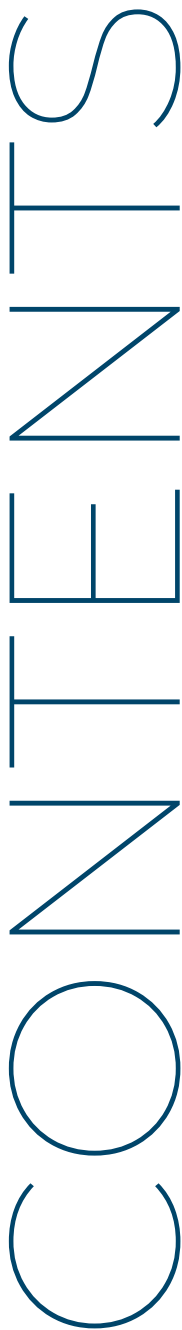


ANNUAL REPORT

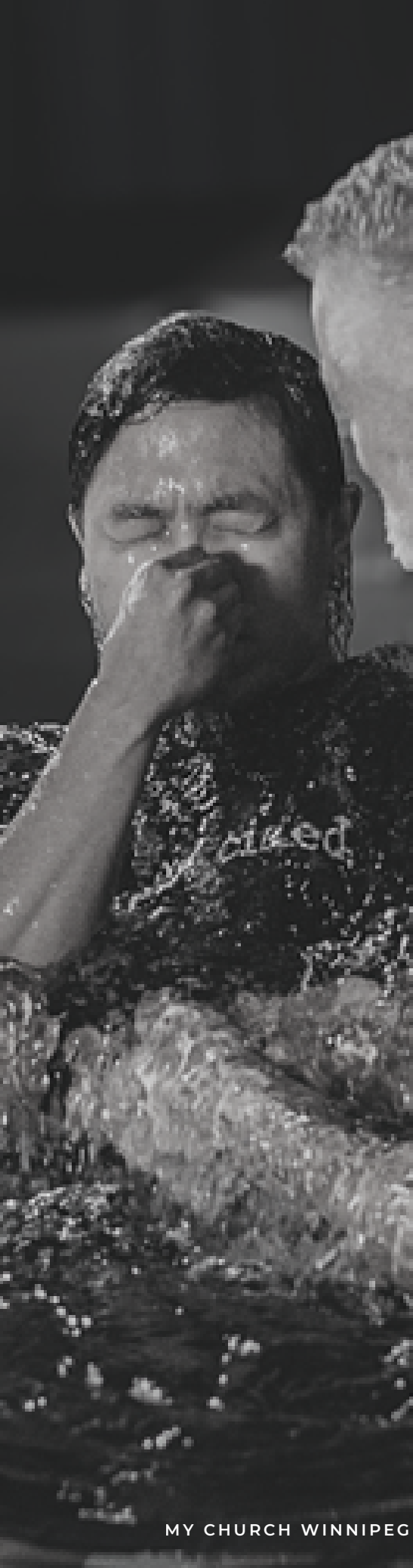
2024-
2025



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My Church
Winnipeg
exists to help
people connect
with Jesus
Christ, His
Cause, and our
Community.

VALUES

At My Church Winnipeg, we value:

Experiencing salvation
Encounters with the power & presence of God
Biblical Education
Empowering of the Holy Spirit
Expressions of service
Enveloping our whole lives in prayer
Enabling others in their spiritual journey

Staff & Board Teams

STAFF

Tim Crooks, Lead Pastor
Heather Crooks, Connections Pastor
Dmytro Horlov, Custodian
Kelsey Poirier, Youth & Young Adults Director
Todd Poirier, Executive Pastor
Imaobong Siyanbola, Administrative Assistant
Rose-Ann Weiss, Family Pastor



BOARD OF DIRECTORS

Tim Crooks, Chairman
Wesley Mueller
Stephen Norsworthy
Babatunde Nuga
Marvin Redmann
Mark Tombs
Rodney Weiss

OFFICERS

Tim Crooks, President
Wesley Mueller, Secretary
Stephen Norsworthy, Treasurer

PASTORAL REPORT

This past year, 2025, has been a season of renewal and momentum at My Church Winnipeg. After several years marked by transition and rebuilding, we now find ourselves stepping confidently into new opportunities for growth, outreach, and meaningful community impact. Through every change and challenge, our mission has remained the same: to help people connect with Jesus Christ, His cause, and our community.

Two special moments stand out from this past year. In December, our Christmas Potluck was a tremendous success. It was an evening filled with connection, laughter, and incredible food that represented the many cultures within our church family. In May, we were also grateful for the opportunity to bless the women of our congregation with purses as a small expression of appreciation on Mother's Day.

Our volunteers continue to be the heartbeat of our ministry. From preparing meals through our Community Care ministry, to our Visitation Team caring for shut-ins, to our youth leaders investing their Friday nights, and to our Ushers and Guest Services teams providing the first warm welcome each Sunday, you are each amazing. There are far too many teams and individuals to name, but please know that every act of service matters. Your dedication enables us to share the love of Jesus in practical and impactful ways.

In addition to the incredible time and energy you give, your continued financial generosity makes it possible for us to do what we do. Your giving fuels our mission and allows us to share Jesus' love creatively throughout Winnipeg and beyond. Thank you for supporting a move of the Spirit and standing with us in faith for all that is ahead.

