



2025-2026

ANNUAL REPORT

Prepared By
Westlife Church





Table of Contents

Agenda.....	3
Minutes of 2024/2025 Annual General Meeting.....	4
Ministry Reports.....	5
Financial Statements.....	18
Members	29



Annual General Meeting

Sunday, October 25, 2026

Agenda

1. Welcome and Opening Prayer
2. Establish a Quorum
3. Approval of Agenda
4. Approval of Minutes from 2025 AGM
5. Ministries and Staff Report: Michelle Dwyer, Lead Pastor
6. Elder's Report: Rob MacDonald, Chairman
7. Financial Report: Tim Conlin, Treasurer
 - a. Approval of Financial Statements for 2025/2026
 - b. Approval of Accounting Firm for 2026/2027
8. Report of the Nominating Committee
9. Election of New Elders
10. Nominating Committee Selection for 2027
11. Other Business
12. Prayer
13. Adjournment



Minutes of the Annual General Meeting - November 23, 2025

There were member discussions in the recent year about miracles, celebration items and prayer.

1. Rob Macdonald, Chair of the Board, called the AGM to order at 12:06PM. The quorum was confirmed, as 30% of the members were in attendance (28 out of 92 members were present).

2. An Agenda was distributed in the meeting package with the notice of the meeting.

Motion to accept the Agenda as presented: Moved: Bill Lazenby, Second: Chris 't Hart. Approved by members.

3. Motion to approve the Minutes of the 2024 AGM (for the 2023-2024 Ministry Year): Moved: Bill Lazenby, Second: Martin Teitz. Approved by members.

4. Pastor Michelle Dwyer presented the Ministries and Staff reports. There were no questions.

5. Rob Macdonald presented the Elders report. There were no questions.

6. The Treasurer's report was presented. There were no questions.

7. Motion to approve the Financial Statements for 2024-2025 Ministry Year: Moved: Rosie Willick, Second: Nick Sommerville. Approved by members.

8. Motion to approve the accounting firm Dart Bryant for 2025-2026: Moved: Bill Lazenby, Second: Bill Watson. Approved by members.

9. Michelle Dwyer read out the names of the Elder Nominees and names for the Nominating Committee for the coming year, as listed in the Nominating Committee Report.

10. Election of Elders: Robyn 't Hart and Nick Sommerville were asked to serve as tellers for the election. Ballots were distributed to members, collected and counted. All nominees were approved.

11. Motion to destroy the ballots: Moved: Bryan Dwyer, Second Hope Teitz. Approved by members.

12. There was no other business. **November 23, 2025**

13. There was a closing prayer by Lead Pastor Michelle Dwyer for Westlife and the incoming Board of Elders.

14. Motion to adjourn the meeting: Moved: Quinn Johnson, Second: Christina O'Brien. Approved by members. The meeting was adjourned at 12:32 PM.



MESSAGE FROM THE LEAD PASTOR

Ever since I first heard of your strong faith in the Lord Jesus and your love for God's people everywhere, **I have not stopped thanking God for you. I pray for you constantly**, asking the glorious Father of our Lord Jesus Christ, to give you spiritual wisdom and insight so **that you might grow in your knowledge of God**. I pray **that your hearts will be flooded with light** so **that you can understand the confident hope** he has given to those he called--his holy people who are this rich and glorious inheritance.

Ephesians 1:15-18

Westlife, it is such a joy to serve as your pastor. I do indeed thank God for you and pray for you constantly. I rejoice to see you growing in your love for God and your confident yes to His assignment to bring Him glory and make Him known.

Our year started off with seven baptisms! What joy to see people going deeper in their journey with Jesus, which is what we're all about here at Westlife. Our vision continues to be to Know God, Be Like Jesus, and Change the World, and our mission is to invite all generations to experience salvation through Jesus and join Him on His mission in the renewal, redemption, and restoration of all things.

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

1. Host the Presence of Jesus in Gatherings. In every gathering—no matter what reason people gather in our building—we long for them to encounter Jesus. This is especially important on Sunday mornings from the moment people walk into the building until they leave again. We celebrate and welcome those who have found their way to our church family this year--you belong!

