ANNUAL REPORT

2025-2026

Church WINNIPEG

Table of Contents

CONTENTS

Vision & Values	1
Leadership Teams	2
Pastoral & Ministry Report	3
Agenda	5
Nomination Slate	8
Resolutions	9
Financial Reports	13



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

VALUES

At My Church Winnipeg, we value:

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

Staff & Board Teams

STAFF

Tim Crooks, Lead Pastor
Heather Crooks, Connections Pastor
Andrii Chemerys, Custodian
Nadiia Mishyna, Administration & Events Coordinator
Kelsey Poirier, Youth & Young Adults Director
Todd Poirier, Executive Pastor
Rose-Ann Weiss, Family Pastor



BOARD OF DIRECTORS

Tim Crooks, Chairman
Ruskin Johnson
Wesley Mueller
Stephen Norsworthy
Babatunde Nuga
Mark Tombs
Rodney Weiss

OFFICERS

Tim Crooks, President
Wesley Mueller, Secretary
Tricia Burke, Treasurer

PASTORAL & MINISTRY REPORT

This past ministry year, 2025-2026, has been a year of continued growth, renewed purpose and God's faithfulness at My Churh Winnipeg. As we reflect on all that God has done, we are reminded that the heart of our church has never been about a building or program, but rather people. Every gathering, conversation, and act of service is an opportunity to live out our mission: helping peple connect with Jesus Christ, His cause, and our community.

This year also marked a special milestone for three members of our pastoral team celebrated 10 years of ministry at My Church Winnipeg: Pastor Tim in January, Pastor Rose-Ann in April, and Pastor Todd in May. We thank God for His faithfulness throughout these past 10 years and look forward with anticipation to all that is still ahead.

In May, we were blessed to welcome Pastor Chuck Price as our special guest speaker for Pentecost weekend. It was a powerful and encouraging time of ministry as we gathered together to experience God's presence while being reminded of the continuing transformational power of the Holy Spirit at work in our lives and our church.

Our volunteers continue to be the heart of everything we do at My Church Winnipeg. Week after week, you faithfully give your time, talents, and energy to serve others and make a difference in the lives of those around you. Whether it's creating a welcoming atmosphere on Sunday mornings, investing in the next generation, caring for those in need, or serving faithfully behind the scenes, each of you plays an important role in the life of our church. While we could never name every team or individual, we want you to know that your contributions do not go unnoticed. Your willingness to serve, your generosity of spirit, and your heart for people are what make our church community so special. Through your faithfulness, we continue to share the love of Jesus in meaningful and practical ways throughout our church family and beyond.

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

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

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

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

PASTORAL & MINISTRY REPORT

FINANCES & ATTENDANCE

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

We continued to see an increase in attendance in our Sunday Service attendance. We have seen a 4% increase over last year and a 13% increase since 2023 (our first full year of regular services following the mandated closures in 2020-2022).

SUMMER MINISTRY

In 2026, we transitioned from *My Kids Day Camp* to *Equip Camp*. While the model of a traditional day camp served us well for many years, this was an intentional adjustment to ensure we are equipping our children and youth to live out the mission of Jesus Christ in their every day lives.

We had 2 weeks of Equip Camp. One week was to train and equip our students, and a second week was for children. These were powerful weeks of ministry, service and lives being changed!

BUILDING & GROUNDS

Our Revitalize 955 Wilkes Campaign concluded its work in November 2025. In the fall of 2025, our insurer, as part of their routine oversight, expressed concerns over the longevity of our 2 tar-and-gravel roofs. Initially, they informed us that they required us to complete replace both roofs by February 2026, however they agreed to instead have an annual inspection and maintenance completed to maintain their insurance coverage. While we will need to eventually replace these roofs, we are thankful for the time to save the funds to replace them.

