

# **Annual Report**

**2020**

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## **Annual General Meeting**

**Tuesday, March 30, 2021 via Zoom**

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# **AGENDA**

- 6:00 PM      Zoom Doors Open (actually, they're open as soon as you get the zoom link)
- 6:30 PM      Potluck Dinner (Grab your dinner, choose a breakout room!)
- 6:45 PM      Worship
- 7:00 PM      Meeting Called to Order
1.      Review of Meeting Procedures
  2.      Agenda Approval
  3.      Adoption of AGM 2020 Minutes
  4.      Ministry Reports
  5.      Pastor's Address
  6.      Vote for Elders
  7.      Vote for Nomination Committee
  8.      2020 Financial Report
  9.      2021 Budget
  10.     Results of Votes
  11.     Prayer for Pastor + Elders
- 9:00 PM      Meeting Adjourned

# **2020 Annual Reports**

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**Although these reports cover our main ministries, there are many of you doing God's work within our church and community that may not be mentioned here. Your work does not go unnoticed. Your time, energy, and dedication are appreciated. We praise God for all of those at Living Hope who serve in the name of our Lord and Saviour, Jesus Christ.**

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## PASTOR'S REPORT



Dear Living Hope Church, This last year became something very different than any of our ideas or plans. This gave us things to celebrate, some things to grieve, and some wonderful experiences of learning and growth. Shortly after our AGM in 2020, we moved our services online and limited or closed down our programming. Queneesh was no longer available to us for usage or storage of our equipment. That meant we needed to change gears, fairly quickly, and adjust our care for one another and how we operate as a church.

We thought we'd need to be doing a great deal of service for those who weren't able to go out, but on the whole most people found resilience, creatively caring for one another, and were able to make do within the limitations we found ourselves. We formed a Pastoral Care calling team who aimed to speak with everyone in the congregation and touch base on how people were doing.

Our original intent for 2020 from the church leadership was to work on discipleship and formation, while increasing our hospitality and identifying elements of God's purpose for us in mission here in the valley. The pandemic necessitated a dramatic shift in the direction we placed our energies. We altered course to focus on how to care for one another and our communities during the pandemic.

With that came a dramatic change in how we worshiped together. This year, we held live services on YouTube (even with guests!), pre-recorded services on YouTube, Zoom chats after the services, meetings at the park after the services, and later, Zoom services with a mix of video and live! You have all shown great flexibility and willingness to adapt to these different formats and to bless one another in sharing our worship with each other here in the Valley.

In the fall, the Elders and I discerned where God was calling us to press into for the next chapter. We chose to pay attention to connection and community, commitment and covenant, and caring. Together, these values have guided the choices and emphases of leadership since then.

In September and October, there was an allowance in the government health orders for us to worship in person with some limitations. However, we were not able to worship in our previous location, at the school. My sense, from some conversations I was having, was that we needed to make use of the space we had. So, we began a project of renovating the church office space into a sanctuary. We transitioned it from a living room feel towards a coffee shop feel. The hope was for this space to function as a worship space within the guidelines from the government and, once things are fully opened back up and we return to a primary worship space, the renovated sanctuary space will be useful for small groups, prayer teams, or even as a place to bring a friend for coffee if you'd like to.

Please pray and bless this space, that it might be an integral part of going forward whenever things reopen. When we use it for worship, or small group gatherings, or inviting our friends to a safe place for conversations, may this space help us flourish in our faith and help us bless others.

We got the renovation underway in late September, and many hands made light work. A big thanks to Lisa Deith, in particular, for her work on the redesign of the space. Once we were ready to go, we started with three services every weekend! We had about 20 people in each of the two services at the church sanctuary. Bay Community Church let us use their space for our Sunday afternoon service where we had up to 50 people attend together, primarily families. In all three services, we shared communion every Sunday.

The two worship services held at the church were very special, intimate times together. The service at Bay Community proved to be engaging for kids and parents

alike, as they entered into conversation with each other over the text of scripture and interacted with the response activities together exploring God's message and his world.

As we continue in 2021, we look forward with hope to how God will bring an end to this pandemic. We pray for good learning in our governments, health care industries, and in our society. This time has exposed much about us in terms of racial bias, class inequality, divisive politics, self-serving toilet paper grabbing, and what it means to be the Church in our communities. A return to normal would be dismissive and insulting to the very real and tragic losses we have all faced throughout this season; from loss of life, to loss of opportunity, to loss in relationship, to loss in economic senses, or to loss of spirit. These losses need to be spaces in which we learn and recognize both the presence of God, and the presence of sin. We can learn practical things such as how to better be prepared for a pandemic, or how to better arrange logistics for pastoral care when we're cut off from person to person contact. And, we can also learn spiritual things: how to take real personal responsibility for our own growth in faith, or how to build up one another, and participate in the work of discipleship intentionally without assuming someone else will do it. May this season not be in vain, but one that though made for evil, is remade for good as God's spirit leads us to revelation of his presence and guidance even in times like these, so that we can better love our Lord God and our neighbour in whatever context 2021 brings us. What a wonderful opportunity we have this year to listen and follow Jesus, to witness to his good news, to share his love with one another, and missionally to spread this good news to the world!

Yours in Christ,

Rev. Micah Smith

## ELDERS' REPORT



Well, wasn't 2020 quite the unique year! We were ready to start visioning for the church and reflecting on our mission statement, then surprisingly Covid hit. This changed things a lot, to say the least. Thankfully God has been with us throughout it all, just as he always has been.

Last year our Elders team spent a significant amount of time and effort in prayer. We learned how to care for those in need in very new ways. Much of our efforts went into sorting out how to do church without meeting in person. This is when we began streaming all our services online.

During the summer months when the weather was warm and ideal, we provided a safe way for the church to socialize, at a local park after the online service. In the fall we enjoyed a very short reprieve and the church could meet for in person services again. This again was quickly shut down and needed to transition back to Church online.

