



# AGAPÉ

LANGUAGE CENTRE

## 2019 ANNUAL GENERAL MEETING



## MEETING AGENDA

1. Devotion and Prayer
2. Call to Order
  - a. Select Secretary
  - b. Review 2018 AGM Minutes
  - c. Introduction of Board Members
3. Chairman's Report
4. Director's Report
  - a. Ministry Highlights
5. Operation's Manager Report
6. Admin Assistant Report
7. Lead Teacher Report
8. Success Story
9. Board Members
10. Financial Report
11. Budget Presentation
12. Appointment of Auditor
13. Recommendations for Board Members
14. Additional Business
15. Adjournment - Closure in Prayer



## MINUTES OF THE 2018 AGM ON MAY 14, 2018

Present: Pastor Noral Woodburn, Michele Woodburn, Jonathan Durand, Kevin Kajorinne, Phillip Abraham, Debbie Alexander-Thomas, Ken Okhemuokho, Mandi Henn, Gordon Wong, Jane Lowry  
Kevin welcomed everyone.

1. Ken opened in prayer
2. Call to Order
  - a) Jane Lowry recording secretary for the evening.
  - b) Review of AGM 2016 minutes. 1a should have read; 'Intro of Board members' before the listed names.
  - c) Introduction of Board member: Kevin, Jonathan, Ken, Abraham and Debbie who is now a staff member of Agapé and no longer has voting rights.
3. Chairman's Report – Kevin did not read his whole report. He thanked Noral for his leadership. Kevin asked that this report be accepted, it was seconded by Jonathan – all agreed.
4. Mandi Henn – re: reflection from the LEAD teacher. Mandi shared about how she helps her students learn life skills that will help them in Canada. For example: finding a job, calling a doctor or talking to their children's teacher. She is helping them to succeed. She also mentioned how it is possible that we are the first teachers / Christians that they meet once they arrive here. She also guides and supports our teachers here at Agapé, taking on the role of Esther Karasova. She moved to have this reflection accepted and it was seconded by Ken.
5. Executive Director's report – Noral also did not read his full report. Noral went over the Ministry Review section of his report. Noral asked to accept this report – seconded by Debbie – all agreed
6. Ken – reflection: Ken shared on his experience here with our students and how we are here to 'Love our Neighbors'.

7. Financial Report – Gordon reported on the 2017 finances and Statement of Financial Position. Ken asked a brief question on the amortization. He also reviewed the Statement of Operations. Gordon moved to have this report accepted – Phillip seconded – all agreed
8. Budget – Noral spoke on both of the budgets for 2018. Jonathan asked a question as to who is able to apply for the LINC program. Noral ask that this report be moved, and Philip seconded.
9. Jonathan – reflection: Jonathan reflected on his experience here with our students and touched on ‘respect’.
10. Debbie – presentation to Jane Lowry on her 20 years of service to Agapé.
11. AUDITORS – Kevin moved. Jonathan seconded. All in favor to keep Retzlaff & Wong as the auditor.
12. BOARD NOMINATIONS – no nominations at this time. All current Board members to move forward except for Kevin Kajorinne who has of today stepped down from his role as President. Noral presented him with a small gift and thanked him for his 5 years of service.

Philip Abraham, Jonathan Durand, Ken Okhemuokho

It was agreed that discussion of recruiting and new Board members will be addressed at the next ALC meeting in June. Noral asked that we continue to be in prayer about this.

13. Additional Business: Noral told us about Mighelle Wattis wanting to teach the Conversation Café on a volunteer basis. It will run for June & July.
14. Kevin closed in prayer at 8:10 pm.



## CHAIRMAN'S REPORT

As Board Members for the Agapé Language Centre, we are pleased to say that 2018 was a year of growth, change and solid new direction. As Board chair I feel privileged to serve both the staff and students of ALC as we journey together toward empowering new Canadians through language training.

On behalf of the ALC Board, I would like to thank **Pastor Noral Woodburn** for his faithful service to the Agapé Language Centre in 2018. His dedication and tireless efforts do not go unnoticed!



Our loss of former Board Member, **Debbie Alexander Thomas**, was the gain of Agapé Language Centre. Her involvement over this year has brought new stability to the office staff, teachers, and students. Following her Board departure we filled her position and added more new Board Members in the process. I would like to thank **Abraham, Ken, Tope, Steve** and **Krista** for being willing to serve as Board Members this last year. I look forward to working with each of you in the years and months to come.