All of this happens through the hands and feet of our staff and many wonderful volunteers which you read about in this report. I delight in the beautiful ways each individual is an active participant in the Body of Christ as lived out here at Westlife and I thank God for each one of you.

2. Disciple all Ages in Spiritual Formation. What a joy to see increased capacity in this area with Pastor Quinn shifting his role from Youth Pastor to Pastor of Community Life this year. Under his leadership in this area there has been more focus on pastoral care for the men in our congregation as well as increased capacity for community group leadership. God has provided for the youth through Makayla as our new youth coordinator. She has brought fresh vision and energy to this area of ministry.

We have seen multigenerational participation in our worship services, prayer gatherings, and volunteer ministry.



We wrapped up our sermon series, The Great God Story this year, looked at God's blueprint for the church, focused on what it means to meet Jesus in the wilderness through Lent, and focused on going deeper in hospitality through studying meals with Jesus and hosting Simple Sandwiches on Sundays during the weeks between Easter and Pentecost. Several community groups continue to use the weekly sermon resource as a guide to diving deeper in their gatherings.

3. Invite Community Inside and Outside the Church Walls. The broader community is definitely gathering within our walls as almost every available time slot is booked for rentals. We pray that as other groups gather in our space they will be awakened to the presence of Jesus in this space. This year we continued serving the community around us through gathering gifts for the Bowness New Venture, supporting the Cochrane Pregnancy Care Centre, and caring for individuals through the benevolent fund. Much of this outreach is led by our Westlife Cares Team, who spend significant hours coordinating and catalyzing these events.

4. Offer Hospitality Through Welcome, Communion, and Mission. Hospitality is one of the most impactful ways we demonstrate the love Christ has for us to the world around us. Our hospitality team does an amazing job of extending the welcome of the Father's heart to everyone who walks through our doors on a Sunday morning. You have grown deeper in your personal mission of hospitality, opening your homes to shared meals.

We have extended our missional reach this year, going deeper in our relationship with the Bowness New Venture to the refugee community of Y-people with increased funding. As well, many individuals are volunteering time to help with study, exercise, and recreation, building relationships and making Jesus known.

We celebrate the fact that we now have a formal partnership with For Freedom International in Phuket, Thailand. You have responded to God's call to support this mission in extraordinary ways through prayer and generosity. Over \$135,000 has been donated toward the purchase of land for FFI. It was a joy to host Matthias, Director of FFI, and his son in June. They are so encouraged by the love and prayers of Westlife.

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

Rev. Michelle Dwyer
Lead Pastor



MINISTRY REPORTS

WORSHIP ARTS

It has been great to worship with the Westlife Family again this past year! I want to thank all of the many volunteers that have given their time to serve the church. This year we have had thirty musicians, and worship leaders, sound techs, video, media and lighting personnel! Relationships are always at the heart of serving together and it has been a pleasure to continue to see these grow stronger and deeper. It's always great to see new relationships form as well, as we welcome new volunteers onto the teams!

This past year we have committed to having worship nights every few months, these have been a highlight for me. I am always amazed at how God shows up and meets us in special ways.

Christmas and Easter are always highlights for our teams as we welcome many new and unfamiliar faces to our services. In these times we often welcome those who are searching and wondering "Where is God in my pain?" Pointing them to Jesus in the midst of their struggles and seeing them encounter Him is so rewarding!

As we look forward to this next ministry year, would you pray with us that God's Spirit would move in a fresh way, that Westlife would truly be a house of miracles where His presence is pleased to dwell. We long to meet with God this year and see Him in new ways. I look forward to the times we gather together in His name and lift him high.

Rev. Randall Heier
Worship Arts

TECH AUDIO /VISUAL

Our Teach and Audio/Visual ministry is made possible by a dedicated team of 16 volunteers who give significant time each week to help our Sunday gatherings run smoothly. Much of their work happens behind the scenes, from sound and slides to livestreaming and camera, and we are incredibly grateful for the time, flexibility, and care they bring to serving our church both in the room and online.

