

AVONHURST PENTECOSTAL ASSEMBLY

3200 AVONHURST DRIVE
REGINA, SASKATCHEWAN
PHONE: 306.543.8333 FAX: 306.543.8355

**2025
ANNUAL CONGREGATIONAL
BUSINESS MEETING**

- 7:00 p.m., Wednesday, November 5th, 2025 -



CHURCH STAFF:			CURRENT CHURCH BOARD:
Lead Pastor	Brad Thomas		Nathan Cressman
Next Gen/Associate Pastor	Jacob Miller		Gordon Hamilton
Spanish Pastor	Jose Villafuerte		Terri Pullar
Worship/YA/HUB Pastor	Caleb Foster		Jeremy Werstiuk
Ethiopian Pastor	Mitiku Debia		Joseph Villafuerte
Administrator	Kathleen Fuller		Randy Bowen

AVONHURST PENTECOSTAL ASSEMBLY
November 5, 2025

In order to expedite the business of the assembly all business shall be conducted in a spirit of brotherly love and according to the commonly accepted rules of parliamentary procedure as outlined in "The Robert's Rules of Order". It is important that we not only honour God and our Local Church Constitution in our business but that we also honour one another.

ANNUAL CONGREGATIONAL BUSINESS MEETING AGENDA

A) Meeting Called to Order

B) Prayer and Devotional

C) Establishment of Voting Bar

D) Acceptance of Agenda

E) Acceptance of 2024 Annual Business Meeting Minutes

F) Appointments

1) Parliamentarians

2) Scrutineers

G) Acceptance of 2025 Annual Business Meeting Reports

1) Pastor Brad Thomas' Overview

2) Written/Video Reports

3) Audited Financial Statement for 2024 Financial Reports

H) New Business

1) Election of Church Board Members

2) Welcome of New Members

3) Proposed Operating Budget for 2026

4) Pastoral Address

I) Adjournment

MINUTES

AVONHURST PENTECOSTAL ASSEMBLY

November 19, 2024

In order to expedite the business of the assembly all business shall be conducted in a spirit of brotherly love and according to the commonly accepted rules of parliamentary procedure as outlined in "The Robert's Rules of Order". It is important that we not only honour God and our Local Church Constitution in our business but that we also honour one another.

ANNUAL CONGREGATIONAL BUSINESS MEETING AGENDA

A) Meeting Called to Order - Meeting called to order at 1908 hours. Opening operational comments by Brad

B) Prayer and Devotional - Brad read Philippians 2, 1-11 Deep consideration of love toward others. Jesus is the example. Prayer followed for the meeting, safety for all present given the weather outside, that the Lord would be present in this meeting and that it would be led by the Holy Spirit

C) Establishment of Voting Bar - Quorum is 29 and 39 members are present. Quorum established. Voting Bar is all areas of the guest chair seating - taking place inside the chapel

D) Acceptance of Agenda **M/S Gordon to accept the agenda as presented. CARRIED**

E) Acceptance of 2023 Annual Business Meeting Minutes - **M/S Colin /Gordon Those minutes be accepted as presented. CARRIED**

F) Appointments

1) Parliamentarians - Appointee not able to attend due to weather. **M/S Denis, Dean that Colin be appointed to this role CARRIED**

2) Scrutineers -

G) Acceptance of 2024 Annual Business Meeting Reports

1) Pastor Brad Thomas 'Overview – Brad presented a comprehensive overview of all things happening in the church in 2024

2) Written/Video Reports – Pastor Jacob addressed the meeting and presented an overview of the youth and kids ministries. Pastor Caleb presented his overview of the young adults and worship ministries. Pastor Jose presented an overview of the Spanish Church over the last 24 years. Pastor Allan shared on his ministry with newcomers to Canada and the Connect group leaders and participants. Brad wrapped up this part of

the meeting with general comments on all the staff. M/S Joyce/ Terri That the reports be accepted as presented. CARRIED

3) Audited Financial Statement for 2023 Financial Reports – presented by Brad. M/S Dean, Reg that the statement be accepted as printed. CARRIED

H) New Business

1) Election of Church Board Members – No election required, and new members accepted by Acclamation. New to the existing Church Board of Deacons is Randy Bowen. Dave and Denis will be off the board. Dave is exiting to attend to his health and Denis has to leave for a mandatory year off. Terri, Joseph, and Gordon are in the second year of a two-year term. M/S Dean, Pastor Jose – That these names be accepted to the Church Board of Deacons. CARRIED

2) Proposed Operating Budget for 2025 - Presented by Brad. Questions were addressed by Terri and Brad

Questions:

Line 118 GST rebate

Special projects update

M/S Terri/Gordon That the proposed 2025 Budget be accepted as presented CARRIED

3) Pastoral Address Pastor Brad addressed the attendees present

I) Adjournment M/S – Joseph, Janessa That meeting be adjourned at 2018 hours.

PASTORAL REPORTS

Lead Pastor | 2025 Report

Pastor Brad Thomas

Greetings, Avonhurst Church,

As I reflect on our 2024–2025 church year, I’m reminded of a scripture the Lord placed on my heart just before summer:

Colossians 3:23–24

“Whatever you do, work heartily, as for the Lord and not for men, knowing that from the Lord you will receive the inheritance as your reward. You are serving the Lord Christ.”

