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**ANNUAL
GENERAL
MEETING**

NORTHVIEW COMMUNITY CHURCH

ABBOTSFORD + MISSION

BE DEEPLY ROOTED

Northview Community Church Annual General Meeting Agenda Package

Tuesday, November 28, 2023, at 7:00 pm

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Northview Community Church AGM Agenda

Tuesday, November 28, 2023, at 7:00 pm
Centre Court, Downes Road Campus

CALL TO ORDER

Welcome		Darryl Kropp
Agenda	Acceptance	Darryl Kropp
Minutes	Motion 1	Darryl Kropp
Procedure	Information	Darryl Kropp
Worship		Andrew Geddert
Devotional		Jim Bird

BUSINESS

Moderator Report	Information	Darryl Kropp
Lead Pastor Report	Information	Mark Burch
Discernment Report	Information	Sean Allison
Discernment Motions	Motion 2 Motion 3 Motion 4	Darryl Kropp
Development Report	Information	Bruce Styles
Stewardship Report	Information	Bruce Belsher
Financial Statements	Motion 5	Darryl Kropp
Worship		Andrew Geddert
Prayer		Ezra Okoti
CLOSING		
Motion Results	Information	Darryl Kropp



Congregational Meeting Minutes

Tuesday, June 27, 2023, at 7:00 pm
Worship Center, Downes Road Campus

CALL TO ORDER

Welcome and Prayer - Darryl Kropp, Moderator

Worship - Andrew Geddert, Worship Pastor

BUSINESS

Minutes and Procedure - Darryl Kropp, Moderator

MOTION 1: That the Minutes of the Annual General Meeting on Tuesday, November 22, 2022, be accepted as written.

MOTION PASSED

MOTION 2: That the Minutes of the Special General Meeting on Tuesday, April 4, 2023, be accepted as written.

MOTION PASSED

Devotional - Graham Nickel, Elder

Prayer - Ezra Okoti, Executive Pastor of Ministry Development; Kevin Peters and Phil Routly, Elders

Moderator Report - Darryl Kropp

Brief overview of the verbal reports to come and encouraged everyone to read all the additional reports in the package so that you get a feel for what is happening at the church.

Lead Pastor Report - Mark Burch

Encouragement

- New families are coming every week.
- Many encouraging stories are coming from our 5x5x5 prayer challenge.
- We are back to pre-covid numbers. Easter had the highest numbers on record and our attendance has not come down.
- This year we have had 126 baptisms. Praise the Lord!
- Encouraged by the growing sense of community at Northview. People are hanging out and visiting before and after services.

Prayer

- There are major areas of leadership transition happening at our denomination. Northview has board members at BCMB, CBC, and CCMBC and we would love for you to pray with us and for us.
- All across Canada there is a lack of pastoral workers. Training up leaders is important but we also ask that God would strengthen christian workers across the country.



- Finding more conversations with new attendees that their old church is closing its doors, has lost the gospel, or is moving in a liberal direction and they can no longer affirm the leadership. We need to pray for gospel renewal in all of the churches in our own city and across the country.
- Praxis Church in Kelowna is in need of a permanent home.
- Opportunities and prayer are needed for this day and age we are living in. Pray and encourage one another. Christian community becomes incredibly important to strengthen one another and then go back out into mission.

Opportunities

- As the culture gets crazier around us we have an opportunity to quietly live out the christian witness.
- Making room for more people:
 - New building - we have raised \$8.5 million cash and pledges committed for a total of 764 commitments (individuals and/or families).
 - Starting September 16/17 weekend we will be moving to two services on Saturday night, 4:30pm and 6:30pm. Sunday will remain at 9am and 11am.

"And so, from the day we heard, we have not ceased to pray for you, asking that you may be filled with the knowledge of his will in all spiritual wisdom and understanding, so as to walk in a manner worthy of the Lord, fully pleasing to him: bearing fruit in every good work and increasing in the knowledge of God; being strengthened with all power, according to his glorious might, for all endurance and patience with joy" - Colossians 1:9-11

Pray for our church that we will be fruitful, that we would continue to grow deep in our knowledge of God, that we would be strengthened for the long haul with endurance this race set before us, and that we would be filled with overwhelming joy.

Development Committee Report - Bruce Styles, Development Committee Chair

- Plan is to go forward with the application and get our building permit completed. We still have some adjustments we would like to make, working on how we blend the auditorium to make it feel like one facility.
- The bubble is currently being disassembled.

Stewardship Committee Report

Financial Update - Bruce Belsher, Stewardship Committee Chair

- Projection of giving has dropped a little to \$9.1 million, but it is encouraging that pledges have come in for \$491,000 in the month of May. People are not just pledging they are giving.
- Consolidated Surplus Deficit of \$1,242,134 is intentional. Review of Northview surplus, internally strict funds, and the TriCity surplus as set out in the Agenda Package pg. 20-22
- Expect to see a deficit on the Financial Statements for the year end.
- The gift to Mile One, and future gifts, will show as deficit(s) to operations in our Financial Statements.
- TriCity separation means that assets and such need to be removed creating a loss.
- The last two items are not surprising and were anticipated by the staff and COE.

God continues to bless Northview through the faithfulness of the church body! Thank you!



Budget Update - Jonathan Giesbrecht, Executive Pastor of Administration

- Review of the Budget, Giving and Expenses as set out in the Agenda Package, pg. 25-26.
 - Budget of \$10m next year.
 - This is 8-9% higher than the giving projection for our current 2022/23 year.
 - This will be a challenge, especially along with the building campaign.
 - If those dollars don't come, we can make some adjustments.
 - Review of Personnel Budget changes, pg. 27
 - Vacancy lag - underspending around \$400,000. If we have all positions filled, we will be over budget for personnel.
 - A couple of additional part-time positions have been added as well as the new Growth and Development position.
- Praxis Church
 - Attendance and giving have increased significantly.
 - For the upcoming ministry year they are proposing a balanced budget based on a giving target of \$638,000.

Q&A - Questions were brought forward and answered.

MOTION 5: That the Membership approve a revenue and expenditure budget of \$638,000 for our Praxis Church Plant in Kelowna.

MOTION PASSED

MOTION 6: That the Membership approve a revenue and expenditure budget of \$10 million for Northview Church.

MOTION PASSED

Recommendation of New Elders - Jesse Schellenberg, Mission Campus Pastor

- Introduction and prayer for Dan (Sylvia) Burslem and Jim (Brenda) Bird.

Q&A - No questions were brought forward.

Break for voting

MOTION 3: Affirmation of Jim Bird as an Elder of Northview Community Church.

MOTION PASSED

MOTION 4: Affirmation of Dan Burslem as an Elder of Northview Community Church.

MOTION PASSED

Worship / Closing - Andrew Geddert, Worship Pastor

Meeting adjourned at 9:09pm



MODERATOR'S REPORT

We are grateful for this season of ministry. As you will see from reading the many ministry reports in this AGM package, we are fortunate to have an amazing team of pastors and staff who are serving in such incredible ways across all of our sites. I'll highlight a few things in this report:

All In

Plans for the new building are moving forward, with an updated design that has brought significant improvement to the usability of the building (see Growth and Development and Development Committee reports for more information). The design and building permits are being finalized, with a March or April 2024 construction start planned! We are blessed that the All In campaign has started well, with almost \$9M of the final \$15M pledged or donated. A reminder for those who have already pledged make sure to begin converting those pledges to donations.

Multiplication and Global Missions

Make sure to read the Multiplication and Global Missions reports. It is very exciting to read how God is using Northview's prayers and investments with tangible results in BC and across the globe.

Elder Affirmations

As you will read in the Discernment Committee report on page 17 we bring three elders to you for re-affirmation. Matt Yarema (attends Central Abbotsford campus, member of Stewardship Committee), Bruce Belsher (chair of Stewardship Committee), and Stuart Carsience (Secretary) are up for the once every three years rediscernment. You'll get to meet and affirm them at the AGM.

Theology

The Council of Elders is accountable for Northview's strategy and theology. This fall, the elders (along with the Theology Committee and a number of pastors) have been walking through and reviewing the Grace and Truth course.

Governance

The Governance Committee continues to do great work, making sure the way we govern the church continues to adapt to a growing, healthy organization. Marv Klassen has led this committee well and has now stepped back for health reasons. Phil Routly has stepped into this role for the remainder of the ministry year. We and Marv are hoping that he'll be able to say some words at the AGM.

We continue to look forward to the future with excitement about what God has in store for His church. Let's continue to pray for wisdom, unity, and humility as we serve together.

Respectfully submitted by Darryl Kropp, Moderator



LEAD PASTOR REPORT

We are just a few months into a new ministry season and we have so much to thank God for. He has been faithful to us as we have walked the journey of pastoral transition and post-Covid return to life and ministry. For people who know and understand the realities of pastoral transition, our past two years could be a case study in how God gives us grace for times of change. When a long-standing respected leader leaves a local church, there is an almost “predictable” cycle of change that has to happen, and it typically takes two full years for that transition to be complete. Additionally, by God’s GRACE, we have seen a very strong return to our weekend gatherings.

There are several passages of scripture that roll through my mind as I think about this season of ministry:

Revelation 3:8: “Behold, I have set before you an open door, which no one is able to shut...”

Luke 12:48: “Everyone to whom much was given, of him much will be required...”

Philippians 4:19: “And my God will supply every need of yours according to his riches in glory in Christ Jesus.”

Opportunities and Open Doors - Revelation 3:8

While many people are concerned about the overall direction of our “cultural moment”, I think that the so-called “darkness of the world around us” actually presents one of the greatest opportunities for the church! As we live out faithful, joyful, winsome lives, the very presence or “aroma” of Christ will be seen and felt. As the world gets potentially “crazier” people all around us will hunger for stability and hope. The message of Jesus Christ lived out through His people (the church) is truly good news!

As we move into another calendar year, we will be emphasizing again in 2024 the key ministry of prayer. Our 5x5x5 prayer challenge has already resulted in significant life change - both for those who are praying - AND for those who have been prayed for! Several stories of salvation are already coming in, from individuals committed to praying regularly for people they know and love who are far from God.

While the fastest growing religious demographic in North America is the “nones” and “dones”; recent surveys are showing hopeful signs that most of these people would return to church quite easily, if only invited by, encouraged by, or included by a friend. The “low-hanging-fruit” all across Abbotsford and Mission may be our friends and neighbors who have simply drifted away and need a kind invitation back! Truly, I believe there are many doors standing wide-open in front of each of us!

As we look to open a much larger worship center in two years - I’m excited to see who God will fill all those seats with! Trusting that many of those seats will be filled with people who are far from God today!