This year has also highlighted some areas where our technology is ready for renewal. At times, limitations in our current systems have made it more difficult to provide the reliable and accessible Sunday experience we desire, particularly for those joining us online.



We are grateful that Westlife is in a financial position to invest in some important upgrades in the coming year, and we look forward to equipping our volunteers with tools that are simpler, more reliable, and better able to serve our church community.

Thank you to our entire Teach and Audio/Visual team for the many hours you faithfully serve Westlife Church.

Pastor Quinn Johnston

Associate Pastor of Community Life

SUMMIT YOUTH

This year, we have much to celebrate in the lives of our students here at Westlife. Most significantly, we had the joy of seeing three students take the step of baptism, publicly declaring their faith in Jesus. Moments like these remind us what youth ministry is about. We desire to create environments where students can encounter Jesus, grow in their faith, and increasingly make that faith their own.

Throughout the year, our students continued growing together through Youth Alpha, creating space for honest questions and meaningful conversations around the foundations of the Christian faith. We also had the opportunity to participate in the Alliance Youth Rally at General Assembly, where our students worshipped alongside young people from Alliance churches across Canada. It was a beautiful reminder that they are part of something bigger than our own church and youth community.

Another significant highlight was seeing our students increasingly step into service and leadership. Students volunteered throughout the year and played an important role in helping Westlife's Kids; Camps, including the additional camps offered during the teachers' strike. It has been encouraging to see students move from simply participating in ministry to recognizing they have something meaningful to contribute.

We were also grateful to return to Camp TeePee Pole for our annual Winter Retreat after having to cancel the previous year. Time away together provided an important opportunity for friendship, worship, fun, and deeper connection with Jesus and one another.

We are also grateful for our incredible leadership team who faithfully invested in our students throughout the year. Nick, Robyn, Frankie, and Adrianna gave generously of their time, energy, and care to create space where students could belong, grow, and encounter Jesus.

Maya Chapman

Youth Coordinator



COMMUNITY LIFE

This year marked the beginning of a new chapter for Community Life at Westlife, with the creation of the Associate Pastor of Community Life role. This transition reflects a growing desire as a church to give focused attention to spiritual formation, community, and the question at the heart of our vision: How do we continue to “Be Like Jesus”?

Much of this first year has been about laying foundations. Significant time was spent researching, praying, learning from others, and engaging in conversations around the development of a Spiritual Formation Pathway for Westlife. The desire is not more programs, but to bring greater clarity to how people are formed as disciples of Jesus. At the same time, we have seen encouraging signs of community taking root. A bi-weekly Men’s Group launched and met consistently throughout the year, creating space for men to open Scripture, pray, build meaningful friendships, and encourage one another in following Jesus. We also celebrated a new community group emerging out of the Fierce Hope Bible study. Seeing a short-term formation environment develop into ongoing community is an encouraging picture of what we hope to see more of across Westlife.

In addition, leader development has also been an important part of this year. Significant time was invested in mentoring, training, and discerning alongside Makayla Chapman as she explored God’s call into ministry. We celebrate that she has sensed God leading her in this direction and has now entered the Alliance Leader Formation program, with the intention of moving toward the licensing process within the next couple of years. It is exciting to see God raising up and forming the next generation of pastors from within our own church community.

There is still lots to build, but this year has provided important foundations for the future. The hope for Community Life is that Westlife will increasingly be a church where people are known, formed, equipped, and sent; growing together into people who look more and more like Jesus.

Pastor Quinn Johnston
Associate Pastor of Community Life



SUMMIT KIDS

Summit Kids exists to help kids Know God, Be Like Jesus, and Change the World.

One of the things I am most encouraged by is the trust our community has placed in Summit Kids. Families in Springbank trust us with their children, and that is a significant accomplishment.

We saw this trust clearly during the Teacher Strike in October 2025, when Summit Kids provided day camps throughout the strike and served 30–45 kids each week. This gave us an opportunity to meet a real need in our community while showing kids and families the love of Jesus.