Behind the scenes, this has become a calling card and anthem for the pastoral staff. Our heart has been to work diligently in ministry—both inside and outside the church—not to gain acclaim from people, but to bring glory to God and serve others as though serving Christ Himself. This conviction has also fueled our desire to see the church grow in its discipleship journey this year.

Even in preaching and teaching, we’ve kept this focus. We spent nearly the entire year in the Gospel of Luke. Entering the fall, we divided our teaching into sub-series exploring different aspects of God’s glory and how we are called to reflect it. Your response has been phenomenal. As we’ve re-emphasized corporate altar prayer and deeper, intentional worship, your engagement has been deeply encouraging. I’ve also seen greater congregational participation in the Great Commission—many of you intentionally inviting friends and family. As a result, weekend attendance has grown year over year, but more importantly, 13 people made commitments to Christ, and 10 made public confessions of faith through baptism. We continued our “Newcomers Lunch,” hosting two more events in 2025 with 23 people new to our family in attendance. God is being glorified as we gather in corporate worship!

We also demonstrated our commitment to serve outside the four walls of the building. Over Christmas we provided full dinners for 18 families in need. Our summer feeding program continued to offer food and relational connection in our community. This fall we welcomed neighbors through our doors with our annual block party and hosted a community movie night at the church. We once again served as the drop-off point for Operation Christmas Child and provided school supplies for kids in need at Coronation Park Elementary at the start of the year. Throughout the year, we also supplied groceries to 9 families in need. Our women’s “kitchen connection” group made frozen dinners from scratch that were given to families in need and those going through difficult

times within our own church body. May we continue to “serve the least of these” and in doing so, serve Christ!

I was deeply moved by the love shown within the church. Multiple times, I learned that Connect Groups had worked hard to help members find housing, move, or receive care—including meal trains and hospital visits—often without pastoral prompting. Watching our church family care so deeply for one another is a great encouragement to me as pastor. In this, we fulfill Christ’s words: “The world will know you are my disciples by your love for one another.”

Our Connect Group ministry continues to grow. We now have 13 groups meeting throughout the city—ranging from Bible studies to cooking connections to prayer groups—with over 40% of the congregation actively involved. I’m proud of your commitment to community! If you’re not yet in a group, I highly encourage you to seek one out.

We bring glory to God in fellowship, experiencing the joy and love unique to the body of Christ. Over the summer we held our 9th annual church picnic at Craven World Campground, building new friendships and strengthening old ones. Potlucks were back in a big way in 2025 with four hosted throughout the year. In a surprise highlight, we hosted a free movie night at Moonlight Movies for “The Greatest Christmas Pageant Ever”—and packed the theater, many bringing friends for the first time!

In 2025, we made a significant investment in our building. Water had been seeping into the east-side Sunday school classrooms. We dug up and re-paved the parking runway on that side, sloping it away from the building. The classrooms are now protected from water damage.

Leadership saw encouraging changes in 2025. Men’s Ministry restarted under Rod McNabb as coordinator, with weekly prayer, an annual camp, and bi-weekly Fight Club/men’s studies. Women’s Ministry transitioned leadership. Post-COVID, Bonnie Raisbeck, Dianne Pahl, Lynn Jensen, and Lois Welsh formed a committee to lead until a president was selected. They’ve served with excellence, including the standout Women’s Christmas Banquet. I’m deeply grateful for their hard work. Melanie Cressman has now stepped into the role of WM president. I’m excited for the future of both ministries.

Our pastoral and paid staff also experienced changes. Pastor Allen followed God’s call elsewhere after leading the Connect Groups and Newcomers to Canada ministry. We’re grateful for his contributions. Pastor Caleb moved from half- to three-quarter-time, now

leading the Horizon Hub ministry—hosting Bible college courses and mentoring young leaders. Kathleen Fuller joined in March as part-time administrator. She's been an exceptional addition, and I anticipate her role expanding.

I truly believe greater days lie ahead for Avonhurst—more lives changed by the Gospel's power. Our call remains to love God with all our heart, soul, mind, and strength; to love our neighbor as ourselves; and to make disciples who make disciples. May we lean into the Holy Spirit for guidance and strength, serving others as if we are serving Christ Himself.

Respectfully submitted,
Pastor Brad Thomas

Kids Ministry | 2025 Report

Pastor Jacob Miller

YEAR IN REVIEW:

The Avonhurst Kids Ministry began the New Year by continuing our weekly *GO! Curriculum*. Our Curriculum is an age-appropriate study of the entire Bible - Genesis to Revelation - in one Year, Highlighting Seasonal lessons, such as the Birth of Jesus at Christmas, and the Resurrection of Jesus at Easter. The Curriculum includes activities and Take-Home Guides that encourage Students and Families to engage in the Lessons together, as the Avonhurst Kids Ministry believes it is important that parents and guardians remain at the forefront of their Students Spiritual Education, in partnership with the Church.