GENERAL MINISTRY UPDATES

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

- Community Groups
- EAL conversation groups
- Visitation Teams
- Baptisms
- Worship Ministry
- Equip Camp (2 weeks)
- Community Care Ministry
- Kids Ministry
- Youth Ministry
- Young Adult gatherings

Immanuel Pentecostal Church Inc.
Annual Business Meeting – Agenda
Sunday, November 8, 2026

1. Welcome

2. Open Business Session

3. Adoption of Previous Minutes
    a. Minutes of November 23, 2025

4. Election of Board of Directors

5. Finance Report

6. Resolutions of the Corporation
    a. Amendments to the Local Church Constitution
    b. Resignations of outgoing Directors

7. Adjournment

IMMANUEL PENTECOSTAL CHURCH, INC. O/A MY CHURCH WINNIPEG
Annual Business Meeting
November 23, 2025

2025-11-23-01 **Opening**
The meeting was called to order at 12:17 pm. Wesley Mueller opened in prayer.

2025-11-23-02 **Voting Bar**
Approved by show of hands, that the voting bar shall be designated as the middle 2 sections.

2025-11-23-03 **Quorum**
The current membership is 119. 65 members were present at the start of the meeting. This exceeds the 48 members required for a quorum of 40%. This established that we had a quorum present.

2025-11-23-04 **Ushers**
Approved by a show of hands that the following will serve as Ushers: Rod Weiss (Head Usher), Samuel Olaniyan, Evan Norsworthy, and Chris Ritz.

2025-11-23-05 **Scrutineers**
Approved by a show of hands that the following will serve as scrutineers: Barrett Mueller (Head Scrutineer), Maribel Caples, Rosemarie Schwarz, Lorna Peters, Harold Ventura Castillo.

2025-11-23-06 **Adoption of Previous Minutes**
M/S: That the minutes of March 3, 2024, Annual Business Meeting be accepted as presented. **CARRIED**

2024-11-24-07 **Election of Board of Directors**
There are 3 open 2-year positions.

There are 3 approved candidates for the open positions including Mark Tombs, Babatunde Nuga, and Ruskin Johnson. Therefore, there will be 3 ratification votes requiring an excess of 50% of the votes for approval.

Ratification Results

Ruskin Johnson	In Favour: 96.8%	Total ballots cast: 64
Babatunde Nuga	In Favour: 98.4%	Total ballots cast: 65
Mark Tombs	In Favour: 100%	Total ballots cast: 64

2025-11-23-08 **Treasurer's Report**
Wesley Mueller presented the Treasurer's Report and Financial Statements for the fiscal year ending August 31, 2025.

M/S: That the Financial Report and Financial Statements as prepared by Gislason Targownik Peters Chartered Professional Accountants for Immanuel Pentecostal Church Inc. for the fiscal year 2024/25 are accepted as presented. **CARRIED.**

2025-11-23-09 **Local Church Constitution Changes**

M/S: *WHEREAS updating the definitions of "Local Church" and "Membership/Partnership" will clarify the obligations, leadership requirements, and charitable status expectations for affiliated churches; and WHEREAS it is necessary to define the term "Partner" as the functional equivalent of "Member" to comply with The Corporations Act of Manitoba and Canada Revenue Agency requirements while reflecting the language used in the life and ministry of the church; and WHEREAS it is desirable to restate the requirements for membership/partnership to ensure clarity, biblical alignment, and consistent expectations for membership/partnership, BE IT RESOLVED THAT Article 2 and Article 6 of the Local Church Constitution and By-laws be amended as presented, Mr. Chairman, I so move.* **CARRIED**

M/S: *Whereas as the 2024 General Conference, the Local Church Constitution was revised, both in terms of its content and the format, and WHEREAS Immanuel Pentecostal Church, Inc. is expected to update the Local Church Constitution based on amendments at General Conference, BE IT RESOLVED THAT the following resolutions be accepted as presented, Mr. Chairman, I so move.* **CARRIED**

M/S: *WHEREAS a review of the Pentecostal Assemblies of Canada Local Church Constitution template for their affiliated churches indicated that Immanuel Pentecostal Church, Inc's Local Church Constitution By-Law 3.5 Quorum was out of alignment AND WHEREAS Immanuel Pentecostal Church, Inc. desires to be in alignment with the PAOC's template for the Local Church Constitution, BE IT RESOLVED that By-Law 3.5 of the Local Church Constitution & By-Laws be amended as presented. Mr. Chairman, I so move.*
CARRIED

2025-11-23-10 **Resignation of Outgoing Directors**

Pastor Tim acknowledged and thanked the efforts of the outgoing Director, Marvin Redmann.

