

Society for Christian Education  
in Southern Alberta

## **Fall Membership Meeting**



**Meeting Date: Monday, November 25, 2024**

**7:30 pm**

**2010-5 Ave. N., Lethbridge**

Included:

Minutes of May 27, 2024 meeting

Audited 2023/24 Financial Statements

Executive Director Report

Master Facility Planning Committee Report

Updated SCESA Guidelines for Creating a Safe and  
Caring School for LGBTQ+ Students



## Annual Fall Membership Meeting

Society for Christian Education in Southern Alberta

Monday, November 25, 2024

Immanuel Christian Elementary School

### Agenda

Welcome	Brendan Scholten <i>Board Chair</i>
Opening Devotions	Levi DeGroot <i>ICSS</i>
Minutes of May 27, 2024, Meeting	Daniel Hummel <i>Board Secretary</i>
Presentation of 2023/24 Audited Financial Statements	Nadine Granson <i>Avail CPA</i>
Approval of 2023/24 Audited Financial Statements	Amy Ovinge <i>Board Treasurer</i>
TfT Presentation	Alan Riewe, ICES
Coffee Break	
Master Facility Planning Committee Presentation	Spencer Croil <i>Committee Chair</i>
Executive Director Report	Monica Loewen <i>Executive Director</i>
Members Business	Brendan Scholten <i>Board Chair</i>
Closing	Dave Neels <i>Board Vice-Chair</i>

# Minutes of the Spring Society Meeting

May 27, 2024

1. Welcome- Brendan Scholten, Board Chair, at 7:30
2. Song- Cornerstone
3. Opening Devotions- Ruth Vanden Heuvel- what does devotions look like in grade 2
  - Read a children’s book written by R.C. Sproul and talked about throughlines
4. Approval of amended meeting agenda- move elections to be carried out after Fall Society Minute approval-Brendan Scholten, Board Chair
  - **MSC** to approve amended Spring Society Agenda- Motion made by Brendan Scholten, seconded by Dave Neels. Carried
5. Minutes of Nov 27, 2023, Fall Society Meeting- Daniel Hummel, Board Secretary
  - **MSC** to approve the minutes of Fall Society Meeting- Motion made by Daniel Hummel, seconded by Josh De Haan. Carried.
6. Election of New Board Members – Dan Hummel, Nomination Committee
  - Election of 4 members to the Society Board
    - Brendan Scholten and Dave Neels have completed their first term and are seeking re-election for a second, 2-year term
    - 2 additional vacancies to be filled for a 4 yr term. Nominees are Justus Acquaye, Brett Houweling, Amy Ovinge, and Prakash Timsina
    - Voting to be carried out, 1 vote per society membership
7. Service Awards
  - Terri Schellenberg was awarded for 25 years of service by Barbi Wall.
  - Vince Peters was awarded for 25 years of teaching by Laura Witten
  - Dean Degner was awarded for 25 years of teaching by Laura Witten
  - Patty Butler was awarded 10 years of teaching by Laura Witten
  - Alice Houweling was awarded for 25 years of service for driving bus by Jason Ferrie
  - Barbi Wall was awarded for 25 years of teaching by Monica Loewen
  - Scott Van’t Land was honored for his years of service on the school board by Brendan Scholten
8. Election Results- Brendan Scholten, Board Chair
  - Brendan Scholten and Dave Neels to a 2-year term
  - Justus Acquaye and Amy Ovinge to a 4 year term
  - **MSC** to destroy ballots. Motion made Brendan Scholten, seconded by Joni Brandsma. Carried.
9. TFT Presentation
  - Alan Riewe reported on kids' projects and learning about Ukraine. He was very grateful for attending the TFT retreat at Surrey Christian School. Gave short report on his experience

