



2024-2025

ANNUAL REPORT

Prepared By
Westlife Church



REPORT OF THE NOMINATING COMMITTEE

Nominating Committee Members 2025

1. Michelle Dwyer (Chairperson)
2. Rob Macdonald (Elder)
3. Kevin Hildebrand (Elder)
4. Don Stang (Lay Person)
5. Sean Schnell (Lay Person)

Board of Elders (in the Middle of Their Terms):

1. Rob Macdonald, third term
2. Kevin Hildebrand, second term

Elders Names Placed in Nomination for a 2-year Term

1. Micah Calder, third term
2. Allison Burkhart, third term
3. Tim Conlin, second term
4. Martin Teitz, second term

We are presenting Dinah King for Nomination to the Board of Elders.

Congregational Nomination Committee Nominees for 2026

1. Bill Lazenby
2. Mark Born

Motion to elect Micah Calder, Allison Burkhart, Tim Conlin, Martin Teitz, and Dinah King to the Board of Elders for a 2-year term.

We nominate Bill Lazenby and Mark Born to the 2026 Nominating Committee.

Respectfully submitted on behalf of the Nominating Committee,

Rev. Michelle Dwyer.

Chair of the Nominating Committee, October 2025



MESSAGE FROM THE LEAD PASTOR

So we praise God for the glorious grace he has poured out on us who belong to his dear Son. He is so rich in kindness and grace that he purchased our freedom with the blood of his Son and forgave our sins. ***He has showered his kindness on us, along with all wisdom and understanding.***

Ephesians 1:6-8

As we come to another year-end, I pause and thank God. He has indeed showered His kindness on us. We know every blessing comes from Him. And so much of His goodness and grace is demonstrated through the people of Westlife expressing their “yes” to Jesus through worship, community, and generosity.

Our vision continues to be to Know God, Be Like Jesus, and Change the World, and our mission is to invite all generations to experience salvation through Jesus and join Him on His mission in the renewal, redemption, and restoration of all things.

There are four strategic anchors upon which we build all ministry, discern engagement, and measure success. These anchors are:

1. Host the Presence of Jesus in Gatherings. Whether it's pickleball, a Bible study, or a Sunday service—no matter what reason people gather in our building—we long for them to encounter Jesus. This is especially important on Sunday mornings from the moment people walk into the building until they leave again.

One of the significant blessings of this year was having Pastor Randall Heier come on contract for two weeks/month to coordinate, develop, and mentor our Worship Arts Ministry. The impact of his leadership in this area has been significant and a great strength to me. We are definitely encountering Jesus in worship through his leadership and ministry, along with the many volunteers on his teams who give so much of their heart and time to this ministry.

2. Disciple all Ages in Spiritual Formation. We want Westlife to be multigenerational, intentionally making space for all ages to grow to be more like Jesus through discipleship pathways, which include the study of the Word, worship, and prayer within community. This is most beautifully evident on Wednesday evenings when the church is filled from stem to stern with kids, youth, and an adult community group.

I rejoice to report increased engagement in prayer this year through prayer gatherings, sustained weeks of corporate prayer, and the faithful ministry of our Westlife Prayer Chain. It was a huge answer to my prayers when Jake Fraser came on as our volunteer Prayer Ministry Coordinator. She has spent many hours developing resources and building guides to facilitate our corporate times of prayer.



Our sermon series, The Great God Story, spanned most of the year. Jeremiah 6:16 was our anchor: "This is what the Lord says: "Stop at the crossroads and look around. Ask for the old, godly way, and walk in it. Travel its path, and you will find rest for your souls." We dug into the Word of God from cover to cover, looking for God's Presence, God's people, and discovering what authority is at play in the story depending on what choices God's people make. Many have reported a deeper love for God's word and a greater desire to read the Bible through this series. Several community groups chose to use the weekly sermon resource as a guide to diving deeper in their gatherings.

3. Invite Community Inside and Outside the Church Walls. We make community a priority at Westlife—the world around us has a great need to know that they belong because of the love of the Father, the friendship of Jesus, and the comfort of the Holy Spirit. This year, we have tried to be the hands and feet of Jesus by opening our doors in various ways through Kids' Club (after-school care), community rentals, Trunk or Treat, a Christmas market, gathering gifts for the Bowness New Venture, and supporting the Cochrane Pregnancy Care Centre, as well as caring for individuals through the benevolent fund. Much of this outreach is led by our Westlife Cares Team, who spend significant hours coordinating and catalyzing these events.

4. Offer Hospitality Through Welcome, Communion, and Mission. Hospitality is a significant characteristic of Westlife and one of the most impactful ways we demonstrate the love Christ has for us to the world around us. We have had the joy of opening our doors to the community in many ways this year. Our hospitality team does an amazing job of extending the welcome of the Father's heart to everyone who walks through our doors on a Sunday morning. We celebrate the many guests who have stopped into Westlife along the way, as well as those who have chosen to make this their home. I rejoice that we represent diversity in religious backgrounds and walks of life. We gather together at the communion table, celebrating that we've been brought into one family through the work of Christ. We have extended our missional reach this year, going deeper in our relations with the Bowness New Venture as well as exploring the possibility of a partnership with For Freedom International in Phuket, Thailand.

