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Annual  
Report

2020

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**St. Gerard's Roman Catholic Parish  
Yorkton, Saskatchewan**

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## **Stewardship Prayer**

I offer this day to you, dear God.

Thank you for the blessings you have given me.

May I use these gifts to build your kingdom.

May my actions be a reflection of your love.

May what I do today bring others closer to you.

May my words be kind and gentle and may they bring joy to others.

Today, help me to give back a portion of what you have given me.

I ask this in Jesus' name. Amen.

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## MISSION STATEMENT

St. Gerard's Parish Pastoral Council seeks to celebrate the glory of God the Father  
and promote the mission of our Lord Jesus Christ,  
according to the precepts of the Church,  
building the Body of Christ and reaching out in love of the Holy Spirit.

### PARISH STATISTICS

	2020	2019	2018		2020	2019	2018
No. of Registered Households	1246	1360	1342	No. of Baptisms	16	33	30
Total No. of Parishioners	2731	3016	2968	No. of Confirmations	27	31	45
No. of Adults	1670	1836	1772	No. of First Eucharist	28	27	44
No. of Youth (high school)	165	163*	157*	No. of RCIA/Full Communion (Adult)	7	0	1
No. of Youth (elementary-age)	309	525**	544**	No. of Marriages	4	3	6
No. of Youth (preschool)	170			No. of Funerals	31	25	32
Age not known	417	492	495				

\* Youth 11-18

\*\* Children 0-10

### 2019-2020 COLLECTION (OFFERTORY) ANALYSIS

	2020	% of total	2019	% of total
Envelope/PAG/Visitor (Receiptable) Collection	\$249,786	97	\$257,276	90
Add:				
Loose Collection	<u>\$7,560</u>	3	<u>\$27,880</u>	10
Total Regular Offertory	\$257,346		\$285,156	
	No. of People		No. of People	
Sunday Offering donations:				
- Over \$1,000	70		65	
- Between \$500 & \$1000	97		110	
- Between \$261 & 499	55		77	
- Less than \$260	154		166	
- No Giving	54	430	19	437
<b>**Note: The total number of Envelope Holders and Pre-Authorized Givers in 2020 = 430</b>				

## PASTOR'S ANNUAL REPORT

My Dear Sisters and Brothers in Christ,

First of all, I trust that you are all doing fine, and are healthy and safe during this pandemic time. We believe that one day it will be over and we will be back to normal. I encourage you to keep positive and hopeful in your thoughts, and to continue to strengthen your faith in God.

Like other churches, we have experienced a difficult year with so many challenges within our own family, our church community and society as a whole.

We may experience depression and stress, we may be isolated and become agitated more easily. I understand as I have been with you through all of these challenges. I pray and entrust all into God's hands.

Although we have had a difficult year, I am happy to say that the parish is doing well. After a brief closure at the beginning of the year, the church is now open and continues with Mass during the week and on weekends, and has celebrated the sacraments of Eucharist, Reconciliation, Baptisms, Confirmations, Marriages and Anointing of the Sick.

We are limited to the number who may attend services, but I am proud of you for carefully following the guidance and protocols that are in place due to the virus. You have been very faithful to register for Mass, and safely celebrate with other parishioners. Every weekend I see different people coming and I would say that these people are making church alive! Your presence at church tells me that all of us need God, and that we are hungry for Him and we come to entrust all challenges to Him.

Also I cannot thank you enough for your generous contributions to the parish in 2020. Thank you to all who have assisted me in continuing to celebrate Mass. Thank you to those who helped to continue our perogies and cabbage rolls fundraisers in a safe manner. And thank you for your gracious donations to St. Gerard's. Your generosity allows us to continue our good works for our church and our community. Without your support we would be in trouble. May God bless you all with your great love and support for His Church and His people.

By strictly following the Public Health regulations I was able to continue my ministry to the sick and homebound. I didn't give up! I have made many visits at the hospital (when they allow me to come) and private homes as I can. I will continue to be open for this. Please give me a call if you wish to have a visit with me.

Most faith formation programs such as RCIA, Marriage Prep., Bible Study, Sacrament Preparation programs for children preparing for first Holy Communion, Confirmation and Reconciliation have been postponed. We will try to resume as soon as safely possible. Please be patient as we navigate these uncertain times.

Let's look forward to the future with hope and joy. Acknowledge that God has a plan for us, even when a global pandemic happens. Help one another, encourage unity, and be loving and friendly to all whom you meet.

Rev. Louis Kim Nguyen

## **PASTORAL COUNCIL CHAIRPERSON**

- Ernie Bobowski –

Needless to say, the 2020 “Pandemic Year” was a different and very challenging year. Amid all of the Public Health Guidelines and the Provincial mandates, we have managed to struggle through. A special thanks to Father Louis for his leadership and dedication.

I would like to thank all of the Council Members and other volunteers who undertook to phone non-email-address parishioners at the outset of the pandemic. We were able to update the parish database to a great extent. The parishioners that I personally contacted were very pleased to hear that the parish had them in mind, that they could access the Parish Office for any of their concerns, and that Father Louis was always available to be contacted.

A highlight of the year was the successful property tax appeal that Brian Kruger, Finance Chair, and I launched against the City of Yorkton. Eventually all property taxes levied against the Parish Hall were cancelled. This represents a saving of approximately \$12,000.00 per annum. In the end the City of Yorkton realized that it was unfair to levy the hall when it was no longer used by the general public, and especially when no other churches in the City in similar circumstances were taxed.