The Avonhurst Kids Ministry has seen an increasing number of Students attending within the last year, through both a number of Immigrating Families and the impact of our Local Outreach, but primarily through Newcomers and Local Families seeking a Church Home. The Nursery and Toddler Room has also grown in the last year, due to an increase in Young Mothers and Toddlers in attendance, and more babies on the way; this had been a growing Ministry in general as our Nursery Team develops, and our New Parents minister to other Young Parents in the Local Community (we have also tested a Toddler's Sunday School Class that was incredibly successful). We are excited to see the future of our Kids and Youth Ministry as these Children grow up within the Avonhurst Church Community.

In preparation for this growth, our Basement Classrooms will begin some basic developments, following the building and parking lot repairs, allowing our Leaders to more suitably divide our Students into separate Age Groups; this allows better development of our Students in Age-Appropriate Lessons.

We also had Leaders and Students assisting with our annual Summer Outreach Program in the Local Area. This year we saw our Community Students take a big step in attending In-House Events, such as our Community Movie Night, and our Community Carnival. These interactions have helped bridge the Church and the local Community, including Coronation Park School and Newcomers to Canada.

CHURCH INVOLVEMENT:

The Kids Ministry Leadership Team consists of four regular Teams, of 4-5 Volunteer Leaders each, including Lead Teachers, Assistant Teachers, and Junior Leaders. We welcome new Volunteer Leaders, so connect with Pastor Jacob Miller if you are interested in serving the Avonhurst Kids Ministry in any capacity. We also encourage families to increase their connection and involvement with the Kids Ministry, specifically by interacting with the Take Home Materials sent home with your students;

help your children complete these Materials, and share what you have been learning together; you are your child's greatest teacher. We are also prayerfully seeking an increase in volunteers for our Summer Program in the Local Community; please consider serving in this small but powerful way this Summer. Thank you!

MOVING FORWARD:

In the future, we hope to increase the opportunities available to our Kids Ministry in the Summer time, specifically through our connection to Living Waters Camp. We encourage Families to attend Family Camp, and to send their Children to Kids Camp. We are excited to see lives changed, and are pleased to see deep growth as students take steps in their faith, such as those sharing interest in the act of Baptism.

Thank you for your prayerful support of the Kids Ministry at Avonhurst Church.

Sincerely,

Pastor Jacob Miller

Youth Ministry | 2025 Report

Pastor Jacob Miller

YEAR IN REVIEW:

Avonhurst Youth began the New Year with Regular Weekly Youth Services, beginning a new Theme and Spiritual Focus of *Evangelism*. We sought to educate and equip our Students to know Jesus and to understand their calling to obey God and participate in the Great Commission. The Group was positively impacted by Student-Led Growth, as some core students began inviting others to Youth Group.

Our Students enjoyed a variety of Faith-Focused opportunities. They attended the City Wide MERGE Events in January and March; an opportunity to connect with other Christian Students and engage in a larger level of Activity and Worship.

Avonhurst Youth also hosted a Special “Get Air” Event in January with an Invitational Focus: we were so excited to see an increased attendance that night as our Students obediently sought and invited friends. Our Youth also had the opportunity to attend various Conferences, including Change Conference Online in February, and Youth Quake at Briercrest in May. Avonhurst Youth also hosted a Youth Retreat in March, partnered primarily with Kings Corner Church.

Avonhurst Youth also attended Living Waters Youth Camp in July. I returned as the Youth Camp Director, with a growing Leadership Team of local PAOC Youth Pastors and Leaders. Avonhurst brought 16 Students and 9 Leaders to Camp, where we had 86 in attendance, and saw 13 Baptisms. Multiple Leaders and Students also served at Kids Camps and Summer Program, our Community Outreach.

In September, Youth Kicked Off with a New Theme and Spiritual Focus: *Worship*. We desire to educate and equip our Students to discover the true worship - beyond music - through a true encounter and relationship with Jesus. We have begun to practice new forms of worship, and have increased the musical worship portion of our weekly services, and we have seen a clear shift in Student engagement. We have also seen evangelistic invitation increase, as new students begin attending within the last two months, and we have begun the Youth Alpha course to help these students answer questions about faith.

CHURCH INVOLVEMENT:

Avonhurst Youth needs YOU! Our Volunteer Leadership Team entered the year with 6 Male Leaders, and 2 Female Leaders. As a growing group that regularly breaks into intentional small groups, often by age and gender, we are in need of new Volunteers (specifically Female Leaders) to help make a difference in the lives of our Youth. This year also marks the start of our Youth Executive, where Senior Students

can receive the opportunity to assist their Leaders in their roles and in the creation of our events and activities. If you are interested in joining the Youth Leadership Team, please contact Pastor Jacob.

MOVING FORWARD:

Next, Avonhurst Youth will be completing the Alpha Youth Program, and participating in two Serve Nights, serving the local community and a Non-Profit Organization. We also look forward to planning a Mid-Year Retreat, and Summer Camp at Living Waters Camp. At Avonhurst Youth, we continually seek to educate and equip our Students to know Jesus more, and seek Godly Wisdom to lead them in practically walking out their faith daily. At Avonhurst Youth, we are seeing Jesus make Disciples who make Disciples. Thank you for your prayerful support of the Youth Ministry at Avonhurst Church.

