



# CONGRÈS | CONFERENCE MISSION

... Je vous ai établis pour que vous soyez la lumière des autres peuples, et pour que vous portiez le salut jusqu'aux extrémités de la terre. (Actes 13:47)

... I have made you a light for the Gentiles, that you may bring salvation to the ends of the earth. (Acts 13:47)

6-7  
MAI-MAY  
2025



## NOS CONFÉRENCIERS | OUR GUEST SPEAKERS



**JEAN-CHRISTOPHE JASMIN**

DIRECTEUR DES AFFAIRES EXTERNES  
Director of External Affairs  
RÉSEAU ÉVANGÉLIQUE DU QUÉBEC (REQ)



**KYVENZ AMÉDÉE**

PASTEUR PRINCIPAL  
Senior Pastor  
GOSPELVIE



Pour plus d'information  
For more information  
[www.dqapdc.org](http://www.dqapdc.org)



Carrefour Chrétien de la Capitale  
1015, rue des Gadelles  
Québec (QC) G2J 0C8



# **2025**

## **Conference Booklet**

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# CONFERENCE SCHEDULE

## **Tuesday, May 6th**

- 9 AM Admission
- 10 AM Plenary Session - with Jean-Christophe Jasmin
- 11:30 AM Lunch (included)
- 1 PM Business Session 1
- 3 PM Coffee Break
- 3:30 PM Business Session 2
- 4:30 PM Supper
- 7:30 PM Plenary Session - with Kyvenz Amédée

## **Wednesday, May 7th**

- 9 AM Arrival
- 9:30 AM Business Session 3
- 10:30 AM Coffee Break
- 11 AM Plenary Session
- 12 PM Lunch (included)
- 1:30 PM Business Session 4
- 3 PM Departure or Business Session 5 (if needed)
- 5 PM Departure



# WORD FROM THE SUPERINTENDANT

Dear brothers and sisters in Christ,

It is with great joy that we welcome you to the 2025 Conference of the District of Quebec, here in beautiful Quebec City. The two days we will spend together, May 6 and 7, will be a blessed time, a precious opportunity to come together, recharge our batteries, and renew our commitment to the mission entrusted to us by the Lord.

The theme that brings us together this year — “Mission: We don't do ministry alone... And we don't accomplish the mission alone!” — reminds us that we are called to walk together, united by faith, carried by the love of Christ, and supported by one another in this divine work.

Whether you are here as a credential holder, a committed member, or a guest, your presence enriches this moment. This conference is an opportunity to share, learn, listen, and above all, encourage one another in our collective calling to be salt and light in this world. *“I have made you a light for the Gentiles, that you may bring salvation to the ends of the earth.”* (Acts 13:47)

These two days will be filled with times of celebration, inspiring teachings, moments of prayer, and fellowship, not to mention our District business meetings. A new chapter begins this year with the election of a new Superintendent, marking the start of a succession plan for District Leadership.

May this conference be, for each and every one of us, a time of spiritual renewal, deep fellowship, and recharged zeal for the mission.

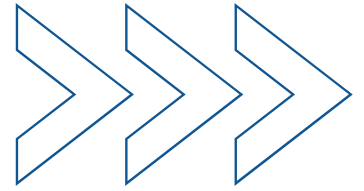
Once again, welcome to all, and may God bless you abundantly throughout this conference!



*Michel Bisailon*

# OUR TEAM

*Proud to serve you!*



**Michel Bisailon**  
*Superintendant*



**Paul Tétreault**  
*Assistant to the  
Surintendant*



**John Ippolito**  
*Secretary-Treasurer*



**Roxanne Lachapelle**  
*Executive Assistant  
(Superintendent and  
Secretary-Treasurer)*



**Pricile De Lacroix**  
*Administrative Assistant  
(Assistant to the  
Superintendent, Youth,  
Translation)*



**Layale Abou**  
*Communications  
Assistant*



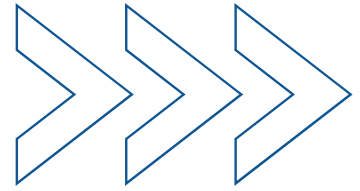
**Patrice Beaudoin**  
*Bookkeeper*



**Shari Deacken**  
*Administrative Assistant  
\*on maternity leave*

# OUR TEAM

*Proud to serve you!*



**Anne Yank**  
*Women of Vision  
Director*



**Richard Swiatek**  
*Men of Honour  
Director*



**Désiré Yankey**  
*Youth Ministry  
Director*



**Annie Corriveau**  
*Children's Ministry  
Director*



**Reggie Neeposh**  
*Native Council  
Director*



**Pierre Bergeron**  
*Leadership and  
Mentoring*



**Sandra Bilodeau**  
*Coaching*



**Gaétan Gaucher**  
*Revitalization*

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# PARLIAMENTARY PROCEDURE

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<b>District Constitution By-Law I</b>	To expedite the work of the District Conference, proceedings shall be conducted in a spirit of Christian love and fellowship and in accordance with Robert's Rules of Order.
<b>Membership</b>	Participation in Conference business shall be limited to those holding active credentials with the Quebec District of The Pentecostal Assemblies of Canada, as well as lay delegates who present a current letter from their church identifying them as official representatives. All members of the Conference must register with the Roster Committee.
<b>Conference Bar</b>	All members participating in Conference business must be previously registered with the Roster Committee in order to be recognized as Members of the Conference.
<b>Addressing the Chair</b>	All members speaking to the Conference must direct their remarks to the Chair. After standing and addressing the Chairman, the member shall wait to be recognized by the Chair before proceeding to speak. Dialogue on the Conference floor is not permitted.
<b>Speaking to a Motion</b>	When speaking to a motion, a member is expected to complete their remarks and then refrain from speaking again to the same motion until all others who so wish may do so.
<b>Alternate Speakers</b>	After one member has spoken to a motion, the same motion should not be spoken to by another speaker until opportunity has been made for a member to speak in opposition to the motion, if there should be such.
<b>Punctuality</b>	Members of the Conference are requested to be in their designated places at the commencement of each session. Movement in and out of the meeting area is distracting and should be minimized.
<b>Announcements</b>	All public announcements must be submitted to the Conference Secretary in writing. All such announcements must be made from the rostrum.

*Thank you for your cooperation!*

# CONFERENCE COMMITTEES



## Nominating Committee

Pierre Bergeron (p)  
Jai Reid  
Matthew Diano-Brown

## Parliamentary and Resolutions

Jean-Frédéric Laroche (p)  
Gary Connors  
Claude Supple

## Minutes Revision

Brent Robillard (p)  
Micheline Goulet  
Roxanne Lachapelle

## Scrutineers

Nelson Beaudry (p)  
Joseph Friedland (p)  
Normand Charlebois

## Roster

John Ippolito (p)  
Roxanne Lachapelle  
Layale Abou

# MINUTES OF THE 2023 DISTRICT CONFERENCE

*Thirteenth District Conference  
Carrefour chrétien de la Capitale – Quebec City (QC)  
May 9-10, 2023*

## FIRST BUSINESS SESSION

Tuesday, May 9, 2023

### 1.1 Call to Order and Announcements

The Chair called the first session of the Thirteenth District Conference to order at 1:09 p.m. He mentioned, in English, that receivers are available at the entrance for unilingual English-speaking delegates.

Anyone wishing to speak during the sessions must introduce themselves at the microphone in their aisle and may do so in their own language.

### 1.2 Appreciation to the Host Pastor

The Chair took the opportunity to thank the senior pastor of Carrefour chrétien de la Capitale, Reverend Paul Corriveau, who welcomed us, and was asked to say a few words of welcome.

### 1.3 Introduction and report by the Representative of the International Office

The Chair invited Reverend David Wells, General Superintendent, to address the delegates and give his report.