Post-Covid Realities and Challenges - Luke 12:48

As we look back on the experience of the pandemic and the long-lasting effects of a global shut-down, there is no area of our society that has been left untouched. The church is not exempt. As we look forward I see both opportunities and challenges, because of our two-year hiatus from normal ministry life.

On the “opportunity” side of the ledger, many people realized through Covid-19, how desperately they needed the fellowship and community of the family of God. To have regular services taken away from us has created a renewed appreciation and hunger in many people’s lives. I am encouraged by the “sense” of renewed vision and hunger for God that we are experiencing in our weekend services. The growing number of people joining us each weekend, is testimony to the fact that even a pandemic cannot kill the advance of Jesus’ church! Many have realized how much they NEED the church family! PTL!

On the “challenges” side of the ledger, it has taken much longer for people to re-engage in the active life and ministry of the church than what I anticipated. After a two year “break” from weekly rhythms, our pastors have been working diligently to rebuild volunteer teams that were basically non-functional for two years. This fall, our serving teams have experienced a renewed up-tick in willing workers, but we still have 100’s of serving roles that need to be filled. I thank God for every servant who is giving a few hours each week to serve the body of Christ inside the walls of the church, and we are trusting that every role will be filled in the coming months.

If every member were willing to give just a few hours each week, we would have more than enough workers for all the ministries of Northview to function at full capacity.

I am trusting the LORD to provide everything we need for ministry - we are a deeply blessed people - and to whom much has been given - much is required!

Rejoicing in God’s Supply! - Philippians 4:19

The LORD is showing Himself faithful to us in so many ways:

- By Easter 2023 we were seeing our pre-Covid attendance numbers return.
- Summer and fall attendance numbers have been strong - with many new faces.
- Our “making room” appeal for people to move to Saturday services has gone well.
- In our first phase of fund-raising for the new building we have 80%+ of needed funds pledged!
- Our quarterly baptism services have been highlights!
- We will be baptizing 55 men & women at the end of November (all sites & services).
- Every department of ministry has experienced growth this fall.
- We commissioned new long-term missionaries this year!
- We continue to actively partner with new church plants across the nation.
- Our MAP and Immerse programs have a great crop of up-coming leaders.
- There is a growing culture of prayer and evangelism emerging at Northview.



Most of all, the gospel of Jesus Christ continues to bear fruit as we see and hear the stories of men and women coming to faith in Christ for the first time and others returning to a vibrant faith that had grown cold.

It is truly a sweet season of ministry. Karolyn and I are grateful for the many kind words of encouragement and support that we receive from week to week, thank you! We are blessed to serve the part of God's family called Northview and look forward to what God has in store for us in the years to come!

Respectfully submitted by Mark Burch, Lead Pastor

1 Corinthians 15:58



GLOBAL MISSIONS REPORT

We want to continue to encourage people that the Great Commission in Matthew 28 is not optional, but one that each of us follows through on. For some, it means the call is to bring the gospel to other nations. For others, it is to play a part with those who go, through encouragement, prayer and support. This is why we regularly highlight and pray for our missionaries, and provide opportunities for Northview congregants to meet them.

Global Focus weekend in October was a high point. It was great to see many interactions with the missionaries that were present in the foyer. The message shared reminded us that we as believers have all been assigned the task: are we going to double the master's money or are we going to "play it safe?" What effort are each of us giving to the mission of God?



Short-term trips also provide opportunities to participate in the global mission. The NYA team that went to Italy in June, leading worship for a group of overseas missionaries who serve in very difficult contexts, opened their eyes to God's work in such settings. Looking ahead, we are excited for trips in 2024 and beyond. Pray for the planning, for the hearts of those going to be shaped unto missions, for those we are serving to be encouraged, and those we are reaching to come to saving faith in the Lord.



We all have a part to play in being a light that shines in the dark world. Continue to pray that God would guide each one of you as you take that step of boldness to share the Good News.

Respectfully submitted by Dolly Oliech, Missions Pastor



MULTIPLICATION REPORT

Multiplication Report | Testimonies

Our big audacious goal, entrusted to the Lord for accomplishment in our nation, is to see a gospel-proclaiming church within reach of every Canadian. However, we acknowledge that achieving this goal is not something we can do alone, nor do we want to. Our desire and strategy involve collaboration with like-minded churches engaged in leadership development and church planting activities across the country. In recent years, we've been blessed to partner with several individuals and churches, resulting in the planting or replanting churches in various communities across our province. The following are brief testimonies of what the Lord is doing, and we rejoice in the proclamation of the gospel of Jesus.

Creekside Fellowship Church - Dawson Creek

In January 2022, former Northview pastoral intern David Hildebrand held an interest meeting in Dawson Creek, gathering individuals who would later form the core team of a new church plant - Creekside Fellowship Church. The Hildebrand family relocated to Dawson Creek in February 2022, immersing themselves in the community, loving their neighbors, and working towards planting Creekside Fellowship Church. By the summer of 2022, Creekside Church had its first pre-launch service, leading to the formal launch in the fall. North Peace MB Church (Fort St John, BC) is overseeing this replant and Northview has partnered with them in prayer and financial support. A small building owned by BCMB was available for this new work. (*Dawson Creek MB closed several years ago*). A year later, we are excited to share that Creekside Fellowship has outgrown its current space, offering ministries such as kids and youth programs, theology classes, men's and women's ministry, community groups, marriage seminars, and more. As Creekside Fellowship continues to make a positive impact, we pray for a fruitful season of ministry over the holiday season.

Central Community Church - Harrison Campus

Two years ago, Central Community Church - Chilliwack replanted a church in Harrison (formerly Harrison Gospel Chapel). Northview partnered both prayerfully and financially with Central Community Church to launch the Harrison Campus. Campus Pastor Jeremy Isaac, a graduate of Northview's Intern Program, is excited about what God is doing in Harrison. They recently baptized five individuals and are looking forward to starting an Alpha course in January. With a strong, stable team of paid staff and lay leaders, Pastor Jeremy is actively discipling the congregation and engaging the community. Praising the Lord for the church in Harrison, we pray that the Harrison Campus becomes a strong gospel outpost in the community.

Midtown Church - Vancouver

Three years ago, Culloden MB Church in Vancouver closed its doors and transferred its assets to a new church plant - Midtown Church. The transferred asset was a 50-year-old church building that needed a complete makeover. The church planter, Pastor Norm Funk, a former lead/planting pastor of Westside Church Vancouver, is an experienced church planter who shares our passion for leadership development and church planting. Northview partnered with Midtown through



financial gifts covering a portion of renovation costs, and one of Northview's Senior Leadership Team members sat on Midtown's pre-launch Task Force. Three years on, Midtown is a healthy local church committed to making Jesus known in the city, running two services over the weekend (9 am & 11 am) with a vibrant children's ministry. Our partnership with Midtown continues, occasionally providing pulpit support by sending our Immerse Pastoral Interns to preach.

These testimonies are a small sample highlighting multiplication efforts we've been involved with in our province. By God's grace, our partnerships with like-minded churches continue to bear fruit, exemplified by the launch of Christ City Church - Surrey in September 2023. We thank God for His faithfulness, the generosity of our congregation, and the favor we enjoy with like-minded churches as we pursue the audacious goal of seeing a gospel-proclaiming church within reach of every Canadian.

Respectfully submitted by Mark Burch, Lead Pastor and Ezra Okoti, Executive Pastor of Ministry Development



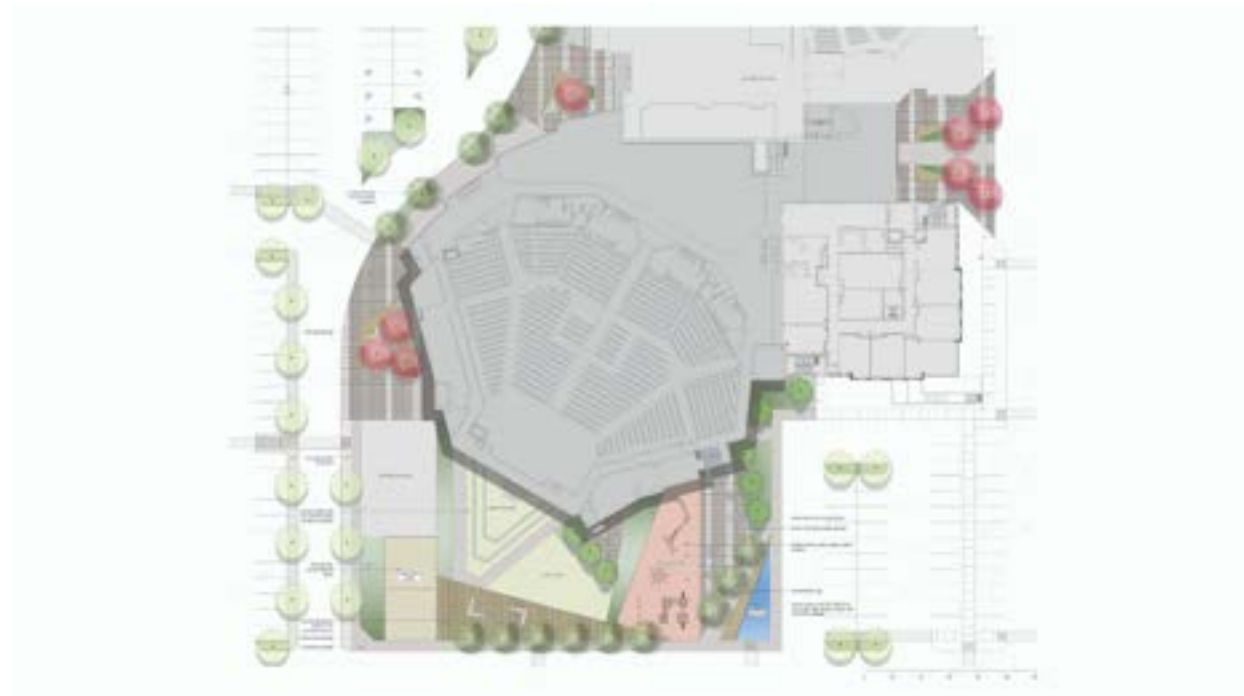
DEVELOPMENT COMMITTEE REPORT

October 24, 2023

Downes Road

We reviewed the recent iteration of our construction project with Keystone and are happy to report that we have approved the most recent conceptual drawings. This layout is significantly different in appearance from both the external street view as well as the inside space reconfiguration.