- Erika Anderson reported on the secondary staffs’ connection with their Deep Hope.
    - Reported on the Celebration of Learning experience at the TFT retreat at Surrey Christian- very grateful for being able to attend
    - Would like 2 things for students
      1. To have an authentic faith
      2. Pursue Knowledge
10. Executive Director Report- Monica Loewen, Executive Director
- Buildings- some maintenance will be done this summer
  - Master Facility Committee Report in November at the Fall Society Meeting
  - Busses- thankful for safety and bussing grant from the Alberta Government
  - Bible- grateful for the funding received by the Society for TFT lead teachers and contributions to school chapels
  - New communications officer- Ralna Moore
11. Presentation of the 2023/24 Budget- Scott Van’t Land, Board Treasurer
- **MSC** to approve the 2023/24 Budget as presented- Motion made by Scott Van’t Land, seconded by Laura Maljaars. Carried.
12. Members Business-Brendan Scholten, Board Chair
- Question- What is the Society Board doing to publicize parent council meetings? What are parent council meetings for?
    - The parent council meeting dates are in the society newsletters that are emailed out and found on Society’s website, and they can be found in ECS and ICSS Principal weekly updates- it is up to society members to be informed
    - Parent council meetings are an opportunity for parents to bring forward questions and issues that need to be resolved regarding their children's education. Principals and teachers, SCESA Board members and parent council executive members are at these meetings to hear and answer concerns
13. Closing Prayer- Dave Neels, Board Vice-Chair
14. Adjournment- Brendan Scholten, Board Chair
- **MSC** made to adjourn meeting. Motion made by Brendan Scholten, seconded by Joni Brandsma. Motion Carried
15. Coffee Break and Addendum A Review- Guidelines for Creating a Safe and Caring School for LGBTQ+ Students
- Round Table Facilitated Discussions were unofficially not part of the Spring Society Meeting

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

**FINANCIAL STATEMENTS**

*Draft - October 29, 2024*

**For the year ended August 31, 2024**

---

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

**TABLE OF CONTENTS**

**August 31, 2024**

**Draft - October 29, 2024**

---

<b>INDEPENDENT AUDITOR'S REPORT</b>	1 - 2
<b>FINANCIAL STATEMENTS</b>	
STATEMENT OF FINANCIAL POSITION	3
STATEMENT OF OPERATIONS	4
STATEMENT OF CHANGES IN NET ASSETS	5
STATEMENT OF CASH FLOWS	6
NOTES TO THE FINANCIAL STATEMENTS	7 - 11
SCHEDULES TO THE FINANCIAL STATEMENTS	12

---

## INDEPENDENT AUDITOR'S REPORT

**Draft - October 29, 2024**

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, 2024, 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, 2024, 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 6, 2024

Chartered Professional Accountants



**THE SOCIETY FOR CHRISTIAN EDUCATION IN SOUTHERN ALBERTA**  
**STATEMENT OF FINANCIAL POSITION**  
**As at August 31, 2024**  
**Draft - October 29, 2024**

	2024	2023
<b>ASSETS</b>		
<b>Current</b>		
Cash & cash equivalents	\$ 1,834,677	\$ 1,390,317
Accounts receivable (note 3)	48,198	62,400
Prepaid expenses	29,025	55,185
Funds held in trust	4,092	19,841
	1,915,992	1,527,743
<b>Investments (note 4)</b>	28,355	-
<b>Capital assets (note 5)</b>	3,048,844	3,039,643
<b>Endowment funds</b>	94,498	92,861
	\$ 5,087,689	\$ 4,660,247
<b>LIABILITIES AND NET ASSETS</b>		
<b>Current</b>		
Accounts payable and accrued liabilities	\$ 80,902	\$ 333,649
Deferred revenue (note 6)	239,563	133,686
Deferred capital contributions (note 7)	211,095	131,221
Funds held in trust	4,092	19,841
Current portion of mortgage payable	37,690	35,559
Current portion of Canada Emergency Business Account	-	40,000
	573,342	693,956
<b>Mortgage payable (note 8)</b>	344,979	382,639
<b>Unamortized capital contributions (note 9)</b>	935,389	789,015
	1,853,710	1,865,610
<b>Net Assets</b>		
Unrestricted	60,538	21,189
Invested in capital assets	1,730,783	1,832,427
Endowment fund (note 10)	94,498	92,861
Internally restricted (reserves) (note 11)	1,348,160	848,160
	3,233,979	2,794,637
	\$ 5,087,689	\$ 4,660,247

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, 2024  
Draft - October 29, 2024

