

2020

Annual General Meeting



AGAPÉ
LANGUAGE CENTRE

MEETING AGENDA

2020 AGM for Fiscal Year 2019

Facilitator: Jonathan Durand - ALC Board Chairman

Location: Online

1. Opening Devotion and Prayer - *Pastor Noral Woodburn*
2. Call to Order - *Jonathan Durand*
 - a. Appoint Secretary
 - b. Review 2019 AGM Minutes
 - c. Introduction of Board Members (*See Board Members Segment on Why I Serve*)
3. Introduction of Special Guest(s) - *Pastor Noral Woodburn*
 - i. *Tribute to Madeline Johnson by son Kelly Johnson*
4. Chairman's Report - *Jonathan Durand*
5. Reflection from a Former Teacher
6. Executive Director's Report - *Pastor Noral Woodburn*
7. Director of Operations' Report - *Debbie Alexander-Thomas*
8. Reflection from a Previous Graduate - *Ammar*
9. Administrative Assistant Report - *Gordon Wong*
10. Financial Report
11. Budget Presentation
12. Appointment of Auditor - *Jonathan Durand*
13. New Business
14. Adjournment with Prayer



MINUTES OF THE 2018 AGM ON JUNE 11, 2019

Board Members present: Jonathan Durand, Abraham Phillip, Steve Belzner, Tope Fagbite, Ken Okhemuokho

Non-members present: Pastor Noral Woodburn, Debbie Alexander-Thomas, Pastor Mark Williams, Michelle Woodburn, Rosemary Mikitka, CJ Towle, Gordon Wong, Jane Lowry, Victoria Arroyave Moir, Marlin Adhikary, Narges & Husband, Jocelyn Wattis, Mighelle Wattis, Rabia and Ali Tyllass & Daughter, Vivian Ghobrial, Paul & Kathy Tasseron

1. Noral – ‘Why We Do What We Do’. Rev 7: 9 & 10 ‘For every tribe and every nation, people and language’. We believe that Agapé would be that place where we can see some of that happen. We want to show them God’s love as they enter into our school.
Ken opened in prayer.

2. Call to Order – Jonathan Durand

- A. Appoint recording secretary: Jane Lowry – Jonathan asks this to be accepted, Ken seconds
- B. Excepted 2018 minutes for the 2017 AGM
- C. Introduction of Board Members

3. Pastor Mark Williams spoke: Matthew 25 – On behalf of BP Church, thank you to all of you who are involved in the ministry of Agapé.

4. Chair report: Jonathan will not read the whole report, went over some highlights and then thanked the Agapé team for their work. Jon moved; Tope seconded.

5. Reflection by Volunteer Paul Tasseron – Debbie also presented him with a token of our appreciation for all he does at Agapé.

6. Director’s Report: Noral did not read his whole report. He presented a ‘Program & Service Chart of Agapé” and all that they are involved in and do.

7. Operations Manager Report: Debbie also, did not read the whole report. She shared a couple of our students' stories on how Agapé rallied around some of our students that were dealing with terrible tragedies in their life here and how Agapé helped them through this difficult time.

8. Student reflection: Narges shared about her journey here and how it prepared her for SAIT.

9. Gordon presented the Audited Financial report and the LINC & ALC budgets. He moved that they be accepted and Abraham seconded.

10. Appointment of Auditor: Retzlaff & Wong appointed again. Jonathan moved to be accepted, Steve seconded

11. Student reflection: Rabia shared her story about how she came to Agape and how we helped her get to where she is today. Working at Superstore, dealing with customers, sharing 'Agape' love to her customers.

12. Student Reflection: Vivian Ghobrial also shared her story and how she is now working at the ParentLink Centre in Huntington Hills and also doing some translating for Arabic students. She mentioned that she would like to return to Agapé to help with newcomers.

13. Tope closed in prayer.

CHAIRMAN'S REPORT

As Board Chair for the Agapé Language Centre, I am pleased to say that 2019 was an encouraging year for both our staff and students. As Board Chair I feel privileged to serve ALC as we journey together toward empowering new Canadians through language training and preparation for Canadian citizenship.



On behalf of the ALC Board, I would like to thank **Pastor Noral Woodburn** for his faithful service to the Agapé Language Centre in 2019.

