

Society for Christian Education  
in Southern Alberta  
**Fall Membership Meeting**



**Meeting Date: Monday, November 27, 2023**

**7:30 pm**

**802-6 Ave. N., Lethbridge**

*Included:*

Minutes of May 29, 2023 meeting

2022-2023 Audited Financial Statements

Proposed 2023—2028 Strategic Plan

Master Facility Plan Committee Details



## Annual Fall Membership Meeting

*Society for Christian Education in Southern Alberta*

*Monday, November 27, 2023*

*Immanuel Christian Secondary School*

### Agenda

Welcome	Brendan Scholten <i>Board Chair</i>
Song: <i>How Deep the Father's Love</i>	
Opening Devotions	Vince Peters <i>ICSS</i>
Minutes of May 29, 2023 Meeting	Daniel Hummel <i>Board Secretary</i>
Presentation of 2022/23 Audited Financial Statements	Nadine Granson <i>Avail CPA</i>
Approval of 2022/23 Audited Financial Statements	Scott Van't Land <i>Board Treasurer</i>
TfT Presentation	Alan Riewe, ICES Erika Anderson, ICSS
Coffee Break	
Executive Director Report	Monica Loewen <i>Executive Director</i>
Strategic Plan Report <ul style="list-style-type: none"><li>Proposed 2023 – 2028 Strategic Plan</li></ul>	Brendan Scholten <i>Board Chair</i>
Members Business	Brendan Scholten <i>Board Chair</i>
Closing	Dave Neels <i>Board Vice-Chair</i>

**How Deep the Father's Love**  
*Stuart Townend*

**Verse 1**

How deep the Father's love for us  
How vast beyond all measure  
That He should give His only Son  
To make a wretch His treasure  
How great the pain of searing loss  
The Father turns His face away  
As wounds which mar the Chosen One  
Bring many sons to glory.

**Verse 2**

Behold the man upon a cross  
My sin upon His shoulders  
Ashamed, I hear my mocking voice  
Call out among the scoffers  
It was my sin that held Him there  
Until it was accomplished  
His dying breath has brought me life  
I know that it is finished.

**Verse 3**

I will not boast in anything  
No gifts, no power, no wisdom  
But I will boast in Jesus Christ  
His death and resurrection  
Why should I gain from His reward?  
I cannot give an answer  
But this I know with all my heart  
His wounds have paid my ransom.

# Minutes of the Spring Society Meeting

May 29, 2023

1. Welcome- Scott Van't Land, Board Chair, at 7:30
2. Song- In Christ Alone
3. Opening Devotions- Pastor Aaron Moore, University Drive Alliance Church
  - God's Faithfulness- Isaiah 25
4. Minutes of Nov 28, 2022, Fall Society Meeting- Daniel Hummel, Board Secretary
  - **MSC** to approve the minutes of Fall Society Meeting- Motion made by Daniel Hummel, seconded by Dave Neels. Carried.
5. Approval of meeting agenda- Scott Van't Land, Board Chair
  - **MSC** to approve Spring Society Agenda- Motion made by Scott Holtrop, seconded by Dave Neels. Carried
6. Service Awards
  - Ruth VandenHeuvel awarded for 25 years of teaching of service by Barbi Wall.
  - Terry Kruisselbrink awarded for 25 years of teaching by Laura Witten
  - Sharon Dyck awarded for 25 years of service for driving bus by Jason Ferrie
  - Scott Holtrop and Mitchell Muizelaar were honored for their years of service on the school board by Scott Van't Land
7. Strategic Plan Report- Scott Van't Land, Board Chair
  - New Constitution and By-Laws were updated with minor corrections. **MSC** made by Dave Neels to accept the New Constitution and By-Laws with corrections; Seconded by Scott Holtrop. Carried
  - 5 Main points from the Survey
    - Dissatisfaction and concern regarding updates/expansion at the Elementary campus, including parking
    - Dissatisfaction regarding the transition and apparent differences in the Bible programming and Christian content between the elementary and secondary campus
    - Questions regarding the potential Director of Discipleship position, as well as both strong affirmation and opposition for the position
    - Dissatisfaction regarding clear communication from the SCESA board to membership
    - Concern regarding the dissolution of the locals and how to encourage membership participation going forward.
  - Gender Identity Conversation- workshop in June with someone from SCSBC to help create a policy
    - Where is this person coming from? B.C., SCSBC