Sunday Morning Programming: During this year we served just under 64 different kids through Sunday morning programs. We have two different classrooms (3yo to Kindergarten and Gr. 1-6). Our kids join the entire Westlife family during the worship portion of Sunday morning and have truly loved being a part of our Sunday morning church experience. Although our numbers on Sunday have been at times discouraging, I am encouraged by the way that Sunday mornings have fed into the spiritual formation at Kid's Connect (our midweek kids' program for Gr. 1-6).

Kids' Connect: On Wednesday nights we served 18 different kids with our nightly attendance consistently being about 12. This year we used it as a place to ask big questions. It has been awesome to see kids living in community with one another multiple times a week and being encouraged to pray for one another. I am so thankful for the volunteers that make this program happen.

Prayer Request: We recognize that in the upcoming years we have a significant group of Gr. 5 and 6 students and we are asking God how he might be asking us to serve them in this formative time of their lives.

Summit Camps: July 2025 we were pleased to offer two camps. 48 kids joined us for our Sports Camp and 40 at our STEAM Camp. Many of the kids were not from our church, this number continues to grow and we continue to see new faces and old ones come back year after year. This year we additionally saw some of our campers participate in Kids' Connect which is encouraging.

Prayer Request: that would continue to be a place where we are forming relationships with families and kids that are outside the Westlife Community so that they too would come to know Jesus.

Kids' Club: We continue to celebrate our Kids' Club program, which provides after-school care and connection for kids in our community. This year, we had four kids from Elbow Valley School participate.



Prayer Request: As some of our kids are aging out of the program, we are praying for new families to join us and fill those spaces.

Our Kids' Club staff also lead **Professional Learning Day Camps** throughout the year. We saw growth in this area and are excited to see how God continues to use these camps in the coming year. This year, we also introduced Winter and Spring Camps, offering three-day camps where we served 15 kids.

We are incredibly thankful for our church community, who continues to support Kids' Club and our camps by providing snacks, helping in the classroom, and praying for our kids.

Prayer Request: Although we have had good retention in Kids' Club, please pray that God would bring new kids and families as others age out of the program.

We continue to see God's faithfulness and pray that families find a place that they can call home here at Westlife. We are grateful for our wonderful volunteers (both those on Sunday morning and throughout the week). And thank you to our wider church family for seeing our kids and acknowledging their importance as members of our family.

Prayer Request: we are in need of more volunteers on Sunday mornings and mid week please pray that God would provide people to help us.

Rev. Kara Yu

Pastor of Children's and Women's Ministries

WOMEN OF WESTLIFE

This year, Women's Ministries continued to provide WOW small groups and monthly Appy Nights, creating opportunities for women to build relationships and connect.

We also hosted a Christmas brunch and welcomed Kim Peters from Woven International to speak to our women. We are grateful to Leeta Schnell, Sharron Hall, and Larissa Specht for their leadership in making this a great event.

Prayer Request: Our prayer is to continue growing as a community where women experience belonging, disciple one another, and walk together through life while growing closer to Jesus.

Rev. Kara Yu

Pastor of Children's and Women's Ministries



FACILITY

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

Our Capital Project for 2025/2026 was steel cladding around the Exterior roof gable as well as roof inspections and repairs. We additionally had some leaking this year which was addressed through minor projects.

As we look to the future we are looking into: Project 1: Exterior Cement Repair, Project 2: Sanctuary Carpet, and Project 3: Solar Panels.

Rentals: We had many one-time rentals including weddings. We additionally had the honour of hosting long-term not-for-profit rentals such as: Alcoholics Anonymous and Her Time Ministries. This year we had the honour of signing a \$42,000 agreement with Calgary Disciples Church (CDC). The CDC rents our facility Sunday afternoons and Friday evenings. Rentals have become a great way to host organizations that are giving back to our community and additionally it has provided opportunities for the community to enter the doors of Westlife. Thank you to everyone who has made this possible and thank you to our wider community for hosting the presence of Jesus when you interact with these different groups. And thank you to Leeta Schnell for always making sure our facility is so clean for those who enter it.

