



**2022**

***Annual General Meeting***

# MEETING AGENDA

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## 2022 AGM for Fiscal Year 2021

**Facilitator:** Jonathan Durand - ALC Board Chairman

**Location:** 16 Bermuda Drive NW, Calgary, AB T3K 1H5

1. **Opening Prayer and Devotion** - *Pastor Noral Woodburn*
2. **Call to order** - *Jon Durand*
  - Appoint Secretary
  - Agape's Mission
  - Introduction of Board Members
  - Review Minutes 2021
3. **Reports**
  - Chairmans Report – *Jon Durand*
  - Executive Directors Report – *Pastor Noral Woodburn*
  - Director of Operations Report – *Debbie Alexander-Thomas*
  - Financial Report including Budget – *Gordon Wong*
4. **Housecleaning** – Pastor Noral
  - Staff Update(s)
  - Board Member(s) Update
5. **Appointments**
  - New Board Member – Pastor Noral Woodburn
  - Auditor – Jon Durand
6. **Agape Strategy for 2022** – Pastor Noral
  - Programs (Current and New)
  - Living with Covid
  - Networking
  - Establish several Board committee
7. **New business**
  - Save the date for Agape 25<sup>th</sup> Celebration – Pastor Noral Woodburn
8. **Adjournment** – Jon Durand



## MINUTES of the 2020 AGM - June 8, 2021

**Present:** Pastor Noral Woodburn, Debbie Alexander-Thomas, Jane Lowry, Jonathan Durand, Steve Belzner, Gordon Wong, Robyn Kunz, Abraham Phillip, Paul Tasseron, Rosemary Mikitka, Vivian Ghobrial, Mandi Henn, Luisa Toteda, Michelle Woodburn, Cathy Brown, Norma Josty, Ruth Arroyave, Kiki Bhattal (IRCC)

1. Pastor Noral opened in prayer and a devotional. He read from Micah 6:8 – be compassionate and loyal in your love to our new neighbours.
2. Call to Order
  - a. Jane appointed recording secretary. Pastor Noral is also recording the meeting through ZOOM.
  - b. Review of AGM 2020 Meeting Minutes, posted on CCB. Jon moved to have the minutes accepted. Seconded by Robyn. All in favor
  - c. Introduction of Board members. Absent: Tope Roberts & Ken Okhemuokho
3. Chairman's Report - Jonathan will not be reading his entire report. Jonathan thanked the teachers for all they have done this trying year, transitioning to an online environment. The Board is very appreciative. Thank you to the staff in the office for their willingness to adapt to this new environment. Noral moved to accept this report and Steve seconded. All in favor.
4. Executive Director's report – Noral did not read his report. Noral expressed his thanks to our teachers. Resilience of the staff & students – as we walked through the many different challenges. He also thanked the staff (and the staff's family), BP Church, IRCC & Beddington Association. Moved by Jon, seconded by Abraham. All in favor.
5. Director, Operations' Report – Debbie read her report to all present. IRCC gave us the opportunity of running a Provincial Pilot 3-4 to bring down the waitlist of the province. Basic Digital Literacy proposal just submitted for July/August through Calgary Learns. All LINC classes remain online. Jon moved that her report be accepted as read. Robyn seconded. All in favor.

6. Lead Teacher report: Mandi submitted her report. Jon thanked her for leading through a difficult season.
7. Financial Report – Gordon briefly went over the Year End statement of operations (profit & loss) and the LINC & ESL Budget presentation. Our position in 2020 was pretty good with good cash flow management. We had a surplus in 2020 (71% LINC and 29% ESL – which mostly came from subsidies from Covid). Jon moved and Steve seconded. All in favor.
8. Appointment of Auditor for 2021 – Gordon suggested that we continue to use the same auditor Aperture (former Retzlaff & Wong). Jonathan moved that we accept this decision. Steve seconded. All in favor.
9. New Business – For Board members: the next meetings will be in late September & November – there may be things that will need your attention during the summer/early fall, so please watch your emails.
10. Adjournment – Robyn led us in prayer @ 6:50 PM. Jonathan thanked everyone for attending tonight. He moved that we adjourn. Steve seconded. All in favor.