- What is the Exit strategy to leave the district in regards to these issues? 1 year
  - Has the Board felt any pressure to conform? No
  - What is the dissatisfaction at the Elementary school in regards to building/parking? Parking is being addressed and Building assessments are being done.
- 8. Presentation of the 2023/24 Budget- Brendan Scholten, Board Treasurer
  - **MSC** to approve the 2023/24 Budget as presented- Motion made by Joni Brandsma, seconded by Scott Holtrop. Carried.
- 9. Election of New Board Members- Scott Holtrop, Nomination Committee
  - Voting took place and the new board members are Joni Brandsma, Gerrit Schooten, and Laura Maljaars.
- 10. Members Business-Scott Van't Land, Board Chair
  - What is the Plan for stepping out of the district, we need to have one? 1 year notice, the society would need to vote with a majority in favor to leave the district
  - What are these issues from the District? Gender Identity in regards to district policy
  - Is the new TFT lead being hired by Matthew Bekkering or the Board? Matthew
  - Will going back independent protect the school? No. Policy is not coming from the district but from Alberta Education
  - Are parents being involved/included with conversations between students and teachers in regards to gender issues? Parents are concerned of the phrase “keeping them safe.”
    - Going back to the parents is the priority for teachers and Principals
  - There was a shout out to the Board, thanking them for their work and reminding parents at the meeting that ALL Board members are parents in the Society.
  - Tax Receipts question again...Are parents able to get tax receipts and if not, is the Board pursuing the topic?
    - No, answered at the Fall Society meeting. Basically, the answer is you cannot get a tax receipt for something like tuition if you get something in return.
- 11. Closing Prayer- Mitchell Muizelaar, Board Vice-Chair
  - Plug for Parents who Pray – happens on Tuesday at 2 at the High Schools
- 12. Adjournment- Scott Van't Land, Board Chair

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Chair – Scott Van't Land

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Secretary – Daniel Hummel

**THE SOCIETY FOR CHRISTIAN EDUCATION IN SOUTHERN ALBERTA**

**FINANCIAL STATEMENTS**

**For the year ended August 31, 2023**

*Draft - November 2, 2023*

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**THE SOCIETY FOR CHRISTIAN EDUCATION IN SOUTHERN ALBERTA**

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**August 31, 2023**

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*Draft - November 2, 2023*

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## INDEPENDENT AUDITOR'S REPORT

To: The Directors of  
The Society for Christian Education in Southern Alberta

### *Opinion*

We have audited the financial statements of The Society for Christian Education in Southern Alberta, which comprise the statement of financial position as at August 31, 2023, and the statements of operations, changes in net assets and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the organization as at August 31, 2023, and the results of its operations and its cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.

### *Basis for Opinion*

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the organization in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### *Responsibilities of Management and Those Charged with Governance for the Financial Statements*

Management is responsible for the preparation and fair presentation of the financial statements in accordance with 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.

In preparing the financial statements, management is responsible for assessing the organization's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the organization or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the organization's financial reporting process.

### *Auditor's Responsibilities for the Audit of the Financial Statements*

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements. As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:



## INDEPENDENT AUDITOR'S REPORT, continued

### *Auditor's Responsibilities for the Audit of the Financial Statements, continued*

- ◆ Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- ◆ Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the organization's internal control.
- ◆ Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- ◆ Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the organization's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the organization to cease to continue as a going concern.
- ◆ Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Lethbridge, Alberta

November 15, 2023

Chartered Professional Accountants

**THE SOCIETY FOR CHRISTIAN EDUCATION IN SOUTHERN ALBERTA**  
**STATEMENT OF FINANCIAL POSITION**  
**As at August 31, 2023**