Thank you to all for supporting the Parish Council. With the help of the Holy Spirit we can look forward to some normalization.

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## **FINANCE COUNCIL CHAIRPERSON**

- Brian Kruger -

Dear Brothers and Sisters in Christ:

In spite of COVID-19, the finances of the parish were relatively stable in 2020. This is a tribute to the many parishioners who continued to donate despite significantly reduced opportunities to participate at regular Masses. THANK YOU!

Total Sunday collections were \$257,346 in 2020 as opposed to \$285,156 in 2019. Loose offerings declined from \$27,880 in 2019 to \$7,560 in 2020. This in itself was responsible for a decline of \$20,320 in total Sunday collections for the year.

Many parishioners donated via the Pre-Authorized Giving Program, by mail, e-transfer and CanadaHelps as a result of the reduced capacity for in-person church services.

Also in 2020 we had to forego the annual fall supper resulting in a decline in revenue of \$11,257 (2019 amount).

Special collections to the Needs of the Church in Canada, Development & Peace, The Pope’s Pastoral Works, Needs of the Church in the Holy Land, Education of Seminarians, Propagation of the Faith, and Catholic Missions in Canada were down significantly - \$10,507 in 2020 compared to \$18,120 in 2019. There was a nominal decrease collected

for the Salvation Army Christmas Hamper collection.

The donations and pledges of St. Gerard's parishioners to the annual Bishop's Appeal were on par with those made in 2019 according to the yearend Diocesan report (\$36,295 in 2020 compared to \$36,265 in 2019). All monies received by St. Gerard's for this Appeal are forwarded to the Archdiocese of Regina to be used for various programs and services.

Capital expenditures of approximately \$15,000 were incurred to replace two furnaces in 2020.

Government COVID-19 assistance (CEWS) of \$34,060 was received in 2020. This wage subsidy program allowed us to maintain the level of staffing despite the pandemic.

I would like to thank St. Gerard's parish for the opportunity to be of service for the last six years, and to express a thank you to the Finance Council and to Sandra for maintaining excellent financial records.

In Christ,

Brian Kruger

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**PASTORAL COUNCIL VICE-CHAIRPERSON**

- Wayne Exner -

No report submitted.

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**LITURGICAL**

- Yvonne Turgeon and Carol Deters -

This past year several changes had to be made to our liturgical celebrations due to the COVID-19 pandemic.

On February 11, the Memorial of Our Lady of Lourdes, Father celebrated Mass and bestowed the Sacrament of Anointing of the Sick. This was followed by refreshments in the Parish Hall.

Although we were able to have Lenten Lunches for three weeks only, we received \$488.80 as a free-will offering which was then donated to St. Michael's Ukrainian Catholic Church Camp Inc. at Madge Lake (home of AMPO).

Stations of the Cross were prayed the first three Friday evenings during Lent.

The Sacred Paschal Triduum celebrations were live-streamed. Thanks to Melinda Sevilla

for recording the live-stream Masses.

Once the public health order allowed 30 people to attend Mass, Father Louis celebrated daily Mass in the church, with the rosary prayed before Mass. On Tuesday evenings Holy Hour prior to Mass was resumed.

In November a display was set up remembering our deceased parishioners. Father Louis celebrated the Annual Memorial Mass on November 6. We hope this helped to bring closure to families who couldn't have a regular funeral due to COVID-19.

Penitential Services before Easter and Christmas were cancelled. Father continues to hear confessions half hour before and after week day Mass or by appointment.

Father Louis celebrated three Masses Christmas Eve and two Christmas Day due to the 30-person restriction. Beginning the weekend of December 19/20, Father Louis celebrated five Masses – two Saturday afternoon/evening and three Sunday morning/afternoon.

Pope Francis has proclaimed a "Year of St. Joseph" from December 8, 2020 to December 8, 2021. This marks the 150th anniversary of the declaration of St. Joseph as Patron of the Universal Church. The Knights of Columbus has graciously placed their statue of St. Joseph at the back of the church. St. Joseph is also the Patron Saint of Canada.

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## **RELIGIOUS EDUCATION**

- Rene and Ophelia Adane -

2020 is the year when a lot of trials and challenges all over the world affects all aspects of our lives. It is a global struggle that all of us face. Because of this, some of our programs were postponed and we are not certain when they will resume. We will help each other to pray for protection and to hope that everything will be under His care.

Some programs, with the help of Fr. Louis, were a success following all the government restrictions and health Protocols.

### **Adult Faith Formation**

Bible study, which was started by Fr. Louis during the first quarter of the year, was postponed due to COVID-19.

Centering Prayer, organized by Ernie Bobowski, continued for the first two months of the year.

The 2020 Lenten Parish Mission scheduled for March 19-21, 2020 was cancelled.

### **Sacrament Preparation (Children/Youth)**

#### **Baptism**

The Baptism Team is Trevor & Laurel Baker, Ferdie & Christine Molo, Bri Borden, and



Sandra Archer.

Baptism Preparation sessions were held February 9 (parents of three children attending) and August 20 (parents of six children attending).

### **First Sacrament of Reconciliation, Confirmation and First Eucharist**

The Tri-sacraments Team is Rene & Ophelia Adane and Father Louis.

In January, the Tri-sacrament Preparation classes continued for children in Grade 2 and older.

The First Reconciliation Retreat and Celebration of the Sacrament was held Saturday, February 15. Fr. Louis Nguyen was assisted by Fr. Paul Mau Nguyen.