## 2021 MINISTRY HIGHLIGHTS



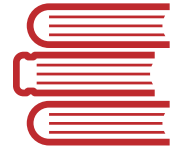
7 Volunteers  
committed over  
366 hours



81 students in 3  
Informal sessions  
(Conversation  
Circles)



Average of 35 ESL  
Students each  
semester



Average of 160  
Students in the LINC  
program each  
Semester

### Program Summary

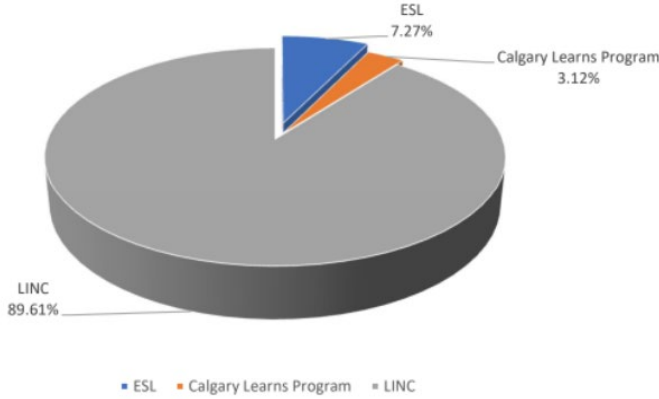
Students Registered per Program	ESL/New Students	LINC/New Students	ESL/New Bible Study
Winter Semester	22/9	157/52	0
Spring Semester	27/4	169/65	0
Summer Semester Computer Classes	21/1		0
Fall Semester	62/22	153/28	8/3

**Total New students for 2021: 183 out of 598**

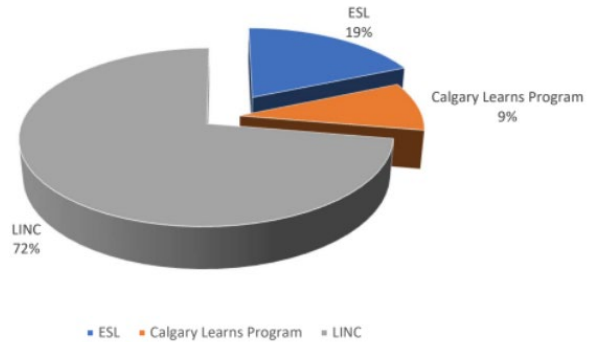
Financial Summary	2020	2021	Growth
Total Income	424,397	492,513	68,116
IRCC Funding	367,456	443,304	75,848
Calgary Learns	0	14,759	14,759
Donations	39,149	35,679	(3,470)
Others	17,792	(1,229)	(19,021)

# FINANCIAL SUMMARY CHARTS

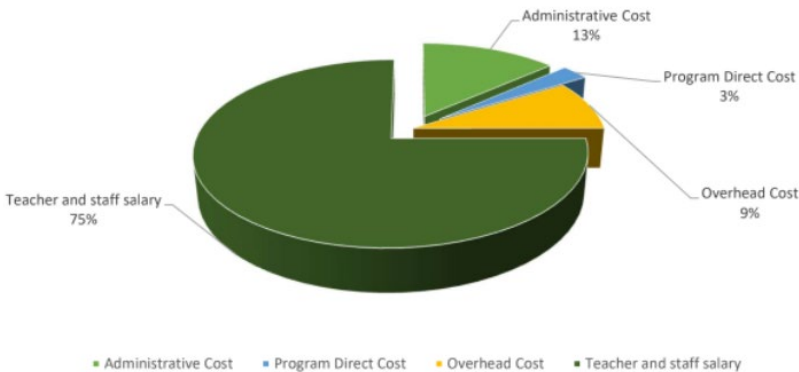
Agape Language Centre Revenue Breakdown Jan-Dec 2021



Agape Language Centre Profit Breakdown Jan-Dec 2021



Agape Language Centre Expenses Breakdown Jan-Dec 2021



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

We continue to be challenged by the Covid-19 virus a year later, which affected the number of students that participated in the LINC program as the landings were limited with the border restrictions. With the numbers of affected people with the virus being on average higher in Alberta compared to the remaining provinces in Canada, we decided to remain online, with an ambitious hope of possibly returning to the building in January 2021. We were so very thankful to IRCC that the decision to not penalize schools on funding, occupancy, and registration based on the landing to Canada for newcomers.