This design eliminates the impression that we are building a separate new building and instead has the feel of an expansion to the existing facility where flow from the existing venue to the new auditorium is much improved. As you can see, the large foyer is very spacious and is connected very close, so much that it feels like one building. The Auditorium footprint is pretty much identical to the one approved for construction in 2020.



As to the building budget, we will have a more accurate number once the consultant process is completed and we are ready to submit for the Building Permit. While material cost increases may have slowed, labor shortages and increases are impacting the current market.

Our architect is moving forward with the development package for consultants and trades. The goal is to be complete and ready for building permit resubmission before the end of the year. The construction target start date is March/April 2024.



GeoExchange Analysis

Since early April of this year, we have been reviewing the technology of GeoExchange for heating and cooling for the new construction project. We have engaged with professionals/consultants to assist in guiding our conversation and decision process as to the benefits as well as challenges this technology brings.

Our main concern is that the use of GeoExchange on our site must make sense and demonstrate dollars well spent.

Our first cost/benefit and ROI analysis over a 25 year period was less than favorable. We have had further discussions with industry individuals and design engineers in this field and have yet to find an ideal solution where we can implement this option and realize some cost savings. Some of the challenges presented are the low usage of the largest space (main auditorium) for most of the week and the increased upfront costs with no apparent cost savings over a cycle of 25 years.

It may be more prudent to work with building design concepts that will enhance our construction envelope to be as energy efficient as possible for heat loss and cooling control.



We will continue to be open to discussions of this nature and will implement advantages that are beneficial in both economics and environmental functionality.

Norm Olson has recently stepped back from the committee. We want to thank Norm for his engagement and service to our church over the last few years.

Respectfully submitted by Dan Burslem (DC Asst-Chair), Dean Reddicopp, Dave Baerg, Reuben Takenaka, Jonathan Giesbrecht (Ex Officio), and Bruce Styles (Chair)



DISCERNMENT COMMITTEE REPORT

November 7, 2023

The Discernment Committee has three tasks: (1) the re-discernment of current elders, (2) the discernment of possible elders, and (3) the discernment of possible members for committees of the church (e.g. Discernment Committee, Development Committee, Governance Committee).

This fall, the Committee worked through the process of re-discerning three elders: Stuart Carsience, Matt Yarema and Bruce Styles. The committee made the recommendation to the Council of Elders (CoE) that these elders be put forward to the congregation at the November AGM for a vote to continue as elders for another three year term.

Stuart Carsience and his wife Monica have attended Northview since 1998. They have been married for 30 years and have two adult children. Rebecca (married to Alex) lives in Langley. Josh is in his 3rd year at TWU. Together, Stuart and Monica have led small groups, served on prayer teams, and ran marriage ministry courses. Stuart has also been involved in Men's ministries. He has served on the elder board since 2014, originally as chair of the Personnel Committee. He is currently serving as secretary for the COE. Stuart works as Director of Procurement for a local Abbotsford company.

Matt Yarema has been married to Jayme for 25 years and has two children, Danni (16) and Geoffery (14). Matt and Jayme have attended Northview since 1997 and are excited to attend and serve at the Central Abbotsford Campus since its inception. Matt serves wherever he is needed in roles such as usher, food service, greeter, hospitality, and after service prayer. Matt plays drums on worship teams at various campuses and also leads a Community Group with Jayme. Matt has completed one full term of service on the COE and currently serves on both the Stewardship and Discernment Committees.

Bruce Styles has been married to Shari Styles for 39 years. They began attending Northview in 1990 and became members in 1992. Over the years, they have served together in leading Small Groups and Pastorates along with volunteering in youth group when their children were young. Their four children have since married and they currently enjoy having 7 grandchildren to spoil and influence. Serving on the COE since 2014, Bruce has been chair of the Development Committee as well as serving in prayer teams and shepherding individuals when the opportunity presents itself.

The Committee also reviewed the responses by a potential elder for Praxis to a theological questionnaire, and interviewed the candidate, following up on topics that came up in the responses given to the questionnaire. The Committee made the recommendation that the CoE move to the next stage of discernment for this Praxis elder candidate.

The Committee expanded on and began to evaluate a list of possible elder candidates and possible committee member candidates in order to develop a prioritized list of those to connect with about taking part in the discernment process.



MOTION: Reaffirmation of Stuart Carsience as Elder of Northview Community Church

MOTION: Reaffirmation of Matt Yarema as Elder of Northview Community Church

MOTION: Reaffirmation of Bruce Styles as Elder of Northview Community Church

Respectfully submitted by Matt Yarema, Dan Hiebert, Ezra Okoti (Ex Officio), Jacki Graham, Graham Nickel, Darryl Kropp, and Sean Allison (Chair)



PERSONNEL COMMITTEE REPORT

Over the summer and fall the Personnel Committee has worked to clarify and update the Personnel Policy. We were able to provide more clarity around benefits and professional development as well as align the language in the document to mirror the current leadership/reporting structures.

In addition the Personnel Committee is carrying out the compensation review that takes place every three years. This involves benchmarking current compensation packages to churches in our area and across Canada.

Respectfully submitted by Stuart Carsience, Jonathan Giesbrecht (Ex Officio), Val Bosch (Ex Officio), and Jeff Gamache (Chair)



STEWARDSHIP COMMITTEE REPORT

The Stewardship Committee is pleased to provide the Financial Statements for the year ended June 30, 2023, and our most recent interim financial statements for the 2023/24 fiscal year for the 3 months ending September 30, 2023.

It was a year ago that this report was describing a \$10 million estate gift and how Northview ended the fiscal year in a \$10.7 million surplus. This year we are still grateful for what the Lord has done even though we ended the year in a deficit of \$1.3 million. More on that later in the report.

In the summary meeting with KPMG, where we reviewed the statements with them, the comment was made that Northview is not your typical church with simple transactions, and the level of transparency is very high. We trust that as you review the statements and this report you come to similar conclusions.

2022/23 Year End Financial Statements

Significant Transactions and Important Stuff

Statement of Financial Position – Page 1

Cash decreased to \$2.1 million, down from \$11.5 million last year. But last year we had just received the estate gift and had not yet had an opportunity to invest or make term deposits. There is an offsetting increase in Investments of \$9 million in 2023 reflecting the allocation early in 2022/23 to make laddered term deposits.

Current assets:		
Cash (note 2)	\$ 2,104,340	\$ 11,456,521
Accounts receivable	461,552	72,539
Prepaid expenses and deposits	61,526	161,763
Investments (notes 2 and 3)	14,020,993	5,023,154
Mortgage receivable (note 4)	1,305,593	-
	<u>17,954,004</u>	<u>16,713,977</u>

From the above snippet from the KPMG statements there is Mortgage receivable of \$1.3 million. This represents a short-term mortgage, at 5%, provided to TriCity so that the debt at the Conference could be extinguished. The term ends on March 31, 2024, and Northview intends to discuss next steps with TriCity early in the new year. We have the ability of extending the debt out for another 9 months to 1 year given our upcoming building project. TriCity is maintaining the debt servicing as stipulated in the mortgage terms.



The Demand Loan of \$1.5 million on the 2022 current liabilities was to the Canadian Conference and was extinguished this year and is an offset of the mortgage to TriCity. The debt was extinguished with the cash on hand and follows our practice of not carrying debt needlessly.

Current liabilities:		
Accounts payable and accrued liabilities (note 6)	\$ 264,330	\$ 518,349
Demand loans (note 7)	-	1,507,818
Deferred operating contributions (note 8(a))	510,263	755,304
Deferred contributions - Building Funds (note 8(b))	3,792,530	2,602,898
	<u>4,567,123</u>	<u>5,384,369</u>

From above the Deferred Contributions increased to \$3.8 million, a gain of almost \$1.2 million reflecting increased building contributions during the year.

The final aspect of the Statement of Financial Position is the Net Assets categorized as Internally restricted. From note 13 below the value of \$10.8 million is made up of \$9 million restricted by the COE for the new building from the estate gift, \$596,000 of interest income restricted by the COE for the new building, and \$750,000 restricted for church planting, which is the balance after providing \$250,000 to Mile One Mission in St. John's Newfoundland. There is a final \$461,000 restricted for Praxis Church in Kelowna representing the difference in their giving and expenditures since the start of operations. This follows our practice of not making a profit from our church plants.

13. Internally restricted:

The below internally restricted funds are not available for other use, other than by approval of the Board.

	2023
Building	\$ 9,595,803
Church planting	750,000
Praxis Church	461,058
	<u>\$ 10,806,861</u>

Interest earned on internally restricted funds is included in the internally restricted building fund.

Statement of Operations (Income Statement) – page 2

While general contributions for Northview reached almost \$9.1 million the comparison to last year by site is listed below.



Giving Summary by Site

	2021/22	2022/23	change
Downes Road	7,261,612	6,846,889	-6%
Mission	567,361	715,282	26%
East Abbotsford	877,402	1,284,155	46%
Central Abbotsford	153,902	284,455	85%
Total Northview Campuses	8,860,277	9,130,781	3%
Estate Gift	10,000,000	-	
	18,860,277	9,130,781	

Overall giving was up 3%. The drop in giving at Downes Road is more the reflection of greater precision in allocating giving to the sites where donors attend rather than a decrease in giving at Downes.

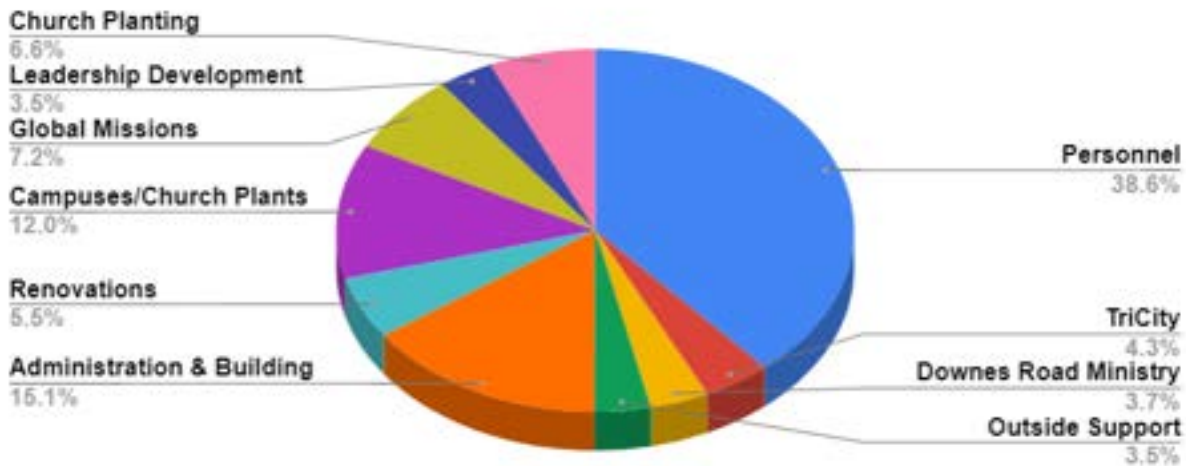
The other significant revenue item is the Departmental Sundry.