During the First Reconciliation retreat we had activities that allowed the children and the parents to reflect on God's love for us - that His Love is unconditional and despite our disobedience and being sinful, He gave us the sacrament of penance to be reconciled with Him, the body and blood of Jesus in the Eucharist and seal our faith in the sacrament of Confirmation.

Some participants were absent during the scheduled time and were able to celebrate the sacrament March 7 and 14.

In March, following the directives of Archbishop Don Bolen, all Sacrament Preparation Classes were cancelled until further notice due to COVID 19.

In July we met with Fr. Louis and decided to resume the sessions for the sacraments of Confirmation and Eucharist. August 10 was the official date to resume the program. Letters was generated and distributed to the parents regarding government restrictions and health protocol for us to follow to ensure the safety of the children and the parents as well. Wearing of a mask was a must, and use of hand sanitizer and social distancing inside and outside the church were being practiced.

There were six sessions in August that concluded the 2019-2020 program. Along with the sessions we scheduled another Sacrament of Reconciliation in preparation for the Sacraments of Confirmation and First Eucharist that took place August 29 & 30, 2020.

The 28 participants were divided into two to ensure that families could attend and witness the momentous event of their children in receiving Jesus Christ in the Eucharist and receiving the gift of the Holy Spirit in the Sacrament of Confirmation. Archdiocese of Regina Health Protocols and government restrictions were followed to ensure safe celebrations.

During the last quarter of 2020 September 29 to be exact, a letter of invitation was generated to parents of children ages 8 and above for the Tri-sacraments preparation. 30 parents replied to the invitation.

November 29 was supposed to be our initial meeting with the parents, but because of the rising cases of the COVID 19 in the city and tight restrictions ordered by the government,

the program was cancelled. We are not certain when are we going to resume the sessions. Some proposals were suggested by Fr. Louis and we are asking for your prayers so we can continue at the soonest possible time.

### **Matrimony**

Linda and Farley Maddaford meet with couples preparing for Christian marriage, using the “For Better and Forever” Program. Rene and Ophelia Adane also assisted with one Filipino couple.

### **Rite of Christian Initiation of Adults (RCIA)**

The RCIA Catechists are Mary Bybliw, Ingrid Prost, and Jody Chupa.

There were 5 adults who made their Profession of Faith, and one adult who received the Sacrament of Confirmation in February 2020.

There were another 4 adults who made their Profession of Faith in October.

There are 3 candidates who received the Rite of Acceptance into the Order of Catechumens in January. However, due to COVID-19 and government restrictions, the sessions have been postponed. We will continue to pray that we can continue the evangelization program in our Parish in the very near future.

### **Parish-based Religious Program**

In 2020 there were no families who enrolled in the parish-based religious program.

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### **SOCIAL JUSTICE**

- Mark Bell -

Over the year 2020 a number of projects that St. Gerard’s Social Justice Committee supports had to be cancelled due to provincial pandemic restrictions. These included:

- 2020 Share Lent program (April) - CANCELLED
- 2020 Soup Haven Meal program (June) – CANCELLED
- 2020 Salvation Army Kettle campaign – proceeded
- St. Gerard’s Giving Tree – proceeded
- Food Bank donations – on-going but limited in quantity

The Social Justice Committee reconvened in October to begin plans for the 2 main winter projects: Salvation Army Kettle Fund Campaign and St. Gerard's Giving Tree program.

For the Salvation Army Kettle Fund, the Social Justice Committee seeks parish volunteers to provide 2 hours of volunteer oversight to man a Salvation Army Christmas kettle in one of 5 locations around Yorkton. This program requires 20 hours of volunteer service during the day. Due to COVID-19 concerns we had a total of 6 volunteers who provided 14 hours of service to the local Salvation Army Corp. In a post campaign statement by local Salvation Army personnel, 2020 campaign collections exceeded their \$70,000 target and raised in excess of \$101,000 to fund their programs.

The 2020 Giving Tree Campaign also faced a variety of challenges due to restrictions on parishioners allowed to attend Masses. With being limited to 25-30 persons at weekend Masses, it was decided that the Social Justice Committee would purchase the gifts to meet expectations and demands. By the last week of the campaign roughly 60 individual items needed to be acquired to meet demand. Costs were covered from 2 sources: St. Gerard's Knights of Columbus provided a \$500 donation to offset items purchased and an additional \$1,583 was covered by the yearly budget of the Social Justice Committee. In addition, a generous donation from the SaskTel Pioneers allowed items requested by the Salvation Army to be acquired and provided. SaskTel Pioneers provided a \$500 donation that was used to meet needs of 10 families (32 items). In the end, the 2020 Giving Tree campaign was the largest program since the inception with over 150 items provided to 81 different needy households.

Lastly our food bank donations were negatively impacted by restricted attendance at Mass. Requests for non-perishable food items were included in the church bulletin as Masses were allowed to reconvene. Some items were delivered to the Yorkton Food Bank in November and December.

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### **COMMUNITY LIFE**

- Maureen Pankoski -

No report submitted.

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### **PUBLIC RELATIONS**

- Vacant -

No report submitted.

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### **FAMILY AND SOCIAL**

- Vacant -

No report submitted.

## **YOUTH**

- Melinda Sevilla –

During the entire year youth served as Musicians, Singers, Altar Servers and Lectors.