	2023	2022
<b>ASSETS</b>		
<b>Current</b>		
Cash & cash equivalents	\$ 1,390,317	\$ 2,128,579
Accounts receivable (note 3)	63,635	54,958
Prepaid expenses	55,185	2,459
Funds held in trust	19,841	20,492
	1,528,978	2,206,488
<b>Capital assets (note 4)</b>	3,039,643	2,335,577
<b>Endowment funds</b>	92,861	91,495
	\$ 4,661,482	\$ 4,633,560
<b>LIABILITIES AND NET ASSETS</b>		
<b>Current</b>		
Accounts payable and accrued liabilities	\$ 333,649	\$ 240,992
Deferred revenue (note 5)	133,686	181,025
Deferred capital contributions (note 6)	131,221	1,161
Funds held in trust	19,841	20,492
Current portion of mortgage payable	35,559	48,179
Current portion of Canada Emergency Business Account	40,000	-
	693,956	491,849
<b>Mortgage payable (note 7)</b>	382,639	406,034
<b>Canada Emergency Business Account (CEBA) (note 8)</b>	-	40,000
<b>Unamortized capital contributions (note 9)</b>	789,015	921,258
	1,865,610	1,859,141
<b>Net Assets</b>		
Unrestricted	22,424	172,659
Invested in capital assets	1,832,427	960,105
Endowment fund (note 10)	92,861	91,495
Internally restricted (reserves) (note 11)	848,160	1,550,160
	2,795,872	2,774,419
	\$ 4,661,482	\$ 4,633,560

Approved on behalf of the board:

Director \_\_\_\_\_

Director \_\_\_\_\_

**THE SOCIETY FOR CHRISTIAN EDUCATION IN SOUTHERN ALBERTA**  
**STATEMENT OF OPERATIONS**  
For the year ended August 31, 2023

	2023 Budget (unaudited)	2023 Actual	2022 Actual
<b>Revenue</b>			
School fees	\$ 868,000	\$ 916,051	\$ 879,447
Lethbridge School District #51 (note 12)	354,500	729,090	732,047
Transportation	249,700	249,440	234,209
Gifts, donations, and fundraising	10,000	107,677	269,917
Other sales and service	32,000	68,236	16,630
Interest on investments	-	52,741	49,599
	1,514,200	2,123,235	2,181,849
<b>Expenses</b>			
Administrative (schedule 1)	615,350	637,187	563,388
Operations and maintenance (schedule 2)	517,000	572,243	582,283
Transportation (schedule 3)	501,250	539,003	523,182
Interest on long-term debt	62,400	23,586	15,777
Bad debts	10,000	-	3,667
	1,706,000	1,772,019	1,688,297
<b>Excess (deficiency) of revenue over expenses from operations</b>	<b>(191,800)</b>	<b>351,216</b>	<b>493,552</b>
<b>Other expenses (income)</b>			
Canada Emergency Wage Subsidy - Repayment	-	96,362	-
Write off of capital assets	-	-	311,181
Gain on disposal of capital assets	-	-	(17,385)
Amortization of capital contributions	-	(142,243)	(129,730)
Amortization	-	377,010	359,662
	-	331,129	523,728
<b>Excess (deficiency) of revenue over expenses</b>	<b>\$ (191,800)</b>	<b>\$ 20,087</b>	<b>\$ (30,176)</b>

**THE SOCIETY FOR CHRISTIAN EDUCATION IN SOUTHERN ALBERTA**  
**STATEMENT OF CHANGES IN NET ASSETS**  
For the year ended August 31, 2023

	Unrestricted	Invested in capital assets	Endowment fund	Internally restricted (reserves)	Total 2023	Total 2022
<b>Balance, beginning of year</b>	\$ 172,659	\$ 960,105	\$ 91,495	\$ 1,550,160	\$ 2,774,419	\$ 2,803,223
<b>Excess (deficiency) of revenue over expenses</b>	20,087	-	-	-	20,087	(30,176)
<b>Purchase of capital assets</b>	(1,081,074)	1,081,074	-	-	-	-
<b>Capital assets purchased by capital contributions</b>	10,000	(10,000)	-	-	-	-
<b>Amortization of capital contributions</b>	(142,243)	142,243	-	-	-	-
<b>Amortization</b>	377,010	(377,010)	-	-	-	-
<b>Mortgage repayments</b>	(36,015)	36,015	-	-	-	-
<b>Endowment fund donations and interest</b>	-	-	1,366	-	1,366	1,372
<b>Transfer from reserves</b>	702,000	-	-	(702,000)	-	-
<b>Balance, end of year</b>	\$ 22,424	\$ 1,832,427	\$ 92,861	\$ 848,160	\$ 2,795,872	\$ 2,774,419

**THE SOCIETY FOR CHRISTIAN EDUCATION IN SOUTHERN ALBERTA**  
**STATEMENT OF CASH FLOWS**  
**For the year ended August 31, 2023**