I am deeply grateful to walk alongside each one of you—you are the church and your presence is what makes our beautiful building a house of worship. I daily thank God for my amazing co-workers who make working at Westlife a joyful adventure co-labouring with God and each other. Finally, I am thankful for our Board of Elders—their prayer-filled ministry on behalf of our church lightens the load immeasurably as they bring wisdom and courage to our decision making. Truly God has showered His wisdom and kindness on us and we seek His wisdom and understanding as we lead into the future

Rev. Michelle Dwyer
Lead Pastor



REPORT OF THE TREASURER

For the year ended June 30, 2025, **total revenue was \$594,382**, compared to **\$783,589 in 2024**. General Giving contributions totalled **\$495,913**, down from **\$557,810** in the prior year.

Operating expenses for the year were **\$556,202**, compared to **\$567,636** in 2024 and 12% below our budget. Staff costs decreased to **\$363,980** (from \$407,793 last year).

The church's **missions and international partnership commitments** continued throughout the year, including **\$19,060** contributed to the CMA Global Advance Fund and **\$13,870** toward International Partnerships.

Westlife remains debt-free, having completed all loan repayments in the prior fiscal year.

Cash and cash equivalents increased to **\$141,115**, up from **\$105,171** last year — reflecting stable liquidity and prudent fiscal management.

Despite a year of lower giving and revenue, the church maintained financial health and continued to fund its core ministries, missions, and operations responsibly. On behalf of the Finance Committee and the Board of Elders, we thank the congregation for your ongoing generosity and faithful support of Westlife's mission: to *Know God, Be like Jesus, and Change the World*.

Tim Conlin,

Treasurer, Board of Elders



REPORT OF THE BOARD OF ELDERS

Westlife – the Great God Story continues!

As we look back on another year of God's faithfulness, we celebrate His ongoing work in and through our Westlife family. Despite economic uncertainty and transitions, we continue to see His hand guiding, sustaining, and growing our church community.

We remain deeply grateful for the faithful leadership of **Pastor Michelle Dwyer** and her team — **Kara Bryans-Yu, Quinn Johnson**, and our committed support staff — who together embody Westlife's mission: to know God, be like Jesus, and change the world. Their passion, creativity, and resilience have kept our ministries vibrant and purposeful.

This year brought encouraging stability in operations and an ongoing sense of renewal. Attendance and engagement have continued to strengthen, with many new faces joining us both in person and online. Westlife continues to be a place where people experience authentic community, heartfelt worship, prayer and the transforming love of Christ.

We also express appreciation to **Treasurer Tim Conlin, Finance Director Mark Natyshak**, and **Bookkeeper Yolanda Bosma** for their careful stewardship and timely reporting. Their diligence helped us navigate a year of reduced giving with integrity and transparency. While total revenues were lower than the previous year, the church remained financially stable and debt-free — a tremendous milestone that reflects the generosity and faithfulness of our congregation.

Our many **volunteers and ministry leaders** continue to be the heartbeat of Westlife. From Summit Kids to Worship, Youth, and Community Outreach, we are so thankful for each person who gives time, talent, and prayer to help others encounter Christ. Your behind-the-scenes service — often unseen but never unnoticed — makes Westlife what it is.

We also want to recognize the dedicated members of the **Board of Elders** for their ongoing wisdom and partnership in governance, prayer, and discernment. Together, we continue to seek God's direction for Westlife's future — one filled with opportunity, growth, and a deeper expression of faith in our community.

We thank God for His continued provision and for the spirit of unity and hope that marks this congregation. Let's continue to welcome newcomers, support one another generously, and live out our calling as a church that reflects Christ's love in every sphere.

With gratitude, on behalf of the Board of Elders,

Rob Macdonald
Chair, Board of Elders



MINISTRY REPORTS

WORSHIP ARTS

This past year has been an incredible year of worshiping and growing together as a church. We have seen God awaken our hearts in a fresh way, and we long for more encounters with His presence.

We are so thankful for the many volunteers who show up faithfully with their gifts and talents, time and resources, to facilitate our worship encounters week after week. The musicians and singers practice and prepare their hearts before you see them on a Sunday morning. The media and tech people are constantly learning and growing in their skills as well as praying over our worship gatherings. We pray exponential blessings over each and every one of these who serve us so faithfully.

Some highlights of this past year for our worship community have been our "connect" events that Sandra Cicman has planned for us. Filled with worship, games, community, laughter, learning, and seeing Jesus more clearly. There have been many Sunday mornings where Jesus has met us in profound ways. I believe God is doing a great thing in our midst and we will see him do even more in this year ahead.

Respectfully Submitted,

Rev. Randall Heier

Worship Arts

SUMMIT YOUTH

This year was all about rebuilding community—and it was life-giving. We focused on creating warm, consistent spaces where students could reconnect, make friends, and encounter Jesus together. The result: deeper belonging, more shared laughter, and a renewed sense that Wednesday nights are “home base” for our students.