I would like to thank all the volunteers, staff and our pastor, Micah Smith. Your efforts and transition have been very impressive and much appreciated. I would also like to thank Carlene Van Tongeren for all her efforts and the input she has shown in caring for us all of over the last five years. Carlene has decided to step down from eldership. I am very excited for her next stage in life, but I am also sad for us elders going forward without her this year.

So the beginning of 2021 will probably be quite similar to 2020, but as the year goes on hopefully we will actually see each other in person. And that I am very much looking forward to.

Sincerely,

Rocky Moise

## **QUENEESH ELEMENTARY MINISTRY**



Living Hope had 10 volunteers preparing breakfast and lunch, reading, mentoring and baking cookies from January - March 2020.

During Covid we have continued to maintain our support for Queneesh. In December, we assisted by purchasing 10 pairs of runners for children in need. Two Living Hope members, Shannon Dakiniewich and Naomi Ciantar, are assisting with their hot lunch program.

Queneesh has a new principal and vice-principal this year and our trusting relationship continues to flourish.

Thank you,

Alison Scott-Bolton

## CHILDREN'S MINISTRY



This year has been so many things wrapped into one, but as I look back on the past year it has been amazing. We have seen growth, change and lives being touched. We started the year with our regular Sunday school program booming at Queneesh Elementary. The numbers were continuing to grow as more families joined our church community. On an average Sunday we would have 30 or more children attending our Sunday school program. Those numbers included our nursery, preschool and elementary aged classes. We were continuing on our journey of incorporating the use of loose parts, arts, crafts and other tools as ways of creatively sharing the gospel with our children.

As we all know, March was the month that we transitioned to screens. Once a week I held a Zoom session for any children that wanted to attend and socialize with their church friends. This lasted until the weather warmed in late May. Towards the closing of summer, I hosted a meet-up at a local beach for a social distant visit and play. We had s'mores and truly enjoyed being with each other. Things felt almost "normal."

As we moved into the fall, we got the go ahead to meet up in person. This was an exciting opportunity to do church in a different way than before, especially at the afternoon service at Bay Community Church. It was also pretty fun to cater the church towards children and families. Each week families came, they sat at their own round table and were provided with a bag of loose parts (playdough, pens, Jenga, paper, shiny stones, pipe cleaners, etc.) Our order of service was compact with a message geared towards a variety of ages. Once the message was given, we posed questions and gave families time to respond in their own way by talking,

building, drawing and just being creative. I must say that as an adult I loved having the tools and “permission” to play and express God in my life in this way. My children looked forward to this service each week. This gave them a chance to see some church family, even if at a distance. Unfortunately, these services have been suspended for some time now.

So, we are back to the drawing board, so to speak. We are again trying to create authentic connections that won’t burden families with another thing on their plate. The newest project we are excited about is “Letter Writing!” Each child signed up will receive an encouraging letter from a member of our Church. These letters are intended to bless, encourage and remind children that they are loved and cared for by their church family.

With so many unknowns as we look to the future, it is difficult to look forward with great enthusiasm. But as I look back, I see God at work even in a difficult season, opening up new doors of opportunity. I trust that moving forward, no matter what happens, God will be there to carry us through and help us move forward on this journey. I hope that we are able to carry on some of the things that we have learned and tried this year once we are back to “real life.”

Thank you to all who have continued to help, support and teach our children.

Blessings,  
Shannon Dakiniewich  
Children’s Coordinator for Living Hope Church

## HOPE GROUPS



To those of you who have given time and energy to lead and facilitate HOPE Groups in the last year, I want to express my deep gratitude. It has not been an easy one, and I give thanks to God for you!

There was a small group leader Zoom meeting last fall and we had the opportunity to hear of some of the struggles leaders face. I am so thankful for the time we were able to encourage one another and pray together. I continue to pray, and ask you to join me in this prayer, for current and not-yet-in-place leaders to be empowered, equipped and raised up to step further into the ministries God has called them to.

I have only overseen this ministry since October 2020, but I know there are some groups that have pushed through this past year, adapted, and continued connecting with each other through Zoom meetings, outdoor meetings (when allowed), or a combination of both. I pray your love for Jesus and each other has been deepened through this challenging season. There have also been groups that have naturally seemed to disband. It is my prayer that even if your group has seen some kind of end in the last year, that you would soon see a new group beginning in the year to come as restrictions are hopefully loosened, whether this new chapter is begun with your former group or a new group that God is calling you to form or be a part of.

Intentional and smaller, more personal Christ-focused gatherings are an integral part of a growing relationship with Jesus and His people, and engaging as Kingdom ambassadors in the world. Even if this has seemed like a dry season for your HOPE group, I want to encourage you to not let the challenges of this season stop you from connecting meaningfully and holding up one another in prayer. Even if it is

just one or two people that you are checking in on, be intentional, share how God is at work, or pray and talk about the Scriptures together.

These days with our many social restrictions, make more of an effort to connect with fewer people on a deeper level. This more focused perspective is what led to our Triad Ministry receiving some more attention these last few months! I hosted a Triad Information Night recently and shared a renewed vision for these even smaller groups made up of 2-4 people who are following Jesus and intentionally seeking His face together. These information nights will continue to happen as more of you desire to be plugged into this kind of community, and I am praying that you will!

Though this year has had it's challenges, I continue to trust God with this beloved ministry and church. May we continue to faithfully move towards all that He, in His love and grace, has called and empowered us to be, Living Hope.

Respectfully submitted,  
Julia Tabernero

## **WORSHIP MINISTRY**

First and foremost, let's begin with worship and gratitude. How great is our God that He can work through and reveal Himself through even the most challenging years! He has been so faithful in carrying us through all the obstacles we have faced in this ministry.

Thank you all for your patience and grace as we have learned, adapted, stumbled, and grown in our online service efforts, and through our experimental shift to three live services a weekend for only a brief period as restrictions allowed. There have been both exciting movements and big challenges in all of these things.