	2024 Budget (unaudited)	2024 Actual	2023 Actual
<b>Revenue</b>			
Lethbridge School District #51 (note 12)	\$ 359,500	\$ 1,035,607	\$ 729,090
School fees	915,250	992,332	916,051
Transportation	252,000	197,750	249,440
Gifts, donations, and fundraising	12,500	192,899	107,677
Interest on investments	-	54,048	52,741
Other sales and service	32,000	45,421	68,236
	1,571,250	2,518,057	2,123,235
<b>Expenses</b>			
Administrative (schedule 1)	625,300	708,446	637,187
Operations and maintenance (schedule 2)	545,000	668,262	572,243
Transportation (schedule 3)	516,500	541,351	539,003
Interest on long-term debt	59,040	23,510	23,586
Bad debts	10,000	1,610	1,235
	1,755,840	1,943,179	1,773,254
<b>Excess (deficiency) of revenue over expenses from operations</b>	(184,590)	574,878	349,981
<b>Other expenses (income)</b>			
Canada Emergency Wage Subsidy - Repayment	-	-	96,362
Amortization of capital contributions	-	(111,989)	(142,243)
Amortization	-	249,162	377,010
	-	137,173	331,129
<b>Excess (deficiency) of revenue over expenses</b>	\$ (184,590)	\$ 437,705	\$ 18,852

**THE SOCIETY FOR CHRISTIAN EDUCATION IN SOUTHERN ALBERTA**  
**STATEMENT OF CHANGES IN NET ASSETS**  
For the year ended August 31, 2024  
Draft - October 29, 2024

	Unrestricted	Invested in capital assets	Endowment fund	Internally restricted (reserves)	Total 2024	Total 2023
<b>Balance, beginning of year</b>	\$ 21,189	\$ 1,832,427	\$ 92,861	\$ 848,160	\$ 2,794,637	\$ 2,774,419
<b>Excess of revenue over expenses</b>	437,705	-	-	-	437,705	18,852
<b>Purchase of capital assets</b>	(258,363)	258,363	-	-	-	-
<b>Capital assets purchased by capital contributions</b>	258,363	(258,363)	-	-	-	-
<b>Amortization of capital contributions</b>	(111,989)	111,989	-	-	-	-
<b>Amortization</b>	249,162	(249,162)	-	-	-	-
<b>Transfer to reserves</b>	(500,000)	-	-	500,000	-	-
<b>Mortgage repayments</b>	(35,529)	35,529	-	-	-	-
<b>Endowment fund donations and interest</b>	-	-	1,637	-	1,637	1,366
<b>Balance, end of year</b>	\$ 60,538	\$ 1,730,783	\$ 94,498	\$ 1,348,160	\$ 3,233,979	\$ 2,794,637

**THE SOCIETY FOR CHRISTIAN EDUCATION IN SOUTHERN ALBERTA**  
**STATEMENT OF CASH FLOWS**  
For the year ended August 31, 2024  
Draft - October 29, 2024

	2024	2023
<b>Cash flows from operating activities</b>		
Excess (deficiency) of revenue over expenses	\$ 437,705	\$ 18,852
Adjustments for items which do not affect cash		
Amortization	249,162	377,010
Amortization of capital contributions	(111,989)	(142,243)
	574,878	253,619
Change in non-cash working capital items		
Accounts receivable	14,202	(7,442)
Prepaid expenses	26,160	(52,726)
Accounts payable and accrued liabilities	(252,747)	92,655
Deferred revenue	105,877	(47,339)
Funds held in trust	(15,749)	(651)
	452,621	238,116
<b>Cash flows from investing activities</b>		
Purchase of investments	(28,355)	-
Purchase of capital assets	(258,363)	(1,081,074)
	(286,718)	(1,081,074)
<b>Cash flows from financing activities</b>		
Capital contributions received	338,237	140,060
Decrease in mortgage payable	(35,529)	(36,015)
Decrease in canada emergency business account (CEBA)	(40,000)	-
	262,708	104,045
<b>Net (decrease) increase in cash &amp; cash equivalents</b>	428,611	(738,913)
<b>Cash &amp; cash equivalents, beginning of year</b>	1,410,158	2,149,071
<b>Cash &amp; cash equivalents, end of year</b>	<b>\$ 1,838,769</b>	<b>\$ 1,410,158</b>
 <b>Cash &amp; cash equivalents consists of:</b>		
Cash	\$ 1,834,677	\$ 1,390,317
Funds held in trust	4,092	19,841
	<b>\$ 1,838,769</b>	<b>\$ 1,410,158</b>