We also launched our Leader & Discipleship Training pathway for high-school students. A highlight was hearing our Kids Camp team: they noticed a real difference in how these students showed up—more prepared, more servant-hearted, and more confident to lead.

Finally, we want to honour our team. Thank you, Kaitlin and Alyssa, for the love, time, and care you’ve poured into our students—well done. And we



continue to be grateful for Nick and Frankie, who invest in our teens and champion our leaders. We couldn't do this without you.

- **Rebuilding Community:** Consistent rhythms, welcoming spaces, and intentional connection.
- **New Training Launched:** Students grew in maturity, initiative, and service—noticed at Kids Camp this summer.
- **Team Update:** Heartfelt thanks to Kaitlin & Alyssa; celebration and appreciation for Nick & Frankie.

Respectfully Submitted,

Pastor Quinn Johnston

Associate Pastor of Community Life

YOUNG ADULTS

Our Monday-night Young Adults gathering continues to be a steady place of friendship and discipleship. We're seeing real community form—people showing up for one another, praying together, opening Scripture, and walking with Jesus in everyday life.

We also celebrate how our young adults serve across Westlife. Their “yes” shows up everywhere and strengthens the whole church family.

- **Serving in:** Kids, Youth, Sound Booth/Media, Worship/Music, and Hospitality

Respectfully Submitted,

Pastor Quinn Johnston

Associate Pastor of Community Life

SABBATICAL SUMMARY

My sabbatical was restorative and re-centering. Slowing down revealed how tired I'd become—and in that stillness, God met me with fresh grace. The final stretch, especially a weeklong class at Regent, became a turning point: new, sustainable rhythms took root and joy in Jesus was rekindled.

I went in expecting productivity; God offered realignment. Instead of checking boxes, I was invited to abide—less striving, more surrender. That shift renewed my love for the church and clarified next steps.



Looking ahead, I'm excited to serve Westlife with a refreshed heart and focus. I'm excited for the new role God has developed in me and in Westlife—Associate Pastor of Community Life—and I look forward to serving our church family through pastoral care and a renewed focus on spiritual formation. Thank you, church family, for the gift of this sabbatical and for your prayer support—it has borne fruit.

- **What God Did:** Rest, renewal, and a rekindled joy in Jesus.
- **Key Learnings:** Abide over strive, presence over performance, transformation is slow and deep.
- **With Gratitude:** Thank you, Westlife, for making this possible and walking with Maria and I through it.

Respectfully Submitted,

Pastor Quinn Johnston
Associate Pastor of Community Life

KIDS' MINISTRY

From July 2024-June 2025 we served just under 120 different kids throughout our Summit Kids programming. Summit Kids Ministries desires to Know God—as we learn about him and his word, Be Like Jesus—as we encourage kids to live a life that follows Jesus and Change the World—as we desire to be active participants in God's redemptive plan to heal the brokenness in this world.

I am so encouraged that Summit Kids' has been able to truly reach into the community of Springbank and that our community trusts us with their kids. This is a huge accomplishment. Summit Kids' has a few components: Sunday Morning Programming, Kids' Connect (midweek discipleship), Kid's Club (daily after school outreach program) and Summit Camps (consisting of both summer camps and day camps throughout the year). My desire is that all of our programs feed into one another as a discipleship pathway: Kids' Club and Day Camps (we show the love of Jesus), which feed into Summer Camps (we learn about Jesus), which feed into Kids' Connect (we learn to be followers of Jesus) and finally, Kids' Connect feeds into Sunday Morning (we learn about Jesus and are encouraged to live a life that follows him).

Summit Kids

During this year, we served just under 70 different kids through Sunday morning programs. We have increased to two different classrooms (age 3 - Kindergarten and Gr. 1-6). Our kids join the entire Westlife family during the



worship portion of Sunday morning and have truly loved being a part of our Sunday morning church experience. This year, we challenged our kids to serve in the church through the Welcome Team, Ushering, and Kids' Ministry Helpers. Although our numbers on Sunday have been at times discouraging, I am encouraged by the way that Sunday mornings have fed into the spiritual formation at Kids' Connect (our midweek kids' program for Gr. 1-6).

Kids' Connect

On Wednesday nights, we serve 18 different kids with our nightly attendance consistently being about 12. This year, we focused on prayer—learning to pray for one another and pray for big things. It has been awesome to see kids living in community with one another multiple times a week and being encouraged to pray for one another. I am so thankful for the volunteers who make this program happen.

Summit Camps

In July 2024, we were pleased to offer two camps for the very first time. 43 kids joined us for our Sports Camp, and 18 at our STEAM Camp. Overall we saw 55 different kids participate in our Summer Camps. Two thirds of the kids were not from our church; this number continues to grow and we continue to see new faces and old ones come back year after year. This year we additionally saw some of our campers participate in Kids' Connect which is encouraging.