Rev. Kara Yu

Pastor of Children's and Women's Ministries



HOSPITALITY

Hospitality: We are grateful to have our hospitality team led by Casey Meredith. We have a volunteer team of about 40 people doing various jobs on Sunday mornings including: greeting, ushering, and coffee service. Our goal is that everyone has a warm welcome as they enter and leave our building. This team has adopted the heart of hospitality for both the community inside and outside the church. Thank you for carrying this vision and making people feel welcome here. Prayer Request – pray that we would continue to host people as they come through the doors of Westlife and would this movement begin greeter connection and discipleship throughout our church.

Rev. Kara Yu

Pastor of Children's and Women's Ministries



REPORT OF THE TREASURER

For the year ended June 30, 2026, Westlife experienced a significant improvement in its financial position.

General Fund revenue was **\$635,742**, compared with **\$551,595** in the prior year. General Fund contributions increased to **\$533,371**, from **\$495,913** in fiscal 2025.

Operating expenses were **\$553,360**, compared with **\$556,202** in the prior year, resulting in an operating surplus of **\$82,382**. This represented a meaningful improvement from the prior year and reflects both increased giving and continued discipline in managing expenses.

Staff costs, which remain Westlife's largest operating expense, were **\$390,289**, compared with \$363,980 last year. Ministry costs increased to **\$28,425**, reflecting continued investment in Summit Kids, Youth, Worship, Discipleship and other ministry activities.

Westlife continued its commitment to missions during the year, contributing **\$17,600 to the Christian and Missionary Alliance Global Advance Fund**.

A significant milestone in fiscal 2026 was the launch of our **Above and Beyond initiative in support of For Freedom International (FFI)**. This initiative invited our congregation to consider what God might be calling them to give sacrificially, above and beyond their regular support of the General Fund.

During the year, approximately **\$135,000** was directed to FFI through this initiative, providing significant support for its work and demonstrating the generosity and missional heart of our church family.

At June 30, 2026, cash and cash equivalents had increased to **\$234,832**, compared with **\$141,115** one year earlier. Westlife remained debt-free and continued to maintain a strong financial foundation to support ministry, staff, facilities and future opportunities.



Fiscal 2026 was an encouraging year. The improvement in General Fund giving, careful stewardship of expenses and extraordinary generosity shown through the Above and Beyond initiative all point to God's continued provision and the faithfulness of the Westlife congregation.

On behalf of the Finance Committee and the Board of Elders, thank you for your faithful generosity and continued support of Westlife's mission.

Tim Conlin,

Treasurer, Board of Elders

REPORT OF THE BOARD OF ELDERS

As we look back on another year of God's faithfulness, we celebrate His ongoing work in and through our Westlife family. We continue to see His hand guiding, sustaining, and growing our church community through answered prayer. We are deeply grateful for the faithful leadership of Pastor Michelle Dwyer and her team — Kara Bryans-Yu, Quinn Johnson, and our committed support staff — Randall Heier, Jamie Sommerville, Makayla Chapman, Jake Fraser and Leeta Schnell who together embody Westlife's mission: to know God, be like Jesus, and change the world. Their passion, creativity, and resilience have kept our ministries vibrant and purposeful.

This year brought a whole new international mission focus with our partnership with For Freedom International (FFI). By supporting FFI, we can help provide restoration, protection and hope to the exploited youth in southern Thailand. We also thank Treasurer Tim Conlin and Bookkeeper Yolanda Bosma for their careful stewardship and timely reporting of our financial condition. Tim has kept our congregation aware of our giving with comparisons to budget and previous year's averages. This past year of giving has created a surplus that can be used to address some of the needed upgrade projects. Thank you for your generosity and faithful support of Westlife.

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

We also want to recognize the dedicated members of the Board of Elders for their ongoing wisdom and partnership in governance, prayer, and discernment.



2025-2026 Annual Report

Together, we continue to seek God's direction for Westlife's future — one filled with opportunity, growth, and a deeper expression of faith in our community.