Revenue:		
General contributions	\$ 10,577,586	\$ 20,584,047
Departmental (Schedule)	1,509,564	1,807,712
Interest income	600,683	46,283
	12,687,833	22,438,042

Review of the Schedule on the last page of the Financial Statements shows that Apologetics Canada was not part of our operations in 2023 where it was in 2022. That change more than explains the drop in Departmental Revenues.

In our interim statements the Departmental Revenues are netted against the Departmental Expenses. On the KPMG statements the revenues are shown separately so the expenses look higher.

The following pie chart demonstrates the allocation of our expenses across the categories presented.



The last significant transaction on the Financial Statements is the donation to TriCity Church of the net assets equaling \$1.8 million shown as a loss or expense. It was previously reported that our net loss related to TriCity Church was somewhat \$77K less. Previously all entries associated with TriCity were grouped together whereas KPMG felt the surplus associated with general operations at TriCity belonged with the departmental items.

Other income (expenses):		
Donation of tangible capital assets to TriCity Church	(1,834,356)	-
Amortization of deferred capital contributions (note 8(c))	402,881	141,810
Loss on disposal of tangible capital assets	(4,315)	(10,327)
Amortization of tangible capital assets	(835,658)	(888,424)
	(2,271,448)	(756,941)
Excess (deficiency) of revenue over expenses	\$ (1,315,164)	\$ 10,675,368

Because of that donation NVCC experienced a loss for the year. Given the opportunity to support the new work in the Tri-Cities the COE, and we trust the congregation, feels the loss experienced on the Financial Statements was well worth it and hopefully Northview can repeat with other opportunities.

Motion: The Financial Statements, as recommended by the Stewardship Committee and the Council of Elders, for the year ending June 30, 2023, be accepted.



September 2023 – Q1 Financial Statements

After three months giving is just under \$2.0 million, 2.8% ahead of last year at this time.

	Sept 22 YTD	Sept 23 YTD	Yr over Yr Increase
Giving Summary by Site			
Downes Road	\$ 1,414,580	\$ 1,455,714 ▲	2.9%
Mission	153,848	166,518 ▲	8.2%
East Abbotsford	300,725	296,132 ▲	-1.5%
Central Abbotsford	71,268	76,628 ▲	7.5%
Total General Giving NVCC	1,940,421	1,994,992 ▲	2.8%
Praxis	182,644	150,013	-17.9%

East Abbotsford reflects a small movement of the congregation back to Downes Road.

At the end of the first quarter a giving projection of \$9.4 million seems to be reasonable but projecting only after three months and before the significant year end giving is very speculative.

Enclosed is the Income Statement for the three months ended September 30, 2023, and the Balance Sheet.

Our first quarter loss sits at \$211,000 as a result of only reaching 80% of the straight-line budgeted revenue but incurring 88% of the straight-line expenditure budget.

Interest revenue of \$211,000 almost matches the first quarter loss.

Praxis Church Kelowna is still experiencing giving outstripping expenses. Overall income is down because partner churches including Northview have scaled back their contributions. Also, there was a one-time gift of \$25,000 in the first quarter of the previous year. Taking that one time gift and the dropping partner churches contributions into account, giving has actually increased by 35% in the first quarter of this year compared to the previous year. In this year's first quarter, Praxis has realized \$150,000 in revenue and \$122,000 in expense to reach a \$28K surplus at the end of September.

Respectfully Submitted by Brad Fleming, Luke Unrau, Jeff Friesen, Kevin Peters, Matt Yarema, Ruth Ross (Ex Officio), Jonathan Giesbrecht (Ex Officio), and Bruce Belsher (Chair)



Northview Community Church
Statement of Operations
 For the 3 Months Ending September 30, 2023

	Annual Budget	Actual YTD	Budget YTD	Variance YTD	Actual Last YTD
Income					
General Contributions	\$10,000,001	\$1,994,991	\$2,500,000	-\$505,009	\$1,940,421
Miscellaneous income	(1)	0	(0)	0	0
Total Income	10,000,000	1,994,991	2,500,000	(505,009)	1,940,421
Expenses					
PERSONNEL	4,758,000	1,180,231	1,189,500	(9,269)	985,558
Administration	447,000	66,505	111,750	(45,245)	113,611
COE / Leadership Group	32,000	5,152	8,000	(2,848)	7,271
Building and Facility	1,171,000	261,798	292,750	(30,952)	234,007
ALL ADMIN SUBTOTAL	1,650,000	333,455	412,500	(88,314)	354,890
Care	27,000	579	6,750	(6,171)	1,708
Children's	85,000	(9)	21,250	(21,259)	11,973
Community	77,000	37,510	19,250	18,260	29,019
Discipleship	60,000	614	15,000	(14,386)	1,833
Food Services	65,000	17,006	16,250	756	15,110
Seasons	16,000	(9,434)	4,000	(13,434)	(7,241)
Worship	50,000	15,488	12,500	2,988	12,551
Youth and Young Adults	89,000	16,740	22,250	(5,510)	4,858
DOWNES RD MINISTRY SUBTOTAL	469,000	78,495	117,250	(38,755)	69,810
Central Abbotsford Campus	112,000	24,706	28,000	(3,294)	19,850
East Abbotsford Campus	115,000	22,812	28,750	(5,938)	19,468
Mission Campus	376,000	93,744	94,000	(256)	92,661
CAMPUSES SUBTOTAL	603,000	141,263	150,750	(8,487)	131,979
Missions & Outreach	855,000	199,739	213,750	(14,011)	193,857
Leadership Development	548,000	109,869	137,000	(27,131)	82,090
Outside Support	384,000	94,760	96,000	(1,240)	84,733
Church Planting	733,000	68,400	183,250	(114,850)	85,210
MULTIPLICATION SUBTOTAL	2,520,000	472,768	630,000	(157,232)	445,890
Total Expenses	10,000,000	2,206,211	2,500,000	(293,789)	1,988,127
Northview Surplus (Deficit)	0	(211,220)	0	(211,220)	(47,706)
Care Fund Surplus (Deficit)		0		0	6,567
Mission Care Fund Surplus (Deficit)		(0)		(0)	(24,570)
Interest Income - New Worship Centre	700,000	210,735	175,000	35,735	119,082
Facade Renovation spending		0		0	(367,720)
Net Surplus (Deficit)	700,000	(485)	175,000	(175,485)	(314,347)
TriCity Income					268,091
TriCity Expense					(198,581)
TriCity Surplus (Deficit)	0	0	0	0	69,510
Praxis Income	638,000	150,013	159,500	(9,487)	182,644
Praxis Expense	(638,000)	(121,713)	(159,500)	37,787	(119,315)
Praxis Surplus (Deficit)	0	28,301	0	0	63,330
Real Life Income		0			21,685
Real Life Expense		0			(18,385)
Real Life Surplus (Deficit)	0	0	0	0	5,300
Consolidated Surplus (Deficit)	\$700,000	\$27,815	\$175,000	-\$147,185	-\$176,207



Northview Community Church
Consolidated Balance Sheet
As at September 30, 2023

	Current Month 30-Sep-2023	Opening Balance 30-Jun-2023
Assets		
Current Assets		
Cash	\$1,905,920	\$2,098,518
Short Term Investments + Accrued Interest	14,696,419	14,444,225
Accounts Receivable	1,140	13,162
Prepays	181,947	61,526
Total Current Assets	16,985,426	16,617,431
Mortgage Receivable - TriCity	1,300,463	1,305,593
Total Long-Term Assets	1,300,463	1,305,593
Fixed Assets		
Land, Building, Equipment, Vehicles	19,289,853	19,262,370
Downes Road Building Project	564,909	541,334
Cyrus Centre	820,361	820,361
Accumulated Depreciation	(9,922,855)	(9,782,855)
Central Abbotsford Equipment	141,150	141,150
Central Abbotsford Accumulated Depreciation	(57,563)	(50,563)
NVM Land, Building, Equipment	6,663,647	6,663,647
NVM Accumulated Depreciation	(2,038,345)	(1,968,745)
East Equipment	292,846	292,846
East Accumulated Depreciation	(227,526)	(222,141)
TriCity Land, Building, Equipment	0	0
TriCity Accumulated Depreciation	(0)	(0)
Net Fixed Assets	15,526,477	15,677,405
Total Assets	\$33,812,366	\$33,600,430
Liabilities		
Current Liabilities		
Accounts Payable and Accruals	\$95,905	\$215,298
Accrued Payroll Costs	19,794	18,055
Specific Ministry Contributions	214,410	384,276
Building Fund - Downes (2019)	4,245,234	3,734,568
Building Fund - Praxis	59,890	57,962
Care Fund Contributions	100,031	125,987
Total Current Liabilities	4,735,265	4,536,145
Non-Current Liabilities		
Advance from Multiply	1,000,000	1,000,000
Cdn MB Conference Mortgage - TriCity	0	0
Total Liabilities	5,735,265	5,536,145
Deferred Contributions	3,536,204	3,551,204
Net Assets		
Inv. in Property, bldgs and eqpt	10,990,272	11,126,200
Internally Restricted - Building & Church Plants	11,045,896	10,806,861
Unrestricted	2,504,728	2,580,020
Total Net Assets	24,540,896	24,513,081
Total Liabilities and Net Assets	\$33,812,366	\$33,600,430



CENTRAL ABBOTSFORD REPORT

This has been a great year for our Central Abbotsford Campus! The Lord has blessed us with a unique sense of community through our times together at dinner and dessert, making our campus an easy place for people to feel comfortable and connected. He's also given us an incredible group of Serve Team members who have welcomed newcomers and served our regular attenders with great love and kindness. With a steady uptick in our weekend attendance, we've already been forced to be creative with our parking lot and have even been on the verge of a "Northview shuffle." But most importantly and encouragingly, we've simply enjoyed the steady refreshment of our weekend services together. We sing loud, we pray, and we hear Christ speak through His Word. To God be the glory.



Praise Items:

- Continued responses to our serve team invitations! We could still use a few more people to help out, particularly in our kids ministry, but people have been stepping up!
- We set a new high with over 300 people attending a service in October, including 40 kids downstairs!
- Our staff team, Carrie Motz, Brittany van Herk, Jaden McSween, Aaron Hamstra, and Martin Greindl have been exemplary in their weekly effort and concern for God's people at Central Abby. They're a blessing and a joy to work with.