### **Month of January**

- Participated in the Feast of the Holy Child of Jesus

### **Month of February**

- Monthly Prayer Meeting

### **Month of April**

- Monthly Prayer Meeting via Zoom
- Donated non-perishable foods to the Salvation Army Food Bank

### **Month of May**

- Monthly Prayer Meeting
- Prayer Meeting – prayed the Holy Rosary and shared Catholic faith witnessing experiences

### **Month of August**

- Participated in the Laudato si' Information Session facilitated by Linda Maddaford, Stewardship Committee Chairperson

### **Month of September**

- Youth fellowship gathering, recognizing the milestone of the youth who graduated from both elementary and high school.

### **Month of December**

- Assisted the Salvation Army by packing Christmas toys for 120 children.
- Assisted in the Salvation Army Kettle Drive Campaign at two locations in Yorkton
- Assisted the Salvation Amy with packing the Christmas food hampers

Thank you for your unconditional love and support of our youth and their Catholic faith journey.

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## **ECUMENICAL**

- Carm Molnar -

No report submitted.

## **STEWARDSHIP**

- Linda Maddaford -

The Stewardship Committee became active over the summer and a chair was appointed in September 2020. Stewardship is an important element for parish life. We are called to be stewards of our Time, Talent and Treasure not only in our parish life but also in our secular life. When something is valuable to us we devote our time to it, we work at cultivating talent in that area, and we use our treasure to support and promote that area.

We are blessed at St. Gerard's with many parishioners who give generously of their time through volunteering, of their talent through ministries and mentoring, and of their treasure in supporting our parish financially. Despite the isolation and limited numbers permitted to attend Mass caused by the pandemic, many volunteers are still working and praying for you and for your families.

Events attended: Bishop's Annual Appeal Launch and Gathering God's Harvest, five part webinar series. It is strongly advised that every parish form/appoint a Bishop's Appeal Team to assist in and ensure that all parishioners are contacted by phone or in person and given the information about the vital programs that the Appeal supports.

This summer the Stewardship Reflection bulletin inserts began highlighting the themes of Care for Our Common Home, Laudato Si and the Season of Creation all in support of Pope Francis' call to all people of good will, that we live in harmony with our planet and in solidarity with our brothers and sisters in areas of the world being challenged by the climate crisis. In 2021 the Vatican will be launching the Laudato Si' 7 Year Action Plan, inviting all individuals, families, parishes, businesses, communities, municipalities and all levels of government to journey together in living sustainably and caring for our common home.

Care for Creation will continue to be a central theme and opportunities to learn, engage, and journey toward Care for Our Common home are being planned for 2021. You are invited to join the Stewardship Committee, and to become part of the Care for Creation team at St. Gerard's.

*'Stewardship is a life-long process; following Jesus is the work of a lifetime.'*  
Archdiocese of Regina

## CATHOLIC WOMEN'S LEAGUE

- Paulette Cooper, President -

Our Mission is: "The Catholic Women's League of Canada calls its members to grow in faith, and to witness to the love of God through ministry and service."

This year we have 150 members including 5 new members. Unfortunately, 6 members passed away. May they rest in God's peace forever. In the past we have had membership drives to promote our membership and collect the fees. This year we phoned all the members as a means of socializing and a reminder about the upcoming memberships coming due for 2021.

Our current executive consists of the following:

Spiritual Advisor - Fr. Louis Kim Nguyen  
President - Paulette Cooper  
Secretary - Della Faul  
Treasurer - Mary Bybliw  
Past President - Linda Maddaford  
Membership/Organization - Vacant  
Spiritual Development - Deanna Pellatt and Christine Shuya  
Christian Family Life - Lorraine Slogocki and Rose Marie Todos  
Communications - Stephanie Flaman  
Legislation and Resolutions - Jody Chupa

As everyone is aware, the Pandemic has certainly affected all league activities. We were unable to have our 'Annual Garage Sale' in September which is our major fundraiser for charities. We were able to donate to the following charities and organizations in 2020:

St. Gerard's Church	\$1,000.00	Two SHHS Scholarships	\$ 500.00
Sacramental Gifts	134.25	Mass Stipends	100.00
Palliative Care	1,881.00	Catholic Missions in Canada	200.00
Chalice	200.00	Esk-Omi Missions	150.00
Euthanasia Prevention	200.00	Coady Institute	200.00
Save a Family	250.00	C.H.A.S. Membership	75.00
Pro-Life Membership	25.00	Legion Wreath	42.00
Misc. Gifts	200.00		
		Total	\$5,157.25

We had a ticket raffle with 3 prizes in December with the proceeds of 1,881.00 going to Palliative Care. Winner of the first prize - \$200.00: Brittney Maddaford; second prize - Double Quilt & 2 Shams: Justin Flunder; 3rd prize - Twin Quilt & Sham: Sheila Johnson. Thank you to all who bought & sold tickets. Your help was greatly appreciated.

May Our Lady of Good Counsel continue to watch over us, guide us, and give us strength to persevere.

## **KNIGHTS OF COLUMBUS**

- Rejean Houle, Grand Knight -

2020 has been a very different year for everyone. We had to change the way we do things and we have done a lot less activities as we normally do.

I thank Father Louis for his support of the Knights. He is always get excited when we come to him for some activities. We try to help him as much as we can.

- We continue serving our parish in different ministries: opening the church for Sunday masses, readers, ushers and members of Pastoral and Finance Council.
- Led the rosary in October every Monday at 5:30pm
- Prayed a few Novenas in support of life, end of pandemic.
- Helped with maintenance of the church
- Installed a large TV in the lower level main room
- Helped some seniors with groceries and taking them to medical appointments
- Assisted some grieving families as pallbearers.
- Prepared breakfast for the pilgrimage to Rama in August.
- Cleaned 6 yards of parishioners in October
- Erected the Keep Christ in Christmas in December
- Continued our bingo when the Bingo Hall was open.
- Sold our annual Charity Appeal tickets.
- Supported the Salvation Army with a donation and helped with the Kettle campaign.
- Donated to St Gerard's.
- Provided scholarships at Sacred Heart and the Regional
- And many more.