I would also like to thank our administrative team; **Jane, Gordon, Marlin** and **Victoria**. Their continued commitment to ALC provides quality and stability to all parts of our organization. The dedication and hard work of each member of the administrative team is greatly appreciated.

I would also like to take this opportunity to express my appreciation to our valued and talented teachers **Mandi, C.J, Marilynn, Bernice, Maria, Jocelyn, Mighelle, Rosemary, Shannon, Allison, Ruth,** and **Luisa**. As well as our substitute teacher **Sumyu**. Your professional approach to language education ensures each student that walks through our doors the opportunity to confidently and effectively learn the English language.

Finally, I would like to thank our amazing and dedicated volunteers. Among others, each week we can count on **Norma, Paul, Marty, Sumyu, Anita, Bonnie, Rabia, Nancy, Ann, Abdul, Alicia, Maureen,** and **Marilynne** to give of their time and talent to our students. And a special thank you to Fiona from CIWA who helped our Literacy students with 1 on 1 support to gain confidence in mastering our English language. Your servanthood is highly valued by all of us as Board Members, administrative staff and teachers. Your continued involvement ensures that the community here at ALC continues to thrive.

Respectfully submitted,

**Jonathan Durand** | Chairman

## DIRECTOR'S REPORT

**Five years ago, Michele and I could not have dreamed what God had in store for us as we began our journey in leading Agapé Language Centre. We have been truly blessed to be a part of an amazing ministry and to serve alongside an incredible team.**

*Each day, "Agapé demonstrates God's unconditional love to new Canadians through ESL instruction and settlement training in an 'affirming and accepting atmosphere'. Agapé has an incredible team who not only instruct the students but care about them as they settle in their new home in Canada."*

*As a ministry we are thankful for the great men and women that God has sent our way to help us fulfill Agapé Language Centre's Mission.*



Agapé Language Centre has a significant partnership with Immigration, Refugees and Citizenship Canada (IRCC) who fund LINC education to our new neighbours since 2000. Beddington Heights Community Association is also a valued partner with Agapé providing funding for our ESL and Conversation Classes. BP Church also provides funding to enable Agapé to reach its mission. Agapé continues to strengthen these partnerships and develop additional valuable partnerships which help new Canadians to understand the Canadian Culture.

Along with the above mentioned partnerships are: Calgary Police Services, Calgary Public Library, Calgary Immigrant Women's Association (CIWA), TD Bank, London Drugs, and Sonshine Abuse Centre. Along with classes, Agapé also offers opportunity for students to interact with their community through events such as the Easter Egg Hunt, Calgary Historic sites, Aggie Days, Calgary Stampede Breakfasts, and the Field of Crosses.

I want to acknowledge our admin team lead by our Operations Manager, Debbie Alexander Thomas (Debbie joined our team May 2018). Other members of our team are Jane Lowry, Victoria Arroyave Moir, Gordon Wong, and Marlin Adhikary for their dedication to the ministry. We also want to thank Beat and Robyn Kunz, Rocchina Cafaro, and Stephanie Sinanan for their commitment to the Sunday night ESL Bible Study.

Respectfully submitted,

**Noral Woodburn** | Director

## 2018 MINISTRY OVERVIEW



25 Volunteers  
committed to  
1048 hours



78 Students in  
informal classes



Average of 37  
ESL Students



Average of  
attendance of 205  
LINC Students each  
Semester

### Financial Summary

Financial Summary	2017	2018	Growth
Total Income	475,123	415,019	(60,104)
IRCC Funding	436,324	390,156	(46,168)
Donations	30,595	23,000	(7,595)
Others	8,204	1,863	(6,341)

### Program Summary

Students Registered per Program	ESL/New Students	LINC/New Students	ESL Bible Study/ New Students
Winter Semester	0	153/49	13/2
Spring Semester	35/11	142/31	8/3
Fall Semester	41/19	173/67	13/4

## Immigration, Refugees and Citizenship Canada | Immigration, Réfugié et Citoyenneté Canada funded the LINC (Language Instruction for Newcomers to Canada) classes.

This year we averaged 468 returning student registrations and 147 new students for a total of 618 students in our continuous LINC Program. We offer three semesters each year of English language training for students from around the globe desiring to learn English. We partner with ILVARC (Immigrant Language and Vocational Assessment and Referral Centre) to refer the LINC students. A semester at Agapé Language Centre lasts approximately 15 weeks.