Sincerely,

Pastor Jacob Miller

Avonhurst Worship | 2025 Report

Pastor Caleb Foster

YEAR IN REVIEW:

This year has been a deeply intentional and impactful one for the Avonhurst Worship Department. Our ministry continues to include both the *Music Team*—those leading from the stage—and the *Tech Team*—those faithfully serving behind the scenes with sound, lighting, cameras, and media. Together, these teams serve to lead our congregation into authentic encounters with God each week. We've become very intentional with our set crafting this year—carefully curating songs that represent a *wide spectrum* of worship, from traditional hymns to contemporary songs and everything in between. Our goal has been to help people connect with God through both the richness of timeless truths and the freshness of new expressions of praise. We've also made an effort to include songs that cover a variety of biblical and theological themes, helping teach and remind our congregation of who God is and what He has done. This year, our worship planning has also become more unified across ministries. Each Sunday's set has been intentionally designed to align with the sermon theme, creating a cohesive experience that reinforces the message and draws people deeper into what God is speaking to our church. As a leadership team, we've worked hard to bring unity across all departments on Sunday mornings—music, tech, host, kids, and pastoral teams—so that everything we do serves one unified purpose: helping people encounter Jesus together.

We also continued to grow in partnership and outreach this year. One of the most exciting developments has been joining with Eston College and several churches across our city to host monthly citywide worship nights, called Open Chapel. These gatherings have been powerful times of unity and renewal, as believers from different congregations come together in worship, prayer, and communion. We've seen incredible moments of God's presence and church unity, and we plan to remain an active part of these events in the coming year—encouraging more of our Avonhurst family to join us.

CHURCH INVOLVEMENT:

We welcomed new members across both our music and tech teams this year, adding to the strength, diversity, and creativity of our ministry. We also continued to invest in training for our volunteers—covering musicianship, sound, stage leadership, and worship planning.

Each person in our church has a vital role in worship. Scripture calls all believers to lift their voices, to participate, and to bring their whole selves before God. Worship is something we *do together*—a family response to who God is. I want to encourage our entire church to continue being bold and expressive in your worship, knowing that your participation shapes the atmosphere and helps lead others into

God's presence.

MOVING FORWARD:

Looking ahead, we plan to continue developing both the spiritual and practical aspects of our worship ministry. One of our key goals for the coming year is to partner with Prairie Worship Collective—a newer ministry resource committed to equipping churches across the Prairies. We hope to bring them in for practical and spiritual training sessions with our volunteers, as well as to join them in the work they're doing to strengthen worship across our province.

As always, our desire is to create a space where people can meet with God, respond to His presence, and be formed into worshipers who live out His love every day.

We're deeply grateful for the continued support of our church family, leadership, and volunteers who make this ministry possible.

Sincerely,

Pastor Caleb Foster

Avonhurst Young Adults | 2025 Report

Pastor Caleb Foster

YEAR IN REVIEW:

The Young Adults Department has continued to grow in depth and consistency throughout 2025. This year, our focus remained on cultivating community, spiritual maturity, and intentional discipleship. We built upon the strong foundation established in previous years, maintaining our rhythm of bi-weekly gatherings, small groups, and regular community events that foster connection and growth.

During the first half of the year, our primary focus was on *Scripture*—learning how to study the Bible and allowing it to shape our lives. In the latter half, we shifted our attention to *community* and *service*, exploring what it means to live out our faith in everyday relationships and in how we serve others. These discussions have led to meaningful personal and group reflection, as well as a growing sense of purpose within our young adults.

It's been especially encouraging to see how intentional our group has become, both in attending regularly and in applying what we've been learning together. The depth of discussion and the authenticity of relationships within the group continue to be highlights of this ministry.

CHURCH INVOLVEMENT:

Our Young Adults Department has seen encouraging growth in participation, with five new members joining this fall as they graduated and transitioned into the group. Also some new young adults joined the church and quickly got connected to a group. It has been exciting to see new faces engage deeply and become part of the community so quickly. We are seeing around thirty-five members currently. Many are faithfully serving throughout the church—in worship, youth, kids, host teams, and other ministries.

As our young adults continue to grow in faith and maturity, I want to encourage our entire church to recognize the important role you play in their lives. These young men and women are part of our body—they are not just the *future* of the Church, they are an active and vital part of it *now*. Please continue to **pray** for them, **encourage** them, and **invest** in them. Take time to get to know them, invite them into your homes, and speak life into their journeys. Your encouragement and involvement help shape the kind of disciples and leaders they are becoming. Thank you for continuing to champion this generation and for creating a church environment where they can grow, serve, and belong.

MOVING FORWARD:

Looking ahead, one of my primary goals for the coming year is to develop a

Rule of Life for our group—a shared set of spiritual rhythms and commitments designed to help us become more like Jesus and to grow as people of love.

While we weren't able to hold a retreat this year, conversations are underway with a Saskatoon church to plan a combined Young Adults retreat this winter. We're excited about this potential partnership and the opportunities it will bring for connection and spiritual renewal.

I remain deeply encouraged by the growth, hunger, and intentionality within our young adults. God is clearly at work in and through this ministry, and I look forward to seeing how He continues to form us in the year ahead.