We thank God for His continued provision and for the spirit of unity and hope that marks this congregation. We mourn the loss of a founding family member in Larry LeBlanc and pray for Jesus' comfort, love and peace for the LeBlanc family. Let's continue to welcome newcomers, support one another generously, and live out our calling as church that reflects Christ's love in every sphere.

With gratitude, on behalf of the Board of Elders,

Rob Macdonald

Chair, Board of Elders



Annual report 2025-2026

ADDENDUM PACKAGE

Annual General Meeting
Sunday, October 25, 2026

WESTLIFE CHURCH OF THE CHRISTIAN AND MISSIONARY ALLIANCE CALGARY
Financial Statements
Year Ended June 30, 2026



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

INDEPENDENT PRACTITIONER'S REVIEW ENGAGEMENT REPORT

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

We have reviewed the accompanying financial statements of Westlife Church of the Christian and Missionary Alliance Calgary (the Church) that comprise the statement of financial position as at June 30, 2026, and the statements of operations and changes in net assets and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Canadian accounting standards for not-for-profit organizations (ASNPO), and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Practitioner's Responsibility

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

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

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

Conclusion

Based on our review, nothing has come to our attention that causes us to believe that the financial statements do not present fairly, in all material respects, the financial position of Westlife Church of the Christian and Missionary Alliance Calgary as at June 30, 2026, and the results of its operations and its cash flows for the year then ended in accordance with ASNPO.

September 23, 2026

A handwritten signature in blue ink that reads 'Dart Bryant LLP'.

Chartered Professional Accountant

WESTLIFE CHURCH OF THE CHRISTIAN AND MISSIONARY ALLIANCE CALGARY
Statement of Financial Position
June 30, 2026

	General	Missions	International Partnership	Benevolent	Capital	2026	2025
ASSETS							
CURRENT							
Cash and cash equivalents	\$ 212,440	\$ -	\$ 8,177	\$ 2,335	\$ 11,880	\$ 234,832	\$ 141,115
GST Receivable	2,271	-	-	-	-	2,271	2,574
Prepaid expenses	-	-	-	-	-	-	2,220
	214,711	-	8,177	2,335	11,880	237,103	145,909
	-	-	-	-	2,859,759	2,859,759	2,982,897
PROPERTY AND EQUIPMENT (Note 4)	\$ 214,711	\$ -	\$ 8,177	\$ 2,335	\$ 2,871,639	\$ 3,096,862	\$ 3,128,806
	\$ 20,693	\$ -	\$ -	\$ -	\$ -	\$ 20,693	\$ 12,278
LIABILITIES AND NET ASSETS							
CURRENT							
Accounts payable and accrued liabilities							
	194,018	-	8,177	2,335	-	204,530	116,704
Unrestricted	-	-	-	-	11,880	11,880	16,927
Internally restricted	-	-	-	-	2,859,759	2,859,759	2,982,897
Internally restricted - capital assets	194,018	-	8,177	2,335	2,871,639	3,076,169	3,116,528
	\$ 214,711	\$ -	\$ 8,177	\$ 2,335	\$ 2,871,639	\$ 3,096,862	\$ 3,128,806

COMMITMENTS (Note 9)

ON BEHALF OF THE BOARD

Director

Director

WESTLIFE CHURCH OF THE CHRISTIAN AND MISSIONARY ALLIANCE CALGARY
Statement of Operations and Changes in Net Assets
Year Ended June 30, 2026