We averaged a total of 479 students, a 33% increase over 2020, 334 returning students and 145 new students in our LINC program. We offered three semesters each year of English Language training to our students from around the world in different walks of life with the passion to master the English Language. We partner with CLARC (Calgary language Assessment and Referral Centre) who refer LINC students to our school. On average, a semester could last anywhere from 12 to 15 weeks depending on the time of year and it could take an average student three semesters to move a level in their Reading, Writing, Listening and Speaking benchmarks.

In February 2021, Agape was one of four schools in Alberta that was awarded a provincial pilot project for 2 CLB3/4 classes to start in March 2021 online only. Its sole purpose was to help with the growing wait listed students across the province of Alberta. Students can register with us from anywhere in the province. This pilot was to run only until June of that year, but it was extended due to the high need and growing wait list within the province. IRCC then invested more funding into the program to accommodate this expansion. This brought our number of classes up from 9 to 11 for 2020 – 2021 period as March was year-end for our contract with IRCC.



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

We provided part time classes in CLB 1 – 4 with options of Monday to Friday, Monday to Thursday mornings and Tuesday and Thursday evenings. The demographics of our students from the top four countries was 28 People's Republic of China, 25 Syria, 14 Eritrea and 13 Ethiopia with Venezuela, Colombia, Iran, Socialist Republic of Vietnam, Iraq, Pakistan rounding out the top 10 countries migrants to Calgary for a total of 154 persons.

As the climate of the province remain precarious, in-house classes remained low throughout the year, and this then hindered in house activities where we would have popular topics of our students in guest speakers to build community and a sense of belonging. We had a total of 124 graduates across the school and of those numbers 42 students left the school to pursue higher education or employment. 124 represent an increase of 32% over 2020 results and 42 an increase of 17% over last years as well.

We are forever grateful for the Lord's faithfulness and the victories of our student's accomplishment through the many difficulties of online schooling. They preserved and carried the baton to the finish line! The staff of Agape language Centre would like to thank IRCC for continuing to invest in immigrants in the LINC program and for providing the necessary settlement options for their survival in the new adopted home Canada.





## CHAIRMAN'S REPORT

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As Board Chair for the Agapé Language Centre, the 2021 school year was once again, a year of ingenuity 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 and leadership to the Agapé Language Centre in 2021. I would also like to thank **Debbie Alexander-Thomas**. Debbie has done a fantastic job this last year to add new technology to each ALC program, as well as support for our teachers as they navigate the "new normal" of hybrid teaching. A big thank you to the other members of the board of directors **Abraham, Ken, Steve, and Robyn** 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, **Debbie, Jane, and Gordon**. 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. Gordon will be leaving us shortly and I would like to personally thank him for serving so faithfully in his time with us. I would also like to take this opportunity to express my appreciation to our valued and talented teachers **Mandi, C.J., Cathy, Marilynne, Bernice, Jocelyn, Rosemary, Shannon, Allison, Ruth, Luisa, and Norma**. The board would like to express our deep gratitude to you all for the amazing work that each one of you does for our students. We would truly not have been successful this year without your diligent efforts. Finally, I would like to thank our amazing and dedicated volunteers, **Andrew, Vivian, and Bob** for giving of your time in 2021. Your servant hearts are a true blessing to all that are involved with ALC and your ongoing involvement ensures that the community here at ALC continues to thrive.

Respectfully submitted,  
**Jonathan Durand** | Chairman

## DIRECTOR'S REPORT

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It is with great honor that we present the 2022 Director's Annual Report. This reports and the stories contained within the report, showcase the commitment that Agape's Management and Teaching Team has in pursuing the Vision of our community.



As I write this report, it looks like spring warmth has replaced the cold and frosty days of winter. Spring is always a time of refreshing, even though it is very short in Calgary. This year in 2021 more than ever, we are reminded that after hardship and trials there is redemption and renewal. I pray that all who have suffered in one way or another this past year will experience redemption and renewal in the person and life Jesus, who gives us strength each passing day.

