

CELEBRATION CHURCH

ANNUAL
GENERAL
MEETING
2021



2021

As we behold Him; we become more like Him



***Welcome to the 2021 Annual General
Meeting,
Thank you for joining with us to ensure this
wonderful place of worship is well
maintained.***

***As Celebration Church we pursue the
presence of God by beholding Jesus and
become empowered worshippers by knowing
the Gospel deeply. In the midst of this
world, we pursue God's dream - a glorious
church. We are all VALUABLE members of
this dream of God, and look forward to
growing together in Christ as a family.***



Maxine Diacon (Leibel)

November, 2020 was a busy month for Maxine! While on a sabbatical from her pastoral role at Celebration, Maxine had the opportunity to marry her love Kolton Diacon, a marriage that pastor Fred Hill had the privilege of officiating! During this time Maxine continued to work on her studies from Mount Royal University in anticipation of returning to Celebration in December 2020. As Maxine was getting closer to her return to work date, she entered into a conversation with Fred about the considerable shifts that had taken place to her role due to the demands of the Covid-19 pandemic.

That, coupled with the changes in her personal life, caused Maxine and Fred to consider together, whether a return to work was best for both parties at the time. As they prayed and considered together, a mutual decision was made to end Maxine's employment with Celebration.

We have been so honoured to have Maxine as an integral part of our team for several years, and continue to pray favour and blessing over her and her family. Maxine and Kolton have since moved to Moose Jaw, SK, have a beautiful baby on the way, and continue to be friends of this church going forward.

Fred Hill

Since 2015, Fred has served Celebration with such honour and intentionality as our Lead Pastor. In July, 2020, following the call of the Lord, Fred handed in his resignation notice to our board of elders, unsure of what was next. Soon thereafter, Fred received an offer to join Leading Influence as a Chaplain to our elected officials here in Saskatchewan. For those who know Fred well, it was obvious that this was the hand of the Lord leading him forward, so through much conversation, joy, and tears Fred ended his time as Celebration's Lead Pastor in April, 2021. As he always has been, Fred continues to be an integral part of our leadership team, elected as a board member at Celebration soon thereafter. Please continue to pray for Fred as he supports and pastors our elected officials here in Saskatchewan.



STAFF CHANGES



Daniel Nieblas

Daniel served for 3 years as Youth pastor at Celebration Church, and resigned in April, 2021. He showed a love for the kingdom of God and served our children and youth with a deep commitment to Jesus.

Daniel and Jill celebrated their one year wedding anniversary, and welcomed their daughter Lucy! We are thankful for the time he served our congregation. For this coming season we wish him and his family God's richest blessings, and grace in all they do.

Tara Little

We are really excited to announce that we were able to offer Tara a position combining Maxine and Daniel's responsibilities in one role. She brings a beautiful pastoral heart and a deep love for the people of Celebration Church. Her heart to see the youth have deep encounters with God is evident in the way she prays for them and leads with a kingdom perspective. She also makes sure that our services run smoothly, connecting with the volunteers, and organizing things in the background. Both our youth and admin work is in good hands with this power woman!



FIELD PARTNERS



Fred & Helene and some of the Leading Influence team

FRED HILL LEADING INFLUENCE

Fred Hill is our newest field partner! He is serving our members of Parliament in a chaplain role, and was recently recognized and welcomed in the recent throne speech the Chaplain of the Sask legislative, a huge victory for Fred. If you want to follow Fred on social media they have an initiative that online and social media prayer prompts. During the federal election they have been posting a short video prayer each Monday, a graphic prayer on Wednesdays, and written prayers on Thursdays and Saturdays. Fred notes that he was so encouraged to see how many people were using these prompts to help them pray and to see how often these prayer prompts were being shared!

JOSH AND ASHLEY JOHNS CRU & CAMPUS CRUSADE FOR CHRIST

With the arrival of our son Bodhi in the spring and the return to in-person ministry, this was one of the busiest semester starts we've ever experienced as a family. Much of our time has been spent connecting with students and gathering them into discipleship groups. Through this, we've seen four students come to faith. Praise God!

As a student-led ministry, we're continuing to focus and invest in key student leaders across our nine campuses in the Kansas City metro, with hopes to expand our impact to the remaining 20+ colleges and universities in our scope in the future.

We're grateful for you, our Celebration family, and your partnership. We hope to be home in the spring to share more in person!



FIELD PARTNERS



NICK AND CLARA KELM

This year Nick and Clara are making a change. In August they finished their time with YWAM and have moved to Denmark. Nick is doing a Masters in Theology at Regent College on UBC campus and Clara is in a Humanities degree program in Copenhagen.

We will continue supporting them through December, 2021 to help with their transition, and we wish them all the best in their future endeavours. We know God has big plans for their lives!



VICTOR AND SABITA RAO

VIJAYAWADA, INDIA

With Covid restrictions relaxing, Victor has been able to start ministering in the jails and feeding the children again. After schools closed in April they ran a VBS in August and had 58 children attend. The Lord has preserved the health of all 87 of the children in their care and all of the staff as well. In Dec or Jan this year, Victor and his team are excited to be opening "Life Clinic" and "The Life Medical and General Stores". Having medicine, supplies and doctors closer to them is a God send. They ask us to join in prayer with them, to see these buildings open with God's grace.



Victor and Sabita and some of the guards at their prison ministry

SPONSORED MINISTRIES



River
House of
Prayer



HOW WE DO CHURCH DURING COVID-19

As we have navigated the Covid-19 pandemic, we would like to thank everyone for facing this issue head on with us, and for being flexible and so incredibly faithful! We were able to fully open the church again in July, 2021 when the restrictions were lifted for that brief time. With the exception of mandatory masking, we have been able to remain open as a church. As Covid-19 changes, we learn to adapt and worship together no matter what!