### 1.4 Introduction of Other International Office Representatives and Prayer

The Chair acknowledged the presence of Reverend Murray Cornelius from the International Missions Department, as well as guest missionaries Never Muparutsa and Munetsi Zowa, who will be with us during this congress, and asked him to lead us in prayer.

### 1.5 Basic Parliamentary Procedure

The Chair invited the delegates to consult the Basic Parliamentary Procedure in the Conference booklet on page 6.

### 1.6 Presentation on the Voting System

The Chair showed the video explaining the Simply Voting System. He added that all delegates have received the first ballot by e-mail and have 3 minutes to confirm their attendance.

### 1.7 Omnibus Vote on Motions 1 to 7

The Chair mentioned that an omnibus vote will be taken at the end for the next 7 motions.

## 1.8 Motions

### Motion 1: Roster Committee Report and Voting Bar

The Chair invited Reverend John Ippolito to display the Roster Report on screen.

*Voting*

*Ordained 47*

*Licensed Minister 6*

*Recognition of Ministry 21*

*Deaconess 0*

*Lay Delegates 9*

**Total voting: 83**

**Total voting as established by the first ballot: 83**

*Non-voting*

**Total non-voting 82**

**Gran Total 165**

The Secretary-Treasurer moved that the Roster Report be received.

It is moved and seconded that the Roster Report be received. *CARRIED.*

The Chair invited the Chair of the Resolutions Committee (Reverend Joe Friedland) to come forward and read the remaining 6 motions.

### Motion 2: Voting Bar

It is moved that the voting bar be designated by those registered and entitled to vote, and who have received confirmation of their vote at the UNIQUE e-mail address provided.

### Motion 3: Ratification of Credential Candidates for 2021-2023

It is moved that all candidates for credentials listed on pages 15 and 16 of the Conference Booklet and approved by the Leadership Team be accepted by the Voting Assembly.

### Motion 4: Voting Privilege

It is moved that voting privileges be granted to Reverend Anne Yank (Eastern Ontario District) and Reverend Murray Cornelius of the International Office. Reverend David Wells, General Superintendent, is recognized ex officio as a voting member of the District.

### Motion 5: Conference Committees

It is moved that the following committees be adopted: Parliamentarians and Resolutions, Roster Committee, Review of Minutes and Scrutineers, as listed in the Conference Booklet on page 17.

### Motion 6: Conference Schedule

It is moved that the 2023 Conference schedule, found on the front page in the Conference Booklet and on delegate badges be approved.

### Motion 7: Adoption of the Minutes of the 2021 Conference (May 11)

It is moved that the Minutes of the eleventh Quebec District Conference, held on May 11, 2021, sent by mail and included in the Conference Booklet on pages 7 to 13 be approved.



The Chair invited the delegates to vote by "Simply Voting" on motions 1 to 7. Delegates were given 3 minutes to vote. Due to a technical failure, the vote was taken by a show of hands.

Moved, seconded and carried.

### **1.9 Introducing the New Credential Holders and Lay Delegates**

The Chair welcomed all the new credential holders and lay delegates present and asks them to stand up.

### **1.10 Introducing the representatives of the U.S. Assemblies of God**

The Chair welcomed Mrs. Raegan Glugosh, Regional Director of Missions for the Assemblies of God in the United States, and the missionaries accompanying her.

### **1.11 Change of Chair**

The Superintendent invited Reverend John Ippolito to assume the chair.

### **1.12 Presentation of the Superintendent's Report**

The Chair informed delegates that the Superintendent's report is presented by video.

### **1.13 Superintendent's Reports, Question Period**

The Chair then gave delegates the opportunity to ask questions. The Chair thanked the Superintendent for his report.

### **1.14 Change of Chair**

The Chair invited Reverend Michel Bisailon to resume the chair.

### **1.15 Presentation of the Assistant to the Superintendent's Report**

The Chair informed the delegates that the Assistant to the Superintendent's report is presented by video

### **1.16 Assistant to the Superintendent's Report, Question Period**

The Chair then gave delegates the opportunity to ask questions. The Chair thanked the Assistant to the Superintendent for his report.

### **1.17 Presentation of the Secretary-Treasurer's Report (Administration and Statistics)**

The Chair informed the delegates that the report is being presented by video and mentioned that there would be a question period after the financial report, which would be presented later.

### **1.18 Announcements and Coffee Break**

The Chair reminded us to visit the kiosks. Some have gifts to give away, including Musique Gagné, who will be raffling off an acoustic Yamaha guitar.

He also mentioned that churches with a total budget of less than 50 000 \$ can request a subsidy form, which is available at the registration desk.

### **1.19 Adjournment**

The Chair declared the meeting adjourned at 2:37 pm.

## SECOND BUSINESS SESSION

Tuesday, May 9, 2023

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### 2.1 Call to order

The Chair called the meeting to order at 3:18 pm.

### 2.2 Presentation of the Secretary-Treasurer's Report (DQ Finances)

The Chair mentioned to delegates that the Financial Report is presented by video and allowed a question period.

### 2.3 Question Period

The Chair then gave delegates the opportunity to ask questions. The Chair thanked the Secretary-Treasurer for his report.

### 2.4 Secretary-Treasurer Nomination Vote (Simply Voting)

The Chair read by-law 3.5.1.1 of the District Constitution concerning the nomination of the Secretary-Treasurer.

*3.5.1.1 The District Secretary-Treasurer shall be elected by the District Conference after at least one name has been presented in nomination to the Conference by the District Leadership Team with further nominations accepted from the floor in a Nominating Ballot. All votes shall be publicly recorded.*

The Leadership Team therefore nominated Reverend John Ippolito for the position of Secretary-Treasurer.

The Chair mentioned that the list of eligible ordained candidates can be found in the Conference Booklet on page 17. He added that if you write the surname in the program, the full name will appear.

The Chair invited delegates to vote. A 3-minute voting period was granted before closing the ballot.

### 2.5 Presentation of the Master's College & Seminary Report

The MCS report was presented by video. The Chair announced that the President, Reverend Rich Janes, had completed his term of office on April 30.

### 2.6 Results of the Vote to Nominate the Secretary-Treasurer

The results were displayed on the screen and as agreed and according to the District Constitution, when there are more than two thirds of the votes, we have an election:

*John Ippolito 100 %  
Total votes: 89*

The Chair invited Reverend John Ippolito to address the delegates. Reverend Ippolito thanked the delegates for their vote of confidence.

Reverend Brent Robillard was invited to pray for Reverend Ippolito.

### 2.7 Results of the Pre-conference Nominations (by the Leadership Team and Pastoral College) for Members at Large

The Chair read by-laws 3.1.2.1 and 3.1.2.2 of the Constitution concerning the nomination of Members at Large. The results of the vote were displayed on the screen.

*3.1.2.1 The Sectional Pastors and District Officers shall form a nominating committee to place a minimum of six and no more than nine candidates in nomination to the District Conference for the positions of the three District Leadership Team Members at Large.*

*3.1.2.2 From the slate of nominees three Members at Large shall be elected by the District Conference to serve on the District Leadership Team. A simple majority and a plurality of votes are required for election on any election ballot. Should all positions not be filled on the first election ballot, then the candidates with a simple majority would be considered elected and the name receiving the lowest number of votes shall be dropped on this and any subsequent ballots until all the positions are filled.*

The list of candidates was displayed on the screen in order of number of votes received. The biographical notes of each candidate are printed on pages 18 and 19 of the Conference Booklet:

1. *Kyvenz Amédée*
2. *Guy Gosselin*
3. *Jean-Frédéric Laroche*
4. *Gaétan Gaucher*
5. *Ronald Rust*
6. *Nelson Beaudry*

## **2.8 Vote #1 of Members-at-Large Made by the Conference (Simply Voting)**

The Chair specified that three names must be written down. The Chair invited the delegates to vote. A period of 5 minutes was allowed for voting before closing the ballot.

## **2.9 Results of Vote #1 of Members-at-Large**

The results were displayed on the screen. The Chair asked the Secretary-Treasurer to announce the results.