Involvement has required those who serve to be flexible, creative and patient, so thanks to all who have played a role in leading our church in worship with our great God. To our hosts, music leaders, producers, scripture readers, communion preparers, media/video coordinators, speakers - we say thank you, and we are thankful to God for you!

There has been a great deal of change, but here are some shifts to note that have taken place over the last year:

- Since Zoom meetings have required a different level of background organization, a new role was recently formed called a "Producer." Producers play an important role in having our Zoom gatherings run smoothly. Thank you to Don, Mary Beth, Lucas and Jiri for your willingness to serve in this new area of need!
- Early last year our hosts and music leaders adapted and began recording videos from home for their respective elements to submit to the church office. These videos were used for our online YouTube services and also shown at our in person services. Because of our transition to Zoom, hosts have now had to welcome the change of leading live from home in real time.

Music leaders have been able to play live from the church office during the service since our sound equipment has been relocated there for the time being. Thank you to Amiel for moving and setting up all the sound gear! Even these seemingly small shifts have brought new life to these areas of this Ministry.

- With the higher volume of videos being used for online services while we were still on YouTube, we were so thankful to have Don and Lucas move into a role of organizing and coordinating the posting of those videos!
- There have been some changes at the office! It got a total revamp aesthetically, and now, for those of you who have not seen it, the office "studio" set-up is quite something. There are multiple cameras, lights, a computer, keyboards, a TV screen, stands, wires, microphones. Just thinking about the complexity of it all makes my head spin! Thank you, Pastor Micah Smith, for your hard work in getting all the technology set up!
- Though you won't often see their faces on camera, Chaia and Charis have been taking turns providing tech support behind the scenes at the office during the online services. Great job and thank you to you both!

Overall, I am filled with so much gratitude for the way that God has moved and provided despite the barriers we have seen this year. He is faithful and we can absolutely trust Him with the days to come, whatever they may bring!

Respectfully submitted,  
Julia Tabernero

## MISSIONS MINISTRY



As one might expect, much changed in the way we conducted our missional ministries this year due to the pandemic. The Missions Team met primarily by email and phone in order to coordinate the outreach ministries of the church, both globally and locally. In October, we were inspired by a visit with Rhonda Wilson, C&MA international worker, who also met with and encouraged the women's Bible study participants. Each week, the Missions Team featured a particular international worker (formerly referred to as missionary), ministry or organization as a *Mission Focus* in the midweek announcements. The aim was to encourage the congregation to pray intelligently for those we support financially and for others in our community.

In addition to our regular missional giving from the church's tithe account, the Mission Team was able to assist with other needs from the global outreach and local outreach accounts. Some international workers faced financial challenges specifically related to the pandemic and the Missions Team was able to assist with extra funds. Locally, even though our access to students at Queneesh Elementary was curtailed, we were able to donate ten pairs of new shoes to the school. In October, the church conducted a sock drive and 147 pairs of clean, warm socks were given to the Care-A-Van society to deliver to the homeless in our community. As well, we allocated funds for the operation of the Care-A-Van Society and the Comox Valley Transition Society. At Christmas, the Windsor family, working with Bible translation in remote Northern Ontario, were overjoyed to have received several care packages from the people of Living Hope. Throughout the year, Sharon Snider and Krista Barlow continue to support our sponsored Syrian family who had moved to Victoria last year.

Our calling to be missional people continues in spite of the pandemic. Let us pray for new ways to show the love of Christ and to tell the story of redemption to people in our community and around the world. If you are interested in knowing more about the Mission Team or have new ideas to offer, please contact Krista and consider joining the team.

Respectfully submitted,  
Krista Barlow

## **ENGLISH LANGUAGE LEARNING MINISTRY**

At the beginning of the year, the ELL ministry with our Chinese friends was thriving, offering English lessons one week and learning English through Bible study on the alternate week. As well, several conversation partnerships were operating which provided a way to practice English while building friendships. When the pandemic relegated our English lessons and Bible study to Zoom meetings, it became quite challenging and frustrating to carry on. Consequently, we discontinued meeting for classes. Only a few of the conversation partners managed to continue. We are looking forward to re-assessing the situation when the restrictions for meeting together are lifted.

Respectfully submitted,  
Krista Barlow

## **WIDOWS' GARDEN PROJECT MINISTRY (UGANDA)**



Due to the COVID-19 pandemic, there was no mission trip in October 2020. Five people are still hoping to accompany the Volunteer Project Officer to Uganda in 2021 or perhaps even later depending on the evolving state of international travel.

Our fundraising target for 2020 was still met, however, thanks to the ongoing generosity of donors to the Project, largely from the Comox Valley -- Praise the Lord (!) – and 142 (new to us) widows were introduced to the Project. A total of **632 widows are now actively participating**, thanks to our Ugandan coordinators (Elly, Perez, and Rose) in Rubingo and Ruborogota. Crops have been good.

2021 is the sixth and final year of the Widows' Gardens Project. Living Hope's Mission Committee will meet in the coming months to discuss whether to carry on for another year or two or to allow this commitment to come to a full stop as planned.

Thank you, as always, to Tim Folkman for his help in facilitating and overseeing the Project, to the Missions Committee, and to you, Living Hope, for the privilege of serving the widows of southwestern Uganda and the Living God who loves them in this truly impactful way.