Debbie Alexander Thomas, has definitely had an eventful year dealing with changing LINC budgets. Her involvement over this year has provide stability to the staff, teachers, and students. She, along with our board, have done their best to financially guide ALC through the uncertainties of an ever evolving federal budget. I would like to thank **Abraham, Ken, Tope, Steve, and Robin** 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, Marilynne, Bernice, Maria, Jocelyn, Mighelle, Rosemary, Shannon, Allison, Ruth, Luisa, Norma, and Rocchina**. As well as our substitute teacher **Sumyu**. The work that you all undertake is so valuable!

Finally, I would like to thank our amazing and dedicated volunteers. Among others, each week we can count on **Norma, Paul, Marty, Bonnie, Rabia, Ann, Gary, Cathrine, Susan, Vivian, Selam and Marilynne** to give of their time and talent to our students. Your servant's heart is a true blessing to all that are involved with ALC. Your ongoing involvement ensures that the community here at ALC continues to thrive.

Respectfully submitted,

Jonathan Durand | Chairman

DIRECTOR'S REPORT

It is with great honour that we present the 2019 Director's Annual Report. The reports and the stories contained within the report, showcase the commitment that the Agapé Team has in pursuing the Vision of its community.



Agapé's vision is, "To help newcomers to Calgary improve their English language, understand Canadian culture, make new friends, and feel more at home in Canada. To accomplish this Agapé Language Centre continues to work with a mix of experienced teachers and volunteers who empower our new neighbours and facilitate their integration into Canadian Society."

As a faith based organization we are guided by faith, lived through the gospel values as expressed in Micah 6:8; **"Seek Justice, Love Kindness and Mercy and walk humbly with God."**

Our community is designed to create a sense of belonging so students will develop a strong sense of self-worth while learning english and settle in great communities in Calgary.

We purposely create learning partnerships that involve staff, students, sponsors, and community members. All are recognized as positive contributors to student learning. Together we are creating a community of learners who contribute to the common good while facing unique challenges in a complex world.

Agapé Language Centre would like to mention several significant partnership that make it possible for Agapé to achieve the above goal. First, Immigration, Refugees and Citizenship Canada (IRCC) has partnered with Agapé since 2000 by providing funding for LINC education for new immigrants. Second, Beddington Heights Community Association also partners with Agapé providing funding for our ESL and Conversation Classes.

Along with the above mentioned partnerships are, City of Calgary: Parks and Recreation, Calgary Police Services, Calgary Public Library, Calgary Immigrant Women's Association (CIWA), Co-op, AMA, SAIT, TD Bank, Beddington Mall, London Drugs, and Sonshine Abuse Centre. Along with the 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 breakfast, and the Field of Crosses.

May God Continue to bless our work here at Agapé Language Centre

Submitted by **Noral Woodburn** | Director

2019 MINISTRY HIGHLIGHTS



28 Volunteers
committed to
927.5 hours



49 Students in 5
informal sessions
(Conversation Circles)



Average of 56
ESL Students
each semester



Average of
attendance of 142
LINC Students each
Semester

Program Summary

Students Registered per Program	ESL/New Students	LINC/New Students	ESL/New Bible Study
Winter Semester	55 / 47	151 / 29	9 / 1
Spring Semester	33 / 18	136 / 20	15 / 0
Fall Semester	80 / 61	141 / 39	14 / 6

Financial Summary

Financial Summary	2018	2019	Growth
Total Income	415,019	431,765	16,746
IRCC Funding	390,156	391,128	972
Donations	23,000	34,916	11,916
Others	1,863	5,721	3,858

Total **New** students for 2019: 221 out of 634

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

This year we averaged 340 returning student registrations and 88 new students for a total of 428 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 2019, Agapé Language Centre partnered with IRCC to provide 9 LINC courses ranging from Foundations to CLB 4 every Monday to Friday, mornings, afternoons, and Tuesday and Thursday Evenings. There were 45 Syrian students and 117 refugees along with China, Eritrea, and Syria being the top three countries within the school.

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 Easter Egg Hunt at BP Church, Talent show celebrating Canada, Thanksgiving Potluck, Flu Clinic, Graduation Ceremonies, and a Family Fun Fair.

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. Guest were provided from AMA, Library, Alberta Health Services, London Drugs, Legal support, and Calgary Parks.

Field Trips help students interact within the non-immigrant community here in Calgary. Some of the trips or activities were to: Aggie Days, Co-op, Field of Crosses and TD Banks

We would like to express our thanks to IRCC for supporting new immigrants with the LINC Program.