As a team, we are honoured to serve this church family. We are encouraged as we hear how God is shaping your lives and growing your faith. Together, let us continue to expect a shift in the atmosphere as we step deeper into all that God has for us.

Thank you for your ongoing faithfulness, partnership, and heart for this community.

The next page includes ministry specific highlights from the past year.

MINISTRY REPORT

We are so thankful as we look back over this past year.

We'd love to celebrate a few highlights with you today. We've seen continued growth in many areas over the past year. Here are a few items worth celebrating!

FINANCE & ATTENDANCE

In FY2025, giving to our General Fund (Tithes & Offerings) increased by 15.7% compared to the same period in the previous year. In reviewing our financial history, we found that FY2025 represented our strongest year in at least two decades, exceeding the next highest total by nearly \$100,000.

We extend our sincere thanks to everyone who has generously supported the ministry of My Church Winnipeg through your financial giving. Because of the faithfulness of God's people, lives are being transformed. This year, we witnessed individuals accept Christ for the first time, take the step of water baptism, and experience the power of the Holy Spirit. All made possible, in part, through your ongoing financial partnership.

Our attendance has continued to grow this year. We saw an average weekly Sunday morning attendance of 250 people, which represents an 11% increase over last year!

BUILDING & GROUNDS

Our Revitalize 955 Wilkes Campaign saw good progress over the past 12 months. The Accessibility Lift was completed in March, and in June, Highmark Construction began repairs to the roof. While we are hopeful that these repairs will address many of the longstanding water leakage issues, we recognize that the building's unique and intricate design makes complete guarantees difficult. We remain optimistic and will continue to monitor the situation closely. Work on our roof concluded in early November 2025.

GENERAL MINISTRY UPDATES

You make it possible for someone else to grow in their relationship with God every time you serve at My Church Winnipeg. You are important to the journey. You matter. Showing your love for Jesus in practical ways has allowed us to do the following:

- Community Groups
- Revelation Class
- EAL conversation groups
- Visitation Teams
- Baptisms
- Worship Ministry
- Day Camp (8 weeks)
- Community Care Ministry
- Kids Ministry
- Youth Ministry
- Young Adult gatherings
- Grad celebrations

Immanuel Pentecostal Church Inc.
Annual Business Meeting – Agenda
Sunday, November 23, 2025

1. Welcome
2. Open Business Session
3. Adoption of Previous Minutes
 - a. Minutes of November 24, 2024
4. Election of Board of Directors
5. Finance Report
6. Resolutions of the Corporation
 - a. Amendments to the Local Church Constitution
 - b. Resignations of outgoing Directors
7. Adjournment

IMMANUEL PENTECOSTAL CHURCH, INC. O/A MY CHURCH WINNIPEG
Annual Business Meeting
November 24, 2024

2024-11-24-01 Opening

The meeting was called to order at 12:17 pm. Wesley Mueller opened in prayer.

2024-11-24-02 Voting Bar

Approved by show of hands, that the voting bar shall be designated as the middle 2 sections.

2024-11-24-03 Quorum

The current membership is 115. 60 were present at the start of the meeting. This exceeds the 46 members required for a quorum of 40%. This established that we had a quorum present.

2024-11-24-04 Ushers

Approved by a show of hands that Marvin Redmann will serve as the Head Usher.

2024-11-24-05 Scrutineers

Approved by a show of hands that the following will serve as scrutineers: BJ Maxwell (Head Scrutineer), Maribel Caples, Barrett Mueller, Yemisi Nuga, Lorna Peters.

2024-11-24-06 Adoption of Previous Minutes

M/S: That the minutes of March 3, 2024, Annual Business Meeting be accepted as presented. **CARRIED**

2024-11-24-07 Election of Board of Directors

There is one open 1-year position. There is one approved candidate for the position, which is Mark Tombs. Therefore, there will be a ratification vote requiring an excess of 50% of the votes for approval.

Ratification Results:

Mark Tombs

In Favour: 100%, Opposed: 0%, Total ballots cast: 60

2024-11-24-08 Treasurer's Report

Tracy Redmann presented the Treasurer's Report and Financial Statements for the fiscal year ending August 31, 2024. This report will cover the 8 month period from January 1, 2024 to August 31, 2024.

M/S: That the Treasurer's report for the shortened 2024 year be accepted as presented and the 2024 Financial Statements prepared by Gislason Targownik Peters Chartered Professional Accountants are accepted as presented. **CARRIED.**

2024-11-24-09 Resignation of Outgoing Directors

Pastor Tim shared regarding Norbert Wegner's contributions to the Board and the life of the church in general, and thanked his family Cindy, Cassidy, and Bethany for their support of Norbert over the years.

M/S: Accept the resignation of Norbert Wegner from the Board of Directors, and the current Directors of the Incorporation are listed as: Tim Crooks (Chair), Wesley Mueller,



Stephen Norsworthy, Babatunde Nuga, Marvin Redmann, Mark Tombs, and Rodney Weiss.
CARRIED.

2024-11-24-10 Adjournment

M/S: Motion to adjourn. **CARRIED.**

The meeting was adjourned at 12:45 pm.