Prayer Requests:

- For the growing sense of community at our campus to press itself outside of our weekend services so that together we can be the family of God day in and day out.
- For favor in the eyes of our neighbors and that God would encourage and enable us to live in a manner worthy of the gospel and eager to share the good news.
- For a knowledge of God's will and for great wisdom as we navigate growing both numerically and spiritually.

Respectfully submitted by Joshua Scott, Central Abbotsford Pastor



DOWNES ROAD REPORT

Fall Kick Off was a great success for the Northview community. We had very good feedback from families on the range of activities, car show, and music. A major win was neighbours attending from the community. The kitchen served over 3100 meals. We provided an additional summer Foundations/Membership class in August, 63 attended and created a new Hospitality Teams manual, covering roles, standards and wins. The prayer team has been adopted into Hospitality, our Coffee teams followed in November. Our new SERVE event saw 150 people sign up for volunteering, including 81 for Downes Road Hospitality teams. A discussion has started with regard to growing corporate prayer, and making it a main priority for 2023/24 and worship events. A Northview wide prayer week is planned for Jan 1-5, 2024. Downes Road moved from 3 to 4 services to accommodate growth and new people. David has met with all ministry pastors, and Connor, to discuss increasing evangelism across the church and potential new local outreach initiatives and partners.



We are really excited about our new Hospitality Coordinator, Val Folkstra. This will help us build community on Sundays, and will hopefully take our hospitality teams to the next level. With regard to building weekday community, 17 new Community Groups have started. A digital map is on the Northview website showing open group locations. Evidence of God's grace is apparent in our growth. Up to 3067 attend our Downes weekend services. People have gracefully moved from attending Sunday to Saturday, which is helping alleviate Sunday morning pressure.



Prayer requests:

- That prayer and evangelism are prioritized and visitors and new families are added into the community.
- Continued prayer for strength and support for the ministry teams and for new volunteers as we move into this season of growth and four services.
- That financial giving would grow to accomplish the mission.

Respectfully submitted by David Adkins, Downes Road Pastor



EAST ABBOTSFORD REPORT

November 6, 2023

Looking back on 2023 we have much to be grateful for at Northview East Abbotsford. Over the past year we welcomed some amazing new staff members: Sarah Campbell in Children's Ministries, Rick Havinga in Tech, Justin Havinga in Worship Ministries; plus Levi Friesen in the Immerse Program and Jalen Krahn in the MAP program. The majority of the time and effort to make Sunday services happen continues to be carried by the congregation as a whole, and we are thankful for each person who has faithfully served through this season of transition.



We ask for prayer in two ways. First, that our campus would be an outpost for the gospel in East Abbotsford. This requires each of us to engage with people in our neighbourhoods as ambassadors for Christ, but also for us as a congregation to work together to make Jesus known. We ask for wisdom, vision and boldness to bring the gospel to those who have never heard.



Second, we would ask for prayer that we would be a church home for everyone, whatever their age, life situation, culture or colour. Abbotsford was recently named one of the top ten most culturally diverse communities in Canada, but sadly that reality is not proportionately reflected in our congregation. Also, we have been tremendously successful in attracting young families (and we praise God for them), but we also want to be a place where singles, young adults, seniors and others can experience the richness of being a part of the family of God.

Respectfully submitted by Jon Pasiuk, East Abbotsford Pastor



MISSION REPORT

The ministry year has gotten off to a good start in Mission. I am pleased with the level of engagement in our various ministries and enrollment is slightly up all around year over year. Our weekend gatherings continue to go well and are consistently populated with new faces which is a good thing to see. The stories behind many of these new faces are encouraging, many of which are checking out church for the first time or are slowly coming back after a long time away. With the new many faces and growth comes more opportunity for discipleship, which leads me to our first prayer request. Could you be in prayer for all the new faces, that Northview would quickly become their home and that they would become deeply rooted disciples of Jesus.



The ministry staff in Mission are also great, I love and appreciate each one of them very much. They work hard and love Jesus, what more can you ask for? The Mission Campus is also filled with so many congregants who use their gifts and serve in so many ways. We have a lot of plans and dreams for what God might do in our church and in our city in the upcoming months. Would you be in prayer that God would keep us faithful to the task of making him known, grant us favor in the eyes of our neighbors and would strengthen the saints for the work he has called us to.



Respectfully submitted by Jesse Schellenberg, Mission Pastor



PRAXIS CHURCH REPORT

Praxis Church is now officially two years old and abounding with signs of grace. We have had the pleasure of seeing many people come to faith, individuals who have been disconnected from church for years and even decades get reconnected, and many people skirting the edge of faith start attending each week. We've had the great pleasure of baptizing nearly 50 people over our first two years of ministry, and our Sunday gatherings have grown so much so that we have had to add a third service this fall.



We presently have about 450 adults in attendance, and over 100 kids in our kids ministry every weekend. In order to accommodate the continued growth we are moving downtown to the Rotary Center in the New Year. This great facility will allow us to return to two services and provide increased room for our kids ministry (which cannot accommodate any further growth in our present facility). It will also put us right in the center of the city, and provide us with a more central location for everyone who attends from around the wide Kelowna area.

Outside of Sunday we have seen encouraging growth as well. Our Community Group ministry has grown significantly over the past year, increasing from ten to fifteen groups that meet throughout the week. Our Jr. Youth and Youth groups that meet throughout the week have also been growing very



rapidly, and our monthly kids events have grown 50% since June!

While meeting in homes and third spaces has created a deep sense of community during our first years of ministry, we have grown to the capacity where this is simply no longer functional. We recently began leasing an office and hub space where our staff will finally be able to work together, classes and training can be held, and our mid week activities can use moving forward. We are presently in the process of renovating it and look forward to being able to creatively use the space for the discipleship of our community and for outreach into the city beginning in the new year.



God's Spirit is moving in mighty ways and every week we are seeing more and more people show up hungry to hear the Bible taught. Thanks for your prayer partnership and support this past year! We desire to see the gospel proclaimed to 1000's of more people and a vibrant gospel proclaiming church within reach of everyone in the Okanagan Valley, and **we'd love it if you would join in praying with us for:**

1. **More opportunities to share the Gospel.** 42% of Kelowna reports having no religious affiliation (2x the national average), and the student population is set to almost double in the coming years as UBC expands. Pray that our new location downtown will open up doors to reach 100's more with the Gospel.
2. **More labourers for the harvest!** There are many cities in need of church revitalization and



many municipalities with no gospel presence at all. Pray that God would begin to call and burden more people to relocate to the Okanagan to be a part of this gospel movement throughout the Okanagan Valley.

3. **An Associate Pastor.** We are a very staff light team, and looking for an additional member for our team who would share our vision of calling people to faith, discipling people to maturity, and activating people to the mission of making Jesus known.

For the King and his kingdom!

Respectfully submitted by Joshua Dool, Praxis Church Pastor



CARE MINISTRY REPORT

Our care team has expanded! Please welcome our new Pastor to Seniors, Gary Lidstone, and our new Pastoral Intern, Andoret Barnard. We are also thankful to have Jon Pasiuk (East Abby Pastor) devoting intentional time to the care ministry.

Pastoral care allows us to speak the gospel into the lives of people who are going through various challenges and trials, and while there is no shortage of disappointment and discouragement, we also celebrate the many people of Northview who have let the living God guide them through some of life's hardest moments.



Prayer Request

Material needs in the community continue to rise, and other community organizations are increasingly unable to meet them. Rejoice that many people still view the church as a place of refuge in times of trouble, and pray that our church family will continue to generously contribute to the Care Fund to continue to allow us to do good to all people.

Respectfully submitted by Thaleia Sawatzky, Pastor of Care



CHILDREN'S MINISTRY REPORT

We had a full and exciting NV Kids Fall start! Our latest Trunk or Treat event was a great Churchwide community event that saw 500 kids come out for fun, connection and ... candy!

Our weekend ministry is growing, so we're making more and better disciples starting young! Every weekend kids are gaining greater biblical literacy, gospel fluency and are coming to know God as He has revealed Himself through His Word.



We're excited about our upcoming events that work to achieve all three of our Gather, Grow and Go targets.

1. Bring a Friend Weekend!
2. Family Night!
3. Advent Boxes



Prayer Requests

- Stable staffing in this next ministry year.
- Serve teams strengthened and gain further passion for their role in a kid's faith formation.
- Growth in kids ... both in faith formation and weekend attendance.
- A continued increase in serve team members to join us in the mission of equipping the next generation to be deeply rooted followers of Jesus Christ.

Respectfully submitted by Bonny Wormald, Children's Ministry Pastor



DISCIPLESHIP REPORT

The mission of our Discipleship department is to help people become deeply rooted followers of Jesus by providing opportunities for them to Gather, Grow and Go. Our primary methods for regular discipleship include community groups and bible studies, and we are so encouraged to see consistent growth in the quality of leaders and quantity of participants: registration has increased by roughly 270 people in Abbotsford and 50 people in Mission this Fall.

Additionally, we have the joy of witnessing many come to faith and take the step of baptism. One of our goals has been to encourage people to be baptized at the campus they attend, alongside the people who make up their primary discipleship community. To that end, we're excited that there will be baptism services at all of our four campuses the last weekend in November and first weekend in December!



Thanks to Andy Steiger, Graham Nickel and Connor Belsher, we've been able to continue hosting the Questioning Christianity course. We will also be announcing some new opportunities for outreach courses and events in the near future. Other new initiatives include monthly Parent Discipleship Nights, as well as Gospel Shaped Work Prayer and Discussion Forums.



Please pray, first of all, for those on your 5x5x5 cards: that many would come to faith, and join us in growing as disciples of Jesus. Also, please pray for our women's ministry team as Analea Friesen goes on maternity leave and Michelle Sales takes her place, and for staffing decisions surrounding men's bible study as Levi Friesen (who has been leading it) finishes his Immerse studies. We have lots of plans for the future including an April women's retreat, Spring TLC classes, and hopefully re-launching a Northview podcast. We need the Spirit's wisdom and help in accomplishing all of this.

Respectfully submitted by Kristal Toews, Pastor of Discipleship



GROWTH AND DEVELOPMENT REPORT



In May of this year, we launched a campaign to fund a new worship center and renovate the old one. Our attendance seems to grow each week which is so exciting to see. God is drawing people to hear His Word preached. Building a new worship centre the size that we need is an expensive venture, but after much discernment it seems clear that it is the best solution. It has been amazing to see how God has provided and continues to supply the funds needed. Through budget savings, an estate gift and faithful givers, we had \$15,000,000 in the bank before we even launched. Of the remaining \$15,000,000 needed, we already have \$8,767,451 pledged by 821 people. We are not fully there yet, so you can still be involved!