Kids' Club

We continue to celebrate our Kids' Club program, which is an after-school program for 6 kids from Elbow Valley School. This program allows for Westlife's Kids' Ministry Assistant (Jamie Sommerville) to be completely cost-recovery as well as another part-time staff member who assists with the daily program. Using Kids' Club staff, we also provide Professional Learning Day Camps. Over the year, we saw increasing numbers and are excited to see what will happen with these day camps in the coming year. I am so thankful for our church community and how they have come alongside in support of this program by providing snacks, helping in the classroom, and praying for our kids. We continue to see God's faithfulness and pray that families find a place that they can call home here at Westlife. We are grateful for our wonderful volunteers (both those on Sunday morning and throughout the week). And thank you to our wider church family for seeing our kids and acknowledging their importance as members of our family.

Respectfully Submitted,

Rev. Kara Yu

Pastor of Children's and Women's Ministries



WOMEN OF WESTLIFE

In women's ministries this year, we continued to have several WOW-specific small groups. We continued our monthly Appy Nights, which are a great way for women to connect with one another. I am grateful for Leeta Schnell, who helps to facilitate this evening. We additionally hosted our Christmas brunch after service. I am so grateful to Sharron Hall and Karen Mosca, who helped facilitate this event and created a great space for women to connect. We hosted Susan Campbell, the Executive Director from Cochrane Pregnancy Care Centre, to come and speak to our women. Our prayer as we move forward is that we would continue to grow together to a place where we are discipling each other and walking with each other through life's ups and downs.

Respectfully Submitted,

Rev. Kara Yu

Pastor of Children's and Women's Ministries

FACILITY

Facilities Committee

Our Facilities Committee is designed to address some of the building needs, risk mitigation, and long-term project projections. Our committee was co-chaired by Martin Teitz (Board Member) and Kara-Anne Bryans Yu (Staff Member), with members at large: Bill Lazenby, Brandon Frizzel (new member), Casey Meredith, Don Stang, Mark Born (new member), and Orlando Mosca (new member).

Our Capital Projects for 2024/2025 were: Project 1: Parking Lot Line Painting; Project 2: Surge Protector for main electrical panel; and Project 3: 1 Exterior Main Door replacement. Each project was completed within the 2024-2025 fiscal year along with the purchase of a new lawn mower and additional security on our external shed.

As we look to 2025-2026 we are looking at: Project 1: Surge Protector for Sound and Media Systems; Project 2: roof repairs and aluminum cladding on wood around the steeple; and Project 3: 1 Exterior Main Door replacement.

Rentals

One of the projects for 2024-2025 was to edit and enhance our rental agreements. I am pleased to say that during the year we were able to host many groups in our building. We had many one-time rentals including Elections Canada. We additionally had the honour of hosting long-term rentals such as: Alcoholics Anonymous, West Hill's Soccer Club, and HerTime Ministries.



This has become a great way to host organizations that are giving back to our community, and additionally, it has provided opportunities for the community to enter the doors of Westlife. Thank you to everyone who has made this possible. Thank you to our wider community for hosting the presence of Jesus when you interact with these different groups. And thank you to Leeta Schnell for always making sure our facility so clean for those who enter it.

Respectfully Submitted,

Rev. Kara Yu

Pastor of Children's and Women's Ministries

HOSPITALITY

This year, we were honoured to have our hospitality team led by Casey Meredith. She has done a great job leading our team of volunteers. We have a volunteer team of about 40 people doing various jobs on Sunday morning including greeting, ushering, and coffee. Our goal is that everyone has a warm welcome as they enter and leave our building. This team has adopted the heart of hospitality for both the community inside and outside the church. Thank you for carrying this vision and making people feel welcome here. Additionally, this year we had Grant and Brenna van Boeschoten take some leadership of the Ridge Cafe. They did a great job partnering the Ridge with the missional partnerships that Westlife has. We continue to look at how God might be wanting to use the Ridge. Thank you to all the volunteers who help with the Ridge on Sunday mornings.

Respectfully Submitted,

Rev. Kara Yu

Pastor of Children's and Women's Ministries



Annual report 2024-2025

ADDENDUM PACKAGE

Annual General Meeting
Sunday, November 23, 2025



Table of Contents

Agenda.....	3
Minutes of 2023/2024 Annual General Meeting.....	4
Members.....	5
Auditor's Report.....	6



Annual General Meeting

Sunday, November 23, 2025

Agenda

1. Welcome and Opening Prayer
2. Establish a Quorum
3. Approval of Agenda
4. Approval of Minutes from 2024 AGM
5. Ministries and Staff Report: Michelle Dwyer, Lead Pastor
6. Elder's Report: Rob MacDonald, Chairman
7. Financial Report: Tim Conlin, Treasurer
 - a. Approval of Financial Statements for 2024/2025
 - b. Approval of Accounting Firm for 2025/2026
8. Report of the Nominating Committee
9. Election of New Elders
10. Nominating Committee Selection for 2026
11. Other Business
12. Prayer
13. Adjournment



Minutes of the Annual General Meeting - November 3, 2024

There were many last year celebration items presented by the members.