---

**THE SOCIETY FOR CHRISTIAN EDUCATION IN SOUTHERN ALBERTA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**For the year ended August 31, 2024**  
**Draft - October 29, 2024**

---

**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) Investments

The Society follows the cost method of accounting for its investments, written down for any impairment in value that is considered other than temporary.

(e) 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.

(f) Vacation pay

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

**THE SOCIETY FOR CHRISTIAN EDUCATION IN SOUTHERN ALBERTA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
For the year ended August 31, 2024  
Draft - October 29, 2024

**2. Significant accounting policies, continued**

- (g) 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.
- (h) 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.
- (i) Income taxes  
The Society is a registered charity and is exempt from income taxes under section 149(1)(f) of the Income Tax Act.
- (j) 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**

	2024	2023
School fees	\$ 14,650	\$ 15,793
GST	13,803	23,685
Grants receivable	12,166	12,166
Miscellaneous	7,579	10,756
	\$ 48,198	\$ 62,400

**4. Investments**

	2024	2023
South Country Co-op Equity	\$ 28,355	\$ -

**THE SOCIETY FOR CHRISTIAN EDUCATION IN SOUTHERN ALBERTA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
For the year ended August 31, 2024  
Draft - October 29, 2024

**5. Capital assets**

	2024		2023	
	Cost	Accumulated amortization	Net	Net
Land	\$ 208,027	\$ -	\$ 208,027	\$ 208,027
Buildings	8,012,553	5,789,443	2,223,110	2,283,893
Vehicles	1,453,517	913,212	540,305	452,997
Furniture and fixtures	526,271	448,869	77,402	94,726
Computer equipment	46,451	46,451	-	-
	<b>\$0,246,819</b>	<b>\$ 7,197,975</b>	<b>\$ 3,048,844</b>	<b>\$ 3,039,643</b>

**6. 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	\$ 57,902	\$ 78,063	\$ (57,901)	\$ 78,064
Trades program	12,987	-	-	12,987
Deferred scholarship	15,430	-	(1,000)	14,430
Deferred fundraising	18,342	50,500	(36,000)	32,842
Annuity funds	25,806	-	(5,634)	20,172
Clint Konynenbelt Memorial	3,219	-	-	3,219
Transportation Grant	-	585,808	(507,959)	77,849
	<b>\$ 133,686</b>	<b>\$ 714,371</b>	<b>\$ (608,494)</b>	<b>\$ 239,563</b>

**7. 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:

	2024	2023
Balance, beginning of year	\$ 131,221	\$ 1,161
Contributions received during the year	338,237	140,060
Contributions spent during the year - capital asset additions	(258,363)	(10,000)
	<b>\$ 211,095</b>	<b>\$ 131,221</b>

**THE SOCIETY FOR CHRISTIAN EDUCATION IN SOUTHERN ALBERTA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
For the year ended August 31, 2024  
Draft - October 29, 2024

**8. Mortgage payable**

	2024	2023
<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>	\$ 382,669	\$ 418,198
Less current portion	37,690	35,559
	\$ 344,979	\$ 382,639
Estimated principal repayments are as follows:		
2024	\$ 37,690	
2025	39,951	
2026	42,348	
2027	44,888	
2028	47,581	
Subsequent years	170,211	
	\$ 382,669	

**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).

	2024	2023
Balance, beginning of year	\$ 789,015	\$ 921,258
Transfer from deferred capital contributions - capital asset additions	258,363	10,000
Amounts amortized to revenue	(111,989)	(142,243)
Balance, end of year	\$ 935,389	\$ 789,015



**THE SOCIETY FOR CHRISTIAN EDUCATION IN SOUTHERN ALBERTA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**For the year ended August 31, 2024**  
**Draft - October 29, 2024**