During 2018, Agapé Language Centre partnered with IRCC to provide 10 LINC classes ranging from Literacy to CLB 4 every Monday to Friday (mornings & afternoons) and Tuesday and Thursday (evenings).

Agapé Language Centre is honoured that we had the opportunity of meeting the needs of our new neighbours who have traveled from Syria, China, Egypt, Pakistan, Afghanistan, United Arab Emirates, Eritrea, Ethiopia, Iraq, Lebanon, Venezuela, Columbia, and more in 2018.

**Special events** are part of the learning experience that students have come to expect when attending Agapé Language Centre. The events are planned primarily to help students become more familiar with Canadian culture while they learn English. Some of the events students participated in were a trip to Stampede Pancake breakfasts, Canada day picnics and the Teddy Bear picnics.

**Guest speakers** are also an important part of the student learning experience. Agapé invited guest speakers to the school each semester to present to the students and provide them with an opportunity to connect with important resources for their settlements. Depending on the guest, all the classes may be combined, or grouped by levels. Agapé





provides a display of current settlement resources for the students. Guest were provided from LINC Career Services, Calgary Police Depart, AMA, TD Bank, Fire Department and more.

**Field Trips** help students interact within the non-immigrant community here in Calgary. Some of the trips or activities were to the: Local Libraries, Aggie Days, Calgary Stampede, and the New Central Library in Calgary

Agapé Language Centre recognizes the importance of networking with other organizations and to keep abreast of government updates within the LINC Program. Throughout the year Agapé staff attended LINC Co-ordinator meetings, AAISA collaborative discussions and the ILVARC Advisory Committee meetings. These meetings were very informative as changes to LINC programs, immersing needs, and updates were often discussed.



## OPERATIONS MANAGER REPORT

My journey with Agapé began April 30<sup>th</sup>, 2018. My experience spanned from 22 years in banking in various roles with the last 14 in management and then 4 ½ years with a local non-profit as a Senior Manager in Human Resources and Volunteer Management. I felt God calling me to put my talent to use for His glory, giving His love and grace to others that are so torn by devastation.



Reflecting on my one year, it was something exciting to start as it was different from any role that I had ever tackled before in my career. This brought many challenges for me as I had never worked in a school environment or conversed with individuals that spoke little, or no English and I had to make myself understood. I found out quite quickly, when God has a plan for your life, He clears all the challenges and shows you what He can do when you release it all to Him. My heart goes out each day for the students at Agapé that have gone through so much in their personal lives and have journeyed to this land of ours called Canada for refuge for their families. This makes me give more of myself in the work I do to see our students and Agapé succeed and be fruitful in our mission.

I have learnt to be patient and humble as I gain a deeper understanding of what some of our students have given up and what hardships they faced to embrace another culture. Bearing this in mind, it makes me want to do all I can to make it easy for them. I feel that there are great things in store for Agapé ministry and God has a plan for us to accomplish this.

Going forward with God's help, we will be the foot soldiers and reflect His light daily, putting Him first in all we do.

Respectfully submitted,

**Debbie Alexander** | Operations Manager

## ADMIN ASSISTANT REPORT

I have been so blessed to be a part of such an amazing ministry here at Agapé. The love of God is very real, you can feel His presence the minute you step through our doors. We pray every day that our students will feel this love and that this will help them with their transition to this new country.

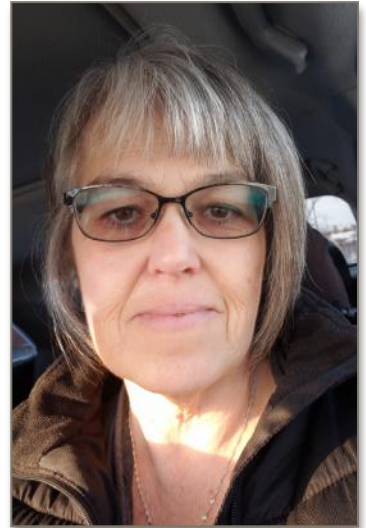
Being here for many years has helped me to develop stronger relationships with the students. It warms my heart when they stop by my office window and take the time to ask me how I am doing. Many of them could only 'wave' at me in the morning and now they stop and say hello and want to share how things are going.