Our biggest excitement of the year was October 31 when our founder, Father McGivney, was beatified. We had a special celebration at the 5:00 pm Mass.

I thank all our members with their wives and family for all the work/ministry they are doing in the parish, in the community.

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## **HALL**

- Lorne Wanner -

Because of Covid-19 we have had to cease holding hall functions. We were able to realize a total hall revenue of \$4,791 before COVID-19 protocols came into affect.

Our great volunteers managed to follow COVID protocols as they blanched cabbage, and made cabbage rolls, and perogies. Their efforts, greatly appreciated, realized a profit of \$14,724.

Hall building expenses were reduced considerably. There were savings in several categories but especially garbage collection expense, and an exemption on property tax.

Whether the hall has functions or not, the equipment tends to require repair periodically. The walk-in fridge, freezer, and ice machine all needed a little work this year.

After consulting with some council members, it was decided that some of our food items would be donated to the Salvation Army Food Bank. The Salvation Army was most appreciative for those items and used them in their Christmas food hampers.

The hall has been used for small parish meetings, following COVID protocols.

## PROPERTIES

- Vacant -

In 2020 it was necessary to replace several major appliances that had failed, in both the church/hall and the rectory:

- |    |                          |                 |            |
|----|--------------------------|-----------------|------------|
| 1. | Furnace #6 replacement   | (Hall)          | \$7,290.13 |
| 2. | Furnace #1 replacement   | (Parish Office) | \$7,290.13 |
| 3. | Refrigerator replacement | (Rectory)       | \$1,409.41 |

In order to give one a better understanding of our building expenses, below is a chart that itemizes these for the 2020 fiscal year:

	2020	2019	Difference	
	Total	Total	Per Annum	Per Month
Building & Liability Insurance	\$20,008.40	\$21,427.10	-\$1,418.70	-\$118.23
Power	14,643.07	19,203.82	-4,560.75	-380.06
Building Repairs & Maintenance	7,707.41	14,989.20	-7,281.79	-606.82
Snow removal	7,484.99	5,441.54	2,043.45	170.29
Heat	6,422.06	6,890.36	-468.30	-39.03
Grounds Maintenance	1,592.81	137.17	1,455.64	121.30
Equipment Repairs & Maintenance	1,527.15	3,429.74	-1,902.59	-158.55
Water and Sewer	1,407.22	2,453.07	-1,045.85	-87.15
Garbage and Recycling Collection	1,114.63	2,429.08	-1,314.45	-109.54
Security	258.40	360.69	-102.29	-8.52
Property Taxes	0.00	13,106.93	-13,106.93	-1,092.24
	<b>\$62,166.14</b>	<b>\$89,868.70</b>	<b>-\$27,702.56</b>	<b>-\$2,308.55</b>
In 2020 building expenses decreased by \$27,702.56 (or \$2,308.55 per month)				

There is a considerable reduction in building expenses in the year 2020. This can be attributed to the fact that the church and parish hall were not used to the same capacity as in the previous year. In addition, every effort was made to reduce utility expenses.



In addition to a reduction in the building expenses, there was also a reduction in the Caretaker's total salary. Commencing in February 2020 the position became 30 hours per week versus 40 hours per week. This transpired prior to the pandemic and subsequent Public Health restrictions.

The additional expenses incurred due to COVID-19 are not included in building expenses but in administrative expenses. This provides a clearer comparison moving forward. In 2020, after a successful Appeal Process, the property taxes (church parking lot and hall) have been eliminated. This has resulted in significant savings as indicated in the chart.

The contract for garbage and recycling collection was revised. In the past collection was made weekly. In 2020 the schedule was adapted to on-demand only (in addition to the flat rate monthly charge for the container rental).

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## **ST. GERARD'S PARISH PASTORAL AND FINANCE COUNCILS 2020-2021**

### **PARISH PASTORAL COUNCIL**

Chairperson	Ernie Bobowski
Vice-chairperson	Wayne Exner
Secretary	Jenny Baraoidan
Liturgical	Yvonne Turgeon/Carol Deters
Religious Education	Rene & Ophelia Adane
Social Justice	Mark Bell
Community Life	Maureen Pankoski
Public Relations	VACANT
Family and Social	VACANT
Youth	Melinda Sevilla
Ecumenical	Carm Molnar
Stewardship	Linda Maddaford
CWL Representative	Paulette Cooper
K of C Representative	Rejean Houle

### **PARISH FINANCE COUNCIL**

Chairperson	Brian Kruger
Hall	Lorne Wanner
Properties	VACANT
Members at Large	Conrad Rodney
	Richard Dubois
	Dwight Guy

**St. Gerard's Church**  
**FINANCIAL STATEMENTS**  
**Year Ended December 31, 2020**

# St. Gerard's Church

Yorkton, Saskatchewan

December 31, 2020

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## Independent Practitioners' Review Engagement Report

To the Board of Directors  
St. Gerard's Church

We have reviewed the accompanying financial statements of St. Gerard's Church, that comprise the Statement of Financial Position as at December 31, 2020, and the Statements of Operations, Changes in Net Assets and Cash Flow 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.