- *Echo Lake Bible Camp, Youth 'Leaders In Training', Kids Day Camp.*
- *Hosted a VBS at the church in August.*
- *Wednesday and Sunday Encounter services continue.*
- *Kingdom kids ministry re-open with an influx of 10-15 adorable little faces keeping our volunteers busy!*

Average Re-open Attendance

Aug/21 - Average in person 85, online 40

Sept/21 - Average Attendance 156
(81 in church, plus 17 Kids/leaders, online 59)

Oct/21 - Average Attendance 195
(105 in church, plus 20 Kids/leaders, online 70)



A Sunday morning Encounter Service



Pastor Nico leading us through a communion liturgy.

- *Youth Ministry is meeting again in person on Friday nights with 30-35 energetic teens, excited to hang out and worship the Lord together.*
- *Young adults ministry meets on Monday evenings recently they attended to a prayer retreat at Esten College - they lead a few worship sessions in a collective 40 hour prayer and worship event.*
- *"Foundations of our Faith" (Catechism) class during our Wednesday Encounter services.*
- *Thursday evenings 30-40 people get together for an Alpha course.*
- *Men's ministry started meeting in person again, and are now attending the Thursday night Alpha Course*
- *Women's ministry is meeting online once a month over zoom, to connect and encourage each other.*
- *Ask for Rain event, Nov 26 & 27. We will be live streaming Matt created our very first hybrid in-person & online worship and prayer for 24 hours via facebook, from different churches over Regina.*

LARRY FISHER

1959-2021

And if I go and prepare a place for you, I will come back and take you to be with me that you also may be where I am.

John 14:3



This year we lost a friend and a brother in christ, we lovingly remember and honour Larry Fisher. He was a dedicated part of our celebration family he served on the board of directors and was a member of the prophetic team. He will be missed.

MEETING AGENDA

1. CALL TO ORDER

Shawn Lamb

2. OPENING PRAYER

Nico Deschner

3. APPROVAL OF AGENDA

Shawn Lamb

4. APPROVAL OF 2021 BUDGET MEETING MINUTES

Shawn Lamb

5. PASTOR'S REPORT

Nico Deschner

6. BOARD'S REPORT

Shawn Lamb

7. FINANCE COMMITTEE REPORT

Brian Schmidt

8. AUDIT OVERVIEW

*Approve appointment of Auditor
Brian Schmidt*

9. MOTION TO ADJOURN

Shawn Lamb

++VIA EXPLORATION++

Matt Adams



Annual General Meeting - Minutes
Celebration Church –In-Person & Zoom Call
Sunday November 29, 2020

1. **Call to Order** – Shawn Lamb

20 people in person/online Matt is monitoring Zoom call

2. **Opening Prayer** – Fred Hill

3. **Approval of the Agenda** – Shawn Lamb

- a. Motion: To approve the agenda – Moved by: Shawn Lamb, 2nd Murray Whitelaw

Carried

4. **Approval of the 2020 Budget Meeting minuets** – June 14, 2020 – Shawn Lamb

- a. Motion: To approve the minutes – Moved by Shawn Lamb, 2nd Alan Mathies

Carried

5. **Treasurers Report** – Brian Schmidt

- a. Motion: To receive the report – Moved by Brian Schimd , 2nd Allison Schulz

Carried

5a. **Audited Financial Statement – read, review, and approve** - Brian Schmidt

- b. Motion: To receive the audit – Moved by Brian Schmidt, 2nd Kate Fisher

Carried

5b. **Auditor, Approve Appointment** – Brian Schmidt

- c. Motion: To approve the appointment of Maria Sporysh of Priority Accounting as our auditor for 2020-2021 - Moved by Brian Schmidt, 2nd Carolyn Selinger

Carried

6. **Donating Securities Explanation** – Brian Schmidt

7. **Board Chair Report** – Shawn Lamb

- a. Motion: To receive report – Moved by Patty Kelm, 2nd Murray Whitelaw

Carried

8. **Staff Report** – Fred Hill


- a. Motion: To receive report – Moved by Maureen Wiskar, 2nd Allan Mathies

Carried

**** Reminder of Announcement to Follow****

9. **Motion to Adjourn** – Shawn Lamb

- a. Motion: To adjourn – Moved by Larry Fisher



DEAR
FRIENDS,
SINCE GOD
LOVED US
THAT MUCH,
WE SURELY
OUGHT TO
LOVE EACH
OTHER.

1 JOHN 4:11

Shoes at the Cross in response to the news of the unmarked grave findings at residential schools.

Pastoral Report to Celebration Church, November 2021



Dear Celebration family,

It's that time of the year again. Our Annual General Meeting is at hand.

A lot has happened since our last AGM. Together, we have faced much uncertainty over the past 20 months due to COVID. How comforting to know that Jesus has been right there in every situation. He gives us the ability to be full of hope as we review the last year, our finances and all the great things God has done. Personally, I'm honoured to write this pastoral report for you today. I have seen God's grace and favour poured out despite the challenges and upheaval in our community - that fills my heart with gratitude.

Last AGM, when Pastor Fred announced his retirement, some might have felt overwhelmed by more changes at hand. He led Celebration Church for five years, bringing stability and health to both the organizational structure and the community. His commitment to listen to God, which he continuously shared with Celebration, moved him to take a bold step into a Chaplain position at the Saskatchewan Legislature - during a season that seemed less than ideal for some. Yet God knows best and obedience is God's invitation to see the miraculous flourish in our midst.

It was both humbling and honouring, when the board unanimously selected me as Interim Lead pastor last January. My commitment to you, as a congregation, throughout this last season has been to always point you to Jesus and encourage you to grow in maturity with Christ.

In the 2020/2021 Fiscal Year we saw a decline in finances due to the challenges of COVID-19. The Celebration staff have met those challenges exceptionally, by cutting expenses and regularly looking for creative ways on how to work with what has been available. I can't express enough how proud I am of each and every one of them. We have cut costs significantly below the approved budget and continue to watch our finances closely. Pray with us for God's provision and wisdom on how to responsibly steward the money that has been donated.

I felt deep sadness at the passing of Larry Fisher who was a board member and served our community as part of the prophetic and prayer team. He loved Jesus deeply, worshiped passionately and prayed for many.

