

**CENTRE FOR CHRISTIAN STUDIES CANADA INC.**  
**Financial Statements**  
**Year Ended December 31, 2024**

**CENTRE FOR CHRISTIAN STUDIES CANADA INC.**

**Index to Financial Statements**

**Year Ended December 31, 2024**

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# Rawluk & Robert

## CHARTERED PROFESSIONAL ACCOUNTANTS

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### INDEPENDENT AUDITOR'S REPORT

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To the Members of Centre for Christian Studies Canada Inc.

#### *Opinion*

We have audited the financial statements of Centre for Christian Studies Canada Inc. (the "organization"), which comprise the statement of financial position as at December 31, 2024, and the statements of revenues and expenditures, changes in net assets and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the organization as at December 31, 2024, and the results of its operations and cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations (ASNPO).

#### *Basis for Opinion*

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

#### *Responsibilities of Management and Those Charged with Governance for the Financial Statements*

Management is responsible for the preparation and fair presentation of the financial statements in accordance with ASNPO, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the organization's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the organization or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the organization's financial reporting process.

#### *Auditor's Responsibilities for the Audit of the Financial Statements*

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

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

*(continues)*

# Rawluk & Robert

## CHARTERED PROFESSIONAL ACCOUNTANTS

Independent Auditor's Report to the Members of Centre for Christian Studies Canada Inc. (continued)

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the organization's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the organization's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the organization to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Winnipeg, MB  
April 10, 2025

  
Rawluk & Robert Chartered Professional Accountants Inc.  
Chartered Professional Accountants

**CENTRE FOR CHRISTIAN STUDIES CANADA INC.**  
**Statement of Financial Position**  
**December 31, 2024**

	Operating Fund	Endowment Fund	Total Unrestricted	Bursary Fund	Total 2024	Total 2023
<b>ASSETS</b>						
CURRENT						
Cash and cash equivalents	\$ 116,235	\$ -	\$ 116,235	\$ -	\$ 116,235	\$ 110,196
Investments (Note 3)	-	2,376,387	2,376,387	1,118,799	3,495,185	3,229,691
Accounts receivable (Note 4)	17,942	-	17,942	-	17,942	4,908
Prepaid expenses	105	-	105	-	105	1,101
	134,282	2,376,387	2,510,669	1,118,799	3,629,467	3,345,896
CASH SURRENDER VALUE OF LIFE INSURANCE (Note 5)	-	31,132	31,132	-	31,132	29,030
LONG TERM INVESTMENTS (Note 6)	6,932	-	6,932	-	6,932	6,720
CAPITAL ASSETS (Note 7)	69,376	-	69,376	-	69,376	72,249
	\$ 210,590	\$ 2,407,519	\$ 2,618,109	\$ 1,118,799	\$ 3,736,907	\$ 3,453,895
<b>LIABILITIES AND NET ASSETS</b>						
CURRENT						
Accounts payable and accrued liabilities (Note 8)	\$ 15,209	\$ -	\$ 15,209	\$ -	\$ 15,209	\$ 12,947
Deferred contributions (Note 9)	2,301	-	2,301	-	2,301	32,101
Tuition received in advance	-	-	-	-	-	3,003
	17,510	-	17,510	-	17,510	48,051
NET ASSETS	193,080	2,407,519	2,600,599	1,118,799	3,719,397	3,405,844
	\$ 210,590	\$ 2,407,519	\$ 2,618,109	\$ 1,118,799	\$ 3,736,907	\$ 3,453,895

**ON BEHALF OF THE BOARD***Marcie Gibson**Director**Karen Stuart**Director*

The accompanying notes are an integral part of this statement

**CENTRE FOR CHRISTIAN STUDIES CANADA INC.**  
**Statement of Revenues and Expenditures**  
**Year Ended December 31, 2024**