	2023	2022
<b>Cash flows from operating activities</b>		
Excess (deficiency) of revenue over expenses	\$ 20,087	\$ (30,176)
Adjustments for items which do not affect cash		
Amortization	377,010	359,662
Gain on disposal of capital assets	-	(17,385)
Amortization of capital contributions	(142,243)	(129,730)
	254,854	182,371
Change in non-cash working capital items		
Accounts receivable	(8,677)	(12,182)
Prepaid expenses	(52,726)	27,006
Accounts payable and accrued liabilities	92,655	213,463
Deferred revenue	(47,339)	44,663
Deferred capital contributions	130,060	-
Funds held in trust	(651)	20,492
	368,176	475,813
<b>Cash flows from investing activities</b>		
Proceeds on disposal of capital assets	-	28,896
Purchase of capital assets	(1,081,074)	(589,968)
Write off of capital assets	-	311,181
	(1,081,074)	(249,891)
<b>Cash flows from financing activities</b>		
Capital contributions received	10,000	180
Decrease in mortgage payable	(36,015)	(46,621)
	(26,015)	(46,441)
<b>Net (decrease) increase in cash &amp; cash equivalents</b>	(738,913)	179,481
<b>Cash &amp; cash equivalents, beginning of year</b>	2,149,071	1,969,590
<b>Cash &amp; cash equivalents, end of year</b>	\$ 1,410,158	\$ 2,149,071
<b>Cash &amp; cash equivalents consists of:</b>		
Cash	\$ 1,390,317	\$ 2,128,579
Funds held in trust	19,841	20,492
	\$ 1,410,158	\$ 2,149,071

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**THE SOCIETY FOR CHRISTIAN EDUCATION IN SOUTHERN ALBERTA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**For the year ended August 31, 2023**

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**1. Nature of operations**

The Society for Christian Education in Southern Alberta was formed to operate Immanuel Christian Elementary and Immanuel Christian High Schools in Lethbridge, Alberta under contract with the Board of Trustees of Lethbridge School District #51.

**2. Significant accounting policies**

These financial statements are prepared in accordance with Canadian accounting standards for not-for-profit organizations. The significant accounting policies are detailed as follows:

(a) Revenue recognition

School fees and support contributions are recognized in the year to which they relate.

Unrestricted contributions are recognized as revenue when received and receivable. Contributions in-kind are recorded at fair market value when reasonably determinable.

Externally restricted contributions are deferred and recognized as revenue in the period in which the restriction is complied with. Endowment funds, which are to be retained as net assets, are recorded as direct increases in trust assets and liabilities.

(b) Cash and cash equivalents

The Society includes amounts held by financial institutions in operating accounts in the determination of cash and cash equivalents.

(c) Financial instruments

The Society initially measures its financial assets and liabilities at fair value. The Society subsequently measures all its financial assets and financial liabilities at amortized cost.

(d) Capital assets

Capital assets are recorded at cost. The Society provides for amortization using the straight-line method at rates designed to amortize the cost of the capital assets over their estimated useful lives. The annual amortization rates are as follows:

Buildings	5%
Vehicles	12.5%
Furniture and fixtures	5 to 10%
Computer equipment	25%

Only capital assets with costs in excess of \$5,000 are capitalized. Any capital contributions received for asset additions are amortized into revenue over the same period as the amortization expense. Amortization of capital assets begins in the year after acquisition.

(e) Vacation pay

Vacation pay is accrued in the period in which the employee earns the benefit.

(f) Net assets invested in capital assets

The Society has chosen to present net assets invested in capital assets as a separate component of net assets.

**THE SOCIETY FOR CHRISTIAN EDUCATION IN SOUTHERN ALBERTA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**For the year ended August 31, 2023**

**2. Significant accounting policies, continued**

- (g) **Contributed services**  
 Volunteers contribute a considerable number of hours per year to the school to ensure that certain programs are delivered. Because of the difficulty of compiling these hours and the fact that these services are not otherwise purchased, contributed services are not recognized in the financial statements.
- (h) **Income taxes**  
 The Society is a registered charity and is exempt from income taxes under section 149(1)(f) of the Income Tax Act.
- (i) **Measurement uncertainty**  
 The preparation of financial statements in conformity with Canadian accounting standards for not-for-profit organizations requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures of contingent liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the reported period. Specific areas with measurement uncertainty include accounts receivable, amortization of capital assets, and deferred revenue. Actual results could differ from those estimates.