Sincerely,

Pastor Caleb Foster

Avonhurst Horizon Hub | 2025 Report

Pastor Caleb Foster

YEAR IN REVIEW:

This year marks the introduction of Horizon Hub, a new ministry initiative developed in partnership with Horizon College and Seminary. The purpose of this program is to provide a place for students to grow in both theological education and hands-on ministry experience within the local church. Through the Hub, students will be equipped not only in their understanding of Scripture and theology but also in the practical skills needed to lead and serve effectively in ministry.

Though this is the inaugural year of the Horizon Hub and no students are yet enrolled, the primary focus has been on laying a strong foundation—establishing structure, creating systems, and preparing for the launch of future cohorts.

PROGRAM OVERVIEW:

Students who participate in the Horizon Hub will complete their academic studies through Horizon College, taking courses either online, via Zoom, or through self-guided learning. In addition to their coursework, each student will be placed in an internship role within our church, serving under the guidance of a staff mentor. Students will meet regularly with their mentors to discuss areas of growth, reflect on their ministry experiences, and explore theological and spiritual questions together. Mentors will be trained and equipped to facilitate these conversations, provide support and accountability, and complete student assessments at the end of each semester. This partnership between formal education and real-world ministry provides a holistic approach to leadership development, allowing students to integrate what they are learning into practical ministry contexts.

As this is the launch year, much of the focus has been on preparing for sustainability and excellence in the years ahead. Key efforts this year have included: **Creating the classroom framework**, ensuring all resources, schedules, and materials are ready for student use. **Developing the mentorship guide and training process**, outlining expectations, conversation tools, and evaluation methods. **Establishing communication and promotional plans to recruit potential students** through church announcements, online media, and one-on-one meetings. **Coordinating facility readiness**, including space setup, access, and scheduling for classroom and ministry use. **Outlining a student life plan** that includes intentional fellowship and connection opportunities to build community within the program.

MOVING FORWARD:

In the coming year, the focus will shift toward: Recruiting the first group of students to begin the program. Launching the first classroom sessions and internships at our Hub. Continuing to refine the mentorship model and student

assessment process. Building stronger partnership ties with Horizon College to ensure smooth academic integration. Expanding ministry placement opportunities across multiple departments within the church.

The Horizon Hub represents an incredible opportunity to invest in the next generation of ministry leaders—right here within our own church. While this first year has been one of groundwork and preparation, we are expectant for what is to come. Our prayer is that this program becomes a place of calling, formation, and empowerment for those stepping into the future of ministry.

Sincerely,

Pastor Caleb Foster

FINANCIAL STATEMENTS

AVONHURST PENTECOSTAL ASSEMBLY CHURCH
Financial Statements
Year Ended December 31, 2024

AVONHURST PENTECOSTAL ASSEMBLY CHURCH
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Year Ended December 31, 2024

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DUDLEY & COMPANY LLP

Chartered Professional Accountants

INDEPENDENT AUDITOR'S REPORT

To the Members of Avonhurst Pentecostal Assembly Church

Qualified Opinion

We have audited the financial statements of Avonhurst Pentecostal Assembly Church (the "organization"), which comprise the statement of financial position as at December 31, 2024, and the statements of revenues and expenses, changes in net assets and 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 effects of the matter described in the Basis for Qualified Opinion section of our report, the accompanying financial statements present fairly, in all material respects, the financial position of the organization as at December 31, 2024, and the results of its operations and cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations (ASNPO).

Basis for Qualified Opinion

In common with many charitable organizations, the organization derives revenue from tithes and donations the completeness of which is not susceptible of satisfactory audit verification. Accordingly, our verification of these revenues was limited to the amounts recorded in the records of the organization and we were not able to determine whether any adjustments might be necessary to contributions, excess of revenues over expenses, current assets and net assets. Our audit opinion on the financial statements for the year ended December 31, 2023 was modified accordingly because of the possible effects of this limitation of scope.

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 organization in accordance with 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 qualified audit opinion. Responsibilities of Management and Those Charged with Governance for the Financial Statements Management is responsible for the preparation and fair presentation of the financial statements in accordance with 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.

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

(continues)

Independent Auditor's Report to the Members of Avonhurst Pentecostal Assembly Church (continued)

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

Auditor's Responsibilities 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 auditor's 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 organization'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 organization'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 organization 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.

Regina, Saskatchewan
June 17, 2025



Dudley & Company LLP
Chartered Professional Accountants

AVONHURST PENTECOSTAL ASSEMBLY CHURCH
Statement of Financial Position
December 31, 2024

	2024	2023
ASSETS		
CURRENT		
Cash (Note 3)	\$ 138,786	\$ 94,947
Accounts receivable	1,587	154
Goods and services tax recoverable	2,278	789
Prepaid expenses	570	734
	<u>143,221</u>	<u>96,624</u>
CAPITAL ASSETS (Note 4)	187,453	204,865
	<u>\$ 330,674</u>	<u>\$ 301,489</u>
LIABILITIES AND NET ASSETS		
CURRENT		
Accounts payable	\$ 9,940	\$ 9,145
NET ASSETS	<u>320,73</u>	<u>292,34</u>
LIABILITIES AND NET ASSETS	<u>\$ 4</u>	<u>\$ 4</u>
	330,67	301,48
	4	9