Respectfully submitted,

David Moore  
Volunteer Project Officer  
Widows' Gardens Project (Living Hope)

**YOUTH MINISTRY**

**(to follow shortly)**

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**2020 Financial  
Report And  
2020 Budget**

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1	<b>Living Hope Christian Fellowship</b>				
2	<b>2021 Budget Approved</b>				
3		<b>2020</b>	<b>2020</b>		<b>2021</b>
4		<b>Budget</b>	<b>Actual</b>	Difference	<b>Budget</b>
5	<b>REVENUE</b>				
6					
7	<b>GENERAL FUND (Undesignated)</b>				
8	General Fund	<b>238,700</b>	235,093	3,607	<b>243,500</b>
9	10% Tithe of General to Restricted	<b>-23,870</b>	-23,509	-361	<b>-24,350</b>
10	Funds from Tithe Account	<b>22,500</b>	22,500	0	<b>24,000</b>
11	Spring Retreat (Homewood) NR	<b>12,000</b>	0	12,000	<b>0</b>
12	Interest Income	<b>1,500</b>	2,823	-1,323	<b>1,500</b>
13	Other Income	<b>1,500</b>	2,451	-951	<b>1,500</b>
14	Rose Office Rental	<b>500</b>	72	428	<b>500</b>
15	<b>TOTAL GENERAL FUND</b>	<b>252,830</b>	<b>239,430</b>	<b>13,400</b>	<b>246,650</b>
16					
17	<b>DESIGNATED FUNDS</b>				
18	Building Fund	<b>1,000</b>	625	375	<b>1,000</b>
19	Benevolence	<b>5,000</b>	2,243	2,757	<b>5,000</b>
20	Missions Trip	<b>12,000</b>		12,000	<b>12,000</b>
21	Spring Retreat (Homewood)	<b>2,500</b>		2,500	<b>0</b>
22	<b>OTHER MINISTRIES</b>				
23	Canadian Ministries	<b>1,500</b>	480	1,020	<b>1,500</b>
24	<b>MISSIONS</b>				
25	Global Advance	<b>7,000</b>	6,150	850	<b>7,000</b>
26	Widows' Gardens Project Uganda	<b>25,000</b>	31,644	-6,644	<b>25,800</b>

27	<b>TOTAL DESIGNATED FUNDS</b>	54,000	41,142	12,858	<b>52,300</b>
28					
29	<b>TOTAL REVENUE</b>	306,830	280,572	26,258	<b>298,950</b>
30					
31	<b>EXPENSES</b>				
32					
33	<b>GENERAL FUND EXPENSES</b>				
34	Advertising/Website	800	512	288	<b>600</b>
35	Bank Charges	1,300	1,213	87	<b>1,300</b>
36	Bookkeeping	7,800	7,800	0	<b>7,800</b>
37	Cell Phone	1,400	1,380	20	<b>1,400</b>
38	Insurance	1,500	1,168	332	<b>1,500</b>
39	Miscellaneous	200	0	200	<b>200</b>
40	Office Expenses	7,500	4,760	2,740	<b>6,000</b>
41	Professional Fees	2,500	2,105	395	<b>8,000</b>
42	Church Facilities / Rent	27,000	19,553	7,447	<b>27,000</b>
43	Shaw Internet/Phone	1,400	1,400	0	<b>1,400</b>
44	Salaries & Wages	105,000	106,574	-1,574	<b>112,700</b>
45	EI Expense	2,400	2,463	-63	<b>2,600</b>
46	CPP Expense	3,600	4,121	-521	<b>3,700</b>
47	Employee Benefits – Medical	8,125	8,000	125	<b>8,125</b>
48	Employee Benefits – Retirement	5,000	5,065	-65	<b>5,200</b>
49	WCB Expense	200	117	83	<b>200</b>
50	Utilities	2,000	1,483	517	<b>2,500</b>

51	Books & Resource Material	600	200	400	<b>600</b>
52	Children's Ministry	1,830	402	1,428	<b>2,000</b>

53	Children's Ministry Coordinator	<b>7,200</b>	7,200	0	<b>7,200</b>
54	Church Functions	<b>5,000</b>	771	4,229	<b>2,000</b>
55	Conferences	<b>3,000</b>	0	3,000	<b>1,500</b>
56	District Operating Budget	<b>5,700</b>	5,877	-177	<b>5,800</b>
57	Gifts	<b>750</b>	122	628	<b>500</b>
58	Global Outreach	<b>1,400</b>	1,500	-100	<b>1,400</b>
59	Homewood	<b>12,000</b>	0	12,000	<b>0</b>
60	Honorariums	<b>1,000</b>	600	400	<b>1,000</b>
61	Hope Groups	<b>100</b>	0	100	<b>100</b>
62	Hospitality	<b>500</b>	100	400	<b>500</b>
63	Leadership Training	<b>500</b>	337	163	<b>500</b>
64	Local Outreach (eg. Queneesh, ELL, Care-a-van)	<b>2,800</b>	1,518	1,282	<b>2,800</b>
65	Men's Ministries	<b>100</b>	0	100	<b>100</b>
66	Music & Sound Equipment	<b>1,000</b>	614	386	<b>1,000</b>
67	Pastoral Expenses	<b>1,000</b>	810	190	<b>1,000</b>
68	Pastoral Travel/Guest Speaker	<b>1,000</b>	966	34	<b>1,500</b>
69	Women's Ministries	<b>320</b>	526	-206	<b>350</b>
70	Youth Ministry	<b>2,000</b>	492	1,508	<b>2,000</b>
71	Youth Ministry Coordinator	<b>6,000</b>	2,126	3,874	<b>6,000</b>
72	Young Mothers Group	<b>500</b>	0		<b>500</b>
73	<b>TOTAL GENERAL FUND EXPENSES</b>	<b>232,025</b>	191,875	40,150	<b>228,575</b>
74					
75	<b>DESIGNATED FUND EXPENSES</b>				
76	Benevolence	<b>5,000</b>	403	4,597	<b>5,000</b>
77	Canadian Ministries	<b>1,500</b>	480	1,020	<b>1,500</b>
78	Global Advance	<b>7,000</b>	6,150	850	<b>7,000</b>
79	Missions Trip	<b>12,000</b>	0	12,000	<b>12,000</b>