So, what has God been doing in the midst of all the challenges? This season of COVID-19 has helped our community to reorient ourselves to Jesus and realize our need for continued transformation. COVID-19 regulations allowed for limited capacity which required us to do multiple services. Both our staff and volunteers worked tirelessly to create opportunities for people to meet together in times of isolation. In the winter and spring, we had up to three services a week, meeting in small numbers to pray, worship and listen to God's word.

Pastor Matt has not only served faithfully in preaching, prayer and leading both the Young Adults and prophetic ministry, and also makes sure that the live-stream is functioning and videos are getting edited. His wisdom and expertise in leadership have been invaluable for us in this season.

Pastor Kristen records many Kingdom Kids' videos and regularly connects with our families making sure that our children receive encouragement and care through a difficult season. In the summer we had our

first VBS since COVID-19 started. Kristen's heart for evangelism and the advancement of the Kingdom has been so valuable. We are glad that our children's ministry has been able to meet again in person since September.

Pastor Tara has her hands full with admin responsibilities as well as leading our youth group. We have seen a real favour on our youth ministry over the last few months. It is not uncommon as you come to church Friday evening that you encounter 30-40 young people excited and loudly engaging in the youth night. Pray with us for God to meet them in significant ways.

Warren's expenses for cleaning and disinfecting the building is one of the only areas in which our costs exceeded this year's budget. He is making sure that we are sticking to the regulations and that everybody stays safe. At times, the hallways smell like a hospital, which is a good thing.

Maureen is making sure that phones get answered, bills paid, rentals come in and our financials stay in order. In times of uncertainty she prays, encourages and makes sure that we don't forget to smile and laugh together.

As a leadership team we felt God guiding us to the need for transformation and discipleship for our community. In these times, it is of great importance to understand the foundations of our faith. We had a great response to our 7-week Foundations of our Faith class (Catechism), which we offered during our Wednesday evening services. We will offer these regularly as part of our discipleship. In October we started an Alpha course that 30-40 people attend every week, including several non-believers join us. Our hope is that this program can become an annual part of our church community.


The discernment process concerning Celebration's affiliation with Via Apostolica was a significant part of this year. We have continued to actively introduce our community to elements and people of Via Apostolica through videos, online content and inviting Via leaders to Celebration (as pandemic restrictions allowed). For more details on this process visit our website <https://redroof.tv/exploring-via-apostolica>. In our services we intentionally added components such as corporate prayers, scripture readings, communion liturgy and blessings that reflect Via Apostolica to help Celebration in this discernment process. With the help of the Spirit our prayer is that these changes will lead to greater engagement, discipleship and participation that is life-giving rather than meaningless repetition.

God has been incredibly faithful to Celebration throughout its past. We have once again seen an increase of engagement as people have returned to in-person services, with a steady stream of newcomers and familiar faces returning. With COVID-19 still a concern, we don't have quite the same number attending as we did before COVID-19.

We deeply believe that in this time of shaking and uncertainty God is building His glorious church. Equipping for himself a bride ready for His return.

May we see the light of the glory of God fill Celebration Church as we continue to follow His guidance and so become transformed into His likeness. May we surrender to His will and walk in His ways. There is a glorious future at hand and God is inviting us to join Him in His mission to reach the world with His wonderful gospel.

In deep commitment to God's kingdom,
Nico+ (Interim Pastor nico@redroof.tv)



**PRAY FOR ALL
PEOPLE. ASK GOD
TO HELP THEM;
INTERCEDE ON
THEIR BEHALF,
AND GIVE THANKS
FOR THEM.**

1 TIMOTHY 2:1

Pastor Matt guiding us in prayer for the election
during an Encounter service

VISION

Transformed by Christ - Empowered by the Holy Spirit - Serving God and others.



MISSION

We are committed followers of Jesus Christ, carrying His love to the world.

It is no surprise that the global pandemic is still impacting the operations of the church. From the start of the pandemic the staff and elders have prayerfully considered that what God has in mind for his bride. We have managed to re-open with in-person services for adults and children. The live streaming of our services will continue to be available for those that are not able to participate in person. Once again, all of the staff deserves a huge round of applause for all the work they have done managing the Covid-19 response.

We are a governance board, responsible to the congregation to ensure the smooth and effective operation of the corporation. Our role as directors requires us to ensure that policies and procedures are in place, our Vision is clearly communicated, that the members have opportunities to be heard, and that the finances are monitored and reported as required by law.

As elders we work along-side the Pastoral team to ensure that the ministries are delivered effectively, and that the members of our church are receiving the care and nurture they require. The elders meet regularly to listen to God and pray for this congregation. The board meets monthly, and we have transitioned to quarterly business meetings with the remaining monthly meeting dedicated to spiritual growth, learning, prayer, study of the scriptures. I consider the unity between the elders, staff, and congregation a gift from God.

In January 2021, Nico Deschner was selected as the Interim Pastoral Lead for Celebration Church. Much of our attention has been directed at the exploration of the potential affiliation with Via Apostolica, a Missional District of the Anglican Church of North America (ACNA). The leadership team has provided a few opportunities to meet as a congregation to discuss the exploration, made videos describing various aspects of Via, and regularly updated the redroof.tv website with additional information. Our goal is to continue to be open and transparent in this discernment process so that the congregation can make an informed decision for the direction of our church. We pray for guidance and discernment for this body of believers. God continues to be so good to Celebration Church and for that we are grateful. The leaders of Celebration Church are leaning into Jesus as we work through challenges with open, honest, and sometimes difficult communication. Transparency will continue to be at the centre of our gatherings both at the Board and Congregation level.

In June 2021, Dwight Lawrence stepped down as a director/elder. The leadership team would like to personally thank Dwight for all that he has done and continues to do for this congregation both on the board and in the other ministries that he is involved in. At the 2021 Budget Meeting, the board of directors/elders welcomed Fred Hill to the team. Alison Schulz and Gwen Friedrich were re-elected to 3-year director/elder terms.

We were saddened to hear that Larry Fisher passed away in August 2021. Larry's presence will be missed by our team and by so many others. I admired Larry for his passion to follow Christ and his conviction to lead a Christ-centred life.

We ask that you continue to pray for Celebration Church, the staff, the leadership, and our congregation.