ON BEHALF OF THE BOARD

_____ Director

_____ Director

See notes to financial statements

AVONHURST PENTECOSTAL ASSEMBLY CHURCH
Statement of Revenues and Expenses
Year Ended December 31, 2024

	2024	2023
REVENUES		
Tithes and donations (Note 5)	\$ 469,584	\$ 421,338
PAOC Enrich Grant	-	24,000
Interest income	197	60
Other income	10,310	-
	<u>480,091</u>	<u>445,398</u>
DIRECT CHURCH EXPENSES		
Camp costs	925	600
Missions	17,140	12,687
Sask District tithe	38,264	32,674
Special offerings	4,873	5,980
Speakers expenses	600	200
Hospitality expenses	3,289	4,762
Outreach events	6,830	5,123
Ministry Expenses (Schedule 1)	16,312	17,814
	<u>88,233</u>	<u>79,840</u>
GROSS REVENUE OVER DIRECT CHURCH EXPENSES	391,858	365,558
EXPENSES		
Expenses (Schedule 2)	<u>363,468</u>	<u>401,163</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES	<u>\$ 28,390</u>	<u>\$ (35,605)</u>

See notes to financial statements

AVONHURST PENTECOSTAL ASSEMBLY CHURCH

Statement of Changes in Net Assets

Year Ended December 31, 2024

	2024	2023
NET ASSETS - BEGINNING OF YEAR	\$ 292,344	\$ 327,949
EXCESSOF REVENUES OVER EXPENSES	<u>28,390</u>	<u>(35,605)</u>
NET ASSETS - END OF YEAR	<u>\$ 320,734</u>	<u>\$ 292,344</u>

See notes to financial statements

AVONHURST PENTECOSTAL ASSEMBLY CHURCH

Statement of Cash Flows

Year Ended December 31, 2024

	2024	2023
CASH FLOWS FROM OPERATING ACTIVITIES		
Cash receipts from customers	\$ 478,658	\$ 445,244
Cash paid to suppliers and employees	(423,429)	(450,827)
Interest paid	(1,731)	(802)
Cash provided by (used in) operating activities	53,498	(6,385)
CASH FLOWS FROM INVESTING ACTIVITY		
Purchase of capital assets	(9,659)	-
INCREASE (DECREASE) IN CASH FLOW	43,839	(6,385)
Cash - beginning of year	94,947	101,332
CASH - END OF YEAR (Note 3)	\$ 138,786	\$ 94,947

See notes to financial statements

AVONHURST PENTECOSTAL ASSEMBLY CHURCH
Notes to Financial Statements
Year Ended December 31, 2024

1. NATURE OF OPERATIONS Avonhurst Pentecostal Assembly Church (the "Church") is incorporated as a non-profit corporation under The Non-profit Corporations Act without share capital and its primary objective is to operate as a church. The organization is a registered charity and as such, is exempt from tax under Section 149 of the Income Tax Act.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES The financial statements have been prepared by management in accordance with Canadian accounting standards for not-for-profit organizations (ASNPO).

Basis of accounting The financial statements are prepared using the accrual basis of accounting. The accrual basis of

accounting requires revenues to be recognized as they become available and measurable and expenses are recognized as they are incurred and measurable as a result of the receipt of goods and services and the creation of a legal obligation to pay.

Cash Cash includes funds in chequing and savings accounts, as well as temporary investments with a maturity date of less than one year.

Capital assets Capital assets are stated at cost less accumulated amortization. Capital assets are amortized over

their estimated useful lives on a straight-line basis at the following rates:

Land improvements	10 years
Buildings	40 years
Furniture and equipment	10 years
Motor vehicles	3 years
Computer equipment	3 years

Capital assets acquired during the year, but not placed into use, are not amortized until they are placed into use.

Revenue recognition The church follows the deferral method of accounting for contributions. Restricted contributions are

recognized 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.

Donations are recognized as revenue when received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured.

(continues)

AVONHURST PENTECOSTAL ASSEMBLY CHURCH

Notes to Financial Statements

Year Ended December 31, 2024

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued) Voluntary services and other in-kind contributions

The operation of the church is partially dependent on voluntary services and other in-kind contributions. Because of difficulty of determining the fair market value of certain items such as donated services, these donated services are not recognized in the financial statements.

Other in-kind contributions, such as tangible goods, are recognized in the financial statements at fair market value at the time the donation is made.

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.