Watching our students become more independent is also heartwarming. One of our students now has a contract with Safeway, providing huge quantities of a food item to the store every week.

2018 was an amazing year. We saw several of our 2016 Syrian refugees graduate to CLB 5, which meant that they would have to go to another school. Their presence is missed but we are so happy for them and their success in reaching level 4. Some of them will continue their education while others will apply for their citizenship.

Respectfully submitted,

**Jane Lowry** | Admin Assistant



## LEAD TEACHER REPORT

It has been an exciting year at Agapé! In our classes, we strive to teach students to integrate in Canadian society with independence and confidence. We teach them how to interact with Canadians, go to the bank, go shopping, get medical help and talk to their children's teachers. Within our walls, not only are we seeing students' confidence growing, but also the building of friendships and community. Our teachers are frequently going out of their way to listen to students' needs and find ways to address them. Students have discovered that Agapé is not only a safe place to learn English, but also full of people who genuinely care about them and their concerns.



Some of the great highlights of this year are:

1. Recently, one of our students dealt with a family emergency. His young son had been diagnosed with cancer. The teachers and students organized a response to meet the family's practical needs and also showed great concern and care. The biggest encouragement was when students from all classes gathered regularly to pray for the young boy and his family. In front of our eyes, students were experiencing the power and community of prayer and were able to see the effects of the hope God gives.
2. At the end of each semester, teachers and students have a potluck together to celebrate the progress and hard work that has been put in. At each potluck, students who are graduating out of Agapé are given a graduation ceremony and a certificate. At our most recent graduation, one of the graduating students hosted a BBQ for students and teachers at his house. Agapé saw another outpouring of community-building as other students pitched in with cooking, cleaning and hosting.

These are demonstrations of the environment that students are surrounded by when they learn English at Agapé. The students recognize that there is something different about Agapé. They may not be able to express it or put their finger on it, but we know it to be God's presence and love in our hallways and classes.

On behalf of the teachers, I would like to thank each of you for the support you give—financially, volunteer time, and, most of all, your prayers. When you invest in Agapé, you are helping us invest in people's lives and give them every opportunity for success. You equip us to represent, not only what Canadians are like, but more importantly, what Christians are like. We take it very seriously that we are, likely, the first Christians our students will ever meet and we strive to display Jesus in an authentic, gentle and truthful manner, representing to the world what it means to follow Christ and live in His hope.

Respectfully submitted,

**Mandi Henn** | Agapé Lead Teacher



## SUCCESS STORY

### Norley Contrera Guardo

Norley came to Canada with her family from Cartagena, Colombia. She arrived in Calgary in the cold month of February, 2014. Coming from Colombia where the average temperature is 30+ degrees, to be greeted with blowing snow and a drop in temperature to -20 degrees by the end of that month was quite a change for Norley and her family.

With the help of relatives she was able to get settled in a home in the Coventry Hills area of the city and her children, Mauricio, Juan and Nathalia, were quickly enrolled into the neighborhood schools. Finding work at the time was difficult, but eventually Norley found part time employment working in the kitchen of a Latin Restaurant. All members of the family spoke only Spanish. It was a difficult time for everyone. The children were able to learn to speak the English language a little quicker by being around new friends and taking all of their classes in English at school.

Norley met many other Spanish speaking people at the restaurant and made friends quickly with all. No need to learn much English because everyone in her circle spoke Spanish. An opportunity came up for Norley to gain employment with a company that cleaned at large retail grocery stores. The owner, Juan, spoke Spanish and most of the other employees were Spanish speaking also. Again, another situation where there really was no need to learn English since most of the interaction would be done in Spanish.

Norley met Brian at one of these grocery stores. An English speaking Calgarian, who managed to fumble his way through conversations with Norley using a Spanglish dialogue. It certainly was entertaining at times. As the relationship grew



between Norley and Brian, so did the need for Norley to learn more English. It was becoming more apparent everyday that Norley needed to learn to speak English..... the interactions with people in the grocery store, the interactions with the children's teachers, meeting new people and the beginning challenges of starting a new company. She realized that she could no longer avoid the need to learn to speak good English.