In His service,

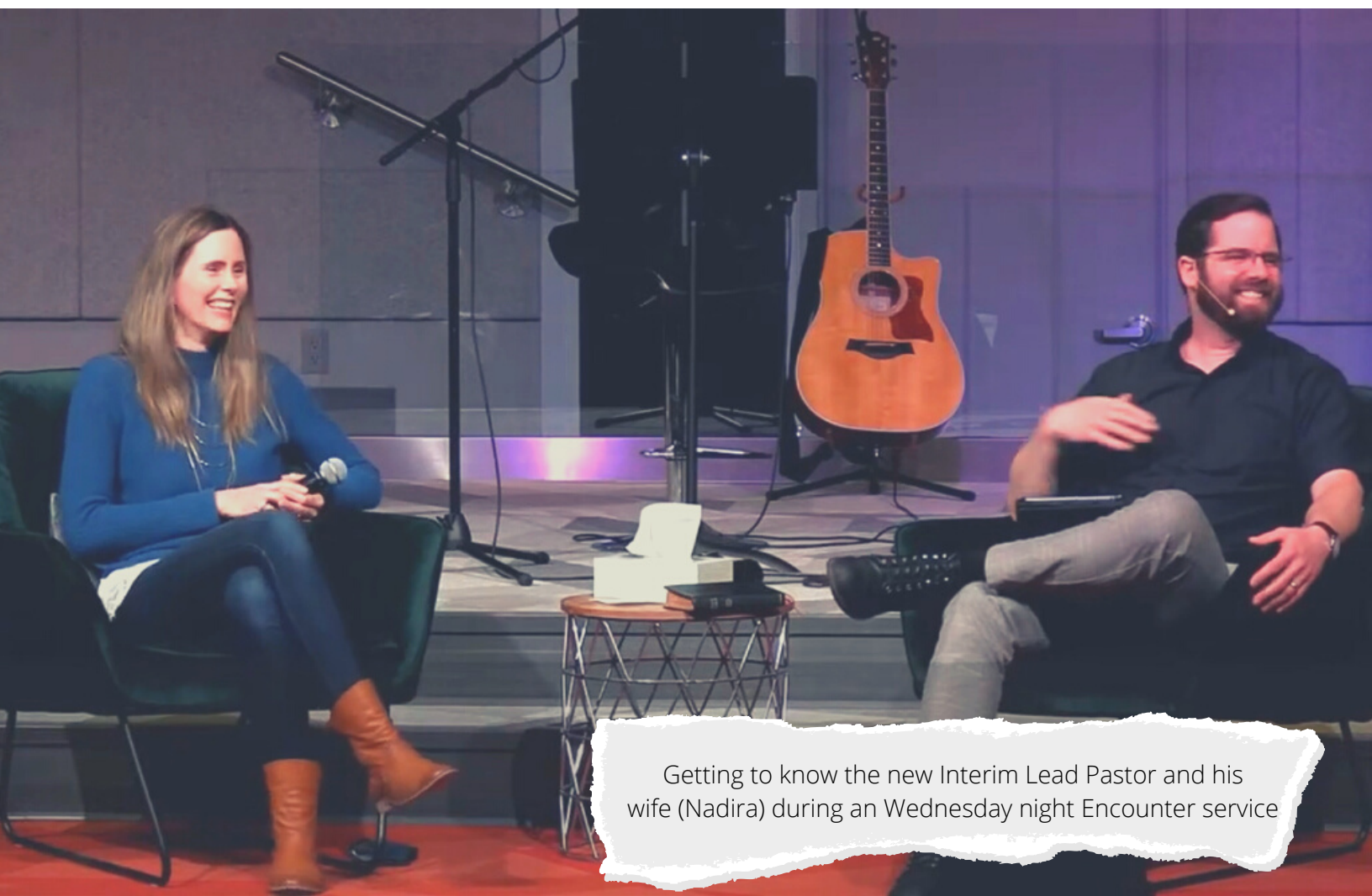
Shawn Lamb (Board Chair)

**GIVE TO THE LORD THE GLORY HE DESERVES!
BRING YOUR OFFERING AND COME INTO HIS
PRESENCE.
WORSHIP THE LORD IN ALL HIS HOLY SPLENDOR.**

1 CHRONICLES 16:29

Live Stream of one of our worship teams
during a Sunday Encounter service

JESUS WE LOVE YOU
HOW WE LOVE YOU
ARE THE ONE OUR
HEARTS ADORE



Getting to know the new Interim Lead Pastor and his
wife (Nadira) during an Wednesday night Encounter service



Audit & Finance Committee Chair Report:

Our fiscal year Sept 1st, 2020 – Aug 31st, 2021, was another challenging one for Celebration. We continue to feel the impacts of Covid-19 on our attendance, donations, and expenses. Donations were well below budget for the second year in a row. **We have to recognize that hard decisions on future staffing and programming levels may be necessary unless donations begin to match expenses more closely.**

That said, we are fortunate to be a church with a strong cash position, allowing us to weather this situation and continue to provide relevant programs and support to our congregation, communities, and missionary partners. Below is a summary of the financial statements for 2020-2021:

	2020-2021 Actual	2020-2021 Budget	Difference	Percentage Difference to Budget	2021-2022 Budget
Cash Revenues	\$414,789	\$636,200	-\$221,411	-34.8%	\$479,280
Cash Expenses	\$474,747	\$637,918	-\$163,171	-25.6%	\$479,196
Cash Loss	-\$59,958	-\$1,718	-\$58,240	3390.0%	\$84
Depreciation	-\$155,194	-\$120,000	-\$35,194	29.3%	-\$120,000
Net Loss	-\$215,152	-\$121,718	-\$93,434	76.8%	-\$119,916

Bank Account:	September 1 st , 2020	\$488,857	
	August 31 st , 2021	\$405,860	→ -\$82,992

Capital Spending:	Budget:	\$63,400	
	Actual:	\$8,433	→ -\$54,967

Securities Donations:	Donations - 3	Amount:	\$13,600
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All expense categories spent under budget in 2020-2021, including payroll expenses.