3. CASH

	2024	2023
Conexus chequing	\$ 132,041	\$ 88,398
Conexus Savings	1,012	1,010
Term deposits	5,733	5,539
	<u>\$ 138,786</u>	<u>\$ 94,947</u>

4. CAPITAL ASSETS

	Cost	Accumulated amortization	2024 Net book value	2023 Net book value
Land	\$ 8,300	\$ -	\$ 8,300	\$ 8,300
Land improvements	8,717	8,717	-	-
Buildings	948,270	779,286	168,984	192,691
Motor vehicles	4,943	4,943	-	-
Computer equipment	85,579	81,217	4,362	3,135
Furniture and fixtures	320,285	314,478	5,807	739
	<u>\$ 1,376,094</u>	<u>\$ 1,188,641</u>	<u>\$ 187,453</u>	<u>\$ 204,865</u>

AVONHURST PENTECOSTAL ASSEMBLY CHURCH
Notes to Financial Statements
Year Ended December 31, 2024

5. TITHES AND DONATIONS

Tithes and donation revenue is comprised of the following:

	2024	2023
General offering Spanish church	\$ 372,810	\$ 324,736
Designated departments Enrich U of R	56,186	49,565
Loose Plate-General offering	27,911	25,741
Loose Plate-Spanish Church	1,215	15,115
Non-profit income	7,597	6,181
	480	-
	3,385	-
	<u>\$ 469,584</u>	<u>\$ 421,338</u>

6. FINANCIAL INSTRUMENTS - MEASUREMENT AND IMPAIRMENT The church initially measures its

financial assets and financial liabilities at fair value. The church subsequently measures all its financial assets and financial liabilities at amortized cost, except for investments, if any, in equity instruments that are quoted in an active market, which are measured at fair value. Financial assets measured at amortized cost include cash and accounts receivable. Financial liabilities measured at amortized cost include accounts payable. At the end of each reporting period, the church assesses whether there are any indications that a financial asset measured at amortized cost may be impaired, and if so, reduces the carrying amount accordingly.

7. FINANCIAL INSTRUMENTS - RISK EXPOSURES The organization is exposed to various risks through its

financial instruments and has a comprehensive risk management framework to monitor, evaluate and manage these risks. The following analysis provides information about the organization's risk exposure and concentration as of December 31, 2024.

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 organization manages exposure through its normal operating and financing activities. The organization is exposed to interest rate risk primarily through its savings accounts.

Unless otherwise noted, it is management's opinion that the organization is not exposed to significant other risks arising from their financial instruments.

AVONHURST PENTECOSTAL ASSEMBLY CHURCH

Ministry Expenses
(Schedule 1)

Year Ended December 31, 2024

	2024	2023
Camp Contributions	\$ 400	\$ 610
Children's Ministry	1,655	2,197
Christian Education	-	140
Enrich U of R	1,203	-
Literature/Counselling	100	99
Spanish Church	6,607	5,564
Women's Ministries	653	92
Worship Department	3,031	6,020
Young Adults/Families	923	936
Youth	1,740	2,156
	<u>\$ 16,312</u>	<u>\$ 17,814</u>

See notes to financial statements

AVONHURST PENTECOSTAL ASSEMBLY CHURCH

Expenses
(Schedule 2)

Year Ended December 31, 2024

	2024	2023
EXPENSES		
Advertising and promotion	\$ 1,769	\$ 1,646
Alms	3,070	1,540
Amortization	27,072	28,598
Insurance	10,857	9,796
Interest and bank charges	1,732	802
Conferences and training	1,585	1,473
Licenses and memberships	8,296	7,970
Office expenses	3,123	3,859
Professional fees	16,169	15,772
Property taxes	566	566
Repairs and maintenance	30,471	19,254
Supplies	979	904
Telephone	8,694	9,051
Utilities	20,520	20,274
Wages and benefits	228,565	279,658
	<u>\$ 363,468</u>	<u>\$ 401,163</u>

See notes to financial statements

OPERATING BUDGET

Avonhurst Pentecostal Assembly

		2026 Budget	2026 Projected Actual	2025 Budget
REVENUE				
Receipts				
	1-01 General Offering	\$365,000.00	\$354,843.84	\$320,000.00
	1-03 Designated Departments	\$18,000.00	\$17,580.30	\$15,600.00
	1-05 Spanish Church	\$54,460.45	\$55,874.37	\$54,460.45
	1-06 Designated Funds	\$0.00	\$0.00	\$0.00
	1-07 Rental Income	\$1,000.00	\$0.00	\$0.00
	1-08 Ethiopian Outreach	\$0.00	\$0.00	\$0.00
	1-09 Interest Earned	\$0.00	\$503.41	\$0.00
	1-10 Special Project - Immigrants	\$35,000.00	\$0.00	\$20,000.00
	1-11 Special Projects	\$0.00	\$0.00	\$0.00
	1-15 Enrich UofR	\$0.00	\$0.00	\$0.00
	1-16 Enrich District Support	\$0.00	\$0.00	\$0.00
	1-18 GST Refund	\$0.00	\$0.00	\$0.00
	1-23 Loose Plate - General Offering	\$3,000.00	\$2,095.45	\$3,000.00
	1-25 Loose Plate - Spanish		\$3,488.40	\$0.00
	1-43 Pastors' Love Offering	\$0.00	\$0.00	\$0.00
	1-45 Camp Contributions	\$0.00	\$0.00	\$0.00
	Total Receipts	\$476,460.45	\$434,385.78	\$413,060.45
Disbursements				
	2-01 Sask District Tithe	\$35,000.00	-\$37,267.09	-\$32,000.00
	2-02 Board Directed Missions	\$11,000.00	-\$11,385.45	-\$11,280.00
	2-03 Church Des. Missions Overseas	\$0.00	\$0.00	\$0.00
	2-06 Special Offerings	\$0.00	\$0.00	\$0.00
	2-07 Camp	\$1,800.00	-\$1,250.00	-\$1,250.00
	2-08 Enrich	\$2,400.00	-\$1,800.00	
	2-11 Special Immigrants	\$35,000.00	\$0.00	-\$20,000.00
	2-16 Horizon College	\$3,000.00	-\$3,000.00	-\$3,000.00
	Total Disbursements	\$88,200.00	-\$54,702.54	-\$67,530.00
	TOTAL REVENUE	\$388,260.45	\$379,683.23	\$345,530.45