*Total votes: 82*

1. *Kyvenz Amédée 74 %*
2. *Jean-Frédéric Laroche 64,5 %*
3. *Guy Gosselin 47,1 %*
4. *Gaétan Gaucher 42 %*
5. *Ronald Rust 36 %*
6. *Nelson Beaudry 36 %*

The Chair announced that Pastors Kyvenz Amédée and Jean-Frédéric Laroche have been elected as Members-at-Large to the Leadership Team and invited them to address the assembly.

## **2.10 Vote #2 of Members-at-Large Made by the Conference (Simply Voting)**

The Chair specified that only one name was to be written.

The Chair invited the delegates to vote. A 3-minute voting period was allowed before closing the ballot.

## **2.11 Results of vote # 2 of Members-at-Large Made by the Conference (Simply Voting)**

The Chair invited the Secretary-Treasurer to announce the result, which were displayed on the screen.

Total votes: 84

1. *Guy Gosselin* 34,1%
2. *Gaétan Gaucher* 23,5%
3. *Nelson Beaudry* 22,4%
4. *Ronald Rust* 20 %

The Chair announced that there is no election. Ronald Rust's name was withdrawn, and a 3rd vote was called.

### **2.12 Vote # 3 of Members-at-Large Made by the Conference (Simply Voting)**

The Chair specified that only one name was to be written.

The Chair invited the delegates to vote. A 5-minute voting period was allowed before closing the ballot.

### **2.13 Presentation of the Institut biblique du Québec Report**

The Chair informed the delegates that the report by the President of IBQ, Reverend Jonathan Bersot, is presented by video. The Chair thanked Reverend Jonathan Bersot and Reverend David Martin.

### **2.14 Results of vote # 3 of Members-at-Large Made by the Conference (Simply Voting)**

The Chair invited the Secretary-Treasurer to announce the result, which were displayed on the screen.

Total votes: 81

1. *Guy Gosselin* 43,2 %
2. *Gaétan Gaucher* 30,9 %
3. *Nelson Beaudry* 25,9 %

The Chair announced that there is no election. Pastor Nelson Beaudry's name was withdrawn, and a 4th vote was called.

### **2.15 Vote # 4 of Members-at-Large Made by the Conference (Simply Voting)**

The Chair specified that only one name is to be written.

The Chair invited the delegates to vote. A 5-minute voting period was allowed before closing the ballot.

### **2.16 Results of vote # 4 of Members-at-Large Made by the Conference (Simply Voting)**

The Chair invited the Secretary-Treasurer to announce the results, which were displayed on the screen.

Total votes: 81

1. *Guy Gosselin* 64,2 %
2. *Gaétan Gaucher* 35,8 %

The Chair announced that Reverend Guy Gosselin was elected Member-at-Large to the Leadership Team and invited Pastors Kyvenz Amédée, Jean-Frédéric Laroche and Reverend Guy Gosselin to address the assembly.

The Chair asked the Reverend Gary Connors to pray for the members of the Leadership Team.

### **2.17 Adjournment**

The Chair declared the meeting adjourned at 4:40 pm.

## THIRD BUSINESS SESSION

Wednesday, May 10, 2023

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### 3.1 Call to order and Announcement

The Chair called the meeting to order at 9:15 a.m. and reminded everyone that there will be a draw for a Musique Gagné guitar. The Chair discussed child sponsorship with ERDO and ChildCare Plus.

### 3.2 Results of the Pre-conference Vote of the English and First Nations Representatives

The Chair read the result posted on screen.

*English: Pauline Richard*

*First Nations: Reggie Neeposh*

### 3.3 Ratification Vote of the English and First Representatives

The Chair invited delegates to vote. A 2-minute voting period was allowed before closing the ballot.

### 3.4 Results of the Ratification Vote of the Representatives of the English and First Nations Sections

The Chair invited the Secretary-Treasurer to give the result, which were displayed on the screen.

*English: Pauline Richard 98.4% (61 votes)*

*First Nations: Reggie Neeposh 100% (58 votes)*

The Chair congratulated the Reverends Pauline Richard and Reggie Neeposh and invited them to say a few words.

### 3.5 Pastoral College – Voting of Section Pastors (Simply Voting)

The Chair read by-laws 3.9.2.1/ 3.9.3.2/ 3.9.3.3 and 3.9.3.4 of the District Constitution concerning the election of section pastors.

#### 3.9.2 Qualifications

*3.9.2.1 The section pastors shall be credential holders of mature experience, sound character and recognized ability, who are either ordained, or have been credentialed for a period of not less than five consecutive years with The Pentecostal Assemblies of Canada. They must have served at least one year in the Québec District immediately prior to election.*

#### 3.9.3 Nominations and Elections

*3.9.3.2. Each section shall conduct a nomination vote. Each eligible voter, as described in Article VIII, Section 2 and 3, shall be eligible to cast a nomination ballot for a section pastor for his or her respective section. This vote shall take place no less than 30 days prior to the District Conference.*

*3.9.3.3 From the nomination ballot, the candidates receiving the two highest numbers of votes shall form an election ballot that shall be presented at the District Conference to all eligible voters. The person receiving the highest number of votes shall be declared elected.*

*3.9.3.4 The term of office for the section pastors shall be two years.*

The names of the candidates were posted on the screen:

Quebec-North	Gabriel Duchesneau
Outaouais-Laurentians	Jacques Telmosse
Montreal Island	Claude Janvier
Montreal South	Jean Leboeuf
Mauricie-Estrie	1. Jean-Claude St-Amour 2. Claude Supple
Beauce	Nelson Beaudry
Quebec-Centre	Benoit Therrien
Saguenay	Jacques Girard
Quebec-Est	1. Denis Lavallée 2. Jacques Robitaille
Anglophone	Brent Robillard
First Nations	TBD

The Chair invited the delegates to vote. A 3-minute voting period was allowed before closing the ballot.

### 3.6 Result of Vote # 1 of Section Pastors

The Chair invited the Secretary-Treasurer to present the result on the screen:

Total votes: 72

Quebec-North	Gabriel Duchesneau (100%)
Outaouais-Laurentians	Jacques Telmosse (97%)
Montreal Island	Claude Janvier (100%)
Montreal South	Jean Leboeuf (98%)
Mauricie-Estrie	1. Jean-Claude St-Amour (71%) 2. Claude Supple (28%)
Beauce	Nelson Beaudry (100%)
Quebec-Centre	Benoit Therrien (100%)
Saguenay	Jacques Girard (100%)
Quebec-Est	1. Denis Lavallée (64%) 2. Jacques Robitaille (36%)
Anglophone	Brent Robillard (97%)
First Nations	TBD

### 3.7 Result of the Pre-conference Nomination of a General Executive Board Member by the Leadership Team

The Chair read by-law 3.3.2.1 of the General Constitution concerning this nomination.

*3.3.2.1 Each District conference, prior to the convening of a biennial General Conference, shall receive three nominations from the District executive. A District conference shall elect a credential holder as provided in By-Law 12.9.2.3 to serve as a nominee to the General Conference, three of whom shall be elected to serve as members of the General Executive.*

The names of Reverend Ronald Rust, Reverend Patrick St-Onge and Pastor Kyvenz Amédée have been selected by the District Leadership Team.

The District conference was invited to select only one name.

### **3.8 Conference Vote #1 of a General Executive Board Member**

The Chair specified that the conference must vote for a single candidate.

The Chair invited delegates to vote. A 2-minute voting period was allowed before closing the ballot.

### **3.9 Result of Vote #1 of a General Executive Board Member**

The Chair invited the Secretary-Treasurer to present the results of the vote, which were displayed on the screen:

*Total votes: 73*

- 1. Pastor Kyvenz Amédée 42 %*
- 2. Reverend Ron Rust 40 %*
- 3. Reverend Patrick St-Onge 18 %*

There was no election. Reverend Patrick St-Onge's name was removed, and a second ballot was called.