M/S: Accept the resignation of Marvin Redmann from the Board of Directors, and the current Directors of the Incorporation are listed as: Tim Crooks (Chair), Ruskin Johnson, Wesley Mueller, Stephen Norsworthy, Babatunde Nuga, Mark Tombs, and Rodney Weiss. **CARRIED.**

2025-11-23-11 **Adjournment**

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

The meeting was adjourned at 12:55 pm.

_____ _____

Pastor Tim Crooks, President Wesley Mueller, Secretary

_____ _____

Date Approved Date Approved

Board of Director Elections

This year, three Board positions are open. The following individuals were nominated by the congregation and have prayerfully agreed to serve. As the number of nominees matches the available positions, the congregation will vote to ratify their appointments for a two-year term.

WESLEY MUELLER

I have attended My Church Winnipeg for over 23 years. I accepted Christ as a child.
I am recently retired after working at Manitoba Hydro International Utility Services. At My Church Winnipeg, I volunteer as a Director, usher, greeter, and at Equip Night. I have previously served on our Missions Committee and our Technical team.
I have been married to my wife, Lisa, for 34 years. We have three married children and two grandchildren.
It's my hope that at My Church Winnipeg, we would recognize our authority in Christ and become the Church that the gates of hell cannot stand against.

STEPHEN NORSWORTHY

I have attended My Church Winnipeg for 29 years. I was born and raised in Winnipeg, becoming a Christian at a young age. I became involved our youth ministry, which had a profound impact on my life.
I work as a Mechanical Engineer. At My Church Winnipeg, I serve in Youth Ministry and Worship Ministry. I have also served as a director, Sunday School teacher, and usher. I have been married to Andrea for 24 years and we have 2 kids, Evan and Nadia.
My hope for My Church Winnipeg is that we would see the Holy Spirit move in our congregation and our young people to share the love and joy of Jesus with the lost world.

DAN SCHWARZ

I have attended My Church Winnipeg for over 25 years. I am married to Rosemarie, and we have 3 children. I work for the City of Winnipeg. I currently serve at My Church Winnipeg in our worship ministry and as community group leader. I also previously served as a Director for 6 years.

Growing up in a Christian home, I made a personal commitment to Jesus Christ at a young age. My parents were deeply involved in church life and led a personal outreach ministry to a nearby Indigenous community. Through their example, I learned the importance of faithfully reaching out to others and demonstrating the love and compassion of Jesus Christ.

My prayer is that our church will continue to grow by reaching out to those in the surrounding community who have not yet come to know Jesus Christ.

Proposed Amendments for the November 8, 2026
Annual Business Meeting of Immanuel Pentecostal Church, Inc.

RESOLUTION 1 UPDATES TO THE LOCAL CHURCH CONSTITUTION RESULTING FROM CHANGES MADE BY THE GENERAL CONFERENCE

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

At the 2026 Special Conference in April and the General Conference in May 2026, the Local Church Constitution was revised, both in terms of its content and the format.

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

WHEREAS the 2026 Special Conference and the 2026 General Conference of the Pentecostal Assemblies of Canada approved the amendments to the Local Church Constitution;

BE IT RESOLVED THAT the Local Church Constitution and By-Laws be amended as follows:

BY-LAW 1 PARTNERSHIP

1.2 PROCEDURE FOR APPLICATION

1.2.1 Application for partnership shall be received on a signed application form whereby the applicant agrees to abide by the provisions of the *Local Church Constitution and By-Laws* including the terms of partnership as stated in Article 6.1. **The Partnership Committee may request a reference from the applicant's former church at its discretion.**

1.2.2 Applicants who have been approved by the partnership committee for partnership in this local church shall be publicly received into the church (Galatians 2:9) and may receive notification confirming partnership. Partnership may be reviewed annually by the partnership committee.