DIRECTOR OF OPERATIONS REPORT

There have been many things to be grateful for over the past year at Agapé, however, the two that come to mind immediately is the staff and volunteers. We are so blessed with amazing staff that put their heart and soul into everything that they do with prayer and thanksgiving. They have the gift of wanting to see each of their students bridge the gap of learning English to fulfill their dream of becoming a Canadian and being successful in their new lives. Our volunteers give of their time effortlessly pouring into students their knowledge, patience, and love which we could not have accomplished any of it without each of them and we will be forever grateful.



Our 2019 -2020 journey has been one of meeting new challenges head on with the help of God and each other. We have fostered a team of strength, wisdom, and knowledge in His ability to make all things good for those that love the Lord. We have rallied behind each other with encouragement and support in our daily efforts to fulfill the mission of Agapé with each of our students.

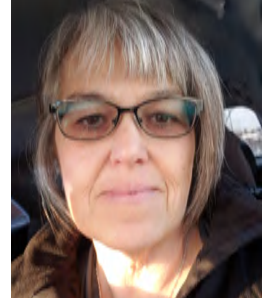
In our LINC program in 2019 and 2020 combined, we had a total of 574 students for both years with 174 graduated within the school and of those 174, 44 graduates left to pursue higher education, employment, or citizenship with majority choosing higher education. In our ESL program which comprises of Basic, Intermediate, and Advance classes, there were 142 students, ESL Bible Study 50 students, and our Conversation Circle class for a total of 285 students across both years to date. We have been extremely blessed with great programs across the school as a whole and feel that God has much more in store for us. COVID-19 has brought with it many challenges of taking the whole school online, but God has been faithful, and we have overcome.

I am so grateful everyday to be a part of the Agapé team, watching each student build their confidence in their abilities and efforts in learning a new language. When a student graduates a level or out of the school it is a very proud moment for each of us as we have watched them grow for how ever long it took them to reach their full potential. It is heartbreaking to see them leave the school, it is like empty nesting, but we know that we have played a small part in their journey and hopefully they are better equipped from the experience we gave through God's enduring love. I look ahead to the future of building on what we have accomplished as a team over the past few years and what God has in store for us.

Respectfully submitted,

Debbie Alexander | Director of Operations

ADMIN ASSISTANT REPORT



As we look back on yet another amazing year at Agapé, I cannot help but feel blessed to be a part of such a wonderful organization. The compassion that is shown on a daily basis from staff, teachers, volunteers, and students, make it such a rewarding and joyful part of my daily life.

We saw many new students come through the doors this year, in both the LINC and the ESL program. As well, many of our higher-level students finished their time here at Agapé to move on to new schools and employment opportunities.

In April we also saw the closing of our Foundations level here in the school. As much as having to make that decision pulled on our heart strings, those students that moved on to other schools, did so without any difficulties. The students that moved internally from Foundations to CLB 1, also did so with ease.

I am so thankful to our Heavenly Father for the love and support that He provides us here at Agapé. As challenges come up throughout the year, we are always reminded that He is in control and that He will provide for our needs.

2 Corinthians 9:8 – And God is able to bless you abundantly, so that in all things at all times, having all that you need, you will abound in every good work.

Respectfully submitted,

Jane Lowry | Administrative Assistant

LEAD TEACHER REPORT

I look back on this year as one of continued growth: teachers growing in confidence and rapport with each other; students growing in their proficiency with English and ability to navigate life in Calgary. Each one is a blessing and plays a part in making Agapé the place God intends it to be.



This year, Agapé was able to offer a flu shot clinic. In partnership with BP Church and the Beddington Towne London Drugs pharmacy, Agapé was able to help around 30 students get a flu shot. In previous years, teachers were only able to educate students on the benefits of the flu shot, help them fill out the consent form and encourage them to visit their local pharmacy, resulting in very few vaccines given. This year, after all the education and filling in of forms, we were able to escort students to the mobile clinic. Even students who were not getting the flu shot had an opportunity to see the process and get more comfortable with the idea.

Another of Agapé's successes came from our biggest challenge—our response to COVID-19. Immediately after announcing school closures, Agapé staff worked tirelessly to get our classes online. Within days, our teachers were trained and had contacted their students with instructions on how to access the classes. The speed with which Agapé had online classes up and running demonstrates the calibre of leadership God has placed in Agapé. It also speaks volumes of the dedication our teachers have to ensure their students have every opportunity to succeed. I am very proud of our teachers and I want to thank them for their willingness and enthusiasm, not to mention, the hours they spent making sure students who wanted to participate did not get left behind.