As we look to the current 2021-2022 year, budgeted revenues were set at approximately the 2020-2021 expenses. However, we continue to see declines in our donations which have put us "behind schedule" 2 months into the new year. Please continue to seek God and His guidance on how to best support Celebration Church.

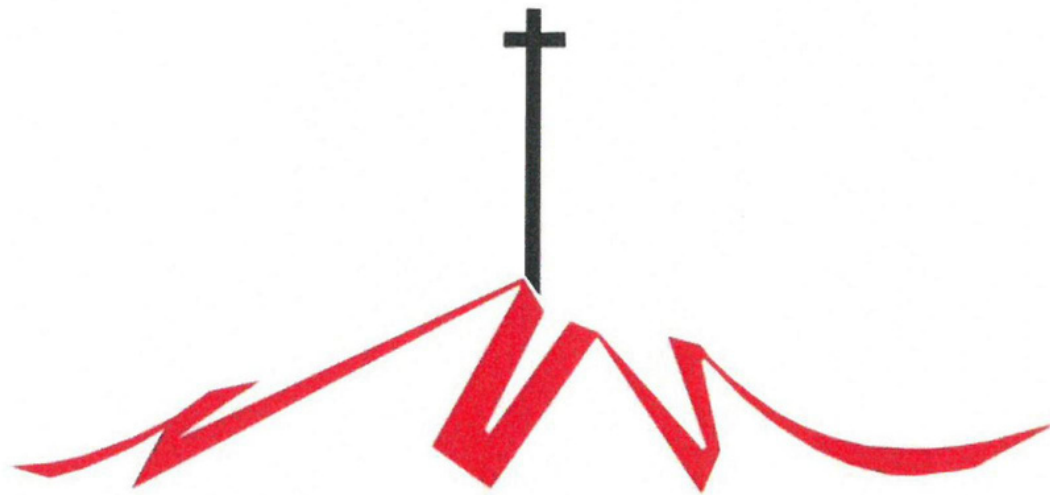
Brian Schmidt (Treasurer)

**"LET THE CHILDREN COME TO ME.
DON'T STOP THEM! FOR THE
KINGDOM OF HEAVEN BELONGS
TO THOSE WHO ARE LIKE THESE
CHILDREN."**

MATTHEW 19:14



Kids worshipping at our August Vacation
Bible School (In The Garden)



CELEBRATION

www . redroof . tv

Celebration Church Inc.

Audited Financial Statements

August 31, 2021

Celebration Church Inc.

August 31, 2021

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Independent Auditor's Report

To the Members of Celebration Church Inc.

Qualified Opinion

We have audited the financial statements of Celebration Church Inc., which comprise the statement of financial position as at August 31, 2021 and the statement of operations, statement of changes in assets and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, except for the possible effects of the matter described in the Basis for Qualified Opinion section our report, these financial statements present fairly, in all material respects, the financial position of Celebration Church Inc. as at August 31, 2021 and its financial performance and cash flows for the year then ended August 31, 2021 in accordance with Canadian accounting standards for not-for-profit organizations.

Basis for Qualified Opinion

In common with many Non-for-Profit Organizations, Celebration Church Inc. derives revenue from donations and other fundraising activities, the completeness of which is not susceptible to satisfactory audit verification. Accordingly, verification of these revenues was limited to the amounts records of Celebration Church Inc. Therefore, we were unable to determine whether any adjustments might be necessary to donation revenue, excess of revenue over expenses reported in the statement of operations and changes in net asset, excess of revenues over expenses reported in the statement of cash flows and current assets and net assets reported in the statement of financial position. This caused us to qualify our audit opinion on the financial statements as at and for the year ended August 31, 2021.

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 the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified 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 Church'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 Church or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Church'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 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 Church'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 Church'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 Church 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.

Priority Accountants CPA

Priority Accounting Services CPA Prof. Corp.

November 10, 2021

Celebration Church Inc.

Statement of Financial Position

August 31, 2021

	Note	2021	2020
Assets			
Current Assets			
Cash	2.a. \$	405,860	\$ 488,852
Accounts receivable	4.	2,703	1,386
Prepaid Expenses		2,571	1,663
Total Current Assets		411,134	491,901
Property, plant and equipment, net of accumulated amortization	3.	1,391,505	1,535,933
Total Assets		\$ 1,802,639	\$ 2,027,834
Liabilities			
Current Liabilities			
Accounts payable	5. \$	(668)	\$ 9,375
Total Current Liabilities		(668)	9,375
Fund balances, unappropriated	2.b.	(87,638)	(16,644)
Capital Asset Fund		1,391,505	1,535,933
Fund balances, appropriated	2.b.	499,170	499,170
Net Assets		1,803,037	2,018,459
Total Liabilities and Net Assets		\$ 1,802,369	\$ 2,027,834

Approved on Behalf of the Board:

Shawn Luns Shawn Luns, Board Chair
Brian Schmidt Brian Schmidt, Treasurer

The accompanying notes are an integral part of these financial statements.

Celebration Church Inc.

Statement of Operations & Changes in Net Assets

For the Year Ended August 31, 2021

	2021	2020
REVENUE		
Donations	\$ 409,792	\$ 508,275
Rental Income	2,245	6,155
Other Income	1,737	5,481
Cost Recovery	1,015	26,310
Total Revenue	414,789	546,221
EXPENSES		
General - Executive Management (Schedule 1)		
Operations	17,135	16,757
Salaries and benefits	362,950	393,686
Facility & Property	41,437	54,937
Depreciation	155,194	150,711
Total for General - Executive Management	576,716	616,091
Programs		
Church Culture & Health (Schedule 2)	8,068	27,545
Adult Engagement & Growth (Schedule 3)	23	4,787
Leader Development & Engagement (Schedule 4)	5,552	26,353
Kids Ministry (Schedule 5)	4,896	7,215
Youth Ministry (Schedule 6)	2,445	7,570
Young Adult Ministry (Schedule 7)	1,678	1,021
Outreach (Schedule 8)	30,563	77,918
Total for Programs	53,225	152,409
Total Expenses	629,941	768,500
Excess (deficiency) of revenue over expenditures	(215,152)	(222,279)
Surplus, Opening	482,526	768,481
Interfund transfers	(10,766)	(214,387)
Transfer to Capital Asset Fund	155,194	150,711
Fund balances	\$ 411,802	\$ 482,526

The accompanying notes are an integral part of these financial statements.