Pastor Tim Crooks, President

Wesley Mueller, Secretary

Date Approved

Date Approved

Board of Director Elections

This year, we have three open positions. The Nomination Committee solicited nominations and the following individuals were nominated by the congregation. They prayerfully agreed to let their names stand for election. As there are an equal number of individuals as there are vacant positions, the congregation will be ratifying their appointments to the Board of Directors for a two-year term.

RUSKIN JOHNSON

Born and raised in a Christian family, I have served the church in different capacities.

Before moving to Canada, I was part of the church in Pakistan (Pentecostal) as a youth leader, outreach ministry, and as an instructor in school of worship to train young musicians and worship leaders.

At My Church Winnipeg, I have been volunteering in worship and tech ministry in My Church Winnipeg for the last 6 years. I also served on our Board of Directors for a one-year term in 2022.

By profession I am a Software Engineer, I have been married to my lovely wife Anoosa for 16 years and have two sons Benaiah and Zechariah.



BABA NUGA

I have attended My Church Winnipeg for 7 years. I was saved in 1986 in university.

I work as a Manager (Agricultural Innovation) with the Province of Manitoba. At My Church Winnipeg, I serve on our Tech team and lead a Community Group. I have also served in Alpha and our Visitation team. I have been married to Yemisi for 25 years and our marriage is blessed with 2 wonderful children, Tobi and Dara. I am trusting God to help My Church Winnipeg, continuing the efforts to fulfill the Great Commission (Matthew 28:18-19), and the fulfilment of Joel 2:28-32 and Acts 2:17, the outpouring of God's Spirit on all people.



Board of Director Elections

MARK TOMBS

I have attended My Church Winnipeg for approximately 22 years. I am recently retired having worked as both an accountant and in vocational ministry, primarily at the PAOC MB & NWON District Office as the Assistant Superintendent and most recently as District Accountant.

I came to know Jesus as a child and have been a Christian for over 60 years.

At My Church Winnipeg, I currently serve on our Connections Team as a Greeter and on the Board of Directors. Previous ministry involvement at our church includes Usher, and Community Group Leader.

It's my hope and prayer that as a church, we would continue to reach out and make an impact on our surrounding community. I hope that individuals would continue to hear about the love of Jesus Christ through everything that our church says and does. And finally, I pray that the sick would be healed, and individuals would be empowered in their lives by the moving of the Spirit.

I have been married to Ruth for 49 years and we have 2 adult children, Matthew (Amy) and Sarah (Chris) and one grandchild.



Resolutions

RD YOU ARE AWESOME AND HOLY AND GREAT



**2025 AMENDMENTS TO THE Local Church Constitution
OF IMMANUEL PENTECOSTAL CHURCH, INC. O/A MY CHURCH WINNIPEG.**

RESOLUTION #1

REFERENCES TO CHURCH MEMBERSHIP

WHEREAS updating the definitions of "Local Church" and "Membership/Partnership" will clarify the obligations, leadership requirements, and charitable status expectations for affiliated churches; and

WHEREAS it is necessary to define the term "Partner" as the functional equivalent of "Member" to comply with The Corporations Act of Manitoba and Canada Revenue Agency requirements while reflecting the language used in the life and ministry of the church; and

WHEREAS it is desirable to restate the requirements for membership/partnership to ensure clarity, biblical alignment, and consistent expectations for membership/partnership,

BE IT RESOLVED THAT Article 2 and Article 6 of the Local Church Constitution and By-laws be amended as follows:

Article 2 DEFINITIONS —LOCAL CHURCH

2.1 **LOCAL CHURCH:** A local church affiliated with The Pentecostal Assemblies of Canada shall be understood to mean:

2.1.1 One that meets all financial obligations in providing a place of worship and its operation, and adequate salary for its pastor(s) together with provision for suitable housing and travel reimbursement.

2.1.2 One that assumes responsibility in contributing to the support of the district or branch conference with which it is affiliated, and to Mission Global, Bible colleges, and other responsibilities as may be determined by the General Conference of The Pentecostal Assemblies of Canada.

2.1.3 One that has properly qualified leadership of sufficient maturity available for selection, and is able to maintain standards of discipline and doctrine over its members.

2.1.4 One that ensures that a credential holder of The Pentecostal Assemblies of Canada is established as pastor of the local church or one whom the district executive officers of The Pentecostal Assemblies of Canada approve.

2.1.5 One that is duly registered as a charity under the *Income Tax Act*.

2.2 **MEMBERSHIP AND PARTNERSHIP:** For the purposes of these By-Laws and to maintain compliance with The Corporation Act of Manitoba and the Canada Revenue Agency's requirements for registered charities, the term 'Partner' shall be understood to mean 'Member' and shall be deemed to be the legal "Members" of the Church. Within the life and ministry of the Church, 'Partner' is the term to be used.

ARTICLE 6 MEMBERSHIP PARTNERSHIP:

6.1 Persons 18 years of age and over desiring to become members **partners** of this local church shall give credible profession of faith in the Lord Jesus Christ as Savior. They shall give evidence of compliance with the biblical standard of Christian practice and manifest spiritual growth by giving evidence of the fruit of the Spirit: "love, joy, peace, patience, kindness, goodness, faithfulness, gentleness and self-control"

(Galatians 5:22,23 NIV).