After a number of years living in Calgary, Norley finally went to the Immigrant Language and Vocational Assessment Centre to get assessed and start the formal process to actually learn a new language. After the assessment was completed, Norley was given schooling options. The best fit and location was the Agapé Language Centre. It certainly was a big step and has worked out very well for Norley. The teachers and office staff have been absolutely wonderful with Norley and the other students. Having Luisa as her first English teacher, was a great experience. Luisa's ability to make all the students feel comfortable and help each student progress is truly amazing. C.J. is Norley's teacher now and a good learning experience has continued. Having Jane and Debbie in the front office area has been wonderful. Everyone goes through difficult moments in everyday life and the openness and understanding of these ladies is truly valued by the students.

Norley started a small business, Delicious from Colombia Inc., producing Colombian style Arepas in 2017. Arepas are a thick patty, made from ground corn. They are used as the base for your favorite topping such as eggs and cheese, chicken or beef, guacamole or vegetables, etc. She started out by producing Arepas and delivering them to customer's homes throughout Calgary. The company has grown quite a bit over the last few years and her business now operates out of an approved kitchen in Airdrie. Norley's Arepas can be found in most of the Latino grocery stores in Calgary. Delicious from Colombia has recently been accepted as a local vendor at a major grocery chain. Her product will be in grocery freezers very soon. Hopefully, the business will continue to grow and there will be opportunity to involve some of her new friends that she has met at school in her business.

## MEMBER STATEMENTS

"As followers of Jesus, we have been called to serve rather than be served. Agapé Language Centre provides immense opportunities to demonstrate the Love of God by serving our community. After serving in the Board for over past 5 years, it's a great joy to see the goodness of God and His hands moving through this growing ministry and sustaining it all these years.

With the increasing challenges of meeting the demands of a growing community as a result of the influx of refugees, it gives me opportunity to think outside the box and also more importantly to pray for the entire program from operation to finance to salvation for all the students participating in this program.

It is also a great opportunity to team up with a vibrant group of Board Members and staff, understanding all their needs and be part of the challenge. God bless Agapé Language Centre, staff and all members of the Board."

- **Abraham Philip**, Board Member

"The foundational belief in the love of God and love for others compels me to dedicate my life to serve others. One way to show God's unconditional love is through volunteering as a Board Member. Agapé plays such an important part in many individuals' lives and I want to help in my own small way."

- **Krista Purchase**, Board Member

“It’s a great privilege to serve the students of Agapé. To help them learn and integrate while sharing God’s love through simple acts of guidance; to eventually see the joy in their eyes with hope for a brighter future....there’re no words for that feeling.”

- **Kenneth Ohi**, Board Member

“My name is Eyitope Fagite. I have been attending BP Church since 2013. It is a lovely place and community of people that love the Lord and diligently serve Him. BP Church has impacted my life as an individual and I see the efforts made at impacting the community. One of these is the Agapé Language Centre – a place that has helped several new immigrants to adjust into the Canadian culture and way of life by learning to speak the English language.

Being an immigrant and also being a partaker of the vision of the church, I found it important to volunteer my time to give back to a cause that is worthy. I am a physician, a business owner, a wife and mum to three teenagers, however , I find time to take time to bless other new immigrants by serving on the Agapé Board.

It has been an extremely rewarding experience and it does feel good to give back and impact the lives of others.”

- **Eyitope Fagite**, Board Member

## FINANCIAL REPORTS

### **Audited Financial Statement Retzlaff and Wong Chartered Accountant**

*Retzlaff and Wong have audited the accompanying financial statements of Agapé Language Centre Society, which comprise of the statement of Agapé Language Centre financial position at December 31, 2018, Statement of Operations, Statement of Changes in Net Assets and Statement of Cash Flows for the year then ended, and a summary of significant accounting policies and other explanatory information.*



***Retzlaff & Wong***

CHARTERED ACCOUNTANTS

**OFFICE COPY**

Bus: 403-250-7996

Fax: 403-250-7290

Email: [retzlaffandwong@shaw.ca](mailto:retzlaffandwong@shaw.ca)

#101, 5621 – 11 Street NE  
Calgary, Alberta T2E 6Z7  
Canada

**AGAPE LANGUAGE CENTRE SOCIETY**

**FINANCIAL STATEMENTS**

**DECEMBER 31, 2018**

## INDEPENDENT AUDITORS' REPORT

To the Board of Trustees of  
AGAPE LANGUAGE CENTRE SOCIETY

### **Qualified Opinion**

We have audited the financial statements of AGAPE LANGUAGE CENTRE SOCIETY, which comprise of the statement of financial position as at December 31, 2018, statement of operations, statement of changes net assets, and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, except for the possible effect of the matter described in the *Basis for Qualified Opinion*, the accompanying financial statements present fairly, in all material respects, the financial position of AGAPE LANGUAGE CENTRE SOCIETY as at December 31, 2018 and the results of its operations, changes in fund balances and its cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.