Celebration Church Inc.

Statement of Cash Flows

For the Year Ended August 31, 2021

	Note	2021	2020
CASH FLOWS FROM OPERATING ACTIVITIES:			
Excess (deficiency) of revenue over expenditures		\$ (215,152)	\$ (222,280)
Depreciation		155,194	150,711
Net change in non-cash working capital	6.	(12,268)	12,825
TOTAL CASH FLOWS FROM OPERATING ACTIVITIES		(72,226)	(58,744)
CASH FLOWS FROM INVESTING ACTIVITIES:			
Purchase of fixed assets		(10,766)	(214,387)
Net cash increase (decreases) in cash and cash equivalents		(82,992)	(273,131)
Cash and cash equivalents, beginning of period		488,852	761,983
Cash and cash equivalents, end of period		\$ 405,860	\$ 488,852

The accompanying notes are an integral part of these financial statements.

Celebration Church Inc.

Notes to the Financial Statements

For the Year Ended August 31, 2021

1. Purpose of the Organization

Under the Lordship of Jesus Christ, Celebration Church Inc. (the Church) is called to discover God and to disciple people. The Church is incorporated under the Non-profit Corporations Act, 1995 as a not-for-profit organization and is a registered charity under the Income Tax Act.

2. Significant Accounting Policies

Basis of Presentation

The financial statements have been prepared in accordance with Canadian Accounting Standards for Not-for-Profit Organizations (ASPNO) applied within the framework of accounting policies summarized below.

a. Cash and Cash Equivalents

Cash and cash equivalents include unrestricted cash in operating and High Interest Savings bank accounts.

The Church currently has funds in a High Interest Savings account with Conexus Credit Union.

b. Fund accounting

The Church uses the restricted fund method of accounting for contributions. The accounts of the Church are maintained in accordance with the principles of fund accounting in order that limitations and restrictions placed on the use of available resources are observed. Under fund accounting, resources are classified for accounting and reporting purposes into funds with activities or objectives specified. For financial reporting purposes, the accounts have been classified into the following two funds:

The Operating Fund records the operating revenue and expenditures of the Church as well as the related assets and liabilities.

The Board has established a Capital Reserve with funds held in the Operating Fund. The reserve is intended to fund future repairs and maintenance for the facilities and/or equipment as well as replacement of worn out equipment. These funds would also be utilized for renovations or additions to the current facility.

The Capital Asset Fund records revenues and expenditures related to specific donations for the purpose of capital improvements to the Church, depreciation expense, and mortgage interest expense. In addition, it contains the assets and mortgage related to the building and land held by the Church. Expenditures considered capital in nature funded from the Operating are also transferred to the Capital Asset Fund.

Celebration Church completed a large portion of a planned capital project for the fiscal years 2019, 2020, 2021.

c. Revenue and expense recognition

Unrestricted contributions are recognized as revenue of the Operating Fund in the year received.

Donations are recorded as revenue only when received; pledges are not recorded in the accounts.

Celebration Church Inc.

Notes to the Financial Statements

For the Year Ended August 31, 2021

2. Significant Accounting Policies continued

d. Property, plant and equipment

The church building is depreciated using the straight-line method at 2.5% per year. The amounts shown for land and church building are the costs of the church property located at 3130 Renfrew Crescent, Regina, Saskatchewan. Solar panels installed this fiscal year, will be depreciated using the straight-line method of 4% per year. Leasehold improvements and furniture are being depreciated using the straight-line method at 10% per year. Computers and office equipment are being depreciated using the straight-line method at 20% per year.

e. Use of Estimates

The preparation of financial statements in conformity with Canadian Generally Accepted Accounting Principles requires management to make estimates and assumptions that affect the reported amount of assets, liabilities, and disclosure of contingent assets and liabilities at the date of financial statements and the reported amounts of revenues and expenses during the reporting period. Accounts receivables are stated after evaluation as to the collectability and an appropriate allowance for doubtful accounts is provided where considered necessary. These assumptions are reviewed periodically and, adjustments become necessary, they are reported in earnings in the periods in which they become known.

f. Financial Instruments

Financial assets and financial liabilities are recorded on the Statement of Financial Position when the Church becomes party to the contractual provisions of the financial instrument. All financial instruments are required to be recognized at fair value upon initial recognition, except for certain related party transactions. Measurement in subsequent periods of equity instruments is at fair value. All other financial assets and financial liabilities are subsequently measured at amortized cost adjusted by transaction costs, which are amortized over the expected life of the instrument.

Fair value is the amount at which a financial instrument could be exchanged at arm's length between willing, unrelated parties in an open market. Changes in fair values of financial assets and financial liabilities measured at fair value are recognized in excess of revenues over expenses.

When there is an indication of impairment and such impairment is determined to have occurred, the carrying amount of financial assets measured at amortized cost is reduced to the greater of the discounted cash flows expected or the proceeds that could be realized from sale of the financial asset. Such impairments can be reversed if the value subsequently improves.

Celebration Church Inc.

Notes to the Financial Statements

For the Year Ended August 31, 2021

3. Property, plant and equipment

			2021	2020
	Cost	Accumulated Depreciation	Net Book Value	Net Book Value
Land	\$ 434,730	\$ -	\$ 434,730	\$ 434,730
Building	1,757,925	(1,035,441)	722,484	771,515
Leasehold improvements	768,974	(553,953)	215,021	288,466
Furniture	132,827	(118,892)	13,935	26,367
Computer & Office Equipment	128,142	(122,807)	5,335	14,855
Total	\$ 3,222,598	\$ (1,831,093)	\$ 1,391,505	\$ 1,535,933

4. Accounts Receivables

	2021	2020
GST Receivable	\$ 565	\$ 1,386
Stock Donations Receivable	2,138	-
Total	\$ 2,703	\$ 1,386

5. Accounts Payable

	2021	2020
Employee Deductions Payable	\$ -	\$ 185
Vacation Pay Payable	(668)	9,190
Total	\$ (668)	\$ 9,375

Celebration Church Inc.