**3. Accounts receivable**

	2023	2022
School fees	\$ 17,028	\$ 8,167
Grants receivable	12,166	12,166
GST	23,685	23,631
Miscellaneous	10,756	10,994
	<b>\$ 63,635</b>	<b>\$ 54,958</b>

**4. Capital assets**

	2023		2022	
	Cost	Accumulated amortization	Net	Net
Land	\$ 208,027	\$ -	\$ 208,027	\$ 205,459
Buildings	7,931,994	5,648,101	2,283,893	1,474,932
Vehicles	1,275,713	822,716	452,997	567,610
Furniture and fixtures	526,271	431,545	94,726	87,576
Computer equipment	46,451	46,451	-	-
	<b>\$ 9,988,456</b>	<b>\$ 6,948,813</b>	<b>\$ 3,039,643</b>	<b>\$ 2,335,577</b>

**THE SOCIETY FOR CHRISTIAN EDUCATION IN SOUTHERN ALBERTA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**For the year ended August 31, 2023**

**5. Deferred revenue**

Deferred revenue represents unspent resources received in the current period that are related to the subsequent period. Changes in the deferred revenue balance are as follows:

	Balance, beginning of year	Received	Recognized	Balance, end of year
Prepaid school fees	\$ 96,711	\$ 874,232	\$ (913,042)	\$ 57,901
Trades program	12,987	-	-	12,987
Deferred scholarship	16,930	-	(1,500)	15,430
Deferred fundraising	20,315	-	(1,972)	18,343
Current portion of annuity funds	30,863	-	(5,057)	25,806
Clint Konynenbelt Memorial	3,219	-	-	3,219
	<b>\$ 181,025</b>	<b>\$ 874,232</b>	<b>\$ (921,571)</b>	<b>\$ 133,686</b>

**6. Deferred capital contributions**

Deferred capital contributions represent contributed capital assets and restricted contributions for the purchase of capital assets. The changes in the deferred capital contributions balances for the period are as follows:

	2023	2022
Balance, beginning of year	\$ 1,161	\$ 268,436
Contributions received during the year	140,060	180
Contributions spend during the year - capital asset additions	(10,000)	(267,455)
	<b>\$ 131,221</b>	<b>\$ 1,161</b>



**THE SOCIETY FOR CHRISTIAN EDUCATION IN SOUTHERN ALBERTA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**For the year ended August 31, 2023**

**7. Mortgage payable**

	2023	2022
<p>This loan is repayable at \$4,920 per month including interest at 5.84%. Security pledged consists of an authorized overdraft protection agreement in the amount of \$1,000,000, a first blanket collateral mortgage registered in the amount of \$1,000,000 against specified property and a general assignment of all rents and leases on the specified property.</p>	\$ 418,198	\$ 454,213
Less current portion	35,559	48,179
	\$ 382,639	\$ 406,034
Estimated principal repayments are as follows:		
2024	\$ 35,559	
2025	37,692	
2026	39,953	
2027	42,350	
2028	44,891	
Subsequent years	217,753	
	\$ 418,198	

**8. Canada Emergency Business Account (CEBA)**

	2023	2022
<p>This loan is unsecured and non-interest bearing with no specific terms of repayment until January 2024, at which time the loan will bear interest at 5% and be repayable over three years.</p>	\$ 40,000	\$ 40,000
Less current portion	40,000	-
	\$ -	\$ 40,000

Total assistance of \$60,000 has been received. Repayment of the loan before January 18, 2024 will result in forgiveness of up to \$20,000. The \$20,000 forgivable portion has been recorded directly into income in prior years.

**THE SOCIETY FOR CHRISTIAN EDUCATION IN SOUTHERN ALBERTA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**For the year ended August 31, 2023**

**9. Unamortized capital contributions**

Unamortized capital contributions represent externally restricted supported capital funds that have been spent, but have yet to be amortized over the useful life of the applicable capital asset to which the restricted capital contributions apply. The unamortized capital contributions account balance is increased by transfer of previously deferred capital contributions now spent, and decreased as it is brought into revenue (amortization of capital contributions).