	Operating Fund	Endowment Fund	Total Unrestricted	Bursary Fund	Total 2024	Total 2023
<b>REVENUES</b>						
Realized capital gains	\$ -	\$ 316,132	\$ 316,132	\$ 43,856	\$ 359,988	\$ 122,059
Donations	118,423	10,454	128,877	2,062	130,940	175,903
Operating Fund - Program						
Revenue and Expenses ( <i>Schedule 2</i> )	122,010	-	122,010	-	122,010	107,312
Operating Fund - Operating						
Revenues and Expenses ( <i>Schedule 1</i> )	111,188	-	111,188	-	111,188	106,273
Investment income	-	69,123	69,123	32,958	102,081	116,748
Contributions and other aid - UCC	-	-	-	10,000	10,000	10,000
Bequests	-	8,927	8,927	-	8,927	7,003
Increase in value of life insurance	-	2,102	2,102	-	2,102	2,045
	351,621	406,738	758,359	88,876	847,236	647,343
<b>EXPENSES</b>						
Amortization	5,359	-	5,359	-	5,359	4,559
Life insurance	-	2,102	2,102	-	2,102	2,045
Bursaries	3,700	-	3,700	53,019	56,719	42,455
Management fees	-	20,948	20,948	9,259	30,207	29,195
Operating Fund - Operating						
Revenues and Expenses ( <i>Schedule 1</i> )	349,717	-	349,717	-	349,717	350,723
Operating Fund - Program						
Revenue and Expenses ( <i>Schedule 2</i> )	299,364	-	299,364	-	299,364	302,320
Operating Fund - Governance Expenses ( <i>Schedule 3</i> )	12,285	-	12,285	-	12,285	11,437
	670,425	23,050	693,475	62,278	755,753	742,734
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES FROM OPERATIONS</b>						
	(318,804)	383,688	64,884	26,598	91,483	(95,391)
<b>OTHER INCOME</b>						
Gain on disposal of assets	-	82,722	82,722	139,350	222,072	60,759
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES</b>						
	\$ (318,804)	\$ 466,410	\$ 147,606	\$ 165,948	\$ 313,555	\$ (34,632)

The accompanying notes are an integral part of this statement

**CENTRE FOR CHRISTIAN STUDIES CANADA INC.**  
**Statement of Changes in Net Assets**  
**Year Ended December 31, 2024**

	Operating Fund	Endowment Fund	Total Unrestricted	Bursary Fund	Total 2024	Total 2023
<b>NET ASSETS (DEBT) - BEGINNING OF YEAR</b>	\$ 139,970	\$ 2,277,322	\$ 2,417,292	\$ 988,551	\$ 3,405,842	\$ 3,440,474
Deficiency of revenues over expenses	(318,804)	466,410	147,606	165,948	313,555	(34,632)
Transfer to (from) funds	371,914	(336,213)	35,701	(35,700)	-	-
<b>NET ASSETS - END OF YEAR</b>	<b>\$ 193,080</b>	<b>\$ 2,407,519</b>	<b>\$ 2,600,599</b>	<b>\$ 1,118,799</b>	<b>\$ 3,719,397</b>	<b>\$ 3,405,842</b>

The accompanying notes are an integral part of this statement

## CENTRE FOR CHRISTIAN STUDIES CANADA INC.

## Statement of Cash Flows

Year Ended December 31, 2024

	2024	2023
<b>OPERATING ACTIVITIES</b>		
Excess (deficiency) of revenues over expenses	\$ 313,555	\$ (34,632)
Items not affecting cash:		
Amortization of capital assets	5,360	4,559
Increase in value of life insurance policy	(2,102)	(2,045)
Reinvested investment income	<u>(265,705)</u>	<u>41,888</u>
	<u>51,108</u>	<u>9,770</u>
Changes in non-cash working capital:		
Accounts receivable	(13,034)	1,777
Prepaid expenses	996	534
Accounts payable and accrued liabilities	2,261	(7,271)
Deferred contributions	(29,800)	17,800
Tuition received in advance	<u>(3,003)</u>	<u>2,085</u>
	<u>(42,580)</u>	<u>14,925</u>
Cash flow from operating activities	<u>8,528</u>	<u>24,695</u>
<b>INVESTING ACTIVITY</b>		
Purchase of capital assets	<u>(2,489)</u>	<u>(11,430)</u>
Cash flow used by investing activity	<u>(2,489)</u>	<u>(11,430)</u>
<b>INCREASE IN CASH FLOW</b>	<u>6,039</u>	<u>13,265</u>
Cash - beginning of year	<u>110,196</u>	<u>96,931</u>
<b>CASH - END OF YEAR</b>	<u><b>\$ 116,235</b></u>	<u><b>\$ 110,196</b></u>
<b>CASH CONSISTS OF:</b>		
ACU - General Funds	\$ 104,785	\$ 101,374
Credit Union - Bursary Funds	-	4,979
Surplus Shares - Bursary Funds	-	2,174
*Undeposited Funds	11,250	1,250
Petty Cash - General Funds	200	200
Surplus Shares - General Funds	<u>-</u>	<u>219</u>
	<u><b>\$ 116,235</b></u>	<u><b>\$ 110,196</b></u>