### *Practitioners' 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 the financial statements do not present fairly, in all material respects, the financial position of St. Gerard's Church as at December 31, 2020, and the results of its operations and its cash flow for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.

**Baker Tilly SK LLP**

*Baker Tilly SK LLP*

Yorkton, Saskatchewan  
February 19, 2021

**St. Gerard's Church**  
 Yorkton, Saskatchewan  
 Statement of Financial Position as at December 31, 2020

	2020	2019
<b>Assets</b>		
<b>Current Assets</b>		
Cash and cash equivalents - note 4	286,262	237,028
Inventories	3,601	4,318
Prepaid expenses	23,381	19,496
	<u>313,244</u>	<u>260,842</u>
<b>Long-Term Investments</b>		
Interparochial-sharing account receivable, restricted building fund, 2% interest, no set terms of repayment	18,074	17,631
<b>Capital Assets - note 5</b>	<u>1,892,279</u>	<u>1,923,397</u>
	<u>\$ 2,223,597</u>	<u>\$ 2,201,870</u>
<b>Liabilities and Net Assets</b>		
<b>Current Liabilities</b>		
Accounts payable and accrued liabilities - note 6	76,972	71,793
Parish hall deposits	900	600
Deferred revenue - note 7	750	750
	<u>77,872</u>	<u>73,143</u>
<b>Net Assets</b>		
Unrestricted net assets - general fund	1,983,935	1,975,728
Restricted net assets - building and other restricted funds	161,790	152,999
	<u>2,145,725</u>	<u>2,128,727</u>
	<u>\$ 2,223,597</u>	<u>\$ 2,201,870</u>

Approved on behalf of the council:

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**St. Gerard's Church**  
Statement of Changes in Net Assets  
For the year ended December 31, 2020

	<b>Unrestricted General Fund</b>	<b>Restricted Funds</b>	<b>2020 Total</b>	<b>2019 Total</b>
Balance, beginning of year	1,975,728	152,999	2,128,727	2,134,770
Excess (deficiency) of revenue over expenses for the year	<u>8,207</u>	<u>8,791</u>	<u>16,998</u>	<u>( 6,043)</u>
Balance, end of year	<u>\$ 1,983,935</u>	<u>\$ 161,790</u>	<u>\$ 2,145,725</u>	<u>\$ 2,128,727</u>

The restricted fund net assets represent the following:

Building	109,972	100,277
Cemetery	13,158	13,078
Other	<u>38,660</u>	<u>39,644</u>
	<u>\$ 161,790</u>	<u>\$ 152,999</u>

**St. Gerard's Church**  
Statement of Operations  
For the year ended December 31, 2020

	Unrestricted General Fund		Restricted Funds	2020 Total	2019 Total
	Church	Parish Hall	(Note 9)		
<b>Revenue</b>					
Regular offerings	267,033			267,033	295,884
Hall revenue		4,791		4,791	42,118
Diocesan collections			33,647	33,647	46,390
Donations	24,308		12,451	36,759	32,203
Fundraising revenue					
- note 8	17,839			17,839	39,190
Government assistance					
- note 13	34,060			34,060	
Interest income	449		668	1,117	2,467
Other revenue					
- note 11	2,012			2,012	2,651
Committee revenue					
- note 12	1,054			1,054	4,120
	<u>346,755</u>	<u>4,791</u>	<u>46,766</u>	<u>398,312</u>	<u>465,023</u>
<b>Expenses</b>					
Salaries and benefits	131,541	10,887		142,428	149,910
Diocesan collections remitted			33,647	33,647	46,390
Diocesan assessments	37,484			37,484	35,109
Donations	1,000		3,120	4,120	3,451
Catering		4,121		4,121	18,818
Administration	20,787	76		20,863	21,769
Committee expenses					
- note 12	12,209		1,208	13,417	18,814
Fundraising expenses					
- note 8	3,028			3,028	6,091
Pastoral expenses	2,723			2,723	5,269
Other expenses					
- note 11	604			604	744
Cemetery maintenance					150
Refugee family					19,933
	<u>209,376</u>	<u>15,084</u>	<u>37,975</u>	<u>262,435</u>	<u>326,448</u>
<b>Excess (Deficiency) of Revenue Over Expenses Before Building Costs</b>					
	<u>137,379</u>	<u>( 10,293)</u>	<u>8,791</u>	<u>135,877</u>	<u>138,575</u>
Utilities	15,260	7,471		22,731	28,908
Amortization	20,448	26,183		46,631	44,010
Maintenance expense	13,108	6,319		19,427	26,427
Property taxes					13,107
Insurance	13,339	6,670		20,009	21,427
Rectory expenses	10,081			10,081	10,739
	<u>72,236</u>	<u>46,643</u>	<u>0</u>	<u>118,879</u>	<u>144,618</u>
<b>Excess (Deficiency) of Revenue Over Expenses for the Year</b>					
	<u>\$ 65,143</u>	<u>\$( 56,936)</u>	<u>\$ 8,791</u>	<u>\$ 16,998</u>	<u>\$( 6,043)</u>

*The notes to financial statements are an integral part of these financial statements.*