**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.

	2024	2023
Contingency reserve	\$ 1,348,160	\$ 848,160
	\$ 1,348,160	\$ 848,160

**12. Lethbridge School District #51**

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

	2024	2023
Operations and maintenance	\$ 321,324	\$ 306,377
Lease Grant Funding	370,682	370,682
Transportation	343,601	52,031
	\$ 1,035,607	\$ 729,090
	\$ 1,035,607	\$ 729,090

**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.

**THE SOCIETY FOR CHRISTIAN EDUCATION IN SOUTHERN ALBERTA**  
**SCHEDULES TO THE FINANCIAL STATEMENTS**  
For the year ended August 31, 2024  
Draft - October 29, 2024

<b>Schedule of administrative</b>	<b>Schedule 1</b>		
	2024 Budget (unaudited)	2024 Actual	2023 Actual
Society office salaries and benefits	\$ 290,500	\$ 238,674	\$ 209,067
Instructional salaries and benefits	167,800	169,582	191,686
Supplies	58,500	107,918	60,791
Memberships	45,000	42,889	41,155
Fundraising	-	41,084	20,906
Teaching for Transformation	21,000	35,731	23,895
Promotion	22,500	33,576	29,487
Professional fees	-	17,480	16,499
Conventions	-	12,708	11,235
Scholarships	-	6,725	7,575
Bank charges and interest	-	2,079	2,163
GST	20,000	-	22,728
	<b>\$ 625,300</b>	<b>\$ 708,446</b>	<b>\$ 637,187</b>

<b>Schedule of operations and maintenance</b>	<b>Schedule 2</b>		
	2024 Budget (unaudited)	2024 Actual	2023 Actual
Salaries and benefits	\$ 241,000	\$ 252,242	\$ 236,799
Repairs and maintenance	100,000	156,204	128,786
Utilities	120,000	147,170	130,360
Insurance	60,000	89,641	51,942
Janitorial services and supplies	24,000	23,005	24,356
	<b>\$ 545,000</b>	<b>\$ 668,262</b>	<b>\$ 572,243</b>

<b>Schedule of transportation</b>	<b>Schedule 3</b>		
	2024 Budget (unaudited)	2024 Actual	2023 Actual
Salaries and benefits	\$ 269,000	\$ 240,214	\$ 250,946
Repairs and maintenance	90,000	151,672	146,655
Fuel	130,000	116,958	113,544
Insurance	27,500	28,611	24,778
Cellular phones	-	3,896	3,080
	<b>\$ 516,500</b>	<b>\$ 541,351</b>	<b>\$ 539,003</b>

## **Executive Director Report Fall Society Meeting – November 25, 2024**

It's a privilege to be able to serve as the Society Executive Director and to be able to give you a glimpse of what is going on within the Society.

We have had a great start to the school year. To date, **38** new families have joined our school community – those families represent 50 new students in our buildings who have not been a part of Immanuel Christian Schools before! It's exciting to watch our community grow in both size and diversity.

We like to refer to the work being done in the Society office as taking care of the 3B's – Buildings, Buses and Bible.

### Buildings

- This past summer didn't see any major building projects happening, but in addition to being shiny and clean, our staff and students also came back to air conditioning units in the elementary and middle school classrooms, as well as newly painted boot racks at the elementary campus. Thank you to our custodial and maintenance staff for all of their hard work throughout the summer months!
- There has been a lot of work done by the Master Facility Planning Committee to create the report that is included in this kit. Thank you to the members of this committee – Spencer Croil (Chair), Josh Schellenberg, Marina Grant, Leanne Lammertsen, Landon Stronks, Scott Holtrop, Dave Neels & Jason Ferrie – for your many, many hours of work and expertise on this report. This committee has created a decision-making tool that will be invaluable not only for our present conversation, but also in the years to come.

### Buses

- This year we are running 10 buses, which is one more route than in previous years. With the growing need from our families for bus transportation, the decision was made to add another run this year.
- At the end of last school year, we said goodbye to Alice Houweling as one of our faithful drivers – thank you, Alice, for your many years of service in this important area of our school. We're pleased to welcome Greg Straughan and Sergio Yankov and look forward to having you as part of our team of drivers this year.
- We are very thankful for the additional transportation funding that we received from the provincial government in the spring. This funding, similar to the lease funding we have received from the province in the past for our buildings, is not guaranteed year over year, so the Board is being very intentional and thoughtful of how these funds are used. We are grateful to have been able to purchase two new buses, as well as issue transportation rebates to ICS families.