The accompanying notes are an integral part of this statement

## CENTRE FOR CHRISTIAN STUDIES CANADA INC.

### Notes to Financial Statements

Year Ended December 31, 2024

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#### 1. PURPOSE OF THE ORGANIZATION

Centre for Christian Studies Canada Inc. ("CCS") was established as a result of the amalgamation of The Anglican Women's Training College and Covenant College in 1969 and from thereon operated under the name Centre for Christian Studies. The application for letters patent of amalgamation was filed May 29, 1991 and became official November 26, 1991. CCS was incorporated under the Corporations Act of Manitoba, without share capital, on August 4, 1998 with the name being officially changed to Centre for Christian Studies Canada Inc.

CCS is a Registered Charity under the Income Tax Act, and, accordingly, is exempt from income taxes provided certain requirements of the Income Tax Act are met. CCS operates a theological education centre and offers a four year diploma in Diaconal Ministries: Studies in Transformation and Action and accepts students from the United Church of Canada and the Anglican Church of Canada. Upon completion of their studies, students may be commissioned or ordained in their respective denomination. In March of each fiscal year, students are invited to apply for bursaries and they are awarded based on need and previous awarded bursaries.

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#### 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

##### Basis of presentation

The financial statements were prepared in accordance with Canadian accounting standards for not-for-profit organizations (ASNPO).

##### Cash and cash equivalents

Cash includes cash and cash equivalents. Cash equivalents are investments in treasury bills and are valued at cost plus accrued interest. The carrying amounts approximate fair value because they have maturities at the date of purchase of less than ninety days.

##### Goods and services tax

Purchased materials and services are recoverable at 50% as a rebate. The unrecoverable portion is recorded as an expense with the rebate treated as a receivable.

##### Other investments

Investments for which there are quoted prices in an active market are carried at fair value. Unrealized gains or losses are reported as part of net income. Investments for which there is not an active market are carried at amortized cost except when it is established that their value is impaired. Impairment losses, or reversal of previously recognized impairment losses, are reported as part of net income.

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## CENTRE FOR CHRISTIAN STUDIES CANADA INC.

## Notes to Financial Statements

Year Ended December 31, 2024

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES *(continued)*Capital assets

Capital assets are stated at cost or deemed cost less accumulated amortization and are amortized over their estimated useful lives on a declining balance basis at the following rates and methods:

Land	non-depreciable
Building	5% declining balance method
Computer equipment	30% declining balance method
Equipment and sign	20% declining balance method
Furniture and fixtures	20% declining balance method

The organization regularly reviews its capital assets to eliminate obsolete items. Government grants are treated as a reduction of capital assets cost.

Capital assets acquired during the year but not placed into use are not amortized until they are placed into use.

Fund accounting

## Operating Fund (unrestricted):

CCS accounts for the general revenue and expenditures such as general donations, rental income and contributions from The United Church of Canada in the Operating Fund.

## Endowment Fund (unrestricted):

The Endowment Fund was established to sustain the operations of CCS. The investment income earned on the investments is intended to support the annual operation of CCS and its programs

## Bursary Fund (restricted):

The Bursary Fund is maintained for specific purposes including awards to students in financial need. The funds are disbursed at the discretion of the Bursary Working Group. The Bursary Fund is designated into three categories as illustrated in note 8.

Revenue recognition

Centre for Christian Studies Canada Inc. follows the restricted fund method of accounting for contributions.

Restricted contributions related to the Operating Fund and the Endowment Fund are recognized as revenue in the appropriate fund in the year in which the related expenses are incurred. All other restricted contributions are recognized as revenue of the appropriate restricted fund.

Bequests, donations and grant contributions are recorded when the amount is received.

Tuition and bursary revenue is recorded in the period for which the services are provided.

Investment income and realized gains and losses are recorded in the period that they are earned.

Financial instruments

Financial instruments are recorded at fair value when acquired or issued. In subsequent periods, financial assets with actively traded markets are reported at fair value, with any unrealized gains and losses reported in income. All other financial instruments are reported at amortized cost, and tested for impairment at each reporting date. Transaction costs on the acquisition, sale, or issue of financial instruments are expensed when incurred.

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## CENTRE FOR CHRISTIAN STUDIES CANADA INC.