1. **Lead Pastor, Michelle Dwyer, opened the meeting in prayer.**
2. Rob Macdonald, Chair of the Board, called the AGM to order at 12:05 PM. The quorum was confirmed, as over 40% of the members were in attendance (36 out of 88 members were present).
3. An Agenda was distributed in the meeting package with the notice of the meeting.
4. **Motion to approve the Minutes of the 2023 AGM:** Moved: Ray Boven, Seconded by: Martin Teitz. *Approved by members.*
5. Pastor Michelle Dwyer presented the Ministries and Staff reports. There were no questions.
6. Rob Macdonald presented the Elder report. There were no questions.
7. Tim Conlin, Director of Finance, presented the Treasurer's report. There were no questions.
8. **Motion to approve the Financial Statements for 2023-2024 Ministry Year:** Moved: Mark Natyshak, Seconded by: Nick Sommerville. *Approved by members.*
9. **Motion to approve the Accounting Firm Dart Bryant for 2024-2025:** Moved: Micah Calder, Seconded by: Martin Teitz. *Approved by members.*
10. **Michelle Dwyer read out the names of the Elder Nominees** for the coming year, as listed in the Nominating Committee Report.
11. **Election of Elders:** Hope Teitz and Dora Dang were asked to serve as tellers for the election. Ballots were distributed to members, collected and counted. *All nominees were approved.*
12. **Motion to destroy the ballots:** Moved: Nick Sommerville, Seconded by: Kathy Hildebrand. *Approved by members.*
13. There was no other business.
14. There was a closing prayer by Ken DeMaere for the incoming Board of Elders.
15. **Motion to adjourn the meeting:** Nick Sommerville, Seconded by: Dave Hall. *Approved by members.* The meeting was adjourned at 12:27 PM.



Westlife Church Members

Chris 't Hart	Jake Fraser	Mark Montgomery
John 't Hart	Rebekah Friesen	Spencer Montgomery
Robyn 't Hart	Ryan Friesen	Mark Natyshak
Wilma 't Hart	Cannon Funk	Pauline Nienhuis
Jennie Born	Melodie Funk	Frankie O'Brien
Mark Born	Heather Grabinsky Jason	Christina O'Brien
Ray Boven	Grabinsky	Wayne Repchuk
Shirley Boven	Frances Hadford	Brenda Schnell
Mary Brietsche	Dave Hall	Sean Schnell
Allison Burkart	Sharron Hall	Wayne Schnell
Craig Burkart	Leeta Hamilton	Tom Shumlich
Chris Bushell	Art Harms	Jamie Sommerville
Michelle Bushell	Jamie Harms	Nick Sommerville
Joshua Calder	Serena Heerema	Anne Stang
Nathan Calder	Kathy Hildebrand	Don Stang
Joly Calder-Estephanos	Kevin Hildebrand	Hope Teitz
Micah Calder-Estephanos	Quinn Johnston	Martin Teitz
Ellery Chzyk	Shelby Keith	Cathleen Toews
Sandra Cicman	Dinah King	Darren Toews
Stephen Cicman	Louise Lang	Joel Toews
Julie Conlin	Bill Lazenby	Luke Toews
Tim Conlin	Brenda Lazenby	Shayleen Toews
Angie Coutts	Larry LeBlanc	Brenna van Boeschoten
Jon Coutts	Ruth LeBlanc	Grant van Boeschoten
Dora Dang	Rob Macdonald	Bill Watson
Anna Dawn DeMaere	Gordon McCaughey	Pat Watson
Ken DeMaere	Jill McCaughey	Beverley West
Brian Dwyer	Karen McElwain	Rosie Willick
Michelle Dwyer	Casey Meredith	Daniel Yu
Mark Fawcett	Helen Montgomery	Kara-Anne Yu

Total: 90 Members



WESTLIFE CHURCH OF THE CHRISTIAN AND MISSIONARY ALLIANCE CALGARY
Financial Statements
Year Ended June 30, 2025



Dart Bryant LLP
Chartered Professional Accountants
250, 1319 Edmonton Trail NE
Calgary, Alberta - T2E 4Y8
www.dartbryant.com
P. 403-230-3764
F. 403-230-3766

INDEPENDENT PRACTITIONER'S REVIEW ENGAGEMENT REPORT

To the Members of Westlife Church of the Christian and Missionary Alliance Calgary

We have reviewed the accompanying financial statements of Westlife Church of the Christian and Missionary Alliance Calgary (the Church) that comprise the statement of financial position as at June 30, 2025, and the statements of operations and changes in net assets and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility 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 (ASNPO), and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Practitioner's Responsibility

Our responsibility is to express a conclusion on the accompanying financial statements based on our review. We conducted our review in accordance with Canadian generally accepted standards for review engagements, which require us to comply with relevant ethical requirements.