	2023	2022
Balance, beginning of year	\$ 921,258	\$ 783,533
Transfer from deferred capital contributions - capital asset additions	10,000	267,455
Amounts amortized to revenue	(142,243)	(129,730)
Balance, end of year	\$ 789,015	\$ 921,258

**10. Endowment Fund**

The Society's Endowment Fund was established in 1997. The purpose of the endowment fund is to raise funds for the future financial stability and affordability of the Christian education provided by the Society. The principal of the Endowment fund is to remain the property of the Society for perpetuity and not be spent. Endowment contributions that are externally restricted by donors are recorded as direct increases in the endowment fund. In addition, the Board of Directors have approved that 10% of the annual earnings be added to the principal amount of the endowment fund (as direct increases in net assets) to guard against inflation. Any other accrued monies from the investments may be used for any purposes deemed appropriate by the Society Endowment Fund Committee, subject to Board approval.

The Society has also been named beneficiary of several life insurance policies with an estimated fair market value of \$50,000. As the timing of the receipt of funds cannot be determined, no recognition of these amounts has been recorded in the financial statements.

**11. Internally restricted reserves**

The Board of Directors have internally restricted the future use of a portion of the Society's net assets for reserves as follows.

	2023	2022
Contingency reserve	\$ 848,160	\$ 1,048,160
Payroll reserve	-	102,000
Capital maintenance reserve	-	400,000
	\$ 848,160	\$ 1,550,160

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**THE SOCIETY FOR CHRISTIAN EDUCATION IN SOUTHERN ALBERTA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**For the year ended August 31, 2023**

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12. **Lethbridge School District #51**

Revenue received from Lethbridge School District #51 is as follows:

	2023	2022
Operations and maintenance	\$ 306,377	\$ 311,812
Lease Grant Funding	370,682	370,682
Transportation	52,031	49,553
	<u>\$ 729,090</u>	<u>\$ 732,047</u>

13. **Line of credit**

The Society obtained two lines of credit from Christian Credit Union Ltd. The authorized overdrafts are to a maximum of \$250,000 and \$75,000, with an interest rate of prime, currently at 7.20% plus 1%. The loans are payable on demand. Security pledged consists of an authorized overdraft protection agreement in the amount of \$1,000,000, a first blanket collateral mortgage registered in the amount of \$1,000,000 against specified property and a general assignment of all rents and leases on the specified property. During the year neither of the lines of credit were drawn on.

Draft - November 2023

**THE SOCIETY FOR CHRISTIAN EDUCATION IN SOUTHERN ALBERTA**  
**SCHEDULES TO THE FINANCIAL STATEMENTS**  
**For the year ended August 31, 2023**

<b>Schedule of administrative</b>	<b>Schedule 1</b>		
	2023 Budget (unaudited)	2023 Actual	2022 Actual
Society office salaries and benefits	\$ 271,000	\$ 209,067	\$ 127,401
Instructional salaries and benefits	182,600	191,686	169,980
Supplies	58,500	60,791	91,471
Memberships	48,000	41,155	45,479
Promotion	20,000	29,487	22,813
Teaching for Transformation	20,250	23,895	44,362
GST	15,000	22,728	24,155
Fundraising	-	20,906	11,170
Professional fees	-	16,499	15,250
Conventions	-	11,235	2,281
Scholarships	-	7,575	6,425
Bank charges and interest	-	2,163	2,601
	<b>\$ 615,350</b>	<b>\$ 637,187</b>	<b>\$ 563,388</b>

<b>Schedule of operations and maintenance</b>	<b>Schedule 2</b>		
	2023 Budget (unaudited)	2023 Actual	2022 Actual
Janitorial services and supplies	\$ 21,000	\$ 24,356	\$ 21,561
Utilities	121,000	130,360	121,561
Repairs and maintenance	90,000	128,786	160,210
Salaries and benefits	223,500	236,799	224,551
Insurance	61,500	51,942	54,400
	<b>\$ 517,000</b>	<b>\$ 572,243</b>	<b>\$ 582,283</b>

<b>Schedule of transportation</b>	<b>Schedule 3</b>		
	2023 Budget (unaudited)	2023 Actual	2022 Actual
Salaries and benefits	\$ 253,750	\$ 250,946	\$ 264,363
Repairs and maintenance	85,000	146,655	119,547
Fuel	136,000	113,544	111,482
Insurance	26,500	24,778	23,732
Cellular phones	-	3,080	4,058
	<b>\$ 501,250</b>	<b>\$ 539,003</b>	<b>\$ 523,182</b>

2023 -2028

# SCESA Strategic Plan



Immanuel  
Christian Schools

## Background

This strategic plan was developed to be a guiding document for present and future Board members of the Society for Christian Education in Southern Alberta (SCESA). With a focus on the future, this document is intended to help guide the SCESA Board further our mission, strengthen our operations and enhance our collaboration with Lethbridge School Division and the alternative program at Immanuel Christian Elementary School (ICES) and Immanuel Christian Secondary School (ICSS).