~~**1.3 TRANSFER**: Partners who move from another local church and desire to have their partnership transferred should request a certificate or letter of transfer from the partnership committee of the former local church for presentation to the partnership committee of this local church. The partnership committee of this local church shall give partners who move to another local church, upon written request, a certificate or letter of transfer.~~

BY-LAW 2.1.8 CHARGES INVOLVING THE CRIMINAL CODE

2.1.8 CHARGES INVOLVING THE *CRIMINAL CODE* OF CANADA: In the event that ministry is restricted by the District Superintendent as a result of a credential holder being charged under the *Criminal Code* **or other federal statutes of Canada or the criminal laws of another nation**, the credential holder shall continue to receive remuneration for a maximum of three (3) months.

BY-LAW 2.5.3.2 AND 2.3.3.3 IMPACTING THE COMMUNITY

2.5.3.2 Support the Board of Directors in their primary responsibility to their family; encourage and enable the Board of Directors to a continual growth in leadership through prescribed courses made available through The Pentecostal Assemblies of Canada; assume responsibility for areas of expertise and giftedness to assure administrative excellence in the church; fulfill assigned duties as directed by the Board of Directors; assist in creating and implementing a vision and strategy for the church; assist in the development of the church as a disciple-making, equipping community; ensure that adequate resources are available for **impacting** ~~touching~~, reaching and discipling the community; ensure a global missions strategy and commitment; respect and understand mutual accountability (Rom. 1:8); and provide covering, care, and nurture for each member of the Board of Directors. It is expected that the Board of Directors will function in confidentiality and loyalty, and model personal discipleship, which will contribute to the well-being, reputation, and respect of the entire Board of Directors.

2.5.3.2 Model healthy family life and teach family values; ensure that adequate resources are available for **impacting** ~~touching~~, reaching and discipling the community; ensure clear communication of the vision, strategy and needs to the congregation; ensure that an adequate partnership process is in place (including education, ministry, accountability and discipline); assist the congregation in understanding their spiritual responsibility to serve, give, share and be involved; assist the congregation in understanding their responsibility to support the leadership in its vision and direction for the future and health of the church; and assist the congregation to understand its role in, and commitment to, the community, as an agency of grace and spiritual light.

BY-LAW 3.1.2 ELECTRONIC SUBMISSION OF BOARD CANDIDATE NAMES

3.1.2 The nominations committee, after its appointment, shall invite submissions from partners of the congregation, **until 14 days prior to the annual business meeting, or, by exception, a longer period as approved by resolution of the Board of Directors** ~~and the slate of nominations will remain open for at least two weeks~~. The nominations shall be in writing **or provided electronically, signed by and/or identified as a local church partner** ~~by the nominator~~ **and submitted without the knowledge of the person**.

BY-LAW 3.2 BOARD OF DIRECTOR ELECTIONS

3.2 ~~All~~ candidates for **one** ~~the~~ Board of Directors **position** of this local church~~, except~~ **(excluding** the ~~lead~~ pastor**'s position** ~~as defined in By- Law 2.1.1~~**)**, shall be declared elected upon receiving **a majority -** more than 50% **percent -** of ~~all~~ votes **cast for that position. In the event there is more than one position being voted on in the first election ballot, the candidates receiving the highest number of votes cast above 50% shall be declared elected for a Board of Director position**. ~~cast for the position at the Annual Business Meeting.~~

If ~~the~~ **any available Board of Director position remains open after the first election ballot** ~~candidate is not elected on the first ballot~~, **the name receiving the lowest number of votes cast shall be eliminated on each succeeding ballot and** voting shall continue until an election is declared **for each position**. ~~If no election~~

~~is declared as a result of the second election ballot, the name receiving the lowest number of votes shall be eliminated on each succeeding ballot.~~

3.3 When the church partnership is voting on business matters, a definite voting bar shall be made between those who are entitled to vote and those who are not so entitled. A partner wishing to challenge the right of another to vote may do so. In the event of such a challenge, a majority vote of the partnership present, shall decide.