A review of financial statements in accordance with Canadian generally accepted standards for review engagements is a limited assurance engagement. The practitioner performs procedures, primarily consisting of making inquiries of management and others within the entity, as appropriate, and applying analytical procedures, and evaluates the evidence obtained.

The procedures performed in a review are substantially less in extent than, and vary in nature from, those performed in an audit conducted in accordance with Canadian generally accepted auditing standards. Accordingly, we do not express an audit opinion on these financial statements.

Conclusion

Based on our review, nothing has come to our attention that causes us to believe that the financial statements do not present fairly, in all material respects, the financial position of Westlife Church of the Christian and Missionary Alliance Calgary as at June 30, 2025, and the results of its operations and its cash flows for the year then ended in accordance with ASNPO.

October 22, 2025

Chartered Professional Accountant



WESTLIFE CHURCH OF THE CHRISTIAN AND MISSIONARY ALLIANCE CALGARY
Statement of Financial Position
June 30, 2025

	General	Missions	International Partnership	Benevolent	Capital	2025	2024
ASSETS							
CURRENT							
Cash and cash equivalents	\$ 119,120	\$ -	\$ 2,231	\$ 2,837	\$ 16,927	\$ 141,115	\$ 105,171
Accounts receivable	-	-	-	-	-	-	298
GST Receivable	2,574	-	-	-	-	2,574	2,296
Prepaid expenses	2,220	-	-	-	-	2,220	-
	123,914	-	2,231	2,837	16,927	145,909	107,765
PROPERTY AND EQUIPMENT (Note 4)	-	-	-	-	2,982,897	2,982,897	3,110,148
	\$ 123,914	\$ -	\$ 2,231	\$ 2,837	\$ 2,999,824	\$ 3,128,806	\$ 3,217,913
LIABILITIES AND NET ASSETS							
CURRENT							
Accounts payable and accrued liabilities	\$ 12,278	\$ -	\$ -	\$ -	\$ -	\$ 12,278	\$ 12,314
NET ASSETS							
Unrestricted	111,636	-	2,231	2,837	-	116,704	75,118
Internally restricted	-	-	-	-	16,927	16,927	20,333
Internally restricted - capital assets	-	-	-	-	2,982,897	2,982,897	3,110,148
	111,636	-	2,231	2,837	2,999,824	3,116,528	3,205,599
	\$ 123,914	\$ -	\$ 2,231	\$ 2,837	\$ 2,999,824	\$ 3,128,806	\$ 3,217,913

COMMITMENTS (Note 9)

ON BEHALF OF THE BOARD

Director

Director



WESTLIFE CHURCH OF THE CHRISTIAN AND MISSIONARY ALLIANCE CALGARY
Statement of Operations and Changes in Net Assets
Year Ended June 30, 2025

	General	Missions	International Partnership	Benevolent	Capital	2025	2024
REVENUES							
Contributions	\$ 495,913	\$ 18,677	\$ 11,525	\$ 503	\$ 12,082	\$ 538,700	\$ 714,833
Others (Note 7)	55,682	-	-	-	-	55,682	68,766
	551,595	18,677	11,525	503	12,082	594,382	783,599
EXPENSES							
Staff costs (Note 6)	363,980	-	-	-	-	363,980	407,793
Ministry costs (Note 5)	20,694	-	-	-	-	20,694	18,725
Amortization of property and equipment	-	-	-	-	127,251	127,251	130,539
Missions	-	19,967	-	300	-	20,267	27,968
Administration	31,212	-	-	-	-	31,212	33,734
Interest and bank charges (Note 6)	6,050	-	-	-	-	6,050	10,361
Communication	3,761	-	-	-	-	3,761	4,296
District operating budget (Note 6)	16,798	-	-	-	-	16,798	18,148
Training	4,228	-	-	-	-	4,228	4,666
Building costs	68,354	-	-	-	6,988	75,342	73,826
International partnerships	-	-	13,870	-	-	13,870	23,500
	515,077	19,967	13,870	300	134,239	683,453	753,556
NET EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES	36,518	(1,290)	(2,345)	203	(122,157)	(89,071)	30,033
NET ASSETS - BEGINNING OF YEAR	75,118	1,290	4,576	2,634	3,121,981	3,205,599	3,175,566
NET ASSETS - END OF YEAR	\$ 111,636	\$ -	\$ 2,231	\$ 2,837	\$ 2,999,824	\$ 3,116,528	\$ 3,205,599