### **3.10 Vote # 2 of a General Executive Board Member (Simply Voting)**

The Chair invited delegates to vote. A 2-minute voting period was allowed before closing the ballot.

### **3.11 Result of Vote # 2 of a General Executive Board Member**

The Chair invited the Secretary-Treasurer to present the results of the vote, which were displayed on the screen:

*Total votes: 72*

- 1. Pastor Kyvenz Amédée 61 %*
- 2. Reverend Ron Rust 39 %*

Pastor Kyvenz Amédée was elected as a nominated candidate to the 2024 General Conference to serve on the General Executive Board.

### **3.12 Presentation of Department Directors' Reports**

The Chair mentioned that most of the reports are presented by video.

### **3.13 Dates of District Conference 2025**

The next District Conference will be held on May 6 and 7, 2025, at a location yet to be determined.

### **3.14 Drawing**

We proceed to the drawing of the guitar. Congratulations to Reverend Reggie Neeposh.

### **3.15 Courtesy Resolution**

Before closing the business of this 13th Conference, the Chair invited the Reverend Joe Friedland to present to the Conference the Courtesy Resolution which read as follows:

#### **Motion 8**

*BE IT RESOLVED that a motion of appreciation be given to the following individuals for their participation and contribution to the success of this Quebec District Conference.*



- Our Chair and Superintendent, Reverend Michel Bisailon
- Executive Officers, Reverend Paul Tétreault and Reverend John Ippolito
- International Office representative, Reverend Murray Cornelius
- Our speakers
  - Reverend David Wells
  - Reverend Paul Corriveau
  - Pastor Kyvenz Amédée
  - Reverend Caroline Durocher-Bergeron
- Our workshop speakers
  - Reverend Gaétan Gaucher
  - Reverend Brett Esslinger
  - Reverend Matthew Diano-Brown
  - Reverend Anne Yank
  - Pastor Laurent Fabregues
  - Reverend Désiré Yankey
- District staff (in order seniority)
  - Micheline Goulet
  - Philippe Chassé
  - Patrice Beaudoin
  - Noémie Chassé
  - Layale Abou
  - Shari Deacken
  - Roxanne Lachapelle
  - Pricile De Lacroix
  - Annie Corriveau
- The translators
  - Reverend Gérald Emery
  - Reverend Ron Rust
  - Reverend Grant Freake
  - Reverend Matthew Diano-Brown
  - Ms. Michelle Gaudet
  - Reverend Brent Robillard
  - Reverend Bernard Crépault
  - Mr. François Godbout

Our sincere thanks also go to

- The senior pastor, committee, staff and volunteers of Carrefour chrétien de la Capitale, who were our hosts.
- Christian Corriveau and the worship team
- Conference Committees
- The exhibitors for their time and effort

### 3.16 Adjournment

#### **Motion 9**

*It was moved and seconded to adjourn the last business session at 10 a.m. CARRIED.*

# CREDENTIALS TO BE RATIFIED

Credential Holders adopted by the Leadership Team after  
the 2023 District Conference

## CANDIDATES

## 2023 CREDENTIALS

<b>Biswa, Bhakta (Yakub)</b>	<i>Ministry Related</i>
<b>Bolton, Fidèle</b>	<i>Recognition of Ministry</i>
<b>Cantelon, Jess</b>	<i>Ministry Related (transfer)</i>
<b>Chassé, Noémie</b>	<i>Licensed Minister (reclassification)</i>
<b>Collin Martin, Nathalie</b>	<i>Recognition of Ministry</i>
<b>Corriveau, Annie</b>	<i>Ministry Related</i>
<b>Couturier, Linda</b>	<i>Licensed Minister</i>
<b>Degni, Takui Samson</b>	<i>Recognition of Ministry</i>
<b>Deschênes, Denis</b>	<i>Ministry Related</i>
<b>Djadja, Simplicie Kwami</b>	<i>Recognition of Ministry</i>
<b>Fabregues, Laurent</b>	<i>Licensed Minister (reclassification)</i>
<b>Fortin, Richard</b>	<i>Recognition of Ministry (reinstatement)</i>
<b>Jean-Baptiste Calveyrac, Marjorie</b>	<i>Recognition of Ministry (reclassification)</i>
<b>Kunjumon Samuel, Sam Lal</b>	<i>Licensed Minister</i>
<b>Labonté, Luc</b>	<i>Licensed Minister (reinstatement)</i>
<b>Laroche, Jean-Frédéric</b>	<i>Ordained Minister (reclassification)</i>
<b>Lasanté, Jean</b>	<i>Ordained Minister (transfer)</i>
<b>Lefort, Marcandjou</b>	<i>Recognition of Ministry</i>
<b>Matczenko, David</b>	<i>Ordained Minister (transfer)</i>
<b>McMahon, Kathleen</b>	<i>Ministry Related</i>
<b>Monsoh, Jean-Jacques</b>	<i>Recognition of Ministry</i>
<b>Myrtil, Michael</b>	<i>Licensed Minister</i>
<b>Poirier, Dominic</b>	<i>Recognition of Ministry</i>
<b>Pomerleau, Doris</b>	<i>Licensed Minister</i>
<b>Pope, Mark</b>	<i>Ordained Minister (transfer)</i>
<b>Rahimaly, Ryaz</b>	<i>Ministry Related</i>
<b>Shewchuk, Rebecca</b>	<i>Licensed Minister</i>
<b>Snow, Joanne</b>	<i>Licensed Minister (transfer)</i>
<b>Thauvette, Joé</b>	<i>Recognition of Ministry</i>
<b>Valles, Edwin</b>	<i>Minister (transfer)</i>
<b>Villaret, Romain</b>	<i>Ministry Related</i>

## CANDIDATES

**Allo, Rodrigue Filgence**  
**Amédée, Kyvenz**  
**Bastrash, Ismaël**  
**Belec-Perrotte, Nathanael**  
**Boulanger, Vincent**  
**Brunet, Katy**  
**Corriveau, Annie**  
**Coulibaly, Clément**  
**Deschênes, Denis**  
**Dufour, Magalie**  
**Embelo, Louis**  
**Fournier, Simon**  
**Gaudet, Michelle**  
**Loignon, Jean-Mathieu**  
**Mirck, David**  
**Oglesby, Vanessa**  
**Orfin, Nathan**  
**Pouliot, Richard**  
**Price, Daniel E.**  
**Reid, Faith-Anne**  
**Renault, Solène**  
**Ritz, David**  
**Savory, Colleen W.**  
**Savoury, Dane**  
**Serikpa Dogbolot, Yves Julien**  
**St-Germain, Erick**  
**St-Germain, Pascal**  
**Tardif, Pierre-Luc**  
**Verslues, Mark**  
**Winsor, Chantelle**

## 2024 CREDENTIALS

*Ordained Minister (reclassification)*  
*Licensed Minister (reclassification)*  
*Licensed Minister (reclassification)*  
*Licensed Minister*  
*Recognition of Ministry*  
*Ministry Related*  
*Recognition of Ministry (reclassification)*  
*Licensed Minister (reinstatement)*  
*Recognition of Ministry (reclassification)*  
*Recognition of Ministry*  
*Ministry Related*  
*Licensed Minister*  
*Licensed Minister*  
*Ordained Minister (reclassification)*  
*Ministry Related*  
*Ministry Related*  
*Ministry Related*  
*Licensed Minister (reclassification)*  
*Ordained Minister (transfer)*  
*Ordained Minister (reinstatement)*  
*Ministry Related*  
*Ordained Minister (reclassification)*  
*Ministry Related*  
*Recognition of Ministry (reclassification)*  
*Ministry Related*  
*Recognition of Ministry*  
*Recognition of Ministry*  
*Licensed Minister (reclassification)*  
*Ordained Minister (transfer)*  
*Ordained Minister (reclassification)*