80	Spring Retreat (Homewood)	2,500	0	2,500	<b>0</b>
81	Widows' Gardens Project Uganda	25,000	26,240	-1,240	<b>25,800</b>
82	<b>TOTAL DESIGNATED FUND EXPENSES</b>	<b>53,000</b>	<b>33,273</b>	<b>19,727</b>	<b>51,300</b>
83					
84	<b>CHURCH TITHE ACCOUNT EXPENSES</b>				
85	Ambrose University College \$125/Month	1,200	1,200	0	<b>1,500</b>
86	AOC - Edith Watt \$250/Month	2,700	2,700	0	<b>3,000</b>
87	Global Advance \$275/Month	3,300	3,300	0	<b>3,300</b>
88	Pregnancy Care Center \$175/Month	2,100	2,100	0	<b>2,100</b>
89	Place of Rescue \$125/Month	1,200	1,200	0	<b>1,500</b>
90	Teach Beyond - Hamiltons \$225/Month	2,400	2,400	0	<b>2,700</b>
91	Widow's Gardens \$125/Month	1,500	1,500	0	<b>1,500</b>
92	Wycliffe Bible Translators – Windsors \$225/Mo	2,400	2,400	0	<b>2,700</b>
93	Youth For Christ Comox Valley \$275/Month	3,300	3,300	0	<b>3,300</b>
94	Youth For Christ Global (Hamps) \$200/Month	2,400	2,400	0	<b>2,400</b>
95	<b>TOTAL CHURCH TITHE ACCT EXPENSES</b>	<b>22,500</b>	<b>22,500</b>	<b>0</b>	<b>24,000</b>
96					
97	<b>TOTAL EXPENSE</b>	<b>307,525</b>	<b>247,648</b>	<b>59,877</b>	<b>303,875</b>
98					
99	<b>NET INCOME</b>	<b>-695</b>	<b>32,924</b>	<b>-33,619</b>	<b>-4,925</b>

**Living Hope Christian Fellowship  
Financial Statements**  
December 31, 2020  
(Unaudited)

# **Living Hope Christian Fellowship Contents**

For the year ended December 31, 2020  
(Unaudited)

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# **Independent Practitioner's Review Engagement Report**

To the Board of Living Hope Christian Fellowship:

We have reviewed the accompanying financial statements of Living Hope Christian Fellowship (the "Fellowship") that comprise the statement of financial position as at December 31, 2020, and the statements of revenue and expenses, 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 charitable organizations, the Fellowship derives revenue from donations, the completeness of which is not susceptible to review procedures. Accordingly, our review procedures of these revenues was limited to the amounts recorded in the records of the Fellowship and we were not able to determine whether any adjustments might be necessary to donation revenue, excess of revenues over expenses, assets and net assets.

## **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 financial statements do not present fairly, in all material respects, the financial position of Living Hope Christian Fellowship as at December 31, 2020, and the results of its operations and its cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.

## **Comparative Information**

Without modifying our conclusion, we draw attention to Note 2 to the financial statements which describe that Living Hope Christian Fellowship adopted Canadian accounting standards for not-for-profit organizations on January 1, 2020 with a transition date of January 1, 2019. These standards were applied retrospectively by management to the comparative information in these financial statements, including the statement of financial position as at December 31, 2019 and at January 1, 2019, and the statements of revenue and expenses, changes in net assets and cash flows for the year ended and related disclosures. We were not engaged to report on the restated comparative information, and as such, it is neither audited nor reviewed.

Courtenay, British Columbia

March 30, 2021

Chartered Professional Accountants

**Living Hope Christian Fellowship**  
**Statement of Financial Position**

As at December 31, 2020  
*(Unaudited)*

	2020	2019	January 1 2019
<b>Assets</b>			
<b>Current</b>			
Cash	39,197	47,765	58,330
Goods and Service Taxes receivable	900	610	578
Prepaid expenses	4,547	610	604
	<b>44,644</b>	<b>48,985</b>	<b>58,512</b>
<b>Restricted cash (Note 4)</b>	<b>256,282</b>	215,801	244,815
<b>Capital assets (Note 5)</b>	<b>11,879</b>	6,312	4,099
<b>Note receivable (Note 6)</b>	<b>61,000</b>	61,000	-
	<b>373,805</b>	332,098	307,426
<b>Liabilities</b>			
<b>Current</b>			
Accounts payable and accruals	11,546	5,866	8,184
Payable to government agencies	1,943	1,964	790
	<b>13,489</b>	7,830	8,974
<b>Significant event (Note 10)</b>			
<b>Net Assets</b>			
Restricted (Note 7)	268,160	222,112	248,914
Unrestricted	92,156	102,156	49,538
	<b>360,316</b>	324,268	298,452
	<b>373,805</b>	332,098	307,426

Approved on behalf of the Board of Directors

\_\_\_\_\_  
 Director

\_\_\_\_\_  
 Director

## Living Hope Christian Fellowship Statement of Revenue and Expenses

*For the year ended December 31, 2020  
(Unaudited)*

	2020	2019
<b>Revenue</b>		
Tithes and offerings	301,974	288,793
Interest	5,902	6,148
Other	2,523	3,247
<b>Total revenue</b>	<b>310,399</b>	298,188
<b>Expenses</b>		
Advertising	512	1,596
Amortization	2,662	1,838
Bank charges and interest	1,213	1,281 Bookkeeping
7,800     7,800 Children and youth expenses		10,220
9,154 Church tithes		22,500
22,500		
District operating budget	5,877	5,774
Events	771	7,115
Gifts and honorariums	930	4,176
Insurance	1,168	1,400
Missions outreach	3,545	3,712
Music and sound equipment	659	1,240
Office	5,535	8,480
Pastoral expenses	1,775	4,305
Professional fees	8,195	3,264
Program expenditures	57,853	60,443
Rent and maintenance	19,553	25,356
Salaries, wages and benefits	118,533	96,964
Telephone and utilities	4,263	3,555
Training and education	787	2,419
<b>Total expenses</b>	<b>274,351</b>	272,372
<b>Excess of revenue over expenses</b>	<b>36,048</b>	25,816