They shall refrain from "acts of the sinful nature: sexual immorality, impurity and debauchery, idolatry and witchcraft; hatred, discord, jealousy, fits of rage, selfish ambition, dissensions, factions and envy; drunkenness, orgies, and the like" (Galatians 5:19-21 NIV). Sexual immorality shall be interpreted to mean common-law marital relationships, pre-marital and extra-marital sexual relationships (1 Corinthians 6:15-18; 7:1-2; 1 Thessalonians 4:3-8; Hebrews 13:4), and all forms of homosexual activity, along with other practices deemed inexcusable for Christian conduct, and which place a person under God's judgment (Romans 1:26-2:11).

They shall indicate a desire to live in harmony with this body of believers, shall accept the doctrinal standards as set forth in the *Statement of Essential Truths and Positions and Practices*, as approved by the General Conference of The Pentecostal Assemblies of Canada and shall be regular financial supporters of this local church. They shall receive, and be expected to read and abide by, the church constitution.

6.2 Membership **Partnership** shall consist of the following:

6.2.1 *Regular Members* **Partners**: Persons 18 years of age and over who fulfil the requirements of Article 6.1 shall be known as regular members **partners**.

6.2.2 *Inactive Members* **Partners**: Regular Members **Partners** who for various reasons have not attended the church for more than (3) three consecutive months, but whose membership has not been terminated. They are not counted in the quorum of, nor do they have voting privileges at, any congregational business meeting.

6.3 Establishment and maintenance of an official membership **partnership** list shall be determined by the Board of Directors in accordance with the requirements outlined in Article 6.1.

AND FURTHER, BE IT RESOLVED THAT all references to "members" or "membership" be updated in other Local Church Constitution Articles and By-Laws where applicable.

RESOLUTION #2**PAOC UPDATES TO LOCAL CHURCH CONSTITUTION**

Immanuel Pentecostal Church, Inc. operating as My Church Winnipeg is a self-governing church that is in a voluntary cooperative fellowship of churches associated in the Manitoba and Northwestern Ontario District Conference and the General Conference of The Pentecostal Assemblies of Canada (The PAOC).

At the May 2024 General Conference, the Local Church Constitution was revised, both in terms of its content and the format.

As a result, Immanuel Pentecostal Church, Inc. seeks to make the following revisions to the Local Church Constitution.

BE IT RESOLVED that the following amendments are made to the Immanuel Pentecostal Church, Inc.'s Local Church Constitution:

GC RESOLUTION #1 LCC ARTICLE 7.1 DISTRICT SUPERINTENDENT OR DESIGNATE

WHEREAS a District Superintendent may require a designate to assist in matters related to the Local Church;

AND WHEREAS there is inconsistency in the terminology currently used in the Local Church Constitution;

BE IT RESOLVED that the words "or designate" be added in conjunction with references to the District Superintendent's responsibilities in Article 7 of the Local Church Constitution and By-Laws as follows;

ARTICLE 7 PASTOR AND BOARD OF DIRECTORS**7.1 PASTOR**

7.1.1 Nominations for pastor shall be submitted to the local church congregation by the Board of Directors, after consultation with the District Superintendent or their designate.

7.3 BOARD OF DIRECTORS: The Board of Directors shall consist of a minimum of three (3) and a maximum of twenty regular members and shall include the lead pastor (the exact number and the resolution authorizing the same must be duly recorded in the minutes of a congregational business meeting). After the setting in order of the church and the creation of the Board of Directors, the lay members of the Board of Directors shall be selected in accordance with the resolution of this church. The lead pastor shall act as chair of the Board of Directors. When a lead pastorate becomes vacant, the District Superintendent or their designate the District Superintendent's authorized representative shall be empowered to act in the full legal capacity of the lead pastor in consultation with the Board of Directors. The District Superintendent or their designate shall arrange to supply the pulpit with suitable ministry until such time as a new lead pastor has been duly installed.

AND FURTHER, BE IT RESOLVED that all references to the District Superintendent be revised to include reference to "their designate" in other Local Church Constitution Articles and By-Laws and General Constitution and By-Laws where applicable.

GC RESOLUTION #2 LCC BY-LAW 2.1.5 SCOPE OF RESPONSIBILITY

WHEREAS there is clarity needed regarding the scope of responsibility for the District Superintendent or their designate in times of the Pastor's extended absence;

AND WHEREAS the District Superintendent or their designate shall assist in arranging for pulpit supply, in conjunction with the board and chair the board or pastor's council;

BE IT RESOLVED that By-Law 2.1.5 of the Local Church Constitution and By-Laws be amended as follows:

- 2.1.5 EXTENDED ABSENCE:** In the event that the pastor is or may be absent for an extended period due to inability or ineligibility to serve, the District Superintendent or their designate ~~authorized representative~~ may, in conjunction with the board, assist in arranging for pulpit supply and chair the board.

GC RESOLUTION #3 LCC ARTICLE 8.2 ANNUAL MEETINGS & REPORTS

WHEREAS there is a variety of fiscal year-end dates amongst churches;

AND WHEREAS there is value to Districts receiving a copy of a local Church's annual report and financial statements each year;

BE IT RESOLVED that Article 8.2 of the Local Church Constitution and By-Laws be amended as follows:

- 8.2 Annual Congregational Business Meeting:** The annual congregational business meeting shall be held each year, within three months of the fiscal year end, on a suitable date ~~within the first three (3) months of the year~~, unless otherwise decided by the Board of Directors. Annual reports shall be sent to the district office following the congregational business meeting.