## Bible

- The Society was pleased to be able to financially support the ICS teaching staff in attending the Prairie Centre for Christian Education (PCCE) Teacher's Convention in Taber on October 24-25, as well as 3 teachers in participating in [Teaching for Transformation](#) 101 this year. We are in ongoing conversations with school administration as to how we can continue to support our teaching and support staff in Christian professional development opportunities.
- We were thrilled to hear the results of the ICES Alberta Education Assurance Survey regarding faith formation at the elementary campus. It is wonderful to hear our elementary students say they are growing in their faith life through school chapels, Bible classes, their teachers, friends and class devotions and discussions. Chapels at ICES are a highlight, with our students most enjoying the singing, guest speakers and especially the skits, which help them understand what the Bible is saying.
- We're glad to be a part of planning chapels at ICSS this year, focusing on the theme of being "peculiar", encouraging our students to embrace a peculiar posture as Christians, confronting and challenging them in new ways of being peculiar, even at the cost of being labelled as "foolish".
- We are grateful for everyone who attending the discussion groups at the spring Society meeting regarding the Guidelines for Creating a Safe and Caring School for LGBTQ+ Students. We have reviewed the feedback and made a number of changes to the document, which is included in this kit.

Thank you for your continuing support and prayers - we are grateful to be able to partner with you in this mission of providing Christian education to our children. As always, if you have questions or concerns, don't hesitate to reach out – my door is always open, and the coffee is on. 😊

Monica Loewen  
Executive Director

## UPDATE

At the spring Society meeting, opportunity was given to members of the Society to provide feedback on a draft document titled, *“Guidelines for Creating a Safe and Caring School for LGBTQ+ Students”*. Thank you to all who attended this meeting and provided feedback.

The task force reviewed this feedback and made a number of slight changes, based on recommendations received (see below). These changes do not change the heart or purpose of the document. It is important to remember that this is a general guideline document; it is not the role of the Society to be creating procedures and processes for school staff - that is the responsibility of school administration.

One of the things that makes the Society for Christian Education in Southern Alberta unique is how interdenominational we are. There are over 50 churches represented within our Society families - what a picture of the kingdom of God! Being part of a group with such diversity can be a great blessing, but can also bring its challenges. As Society members, we have the opportunity to work alongside other Christians who may worship in a different church, perhaps in a different style, yet stand in agreement on the things that bring us together - our statement of faith.

The image of a three-legged stool is often used when discussing a child’s faith formation, recognizing the roles of home, church and school. The Society is pleased to come alongside our families, recognizing the primary responsibility belongs to the home and living out our role as a supporting one.

This document is based on and filled with Scripture. For those who are interested, there is a copy of the document with the referenced passages printed out, please contact the Society office.

---

### Society for Christian Education in Southern Alberta (SCESA) Guidelines for Creating a Safe and Caring School for LGBTQ+ Students

The purposes of SCESA are to establish and maintain one or more schools to provide education based on the Bible as the infallible Word of God, properly relating the works of God and the Bible as interpreted in the Apostles’ Creed, Nicene Creed, Athanasian Creed, Heidelberg Catechism, and the Westminster Larger & Shorter Catechisms. SCESA carries out these purposes through the operation and support of Immanuel Christian Schools (ICS).

ICS operates with the mission *“To provide a Christian environment in which God calls His children to develop and use their gifts for joyful service in His kingdom”*. ICS further

outlines its basic beliefs and philosophy in the Statement of Faith and Philosophy of Education. All ICS parents formally sign an agreement to these documents as part of the application process.