A question that has been asked is "why haven't we started building yet?". That is a great question as we have enough money pledged to start. However, as we looked at the original plan, there was some thought that we could alter the layout making for a better, more functional building. The original layout had the worship centre being built like an outbuilding with a big walkway attaching it to our existing building. The new plan is to have the new building attached to our existing buildings. This has pushed back our start date, but I think that you would agree that waiting 6-8 months is okay when we are looking at a building for the next 50 years! If you have questions, please feel free to contact me at dkuhn@northview.org!

Prayer Requests

- That we all would desire to be "All In" for Jesus, in our daily lives, our time and our resources.
- Pray that God would continue to encourage people to be generous to contribute to the All In campaign.

Respectfully submitted by Darcy Kuhn, Pastor of Growth and Development



HIGH SCHOOL MINISTRY REPORT

We have had a great start to our year with the highest fall number of students in my ten years of working here! We also have incredible leaders who love God and love their students. I am encouraged by how many people want to disciple students, and also how many of the high schoolers want to serve in Middle School Youth as well as Children's ministry! Overall we have had a great start to the year and we are looking forward to God growing these student's hearts and minds!



Prayer:

- For students to grow in their knowledge of who God is and hearts to be stirred to translate to living as they belong to Christ.
- For the leaders who are discipling the students, that they would be faithful!



Respectfully submitted by Luke Friesen, High School Pastor



IMAGINE MINISTRY REPORT

Imagine continues to be operating at over capacity. We are able to support about 15 of 30 participants every week. We have a small volunteer team but the volunteers that we have are very committed and willing to step in when needed. They are also very excited to help out with the extra events that we run throughout the year.

We are excited to be able to offer the Imagine families opportunities to connect with each other throughout the year. We were able to run a family night in October where we had 11 of our families out for the evening. We are now planning for our Imagine Christmas Dinner and Respite Night. This is an evening where we are able to bless the parents with a nice Christmas dinner while we provide respite care for their participants and any siblings they have. During respite the Imagine participants get a pizza dinner and engage in age appropriate Christmas activities.



Evidence of God's Grace:

Many of our Youth+ participants have been baptized over the past couple of years. We are excited to see them continue to come and engage in our services and see them grow in their faith. We have had some participants move on from the Imagine program to fully participate in weekend services independently or with their families.



We have had families come to Northview because of the Imagine program. For some this has been their first experience with church. We have been able to see these families get connected into a Christ centered community and grow in their faith. Some of these families have taken their next steps of baptism at Northview.

We have been able to provide all families with two services a month even when it initially did not appear that we would be able to. This is from a combination of previous volunteers returning, existing volunteers adding more serving weeks and new volunteers joining our team.

Prayer Requests:

- For more volunteers to join our team so that we can provide support to all of our families every week. In order for this to be a reality we need about 11 more volunteers per week.
- For our participants to be able to grasp the gospel and have it impact their day to day life no matter what their developmental level is.
- That our Christmas respite night would be a time where families are able to connect with and be encouraged by each other.

Respectfully submitted by Hailey Davenport, Supportive Care Coordinator



LEADERSHIP DEVELOPMENT REPORT

This September we officially launched our new Masters of Arts in Biblical Leadership. This two year program not only serves as the launching point for our Immerse MDiv, where we train pastors for vocation ministry, but it is also designed to better equip Christian leaders in whatever ministry context they find themselves in, whether that is as a lay-leader in the local church, or in a para-church ministry setting.



As we look toward our future, Leadership Development is optimistically engaging potential strategic partnerships with other Gospel-driven churches. There is a need among churches with smaller congregations for formal pastor leadership training, but developing and running programs like Immerse simply requires too many resources. Our hope is that, in the years to come, the Northview Leadership Institute can serve as a way to stand in the gap by providing formal training through our Immerse program while allowing students to continue to serve in ministry in their own churches.

Respectfully submitted by Marc Lapointe, Leadership Development Pastor



LOCAL OUTREACH REPORT

This ministry year has kicked off and we have continued to support five schools with our breakfast programs and have wrapped up Questioning Christianity. We were encouraged by those who attended and are praying they will continue to ask questions and place their trust in Jesus. At the time of writing, we are busy preparing for the Toy Drive, Christmas Hampers, and a Christmas breakfast at one of the schools we help with breakfast.

Prayer Requests:

- As Christmas approaches, pray that many will come to church and that people's eyes and hearts will be open to the gospel of Jesus. Pray that our local projects and initiatives will help people in this way.
- We are looking at opening a new program at our Central Abbotsford campus. Please pray for wisdom, guidance, and that this opportunity will go ahead to serve households in need.
- In the new year, we look to start different programs aimed at skeptics, unbelievers, and those deconstructing their faith. Pray that Christians would invite the right people to attend and lives could be transformed by the good news of Jesus.

Respectfully submitted by Connor Belsher, Local Outreach Coordinator



MIDDLE SCHOOL MINISTRY REPORT

Middle School Ministry is going extremely well! We have had an excellent turnout for all of our ministry initiatives and all of our serve openings are almost filled. It is always exciting at the beginning of a ministry year for youth groups as our small (Core) groups are "reunited" and the new students are matched up with fresh small groups. The beginning of September is always a little hectic as we seek sufficient volunteers to fill all of our vacancies. This year we have had some stellar individuals come forward and join our leadership team.



Please pray for youth to feel emboldened to invite their friends to youth. Whether their friends are non-christians, or nominal christians, our desire is for our youth groups to be a safe, inviting environment in which the Word of God is faithfully taught & modeled.

Respectfully submitted by Dan Sparrow, Middle School Pastor



NORTHVIEW YOUNG ADULTS MINISTRY REPORT

We have a thriving NYA ministry that averages 200+ people at our live nights every other Friday. We also have 9 Community Groups this year, and a serve team of almost 70 volunteers. God has continued to bless us with numerical growth as we get young adults from Maple Ridge, Mission, Chilliwack, Langley, and of course Abbotsford.



The focus of this year's programming is to emphasize the "grow" aspect of discipleship and we are working hard to provide young adults with various growth opportunities through serving (Children's Ministry, Youth, Safe Families, etc.) and learning (Community Groups, Leader Development, Rethink, etc.) in addition to creating a space for young adults to gather through our events.



Evidence of God's Grace

There have been several new (or renewed) Christians that have been attending NYA this fall, and have been able to join Community Groups to ensure they have weekly discipleship connections.

The NYA staff team is gelling in our teamwork (live nights) and unique individual roles (teaching, 1-on-1 meetings, etc.).

Prayer Requests:

- We are running two events (Rethink) this year aimed at skeptics / doubters, so we hope and pray that the events are well-attended and that they provide follow-up opportunities for our NYA community.
- Growth in Christian maturity in the young adults that are mentored by our staff team.

Respectfully submitted by Fredy Orozco, NYA Pastor



WORSHIP MINISTRY REPORT

How is your ministry doing?

- Our ministry is thriving - we have a steady rotation of volunteers serving both in weekday ministry and in weekend services.
- Our team is made up of around 200 individuals between youth, young adults, and adults in weekend services!
- There is a strong culture of humility, teachability, and commitment to spiritual growth.

What are you excited about?

- We are finishing work on releasing our 5 song EP! We're on target for a January release at this point.
- I love seeing intergenerational corporate worship - young and old exalting Christ together in unity.
- Having our worship leadership development pipeline continue to grow under Adam Smith's direction.





Evidence of God's Grace:

- A growing and gifted team of musicians and worship leaders! The number of people involved in our ministry is staggering.
- The unity and appreciation our congregation has for the old and the new - I have never had such an encouraging season of ministry before.

Prayer Requests:

- Always need more people serving - especially young people as we raise the next generation.
- Energy, compassion, and creativity for Andrew, Madi, Adam, Justin, and Jaden as we lead our respective ministries and volunteers well.

Respectfully submitted by Andrew Geddert, Worship Pastor



MOTIONS

- MOTION 1:** That the Minutes of the Congregational Meeting on June 27, 2023, be accepted as written.
- MOTION 2:** Reaffirmation of Stuart Carsience as Elder of Northview Community Church.
- MOTION 3:** Reaffirmation of Matt Yarema as Elder of Northview Community Church.
- MOTION 4:** Reaffirmation of Bruce Styles as Elder of Northview Community Church.
- MOTION 5:** The Financial Statements, as recommended by the Stewardship Committee and the Council of Elders, for the year ending June 30, 2023, be accepted.

DRAFT Financial Statements of

**NORTHVIEW COMMUNITY
CHURCH**

And Independent Practitioner's Review Engagement
Report thereon

Year ended June 30, 2023

INDEPENDENT PRACTITIONER'S REVIEW ENGAGEMENT REPORT

To the Stewardship Committee of Northview Community Church

We have reviewed the accompanying financial statements of Northview Community Church, which comprise the statement of financial position as at June 30, 2023, the statement of operations, statement of changes in net assets and statement of cash flows for the year then ended, and notes and schedule, comprising 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.

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Basis for Qualified Conclusion

In common with many not-for-profit organizations, Northview Community Church derives revenue from 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 over these revenues was limited to the amounts recorded in the records of Northview Community Church. Therefore we were not able to determine whether, as at and for the years ended June 30, 2023 and June 30, 2022, any adjustments might be necessary to revenue and excess of revenue over expenses reported in the statements of operations, statements of changes in net assets and statements of cash flows, and current assets and net assets reported in the statements of financial position. This caused us to qualify our review conclusion on the financial statements as at and for the year ended June 30, 2022.

Conclusion

Based on our review, except for the effect of the matter 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 Northview Community Church as at June 30, 2023, and its results of operations and its cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.