### **Basis for Qualified 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 Society in accordance with the 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.

In common with many not-for-profit organizations, the Society derives revenues from donations, the completeness of which is not readily susceptible of satisfactory audit verification. Accordingly, our verification of these revenues was limited to the amounts recorded in the records of the Society and we were not able to determine whether any adjustments might be necessary to fund raising activities and donations, excess of revenue over expenses, assets and fund balances.

### **Responsibilities of Management's and Those Charged with Governance 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.

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

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

### **Auditor's Responsibility 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 auditors' 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:

- 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 Society'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 Society'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 Society 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.

CALGARY, ALBERTA  
April 11, 2019

  
CHARTERED ACCOUNTANTS



**AGAPE LANGUAGE CENTRE SOCIETY  
STATEMENT OF FINANCIAL POSITION  
DECEMBER 31, 2018**

	<u>2018</u>	<u>2017</u>
<b><u>ASSETS</u></b>		
<b>CURRENT</b>		
Cash	\$ 58,041	\$ 12,351
Accounts receivable	1,913	1,674
Goods and services tax recoverable	286	270
Prepays	<u>280</u>	<u>335</u>
	60,520	14,630
Capital assets (Note 3)	<u>14,351</u>	<u>21,597</u>
	<u>\$ 74,871</u>	<u>\$ 36,227</u>
<b><u>LIABILITIES</u></b>		
<b>CURRENT</b>		
Accounts payable and accrued liabilities	\$ 7,532	\$ 2,895
Payroll remittance payable	28	-
Deferred revenue	38,455	80
Deferred contributions related to capital assets (Note 4)	<u>13,784</u>	<u>18,196</u>
	<u>59,799</u>	<u>21,171</u>
Related party transactions (Note 5)		
Economic dependency (Note 6)		
<b><u>NET ASSETS</u></b>		
Invested in capital assets	567	3,401
Unrestricted	<u>14,505</u>	<u>11,655</u>
	<u>15,072</u>	<u>15,056</u>
	<u>\$ 74,871</u>	<u>\$ 36,227</u>

APPROVED BY THE BOARD:

\_\_\_\_\_ Director

\_\_\_\_\_ Director

**AGAPE LANGUAGE CENTRE SOCIETY  
STATEMENT OF OPERATIONS  
YEAR ENDED DECEMBER 31, 2018**

	<u>2018</u>	<u>2017</u>
<b>REVENUES</b>		
Donations	\$ 23,000	\$ 30,595
Deferred contributions related to capital assets	4,412	6,393
Fees and registrations	1,863	4,510
Government funding - LINC	287,992	292,987
- Canadian Summer Jobs	-	3,625
- Syrian Initiative	97,752	136,944
Sundry	<u>-</u>	<u>69</u>
	<u>415,019</u>	<u>475,123</u>
<b>EXPENSES</b>		
Advertising and promotion	10,395	13,364
Amortization	7,246	8,324
Facility and equipment rental	16,884	19,233
Hospitality	1,208	1,722
Office	27,408	23,221
Professional fees	4,854	4,535
Salaries and wages	326,455	390,947
Telephone	2,261	2,107
Training and materials	4,352	4,681
Travel	696	545
Utilities	<u>12,000</u>	<u>11,100</u>
	<u>413,759</u>	<u>479,779</u>
Excess (deficiency) of operating revenues over expenses	1,260	( 4,656)
Equipment acquisitions not capitalized (Note 2)	<u>1,244</u>	<u>620</u>
<b>Excess (deficiency) of revenues over expenses</b>	<b><u>\$ 16</u></b>	<b><u>\$( 5,276)</u></b>