I want to take a moment and express my thanks to all the students, teachers and staff at Agape Language Centre who have worked incredibly hard to make 2021 a success in situations that were not ideal but challenging. Thank you! Thank you too all the spouses and families for their support that help made Agape a success. We want to take a moment to remember C J Towles who lost her husband to Covid. Our prayers remain with you at this time.

The vision of Agapé 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 neighbors and help facilitate their integration into Canadian Society."

As a faith-based organization we are guided by faith, lived through the gospel values as expressed in Mark 12:30-31 through the words of Jesus "Love the Lord your God with all your heart and with all your soul and with all your mind and with all your strength.' The second is this: 'Love your neighbor as yourself.' There is no commandment greater than these."

Our community is designed to create a sense of belonging in each student so as they learn English and settle in Calgary, they will develop a strong sense of self-worth.

Throughout the years, Agape has established critical partnership and networks 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.

Here Agapé Language Centre, we would like to mention several significant partnerships that make it possible for Agapé to achieve the mission. First, BP Church is a significant partner supporting Agape in ways too many to number. BP Church is the community where Agape was birthed 25 plus years ago and is significantly involved today. Thank you, BP Church, for your partnership. Secondly, Immigration, Refugees and Citizenship Canada (IRCC) has partnered with Agapé since 2000 by providing funding for LINC education for new immigrants. Thirdly, Beddington Heights Community Association also partners with Agapé providing funding for our ESL and Conversation Classes. Lastly, thank you to Calgary Learns for supporting our computer classes, equipping our students with the knowledge to complete online schooling.

God has been good to us through this past year. We are looking forward to moving with confidence and hope.

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

Submitted by **Noral Woodburn** | Director

## DIRECTOR, OPERATIONS REPORT

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It has now been 2 and a half years since COVID-19 has wreaked havoc and turned our lives upside down in a matter of minutes. Here we are in 2022, still carrying on the ministry of teaching English that God has commissioned us to do at Agape by welcoming foreigners in our land, Canada.

The expectation to return to normal is a distant dream as we turned to adapt in our present state of teaching. Our students have adapted to learning English through a Blended Synchronous, Face to Face, or completely Online Learning Model. It took us a while to embrace the thought of a Blended Synchronous Model (both online and in person teaching), as the name of this model of teaching kept evolving it was difficult to keep up with the latest trend. We have now embraced the online environment and Zoom is no longer that “scary technology word” for all, including our students.

The past two years as had its challenges, to say the least, but with the glory and blessing of our Lord and Savior Jesus Christ, we have learned to adapt and persevere. Our students have learned how to navigate with online teaching and are slowly attempting to return to the building. At present, we have five (5) classes between our LINC and ESL program, in person/blended and the remaining being online, with hopes of returning fully in September 2022.

We are very excited to announce that through **IRCC**, we were able to increase our technology with three (3) additional smartboards, 30 new student loaner laptops, 10 student classroom desks and the use of the blue chairs from BP Church within the school. **Calgary Learns**, through funding from the **Alberta Government**, funded a beginner class to teach our students basic introduction to computers, and **Beddington Height Community Association (BHCA)** continues to fund our conversation classes and ESL (English as a Second Language) programming. **Computer for School** was also very supportive by giving us 40 laptops to use within our classrooms. We are so grateful to God for His continued faithfulness and to our donors for blessing us with their generosity.

We are continually amazed that our needs are met through Him providing the right staff, volunteers, board members, technical IT person, like **Bob Thompson**, who generously offered his time to build a database for Agape.

Our funders have created an opportunity for students that would never have access to learning English or having conversations with another student in conversation classes. This gives all students at Agape bonding opportunities with their peers as they learn and have access to the tools and instruction on how to sign into a computer and learn all the acronyms that are involved in being in an online environment. This is vital in helping our students to smoothly integrate into society and enable them to gain the confidence they need when embarking on the adventure in their new home.

On behalf of the administration staff and our teachers, we want to thank each person who has given of their time, talent, and resources in helping us to maintain the vision that our founder Madeline Johnson envisioned twenty-five (25) years ago as we celebrate this milestone of Agape Language Centre.