~~Provision may be made for an advance poll for partners.~~

~~Voting related to elections or major business matters shall be by secret ballot.~~

AND FURTHER, BE IT RESOLVED that the remaining section be renumbered.

ADDITIONALLY, AN AMENDMENT WAS APPROVED TO THE *GENERAL CONSTITUTION AND BY-LAWS* ARTICLE 6 POSITIONS AND PRACTICES ON MAY 6, 2026. THESE UPDATES ARE NOTED BELOW FOR YOUR INFORMATION.

ARTICLE 6 POSITIONS AND PRACTICES

6.1 MARRIAGE AND THE FAMILY

Marriage is a provision of God wherein one man and one woman to the exclusion of all others enter into a lifelong relationship[1] through a marriage ceremony that is recognized by the church and legally sanctioned by the state.

Marriage establishes a "one-flesh" **covenantal** relationship[2] that goes beyond a physical union and is more than either a temporary relationship of convenience intended to provide personal pleasure or a contract that binds two people together in a legal partnership. Marriage establishes an emotional and spiritual oneness that enables both partners to respond to the spiritual, physical and social needs of the other.[3] It provides the biblical context for the procreation of children.

Marriage is to be an exclusive relationship that is maintained in purity.[4] It is intended by God to be a permanent relationship. It is a witness to the world of the relationship between Christ and His church.[5]

Marriage requires a commitment of love, perseverance and faith. Because of its sanctity and permanence, marriage should be treated with seriousness and entered into only after counsel and prayer for God's guidance. Christians should marry only those who are believers.[6] An individual who becomes a believer after marriage should remain with his/her partner in peace, and should give witness to the Gospel in the home.[7]

The Bible holds family life as a position of trust and responsibility. The home is a stabilizing force in society, a place of nurture, counsel, and safety for children,[8] therefore, abuse has no place in a marriage or in the home.

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[1] Gen 2:24; Matt 19:6
[2] Matt 19:5; Mal 2:15
[3] Gen 2:18; 1 Cor 7:2-5; Heb 13:4
[4] Eph 5:3, 26-27
[5] Eph 5:25, 31-32
[6] 2 Cor 6:1, 14-15
[7] 1 Cor 6:12-14,16
[8] Eph 6.4

~~Marriage can only be broken by *porneia*, which is understood as marital unfaithfulness[9] involving adultery, homosexuality, or incest. While the Scriptures give evidence that the marriage vow and "one-flesh" union are broken by such acts and therefore recognize the breaking of the marriage relationship, the Scriptures do recommend that the most desirable option would be reconciliation.[10]~~

6.2 DIVORCE

We believe that divorce is not God's intention. ~~It is God's~~ **but a** concession **"because your hearts were hard."** ~~to the "hardness of men's hearts."~~[11]

We, therefore, discourage divorce ~~by all lawful means and teaching~~. Our objective is reconciliation and the healing of the marital union wherever possible. ~~Marital unfaithfulness should not be considered so much an occasion or opportunity for divorce but rather an opportunity for Christian grace, forgiveness, and restoration.~~ Divorce in our society is a termination of a marriage through a legal process authorized by the State. While the Church recognizes this legal process as an appropriate means to facilitate the permanent separation of spouses, ~~the Church~~ **we** restricts the idea of divorce, in the sense of dissolution of marriage, to reasons ~~specified~~ **supported** in Scripture**: marital unfaithfulness[12], pre-conversion divorce[13], the abandonment of the believer by the unbeliever[14], or domestic abuse by a spouse, toward a spouse or child[15]**.