**AGAPE LANGUAGE CENTRE SOCIETY  
STATEMENT OF CHANGES IN NET ASSETS  
YEAR ENDED DECEMBER 31, 2018**

	<u>Invested in capital assets</u>	<u>Unrestricted</u>	<u>2018</u>	<u>Total 2017</u>
Net assets, beginning of year	\$ 3,401	\$ 11,655	\$ 15,056	\$ 20,332
(Deficiency) excess of revenues over expenses	( <u>2,834</u> ) <sup>1</sup>	<u>2,850</u>	<u>16</u>	( <u>5,276</u> )
Net assets, end of year	\$ <u><u>567</u></u>	\$ <u><u>14,505</u></u>	\$ <u><u>15,072</u></u>	\$ <u><u>15,056</u></u>

<sup>1</sup>Consist of:

Amortization expense	\$( 7,246)
Amortization of deferred contributions related to capital assets	<u>4,412</u>
	<u><u>\$( 2,834)</u></u>

**AGAPE LANGUAGE CENTRE SOCIETY  
STATEMENT OF CASH FLOWS  
YEAR ENDED DECEMBER 31, 2018**

	<u>2018</u>	<u>2017</u>
<b>CASH FLOWS PROVIDED BY (USED FOR):</b>		
<b>OPERATING ACTIVITIES</b>		
Excess (deficiency) of revenues over expenses	\$ 16	\$( 5,276)
Amortization	7,246	8,324
Deferred contributions related to capital assets	( 4,412)	( 6,393)
Net change in non-cash working capital balances related to operations		
Accounts receivable	( 239)	9,608
Goods and services tax recoverable	( 16)	226
Prepays	55	(335)
Accounts payable and accrued liabilities	4,637	( 849)
Payroll remittance payable	28	( 1,026)
Deferred revenue	<u>38,375</u>	<u>80</u>
	<u>45,690</u>	<u>4,359</u>
<b>INVESTING ACTIVITIES</b>		
Purchase of capital assets using restricted funds	<u>-</u>	<u>( 16,970)</u>
<b>FINANCING ACTIVITIES</b>		
Deferred contributions related to capital assets	<u>-</u>	<u>16,970</u>
<b>Change in cash</b>	<b>45,690</b>	<b>4,359</b>
Cash, beginning of year	<u>12,351</u>	<u>7,992</u>
Cash, end of year	<u>\$ 58,041</u>	<u>\$ 12,351</u>

**AGAPE LANGUAGE CENTRE SOCIETY  
NOTES TO THE FINANCIAL STATEMENTS  
YEAR ENDED DECEMBER 31, 2018**

**1. PURPOSE OF THE ORGANIZATION**

The Agape Language Centre Society is incorporated under the Societies Act of Alberta as a not-for-profit organization, and is a registered charity under the Income Tax Act. The Society is committed to an outreach ministry to new international neighbours. Our mission is to demonstrate God's unconditional love to our neighbours by meeting their need for English language and acculturation training through high quality interactive instruction in an accepting and affirming atmosphere.

**2. SIGNIFICANT ACCOUNTING POLICIES**

These financial statements have been prepared by management in accordance with Canadian accounting standards for not-for-profit organizations. The most significant accounting policies are summarized below:

**Revenue recognition**

Fees for services related to courses and programs are recognized as revenue when such courses and programs are delivered.

Designated contributions are recorded as deferred contributions until spent. Once spent, they are recorded to revenue on the same basis as the expenditure incurred.

**Capital Assets**

Capital assets are recorded at cost. Assets with per unit cost of \$300 or less for general fund and assets with per unit cost of \$1,000 or less for LINC program are expensed in the year of acquisition. Amortization is recorded on a declining balance basis at the following annual rates:

Computer equipment	30%, 100%, and 55%
Office furniture and equipment	20%

In the year of acquisition, amortization is reduced by one-half.

**Contributed services**

Volunteers assist the Society in carrying out certain activities. Because of the difficulty in determining their fair value and of the fact that such assistance is generally not otherwise purchased, contributed services are not recognized in the financial statements.

**Financial instruments**

The Society's financial instruments consist of cash, accounts receivable, and accounts payable and accrued liabilities. Unless otherwise indicated, it is management's opinion that the Society is not exposed to significant interest or credit risks arising from these financial instruments. The fair values of these financial instruments approximate their carrying values at December 31, 2018.

**AGAPE LANGUAGE CENTRE SOCIETY  
NOTES TO THE FINANCIAL STATEMENTS  
YEAR ENDED DECEMBER 31, 2018**

**2. SIGNIFICANT ACCOUNTING POLICIES (continued)**

**Measurement uncertainty**

The preparation of the financial statements of the Society are in conformity with Canadian accounting standards for not-for-profit organizations that require management to make estimates and assumptions that affect the reported amount of assets and liabilities at the date of the financial statements and the reported amount of revenue and expenses during the reporting period. These estimates are subject to measurement uncertainty and may differ from actual results.