EXPENSE

Administration	3 01 Accounting & Legal	\$17,500.00	\$17,020.00	\$15,800.00
	3 02 Bank Charges, Cr Card Fees	\$1,200.00	\$1,033.71	\$800.00
	3 03 Postage/Handling	\$250.00	\$201.25	\$300.00
	3 04 Office Supplies	\$3,500.00	\$4,847.71	\$3,500.00
	3 05 Subscriptions	\$9,000.00	\$9,549.05	\$8,500.00
	3 06 Criminal Record Checks	\$50.00	\$10.00	\$100.00
	Total Administration	\$31,450.00	\$32,651.73	\$28,900.00
Computers/Equipment/AV	4 01 Depreciable Purchases	\$3,500.00	\$951.96	\$5,800.00
	4 02 Repairs	\$0.00	\$0.00	\$0.00
	4 05 Leasing	\$0.00	\$0.00	\$0.00
	Total Equipment & Furniture	\$3,500.00	\$951.96	\$5,800.00
Premises	5 01 Telephone	\$8,000.00	\$7,948.68	\$9,200.00
	5 02 Janitorial Supplies	\$750.00	\$946.31	\$1,500.00
	5 02 01 Janitorial Contract	\$14,322.00		
	5 03 Insurance	\$11,000.00	\$9,881.51	\$10,758.96
	5 04 Utilities	\$21,000.00	\$20,670.48	\$22,000.00
	5 05 Repairs/Maintenance	\$10,000.00	\$7,832.26	\$10,000.00
	5 07 Property Taxes	\$600.00	\$585.80	\$600.00
	5 10 Snow Removal	\$6,000.00	\$2,407.81	\$5,000.00
	Total Premises	\$71,672.00	\$50,272.85	\$59,058.96
Ministerial Expenses	6 01 Advertising/Printing	\$2,000.00	\$87.50	\$2,000.00
	6 02 Conferences/District Events	\$3,500.00	\$735.89	\$1,500.00
	6 03 Mileage	\$0.00	\$0.00	\$0.00
	6 04 Aims	\$2,200.00	\$2,162.74	\$1,100.00
	6 05 Pro Dev/Book All	\$500.00	\$589.60	\$500.00
	6 07 Literature/Counselling	\$100.00	\$0.00	\$100.00
	6 08 Honoraria, Speakers' Expense	\$1,500.00	\$200.00	\$600.00
	6 09 Hospitality	\$4,000.00	\$3,844.03	\$2,000.00
	6 10 Banquets, Kitchen Supplies	\$500.00	\$153.88	\$2,000.00
	Total Ministerial Expenses	\$14,300.00	\$7,773.64	\$9,800.00
Church Departments	7 01 Christian Education	\$1,300.00	\$0.00	\$100.00
	7 03 Worship Department	\$2,350.00	\$1,800.99	\$2,350.00
	7 07 RedFrogs	\$0.00	\$2,052.00	\$0.00
	7 09 Youth	\$2,500.00	\$3,589.77	\$2,500.00
	7 13 Spanish Church	\$14,000.00	\$7,622.70	\$14,000.00
	7 14 Ethiopian Fellowship	\$0.00	\$0.00	\$0.00
	7 15 Men's Fellowship	\$0.00	\$0.00	\$0.00
	7 16 Young Adults	\$1,000.00	\$1,194.93	\$750.00
	7 19 Children's Ministry	\$3,000.00	\$515.89	\$3,000.00
	7 22 Women's Ministries	\$0.00	\$101.87	\$0.00
	7 23 Fifty Plus	\$0.00	\$0.00	\$0.00
	7 24 Church Events/Outreach	\$6,000.00	\$4,271.97	\$6,000.00
	Total Church Departments	\$30,150.00	\$21,150.12	\$28,700.00
Personnel	8 01 Personnel	\$203,338.11	\$197,607.22	\$193,313.70
	8 06 WCB	\$650.00	\$585.89	\$250.00
	8 07 EI Expense	\$3,590.13	\$2,608.55	\$4,410.95
	8 08 CPP Expense	\$7,563.92	\$5,909.49	\$7,043.66
	8 10 Minister's Pension Fund	\$6,979.44	\$4,028.35	\$5,873.65
	8 14 Group Insurance	\$16,500.00	\$18,471.20	\$6,130.02
	Total Personnel	\$238,621.60	\$229,210.69	\$217,021.98
	TOTAL EXPENSE	\$389,693.60	\$342,010.98	\$349,280.94
	NET INCOME	\$1,433.15	\$37,672.25	\$3,750.49