilities, revenues and expenditures related to the Church's program delivery and administrative activities, including those capital assets used directly therein.

##### **ii) Restricted funds**

Restricted funds include those assets, liabilities, revenue and expenditures which have been restricted as to the use of either the capital and/or interest therefrom, either by a donor or by the Executive Council of the Church.

Monies received by the Church that are designated by the donor to support a particular ministry of the Church are considered to be externally restricted and are included in the restricted funds.

# Mennonite Church Eastern Canada

Notes to the Financial Statements...*continued*

January 31, 2013

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Monies which are received by the Church as general revenue or undesignated income, and subsequently allocated by the Church for a particular purpose, are considered to be internally restricted and are also included in the restricted funds.

### iii) Endowed funds

Monies received by the Church that are designated by the donor to support a particular activity or ministry, by way of maintaining the principal and using the earnings on the principal for that purpose are considered to be externally restricted and are included in the endowed funds.

### iv) Capital Trust Funds

The Church has title to land and buildings which are used by other organizations. These properties are held in trust, and are not used in the operations of the Church.

### b) Revenue recognition

Restricted contributions related to general operations are recognized as revenue of the operating fund in the year in which the related expenses are incurred. All other restricted contributions are recognized as revenue of the appropriate restricted fund or endowed fund.

Unrestricted contributions are recognized as revenue of the operating fund in the year received. Contributions designated for the current year and collected subsequent to January 31<sup>st</sup>, but

before February 15<sup>th</sup> are recorded as accounts receivable on the balance sheet, except for amounts which are collected by the Church on behalf of other organizations. The Church does not recognize pledges until they are received.

Investment income earned on restricted fund and endowed fund resources is recognized as revenue of the respective fund, and maintained within the restricted or endowed fund until spent. Other investment income is recognized as revenue of the operating fund when earned.

### c) Capital assets

Purchased capital assets of the operating fund are recorded at cost. Contributed capital assets are recorded at fair value at the date of contribution, where fair value can reasonably be estimated. Amortization is provided on a straight-line basis over the assets' estimated useful lives, which for the office building is 25 years, for furniture and equipment is 5 years, for computer equipment is 3 years and for equipment under capital lease is 5 years. Amortization expense is reported in the operating fund.

Capital assets recorded in the capital trust fund include church properties and residences purchased prior to 1965 and the Wood Street (Welcome Inn) property in Hamilton, all of which are recorded at nominal value, and other church properties and residences carried at cost. As these assets are held in trust for use by other organizations, no amortization is recorded.

# Mennonite Church Eastern Canada

Notes to the Financial Statements...continued

January 31, 2013

## d) Financial instruments

The Church's financial instruments consist of cash, short-term deposits, investment shares, accounts receivable, loans receivable, accounts payable and notes payable. Unless otherwise noted, it is management's opinion that the Church is not exposed to significant interest, currency or credit risks arising from these financial instruments. The fair value of these financial instruments approximates their carrying values unless otherwise noted.

## 4 Loans receivable

### a) Loan balances

	2013 \$	2012 \$ (unaudited) (note 2)
Interest bearing loans receivable	9,471	13,732
Non-interest bearing loan receivable	50,000	50,000
Student Loan Fund receivable	26,751	30,226
	<u>86,222</u>	<u>93,958</u>

### b) Student Loan Fund

During the year, \$3,475 was received by the Area Church in repayments (2012 - \$6,498) and no new loans were granted (2012 - \$5,000). There were no outstanding loans (2012 - \$nil) forgiven during the year.

## 5 Capital assets

### a) Operating fund

	Cost \$	Accumulated amortization \$	2013 Net \$	2012 Net \$ (unaudited) (note 2)
Land	150,000	-	150,000	150,000
Office building	283,934	222,437	61,497	72,855
Furniture and equipment	42,385	27,577	14,808	4,753
Computer equipment	11,955	11,955	-	-
	<u>488,274</u>	<u>261,969</u>	<u>226,305</u>	<u>227,608</u>

### b) Capital trust funds

	2013 \$	2012 \$ (unaudited) (note 2)
Church properties and residences	96,500	113,500
74 Firvalley Court, Toronto	330,670	330,670
120 Duluth Avenue E., Montreal	69,019	69,019
	<u>496,189</u>	<u>513,189</u>

# Mennonite Church Eastern Canada

Notes to the Financial Statements...continued

January 31, 2013

## 6 Investment shares

In the fiscal year ended January 31, 2006 the Church purchased \$158,706 in Class B shares in the Mennonite Savings and Credit Union. Under the agreement, 10 percent of the shares are redeemable in any given year at the Church's discretion.

## 7 Operating fund - changes in net assets

	Unrestricted Net Assets \$	Investments in Capital Assets \$	Total \$
Opening balance	9,989	227,608	237,597
Net change in fund balance	(9,989)	(1,303)	(11,292)
Ending balance	-	226,305	226,305

## 8 Commitments

Payment for operating lease commitments in fiscal year ending is as follows:

	\$
January 31, 2014	992
2015	992
2016	992
2017	187

As part of the Church's plan to move its offices to 50 Kent Avenue, the Church is negotiating a long-term lease with Mennonite Central

Committee Ontario that would begin in the fall of 2013 and would cover the rental costs for the Church's suite in the 50 Kent building.