**Living Hope Christian Fellowship**  
**Statement of Changes in Net Assets**

*For the year ended December 31, 2020  
 (Unaudited)*

	General Fund	Designated Fund	Capital fund	2020	2019
<b>Net assets, beginning of year</b>	<b>102,156</b>	<b>14,633</b>	<b>207,479</b>	<b>324,268</b>	<b>298,452</b>
<b>Excess of revenue over expenses</b>	<b>46,738</b>	<b>(14,098)</b>	<b>3,408</b>	<b>36,048</b>	<b>25,816</b>
	<b>148,894</b>	<b>535</b>	<b>210,887</b>	<b>360,316</b>	<b>324,268</b>
<b>Investment in capital assets</b>	<b>(8,229)</b>	<b>-</b>	<b>8,229</b>	<b>-</b>	<b>-</b>
<b>Cash transfer</b>	<b>(25,000)</b>	<b>-</b>	<b>25,000</b>	<b>-</b>	<b>-</b>
<b>Church tithe transfer</b>	<b>(23,509)</b>	<b>23,509</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>(56,738)</b>	<b>23,509</b>	<b>33,229</b>	<b>-</b>	<b>-</b>
<b>Net assets, end of year</b>	<b>92,156</b>	<b>24,044</b>	<b>244,116</b>	<b>360,316</b>	<b>324,268</b>

**Living Hope Christian Fellowship**  
**Statement of Cash Flows**  
*For the year ended December 31, 2020*  
*(Unaudited)*

	2020	2019
<b>Cash provided by (used for) the following activities</b>		
<b>Operating</b>		
Excess of revenue over expenses	36,048	25,816
Amortization	2,662	1,838
	<b>38,710</b>	27,654
Changes in working capital accounts		
Goods and service taxes payable	(290)	(6)
Prepaid expenses	(3,937)	(32)
Accounts payable and accruals	5,680	(2,153)
Payable to government agencies	(21)	1,009
	<b>40,142</b>	26,472
<b>Financing</b>		
Advances of restricted cash	(40,481)	(4,522)
Repayments of restricted cash	-	33,536
	<b>(40,481)</b>	29,014
<b>Investing</b>		
Purchase of capital assets	(8,229)	(4,051)
Advances of note receivable	-	(61,000)
	<b>(8,229)</b>	(65,051)
<b>Decrease in cash resources</b>	<b>(8,568)</b>	(9,565)
<b>Cash resources, beginning of year</b>	<b>47,765</b>	57,330
<b>Cash resources, end of year</b>	<b>39,197</b>	47,76

# **Living Hope Christian Fellowship**

## **Notes to the Financial Statements**

*For the year ended December 31, 2020  
(Unaudited)*

### **1. Incorporation and nature of the organization**

Living Hope Christian Fellowship (the "Fellowship") is incorporated under the authority of Society Act of British Columbia and is a registered charity and thus is exempt from income taxes under Section 149(1) of the Income Tax Act ("the Act").

The Fellowship is a growing congregation on Vancouver Island. Based in the city of Courtenay, the Fellowship serves communities within the Comox Valley region. Living Hope Christian Fellowship operates as a division of the Christian and Missionary Alliance - Canadian Pacific District, a society incorporated in the Province of British Columbia.

### **2. Impact of adopting accounting standards for not-for-profit organizations**

These are the Fellowship's first financial statements prepared in accordance with Canadian accounting standards for not for-profit organizations (ASNPO). The accounting policies in Note 3 have been applied in preparing the financial statements for the year ended December 31, 2020, the comparative information for the year ended December 31, 2019, and the opening ASNPO statement of financial position as at January 1, 2019 (the Fellowship's date of transition to ASNPO).

Reconciliations and explanatory notes on how the transition to ASNPO has affected the statement of financial position, statement of operations previously reported under Canadian generally accepted accounting principles (GAAP) are provided below.

#### ***Explanation of charges to net assets at January 1, 2019***

The impact of transition to ASNPO resulted in an increase to the unrestricted net assets of \$54,688 and a decrease to the restricted net assets of \$54,688, as shown on the Statement of Changes in Net Assets. Overall, this did not have an impact on the total net assets.

### **3. Significant accounting policies**

The financial statements have been prepared in accordance with Canadian accounting standards for not-for-profit organizations set out in Part III of the CPA Canada Handbook - Accounting, as issued by the Accounting Standards Board in Canada and include the following significant accounting policies:

#### ***Fund accounting***

The Fellowship follows the restricted fund method of accounting for contributions, and maintains three funds: General Fund, Capital Fund and Designated Fund.

The General Fund reports the Fellowship's unrestricted contributions and expenditures related to program delivery and administrative activities.

The Capital Fund reports the Fellowship's restricted revenue and expenditures, assets and liabilities related to construction of the new church building.

The Designated Fund reports the Fellowship's restricted contributions and expenditures, assets and liabilities related to specific program delivery.

# **Living Hope Christian Fellowship**

## **Notes to the Financial Statements**

*For the year ended December 31, 2020  
(Unaudited)*

### **3. Significant accounting policies (Continued from previous page)**

#### ***Revenue recognition***

The Fellowship uses the restricted fund method of accounting for contributions. Restricted contributions related to tithes and offerings are recognized as revenue of the Designated Fund in the year received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured.

Unrestricted contributions related to tithes and offerings 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 interest income earned on Capital Fund resources is recognized as revenue in the related fund. Unrestricted interest income is recognized as revenue in the General Fund when earned.

Other income is 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.

#### ***Contributed services***

The Fellowship would not be able to carry out its activities without the service of the many volunteers who donate a considerable number of hours per year. Because of the difficulty in compiling these hours, contributed services are not recognized in the financial statements.