## CANDIDATES

**Amédée, Kyvenz**  
**Boucher, Marie-Ève**  
**Buchanan, Joey**  
**Omepieu, Rufin**  
**Normandin, Jérémie**

## 2025 CREDENTIALS

*Ordained Minister (reclassification)*  
*Ministry Related*  
*Licensed Minister*  
*Licensed Minister*  
*Ordained Minister (transfer)*

# PROPOSED AMENDMENT TO DISTRICT CONSTITUTION AND BY-LAWS

## District Conference 2025

### **RESOLUTION**

**WHEREAS** at the 2024 General Conference, it was decided that ministers, including those holding an active and current **Ministry Related** (previously Church Related) credential, have voting privileges;

**AND, WHEREAS** the District of Quebec Constitution & By-Laws does not make provision for ministers holding an active and current Ministry Related (previously Church Related) credential to have voting privileges at the District Conference;

**BE IT RESOLVED** that Article 8 Section 2 be amended as follows:

#### **8.2 Membership**

*All those who hold valid ministerial credentials with The Pentecostal Assemblies of Canada, and who have their permanent residence within the boundaries of the Québec District or who serve on the pastoral staff of a church within the Québec District, or who meet the criteria of Article 10 of the General Constitution and By-Laws of The Pentecostal Assemblies of Canada shall be recognized as members of the Corporation entitled to vote at the District Conference ~~except for those who hold the non-voting Church-Related credential~~. The General Superintendent of The Pentecostal Assemblies of Canada shall be recognized, ex officio, as a member of the District.*

# CANDIDATES

## Position of Superintendent

The following three candidates have agreed to let their names stand for the position of Superintendent. They are listed in order of the percentage of votes received.



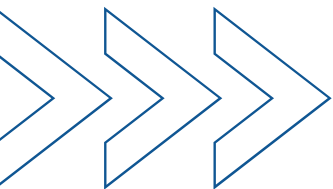
**Paul Tétreault**

Paul Tétreault has served as Assistant to the Superintendent of the Quebec District since its founding in 2000. He worked alongside Superintendent Gary Connors until 2009, and then with Michel Bisailon. A 1985 graduate of Bible college, Paul became Associate Pastor at ADPE La Salle until 1990, after which he coordinated all District ministry events held in Quebec for seven years. In 1997, he became Lead Pastor of the Église de la Nouvelle Espérance until his election as Assistant to the Superintendent in 1999. He is currently part of the pastoral team at Hub Rive-Sud.

Beginning in 2011, Paul's role as Assistant to the Superintendent took on a more specialized focus, aimed at fostering a culture of support within the District—through mentorship, coaching, pastoral care, church planting, and ministries to youth, women, men, and children. He has actively contributed to ensuring that various forms of support for District credential holders are now firmly established, while continuing to invest in emerging leaders.

Paul is deeply committed to the belief that no one should do ministry alone. His strategic work in embedding this value into the District culture has helped build stronger trust and connection among pastors and leaders. The relational health developed in recent years is a foundation for the future. This health, combined with spiritual vitality through the Holy Spirit and aligned with our missional priorities, lies at the heart of our goals moving forward. In this season of the District's life, Paul's desire is to be a bridge—ensuring a smooth transition between current leadership and the emerging next generation, which he sees as a critical short-term priority.

Paul has been married to Chantal for 42 years and is the father of adult twins, Karina and David. His eldest daughter, Nathania, passed away from cancer on February 3, 2018, at the age of 30.





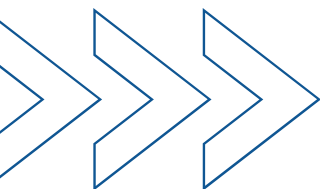
**Guy Gosselin**

Guy (57) has been attending the Evangelical Church since he was 7 years old. He has been involved in Christian leadership since 1983. He has been married to Lyne since May 7, 1988.

He became a full-time Senior Pastor in 1998. For six years he was Senior Pastor at Grand Falls, N.B. From 2004 to 2009, he was the Senior Pastor in Ste-Julie, a town located 15 minutes south of Montreal. From 2010 to 2011, he was the senior pastor of L'Église Source de Vie in St-Hyacinthe, his hometown. Since September 2011, the Church has merged with 2 other churches in the city, and he is the Senior Pastor of the Carrefour Chrétien des Maskoutains.

He has a vision of a Church that loves people! A Church that cares for people! A Church that emphasizes love and grace. His heart burns to see broken hearts restored and lost souls saved. He understood that if we can love one another as Jesus loves us, the Church would be fully blessed. He has a heartfelt cry to influence leaders in Quebec and elsewhere. He is a graduate of IBQ.

Pastor Guy and Lyne have four children: Dan, Sandy, Jason and Kenny. They lost Natacha at birth in 1994. They are "grandpa and grandma" of 5 grandchildren.





**Ronald Rust**

Ron is an Ordained Minister with over 48 years of pastoral ministry. He is a graduate of Eastern Pentecostal Bible College (1976) and is presently completing a Master of Theology at ÉTÉQ (École de Théologie Évangélique du Québec).

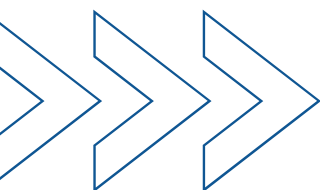
Three years ago, after 15.5 years as Lead Pastor of Trinity Pentecostal Church in LaSalle (Montreal), Ron accepted the position as the IBQ ambassador. He now visits churches inspiring a new generation to answer the call for pastoral and lay ministry in Quebec and overseas.

Ron has pastored in both French and English churches. He planted two new churches; one in Pont-Rouge (1977-1987), and the other in Montreal North (1991-1997). He served as Academic Dean at IBQ from 1997-2001 and has been a professor at our French Bible Colleges for over 43 years. He was also an Associate Pastor in two large churches: Église Évangélique de la Rive Nord (Laval) from 1987-1991 and Evangel Pentecostal Church (downtown Montreal) from 2001-2007.

Ron has served as District Presbyter of the St. Lawrence Section and has sat on the Quebec District Executive Board for many years. He has also been a member of several national committees. He has a passion for Missions and has been involved in Pastoral/Leadership conferences and the teaching of Bible College courses in Ukraine, several African nations, Haiti, and Guatemala.

After 12 years of marriage, Ron's first wife, Audrey, passed away of cancer leaving behind three children, Stephanie, Jason, and Jeremie. He remarried Anna Colantonio and has recently celebrated 36 years together. They had a daughter, Tanya, born at 24 weeks. Together, they have experienced God's faithfulness in both the tragedies and triumphs in life. Ron has four grandchildren.

His desire is to minister in the power of the Holy Spirit based on two of his favourite verses: Ephesians 3:20-21 and Philippians 4:13. He is excited about church growth taking place in our District and believes that our best days are ahead. He endeavours to support pastors and churches to be strong and courageous such that by faith and action they can go to the next level in these exciting times.





# Members at Large

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The Nominating Committee (Section Pastors and District Officers) have chosen the following candidates. They are presented in order of the percentage of votes received.



**Kyvenz Amédée**

Kyvenz is the Lead Pastor of Gospelvie. He is driven by a passion for the message of the Gospel and for helping people from all walks of life experience a rich, Christ-centered spirituality. He is also a speaker, a certified life coach, and a member of the Leadership Teams at the National Office and the Quebec District of the Pentecostal Assemblies of Canada (PAOC). He holds a Master's degree in Theology from Université Laval and is currently pursuing a doctorate in contemporary religious studies at Université de Sherbrooke. Kyvenz is married to Madglara, and they are the parents of three children.



**Jean-Frédéric Laroche**

Jean-Frédéric has been serving as Pastor at Carrefour Chrétien de la Capitale in Québec City since 2009. He has been the Lead Pastor since 2023, after taking over from Pastors Paul and Christine Corriveau. Over the years, he has been involved at the provincial level with the Paradox Youth team, in addition to being part of the Leadership Team for over 3 years. Together with his wife Sindy, they are the proud parents of three children.