WESTLIFE CHURCH OF THE CHRISTIAN AND MISSIONARY ALLIANCE CALGARY

Statement of Cash Flows
Year Ended June 30, 2025

	General	Missions	International Partnership	Benevolent	Capital	2025	2024
OPERATING ACTIVITIES							
Operational excess (deficiency)	\$ 36,518	\$ (1,290)	\$ (2,345)	\$ 203	\$ (122,157)	\$ (89,071)	\$ 30,033
Items not affecting cash:							
Amortization of property and equipment	-	-	-	-	127,251	127,251	130,539
Forgivable portion of CEBA loan	-	-	-	-	-	-	(20,000)
	36,518	(1,290)	(2,345)	203	5,094	38,180	140,572
Changes in non-cash working capital:							
Accounts receivable	298	-	-	-	-	298	904
GST Receivable	(278)	-	-	-	-	(278)	187
Accounts payable	(36)	-	-	-	-	(36)	(20,345)
Prepaid expenses	(2,220)	-	-	-	-	(2,220)	-
	(2,236)	-	-	-	-	(2,236)	(19,254)
	34,282	(1,290)	(2,345)	203	5,094	35,944	121,318
Cash flow from (used by) operating activities							
FINANCING ACTIVITIES							
Loan Repayment to WCD	-	-	-	-	-	-	(119,168)
Repayment of CEBA Loan	-	-	-	-	-	-	(40,000)
	-	-	-	-	-	-	(159,168)
Cash flow from (used by) financing activities							
INCREASE (DECREASE) IN CASH FLOW							
	34,282	(1,290)	(2,345)	203	5,094	35,944	(37,850)
Cash and cash equivalents - beginning of year	84,838	1,290	4,576	2,634	11,833	105,171	143,021
	\$ 119,120	\$ -	\$ 2,231	\$ 2,837	\$ 16,927	\$ 141,115	\$ 105,171
CASH AND CASH EQUIVALENTS - END OF YEAR							
CASH AND CASH EQUIVALENTS CONSISTS OF:							
Cash in bank account	\$ 10,618	\$ -	\$ 2,231	\$ 2,837	\$ -	\$ 15,686	\$ 11,517
Cash in savings account	108,502	-	-	-	16,927	125,429	93,654
	\$ 119,120	\$ -	\$ 2,231	\$ 2,837	\$ 16,927	\$ 141,115	\$ 105,171



WESTLIFE CHURCH OF THE CHRISTIAN AND MISSIONARY ALLIANCE CALGARY
Notes to Financial Statements
Year Ended June 30, 2025

1. PURPOSE OF THE CHURCH

The purpose of Westlife Church Calgary of the Christian and Missionary Alliance in Canada (the Church) is to know God, be like Jesus and change the world.

The Church has a passion for God and a passion for people. The Church's passion for God emerges as a longing to live out the great commandment of "Love the Lord your God with all your heart, with all your soul and with all your mind". The Church's passion for people flows from the love for God and from the desire to fulfil Christ's final instructions to the Church being "All authority in heaven and on earth has been given to me. Therefore go and make disciples of all nations, baptizing them in the name of the Father and the Son and of the Holy Spirit, and teaching them to obey everything I have commanded you. And surely I will be with you always". The Church's calling is to gather, pray, serve, build community, reach out and give.

The Church is, as of April 22, 2010, a constituent member church of the Christian and Missionary Alliance of Canada (C&MA). It is also a registered charitable organization incorporated under The Religious Societies' Land Act of Alberta and is exempt from income tax.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of presentation

The financial statements were prepared in accordance with Canadian accounting standards for not-for-profit organizations (ASNPO) on a going concern basis. The operation of the church is dependent on the continued support of the congregation and other interested parties.

Fund accounting

Westlife Church of the Christian and Missionary Alliance Calgary follows the deferral method of accounting for contributions and uses the following funds.

General - used to report general operations and includes all items not specific to other reported funds.

Missions - used to report all donations collected for mission work. Generally, this amount is gifted to Christian and Missionary Alliance for Global Advance.

International Partnership - used to report all international partnerships. Generally, these will be self supporting activities.

Benevolent - used to report all donations collected for benevolent work and its related expenses.

Capital - used to report the funding of and expenditure on property and equipment with original cost greater than \$5,000 and with an expected life of greater than three years. Furniture, renewals, replacements and repairs not recorded as property and equipment are recorded as expenses of the general fund.

(continues)



WESTLIFE CHURCH OF THE CHRISTIAN AND MISSIONARY ALLIANCE CALGARY
Notes to Financial Statements
Year Ended June 30, 2025

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

Financial instruments

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

Financial instruments subsequently measured at amortized cost includes cash and cash equivalents, accounts receivable, and accounts payable and accrued liabilities.

Measurement uncertainty

The preparation of financial statements in conformity with Canadian accounting standards for not-for-profit organizations requires management to make estimates and assumptions that affect the reported amount of assets and liabilities, disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the period. Such estimates are periodically reviewed and any adjustments necessary are reported in earnings in the period in which they become known. Actual results could differ from these estimates.

Significant estimates include: amortization rate and impairment of capital assets and accrued liabilities.

Revenue recognition

Westlife Church of the Christian and Missionary Alliance Calgary follows the deferral method of accounting for contributions.

1. Restricted contributions are recognized as revenue in the year in which the related expenses are incurred. Unrestricted contributions are recognized as revenue when received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured.
2. Other income includes activity fees, rental income, investment income and government subsidies, and are recorded when earned.

Cash and cash equivalents

Cash includes cash and cash equivalents. Cash equivalents are investments in term deposits with an original maturity of three months or less or are readily convertible to cash, and are valued at cost plus accrued interest.