The COVID-19 pandemic has brought us inconvenience, uncertainty, and mourning, but we know that “all things work together for good to those who love God.” (Romans 8:28) We are already seeing tangible evidence of the good things God is doing through this: students who are grateful to be connected and able to practice English while isolated at home, who are learning digital skills they never had before; teachers who are learning to teach in a different way and gaining strength and competency from one another. As we eventually move away from online classes and back into our classrooms, I am excited to see even stronger evidence of God's goodness. I am excited to see students return with increased confidence, teachers with even greater teaching skills and passion, and a school environment where the bonds between teacher, student, and administrative staff are stronger than before. I am excited for the opportunities God will give us to point out to students the many ways He sustained and protected them through this difficult time.

Respectfully submitted,

Mandi Henn | Agapé Lead Teacher

SUCCESS STORIES

Students

Sonia P., one of our recent graduated students from our morning CLB (Canadian Language Benchmark) level 4 class is a model student.

She was chosen to be profiled because of her passion for learning and her will power in completing this new language called English. Originally from a Spanish country, she entered Agapé with benchmarks of 2-2-5-3 in English and was placed in our CLB 3 evening class in September 2018 and graduated from that level in April 2019 with 3-3-5-3 which is quite a short time for an evening class learning journey that only meets twice a week.

Passing an evening Level 3 would normally take three terms but she accomplished it in two. Sonia graduated into CLB 4 morning in May 2019 and again graduated successfully out of our school within two terms in December 2019 with 4 in Listening, 4 in Speaking, 5 in Reading, 4 in Writing (4-4-5-4).

Her accomplishments were greatly attributed to her drive to participate in English as much as possible in every program offered within the school. She attended both of our Conversation Classes and registered in our ESL (English as a Second Language) Intermediate Class to help to improve her English and she did not disappoint as she again did what few students achieve completing a level in two terms.

Her ambition did not stop there, upon graduating she took and passed her citizenship in February of 2020. What an incredible student and attitude towards accomplishing a task of setting a goal of a lifelong dream.

Muza H. started at Agapé Language Centre in July of 2017 in our Foundations class with benchmarks of PB-PB-L-L (PB means pre-benchmark: cannot be assessed and L means Literacy).

To put it into context, our Foundations class is the beginning level for ESL students who have never had any schooling in their native language or have had less than seven years of schooling in their country.

It took Muza until April of 2019 to move up a level, keeping the same benchmarks of PB-PB-L-L. She now resides in our CLB 1 class and is striving extremely well; we are so very proud of her accomplishments. In March 2020, the challenge began as we converted to an online environment within the school and to find out that Muza does not have any technology to attend classes online, no cell phone, no Wi-Fi, therefore no computer.

Her teacher did not let these challenges stop her from teaching Muza and felt that if she did not attend class now, she will be much further behind when we eventually get back to face-to-face classes. Muza's teacher decided to phone Muza on her land-line daily for half an hour. It has made such a change in her confidence level which is truly amazing.

This is evident in not only the conversations they share each day but Muza decided to call the office to ask our Administrative Assistant how she is and that she was calling to say hello. Also, she is now able to spell her surname and let her teacher know if she is unable to attend class on the phone.

This is no small feat as Muza was a very shy student and did not have confidences in her ability to speak English. We are so grateful to God for giving us a teacher who thinks outside of the box and for the gift of understanding for Muza.

Volunteers

We take off our hats to each of our volunteers at Agapé for giving so much of their time to this ministry. They spend so much of their time giving and pouring into each student weekly, it is truly an amazing gift of patience and kindness.

Paul – Always shows up religiously two days a week to help in a LINC classroom to set up and teach our Conversation Circles classroom when the teacher is absence.

Marty – Guaranteed to be present two days for our Conversation Circles class weekly and our LINC beginners' class.

Ann- Helps two days in our beginner and higher-level class

Bonnie – Helps two days in our beginner and higher-level class

Norma – Teaches in our Conversation Circles class

Rabia – Former student who gives back to the program by translating for Arabic students during their end of semester reporting, over the telephone for office communication needs and helps in the lower levels whenever her work schedules permit.