**Nelson Beaudry**

Senior pastor since 2014, Nelson grew up in the beautiful Lac-Mégantic region. He has been married for 29 years, is the father of three children, and is now a proud young grandfather. What fuels his passion for ministry is serving the community and helping people discover and develop their gifts. From the very start of his ministry, he embraced coaching and mentoring. These have been valuable tools throughout his professional journey, and especially in his ministry. He remains available to serve you.



**Guy Gosselin**

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Guy has been involved in Christian leadership since 1983. A graduate of the Institut biblique du Québec, he has been in full-time ministry since 1998 and teaching at IBQ since 2007. In September 2011, he became Senior Pastor of the Carrefour chrétien des Maskoutains (a merged church). He has a passion to see lives changed by the preaching of the Word of God. Guy and his wife Lyne have four children. Guy has been a Member at Large of the District Leadership Team since 2007.



**Benoit Therrien**

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Benoit has been involved in ministry for over 27 years. For 10 years, he served as a Youth Pastor at Église Vie Abondante, and then became the Lead Pastor from 2008 to now. Benoit sits on the provincial committee for expanding the coaching culture within the District. He is married to Christine, and they have four children.



**Joseph Friedland**

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Joseph has been in full time ministry since May 2001. He served in Evangel Pentecostal Church in Montreal for over 15 years prior to planting City Point church in Brossard in 2016. He and his wife Janet and their daughter Sarah have lived in the Brossard area for over 20 years. Joe has a passion for learning, teaching and shepherding people into a thriving relationship with God. He has served on the District Leadership Team as an appointed member since 2023.



**Gaétan Gaucher**

Gaétan has been in pastoral ministry since 1984 and pastored the Centre Chrétien Manicouagan in Baie-Comeau from 1990 to 1995. He became a missionary with the PAOC in Ivory Coast from 1995 to 2003 and then in Senegal from 2004 to 2010. During his term, he participated in the construction of several church buildings and schools, as well as in evangelism and the development of children's ministries. Since September 2010, he has been serving as Senior Pastor of the Assemblée du Plein Évangile in LaSalle and he is involved with Church Revitalization for the District. Gaétan is married to Jacinthe Bélisle and they have four children.

# Quebec District Non-Consolidated Financial Statements

Independent Auditor's Report  
December 31, 2024

**QUEBEC DISTRICT OF THE PENTECOSTAL ASSEMBLIES OF CANADA**  
**NON-CONSOLIDATED FINANCIAL STATEMENTS**  
**DECEMBER 31, 2024**  
**(UNAUDITED)**

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## INDEPENDENT PRACTITIONER'S REVIEW ENGAGEMENT REPORT

To the Directors of  
Quebec District of the Pentecostal Assemblies of Canada

We have reviewed the accompanying non-consolidated financial statements of Quebec District of the Pentecostal Assemblies of Canada, that comprise the non-consolidated statement of financial position as at December 31, 2024, and the non-consolidated statements of revenues and expenses, changes in net assets and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

### *Management's Responsibility for the Non-Consolidated Financial Statements*

Management is responsible for the preparation and fair presentation of these non-consolidated 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 non-consolidated 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 non-consolidated 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 non-consolidated 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 non-consolidated financial statements.

### *Basis for Qualified Conclusion*

Note 2 describes the accounting policy with respect to the organization's real estate property and equipment. This indicates that the organization capitalized its real estate property and equipment at cost and no provision for amortization has been taken. Canadian generally accepted accounting principles require that real estate property and equipment be recorded at cost when acquired and amortization be recognized as an expense based on the useful life of the asset. In this respect, the financial statements are not in accordance with Canadian generally accepted accounting principles. The effect of this departure from Canadian generally accepted accounting principles on these financial statements is not reasonably determinable.

In common with many charitable organizations, the organization 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 of these revenues was limited to the amounts recorded in the records of the organization and were not able to determine whether any adjustments might be necessary to contributions, statement of revenue and expenses, financial position and changes in net assets. Our conclusion on the financial statements as at December 31, 2024 was modified accordingly because of the possible effects of this limitation in scope.

### *Qualified Conclusion*

Based on our review, except for the possible effects of the matter described in the Basis for Qualified Conclusion paragraph, nothing has come to our attention that causes us to believe that the non-consolidated financial statements do not present fairly, in all material respects, the financial position of Quebec District of the Pentecostal Assemblies of Canada as at December 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.



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Montreal, Quebec  
May 2, 2025

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<sup>1</sup> By CPA auditor, public accountancy permit No. A107139



**QUEBEC DISTRICT OF THE PENTECOSTAL ASSEMBLIES OF CANADA**

**STATEMENT OF FINANCIAL POSITION**

**AS AT DECEMBER 31, 2024**

**(Unaudited)**

**Page 5**

	<b>2024</b>	<b>2023</b>
<b>ASSETS</b>		
Current assets		
Cash	\$ 228,218	\$ 203,658
Short term investments	878,437	1,032,514
Accounts receivable (note 3)	190,213	144,918
Short term loan receivable (note 4)	4,000	4,000
	<b>1,300,868</b>	<b>1,385,090</b>
Real estate property and equipment (note 5)	<b>1,465,851</b>	<b>1,465,851</b>
Loans receivable (note 6)	<b>1,381,172</b>	<b>868,620</b>
	<b>\$ 4,147,891</b>	<b>\$ 3,719,561</b>
<b>LIABILITIES</b>		
Current liabilities		
Accounts payable and accrued charges (note 7)	\$ 155,549	\$ 124,477
Deferred revenue	15,031	22,496
Current portion of long-term debt (note 8)	-	84,530
	<b>170,580</b>	<b>231,503</b>
<b>NET ASSETS</b>		
Invested in real estate property and equipment	<b>1,465,851</b>	<b>1,465,851</b>
Unrestricted	<b>2,511,460</b>	<b>2,022,207</b>
	<b>3,977,311</b>	<b>3,488,058</b>
	<b>\$ 4,147,891</b>	<b>\$ 3,719,561</b>
Contingencies (note 9)		

**On behalf of the Board,**

\_\_\_\_\_, Director

The accompanying notes are an integral part of these non-consolidated financial statements.



QUEBEC DISTRICT OF THE PENTECOSTAL ASSEMBLIES OF CANADA

STATEMENT OF CHANGES IN NET ASSETS

YEAR ENDED DECEMBER 31, 2024

(Unaudited)

Page 6

	Invested in real estate property and equipment	Unrestricted	2024 Total	2023 Total
Balance, beginning of year	\$ 1,465,851	\$ 2,022,207	\$ 3,488,058	\$ 3,446,795
Excess of revenues over expenses	-	489,253	489,253	41,263
Balance, end of year	\$ 1,465,851	\$ 2,511,460	\$ 3,977,311	\$ 3,488,058

The accompanying notes are an integral part of these non-consolidated financial statements.

