

April 7, 2025

To: Members of Strathroy United Church

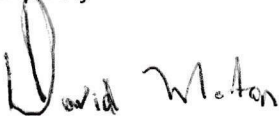
I have reviewed the financial statements of Strathroy United Church as at **December 31, 2024** as well as the books of account and other related documentation for the year 2024.

This review, which should not be considered an audit, was carried out as recommended in Section G.4.4.4 of the United Church of Canada Manual, 2024. These recommendations include:

- ensuring relevant duties are segregated among two or more people who are at arm's length.
- examining the minutes of Church Council meetings.
- reviewing for accuracy the books of record by reviewing cash receipts, cash disbursements, payroll, and general ledger transactions.
- ensuring proper authorization of transactions (for example, verifying there are two signatures on cheques).
- reviewing bank reconciliations for the year.
- ensuring all donated monies designated for Mission & Service have been forwarded to The United Church of Canada monthly.
- reviewing the pastoral charge's recordkeeping procedures and ensures the chance of error or fraud is minimized.
- verifying cash receipts against charitable tax receipts issued
- ensuring the T3010 Registered Charity Information Return was completed and forwarded to the CRA Charities Directorate not later than six months after the previous fiscal year-end

Based on this review I have found that the amounts shown on the financial statements accurately reflect the books of account and the transactions recorded in the books of account are complete and up to date.

Sincerely

A handwritten signature in black ink that reads "David Morton". The signature is written in a cursive style with a large initial "D".

David Morton