GC RESOLUTION #4 LCC ARTICLE 10 DEPARTMENTS

WHEREAS local assemblies may offer a broad variety of ministries;

AND WHEREAS the word "departments" is no longer a widely used term in referencing various church ministries;

BE IT RESOLVED that references to specific "departments" in Article 10 of the Local Church Constitution and By-Laws be amended by deletion and references to "departments" be replaced with "ministries" as follows:

ARTICLE 10 MINISTRIES DEPARTMENTS: ~~The departments of this local church may be Adult Ministries, Youth Ministries, Young Adults, Men's Ministries, Women's Ministries, and Children's Ministries. The Board of Directors shall have authority to institute such other~~ ministries ~~departments of this local church as deemed necessary from time to time.~~

AND FURTHER, BE IT RESOLVED that all other references to "departments" be updated as appropriate.

GC RESOLUTION #6 LCC ARTICLE 11 & BY-LAW 8 AMENDMENT PROCESSING TIMES

WHEREAS there is the need for consistency between local church constitutions, district constitutions, and the General Constitution and By-Laws;

AND WHEREAS amendments to local church constitutions require the review and approval of the district;

AND WHEREAS more time is needed to properly serve the local church in this regard;

BE IT RESOLVED that Article 11 and By-Law 8 of the Local Church Constitution and By-Laws be amended as follows:

ARTICLE 11 AMENDMENTS: This constitution may be amended at any annual congregational business meeting of this local assembly or at any special congregational business meeting duly called for that specific purpose, provided that a copy of the proposed amendment has been presented in writing to the Board of Directors and to the District Superintendent at least ~~60~~ 30 days before the date of the business meeting, and providing that notice of said proposed amendment shall have been given in the announcements of the said business meeting.

Any proposed amendment(s) shall require district approval and not contradict the regulations of the General Conference or the General Constitution and By-Laws or district constitution and by-laws or Local Church Constitution and By-Laws of The Pentecostal Assemblies of Canada, the applicable provincial or territorial laws, and the Declaration of Trust, where applicable.

Upon receiving district approval, notice of said amendment(s) shall then be given in the announcements of the said congregational business meeting in accordance with Article 8.4 of the Local Church Constitution. A copy of the proposed amendment(s) or amendments shall be available to any voting member between the time of the announcement and the time of the congregational business meeting on application to the secretary of the Board of Directors.

A proposed amendment can come from either the lead pastor and Board of Directors, or a regular member of the church. A proposed amendment from a regular member must be submitted to, and endorsed by, the Board of Directors before it is presented for consideration at a business meeting.

An amendment to be adopted shall require a two-thirds (2/3) majority of ballots cast at the meeting. Such amendment shall not be contrary to the regulations of the General Conference or the General Constitution and By-Laws or district constitution and by-laws or Local Church Constitution and By-Laws of The Pentecostal Assemblies of Canada and the applicable provincial laws.

BY-LAW 8 AMENDMENTS: These By-Laws may be amended at any Annual Business meeting of this local church or any special congregational business meeting duly called for that specific purpose, provided that a copy of the proposed amendment has been presented in writing to the Board of Directors and to the District Superintendent at least ~~60~~ thirty days before the date of the business meeting, and providing that notice of said proposed amendment shall have been given in the announcements of the said business meeting.

Any proposed amendment(s) shall require district approval and not contradict the regulations of the General Conference or the General Constitution and By-Laws or district constitution and by-laws or Local Church Constitution and By-Laws of The Pentecostal Assemblies of Canada, the applicable provincial or territorial laws, and the Declaration of Trust, where applicable.

Upon receiving district approval, notice of said amendment(s) shall then be given in the announcements of the said congregational business meeting in accordance with Article 8.4 of the Local Church Constitution. A copy of the proposed amendment(s) or amendments shall be available to any voting member between the time of announcement and the time of the congregational business meeting on application to the secretary of the Board of Directors.

A proposed amendment can come from either the lead pastor and Board of Directors, or a regular member of the church. A proposed amendment from a regular member must be submitted to, and endorsed by, the Board of Directors before it is presented for consideration at a business meeting.

~~A copy of the proposed amendment or amendments shall be available to any voting member between the time of announcement and the time of the congregational business meeting on application to the secretary of the Board of Directors.~~

~~An amendment to be adopted shall require a two-thirds (2/3) majority vote. Such amendment shall not be contrary to the regulations of the General Conference or General Constitution and By-Laws or district constitution and by-laws or Local Church Constitution and By-Laws of The Pentecostal Assemblies of Canada.~~

~~GC RESOLUTION #7 LCC BY-LAW 2.2.7 DUTIES – OTHER OFFICERS~~

~~WHEREAS other officers are not widely used;~~

~~BE IT RESOLVED that By-Law 2.2.7 Duties - Other Officers be deleted from the Local Church Constitution and By-Laws:~~

~~**2.2.7 DUTIES – OTHER OFFICERS** Terms of reference shall be outlined in the Church Policy Manual.~~

~~AND FURTHER, BE IT RESOLVED THAT the appropriate sections be renumbered accordingly.~~