**St. Gerard's Church**  
Statement of Cash Flow  
For the year ended December 31, 2020

	<b>2020</b>	<b>2019</b>
<b>Cash Provided By (Used In):</b>		
Operations		
Received from donors and offerings	337,439	374,477
Received from hall operations	4,341	47,545
Received from fundraising	20,905	45,961
Received from government	34,060	
Interest received	1,117	2,467
Paid to suppliers	( 121,896)	( 191,233)
Paid to and for employees	( 143,751)	( 152,618)
Paid to the Archdiocese - assessments	( 37,984)	( 34,709)
Special collections paid out	<u>( 29,042)</u>	<u>( 54,312)</u>
	<u>65,189</u>	<u>37,578</u>
Investing activities		
Capital asset purchases	( 15,512)	( 15,661)
Additions to long-term investments	<u>( 443)</u>	<u>( 514)</u>
	<u>( 15,955)</u>	<u>( 16,175)</u>
<b>Net Cash Increase for the Year</b>	49,234	21,403
Cash position, beginning of year	<u>237,028</u>	<u>215,625</u>
<b>Cash Position, End of Year</b>	<u>\$ 286,262</u>	<u>\$ 237,028</u>

*The notes to financial statements are an integral  
part of these financial statements.*



**St. Gerard's Church**  
Notes to Financial Statements  
For the year ended December 31, 2020

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**1. Nature of Operations**

St. Gerard's Church currently provides services of religious worship, ministry outreach programs and humanitarian services for people of the Yorkton area. St. Gerard's Church is a registered charity under *The Income Tax Act* and is exempt from tax.

**2. Significant Accounting Policies**

These financial statements are the responsibility of the Parish Council and have been prepared in accordance with Canadian accounting standards for not-for-profit organizations using the accounting policies as summarized below:

(a) Fund accounting

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 major funds:

(i) Unrestricted funds

The unrestricted funds reflects the primary operations of the church and Parish Hall.

(ii) Restricted funds

The restricted funds reflect the receipt and usage of funds held for specified purposes. These funds are further segregated into the building fund and the other restricted fund. The assets include cash and investments initially accumulated by the organization from donations. These assets are accounted for separately, and their use is subject to restrictions set out by donors and by Parish Council.

(b) Cash and cash equivalents

Cash and cash equivalents represents cash on hand and cash held in banks.

(c) Inventories

Inventories are valued at the lower of cost and net realizable value. Cost is determined on a first-in, first-out basis.

(d) Capital assets

Tangible capital assets are recorded at cost less accumulated amortization.

The assets are amortized to their salvage value using the following methods and rates:

	<b>Method of Amortization</b>	<b>Rate of Amortization</b>
Pavement	straight-line	30 years
Buildings	straight-line	5-100 years
Fences	straight-line	15 years
Furniture, fixtures and equipment	straight-line	5-10 years

In the year of acquisition, capital assets are amortized at their full-year rate.

In the year of disposition, capital assets are not amortized.

**St. Gerard's Church**  
Notes to Financial Statements  
For the year ended December 31, 2020

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2. **Significant Accounting Policies** - continued

(e) Revenue recognition

The organization follows the restricted fund method of accounting for contributions. Contributions, including government assistance, are recognized in the period received.

Service and other revenue is recognized in the period the service is provided or the goods are delivered.

Fundraising revenue is recognized in the period the activity is completed.

Investment income is recognized on an accrual basis. Interest on fixed income investments is recognized over the terms of these investments using the effective interest method.

(f) Donated materials and service

The organization benefits from the donation of materials and services. These financial statements do not reflect the value of donations-in-kind received in the year.

(g) Financial instruments

*Measurement of financial instruments*

The organization initially measures its financial assets and liabilities at fair value, except for certain non-arm's length transactions.

The organization subsequently measures all its financial assets and liabilities at amortized cost, except for investments in equity instruments that are quoted in an active market, which are measured at fair value. Changes in fair value are recognized in excess of revenue over expenses.

*Impairment*

Financial assets measured at cost are tested for impairment when there are indicators of impairment. The amount of the write-down is recognized in excess of revenue over expenses. The previously recognized impairment loss may be reversed to the extent of the improvement, directly or by adjusting the allowance account, provided it is no 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 excess of revenue over expenses.

(h) Allocated expenses

The organization allocates certain operating expenditures to the Parish Hall based on the square-footage of the building and the proportionate use of the organization's staff.

(i) Estimates

The preparation of financial statements in accordance with Canadian accounting standards for not-for-profit organizations requires management to make estimates and assumptions that affect the reported amount of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amount of revenues and expenses during the reported period. These estimates are reviewed periodically and, as adjustments become necessary, they are reported in earnings in the period in which they became known.

**St. Gerard's Church**  
Notes to Financial Statements  
For the year ended December 31, 2020

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2. **Significant Accounting Policies** - continued

(i) Estimates - continued

Significant estimates have been made in the following financial statement areas:

- The proportional allocation of common operating expenses between the church and the parish hall
- The estimated useful life and salvage value of capital assets
- The estimated assessment liability due to the Archdiocese of Regina

3. **Risks Arising from Financial Instruments**

The organization is not exposed to significant risks through its financial instruments with the exception of interest rate risk.

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates. The organization is exposed to interest rate risk on its fixed and floating interest rate financial instruments. Fixed-rate instruments subject the organization to fair value risk, while floating interest rate instruments subject it to cash flow risk.