The framework that follows is based on the following basic Biblical principles:

1. God loves all His children. (Deut 7:9, Jer 31:3, Jn 1:12-13, Jn 3:16, Rom 5:8, Rom 8:37-39, Gal 2:20, Eph 2:4-5, 1 Jn 3:1, 1 Jn 4:14-16)
2. We are called to serve and respect our neighbours as ourselves. (Lev 19:18b, Mt 7:12, Mt 22:37-40, Jn 13:34-35, Rom 12:9-10, Rom 13:8-10, Gal 5:13b-14)
3. All students are recognized as “image-bearers”. (Gen 1:26-27, 9:6, Is 64:8, Eph 4:24, Col 3:10)
4. Both male and female are important to God’s plan for humanity. Gender differences are God-given and part of His good design for us. (Genesis 1:27)
5. Male-female marriage, for life, is God’s design for human flourishing. No other romantic alternative marriage arrangement is approved of in the Bible. (Gen 2:23-24, Mk 10:6-9, Rom 1: 24-27, 1 Cor 6:9-10, 1 Cor 7:2, 1 Tim 1:8-11)
6. Christ-followers are called to keep expressions of their sexuality within marriage. (Heb. 13:4)
7. Parents bear primary responsibility for raising their children. (Deut 4:9b, Deut 6:1-9, Deut 11:18-21, Ps 78:1-8, Prov 1:8-9, Prov 3:1-12; Prov 4:1, Prov 22:6, Eph 6:1-4)

It is the desire of ICS to disciple all students to build a relationship with their savior, Jesus Christ ( Jn 1:11-13, Jn 15:5, Rom 6:6-8, 2 Cor 5:17, Gal 2:20, Eph 2:10, John 14:6). ICS will create an appropriate school environment for students who identify as LGBTQ+ or who are questioning their gender identity. This document tries to provide enough guidance to our school staff to help them create a safe, caring, and hospitable school environment for all students, including LGBTQ+ students.

### Guidelines

1. Immanuel Christian Schools will be a safe and caring learning environment for all. (Mk 12:30-31, Lk 6: 27-28, Jn 13:34-35, Rom 12:9-10, 1 Cor 13:1-7, Rom 13:8, Eph 5:1-2, 1 Jn 3:11-18, 1 Jn 4:7-21)
2. ICS will not tolerate hatred or violence towards people nor bullying of any kind. (Lev 19:18, Rom 12:18-21, Eph 4:29, 1 Jn 2:9, 1 Jn 3:15, 1 Jn 4:20)
3. Building a community of love and respect is of primary importance. When staff teachers are approached in regards to sexual orientation or gender identity, they will remind students they are known, valued and loved by God and encouraged towards places of support, such as parents/guardians and their faith communities. (Matt 11:27-30, Phil 1:6, 2 Tim. 2:24-25, 1 Pet 5:7)
4. Administrators and teachers will work with parents and students, providing support and resources, always mindful of the primary responsibility of parents to raise their children. The school’s role is to support them in whatever ways possible. (Prov 22:6, Eph 6:4, 2 Tim 2:24-25)
5. Public displays of affection and overt sexual activity (or unseemly sensuality) on school property, to and from school, and during any school sponsored activity off-campus is prohibited to ALL students. (Mt 5:28, 1 Cor 6: 18-20, 1 Thess 4: 3-5, Heb 13:4)

A student who identifies as LGBTQ+ does not automatically mean that he or she is or will be sexually active. LGBTQ+ concerns and issues will be addressed within our biblical framework and that of student health, safety, and human rights. Sexual orientation and gender identity concerns will be addressed respectfully within our school context

As fallen people, graciously under Christ's costly redemptive and restorative work, there are many Biblical principles to which we need to be held captive (Jn 14:6, Rom 3:10, Rom 3:21-23, 1 Tim 1:15; Js 1:19-27). Principles regarding sexual morality are not the only ones that come into play on this issue. As Christ-followers, we are also called to humility, gentleness, graciousness and hospitality (Zech 7:9-10, Rom 12:3, Rom 12:9-16, Rom 13:9-14, Gal 5:22-25, Col 3:5-14, 1 Peter 4:1-11, Eph 4:2, Phil 2:3, 1 Pet 3:8, 1 Pet 4:9; 1 Pet 5:5).

"This is how we know what love is: Jesus Christ laid down his life for us. And we ought to lay down our lives for our brothers and sisters. Dear children, let us not love with words or speech but with actions and in truth." *1 Jn 3:16,18*