Under the ownership of and operation by the Society for Christian Education in Southern Alberta, Immanuel Christian School was born in September 1962 with grades 1-6. The program expanded to include kindergarten and high school, with the first grade 12 class graduated from ICHS in 1979. In 1997, the elementary grades moved to the old George McKillop School on 5th Ave. N. In 2004, the Society completed the construction of the LIFE Wing at the original campus. SCESA operated a school in Taber from 1984 - 2009, at which time the local board of Taber Christian School began an alternative program within Horizon School District.

In the fall of 2015, following the completion of the Alternate School study in 2014/15, the Society approved ICS schools becoming an alternate program within Lethbridge School Division. In 2017, to accommodate the ongoing success of the Trades programs, we completed construction of a separate Trades buildings on the ICSS campus. An Early Education Program was begun at ICES in 2017 and ran successfully until 2022, at which time it was closed by the Lethbridge School Division due to low enrollment numbers across the Division.

This 5-year plan was built upon the strategic plan document approved in 2018. A survey was done of the Society membership in the spring of 2023, seeking input on the Society's progress on the goals identified in 2018. Based on those survey results, it became clear that continued work was required on the original goals.

This document is meant to be a living document, reviewed by the Board on a regular basis throughout the year. The strategic planning process should be initiated at least one year before the expiry of the plan.

## Strategic Plan Topics



# Christian Content in Education

The SCESA Board has the responsibility to be diligent in ensuring that ICS schools are continually maintaining and achieving our mission, to assist in hiring Christian teachers and to support the teaching staff in implementing Christ-centered education in their classrooms with a focus on improved student learning.

**Goal 1: Promote Christian instruction in the classroom.**

- Maintain funding for Tft Lead Teachers at each campus.
- Continue to provide access and financial support for teaching/support staff to participate in Christian professional development opportunities provided through the Prairie Centre for Christian Education (PCCE) and other Christian organizations.

**Goal 2: Evaluate the implementation of Biblical content and Tft at ICS.**

- Provide regular communications to the Society on how Tft is being implemented using social media, newsletters and Society presentations.

**Goal 3: Evaluate and encourage the development of high school Bible classes.**

- Ensure significant Biblical learning experience for our high school students (ex. daily devotions, CALM, Religions Meanings, Sociology)

**Goal 4: Work with principals/lead Tft teachers to ensure chapels are an effective tool in promoting Christian instruction in the classrooms.**

- Provide support for chapel development through financial support and/or planning assistance, as requested.

## Building & Infrastructure

The SCESA Board has the responsibility to ensure that both the ICS campuses and the transportation fleet are adequate and appropriate for the needs of our students. We need to provide adequate maintenance and upgrading of our currently aging buildings, while planning for future growth and stewarding finances well. Providing a reliable fleet of buses and an effective transportation plan is paramount to the safety of our students.

**Goal 1: Explore expansion to effectively meet growth.**

- Create an ad hoc committee tasked with creating a master facility plan, including plans for the next 1-5 years, 5-10 years, and 10-20 years. This committee will present their recommendations to the Society at the 2024 Fall Society meeting.
- Future planning conversations will be held in tandem with fund development & promotions staff and volunteers.

**Goal 2: Maintain and improve existing infrastructure.**

- Continue to modernize both campuses, improving aesthetics and building comfort.
- Consider updating infrastructure for necessary technological improvements.

**Goal 3: Create and maintain an effective transportation system.**

- Run a newer fleet of buses by replacing buses on a regular basis.
- Optimize bus routes.



## Community Involvement & Promotion

Throughout its history, Immanuel Christian Schools has been supported and maintained by a thriving community of parents and grandparents. While becoming an alternate program within the Lethbridge School Division in 2015 changed the oversight and management of ICS, it has not changed the important role of the larger ICS community. We seek to continue to grow Immanuel Christian Schools and share the benefits of Christian education to the larger Christian community.