QUEBEC DISTRICT OF THE PENTECOSTAL ASSEMBLIES OF CANADA  
NON-CONSOLIDATED STATEMENT OF REVENUES AND EXPENSES

YEAR ENDED DECEMBER 31, 2024  
(Unaudited)

Page 7

	2024	2023
<b>Income</b>		
Tithes - Churches and Pastors	\$ 1,224,592	\$ 1,148,980
General donations	255,176	9,999
Interest	73,896	22,439
Revenues from short term investments	33,166	28,655
Communications, translations and pastoral support	25,557	23,777
Designated donations and offerings	20,085	25,808
Youth ministries	16,173	8,625
Coaching and mentoring	11,205	12,203
Women's ministries	7,861	11,254
Credential fee	2,671	2,252
Christian education ministries	2,026	13,482
Conferences and conventions	1,561	27,607
Men's ministries	-	102
	<b>1,673,969</b>	<b>1,335,183</b>
<b>Expenses</b>		
Administration (schedule A)	553,388	591,230
Subsidies and support (schedule B)	319,537	332,845
International office tithes	108,000	108,000
Activities (schedule C)	104,793	110,312
Church Planting	68,640	58,100
Youth ministries	57,847	36,490
Christian education	52,171	97,172
Women's ministries	26,264	36,216
Designated donations	22,405	16,860
World missions	7,906	-
Men's ministries	-	693
	<b>1,320,951</b>	<b>1,387,918</b>
<b>Excess (deficiency) of revenues over expenses from operations</b>	<b>353,018</b>	<b>(52,735)</b>
<b>Net operating (loss) income related to building (schedule D)</b>	<b>23,478</b>	<b>(12,526)</b>
<b>(Loss) on disposal of short term investments</b>	<b>-</b>	<b>(12,970)</b>
<b>Unrealized gain on short term investments</b>	<b>112,757</b>	<b>119,494</b>
	<b>136,235</b>	<b>93,998</b>
<b>Excess of revenues over expenses</b>	<b>\$ 489,253</b>	<b>\$ 41,263</b>

The accompanying notes and additional information are an integral part of these non-consolidated financial statements.

QUEBEC DISTRICT OF THE PENTECOSTAL ASSEMBLIES OF CANADA

NON-CONSOLIDATED STATEMENT OF CASH FLOWS

YEAR ENDED DECEMBER 31, 2024

(Unaudited)

Page 8

	2024	2023
<b>Operating activities</b>		
Excess of revenues over expenses	\$ 489,253	\$ 41,263
Non-cash items:		
Unrealized (gain) on short term investments	(112,757)	(119,494)
Loss on disposal of short term investments	-	12,970
	376,496	(65,261)
Net change in non-cash items related to operating activities (note 10)	(21,688)	(123,051)
	354,808	(188,312)
<b>Investing activities</b>		
Acquisition of short term investments	(33,166)	(27,672)
Proceeds from disposal on short term investments	300,000	675,000
	266,834	647,328
<b>Financing activities</b>		
Repayment of long-term debt	(84,530)	(50,430)
Increase in loans receivable	(512,552)	(401,512)
	(597,082)	(451,942)
<b>Increase in cash</b>	<b>24,560</b>	<b>7,074</b>
<b>Cash, beginning of year</b>	<b>203,658</b>	<b>196,584</b>
<b>Cash, end of year</b>	<b>\$ 228,218</b>	<b>\$ 203,658</b>

The accompanying notes are an integral part of these non-consolidated financial statements.

## QUEBEC DISTRICT OF THE PENTECOSTAL ASSEMBLIES OF CANADA

### NOTES TO NON-CONSOLIDATED FINANCIAL STATEMENTS

AS AT DECEMBER 31, 2024

(Unaudited)

Page 9

#### 1. PURPOSE OF THE ORGANIZATION

The main purpose of the organization is to promulgate the gospel of Jesus Christ, establish new congregations and provide leadership and support to those church workers in the District which are affiliated with the Pentecostal Assemblies of Canada. The organization is an integral part of The Pentecostal Assemblies of Canada, which was established by Letters Patent on May 17, 1919, and derives its jurisdiction and authority from the General Conference. The organization is a registered charity under the Income Tax Act and is exempt from income taxes.

#### 2. SIGNIFICANT ACCOUNTING POLICIES

The organization applies the Canadian accounting standards for not-for-profit organizations.

##### **Non-consolidation of financial statements**

The financial statements are not consolidated because the Members have access to all relevant information and have therefore unanimously agreed on the preparation of non-consolidated financial statements. These non-consolidated financial statements have not been prepared for general purposes and accordingly, some users may require further information. The results of operations of the sub-ministry is detailed in note 11.

##### **Financial instruments**

###### *Initial measurement*

The organization initially measures its financial assets and liabilities originated or exchanged in arm's length transactions at fair value. Financial assets and liabilities originated or exchanged in related party transactions, except for those that involve parties whose sole relationship with the organization is in the capacity of management, are initially measured at cost.

###### *Subsequent measurement*

The organization subsequently measures all its financial assets and liabilities at cost or amortized cost, except for investments in equity instruments that are quoted in an active market, which are measured at fair value. Changes in fair value of these financial instruments are recognized in income in the period incurred.

Financial assets measured at amortized cost using the straight-line method include cash, accounts receivables, and loans receivable.

Financial liabilities measured at amortized cost include accounts payable and accrued charges, deferred revenue and undistributed designations.

## 2. SIGNIFICANT ACCOUNTING POLICIES (continued)

### Financial instruments (continued)

#### *Impairment*

For financial assets measured at cost or amortized cost, the organization determines whether there are indications of possible impairment. When there are, and the organization determines that a significant adverse change has occurred during the period in the expected timing or amount of future cash flows, a write-down is recognized in income. If the indicators of impairment have decreased or no longer exist, the previously recognized impairment loss may be reversed to the extent of the improvement. The carrying amount of the financial asset may not be greater than the amount that would have been reported at the date of the reversal had the impairment not been recognized previously. The amount of the reversal is recognized in income.

#### *Transaction costs*

Transaction costs attributable to financial instruments subsequently measured at fair value and to those originated or exchanged in a related party transaction are recognized in income in the period incurred. Transaction costs related to financial instruments originated or exchanged in an arm's length transaction that are subsequently measured at amortized cost are recognized in the original cost of the instrument. When the instrument is measured at amortized cost, transaction costs are recognized in income over the life of the instrument using the straight-line method.

### Cash and cash equivalents

The organization's policy is to present bank balances under cash and cash equivalents, including bank indebtednesses when bank balances that fluctuate frequently from being positive to overdrawn.

### Use of estimates

The preparation of non-consolidated financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and the amounts recognized as revenues and expenses for the periods covered. Actual results may differ from these estimates. The critical estimates relate to the provision for doubtful accounts and the impairment of financial assets.

### Real estate property and equipment

Real estate property and equipment are recorded at cost. The organization does not record amortization.

### Revenue recognition

The organization follows the deferral method of accounting for donations, including tithes, contributions and offerings. Designated contributions are recognized as revenue in the year on which the related expenses are incurred, when the amount can be reasonably measured and the collection is reasonably assured. Other contributions are recognized as revenue when received.



QUEBEC DISTRICT OF THE PENTECOSTAL ASSEMBLIES OF CANADA

NOTES TO NON-CONSOLIDATED FINANCIAL STATEMENTS

AS AT DECEMBER 31, 2024

(Unaudited)

Page 11

2. SIGNIFICANT ACCOUNTING POLICIES (continued)

Revenue recognition (continued)

Rent revenue is recognized as income in the month it is earned. Interest income and revenues generated from short term investments are recorded on an accrual basis.

Volunteer services

The organization receives volunteer services, the value of which cannot be reasonably estimated. Therefore, no representation of these costs are reflected in the financial statements.

3. ACCOUNTS RECEIVABLE

	2024	2023
Accounts receivable	\$ 65,032	\$ 51,368
Receivable from Ivory Coast Missions	115,201	71,882
Goods and services taxes receivable	9,980	21,668
	<u>\$ 190,213</u>	<u>\$ 144,918</u>

4. SHORT TERM LOAN RECEIVABLE

	2024	2023
Advance receivable, non-interest bearing, due within one year	\$ 4,000	\$ 4,000

5. REAL ESTATE PROPERTY AND EQUIPMENT

	2024		2023	
	Cost	Accumulated amortization	Net book value	Net book value
Furniture, fixtures and equipment	\$ 392,930	\$ -	\$ 392,930	\$ 392,930
Building and land	962,172	-	962,172	962,172
Other Quebec properties	110,749	-	110,749	110,749
	<u>\$ 1,465,851</u>	<u>\$ -</u>	<u>\$ 1,465,851</u>	<u>\$ 1,465,851</u>

Refer to independant practitioner's Review Engagement Report for mention of departure from generally accepted accounting principles for accounting policy with respect to amortization.