Susan – Helps in our Conversation and ESL programs

Catherine – Wants to become a teacher and help in most levels throughout the school

Gary – Helps in the evening giving one-on-one aid to students

Selam – Former student who gives back to the program by translating for Tigrinya students during their end of semester reporting. Aids with over the phone communications for office needs and was instrumental in the success of an Eritrean student being online as she spent many hours trying to get them connected.

Vivian – Former student who gives back by aiding in translating for Arabic students online and provides translation help during this last semester reporting period and is currently assisting a student in one of the lower level class with reading.

We feel so blessed to have each of these individuals as part of the Agapé team and hope God will bless them with strength, peace, love, and health to continue giving this precious gift of personal time.

TRIBUTE TO OUR FOUNDER MADELINE JOHNSON (November 29, 1939 - April 15, 2020)

In 1997, some 23 years ago Madeline Johnson had an idea to create a place where newcomers to Canada could come together and feel welcomed across all churches in Calgary to learn English as a Second Language (ESL). An idea was born, Agapé Language Centre (ALC) and four years after ESL Cooperative Ministries in support of this initiative within Calgary across all denomination and Service Centres in a hope of influencing society towards a belief of change and new knowledge. Madeline believed that “together we will reflect our [referring to Christian church] moral and ethical commitment, our sense of place and a sense of good work, would solidify a belief system of *agape* love and unity of spirit.” This would give an expression of who we are and our “shoe-leather” commitment to the needy helping us fulfill our calling, following in the tradition of early Christian founders of hospitals, schools, universities and rescue missions. It would also give us pause on our alignment to God’s purposes, fulfilling the second greatest commandment of “you shall love your neighbour as ourselves”, thus facilitating the integration of knowing and doing - walking the talk. She believed that, we as Christians, need to embrace Scripture teachings and commandments to care for those who may be different from us racially and who live among us, through demonstrating God’s unconditional love through this love. Therefore, looking through God’s eyes, we see each person of infinite worth and value, a free-will agent made in the image of God, worthy of respect and dignity.

Madeline felt that scripture and love was the cornerstone of all we do at Agapé which is why the name is so very appropriately chosen as the meaning of Agapé is giving sacrificial love to one another. She felt that having a mixture of accredited teachers and volunteers to fulfill this mission statement of “demonstrating God’s unconditional love to our neighbours by meeting their need for English Language and acculturation training through high quality interactive instructions in an accepting and affirming atmosphere.” From its inception, God has blessed ALC with the right staff, volunteers and students that are necessary to run the ministry effectively. Just as Jesus did not come into the world to condemn it rather to save it, Madeline believed our attitude towards working with others and for others must be one of blessing, realizing that we, too, are in need of redemption. Jesus likens His followers to humble salt – preserving, thirst-stimulation, and flavour-enhancing, unless there is too much of it all in one place. All the glory for this love and spirit of unity that He has put in our hearts belongs to God and Him alone.

Madeline you will be missed for your hope in humanity and your passion for following our Lord and Saviour. For your passion for His word and the belief that we are all one body in Christ Jesus. May we always follow in your footsteps, in providing love and acceptance to newcomers to this land we call Canada and the foundation that you have laid for us be ever a reminder of your commitment to making this world a better place for all.

From all past and current staff at Agapé Language Centre

BOARD MEMBERS' STATEMENTS

“The reason I volunteer on the board of Agapé is because I see the benefit that teaching English as a second language brings an individual in their confidence, in their ability and their desire to further themselves and reach their dreams. I had the opportunity to serve as an ESL teacher in the Czech Republic for 6 1/2 years and was able to see the benefit and the joy that our lessons brought the students but also the impact we were able to have on their lives beyond just teaching English. I still have incredible friendships with many of my students even though I’m back in Canada and I am excited to be a part of a ministry like Agapé that is helping and providing for those who have a need.”

- **Steve Belzner**, Board Member

“I have loved working with Agapé because of its vision and commitment to improving the lives of people that are new to Canada. It embraces the love of God to all by sharing love with them through the learning of the English language, reaching, and transforming lives in the process. I am humbled and honoured to be a part of the vision.”