Notes to the Financial Statements

For the Year Ended August 31, 2021

6. Net Change in Non-Cash Working Capital Balances From Operations

	2021	2020
(Increase) decrease in		
Prepaid expenses	\$ (908)	\$ 11,583
Accounts receivable	(1,317)	448
Increase (decrease) in		
Accounts Payable	(10,043)	794
Total	\$ (12,268)	\$ 12,825

7. Significant Event

The global pandemic declared by the World Health Organization on March 11, 2020 due to the outbreak of COVID-19 has cast uncertainty on the estimates, assumptions and critical judgement exercised by management. Continuing public health restrictions indicate that the pandemic will continue to impact the Canadian economy for the foreseeable future. The main effects of the COVID-19 pandemic on the Church's financial statements for the year ended August 31, 2021 are as follows:

- Donations and Rental Revenue decreased due to Covid-19
- Management have made, and continue to make a concentrated effort to decrease operating expenses.

Celebration Church Inc.

For the Year Ended August 31, 2021

Schedule 1 - Executive Management

	2021	2020
Operations Expenses		
Operating & Administration	\$ 7,937	\$ 10,434
Audit, Legal, Bank Charges	3,205	2,241
Ministry Programming Administration	5,993	-
Memberships & Licenses (now with Operating & Administration)	-	2,977
Vacation Relief	-	1,105
Total Operations Expenses	17,135	16,757
Payroll Expenses		
Wages & Salaries	314,739	345,021
CPP	15,483	15,563
EI	7,057	7,724
Group Insurance	13,245	10,078
Group RRSP	11,593	14,289
WCB	834	1,011
Total Payroll Expenses	362,951	393,686
Facility & Property Expenses		
Inside Repairs & Maintenance	2,104	5,855
COVID Supplies Expense	70	-
Insurance & Building Security	13,798	13,995
Outside Repairs & Maintenance	2,753	8,293
Landscaping/Snow Removal	3,072	1,799
Utilities	19,640	24,995
Total Facility & Property Expenses	\$ 41,437	\$ 54,937

The accompanying notes are an integral part of these financial statements.

Celebration Church Inc.

For the Year Ended August 31, 2021

Schedule 2 - Church Culture & Health

	2021	2020
Spiritual Renewal & Growth	\$ 72	\$ 7,991
Prayer Ministry	41	1,624
Hospitality	82	2,629
Pastoral Ministry	1,606	2,832
Corporate Worship	2,652	6,934
Church Wide Events	597	816
Appreciation	1,655	3,335
Worship Arts	863	1,384
Marketing & Communications	500	-
	\$ 8,068	\$ 27,545

Schedule 3 - Adult Engagement & Growth

	2021	2020
Men's Ministry	\$ -	\$ 621
Women's Ministry	-	1,505
Seniors Ministry	-	259
Small Groups	-	1,365
Adult Discipleship	-	225
Visitor Connections	23	811
	\$ 23	\$ 4,786

Schedule 4 - Leadership Development & Engagement

	2021	2020
Paid Staff Training	\$ 5,200	\$ 25,674
Board Training	352	679
	\$ 5,552	\$ 26,353

The accompanying notes are an integral part of these financial statements.

Celebration Church Inc.

For the Year Ended August 31, 2021

Schedule 5 - Kids Ministry

	2021	2020
Consumables	\$ 381	\$ 289
Guest Speakers or Worship	-	780
Teaching Resources	52	1,120
Art & Project Supplies	718	452
Refreshments	8	354
Marketing, Communication, Printing	50	-
Appreciation	338	167
Special Events	1,955	3,324
Hospitality	577	102
Training (Leaders/Teachers)	-	585
Registrations/Subscriptions	537	-
Other Expenses	280	42
	\$ 4,896	\$ 7,215

Schedule 6 - Youth Ministry

	2021	2020
Rentals	\$ -	\$ 427
Teaching Resources	28	-
Art & Project Supplies	(30)	-
Refreshments	606	2,312
Volunteer Appreciation	317	757
Special Events	885	2,692
Hospitality	173	174
Training (Leaders/Teachers)	132	1,165
Benevolent Support	150	-
Other Expenses	184	43
	\$ 2,445	\$ 7,570

The accompanying notes are an integral part of these financial statements.

Celebration Church Inc.

For the Year Ended August 31, 2021

Schedule 7 - Young Adult Ministry

	2021	2020
Consumables	\$ 19	\$ -
Teaching Resources	-	137
Marketing, Communication, Printing	-	20
Special Events	625	-
Hospitality	1,034	864
	\$ 1,678	\$ 1,021

Schedule 8 - Outreach

	2021	2020
General Benevolence	\$ 2,307	\$ 8,979
Community (Celebration Outreach)	1,000	-
Sponsored Ministries (City, National, Global)	1,200	9,250
Field Partners	21,492	36,612
Mission Scholarships	1,000	2,300
Celebration Mission Activities	410	10,000
Lighthouse	2,014	7,172
ARRIVE Ministry	400	882
India Dollar Mission	740	2,723
	\$ 30,563	\$ 77,918

The accompanying notes are an integral part of these financial statements.

EXPLORING VIA APOSTOLICA

OVERVIEW

In February 2021 we welcomed Pastor Nico Deschner as our Interim Lead Pastor at Celebration. With Pastor Nico being an Anglican Priest with Via Apostolica, his appointment brought with it a discernment process for our congregation as we discern first a potential long-term covering and partnership with Via Apostolica, and secondly the permanency of his role at Celebration.