### **Goal 1: Increase parental involvement and presence within the schools.**

- Promote parental involvement opportunities, including classroom volunteering, field trips and more through social media, Society newsletters, new family interviews, etc.
- Encourage increased communication between teachers and parents, including promoting attendance at parent teacher conferences, meet the teacher events, open houses, etc.

### **Goal 2: Increase awareness of School Councils.**

- Communicate the purpose of School Councils and what they can accomplish through social media, Society newsletters, new family interviews, etc.
- Work with the School Council executives at both campuses to help plan speakers/topics to draw parents into the meetings.

### **Goal 3: Increase the promotion of ICS among churches in Southern Alberta.**

- Communicate the ICS story to our greater community using social media and local media.
- Connect with local churches to promote our schools, informing them about Christian education and why ICS is a good choice.
- Continue to promote and support the involvement of various pastors in our schools.

## Responsibilities of SCESA Board & Society Members

The SCESA Board's primary responsibility is to direct and protect the Society by ensuring our mission is being achieved. This is accomplished by overseeing the Christian content taught in the classroom, making certain that ICS principals and staff hold to our Christian faith as defined in our Statement of Faith, and limiting enrolment to families who demonstrate a strong commitment to the Christian faith as demonstrated by their life and church involvement. SCESA members will have a voice in the direction of the schools by participating in the SCESA Board and school councils.

### **Goal 1: Review & Confirm Board Responsibilities & Efficiency**

- Hold an annual board workshop to review mission and vision, alternate agreement, Board decision protocols and other key SCESA principles.
- Meet regularly with the Lethbridge School Division Executive.
- Review and confirm roles of Executive Director and effectiveness of the Society office.

### **Goal 2: Develop methods for consistent and transparent communication with Society members:**

- Increase presentation of information on topics of interest at bi-annual Society meetings from Board members, committees, teaching staff, etc.
- Evaluate effectiveness of newsletters for communicating with Society members
- Evaluate effectiveness of social media, both current and new, for communicating with Society members
- Evaluate alumni communication strategies as they are an important voice for the Society in our communities.

### **Goal 3: Ensuring strong fiduciary oversight and financial management.**

- Approve and monitor the Society's programs and services.
- Encourage and oversee ongoing fundraising and resource development efforts.

### **Goal 4: Increase attendance & involvement at bi-annual Society meetings.**

- Use small groups at the Society meetings for ideas, strategic planning, etc. to allow more people to voice their thoughts and concerns.
- Encourage increased conversation opportunities with Board members during Society meetings, town hall meetings, etc.

# Society for Christian Education in Southern Alberta

## Ad Hoc - Master Facility Plan Committee

### **Purpose:**

The Master Facility Plan Committee (MFPC) was approved by the Society for Christian Education in Southern Alberta Board (SCESA) as an ad hoc committee reporting directly to the SCESA Board for the purposes of creating a MFP for Immanuel Christian Elementary School (ICES) and Immanuel Christian Secondary School (ICSS). The MFPC will use the SCESA Strategic Plan 2023-2028 as a guidance to achieve purposeful recommendations that consider the mission, educational, and employment needs for both present and future.

The initial charge of the committee will be focused on providing direction to the SCESA Board regarding capital project(s) for ICES.

The SCESA Board may authorize resources; professional, financial, or other as required to assist the MFPC.

### **Appointment:**

The SCESA Board shall appoint a committee composed of up to 7 members. Members for appointment may be provided to the SCESA Board for consideration by the MFPC.

Members shall consist of the following:

- 1 member of the Society Office
- 2 members of the Building Committee
- A minimum of 2 and maximum of 4 members at large.

### **Term and Obligations**

- Term of the committee shall be for 1 year
- Meetings to be held monthly or as determined by the committee
- Members are expected to attend all meetings of the committee

### **Officers**

The committee will consist of the following:

- Chair – Will preside at all meetings, aid in preparing of all agendas and will report to the SCESA Board as required.
- Vice Chair – Will preside at all meetings, serve, and represent the committee in the absence of the Chair.
- Secretary – It is recommended to be the Society Office representative and shall take minutes of all meetings. They will maintain minutes, records, and any other documents related to the work of the committee.

### **Voting**

- A quorum shall be the presence of a simple majority
- Recommendations to the SCESA Board will require a majority vote of quorum
- The Society Office member will act as a non-voting member
- In the event of a tied vote; the SCESA Board Chair, as an ex-officio member, will act as the tiebreaker
- Robert's Rules of Order will govern any areas not listed