- **Eyitope Fagite**, Board Member

“Beat and I have been pleased to be a part of the teaching team for the ESL Bible Study on Sunday evenings. To help students understand the Word of God while improving their English is a double blessing! Their observations, questions and comments are always thought-provoking and challenge us as well. We also enjoy connecting with students on a social basis, meeting with them individually and in groups, inviting them to our homes and being invited to theirs. It is an enriching experience and we are blessed because of it.”

- **Robyn Kunz**, Board Member

“I volunteer my time strictly out of LOVE for the new immigrants who desperately need to learn English in order to settle into Canada. Time is the most expensive commodity I can give and it's such a great joy to give it up freely for their course.”

- **Kenneth Ohi**, Board Member

“Jesus said ‘The Son of man has come not to be served but to serve’ and I count it a privilege to serve the Lord and the community through Agape Ministry. Even with all the current crisis of COVID, we need to focus on the Lord and what He wants to achieve through us is the advancement of the kingdom of God. Though the enemy wants to distract us through all these issues, Holy Spirit will enable us to overcome and thrive even in these difficult situations. Praying that many new souls will be added to Kingdom of God through this ministry.

I am thankful to the Lord and all the management ,staff and board members of Agape for all the works of the Holy Spirit through this ministry. May His name be glorified always.”

- **Abraham Philip**, 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, 2019, 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

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AGAPE LANGUAGE CENTRE SOCIETY

FINANCIAL STATEMENTS

DECEMBER 31, 2019

Retzlaff & Wong

CHARTERED ACCOUNTANTS

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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, 2019, 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, 2019 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.

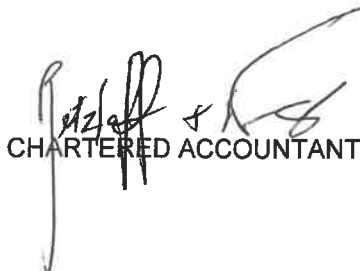
As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit.

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 6, 2020


CHARTERED ACCOUNTANTS

**AGAPE LANGUAGE CENTRE SOCIETY
STATEMENT OF FINANCIAL POSITION
DECEMBER 31, 2019**

	<u>2019</u>	<u>2018</u>
<u>ASSETS</u>		
CURRENT		
Cash	\$ 47,017	\$ 58,041
Accounts receivable	2,056	1,913
Goods and services tax recoverable	296	286
Prepays	<u>-</u>	<u>280</u>
	49,369	60,520
Capital assets (Note 3)	<u>10,991</u>	<u>14,351</u>
	<u>\$ 60,360</u>	<u>\$ 74,871</u>
<u>LIABILITIES</u>		
CURRENT		
Accounts payable and accrued liabilities	\$ 11,671	\$ 7,560
Deferred revenue	22,865	38,455
Deferred contributions related to capital assets (Note 4)	<u>10,016</u>	<u>13,784</u>
	<u>44,552</u>	<u>59,799</u>
Related party transactions (Note 5)		
Economic dependency (Note 6)		
<u>NET ASSETS</u>		
Invested in capital assets	975	567
Unrestricted	<u>14,833</u>	<u>14,505</u>
	<u>15,808</u>	<u>15,072</u>
	<u>\$ 60,360</u>	<u>\$ 74,871</u>

APPROVED BY THE BOARD:

 Director
 Director

**AGAPE LANGUAGE CENTRE SOCIETY
STATEMENT OF OPERATIONS
YEAR ENDED DECEMBER 31, 2019**

	<u>2019</u>	<u>2018</u>
REVENUES		
Donations	\$ 34,916	\$ 23,000
Deferred contributions related to capital assets	4,923	4,412
Fees and registrations	5,721	1,863
Government funding - LINC	287,881	287,992
- Syrian Initiative	<u>98,324</u>	<u>97,752</u>
	<u>431,765</u>	<u>415,019</u>
EXPENSES		
Advertising and promotion	16,003	10,395
Amortization	4,514	7,246
Facility and equipment rental	16,884	16,884
Hospitality	1,566	1,208
Office	20,604	27,408
Professional fees	5,667	4,854
Salaries and wages	339,131	326,455
Telephone	1,998	2,261
Training and materials	10,198	4,352
Travel	1,899	696
Utilities	<u>12,000</u>	<u>12,000</u>
	<u>430,464</u>	<u>413,759</u>
Excess of operating revenues over expenses	1,301	1,260
Equipment acquisitions not capitalized (Note 2)	<u>565</u>	<u>1,244</u>
Excess of revenues over expenses	<u>\$ 736</u>	<u>\$ 16</u>