The ~~weight of the~~ biblical record **includes evidence that God hates the violence associated with divorce;** ~~is negative and the explicit statement is made, "God hates divorce~~ **"The man who hates and divorces his wife," says the LORD, the God of Israel, "does violence to the one he should protect," says the LORD Almighty**.[16] Divorce is more than an action of the courts which breaks the legal contract between partners in a marriage. It is also the fracture of a unique human relationship between a male and a female. ~~Divorce has profound consequences for the children. Divorce is evidence of the sinful nature expressed in human failure. Jesus gives one explicit cause for the dissolution of marriage: *porneia* or marital unfaithfulness.~~

Where all attempts at reconciliation have failed and a divorce has been finalized, we extend Christ's love and compassion.

6.3 REMARRIAGE

Remarriage is the union **of one man and one woman**, legally sanctioned by the State, ~~of one man and one woman~~, one or both of whom have been previously married. ~~It is regarded as acceptable in Scripture in the event of the death of a former spouse. It is also regarded as acceptable if there has been sexual immorality on the part of the former partner or if the former partner has remarried.~~

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[9] Matt 5:32; 19:9
[10] ~~Eph 4:32~~
[11] Matt 19:8
[12] Matt 19:9
[13] 2 Cor 5:17
[14] 1 Cor 7:10-15
[15] Matt 18:6; Eph 5:28-33; Col 3:19
[16] Mal 2:16

IMMANUEL PENTECOSTAL CHURCH INC. O/A MY CHURCH WINNIPEG

FINANCIAL STATEMENTS

August 31, 2026

TABLE OF CONTENTS **Page**

Review Engagement Report	1
Statement of Operations	3
Statement of Changes in Net Assets	4
Statement of Financial Position	5
Statement of Cash Flow	6
Notes to Financial Statements	7

gtp Gislason Targownik Peters
Chartered Professional Accountants
675 Norquay Drive • Winkler • Manitoba R6W 0L1 • Tel: (204) 325-7579 • Fax (204) 325-7318

INDEPENDENT PRACTITIONER'S REVIEW ENGAGEMENT REPORT

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

We have reviewed the accompanying financial statements of Immanuel Pentecostal Church Inc. that comprise the statement of financial position as at August 31, 2026, and the statements of operations, changes in net assets and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

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

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

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

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

Basis for Qualified Conclusion
In common with many not-for-profit organizations, Immanuel Pentecostal Church Inc. derives revenue from cash donations, the completeness of which is not susceptible to us obtaining evidence we considered necessary for the purpose of the review. Accordingly, the evidence obtained of these revenues was limited to the amounts recorded in the records of the organization. Therefore, we were unable to determine whether any adjustments might have been found necessary with respect to donation revenue, excess of revenue over expenses, and cash flows from operations for the years ended August 31, 2026 and August 31, 2025, current assets as at August 31, 2026 and 2025, and net assets as at September 1 and August 31 for both the 2026 and 2025 year ends. Our conclusion on the financial statements as at and for the year ended August 31, 2025 was modified accordingly because of the possible effects of this limitation in scope.

Gislason Targownik Peters
Chartered Professional Accountants
675 Norquay Drive • Winkler • Manitoba R6W 0L1 • Tel: (204) 325-7579 • Fax (204) 325-7318

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

Qualified Conclusion
Based on our review, except for the possible effects of the matters described in the Basis for Qualified Conclusion paragraph, nothing has come to our attention that causes us to believe that the accompanying financial statements do not present fairly, in all material respects, the financial position of Immanuel Pentecostal Church Inc. as at August 31, 2026, and the results of its operations and its cash flows for the period ended in accordance with Canadian accounting standards for not-for-profit organizations.