## 9 Congregational giving

In accordance with the *Covenant on Sharing of Resources between Mennonite Church Canada and Mennonite Church Eastern Canada*, total congregational giving to the Covenant of \$2,260,907 (2012 - \$2,267,279) has been allocated on the following basis: MC Canada (39.84%, 2012 - 39.84%), MCEC (60.16%, 2012 - 60.16%). MC Canada includes an allocation for Associated Mennonite Biblical Seminary.

	Designated \$	Undesignated \$	2013 \$	2012 \$ (unaudited) (note 2)
MC Canada	177,067	723,678	900,745	903,284
MCEC	200,406	1,159,756	1,360,162	1,363,995
Sub-total	377,473	1,883,434	2,260,907	2,267,279
Revenue not subject to the formula:				
MCEC			74,494	62,535
Net revenue			2,335,401	2,329,814

# Mennonite Church Eastern Canada

Notes to the Financial Statements...continued

January 31, 2013

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## 10 Partner agencies

	2013 \$	2012 \$ (unaudited) (note 2)
<b>Agencies</b>		
Mennonite & Brethren in Christ Resource Centre	5,750	10,658
Mennonite World Conference	6,962	6,962
<b>Camps</b>		
Hidden Acres Mennonite Camp	36,284	36,797
Ontario Mennonite Music Camp		
Silver Lake Mennonite Camp		
<b>Schools</b>		
Rockway Mennonite Collegiate	73,911	73,911
United Mennonite Educational Institute	27,905	27,905
<b>Publications</b>		
<i>Canadian Mennonite</i>	73,089	73,012
	<hr/>	<hr/>
	223,901	229,245
	<hr/>	<hr/>

## 11 Endowed fund balance

The permanent capital of the endowed funds included in the endowed fund balances of the Bicentennial Memorial Preservation and the Third Century Outreach Funds are \$17,500 (2012 - \$17,500) and \$179,928 (2012 - \$179,928) respectively.

## 12 Pension costs

During the year, \$33,292 (2012 - \$32,090) was paid and expensed for defined contribution pension costs for Mennonite Church Eastern Canada employees as part of the Mennonite Church Canada pension plan.

## 13 Managed capital

The Church defines its capital as the total of net assets invested in capital assets, unrestricted net assets and internally restricted net assets. The Church's objectives in managing capital are funding capital expenditures, future projects and ongoing operations. The Church also has assets which are subject to external restrictions for endowment purposes, which were maintained during the year.

# Mennonite Church Eastern Canada

## MCEC Operations (Schedule 1)

For the year ended January 31, 2013

	Executive Council	Congregational Ministries Council	Leadership Council	Mission Council	Regional Ministry	Program Resourcing and Occupancy Costs	Other	2013	2012
	\$	\$	\$	\$	\$	\$	\$	\$	\$
									(unaudited) (note 2)
<b>Revenue</b>									
Fees	-	-	13,664	-	-	-	-	13,664	15,190
Program support and recovery	-	40,062	3,830	6,120	-	17,160	-	67,172	89,087
Special projects recovery	931	2,987	32,670	-	-	-	-	36,588	35,112
Expense recovery	3,556	-	50	-	1,100	1,155	-	5,861	1,507
Personnel recovery	650	100	506	650	61,514	10,251	-	73,671	65,427
	5,137	43,149	50,720	6,770	62,614	28,566	-	196,956	206,323
<b>Expenditures</b>									
Program personnel	89,016	79,533	80,857	81,131	232,295	261,665	-	824,497	727,735
Programs	4,186	44,154	21,472	286,838	963	16,840	-	374,453	376,832
Travel and expenses	17,734	305	1,157	537	-	647	-	20,380	10,640
Seminars and retreats	-	-	70	-	-	127	-	197	1,047
Special projects	9,475	2,987	26,670	-	-	-	-	39,132	47,747
Office	-	-	-	-	-	47,510	-	47,510	32,211
Utilities, maintenance and insurance	-	-	-	-	-	19,996	-	19,996	19,301
Bank charges	-	-	-	-	-	180	-	180	167
Legal and audit	-	-	-	-	-	23,898	-	23,898	19,096
Amortization	-	-	-	-	-	17,187	-	17,187	14,736
Conrad Grebel University College	-	-	-	-	-	-	154,171	154,171	154,171
Partner agencies (note 10)	-	-	-	-	-	-	223,901	223,901	229,245
	120,411	126,979	130,226	368,506	233,258	388,050	378,072	1,745,502	1,632,928
<b>Net expenditure</b>	115,274	83,830	79,506	361,736	170,644	359,484	378,072	1,548,546	1,426,605

# Mennonite Church Eastern Canada

Churchwide Agencies (Schedule 2)

For the year ended January 31, 2013

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	2013 \$	2012 \$ (unaudited) (note 2)
<b>Mennonite Church Canada</b>		
Undesignated	703,813	690,354
Christian Witness Council	129,200	143,937
Christian Formation Council	-	1,132
	<hr/> 833,013	<hr/> 835,423
<b>Anabaptist Mennonite Biblical Seminary</b>	67,732	67,861
	<hr/> 900,745	<hr/> 903,284