**AGAPE LANGUAGE CENTRE SOCIETY
STATEMENT OF CHANGES IN NET ASSETS
YEAR ENDED DECEMBER 31, 2019**

	<u>Invested in capital assets</u>	<u>Unrestricted</u>	<u>Total 2019</u>	<u>2018</u>
Net assets, beginning of year	\$ 567	\$ 14,505	\$ 15,072	\$ 15,056
Excess of revenues over expenses	<u>408</u> ¹	<u>328</u>	<u>736</u>	<u>16</u>
Net assets, end of year	<u>\$ 975</u>	<u>\$ 14,833</u>	<u>\$ 15,808</u>	<u>\$ 15,072</u>

¹Consist of:

Amortization expense	\$(4,515)
Amortization of deferred contributions related to capital assets	4,923
Purchase of capital assets with restricted funds	(1,155)
Deferred contributions related to capital assets received	<u>1,155</u>
	<u>\$ 408</u>

**AGAPE LANGUAGE CENTRE SOCIETY
STATEMENT OF CASH FLOWS
YEAR ENDED DECEMBER 31, 2019**

	2019	2018
CASH FLOWS PROVIDED BY (USED FOR):		
OPERATING ACTIVITIES		
Excess of revenues over expenses	\$ 736	\$ 16
Amortization	4,514	7,246
Deferred contributions related to capital assets	(4,923)	(4,412)
Net change in non-cash working capital balances related to operations		
Accounts receivable	(143)	(239)
Goods and services tax recoverable	(9)	(16)
Prepays	280	55
Accounts payable and accrued liabilities	4,111	4,664
Deferred revenue	(15,590)	38,375
	(11,024)	45,689
INVESTING ACTIVITIES		
Purchase of capital assets using restricted funds	(1,155)	(16,970)
FINANCING ACTIVITIES		
Deferred contributions related to capital assets	1,155	16,970
Change in cash	(11,024)	45,689
Cash, beginning of year	58,040	12,351
Cash, end of year	\$ 47,016	\$ 58,040

**AGAPE LANGUAGE CENTRE SOCIETY
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2019**

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

Donations, fees for services related to courses and government funding 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 exchange amount 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 exchange amount of these financial instruments approximate their carrying values at December 31, 2019.

**AGAPE LANGUAGE CENTRE SOCIETY
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2019**

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>2019 Cost</u>	<u>Accumulated Amortization</u>	<u>Net Book Value</u>
Computer equipment	\$ 39,216	\$ 36,561	\$ 2,655
Office furniture and equipment	<u>33,759</u>	<u>25,423</u>	<u>8,336</u>
	<u>\$ 72,975</u>	<u>\$ 61,984</u>	<u>\$ 10,991</u>
	<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>

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 \$51,048 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, 2019, 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, 2019**

6. ECONOMIC DEPENDENCY

During the year, the Society received \$386,205 (2018 - \$385,744) of Government of Canada grants, representing 89% (2018 - 93%) 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)

		Budget 2019/2020	Budget 2020/2021
Income	IRCC Grant	431,170	338,947
Expenses	Administrative Cost	56,240	44,210
	Salaries and Benefits	313,771	247,663
	Training and Prof. Dev.	2,100	300
	Travel, Accommodation	5,350	230
	Training Materials/ Printed Resources	4,200	2,750
	Photocopy	4,200	3,114
	Office Supplies	2,850	1,350
	Promotions	1,500	1,260
	Copyright Fees	500	839
	Rental	14,762	16,341
	Utilities	10,800	11,733
	Janitorial	14,400	8,832
	GST	497	325
Total		431,170	338,947

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

		Budget 2019	Budget 2020
Income	Contribution - General	23,004	23,004
	Fundraising	10,907	11,460
	Registration (ESL, etc.)	2,400	20,680
Total Contribution		36,311	55,144
Expenses	Admin: Salaries	4,896	8,023
	Admin: Accounting Fees	1,800	1,800
	Admin: Bank Charges	480	480
	Admin: Office	5,569	5,889
	TOTAL ADMIN COST	12,745	16,192
	Prog: Salaries	22,292	38,115
	Prog: Program Delivery	300	178
	Prog: Training Materials	390	180
	Prog: Overhead Cost	480	480
	TOTAL PROGAM DEL.	23,462	38,953
Total		36,207	55,145



AGAPÉ

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