	<b>2020</b>	<b>2019</b>
4. <b>Cash and Cash Equivalents</b>		
Bank - operating account	142,546	101,660
Bank - building account	91,898	82,647
Bank - trust account	51,818	52,721
	<b>\$ 286,262</b>	<b>\$ 237,028</b>

5. **Capital Assets**

	<b>Cost</b>	<b>Accumulated Amortization</b>	<b>Net Book Value 2020</b>	<b>Net Book Value 2019</b>
Land	20,000		20,000	20,000
Pavement	28,019	21,865	6,154	6,995
Buildings	2,715,682	861,477	1,854,205	1,881,855
Fences	1,299	261	1,038	1,125
Furniture, fixtures and equipment	56,062	45,180	10,882	13,422
	<b>\$ 2,821,062</b>	<b>\$ 928,783</b>	<b>\$ 1,892,279</b>	<b>\$ 1,923,397</b>

**St. Gerard's Church**  
Notes to Financial Statements  
For the year ended December 31, 2020

	<b>2020</b>	<b>2019</b>
<b>6. Accounts Payable and Accrued Liabilities</b>		
Accounts payable and accrued liabilities are comprised of the following items:		
Accounts payable - general	5,480	9,424
Accounts payable - Archdiocese of Regina	44,846	34,400
Government remittances	2,720	4,647
Wages and benefits payable	<u>23,926</u>	<u>23,322</u>
	<u>\$ 76,972</u>	<u>\$ 71,793</u>

**7. Deferred Revenue**

Deferred revenue is comprised of funds received from participants of programs not completed until the following fiscal year. Revenues recognized in the current year represent the portion of the program complete by the end of the current year.

	<b>2020</b>	<b>2019</b>
Balance, beginning of year	750	750
Less amount recognized as revenue	<u>750</u>	<u>          </u>
Balance, end of year	<u>\$ 0</u>	<u>\$ 750</u>

**8. Schedule of Fundraising Activities - Unrestricted Fund**

	<b>Revenue</b>	<b>Expenses</b>	<b>Net Income 2020</b>	<b>Net Income 2019</b>
Perogies and cabbage rolls	17,603	2,878	14,725	22,303
Fall supper				8,100
Miscellaneous fundraising - sales	<u>236</u>	<u>150</u>	<u>86</u>	<u>1,660</u>
	<u>\$ 17,839</u>	<u>\$ 3,028</u>	<u>\$ 14,811</u>	<u>\$ 32,063</u>

**St. Gerard's Church**  
Notes to Financial Statements  
For the year ended December 31, 2020

**9. Schedule of Restricted Funds**

	<b>Other Restricted Fund</b>	<b>Building Fund</b>	<b>Total 2020</b>	<b>Total 2019</b>
<b>Revenue</b>				
Diocesan collections	33,647		33,647	46,390
Donations	3,200	9,251	12,451	14,057
Donations - refugee family				3,615
Fundraising - refugee family				1,036
Interest	225	443	668	1,275
	<u>37,072</u>	<u>9,694</u>	<u>46,766</u>	<u>66,373</u>
<b>Expenses</b>				
Diocesan collections remitted	33,647		33,647	46,390
Donations	3,120		3,120	3,451
Refugee family				19,933
Committee expenses - Liturgy	1,208		1,208	
Cemetery maintenance				150
	<u>37,975</u>	<u>0</u>	<u>37,975</u>	<u>69,924</u>
	<u><u>\$ ( 903)</u></u>	<u><u>\$ 9,694</u></u>	<u><u>\$ 8,791</u></u>	<u><u>\$ ( 3,551)</u></u>

**10. Allocated Expenses**

Certain common operating expenses are allocated to the parish hall on a proportional basis.

One-third of electricity, heat, security, water and sewer, snow removal and insurance, totalling \$16,610 (\$18,412 in the prior year), is included in the building expense of the parish hall in the Statement of Operations.

As well, one-third (one-half in the prior year) of common salaries and benefits, totalling \$10,576 (\$19,758 in the prior year), is included in salaries and benefits of the parish hall in the Statement of Operations.

**11. Schedule of Other Revenue and Expenses**

	<b>Revenue</b>	<b>Expenses</b>	<b>Net Income 2020</b>	<b>Net Income 2019</b>
Religious articles and literature	1,284	509	775	148
Votive lights	697	95	602	1,080
Pictorial directory	30		30	240
Other	1		1	439
	<u>2,012</u>	<u>604</u>	<u>1,408</u>	<u>1,907</u>
	<u><u>\$ 2,012</u></u>	<u><u>\$ 604</u></u>	<u><u>\$ 1,408</u></u>	<u><u>\$ 1,907</u></u>

**St. Gerard's Church**  
Notes to Financial Statements  
For the year ended December 31, 2020

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**12. Schedule of Committee Revenue and Expenses**

	Revenue	Expenses	Net Cost 2020	Net Cost 2019
Family and social committee				186
Liturgy committee		9,485	9,485	9,100
Religious education committee	1,054	2,086	1,032	1,747
Social justice committee		1,740	1,740	1,379
Ecumenical committee				38
Youth committee				1,206
Parish council		106	106	1,038
	<u>1,054</u>	<u>13,417</u>	<u>12,363</u>	<u>14,694</u>
	<u>\$ 1,054</u>	<u>\$ 13,417</u>	<u>\$ 12,363</u>	<u>\$ 14,694</u>

**13. Impact of COVID-19**

On March 11, 2020, the World Health Organization categorized COVID-19 as a pandemic. The extent of this outbreak and related containment measures have had a material impact on the organization's operations during 2020, and may continue to have impacts in the future which cannot be reliably estimated at this time.

The church was closed to the public starting in March 2020 and was opened at reduced capacity for in-person church services during the year according to Saskatchewan Public Health regulations. Various annual fundraisers, such as the Fall Supper, were also cancelled, and the organization's ability to raise donation funds through in-person contacts has been impacted.

In the current year, the organization received government assistance in the form of the Temporary Wage Subsidy and Canada Emergency Wage Subsidy.