Gislason Targownik Peters
CHARTERED PROFESSIONAL ACCOUNTANTS LLP

Winkler, Manitoba
October 29, 2026

IMMANUEL PENTECOSTAL CHURCH INC. O/A MY CHURCH WINNIPEG

Statement of Operations
For the year ended August 31, 2026

	GENERAL FUND	BUILDING FUND	MISSIONS FUND	2026	2025
Revenue					
Contribution income	$ 796,195	$ 32,426	$ 20,427	$ 849,048	$ 859,662
Use of facilities	50,074	-	-	50,074	28,752
Miscellaneous	14,133	-	2,083	16,216	9,798
Day camp	12,704	-	-	12,704	48,927
Youth/young adults	9,250	-		9,250	1,846
Interest income	204	872	-	1,076	4,238
Children's ministries	825	-	-	825	1,700
	883,385	33,298	22,510	939,193	954,923
EXPENSES					
Children's ministries	7,818	-	-	7,818	7,661
Church ministries	48,644	-	-	48,644	31,104
Day camp	13,787	-	-	13,787	49,529
District support	6,000	-	-	6,000	538
Facilities	183,031	-	-	183,031	173,434
General expenses	109,446	-	-	109,446	93,505
Outreach	-	-	1,701	1,701	1,573
Repairs and maintenance	-	220,450	-	220,450	163,460
Roof top units	-	15,223	-	15,223	10,947
Interest on long term debt	-	15,214	-	15,214	1,027
Salaries & benefits	496,817	-	-	496,817	458,922
Support of global workers	-	-	23,280	23,280	31,280
Youth/young adults	28,447	-	-	28,447	11,849
	893,990	250,887	24,981	1,169,858	1,034,830
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES	$ (10,605)	$ (217,589)	$ (2,471)	$ (230,665)	$ (79,907)

See accompanying Notes to Financial Statements

IMMANUEL PENTECOSTAL CHURCH INC. O/A MY CHURCH WINNIPEG

Statement of Changes in Net Assets
For the year ended August 31, 2026

	GENERAL FUND	BUILDING FUND	MISSIONS FUND	2026	2025
NET ASSETS - Beginning	**$ 345,109**	**$ 5,250,326**	**$ (2,765)**	**$ 5,592,670**	$ 5,672,577
Excess (Deficiency) of revenue over expenses	**(10,605)**	**(217,589)**	**(2,471)**	**(230,665)**	(79,907)
Transfers	**45,644**	**(45,644)**	**-**	**-**	-
NET ASSETS - Ending	**$ 380,148**	**$ 4,987,093**	**$ (5,236)**	**$ 5,362,005**	$ 5,592,670

See accompanying Notes to Financial Statements

IMMANUEL PENTECOSTAL CHURCH INC. O/A MY CHURCH WINNIPEG

Statement of Financial Position
As at August 31, 2026

	GENERAL FUND	BUILDING FUND	MISSIONS FUND	2026	2025
ASSETS					
CURRENT ASSETS					
Cash	$ 36,688	$ -	$ -	$ 36,688	$ 332,029
Accounts receivable	15,590	-	-	15,590	8,377
Due from other funds	359,895	-	-	359,895	145,985
Prepaid expenses	16,307	-	-	16,307	10,510
	428,480	-	-	428,480	496,901
RESTRICTED CASH (Note 4)	7,795	-	-	7,795	18,625
CAPITAL ASSETS (Note 5)	-	5,584,696	-	5,584,696	5,545,009
	$ 436,275	$ 5,584,696	$ -	$ 6,020,971	$ 6,060,535
LIABILITIES					
CURRENT LIABILITIES					
Accounts payable and accrued liabilities	$ 48,332	$ -	$ -	$ 48,332	$ 53,680
Current portion of long-term debt (Note 6)	-	6,854	-	6,854	6,427
Due to other funds	-	354,659	5,236	359,895	145,985
	48,332	361,513	5,236	415,081	206,092
Callable debt (Note 6)	-	236,090	-	236,090	243,148
	48,332	597,603	5,236	651,171	449,240
DEFERRED CONTRIBUTIONS (Note 7)	7,795	-	-	7,795	18,625
	$ 56,127	$ 597,603	$ 5,236	$ 658,966	$ 467,865
NET ASSETS	380,148	4,987,093	(5,236)	5,362,005	5,592,670
	$ 436,275	$ 5,584,696	$ -	$ 6,020,971	$ 6,060,535