**3. CAPITAL ASSETS**

	<u>2018 Cost</u>	<u>Accumulated Amortization</u>	<u>Net Book Value</u>
Computer equipment	\$ 38,062	\$ 34,130	\$ 3,932
Office furniture and equipment	<u>33,759</u>	<u>23,340</u>	<u>10,419</u>
	<u>\$ 71,821</u>	<u>\$ 57,470</u>	<u>\$ 14,351</u>
	<u>2017 Cost</u>	<u>Accumulated Amortization</u>	<u>Net Book Value</u>
Computer equipment	\$ 38,062	\$ 29,490	\$ 8,572
Office furniture and equipment	<u>33,759</u>	<u>20,734</u>	<u>13,025</u>
	<u>\$ 71,821</u>	<u>\$ 50,224</u>	<u>\$ 21,597</u>

**4. DEFERRED CONTRIBUTIONS RELATED TO CAPITAL ASSETS**

Deferred contributions related to capital assets represents the value of capital assets acquired with funds provided by funders. These deferred contributions are recognized as revenue at the same rate as the capital assets are amortized.

**5. RELATED PARTY TRANSACTIONS**

During the year, the Society made payments related to facility rental expenses, utilities expenses, photocopying fees, janitorial expenses, and group benefits expenses totaling \$47,116 to Beddington Pentecostal Church. Beddington Pentecostal Church and the Society have common Board Directors. The Society also received donations of \$23,000 from Beddington Pentecostal Church. As at December 31, 2018, the Society has no outstanding amounts due to or receivable from Beddington Pentecostal Church. These transactions are recorded at the exchange amount which is the amount agreed upon by the related parties.

**AGAPE LANGUAGE CENTRE SOCIETY  
NOTES TO THE FINANCIAL STATEMENTS  
YEAR ENDED DECEMBER 31, 2018**

**6. ECONOMIC DEPENDENCY**

During the year, the Society received \$385,744 (2017 - \$433,556) of Government of Canada grants, representing 93% (2017 - 91%) of the Society's total revenue. As such, the Society's future economic viability is dependent on its continuance to receive such funding.



## LINC Program Budget (FY April 01, 2019 to March 31, 2019)

		<b>Budget 2018</b>	<b>Budget 2019</b>
Income	IRCC Grant	369,666	431,170
Expenses	Administrative Cost	48,217	56,240
	Salaries and Benefits	272,119	313,771
	Training and Prof. Dev	600	2,100
	Travel, Accommodation	1,750	5,350
	Training Materials/ Printed Resources	4,200	4,200
	Photocopy	4,200	4,200
	Office Supplies	2,440	2,850
	Promotions	450	1,500
	Copyright Fees	144	500
	Rental	14,762	14,762
	Utilities	10,800	10,800
	Janitorial	9,600	14,400
	GST	384	497
<b>Total</b>		<b>369,666</b>	<b>431,170</b>

## Agapé Program Budget (FY January 01, 2019 to December 31, 2019)

		<b>Budget 2018</b>	<b>Budget 2019</b>
Income	Contribution - General	23,004	23,004
	Fundraising	8,912	10,907
	Registration (ESL etc.)	16,000	2,400
<b>Total Contribution</b>		<b>47,916</b>	<b>36,311</b>
Expenses	Admin: Salaries	9,600	4,896
	Admin: Accounting Fees	1,700	1,800
	Admin: Bank Charges	480	480
	Admin: Office	5,422	5,569
	<b>TOTAL ADMIN COST</b>	<b>17,202</b>	<b>12,745</b>
	Prog: Salaries	26,429	22,292
	Prog: Program Delivery	0	300
	Prog: Training Materials	90	390
	Prog: Overhead Cost	480	480
	<b>TOTAL PROGAM DEL.</b>	<b>26,999</b>	<b>23,462</b>
<b>Total</b>		<b>44,201</b>	<b>36,207</b>







# AGAPÉ

LANGUAGE CENTRE

16 Bermuda Drive NW Calgary AB  
403.516.1846  
Contact@agapelanguagecentre.com  
agapelanguagecentre.com