	General	Missions	International Partnership	Benevolent	Capital	2026	2025
REVENUES							
Contributions	\$ 533,371	\$ 18,881	\$ 146,760	\$ 665	\$ 1,100	\$ 700,777	\$ 538,700
Others (Note 7)	102,371	-	-	-	-	102,371	55,682
	635,742	18,881	146,760	665	1,100	803,148	594,382
EXPENSES							
Staff costs (Note 6)	390,289	-	-	-	-	390,289	363,980
Ministry costs (Note 5)	28,425	-	-	-	-	28,425	20,694
Amortization of property and equipment	-	-	-	-	123,138	123,138	127,251
Missions	-	18,881	-	1,167	-	20,048	20,267
Adm inistration	31,460	-	-	-	-	31,460	31,212
Interest and bank charges (Note 6)	5,044	-	-	-	-	5,044	6,050
Communication	3,698	-	-	-	-	3,698	3,761
District operating budget (Note 6)	19,064	-	-	-	-	19,064	16,798
Training	5,797	-	-	-	-	5,797	4,228
Building costs	69,583	-	-	-	6,147	75,730	75,342
International partnerships (Note 6)	-	-	140,814	-	-	140,814	13,870
	553,360	18,881	140,814	1,167	129,285	843,507	683,453
NET EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES	82,382	-	5,946	(502)	(128,185)	(40,359)	(89,071)
NET ASSETS - BEGINNING OF YEAR	111,636	-	2,231	2,837	2,999,824	3,116,528	3,205,599
NET ASSETS - END OF YEAR	\$ 194,018	\$ -	\$ 8,177	\$ 2,335	\$ 2,871,639	\$ 3,076,169	\$ 3,116,528

WESTLIFE CHURCH OF THE CHRISTIAN AND MISSIONARY ALLIANCE CALGARY
Statement of Cash Flows
Year Ended June 30, 2026

	General	Missions	International Partnership	Benevolent	Capital	2026	2025
OPERATING ACTIVITIES							
Operational excess (deficiency)	\$ 82,382	\$ -	\$ 5,946	\$ (502)	\$ (128,185)	\$ (40,359)	\$ (89,071)
Item not affecting cash:							
Amortization of property and equipment	-	-	-	-	123,138	123,138	127,251
	82,382	-	5,946	(502)	(5,047)	82,779	38,180
Changes in non-cash working capital:							
Accounts receivable	-	-	-	-	-	-	298
GST Receivable	303	-	-	-	-	303	(278)
Accounts payable and accrued liabilities	8,415	-	-	-	-	8,415	(36)
Prepaid expenses	2,220	-	-	-	-	2,220	(2,220)
	10,938	-	-	-	-	10,938	(2,236)
	93,320	-	5,946	(502)	(5,047)	93,717	35,944
	119,120	-	2,231	2,837	16,927	141,115	105,171
	\$ 212,440	\$ -	\$ 8,177	\$ 2,335	\$ 11,880	\$ 234,832	\$ 141,115
CASH AND CASH EQUIVALENTS - END OF YEAR							
CASH AND CASH EQUIVALENTS CONSISTS OF:							
Cash in bank account	\$ 3,131	\$ -	\$ 8,177	\$ 2,335	\$ -	\$ 13,643	\$ 15,686
Cash in savings account	209,309	-	-	-	11,880	221,189	125,429
	\$ 212,440	\$ -	\$ 8,177	\$ 2,335	\$ 11,880	\$ 234,832	\$ 141,115

INCREASE (DECREASE) IN CASH FLOW

Cash and cash equivalents - beginning of year

CASH AND CASH EQUIVALENTS - END OF YEAR

CASH AND CASH EQUIVALENTS CONSISTS OF:

Cash in bank account
Cash in savings account

WESTLIFE CHURCH OF THE CHRISTIAN AND MISSIONARY ALLIANCE CALGARY
Notes to Financial Statements
Year Ended June 30, 2026

1. PURPOSE OF THE CHURCH

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

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

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

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of presentation

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

Fund accounting

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

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

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

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

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

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

(continues)

WESTLIFE CHURCH OF THE CHRISTIAN AND MISSIONARY ALLIANCE CALGARY
Notes to Financial Statements
Year Ended June 30, 2026

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES(continued)

Financial instruments

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

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

Measurement uncertainty

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

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

Revenue recognition

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

1. Restricted contributions are recognized as revenue in the year in which the related expenses are incurred. Unrestricted contributions are recognized as revenue when received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured. It is generally the church's practice to use designated gifts for their specified purpose, with the understanding that if the program or project needs are met or cannot be completed, the remaining contributions may be used elsewhere under the direction and control of the Board of Directors.

2. Other income includes activity fees, rental income, investment income and government subsidies, and are recorded when earned.