~~GC RESOLUTION #10 LCC BY-LAW 7.1 MISSIONS SUPPORT~~

~~WHEREAS churches may not receive a missions offering each month but instead may receive offerings and remit funds for missions programs at various times;~~

~~BE IT RESOLVED that By-Law 7.1 of the Local Church Constitution and By-Laws be amended as follows:~~

BY-LAW 7 RESPONSIBILITIES AND PRIVILEGES OF AFFILIATION

7.1

Accepting our responsibility under the great commission of the Lord Jesus Christ, as stated in Matthew 28 and Mark 16, this local church shall support the missionary program and policy of The Pentecostal Assemblies of Canada, and shall regularly receive offerings and remit contributions ~~take one (1) missionary offering each month for this purpose.~~

WHEREAS a review of the Pentecostal Assemblies of Canada Local Church Constitution template for their affiliated churches indicated that Immanuel Pentecostal Church, Inc's Local Church Constitution By-Law 3.5 Quorum was out of alignment.

WHEREAS Immanuel Pentecostal Church, Inc. desires to be in alignment with the PAOC's template for the Local Church Constitution

BE IT RESOLVED that By-Law 3.5 of the Local Church Constitution & By-Laws be amended as follows:

BY-LAW 3 SELECTION OF BOARD OF DIRECTORS AND BUSINESS MEETINGS

- 3.5 QUORUM: Twenty-five (25) percent** ~~Forty per cent (40%)~~ of the voting membership (i.e., regular members) shall be required to constitute a quorum. Those members who by reasons of health are unable to regularly attend church meetings may be omitted from the quorum calculation

Financial Report



**IMMANUEL PENTECOSTAL
CHURCH INC. O/A MY CHURCH
WINNIPEG**

FINANCIAL STATEMENTS

August 31, 2025

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INDEPENDENT PRACTITIONER'S REVIEW ENGAGEMENT REPORT

To the directors of **Immanuel Pentecostal Church Inc.**

We have reviewed the accompanying financial statements of Immanuel Pentecostal Church Inc. that comprise the statement of financial position as at August 31, 2025, and the statements of operations, 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, 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.

Basis for Qualified Conclusion

In common with many not-for-profit organizations, Immanuel Pentecostal Church Inc. derives revenue from cash donations, the completeness of which is not susceptible to us obtaining evidence we considered necessary for the purpose of the review. Accordingly, the evidence obtained of these revenues was limited to the amounts recorded in the records of the organization. Therefore, we were unable to determine whether any adjustments might have been found necessary with respect to donation revenue, excess of revenue over expenses, and cash flows from operations for the years ended August 31, 2025 and August 31, 2024, current assets as at August 31, 2025 and 2024, and net assets as at September 1 and August 31 for both the 2025 and 2024 year ends. Our conclusion on the financial statements as at and for the year ended August 31, 2024 was modified accordingly because of the possible effects of this limitation in scope.

We draw attention to Note 1 in the financial statements, which indicates that no amortization is recorded on the capital assets. The effects of this departure from Canadian accounting standards for not-for-profit organizations on the unaudited financial statements has not been determined.

Qualified Conclusion

Based on our review, except for the possible effects of the matters described in the Basis for Qualified Conclusion paragraph, nothing has come to our attention that causes us to believe that the accompanying financial statements do not present fairly, in all material respects, the financial position of Immanuel Pentecostal Church Inc. as at August 31, 2025, and the results of its operations and its cash flows for the period ended in accordance with Canadian accounting standards for not-for-profit organizations.

Gislason Targownik Peters

CHARTERED PROFESSIONAL ACCOUNTANTS LLP

Winkler, Manitoba
November 10, 2025

IMMANUEL PENTECOSTAL CHURCH INC. O/A MY CHURCH WINNIPEG

Statement of Operations

For the year ended August 31, 2025

	GENERAL FUND	BUILDING FUND	MISSIONS FUND	2025	2024
Revenue					
Contribution income	\$ 806,371	\$ 29,348	\$ 23,943	\$ 859,662	\$ 499,215
Day camp	48,927	-	-	48,927	69,584
Use of facilities	28,752	-	-	28,752	22,795
Miscellaneous	7,754	-	2,044	9,798	6,844
Interest income	819	3,419	-	4,238	3,925
Youth/young adults	1,846	-	-	1,846	2,110
Children's ministries	1,700	-	-	1,700	1,900
	896,169	32,767	25,987	954,923	606,373
EXPENSES					
Children's ministries	7,661	-	-	7,661	5,617
Church ministries	31,104	-	-	31,104	8,249
Day camp	49,529	-	-	49,529	58,578
District support	538	-	-	538	200
Facilities	173,434	-	-	173,434	104,830
General expenses	93,505	-	-	93,505	43,229
Outreach	-	-	1,573	1,573	1,363
Repairs and maintenance	-	163,460	-	163,460	4,030
Roof top units	-	10,947	-	10,947	7,173
Interest on long term debt	-	1,027	-	1,027	-
Salaries & benefits	458,922	-	-	458,922	305,988
Support of global workers	-	-	31,280	31,280	34,535
Youth/young adults	11,849	-	-	11,849	5,088
	826,543	175,434	32,853	1,034,830	578,881
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES	\$ 69,626	\$ (142,667)	\$ (6,866)	\$ (79,907)	\$ 27,492