## Notes to Financial Statements

Year Ended December 31, 2024

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES *(continued)*Measurement uncertainty

The preparation of financial statements in conformity 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, disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the period. Such estimates are periodically reviewed and any adjustments necessary are reported in earnings in the period in which they become known. Actual results could differ from these estimates.

Foreign currency translation

Accounts in foreign currencies have been translated into Canadian dollars using the temporal method. Under this method, monetary assets and liabilities have been translated at the year end exchange rate. Non-monetary assets have been translated at the rate of exchange prevailing at the date of transaction. Revenue and expense items are translated at the exchange rate in effect at the time of the transaction.

Foreign exchange gains and losses on monetary assets and liabilities are included in the determination of earnings.

## 3. INVESTMENTS

	2024	2023
<b>Endowment Fund</b>		
Cash and short term investments	\$ 66,639	\$ 59,597
Common and preferred shares	1,545,745	1,782,616
Fixed income	<u>764,002</u>	<u>406,080</u>
Total cost \$1,958,879 (2023 - \$1,893,6418)	<u>\$ 2,376,386</u>	<u>\$ 2,248,293</u>
<b>Bursary Fund</b>		
Cash and short term investments	\$ 19,520	\$ 24,195
Common and preferred shares	906,325	752,717
Fixed income	<u>192,954</u>	<u>204,486</u>
Total cost \$837,017 (2023 - \$820,024)	<u>\$ 1,118,799</u>	<u>\$ 981,398</u>

## 4. ACCOUNTS RECEIVABLE

	2024	2023
Tuition receivable	\$ 13,456	\$ -
GST recoverable	4,428	4,908
Accrued interest receivable	<u>58</u>	<u>-</u>
	<u>\$ 17,942</u>	<u>\$ 4,908</u>

## CENTRE FOR CHRISTIAN STUDIES CANADA INC.

## Notes to Financial Statements

Year Ended December 31, 2024

## 5. CASH SURRENDER VALUE OF LIFE INSURANCE POLICY

The ownership of two life insurance policies was donated to CCS and recorded as donations in the years donated. The ongoing premiums paid by the insured are recorded as donation revenue and insurance premium expense.

## 6. LONG TERM INVESTMENTS

	2024	2023
GIC bearing interest at 4% matures Oct 17, 2028	\$ 6,932	\$ 6,720
Accrued interest receivable	<u>58</u>	-
Market value	<u><u>\$ 6,990</u></u>	<u><u>\$ 6,720</u></u>

## 7. CAPITAL ASSETS

	Cost	Accumulated amortization	2024 Net book value
Land	\$ 25,000	\$ -	\$ 25,000
Building	108,720	78,152	30,567
Computer equipment	43,980	39,325	4,655
Equipment and sign	48,862	40,482	8,380
Furniture and fixtures	<u>26,759</u>	<u>25,985</u>	<u>774</u>
	<u><u>\$ 253,321</u></u>	<u><u>\$ 183,944</u></u>	<u><u>\$ 69,376</u></u>

	Cost	Accumulated amortization	2023 Net book value
Land	\$ 25,000	\$ -	\$ 25,000
Building	108,720	76,544	32,177
Computer equipment	41,494	37,862	3,632
Equipment and sign	48,862	38,387	10,475
Furniture and fixtures	<u>26,759</u>	<u>25,794</u>	<u>965</u>
	<u><u>\$ 250,835</u></u>	<u><u>\$ 178,587</u></u>	<u><u>\$ 72,249</u></u>

## 8. GOVERNMENT REMITTANCES PAYABLE OTHER THAN INCOME TAX

Government remittances (other than income taxes) include, for example, federal and provincial sales taxes, payroll taxes, health taxes, and workers' safety insurance premiums. The following government remittances were payable at year end \$Nil (2023 - \$Nil)

## CENTRE FOR CHRISTIAN STUDIES CANADA INC.

## Notes to Financial Statements

Year Ended December 31, 2024

## 9. DEFERRED CONTRIBUTIONS

Deferred contributions relate to amounts received in the current year and relate to expenditures to be incurred in a future year or to grants received in the current year but earned in a future year.