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(Unaudited)

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6. LOANS RECEIVABLE

	2024	2023
Loans receivable from churches, carrying interest at 7.0%, with no specific terms of repayment	\$ 1,078,772	\$ 563,925
Loan receivable from a church, carrying interest at a rate of 6.25%, repayable by monthly payments of \$1,100 capital and interest, over an amortization period of 23 years, secured by a building	302,400	304,695
	<u>\$ 1,381,172</u>	<u>\$ 868,620</u>

7. ACCOUNTS PAYABLE AND ACCRUED CHARGES

	2024	2023
Trade accounts payable and accrued charges	\$ 151,377	\$ 110,871
Government remittances payable	4,172	13,606
	<u>\$ 155,549</u>	<u>\$ 124,477</u>

8. LONG-TERM DEBT

	2024	2023
Mortgage on Longueuil property repaid during the year.	\$ -	\$ 84,530
Current portion of long-term debt	-	84,530
	<u>\$ -</u>	<u>\$ -</u>

9. CONTINGENCIES

The organization is the guarantor of loans and mortgages and has provided letters of credit for various churches within the District in the amount of approximately \$2,839,688 (2023 - \$2,592,000). These loans are secured by property of the Churches. The organization estimates that the value of these properties exceeds the amounts guaranteed.

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10. NET CHANGE IN NON-CASH ITEMS RELATED TO OPERATING ACTIVITIES

	2024	2023
Accounts receivable	\$ (45,295)	\$ (105,765)
Accounts payable and accrued charges	31,072	(1,615)
Deferred revenue	(7,465)	(15,671)
	<u>\$ (21,688)</u>	<u>\$ (123,051)</u>



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11. CONTROLLED NOT-FOR-PROFIT ORGANIZATION

The Québec District of the Pentecostal Assemblies of Canada (the District) controls the Institut Biblique du Québec (the Institute) by virtue of its ability to influence the strategic and operational aspects of this Organization.

Institut Biblique du Québec

The Institute was established to provide theological education and pastoral training. The Institute is incorporated under Part 3 of the Quebec Companies Act and is recognized as a registered charity under the Income Tax Act. During the year, the Institute used premises owned by the District and contributed \$75,000 (2023 - \$75,000) towards the operating costs of the premises. The Institute follows the accrual basis of accounting and has not been consolidated in the District's financial statements.

Summaries of the unaudited financial statements of this unconsolidated entity as at June 30, 2024 and 2023 and for the years then ended are as follows:

	2024	2023
<b>Assets</b>		
Current assets		
Cash	\$ 105,196	\$ 114,417
Accounts receivable	28,314	17,965
Goods and sales taxes receivable	1,649	954
	135,159	133,336
Property and equipment	8,243	11,400
	\$ 143,402	\$ 144,736
<b>Liabilities</b>		
Current liabilities		
Accounts payable and accrued liabilities	\$ 22,494	\$ 12,272
Unearned revenues	5,677	2,149
	28,171	14,421
	28,171	14,421
<b>Net assets</b>		
Net assets	115,231	130,315
	\$ 143,402	\$ 144,736

QUEBEC DISTRICT OF THE PENTECOSTAL ASSEMBLIES OF CANADA

NOTES TO NON-CONSOLIDATED FINANCIAL STATEMENTS

AS AT DECEMBER 31, 2024

(Unaudited)

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11. CONTROLLED NOT-FOR-PROFIT ORGANIZATION (continued)

	2024	2023
Statement of Revenues and Expenses		
<b>Income</b>		
Revenues	\$ 377,039	\$ 326,532
Investment income	8,039	6,238
	<b>385,078</b>	<b>332,770</b>
<b>Expenses</b>		
Administration, salaries and other	400,162	326,804
Excess (deficiency) of revenues over expenses	\$ (15,084)	\$ 5,966
<b>Cash flow</b>		
Operating activities		
Excess (deficiency) of revenues over expenses	\$ (15,084)	\$ 5,966
Non-cash item: amortization of property and equipment	3,157	3,360
	<b>(11,927)</b>	<b>9,326</b>
Net change in non-cash working capital items	<b>2,706</b>	<b>8,319</b>
	<b>(9,221)</b>	<b>17,645</b>
(Decrease) in cash from investing activities	-	(5,164)
(Decrease) increase in cash and cash equivalents	<b>(9,221)</b>	<b>12,481</b>
Cash and cash equivalents, beginning of year	<b>114,417</b>	<b>101,936</b>
Cash and cash equivalents, end of year	\$ <b>105,196</b>	\$ <b>114,417</b>

The financial statement summaries of the Institut Bilbique du Québec are unaudited and were prepared by another Chartered Professional Accountant.

**QUEBEC DISTRICT OF THE PENTECOSTAL ASSEMBLIES OF CANADA**

**NOTES TO NON-CONSOLIDATED FINANCIAL STATEMENTS**

**AS AT DECEMBER 31, 2024**

**(Unaudited)**

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**12. FINANCIAL INSTRUMENTS**

**Financial risks**

The significant risks arising from financial instruments to which the organization is exposed as at December 31, 2024 are detailed below.

**Liquidity risk**

Liquidity risk is the risk that the organization will encounter difficulty in meeting obligations associated with financial liabilities. The organization is exposed to this risk mainly in respect of its long-term debt and accounts payable.

**Credit risk**

Credit risk is the risk that one party to a financial asset will cause a financial loss for the organization by failing to discharge an obligation. The organization's credit risk is mainly related to accounts receivable and loans receivable. The organization performs ongoing evaluations of its churches and members financial condition and limits the amount of credit extended when considered necessary.

**Interest rate risk**

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in interest rates. The organization is exposed to interest rate risk on its fixed-interest rate financial instruments. Fixed interest rate instruments subject the organization to a fair value risk, since fair value fluctuates inversely to changes in market interest rates.

**13. COMPARATIVE FIGURES**

The 2023 comparative figures were audited.

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	2024	2023
<b>SCHEDULE A</b>		
<b>ADMINISTRATION</b>		
Salaries and benefits	\$ 486,549	\$ 524,916
Office and general expenses	36,593	34,364
Professional fees	19,876	20,882
Interest and bank charges	4,761	3,162
Telecommunications	4,550	6,291
Postage and delivery	1,059	1,615
	<b>\$ 553,388</b>	<b>\$ 591,230</b>

**SCHEDULE B**

**SUBSIDIES AND SUPPORT**

Pastors and workers support	\$ 128,448	\$ 118,581
Bible College	76,346	64,936
Church subsidy	72,828	105,386
Church support	22,919	20,446
Masters college	9,996	10,496
Evangelist subsidy	9,000	13,000
	<b>\$ 319,537</b>	<b>\$ 332,845</b>

**SCHEDULE C**

**ACTIVITIES**

Communication, translation and pastoral support	\$ 32,708	\$ 37,355
Conferences, conventions and retreats	27,196	48,584
School of ministry enrichment	20,625	7,199
Committees	17,814	8,946
Church planting committees	6,450	8,228
	<b>\$ 104,793</b>	<b>\$ 110,312</b>

QUEBEC DISTRICT OF THE PENTECOSTAL ASSEMBLIES OF CANADA

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	2024	2023
<b>SCHEDULE D</b>		
<b>NET OPERATING (LOSS) INCOME RELATED TO BUILDING</b>		
<b>Revenues</b>		
Contribution revenue	\$ 75,000	\$ 75,000
<b>Expenses</b>		
Repairs and maintenance	24,400	66,221
Utilities	15,153	12,798
Insurance	8,306	8,407
Interest on long term debt	3,560	-
Property taxes	103	100
	51,522	87,526
<b>Net operating profit (loss)</b>	<b>\$ 23,478</b>	<b>\$ (12,526)</b>