APPROVED ON BEHALF OF THE BOARD:

Director

Director

See accompanying Notes to Financial Statements

5

IMMANUEL PENTECOSTAL CHURCH INC. O/A MY CHURCH WINNIPEG

Statement of Cash Flow
For the year ended August 31, 2026

	2026	2025
OPERATING ACTIVITIES		
Excess (Deficiency) of revenue over expenses	**$ (230,665)**	$ (79,907)
Net change in non-cash working capital balances	**(18,360)**	38,831
	(249,025)	(41,076)
FINANCING ACTIVITIES		
Reduction of loans payable	**(6,631)**	(425)
Proceeds of loans payable	**-**	250,000
	(6,631)	249,575
INVESTING ACTIVITIES		
Acquisition of property, plant and equipment	**(39,686)**	(96,337)
Deferred Contributions	**(10,830)**	(2,645)
	(50,516)	(98,982)
INCREASE (DECREASE) IN CASH	**(306,172)**	109,517
CASH - Beginning	**350,654**	241,137
CASH - Ending	**$ 44,483**	$ 350,654
CASH REPRESENTED BY:		
Cash	**$ 36,688**	$ 332,029
Cash - Restricted	**7,795**	18,625
	$ 44,483	$ 350,654

See accompanying Notes to Financial Statements 6

IMMANUEL PENTECOSTAL CHURCH INC. O/A MY CHURCH WINNIPEG

Notes to the Financial Statements
For the year ended August 31, 2026

1. DEPARTURE FROM CANADIAN GENERALLY ACCEPTED ACCOUNTING PRINCIPLES

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

2. PURPOSE OF THE ORGANIZATION

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

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of presentation

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

Financial instruments

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

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

Capital assets

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

Revenue recognition

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

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

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

Fund accounting

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

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

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

Contributed services and materials

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

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

4. RESTRICTED CASH

	2026	2025
Alms fund	$ 4,525	$ 4,525
Fund for Thanksgiving Project	3,270	12,498
Youth Retreat	-	1,602
	$ 7,795	$ 18,625

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

5. CAPITAL ASSETS

	2026	2025
Buildings	$ 5,335,195	$ 5,313,426
Furniture and equipment	188,530	165,802
Play structure	60,971	60,971
Equipment under construction	-	4,809
	$ 5,584,696	$ 5,545,008

6. CALLABLE DEBT

	2026	2025
Kingdom Life Financial Loan - repayable $1,820 monthly including interest at 6.25%. Secured by a demand promissory note and real property.	$ 242,944	$ 249,575
Less: Current portion of long-term debt	6,854	6,427
Less: Callable debt	236,090	243,148
	$ -	$ -

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

	2026
2027	**$ 6,854**
2028	**7,254**
2029	**7,761**
2030	**8,261**
2031	**8,792**

7. DEFERRED CONTRIBUTIONS

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

	2026	2025
Alms fund:		
Opening	**$ 4,525**	$ 4,525
Closing	**4,525**	4,525
Children's legacy fund:		
Opening	**-**	1,000
Less: Contributions recognized	**-**	1,000
Closing	**-**	-
Fund for Thanksgiving Project:		
Opening	**12,498**	8,745
Add: Contributions received	**-**	9,228
Less: Contributions recognized	**9,228**	5,475
Closing	**3,270**	12,498

My Kids Day Camp:				
Opening		-		7,000
Less: Contributions recognized		-		7,000
Closing		-		-
Youth Retreat:				
Opening		**1,602**		-
Add: Contributions received		-		1,602
Less: Contributions recognized		**1,602**		-
Closing		-		1,602
	$	**7,795**	$	18,625