Respectfully submitted,

**Debbie Alexander-Thomas** | Director, Operations

## STUDENT SUCCESS STORY: MARBELIS QUINTANA

“ I first arrived in Canada in 2014 as a visitor. I applied for my permanent residency in 2018 and received it in 2020. Agape was the first English school I enrolled in intending to improve my English skills. The English classes that I received at Agape were some of the best classes I have received, I began to take my first steps to develop my language skills.

One of the most important things I learned was how to compose paragraphs, letters, and emails properly. Also, I would like to mention that thanks to the extra speaking classes that teacher Jocelyn gave me, I can now speak confidently and fluently. I felt valued with the special attention given to student’s skill levels and to see them succeed during their time at Agape.



## STUDENT SUCCESS STORY: MARBELIS QUINTANA

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I was presented with the opportunity to go much further in English by entering SAIT school in an ELF program. SAIT school guaranteed me to reach level eight in just ten (10) months, so it was an opportunity that I took advantage of, and I continue to make the most of. Deciding to enter SAIT school after finishing my level four of English at Agape was one of the best decisions I have ever made in my life. I am at level eight at this moment which I will successfully finish at the end of April. Although, I cannot fail to mention that it has not been easy for me to reach this level since I have had to put all my focus and effort to get where I am. The primary reason why I enrolled in at SAIT school was to be able to fulfill one of my goals which is to pursue a career and become a professional person in this country.

Regarding my futures plans, I would like to mention that I have several which I would like to achieve one by one. After finishing studying, the career which I would like to pursue is Petroleum Land Administration. I would like to be able to find a job in this field without any problems. Finally, buy a house to be able to bring my family to Canada. I would like to open injunction with others or by myself an institution where I can help abused women since many people with these situations have come to me seeking help and support.

Concluding in my opinion there is only one way to achieve all those things that I want and that is trying to improve myself in all possible ways that exist and are within my reach.".

- Marbelis Quintana, 2022

## HISTORY OF AGAPÈ: 25 YEARS OF EXISTENCE

It all began 25 years ago in May 1997, when one Madeline Johnson, our Founder, had a big idea to create a space and a safe environment where newcomers to Canada can learn English as a Second Language (ESL). Church leaders across Calgary came together in support of this initiative and a non-for-profit was born by the name of Agape Language Centre. The word “Agape” was derived from her belief that we as Christians and the church have a moral and ethical commitment, our sense of place and sense of good work, to 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 Christians 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 neighbor as ourselves”, thus facilitating the integration of knowing and doing - walking the talk. She believed that we as Christian need to embrace scripture teaching and commandments to care for those who may be different from us racially and who live among us, through demonstration of 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 Agapè which is why the name is so very appropriately chosen, as the meaning of Agape is giving sacrificial love to one another. She felt a mixture of accredited teachers and volunteers to fulfill this mission statement of “demonstrating God's unconditional love to our neighbors 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 is necessary to run this 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, need redemption. That 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.



Together with **Madeline** (deceased), a private funder came forward to gift the resources to start the project and continued their support until 2015 for a total of 18 years. Five members of BP Church, joined in the creation of this brain-child idea. These five individuals who formed the board in 1999, were **Donna Eliason, Tunji Fapajuwo, Gerald Joy, Bill Kowalski (deceased), and Ken Reister**, creating the necessary documentation to beginning the mission of serving newcomers and become a part of the church ministry. To start this project, teachers from the congregation of BP Church volunteered countless hours in instructing our students, the extremely complicated task and language of English. To date, we have had **359** staff/volunteers and **5170** students in both the LINC and ESL programs and four (4) Directors. The span of staff years of service is from 1 year to 25 years, with the longest tenured employee being still employed with us today. In 2000, Agape began offering LINC (Language Instruction for Newcomers to Canada) part-time classes with two locations, in the northeast and northwest quadrant of Calgary. The northeast location was donated by our private funder. In August 2004, our founder Madeline Johnson resigned her position of Director of Agape and moved on to ESL Ministries another one of her creations. In those days, Agape did not just provide ESL classes to newcomers, our quest to incorporate them within society, we provide Canadian cooking, Business, Commercial, and Financial English, Drama, Music, and Computer classes. 25 years later, we have come full circle offering similar classes in achieving our mission.