#### ***Cash and cash equivalents***

Cash and cash equivalents include balances with banks and short-term investments with maturities of three months or less. Cash subject to restrictions that prevent its use for current purposes is included in restricted cash.

#### ***Foreign currency translation***

These financial statements have been presented in Canadian dollars, the principal currency of the Fellowship's operations.

Transaction amounts denominated in foreign currencies are translated into their Canadian dollar equivalents at exchange rates prevailing at the transaction dates. Carrying values of monetary assets and monetary liabilities reflect the exchange rates at the statement of financial position date. Gains and losses on translation or settlement are included in the determination of excess (deficiency) of revenues over expenses for the current period.

#### ***Capital assets***

Purchased capital assets are recorded at cost. Contributed capital assets are recorded at fair value at the date of contribution plus all costs directly attributable to the acquisition.

Amortization is provided using the declining balance and straight-line methods at rates intended to amortize the cost of assets over their estimated useful lives.

	<b>Method</b>	<b>Rate</b>
Computer equipment	declining balance	55 %
Furniture and fixtures	declining balance	20 %
Leasehold improvements	straight-line	5 years

# **Living Hope Christian Fellowship**

## **Notes to the Financial Statements**

*For the year ended December 31, 2020  
(Unaudited)*

### **3. Significant accounting policies (Continued from previous page)**

#### ***Financial instruments***

The Fellowship recognizes its financial instruments when the Fellowship becomes party to the contractual provisions of the financial instrument. All financial instruments are initially recorded at their fair value, including financial assets and liabilities originated and issued in a related party transaction with management. Financial assets and liabilities originated and issued in all other related party transactions are initially measured at their carrying or exchange amount in accordance with Section 3840 *Related Party Transactions*.

At initial recognition, the Fellowship may irrevocably elect to subsequently measure any financial instrument at fair value.

The Fellowship subsequently measures investments in equity instruments quoted in an active market and all derivative instruments at fair value. Fair value is determined by published price quotations. Investments in equity instruments not quoted in an active market are subsequently measured at cost less impairment. With the exception of financial liabilities indexed to a measure of the Fellowship's performance or value of its equity and those instruments designated at fair value, all other financial assets and liabilities are subsequently measured at amortized cost.

Transaction costs and financing fees directly attributable to the origination, acquisition, issuance or assumption of financial instruments subsequently measured at fair value are immediately recognized in the excess of revenues over expenses for the current period. Conversely, transaction costs and financing fees are added to the carrying amount for those financial instruments subsequently measured at cost or amortized cost.

#### ***Measurement uncertainty (use of estimates)***

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 amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenses during the reporting period. Accounts receivable are stated after evaluation as to their collectibility. Amortization is based on the estimated useful lives of the capital assets.

By their nature, these judgments are subject to measurement uncertainty, and the effect on the financial statements of changes in such estimates and assumptions in future years could be significant. These estimates and assumptions are reviewed periodically and, as adjustments become necessary they are reported in excess of revenues over expenses in the years in which they become known.

### **4. Restricted cash**

	<b><i>Sub-notes</i></b>	<b><i>2020</i></b>	<b><i>2019</i></b>
<b>Restricted cash:</b>			
Externally restricted cash related to the Capital Fund	1	<b>193,449</b>	183,699
Internally restricted cash related to the Capital Fund	1	<b>33,216</b>	12,521
Externally restricted cash related to Designated Fund	2	<b>29,617</b>	19,581
<b>Total</b>		<b>256,282</b>	215,801

**Notes to restricted assets**

**1. Restricted cash related to the Capital Fund**

The use of the internally and externally restricted cash is restricted for the construction of a new church building.

**2. Restricted cash related to the Designated Fund**

The use of the externally restricted cash is restricted for expenditures, assets and liabilities related to specific program delivery.

# Living Hope Christian Fellowship

## Notes to the Financial Statements

*For the year ended December 31, 2020  
(Unaudited)*

### **5. Capital assets**

	<i>Cost</i>	<i>Accumulated amortization</i>	<i>2020 Net book value</i>	<i>2019 Net book value</i>
Computer equipment	2,949	2,207	742	1,648
Furniture and fixtures	11,788	3,062	8,726	4,664
Leasehold improvements	2,679	268	2,411	-
	17,416	5,537	11,879	6,312

### **6. Note receivable**

Note receivable is non-interest bearing and the principal amount shall be due and be paid in full on September 2024. The note receivable is secured by a second mortgage.

### **7. Restrictions on net assets**

Major categories of externally and internally imposed restrictions on net assets are as follows:

	<i>2020</i>	<i>2019</i>
<b>External restrictions on Designated Fund</b>		
Benevolence fund	4,260	2,420
Church tithe account	3,417	2,408
Missions coffee fund	(408)	33
Missions trip	5,501	5,502
Widow gardens	11,174	4,270
Windsor housing	100	-
	24,044	14,633
<b>External restrictions on Capital Fund</b>		
Building fund	199,021	188,647
<b>Internal restrictions on Capital Fund</b>		
Other ministries fund	33,216	12,520
Equity in capital assets	11,879	6,312
	45,095	18,832
Total restricted net assets	268,160	222,112

## **8. Financial instruments**

The Fellowship, as part of its operations, carries a number of financial instruments. It is management's opinion that the Fellowship is not exposed to significant interest, currency, credit, liquidity or other price risks arising from these financial instruments except as otherwise disclosed.

## **9. Comparative figures**

Certain comparative figures have been reclassified to conform with current year presentation.