(continues)



WESTLIFE CHURCH OF THE CHRISTIAN AND MISSIONARY ALLIANCE CALGARY
Notes to Financial Statements
Year Ended June 30, 2025

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Property and equipment

Property and equipment is recorded at cost or deemed cost less accumulated amortization and is amortized over its estimated useful life on a straight-line basis at the following rates:

Land	N/A
Buildings and improvements	40 years
Buildings under construction	N/A
Furniture and equipment	5 years

The Church regularly reviews its property and equipment to eliminate obsolete items. Property and equipment acquired during the year but not placed into use are not amortized until they are placed into use.

Impairment of long lived assets

The Church tests for impairment whenever events or changes in circumstances indicate that the asset no longer contributes to an organization's ability to provide goods and services, or that the value of future economic benefits or service potential associated with the asset is less than its net carrying amount. When a test for impairment indicates that the asset no longer contributes to an organization's ability to provide goods and services, or that the value of future economic benefits or service potential associated with the asset is less than its net carrying amount, an impairment loss is recognized to the extent the carrying value exceeds either the fair value or the replacement cost as determined on an asset-by-asset basis.

Government grants

Government grants are recorded when there is a reasonable assurance that the Church had complied with and will continue to comply with, all the necessary conditions to obtain the grants.

Donated services and materials

The operations of the organization depend on both the contribution of time by volunteers and donated materials from various sources. The fair value of donated materials and services cannot be reasonably determined and are therefore not reflected in these financial statements.

Allocated expenses

The church had no fundraising or donation soliciting activities during the year and incurred no relating expenses in this regard. All general expenses are included in general fund administration.



WESTLIFE CHURCH OF THE CHRISTIAN AND MISSIONARY ALLIANCE CALGARY

Notes to Financial Statements

Year Ended June 30, 2025

3. FINANCIAL INSTRUMENTS

The Church is exposed to various risks through its financial instruments and has a risk management framework to monitor, evaluate and manage these risks. The following analysis provides information about the Church's risk exposure and concentration as of June 30, 2025.

Liquidity risk

Liquidity risk is the risk that an entity will encounter difficulty in meeting obligations associated with financial liabilities. The Church is exposed to this risk mainly in respect of its accounts payable and accrued liabilities.

Interest rate risk

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

4. PROPERTY AND EQUIPMENT

	Cost	Accumulated amortization	2025 Net book value	2024 Net book value
Land	\$ 99,968	\$ -	\$ 99,968	\$ 99,968
Buildings and improvements	4,743,686	1,865,732	2,877,954	2,922,315
Buildings under construction	-	-	-	74,230
Furniture and equipment	253,928	248,952	4,975	13,635
	<u>\$ 5,097,582</u>	<u>\$ 2,114,684</u>	<u>\$ 2,982,897</u>	<u>\$ 3,110,148</u>

The Western Canadian District Christian and Missionary Alliance Canada holds title to the property but has no beneficial interest in the property, therefore the assets have been recorded in the Churches financial statements.

5. MINISTRY COSTS

	2025	2024
Youth Ministries	\$ 5,742	\$ 6,512
Discipleship Ministries	220	878
Music Ministries	4,009	1,883
Other Ministries	6,685	2,731
Summit Kids	4,038	6,721
	<u>\$ 20,694</u>	<u>\$ 18,725</u>



WESTLIFE CHURCH OF THE CHRISTIAN AND MISSIONARY ALLIANCE CALGARY

Notes to Financial Statements

Year Ended June 30, 2025

6. RELATED PARTY TRANSACTIONS

The church as a constituent church of the Western Canadian District of the Christian & Missionary Alliance provides support funding to accomplish mutual objectives including missions efforts in Canada and abroad. During the year the church paid to:

	2025	2024
Christian and Missionary Alliance for Global Advance (in missions)	\$ 19,060	\$ 27,177
Christian and Missionary Alliance Operating Budget and Canadian Ministries	16,798	18,148
Alliance Retiral Fund (in staff cost)	10,473	13,728
Interest paid to Western Canadian District on loan	-	3,913

These transactions above were in the normal course of operations and were measured at the exchange amount with the related party.

7. GOVERNMENT ASSISTANCE

During the year, the Church received \$3,583 (2024 - \$2,000) in subsidies from the Federal government under the Canada Summer Jobs Program. Additionally, in the prior year, the church recorded loan forgiveness of \$20,000 for the CEBA loan as the conditions for loan forgiveness were satisfied during the year. The wage subsidy and loan forgiveness were recorded in revenues - others.

8. PENSION COSTS

Certain employees of the church are members of a defined contribution pension plan operated by the denomination. During the year the church contributed \$10,473 (2024 - \$13,728) to the plan. As the plan is a defined contribution plan there is no potential for a contingent liability.

9. COMMITMENTS

The Church has the following lease commitments for office equipment as at June 30, 2025:

2026	\$ 4,200
2027	4,200
2028	4,200
2029	4,200
	<u>16,800</u>
	\$ 16,800