*Aperture*  
CHARTERED PROFESSIONAL ACCOUNTANTS

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AGAPE LANGUAGE CENTRE SOCIETY  
FINANCIAL STATEMENTS  
DECEMBER 31, 2021

## Aperture

CHARTERED PROFESSIONAL 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, 2021, 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, 2021 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.

2.

**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 21, 2022

The logo for Aperture Chartered Professional Accountants, featuring the word "Aperture" in a stylized, handwritten-style font.


CHARTERED PROFESSIONAL ACCOUNTANTS


3.

**AGAPE LANGUAGE CENTRE SOCIETY  
STATEMENT OF FINANCIAL POSITION  
DECEMBER 31, 2021**

	<u>2021</u>	<u>2020</u>
	<b><u>ASSETS</u></b>	
<b>CURRENT</b>		
Cash	\$ 204,300	\$ 154,412
Goods and services tax recoverable	62	161
Prepays	<u>-</u>	<u>132</u>
	204,362	154,705
Capital assets (Note 3)	<u>31,565</u>	<u>7,898</u>
	<b>\$ <u>235,927</u></b>	<b>\$ <u>162,603</u></b>
	<b><u>LIABILITIES</u></b>	
<b>CURRENT</b>		
Accounts payable and accrued liabilities	\$ 3,999	\$ 4,013
Deferred revenue	154,069	119,205
Deferred contributions related to capital assets (Note 4)	<u>31,565</u>	<u>7,145</u>
	<u>189,633</u>	<u>130,363</u>
Related party transactions (Note 5)		
Economic dependency (Note 6)		
COVID-19 (Note 7)		
	<b><u>NET ASSETS</u></b>	
Invested in capital assets	-	753
Unrestricted	<u>46,294</u>	<u>31,487</u>
	<u>46,294</u>	<u>32,240</u>
	<b>\$ <u>235,927</u></b>	<b>\$ <u>162,603</u></b>

APPROVED BY THE BOARD:

 \_\_\_\_\_ Trustee

 \_\_\_\_\_ Trustee

4.

**AGAPE LANGUAGE CENTRE SOCIETY  
STATEMENT OF OPERATIONS  
YEAR ENDED DECEMBER 31, 2021**

	<u>2021</u>	<u>2020</u>
<b>REVENUES</b>		
Donations	\$ 35,679	\$ 39,149
Deferred contributions related to capital assets	18,883	2,871
Fees and registrations	1,690	6,522
Government funding - LINC	424,421	336,225
- Calgary learns	14,759	-
- Syrian Initiative	-	28,360
Government subsidies (recovery)	<u>( 2,919)</u>	<u>11,270</u>
	<u>492,513</u>	<u>424,397</u>
<b>EXPENSES</b>		
Advertising and promotion	8,207	13,156
Amortization	16,097	3,093
Facility and equipment rental	19,078	18,335
Hospitality	-	284
Office	24,273	17,642
Professional fees	4,813	5,380
Salaries and wages	382,213	328,915
Telephone	1,163	1,682
Training and materials	5,441	4,853
Travel	-	512
Utilities	<u>12,600</u>	<u>12,645</u>
	<u>473,885</u>	<u>406,497</u>
Excess of operating revenues over expenses	18,628	17,900
Equipment acquisitions not capitalized (Note 2)	1,034	1,468
Loss on asset write off	<u>3,540</u>	<u>-</u>
<b>Excess of revenues over expenses</b>	<b>\$ <u>14,054</u></b>	<b>\$ <u>16,432</u></b>

5.