	<b>2024</b>	<b>2023</b>
Balance beginning of the year	\$ 32,101	\$ 14,301
Amounts received during the year	<u>-</u>	<u>31,600</u>
	<b>32,101</b>	<b>45,901</b>
Less amounts recognized as revenue during the year	<b>(29,800)</b>	<b>(13,800)</b>
Balance, end of the year	<b>\$ 2,301</b>	<b>\$ 32,101</b>

## 10. BURSARY FUND BALANCES

The Bursary Fund balance is comprised of three components. A portion of the funds has been designated by certain donors and is permanent. This portion of the Bursary Fund is referred to as the Permanent Designated Fund. A second portion of the funds has been designated by donors and can be used to provide bursaries to students. This portion is referred to as the Expendable Designated Fund. The final remaining category balance is the Non-Designated Fund which represents the accrued earnings of the fund and is expendable.

Each bursary fund will be accorded a pro-rata value in the general fund for accounting purposes. In a year when a given bursary is partially awarded or not awarded at all, the capital value will increase by its excess earnings in that year. Should the Fund's performance exceed the target income of 5% or the need for bursaries is less than 5% of the then current value of the Fund, the excess funds shall be added to the General Bursary Fund.

## CENTRE FOR CHRISTIAN STUDIES CANADA INC.

## Notes to Financial Statements

Year Ended December 31, 2024

## 11. FINANCIAL INSTRUMENTS

The organization is exposed to various risks arising from its financial instruments. The following analysis provides information about the organization's risk exposure and concentration as of December 31, 2024.

***Market risk***

Market risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices. Market risk comprises three types of risk: currency rate risk, interest rate risk and other price risk. The organization is mainly exposed to currency risk and interest rate risk.

***Currency risk***

Currency risk is the risk to the organization's earnings that arise from fluctuations of foreign exchange rates and the degree of volatility of these rates. The organization is exposed to foreign currency exchange risk on cash, accounts receivable, and accounts payable held in US dollars. The organization does not use derivative instruments to reduce its exposure to foreign currency risk.

	<b>2024</b>	<b>2023</b>
Investments denominated in U.S. dollars (Bursary)	\$ 538,898	\$ 314,979
Investments denominated in U.S. dollars (Endowment)	\$ 353,779	\$ 700,967
	<b>\$ 892,677</b>	<b>\$ 1,015,946</b>

***Interest rate risk***

Interest rate risk is the risk that the value of a financial instrument might be adversely affected by a change in the interest rates. In seeking to minimize the risks from interest rate fluctuations, the organization manages exposure through its normal operating and financing activities. The organization is exposed to interest rate risk primarily through its investments.

**CENTRE FOR CHRISTIAN STUDIES CANADA INC.**  
**Operating Fund - Operating Revenues and Expenses** **(Schedule 1)**  
**Year Ended December 31, 2024**

	2024	2023
<b>REVENUES</b>		
Contribution - United Church of Canada	\$ 46,876	\$ 68,756
Rental and other miscellaneous	32,160	31,337
Other contributions	32,152	6,180
	<hr/> 111,188	<hr/> 106,273
<b>EXPENSES</b>		
Administration and office	57,397	54,115
Building	21,916	20,382
Promotion and recruitment	18,712	17,880
Salaries and wages	251,692	258,346
	<hr/> 349,717	<hr/> 350,723
<b>LOSS FROM OPERATIONS</b>	<hr/> \$ (238,529)	<hr/> \$ (244,450)

**CENTRE FOR CHRISTIAN STUDIES CANADA INC.**  
**Operating Fund - Program Revenue and Expenses** **(Schedule 2)**  
**Year Ended December 31, 2024**

	2024	2023
<b>REVENUES</b>		
Tuition	\$ 106,055	\$ 90,287
Other	15,955	17,025
	<hr/>	<hr/>
	122,010	107,312
<b>EXPENSES</b>		
Copyright	144	215
Honoraria	500	729
Other projects and programs	21,733	7,943
Rent	2,965	577
Salaries and wages	273,121	292,856
Travel and accommodation	901	-
	<hr/>	<hr/>
	299,364	302,320
<b>LOSS FROM OPERATIONS</b>	<hr/>	<hr/>
	\$ (177,354)	\$ (195,008)

## CENTRE FOR CHRISTIAN STUDIES CANADA INC.

## Operating Fund - Governance Expenses

(Schedule 3)

Year Ended December 31, 2024

	2024	2023
<b>EXPENSES</b>		
Annual service of celebration	\$ 5,827	\$ 3,159
Human resources search committee	250	-
Other	6,208	8,278
	<hr/>	<hr/>
	\$ 12,285	\$ 11,437