Cash and cash equivalents

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

(continues)

WESTLIFE CHURCH OF THE CHRISTIAN AND MISSIONARY ALLIANCE CALGARY
Notes to Financial Statements
Year Ended June 30, 2026

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES(continued)

Property and equipment

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

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

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

Impairment of long lived assets

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

Government grants

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

Donated services and materials

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

Allocated expenses

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

WESTLIFE CHURCH OF THE CHRISTIAN AND MISSIONARY ALLIANCE CALGARY
Notes to Financial Statements
Year Ended June 30, 2026

3. FINANCIAL INSTRUMENTS

The Church is exposed to various risks through its financial instruments and has a risk management framework to monitor, evaluate and manage these risks. The following analysis provides information about the Church's risk exposure and concentration as of June 30, 2026.

Liquidity risk

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

Interest rate risk

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

4. PROPERTY AND EQUIPMENT

	Cost	Accumulated am ortization	2026 <i>Net book value</i>	2025 Net book value
Land	\$ 99,968	\$ -	\$ 99,968	\$ 99,968
Buildings and improvements	4,743,686	1,984,324	2,759,362	2,803,723
Buildings under construction	-	-	-	74,230
Furniture and equipment	253,928	253,498	429	4,976
	<u>\$ 5,097,582</u>	<u>\$ 2,237,822</u>	<u>\$ 2,859,759</u>	<u>\$ 2,982,897</u>

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

5. MINISTRY COSTS

	2026	2025
Youth Ministries	\$ 6,383	\$ 5,742
Discipleship Ministries	304	220
Music Ministries	1,327	4,009
Summit Kids	10,065	4,038
Other Ministries	10,346	6,685
	<u>\$ 28,425</u>	<u>\$ 20,694</u>

WESTLIFE CHURCH OF THE CHRISTIAN AND MISSIONARY ALLIANCE CALGARY
Notes to Financial Statements
Year Ended June 30, 2026

6. RELATED PARTY TRANSACTIONS

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

	<u>2026</u>	<u>2025</u>
Christian and Missionary Alliance for Global Advance (in missions)	\$ 17,600	\$ 19,060
Christian and Missionary Alliance for International Partnerships (in International partnership)	131,000	-
Christian and Missionary Alliance Operating Budget and Canadian Ministries	19,064	16,798
Alliance Retiral Fund (in staff cost)	10,680	10,473

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

During the year, donations from members of the Board of Directors totalled \$139,846 (2025 - \$83,815).

7. GOVERNMENT ASSISTANCE

During the year, the Church received \$10,483 (2025 - \$3,583) in subsidies from the Federal government under the Canada Summer Jobs Program.

8. PENSION COSTS

Certain employees of the church are members of a defined contribution pension plan operated by the denomination. During the year the church contributed \$10,680 (2025 - \$10,473) to the plan. As the plan is a defined contribution plan there is no potential for a contingent liability.

9. COMMITMENTS

The Church has the following lease commitments for office equipment as at June 30, 2026:

2027	\$ 4,200
2028	4,200
2029	<u>4,200</u>
	<u>\$ 12,600</u>



REPORT OF THE NOMINATING COMMITTEE

Nominating Committee Members 2026

1. Michelle Dwyer (Chairperson)
2. Rob Macdonald (Elder)
3. Dinah King (Elder)
4. Bill Lazenby (Lay Person)
5. Mark Born (Lay Person)

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

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

Elders Names Placed in Nomination for a 2-year Term

1. Kevin Hildebrand, third term
2. We are presenting Scott Mamchur for Nomination to the Board of Elders for a first term.

Congregational Nomination Committee Nominees for 2026

1. Dave Hall
2. Kathy Hildebrand

Motion to elect Kevin Hildebrand and Scott Mamshur to the Board of Elders for a 2-year term.

We nominate Dave Hall and Kathy Hildebrand to the 2027 Nominating Committee.

Respectfully submitted on behalf of the Nominating Committee,

Rev. Michelle Dwyer.

Chair of the Nominating Committee, October 2026



Westlife Church Members

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

Total: 91 Members