**AGAPE LANGUAGE CENTRE SOCIETY  
STATEMENT OF CHANGES IN NET ASSETS  
YEAR ENDED DECEMBER 31, 2021**

	<u>Invested in capital assets</u>	<u>Unrestricted</u>	<u>Total</u>	
			<u>2021</u>	<u>2020</u>
Net assets, beginning of year	\$ 753	\$ 31,487	\$ 32,240	\$ 15,808
(Deficiency) excess of revenues over expenses	<u>( 753)<sup>1</sup></u>	<u>14,807</u>	<u>14,054</u>	<u>16,432</u>
Net assets, end of year	<u>\$ -</u>	<u>\$ 46,294</u>	<u>\$ 46,294</u>	<u>\$ 32,240</u>

<sup>1</sup>Consist of:

Amortization expense	\$( 16,097)
Amortization of deferred contributions related to capital assets	18,884
Purchase of capital assets with restricted funds	( 43,303)
Deferred contributions related to capital assets received	43,303
Loss on asset write off	<u>( 3,540)</u>
	<u>\$( 753)</u>

6.

**AGAPE LANGUAGE CENTRE SOCIETY**  
**STATEMENT OF CASH FLOWS**  
**YEAR ENDED DECEMBER 31, 2021**

	<u>2021</u>	<u>2020</u>
<b>CASH FLOWS PROVIDED BY (USED FOR):</b>		
<b>OPERATING ACTIVITIES</b>		
Excess of revenues over expenses	\$ 14,054	\$ 16,432
Amortization	16,097	3,093
Deferred contributions related to capital assets	( 18,883)	( 2,871)
Loss on asset write off	3,540	-
Net change in non-cash working capital balances related to operations		
Accounts receivable	-	2,056
Goods and services tax recoverable	98	135
Prepays	132	(132)
Accounts payable and accrued liabilities	( 14)	( 7,658)
Deferred revenue	<u>34,864</u>	<u>96,340</u>
	<u>49,888</u>	<u>107,395</u>
<b>INVESTING ACTIVITIES</b>		
Purchase of capital assets using restricted funds	<u>( 43,303)</u>	<u>-</u>
<b>FINANCING ACTIVITIES</b>		
Deferred contributions related to capital assets	<u>43,303</u>	<u>-</u>
<b>Change in cash</b>	<b>49,888</b>	<b>107,395</b>
Cash, beginning of year	<u>154,412</u>	<u>47,017</u>
Cash, end of year	<u>\$ 204,300</u>	<u>\$ 154,412</u>



**AGAPE LANGUAGE CENTRE SOCIETY  
NOTES TO THE FINANCIAL STATEMENTS  
YEAR ENDED DECEMBER 31, 2021**

**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, goods and services taxes 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, 2021.

8.

**AGAPE LANGUAGE CENTRE SOCIETY  
NOTES TO THE FINANCIAL STATEMENTS  
YEAR ENDED DECEMBER 31, 2021**

**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>2021</u> <u>Cost</u>	<u>Accumulated</u> <u>Amortization</u>	<u>Net Book Value</u>
Computer equipment	\$ 54,927	\$ 23,362	\$ 31,565
Office furniture and equipment	<u>21,107</u>	<u>21,107</u>	<u>-</u>
	<u>\$ 76,034</u>	<u>\$ 44,469</u>	<u>\$ 31,565</u>
	<u>2020</u> <u>Cost</u>	<u>Accumulated</u> <u>Amortization</u>	<u>Net Book Value</u>
Computer equipment	\$ 39,216	\$ 37,987	\$ 1,229
Office furniture and equipment	<u>33,759</u>	<u>27,090</u>	<u>6,669</u>
	<u>\$ 72,975</u>	<u>\$ 65,077</u>	<u>\$ 7,898</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 Internet expenses totaling \$40,209 to Beddington Pentecostal Church. Beddington Pentecostal Church share a common Board of Directors with the Society. The Society also received donations of \$23,000 from Beddington Pentecostal Church. As at December 31, 2021, 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, 2021**

**6. ECONOMIC DEPENDENCY**

During the year, the Society received \$424,421 (2020 - \$364,585) of Government of Canada grants, representing 86% (2020 - 86%) of the Society's total revenue. As such, the Society's future economic viability is dependent on its continuance to receive such funding.

**7. COVID-19**

In March 2020, the World Health Organization declared the outbreak of a novel coronavirus (COVID-19) as a global pandemic, which continues to spread in Canada and around the world.

As at December 31, 2021, the Society has not seen a major impact on operations in response to the COVID-19 crisis.