## **10. Significant event**

In early 2020, the COVID-19 outbreak caused governments worldwide to enact emergency measures to combat the spread of the virus. These measures, which include the implementation of facility closures, travel restrictions, self-isolation periods, and social and physical distancing, will have a significant impact on the local and global economy. At this time it is not possible to reliably estimate the length and severity of the COVID-19 outbreak and how it may impact the Fellowship's financial results for 2021

**Living Hope Christian Fellowship**  
**Schedule 1 - Schedule of Operating Fund Revenues and Expenses**

*For the year ended December 31, 2020  
 (Unaudited)*

	2020	2019
<b>Revenue</b>		
Tithes and offerings	235,094	231,484
Other	2,523	3,247
Interest	457	1,626
	<b>238,074</b>	<b>236,357</b>
<b>Expenses</b>		
Advertising	512	1,596
Bank charges and interest	1,213	1,281
Bookkeeping	7,800	7,800
Children and youth expenses	10,220	9,154
District operating budget	5,877	5,774
Events	771	7,115
Gifts and honorariums	930	4,176
Insurance	1,168	1,400
Missions outreach	3,545	3,712
Music and sound equipment	659	1,240
Office	5,535	8,480
Pastoral expenses	1,775	4,305
Professional fees	8,195	3,264
Rent and maintenance	19,553	25,356
Salaries, wages and benefits	118,533	96,964
Telephone and utilities	4,263	3,555
Training and education	787	2,419
	<b>191,336</b>	<b>187,591</b>

**Excess (deficiency) of revenue over expenses 46,738 48,766**

**Living Hope Christian Fellowship**  
**Schedule 2 - Schedule of Designated Fund Revenues and Expenses**  
*For the year ended December 31, 2020  
 (Unaudited)*

	2020	2019
<b>Revenue</b>		
Tithes and offerings	66,255	56,529
<b>Expenses</b>		
Church tithes	22,500	22,500
Program expenditures	57,853	60,443
	<b>80,353</b>	<b>82,943</b>
<b>Excess (deficiency) of revenue over expenses</b>	<b>(14,098)</b>	<b>(26,414)</b>

**Living Hope Christian Fellowship**  
**Schedule 3 - Schedule of Capital Fund Revenues and Expenses**  
*For the year ended December 31, 2020  
 (Unaudited)*

	<b>2020</b>	<b>2019</b>
<b>Revenue</b>		
Interest	5,445	4,522
Tithes and offerings	625	780
	<b>6,070</b>	<b>5,302</b>
<b>Expenses</b>		
Amortization	2,662	1,838
	Excess (deficiency) of revenue over expenses	3,408
		3,464

## 2020 AGM Minutes

Date: March 3, 2020

Chairperson: Rocky Moise

Secretary: Jiri Karas

7:00 pm - Meeting called to order – Rocky Moise

1. Review of meeting procedures
2. Confirmation of membership attendance  
Show of hands and confirmation against membership list
3. Approval of the agenda  
Motion: Jacquie Anderson; 2nd: Shannon Moise. No discussion / passed unanimously.
4. Adoption of AGM 2019 minutes  
Motion to adopt: Pearl Graham, 2nd: Li LiFeng. Adopted unanimously.
5. Ministry reports – as presented to the congregation in writing  
Questions: David Stephen - question re. visioning process. Response (Rocky M.): The process will be comprehensive and will take time.  
Motion to accept ministry reports: Carlene Van Tongeren / 2<sup>nd</sup>: Dave Stephens.  
Discussion: Carol Hardy thanked ministry leaders. Adopted without dissent.
6. Pastor's comments  
Micah thanked everyone for the welcome the church has given to him and the family. He highlighted the importance of support from Carol H., Mike A., the admin support in the past and Rachel now, the elders, Dave S. and Lisa D. in worship.  
Micah mentioned updates/changes to tithing – 4 options for tithing. Everyone to check how this will be done best for them.  
Looking ahead: Discipleship and other ideas: initially wanted to plan very organized and big changes. Instead, a more organic approach seems to work better. Wants LH to look at spiritual gifts and small groups as a way to connect. Connecting lunch: an opportunity to meet with other people at church – new & other not-so-new people. Baptism: consider how this is done with kids and youth. We'd like to develop a journey to help kids grow. Through mentorship, relationships, learning and ministry.
7. Vote for elders  
Standing for re-election: Steve Mackey, Carlene Van Tongeren, Rocky Moise  
New elder nominee: Mike Coady  
Lori Root finished in the elder role as of today.  
Vote conducted through a secret ballot
8. Nomination Committee vote  
The committee nominated Lisa Deith and Katie Arsenault.

Motion to approve the nominees – Lyse Clement, 2nd: Lori Root. No Discussion. Approved unanimously.

9. Financial report 2019

Presented by Steve Mackey.

Motion to receive 2019 finance statement: Lloyd Bolton; 2<sup>nd</sup>: Chad Van Tongeren. No discussion.

Motion passed unanimously.

10. 2020 budget

Presented by Steve Mackey.

Motion to accept: Carol Hardy; 2<sup>nd</sup>: Chris Van Tol

Discussion:

Jacquie Anderson: Motion to amend the motion - increase the amount for the honorarium for the children's ministry coordinator from \$6,000 to \$7,200. 2<sup>nd</sup>: Lyse Clement.

Rocky M. – question re. overall change in the expenses budgeted for 2020 compared to 2019. An overall increase to the budget though the increase should be supported. Unice Freeman supported the motion to amend given the importance of the children's ministry. Doug Anderson – question re. how the amount was determined. Lyse C. highlighted the importance of the stability of the ministry. The amendment passed.

Dave S. – comment on the building fund. Clarify the vision around the building and/or the use of the funds collected. Rocky M. – this will be considered as it relates to the visioning process.

Rocky M. – comments on the importance of pastoral staffing and the need to consider this if we start talking about a church building.

The budget with the amendment was accepted.

11. Vote for elders - results

36 members present voted. The elders standing for re-election and the new elder nominee were all elected unanimously.

12. Motion to destroy the ballots

Motion: Pearl Graham; 2<sup>nd</sup>: Sheila Medori; Motion approved.

13. Prayer for the elders

14. Meeting adjourned – 8:30 pm