PURSUING CLARITY

Over the spring and summer months of 2021 we were introduced and became familiar with some of the people and practices of Via Apostolica, with a series of opportunities for our congregation to grow more familiar with Via. Following this season of introduction, we believe it is important to give further clarity on the beliefs and practices of Via Apostolica as we consider whether denominational alignment is possible and beneficial given the present reality of Celebration and the hopeful future of our church. In September 2021 our board gathered to begin a Clarity Discernment Process, attempting to identify all of the questions and areas that have yet to be clarified about Via. Once the list was compiled - and understanding that it would serve as a living document throughout the coming months - the questions that arose were categorized and assigned one of three colours:



Green - Clear



Yellow - Needs Further Clarity



Red - Unclear

As a board and staff, our commitment to our congregation is to work towards tremendous clarity for each of these pending questions. Once the answers become clear and concise, our commitment is that we will communicate those GREEN areas of clarity to the congregation, sharing both the final result, and giving room for feedback and additional insights.

Over the coming months, several congregational meetings will take place as we move closer towards making a final decision on Via Apostolica. Please continue to be engaged and consider this opportunity prayerfully alongside us.

As a congregation, this Clarity Process Chart is available on our website, and we encourage you to view it as it will be updated frequently. Additionally, if you have things you would like to add, you can do so by reaching out to Pastor Matt at matt@redroof.tv or by using the online form at www.redroof.tv/exploring-via-apostolica

GOAL

To work towards tremendous clarity on each of the following topics – first among the board & staff, then amongst the congregation – in order to help the members of Celebration make a clear, informed decision about an affiliation and denominational covering with Via Apostolica.

LOCAL LEADERSHIP

- What are VIA's governance structure, constitution & bylaws?
- What authority does the local church board have?
- How are church employees hired within Via? In addition, how are they evaluated, and is this different from our current process at Celebration?
- If Celebration became a VIA congregation, what would be the transition plan for our current board, staff, and members?
- What authority would members of a local VIA church have, and how does it compare with our current model?
- How are important decisions made in a VIA church?
- How are local priests hired, evaluated, and/or terminated?
- What do the following terms mean and how would they be applied in Celebration: priest, elder, clergy, bishop?

THEOLOGY

- What is VIA / ACNA's position on women in church leadership?
- What is VIA / ACNA's theological understanding and practices of the sacraments and sacramental acts?
- Are there any social or political stances that VIA/ACNA take that would differ from Celebration's current belief system?
- As a VIA church, does the local church retain the right to define their own beliefs or must they defer to the governing body?
- Under VIA / ACNA, what are potential immovable beliefs that – if found to be in conflict with Celebration – could prohibit us from joining or remaining within Via?
- What is VIA / ACNA's beliefs around biblical interpretation
- What is the role of liturgy in a church service?
- What is VIA / ACNA's understanding of the priesthood of all believers (1 Peter 2:4-5)?
- How do we balance what we have read in "Pagan Christianity", what we have experienced with "We Are Church", and what we have seen and are considering with Via / ACNA?
- What will be our working definitions of the words evangelical, historical, and charismatic?

MOVING TOWARDS CLARITY

PRACTICES

- Under VIA / ACNA, what are the immovable practices that – if found to be in conflict with Celebration – could result in a loss of fellowship?
- What else would change in our services that hasn't already been demonstrated?
- What does a full VIA service look like?
- Would a VIA service include relics or symbols? If so, what would this look like?
- Are there any additional requirements to working with non-VIA / ACNA organizations?
- Would Celebration be required to use Anglican liturgy in our services as prescribed in the Book of Common Prayer?
- Will Celebration's priest and staff be required to wear vestments? If so, in what context and to what degree?
- Would there be any restrictions to Celebration's unique expression?
- Are we required to call our priest 'Father'?
- What are the consistent practices of a VIA church?
- As Celebration, are there things that we are going to have to stop doing?
- Considering that most churches tend to express themselves through one of the three streams, what does it look like to embrace all three streams? Are we diluting ourselves by pursuing all three?
- Who can preside over communion? Who can serve communion?

MOVING TOWARDS CLARITY

OPERATIONAL

- If replacing the lead pastor / priest was needed, what would the hiring process look like for Celebration as a VIA church?
- If Celebration became a VIA church, do members need to renew or adjust their current membership? If so, what would that potentially look like?
- If Celebration became a VIA church would we need to change or modify our name?
- Would Celebration becoming a VIA church affect our relationship with our field partners?
- Given the history of the Anglican Church with the residential schools, could Celebration potentially end up with a future financial liability?
- Given the history of the Anglican Church with the residential schools, could there be a potential required response from Celebration in the future if we were a VIA congregation?
- Once this clarity process is complete, what will we be voting on?
- Once this clarity process is complete, who will be able to vote?
- What are the methods for non-members to have their voice heard during this process?
- How does a congregation leave Via if they choose to?

DENOMINATIONAL COVERING

- What is the organizational chart of Via / ACNA?
- What is the ordination process for Via / ACNA?
- What is an apostolic covering?
- How are bishops selected?
- What are holy orders?
- If we were to vote to come under VIA / ACNA, what would that transition process look like thereafter?
- How are VIA churches unique from each other, from other ACNA churches, and from the wider Anglican body?
- What is the value of joining an overseeing organization or denomination?
- Does the local body get to participate in the decision making of VIA / ACNA on a wider scale? If so, what does this look like?
- What is the vision of VIA / ACNA?
- Why do certain VIA / ACNA leaders wear vestments or collars?

MOVING TOWARDS CLARITY

IN THIS PROCESS, WE COMMIT TO SEEKING THE LORD DAILY FOR WISDOM, TO EXPLORE VIA APOSTOLICA DEEPLY AND WITH INTENTIONALLY, TO COMMUNICATE WITH CONSISTENCY AND TRANSPARENCY, AND TO HELP FACILITATE UNDERSTANDING FOR OUR CONGREGATION SO WE CAN MAKE A CLEAR, INFORMED DECISION ON VIA APOSTOLICA

FINANCES

- What are VIA / ACNA's current policies that are in place to help them be financially transparent and accountable?
- What would be Celebration's financial commitment to VIA / ACNA?
- Who would own Celebration's building & assets?

WHAT DO YOU THINK?



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Nico Deschner - nico@redroof.tv



Matt Adams - matt@redroof.tv

For a more detailed version of this document, alongside additional videos and information, visit www.redroof.tv/exploring-via-apostolica