Management believes that some aspects of the disruption to operations may be temporary; however, there is uncertainty about the length and potential long term impact of the disruption.

LINC Program Budget (FY April 01, 2022, to March 31, 2023)

		<b>Budget 2021/2022</b>	<b>Budget 2022/2023</b>	<b>Increase/ (Decrease)</b>
Income	IRCC Grant	338,950	391,449	52,499
Expenses	Administrative cost	44,211	51,059	6,848
	Salaries and Benefits	247,843	288,455	40,612
	Training and Prof. Dev	200	1,650	1,450
	Trave, Accommodation	140	39	(101)
	Training Materials/Printed Resources	2,750	6,310	3,560
	Photocopy	3,114	3,114	0
	Office Supplies	1,350	1,350	0
	Promotions	1,260	1,410	150
	Copyright Fees	839	839	0
	Rental	16,341	16,341	0
	Utilities	11,733	11,733	0
	Janitorial	8,832	8,832	0
	GST	338	317	(21)
Total		338,951	391,449	52,498
<b>Surplus/ (Shortfall)</b>		(1)	0	1

Agapé Program Budget (FY January 01, 2022, to December 31, 2022)

		Budget 2021	Budget 2022	Increase/ (Decrease)
Income	Contribution - General	23,004	23,004	0
	Fundraising	11,207	16,100	4,893
	Registration (ESL etc.)	2,400	7,200	4,800
<b>Total Contribution</b>		<b>36,611</b>	<b>46,304</b>	9,693
Expenses	Admin: Salaries	7,846	7,754	(92)
	Admin: Accounting Fees	1,800	2,000	200
	Admin: Bank Charges	540	960	420
	<b>Admin: Office</b>	<b>5,019</b>	<b>5,883</b>	864
	<b>TOTAL ADMIN COST</b>	15,205	16,597	1,392
				0
	Prog: Salaries	19,352	26,939	7,587
	Prog: Program Delivery	178	178	0
	Prog: training materials	160	160	0
	<b>Prog: Overhead Cost</b>	<b>1,710</b>	<b>1,710</b>	0
	<b>TOTAL PROGRAM DEL.</b>	21,400	28,987	7,587
Total		36,605	45,584	8,979

<b>Surplus/ (Shortfall)</b>	<b>6</b>	<b>720</b>	714
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CALGARY LEARNS PROGRAM BUDGET (FY January 01, 2022, to June 30, 2022)

		<b>Budget 2021</b>	<b>Budget 2022</b>	<b>Increase/ (Decrease)</b>
Income	Calgary Learns Contribution	0	8,813	8,813
<b>Total Contribution</b>		<b>0</b>	<b>8,813</b>	8,813
Expenses	Admin: Salaries	0	1,200	1,200
	<b>TOTAL ADMIN COST</b>	<b>0</b>	<b>1,200</b>	1,200
	Prog: Salaries	0	6,736	6,736
	Prog: training materials	0	143	143
	Prog: Overhead Cost	0	465	465
	<b>TOTAL PROGAM DEL.</b>	<b>0</b>	<b>7,344</b>	7,344
<b>Total</b>		<b>0</b>	<b>8,544</b>	8,544
<b>Surplus/ (Shortfall)</b>		<b>0</b>	<b>269</b>	269

		<b>Budget 2021</b>	<b>Budget 2022</b>	<b>Increase/ (Decrease )</b>
Income	Calgary Learns Contribution	0	8,813	8,813
<b>Total Contribution</b>		<b>0</b>	<b>8,813</b>	8,813

Expenses	Admin: Salaries	0	1,200	1,200
	<b>TOTAL ADMIN COST</b>	<b>0</b>	<b>1,200</b>	1,200
	Prog: Salaries	0	6,736	6,736
	Prog: training materials	0	143	143
	Prog: Overhead Cost	0	465	465
	<b>TOTAL PROGAM DEL.</b>	<b>0</b>	<b>7,344</b>	7,344
<b>Total</b>		<b>0</b>	<b>8,544</b>	8,544
<b>Surplus/ (Shortfall)</b>		<b>0</b>	<b>269</b>	269



# AGAPÉ