See accompanying Notes to Financial Statements

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IMMANUEL PENTECOSTAL CHURCH INC. O/A MY CHURCH WINNIPEG

Statement of Changes in Net Assets

For the year ended August 31, 2025

	GENERAL FUND	INVESTED IN CAPITAL ASSETS	BUILDING FUND	MISSIONS FUND	2025	2024
NET ASSETS - Beginning - as originally stated	\$ 34,115	\$ 5,479,614	\$ 154,747	\$ 4,101	\$ 5,672,577	\$ 5,645,085
Allocation of net assets (Note 8)	-	(5,479,614)	5,479,614	-	-	-
NET ASSETS - revised	\$ 34,115	\$ -	\$ 5,634,361	\$ 4,101	\$ 5,672,577	\$ 5,645,085
Excess (Deficiency) of revenue over expenses	69,626	-	(142,667)	(6,866)	(79,907)	27,492
Transfers	241,368	-	(241,368)	-	-	-
NET ASSETS - Ending	\$ 345,109	\$ -	\$ 5,250,326	\$ (2,765)	\$ 5,592,670	\$ 5,672,577

See accompanying Notes to Financial Statements

4

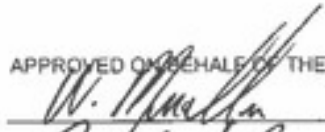
IMMANUEL PENTECOSTAL CHURCH INC. O/A MY CHURCH WINNIPEG

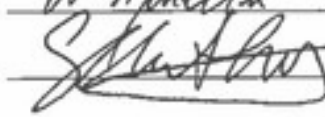
Statement of Financial Position

As at August 31, 2025

	GENERAL FUND	BUILDING FUND	MISSIONS FUND	2025	2024
ASSETS					
CURRENT ASSETS					
Cash	\$ 233,917	\$ 98,112	\$ -	\$ 332,029	\$ 219,867
Accounts receivable	8,377	-	-	8,377	13,006
Due from other funds	145,985	-	-	145,985	6,968
Prepaid expenses	10,510	-	-	10,510	35,468
	398,789	98,112	-	496,901	275,311
RESTRICTED CASH (Note 4)	18,625	-	-	18,625	21,270
CAPITAL ASSETS (Note 5)	-	5,645,009	-	5,645,009	5,448,672
	\$ 417,414	\$ 5,643,121	\$ -	\$ 6,060,535	\$ 5,745,253
LIABILITIES					
CURRENT LIABILITIES					
Accounts payable and accrued liabilities	\$ 53,680	\$ -	\$ -	\$ 53,680	\$ 44,438
Current portion of long-term debt (Note 6)	-	6,427	-	6,427	-
Due to other funds	-	143,220	2,765	145,985	6,968
	53,680	149,647	2,765	206,092	51,406
Callable debt (Note 6)	-	243,148	-	243,148	-
	53,680	392,795	2,765	449,240	51,406
DEFERRED CONTRIBUTIONS (Note 7)	18,625	-	-	18,625	21,270
	\$ 72,305	\$ 392,795	\$ 2,765	\$ 467,865	\$ 72,676
NET ASSETS	345,109	5,250,326	(2,765)	5,592,670	5,672,577
	\$ 417,414	\$ 5,643,121	\$ -	\$ 6,060,535	\$ 5,745,253

APPROVED ON BEHALF OF THE BOARD

 Director

 Director

See accompanying Notes to Financial Statements

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IMMANUEL PENTECOSTAL CHURCH INC. O/A MY CHURCH WINNIPEG
Statement of Cash Flow
For the year ended August 31, 2025

	2025	2024
OPERATING ACTIVITIES		
Excess (Deficiency) of revenue over expenses	\$ (79,907)	\$ 27,492
Net change in non-cash working capital balances	38,831	5,963
	(41,076)	33,455
FINANCING ACTIVITIES		
Reduction of loans payable	(425)	-
Proceeds of loans payable	250,000	-
	249,575	-
INVESTING ACTIVITIES		
Acquisition of property, plant and equipment	(96,337)	(52,014)
Deferred Contributions	(2,645)	3,356
	(98,982)	(48,658)
INCREASE (DECREASE) IN CASH	109,517	(15,203)
CASH - Beginning	241,137	256,340
CASH - Ending	\$ 350,655	\$ 241,137
CASH REPRESENTED BY:		
Cash	\$ 332,029	\$ 219,867
Cash - Restricted	18,625	21,270
	\$ 350,654	\$ 241,137

See accompanying Notes to Financial Statements

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IMMANUEL PENTECOSTAL CHURCH INC. O/A MY CHURCH WINNIPEG

Notes to the Financial Statements For the year ended August 31, 2025

1. DEPARTURE FROM CANADIAN GENERALLY ACCEPTED ACCOUNTING PRINCIPLES

Canadian accounting standards for not-for-profit organizations require that amortization be recorded on capital assets and that the capital assets are separated by major category. The organization has chosen not to record amortization on capital assets.

2. PURPOSE OF THE ORGANIZATION

Immanuel Pentecostal Church Inc. is a corporation without share capital incorporated under the laws of Manitoba. The organization exists to preach the Gospel of Jesus Christ to the community and conduct worship services for the purpose of teaching and training church members in Biblical truths. It is a registered charity under Section 149 of the Income Tax Act (Canada) and is therefore, exempt from income tax.