DRAFT

Chartered Professional Accountants

Abbotsford, Canada

October 24, 2023

NORTHVIEW COMMUNITY CHURCH

Statement of Financial Position

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June 30, 2023, with comparative information for 2022

	2023	2022
Assets		
Current assets:		
Cash (note 2)	\$ 2,104,340	\$ 11,456,521
Accounts receivable	461,552	72,539
Prepaid expenses and deposits	61,526	161,763
Investments (notes 2 and 3)	14,020,993	5,023,154
Mortgage receivable (note 4)	1,305,593	-
	<u>17,954,004</u>	<u>16,713,977</u>
Tangible capital assets (note 5)	15,677,405	19,362,636
	<u>\$ 33,631,409</u>	<u>\$ 36,076,613</u>

Liabilities and Net Assets

Current liabilities:		
Accounts payable and accrued liabilities (note 6)	\$ 264,330	\$ 518,349
Demand loans (note 7)	-	1,507,818
Deferred operating contributions (note 8(a))	510,263	755,304
Deferred contributions - Building Funds (note 8(b))	3,792,530	2,602,898
	<u>4,567,123</u>	<u>5,384,369</u>
Advance from Multiply (note 9)	1,000,000	1,000,000
Deferred capital contributions (note 8(c))	3,551,204	3,863,998
Net assets:		
Unrestricted	2,580,020	2,097,800
Internally restricted (note 13)	10,806,861	10,739,626
Invested in tangible capital assets (note 10)	11,126,201	12,990,820
	<u>24,513,082</u>	<u>25,828,246</u>
Commitments (note 12)		
	<u>\$ 33,631,409</u>	<u>\$ 36,076,613</u>

See accompanying notes to financial statements.

On behalf of the Council of Elders:

_____ Member _____ Member

NORTHVIEW COMMUNITY CHURCH

Statement of Operations

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Year ended June 30, 2023, with comparative information for 2022

	2023	2022
Revenue:		
General contributions	\$ 10,577,586	\$ 20,584,047
Departmental (Schedule)	1,509,564	1,807,712
Interest income	600,683	46,283
	<u>12,687,833</u>	<u>22,438,042</u>
General and administrative expenses:		
Departmental (Schedule)	<u>11,731,549</u>	<u>11,005,733</u>
Excess of revenue over expenses before the undernoted items	956,284	11,432,309
Other income (expenses):		
Donation of tangible capital assets to TriCity Church	(1,834,356)	-
Amortization of deferred capital contributions (note 8(c))	402,881	141,810
Loss on disposal of tangible capital assets	(4,315)	(10,327)
Amortization of tangible capital assets	(835,658)	(888,424)
	<u>(2,271,448)</u>	<u>(756,941)</u>
Excess (deficiency) of revenue over expenses	<u>\$ (1,315,164)</u>	<u>\$ 10,675,368</u>

See accompanying notes to financial statements.

NORTHVIEW COMMUNITY CHURCH

Statement of Changes in Net Assets

DRAFT

Year ended June 30, 2023, with comparative information for 2022

	Invested in tangible capital assets (note 10)	Internally restricted	Unrestricted	Total 2023	Total 2022
Balance, beginning of year	\$ 12,990,820	\$ 10,739,626	\$ 2,097,800	\$ 25,828,246	\$ 15,152,878
Excess (deficiency) of revenue over expenses (note 10(b))	(432,777)	(278,568)	(603,819)	(1,315,164)	10,675,368
Net change in investment in tangible capital assets (note 10(b))	(1,431,842)	-	1,431,842	-	-
Interfund transfer	-	345,803	(345,803)	-	-
Balance, end of year	\$ 11,126,201	\$ 10,806,861	\$ 2,580,020	\$ 24,513,082	\$ 25,828,246

See accompanying notes to financial statements.

NORTHVIEW COMMUNITY CHURCH

Statement of Cash Flows

DRAFT

Year ended June 30, 2023, with comparative information for 2022

	2023	2022
Cash provided by (used in):		
Operations:		
Excess (deficiency) of revenue over expenses	\$ (1,315,164)	\$ 10,675,368
Items not involving cash:		
Amortization of tangible capital assets	835,658	888,424
Amortization of deferred capital contributions	(402,881)	(141,810)
Change in fair market value of investment	2,161	6,619
Loss on disposal of tangible capital assets	4,315	10,327
Donation of tangible capital assets to TriCity Church	1,834,356	-
	958,445	11,438,928
Changes in non-cash operating working capital:		
Accounts receivable	(389,013)	(9,160)
Prepaid expenses and deposits	100,237	(109,979)
Accounts payable and accrued liabilities	(254,019)	138,934
Deferred contributions	(245,041)	4,740
Deferred contributions - Building Funds	1,189,632	266,579
Deferred contributions - Church Plants	-	(78,691)
	1,360,241	11,651,351
Financing:		
Deferred capital contributions received	90,087	-
Decrease in notes receivable	7,627	-
Repayment of demand loans	(1,507,818)	(883,656)
	(1,410,104)	(883,656)
Investing:		
Purchase of investment	(9,000,000)	(3,200,000)
Purchase of tangible capital assets	(310,267)	(654,394)
Proceeds on disposal of tangible capital assets	7,949	5,072
	(9,302,318)	(3,849,322)
Increase (decrease) in cash	(9,352,181)	6,918,373
Cash, beginning of year	11,456,521	4,538,148
Cash, end of year	\$ 2,104,340	\$ 11,456,521
Non-cash transactions:		
Amounts transferred from Deferred Contributions - Building Funds to Deferred capital contributions (note 7(b))	\$ (35,102)	\$ (2,778)
Amounts transferred from Deferred operating to Deferred capital contributions (note 7(a))	(54,985)	-
Mortgage receivable received in sale of tangible capital assets	1,313,220	-

See accompanying notes to financial statements.

NORTHVIEW COMMUNITY CHURCH

Notes to Financial Statements

DRAFT

Year ended June 30, 2023

Nature of operations:

Northview Community Church (the "Church") is incorporated under the Societies Act (British Columbia), and is a member of the B.C. Conference of Mennonite Brethren Churches. The Church is a registered charity under the Income Tax Act and accordingly is exempt from income taxes, provided certain requirements of the Income Tax Act are met.

1. Significant accounting policies:

(a) Basis of presentation:

These financial statements have been prepared by management in accordance with Canadian accounting standards for not-for-profit organizations.

(b) Revenue recognition:

The Church follows the deferral method of accounting. This method recognizes unrestricted contributions as revenue when received and externally restricted contributions as revenue in the year in which the related expenses are recognized. Contributions restricted for the purchase of tangible capital assets and the fair value of contributed tangible capital assets are deferred and amortized into revenue at a rate corresponding with the amortization rate for the related tangible capital assets.

Department income is recognized as revenue in the year in which the related expenses are recognized.

Gifts-in-kind received by the Church are recorded in the financial statements at their fair market value, when it can be reasonably determined. Services contributed are not recognized in the financial statements.

Pledges are not recognized until received.

Interest income is recognized as revenue when earned.

Volunteers contribute a significant amount of time each year to assist the Church in carrying out its programs and services. Because of the difficulty in determining fair market values, contributed services and volunteer hours are not recognized in these financial statements.

NORTHVIEW COMMUNITY CHURCH

Notes to Financial Statements (continued)

DRAFT

Year ended June 30, 2023

1. Significant accounting policies (continued):

(c) Tangible capital assets:

Property, plant and equipment are stated at cost, less accumulated amortization. Amortization is provided using the following methods and annual rates:

Asset	Basis	Rate
Buildings	Declining balance	4%
Equipment and furniture	Straight-line	3-5 years

The new worship center under development is not amortized until it is available for productive use.

(d) Use of estimates:

The preparation of the financial statements in accordance 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 revenue and expenses during the year. Actual results could differ from those estimates.

(e) Financial instruments:

Financial instruments are recorded at fair value on initial recognition. Freestanding derivative instruments that are not in a qualifying hedging relationship and equity instruments that are quoted in an active market are subsequently measured at fair value. All other financial instruments are subsequently recorded at cost or amortized cost, unless management has elected to carry the instruments at fair value. The Church has not elected to carry any such financial instruments at fair value.

Transaction costs incurred on the acquisition of financial instruments measured subsequently at fair value are expensed as incurred. All other financial instruments are adjusted by transaction costs incurred on acquisition and financing costs, which are amortized using the straight-line method.

NORTHVIEW COMMUNITY CHURCH

Notes to Financial Statements (continued)

DRAFT

Year ended June 30, 2023

1. Significant accounting policies (continued):

(e) Financial instruments (continued):

Financial assets are assessed for impairment on an annual basis at the end of the fiscal year if there are indicators of impairment. If there is an indicator of impairment, the Church determines if there is a significant adverse change in the expected amount or timing of future cash flows from the financial asset. If there is a significant adverse change in the expected cash flows, the carrying value of the financial asset is reduced to the highest of the present value of the expected cash flows, the amount that could be realized from selling the financial asset or the amount the Church expects to realize by exercising its right to any collateral. If events and circumstances reverse in a future year, an impairment loss will be reversed to the extent of the improvement, not exceeding the initial carrying value.

2. Restrictions on cash and investments:

The Church has commitments to disburse funds as specified by donors or internally restricted by the Board. These funds have not been segregated from the general cash of \$2,104,340 (2022 - \$11,456,521) or investments of \$14,020,993 (2022 - \$5,023,154) and consist of the following:

	2023	2022
Deferred operating contributions	\$ 510,263	\$ 755,304
Deferred contributions - Building Funds	3,792,530	2,602,898
Internally restricted (note 13)	10,806,861	10,739,626
	<u>\$ 15,109,654</u>	<u>\$ 14,097,828</u>

NORTHVIEW COMMUNITY CHURCH

Notes to Financial Statements (continued)

DRAFT

Year ended June 30, 2023

3. Investments:

	2023	2022
Mutual funds (a)	\$ 20,993	\$ 23,154
Term deposit maturing July 6, 2023 accruing interest at 4% per annum	5,000,000	5,000,000
Term deposit maturing July 16, 2024 accruing interest at 5.5% per annum	5,000,000	-
Term deposit maturing Feb 18, 2024 accruing interest at 5.3% per annum	2,500,000	-
Term deposit maturing Mar 30, 2024 accruing interest at 5.1% per annum	1,000,000	-
Term deposit maturing July 27, 2023 accruing interest at 3.45% per annum	500,000	-
	\$ 14,020,993	\$ 5,023,154

(a) In 2015, the Church received a short-term investment donation. The Church has committed to dispose of 8% of the investment per year and disburse the proceeds as specified by the donor.

4. Mortgage receivable:

In 2023, the Church sold the TriCity land and building to TriCity Church in exchange for a mortgage valued at \$1,313,220. The mortgage receivable bears interest at 5% per annum with a term ending March 31, 2024. Northview intends to negotiate the repayment of the amount or an extension of the term with TriCity Church prior to March 31, 2024.