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of presentation

The financial statements of the organization have been prepared in accordance with Canadian accounting standards for not-for-profit organizations.

Financial instruments

Financial assets and liabilities are initially measured at fair value. Subsequent measurement of financial assets and liabilities are at amortized cost unless otherwise noted. Financial assets and liabilities measured at amortized cost consist of cash, receivables, investments, payables and long-term debt.

It is management's opinion that the organization is not exposed to significant credit, currency, interest rate, liquidity or market risks arising from these financial instruments, unless otherwise noted.

Capital assets

Capital assets are carried at their historical cost. The organization does not record amortization on capital assets.

IMMANUEL PENTECOSTAL CHURCH INC. O/A MY CHURCH WINNIPEG

Notes to the Financial Statements For the year ended August 31, 2025

Revenue recognition

The organization follows the restricted fund method of accounting for contributions. Unrestricted donations are recognized as revenue of the General Fund in the year received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured. Restricted contributions are recognized as revenue of the appropriate restricted fund. Restricted contributions for which no corresponding restricted fund is presented are deferred and recognized as revenue in the General Fund in the year the related expenses are recognized.

Investment income arising from investments in the Building Fund is recognized as revenue of the Building Fund when earned.

Facility rent, interest, camp registration, youth and children's ministries, and miscellaneous income are recognized as earned.

Fund accounting

The General Fund reports unrestricted resources and accounts for the organization's program and delivery and administrative activities.

The Building Fund reports only restricted resources that are to be used to accumulate funds for capital assets, renovations and major projects.

The Mission Fund reports only restricted resources that are to be used for supporting the outreach efforts and global missionaries.

Contributed services and materials

A substantial number of volunteers contribute a significant amount of their time each year. Due to the difficulty of determining the fair market value, contributed services are not recognized in the financial statements.

Contributed materials which are used in the normal course of the organization's operations and would otherwise have been purchased are recorded at their fair value at the date of contribution if fair value can be reasonably estimated.

IMMANUEL PENTECOSTAL CHURCH INC. O/A MY CHURCH WINNIPEG

Notes to the Financial Statements
For the year ended August 31, 2025

4. RESTRICTED CASH

	2025	2024
Alms fund	\$ 4,525	\$ 4,525
Children's legacy fund	-	1,000
Fund for Thanksgiving Project	12,498	8,745
My Kids Day Camp	-	7,000
Youth Retreat	1,602	-
	\$ 18,625	\$ 21,270

Restricted cash represents funds that are not available for general purposes. It consists of externally restricted contributions received for specific funds for which the expenses have not yet been incurred. See Note 7.

5. CAPITAL ASSETS

	2025	2024
Buildings	\$ 5,313,426	\$ 5,255,069
Furniture and equipment	165,803	132,632
Play structure	60,971	60,971
Equipment under construction	4,809	-
	\$ 5,545,009	\$ 5,448,672

6. CALLABLE DEBT

	2025	2024
Kingdom Life Financial Loan - repayable \$1,820 monthly including interest at 6.25%. Secured by a demand promissory note and real property.	\$ 249,575	\$ -
Less: Current portion of long-term debt	6,427	-
Less: Callable debt	243,148	-
	\$ -	\$ -

IMMANUEL PENTECOSTAL CHURCH INC. O/A MY CHURCH WINNIPEG

Notes to the Financial Statements For the year ended August 31, 2025

Management does not believe that the demand features of the callable debt will be exercised in the current period. Assuming payment of the callable debt is not demanded, regular principal payments that will be required over the next five years are as follows:

	2025
2026	\$ 6,427
2027	6,841
2028	7,240
2029	7,747
2030	8,245

7. DEFERRED CONTRIBUTIONS

Deferred contributions represents the unrecognized portion of externally restricted contributions for which no corresponding restricted fund is presented. The change in the balance of deferred contributions for the period is as follows:

	2025	2024
Alms fund:		
Opening	\$ 4,525	\$ 5,025
Add: Contributions received	-	500
Less: Contributions recognized	-	1,000
Closing	4,525	4,525
Children's legacy fund:		
Opening	1,000	2,000
Less: Contributions recognized	1,000	1,000
Closing	-	1,000
Fund for Thanksgiving Project:		
Opening	8,745	10,889
Add: Contributions received	9,228	-
Less: Contributions recognized	5,475	2,144
Closing	12,498	8,745

IMMANUEL PENTECOSTAL CHURCH INC. O/A MY CHURCH WINNIPEG

Notes to the Financial Statements
For the year ended August 31, 2025

My Kids Day Camp:		
Opening	7,000	-
Add: Contributions received	-	7,000
Less: Contributions recognized	7,000	-
Closing	-	7,000
Youth Retreat:		
Add: Contributions received	1,602	-
Closing	1,602	-
	\$ 18,625	\$ 21,270

8. ALLOCATION OF NET ASSETS

Management has determined that the previous presentation of Net Assets did not accurately reflect the Building Fund assets and its operations. To correct this, management has combined the two columns and reallocated the investment in capital assets to the Building Fund, in the Statement of Changes in Net Assets.

9. COMPARATIVE FIGURES

Comparative figures are for the eight months ended August 31, 2024.