NORTHVIEW COMMUNITY CHURCH

Notes to Financial Statements (continued)

DRAFT

Year ended June 30, 2023

5. Tangible capital assets:

			2023	2022
	Cost	Accumulated amortization	Net book value	Net book value
Land	\$ 2,423,348	\$ -	\$ 2,423,348	\$ 4,734,348
Buildings	20,685,415	8,967,571	11,717,844	12,915,032
New worship centre under development	541,334	-	541,334	506,233
Equipment and furniture	4,071,612	3,076,733	994,879	1,207,023
	<u>\$ 27,721,709</u>	<u>\$ 12,044,304</u>	<u>\$ 15,677,405</u>	<u>\$ 19,362,636</u>

In 2023, the Church sold the TriCity land and building to TriCity Church for the balance of the outstanding mortgage on the property and gifted all equipment on site to the new church. The difference between the selling price and the net book value of the assets of \$1,834,356 was recorded as a donation expense in the statement of operations.

6. Accounts payable and accrued liabilities:

Included in accounts payable and accrued liabilities are government remittances payable of \$17,791 (2022 - \$18,411) which include amounts payable for payroll related taxes.

7. Demand loans:

	2023	2022
Canadian Conference of Mennonite Brethren Churches mortgage, with monthly payments of \$12,776 including interest at 8.15% (2022 - 3.90%) per annum	\$ -	\$ 1,507,818

The demand loans are secured by mortgages over land and buildings owned by the Church.

Interest in the amount of \$70,191 (2022 - \$79,543) was paid on the demand loans and is included in the Mission and TriCity Campus expenses (schedule). Interest rates are reviewed on January 1 and July 1 of each year. The loan was paid out on March 15, 2023, and the interest rate at this time was 8.15%.

NORTHVIEW COMMUNITY CHURCH

Notes to Financial Statements (continued)

DRAFT

Year ended June 30, 2023

8. Deferred contributions:

(a) Deferred operating contributions:

Deferred operating contributions are donations received which are restricted by the donor for designated purposes and unspent at year-end. When the Church uses the funds for the designated purpose the contributions are recognized as revenue.

	2023	2022
Adult Short-term Mission	\$ 10,465	\$ 4,537
Care Fund	110,333	236,821
Elevate Missions	26,989	26,989
Missions Offerings	310,398	428,942
Praxis Care Fund	15,654	5,963
Real Life Care Fund	-	100
Syrian Refugee	15,000	15,000
TriCity Care Fund	-	12,988
Word of Life	20,993	23,154
Youth Missions	431	810
	<u>\$ 510,263</u>	<u>\$ 755,304</u>
Balance, beginning of year	\$ 755,304	\$ 750,564
Deferred contributions received	231,994	307,714
Amounts recognized in statement of operations	(422,050)	(302,974)
Amounts transferred to deferred capital contributions	(54,985)	-
	<u>\$ 510,263</u>	<u>\$ 755,304</u>

NORTHVIEW COMMUNITY CHURCH

Notes to Financial Statements (continued)

DRAFT

Year ended June 30, 2023

8. Deferred contributions (continued):

(b) Deferred contributions - Building Funds

The deferred contributions for Building Funds represent unspent funds from the capital campaign to build a new Worship Centre at the Downes Road campus in Abbotsford, B.C. and plans to purchase property for Praxis Church in Kelowna, B.C.

	2023	2022
Balance, beginning of year	\$ 2,602,898	\$ 2,339,097
Deferred contributions received	1,224,734	266,579
Amounts transferred to deferred capital contributions	(35,102)	(2,778)
Balance, end of year	\$ 3,792,530	\$ 2,602,898

As at June 30, 2023, the Church had also raised approximately \$7.6 million in pledged contributions for the development of the new Worship Centre. Pledges have not been included in the financial statements as the amounts have not been received.

(c) Deferred capital contributions:

Deferred capital contributions represent the unamortized amount of contributions received for the purchase of tangible capital assets. The amortization of deferred capital contributions is recorded as revenue in the statement of operations.

	2023	2022
Balance, beginning of year	\$ 3,863,998	\$ 4,003,030
Amounts amortized to revenue	(402,881)	(141,810)
Amounts transferred from deferred operating contributions	54,985	-
Amounts transferred from deferred contributions - Building Funds	35,102	2,778
Balance, end of year	\$ 3,551,204	\$ 3,863,998

NORTHVIEW COMMUNITY CHURCH

Notes to Financial Statements (continued)

DRAFT

Year ended June 30, 2023

9. Advance from Multiply (formerly MB Mission):

In 2012, the Church entered into a contract with Multiply, in which the Church will provide rental space for Multiply for 10 years, with the option of four 10 year renewal periods, in exchange for construction funds. As part of the terms of the contract, the funds are repayable in full upon cancellation or expiry of lease agreement. In 2023, the Church exercised the option to extend the lease with Multiply for an additional 10 years.

10. Invested in tangible capital assets:

(a) Invested in tangible capital assets is calculated as follows:

	2023	2022
Tangible capital assets - net book value	\$ 15,677,405	\$ 19,362,636
Amounts financed by:		
Deferred capital contributions	(3,551,204)	(3,863,998)
Demand loans	-	(1,507,818)
Advance from Multiply	(1,000,000)	(1,000,000)
	\$ 11,126,201	\$ 12,990,820

(b) Change in invested in tangible capital assets is calculated as follows:

	2023	2022
Deficiency of revenue over expenses:		
Amortization of deferred capital contributions	\$ 402,881	\$ 141,810
Amortization of tangible capital assets	(835,658)	(888,424)
	\$ (432,777)	\$ (746,614)

	2023	2022
Net change in invested in tangible capital assets:		
Purchase of tangible capital assets	\$ 310,267	\$ 654,394
Repayment of demand loan	1,507,818	883,656
Funded by deferred capital contributions	(90,087)	(2,778)
Disposition of tangible capital assets	(3,159,840)	(15,399)
	\$ (1,431,842)	\$ 1,519,873

NORTHVIEW COMMUNITY CHURCH

Notes to Financial Statements (continued)

DRAFT

Year ended June 30, 2023

11. Director, employee and contractor compensation:

For the fiscal year ending June 30, 2023, the Church had 10 (2022 - seven) employees whose total remuneration exceeded \$75,000. The total remuneration for these employees was \$972,497 (2022 - \$716,701).

12. Commitments:

The Church leases equipment under long-term operating leases that expire in April 2023, April 2026 and December 2028 and leases its premise from third parties under long-term operating leases that expire in August 2025 and December 2031.

The aggregate minimum annual payments under these operating leases are as follows:

2024	\$	100,950
2025		102,450
2026		73,595
2027		66,840
2028		68,340
Thereafter		229,745
	\$	641,920

13. Internally restricted:

The below internally restricted funds are not available for other use, other than by approval of the Board.

	2023
Building	\$ 9,595,803
Church planting	750,000
Praxis Church	461,058
	\$ 10,806,861

Interest earned on internally restricted funds is included in the internally restricted building fund.

NORTHVIEW COMMUNITY CHURCH

Notes to Financial Statements (continued)

DRAFT

Year ended June 30, 2023

14. Financial risks:

(a) Liquidity risk:

Liquidity risk is the risk that the Church will be unable to fulfill its obligations on a timely basis or at a reasonable cost. The Church manages its liquidity risk by monitoring its operating requirements. The Church prepares budget and cash forecasts to ensure it has sufficient funds to fulfill its obligations.

(b) Credit risk:

Credit risk refers to the risk that a counterparty may default on its contractual obligations resulting in financial loss. The Church monitors on a regular basis the credit risk to which the Church is exposed in relation to its financial assets and takes steps to minimize the risk of loss. Management does not believe there is a significant credit risk.

(c) Interest rate risk:

The Church is exposed to interest rate risk on its fixed interest rate financial instruments, which subjects the Church to a fair value risk. The Church is exposed to interest rate risk as a result of the fixed rate on the term deposits in investments.

There has been no significant change in these risks from the prior year.

15. Comparative information:

The financial statements have been reclassified, where applicable, to conform to the presentation adopted in the current year.

NORTHVIEW COMMUNITY CHURCH

Schedule of Department Revenue and Expenses

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Year ended June 30, 2023, with comparative information for 2022

	2023			2022		
	Revenue	Expenses	Deficiency of revenue over expenses	Revenue	Expenses	Deficiency of revenue over expenses
Administration	3,914	476,042	(472,128)	6,494	345,458	(338,964)
Apologetics Canada	-	-	-	416,334	416,334	-
BC Conference of MB Churches	-	165,000	(165,000)	-	141,387	(141,387)
Building Maintenance Projects	-	608,835	(608,835)	-	802,603	(802,603)
Care Fund	503,414	503,414	-	378,742	378,742	-
Caregiving/Seasons/Prayer	24,353	48,177	(23,824)	4,614	24,315	(19,701)
Central Abbotsford Campus	22,360	88,271	(65,911)	8,578	58,607	(50,029)
Children's Ministry	69,632	150,539	(80,907)	27,029	93,881	(66,852)
Community/First Touch	-	58,066	(58,066)	-	40,465	(40,465)
Discipleship	132,508	171,825	(39,317)	57,716	91,910	(34,194)
East Abbotsford Campus	-	74,269	(74,269)	-	59,435	(59,435)
Facilities	29,125	655,275	(626,150)	1,730	513,902	(512,172)
High School Youth	33,568	66,681	(33,113)	17,023	48,846	(31,823)
Kitchen Food Services	51,918	117,337	(65,419)	9,007	47,119	(38,112)
Leadership Development	17,727	384,442	(366,715)	26,130	282,262	(256,132)
Mennonite Educational Institute	-	191,058	(191,058)	-	191,058	(191,058)
Middle School	20,583	47,576	(26,993)	6,356	24,461	(18,105)
Mission Campus	128,494	355,594	(227,100)	119,227	333,498	(214,271)
Missions	175,648	936,020	(760,372)	253,382	1,092,233	(838,851)
Multiplication projects	125,266	776,746	(651,480)	200,000	709,461	(509,461)
Other Outside Support Agencies	-	11,148	(11,148)	-	12,603	(12,603)
Personnel	22,419	4,107,981	(4,085,562)	160,700	3,885,697	(3,724,997)
Praxis Church Kelowna	1,931	507,594	(505,663)	-	388,953	(388,953)
Real Life Church	-	172,400	(172,400)	-	73,571	(73,571)
TriCity Church Campus (note 5)	105,099	953,877	(848,778)	103,034	875,045	(772,011)
Worship & Arts	1,721	41,008	(39,287)	334	44,135	(43,801)
Young Adults	39,884	62,374	(22,490)	11,282	29,752	(18,470)
Totals	\$ 1,509,564	\$ 11,731,549	\$ (10,221,985)	\$ 1,807,712	\$ 11,005,733	\$ (9,198,021)