

1. **CALL TO ORDER:**
2. **ELECTION OF CHAIR:**
3. **INTRODUCTION OF LATE ITEMS:**
4. **ADOPTION OF AGENDA:**
5. **ADOPTION OF MINUTES:**
  - (a) Minutes of the Grants Advisory Committee Meeting held in the Board Room, 411 Dunsmuir Street, Nanaimo, BC, on Wednesday, 2014-AUG-20 at 2:37 p.m. *Pg. 3-5*
6. **INFORMATION ITEMS:**
  - (a) 2015 Grants Committee Budget *Pg. 6*
  - (b) 2015 Synopsis of Grants Awarded/Denied *Pg. 7*
  - (c) Nomination of a volunteer from the Grants Advisory Committee to sit on the Culture & Heritage Grant Appeal Committee. *Pg. 8-13*

*[Note: Please see Page 12 of the report regarding the appeal process.]*
7. **DELEGATIONS:**
8. **NEW APPLICATIONS:**
  - (a) **PTE-01 Loaves & Fishes Food Bank Foundation** *Pg. 14-41*

Request to be placed on the City's 2015 Permissive Tax Exemption Bylaw for property at 210 Fry Street.
  - (b) **PTE-02 Nanaimo Kennel Club** *Pg. 42-57*

Request to be placed on the City's 2015 Permissive Tax Exemption Bylaw for property leased at #204 – 2290 Bowen Road.

- (c) **PTE-03 Mid Island Abilities & Independent Living Society** *Pg. 58-80*  
Request to be placed on the City's 2015 Permissive Tax Exemption Bylaw for property leased at 3999 Victoria Avenue.
- (d) **PTE-04 British Columbia Boys Choir** *Pg. 81-121*  
Request to be placed on the City's 2015 Permissive Tax Exemption Bylaw for property leased at #6 – 150 Commercial Street.
- (e) **PTE-05 Island Crisis Care Society** *Pg. 122-175*  
Request to be placed on the City's 2015 Permissive Tax Exemption Bylaw for properties at #3 & #4 – 1200 Princess Royal Avenue.
- (f) **PTE-06 Nanaimo Community Gardens Society** *Pg. 176-192*  
Request to be placed on the City's 2015 Permissive Tax Exemption Bylaw for property leased at 256 Needham Street.
- (g) **PTE-07 Nanaimo Recycling Exchange Society** *Pg. 193-229*  
Request to be placed on the City's 2015 Permissive Tax Exemption Bylaw for property leased at 2491 Kenworth Road.
- (h) **OG-02 Nanaimo & District BC SPCA** *Pg. 230-244*  
Cash grant request in the amount of \$25,000 to support the SNIP program.

9. **NEXT MEETING:**

The next meeting is scheduled for 2015-SEP-16 at 2:00 p.m. in the Board Room, Service and Resource Centre, 411 Dunsmuir Street.

10. **ADJOURNMENT:**



**MINUTES**  
**GRANTS ADVISORY COMMITTEE**  
**MEETING HELD WEDNESDAY, 2014-AUG-20, 2:37 P.M.**  
**BOARD ROOM, 411 DUNSMUIR STREET**

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**MEMBERS PRESENT:**

Councillor D. Johnstone, Chair  
V. Alcock-Carter  
W. Anderson  
L. Avis

D. Bonner  
I. Thorpe  
T. O'Flanagan

**MEMBERS ABSENT:**

Councillor G. Anderson

**STAFF PRESENT:**

D. Hiscock, Manager of Revenue Services  
B. Clemens, Director of Finance  
R. Tubbs, Recording Secretary

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1. CALL TO ORDER:

The meeting was called to order at 2:37 p.m.

2. ADOPTION OF AGENDA:

It was moved and seconded that the Agenda be adopted. The motion carried.

3. ADOPTION OF MINUTES:

It was moved and seconded that the Minutes of the Grants Advisory Committee Meeting held in the Board Room, 411 Dunsmuir Street, Nanaimo, BC on Monday, 2014-JUL-07 at 3:25 p.m. be adopted as circulated. The motion carried.

4. INFORMATION ITEMS:

- (a) Report to Council.
- (b) 2014 Grants Committee Budget.
- (c) 2014 Synopsis of Grants Awarded / Denied.
- (d) No Renewal Permissive Tax Exemption Application received from the Nanaimo Community Archives (Folio: 856.0090 at #9 – 150 Commercial Street).

5. DELEGATIONS:

The Committee discussed the Nanaimo Recycling Exchange Society's application before the delegation entered the room, making note that the challenge is that the Society does not currently occupy the property that they are applying for an exemption for. They received a three-year exemption (three years ago) based on the assumption that they would move to a new facility on the exempt property within months, which still has not taken place.

(a) Nanaimo Recycling Exchange Society (RPTE-34)

Ms. Jan Hastings, Nanaimo Recycling Exchange Society, entered the Board Room at 2:47 p.m.

The Committee welcomed her to the meeting as she began her presentation, making note of the society's goals (zero waste philosophy), the difference between non-profit and for-profit ventures, types of services / employment opportunities / educational programs offered, etc.

The Society has not yet moved to the new location due to funding. They must be vacated from their current location by March 2015 as Toyota is unwilling to renegotiate the lease. They pay taxes for their current location and are always undergoing fundraising in order to help assist with costs. If they are not able to raise enough funds to relocate by March 2015, they have the ability to borrow against the land (but they do not want to). Another option is to subdivide the land and sell parts of it in order to mitigate costs.

Ms. Jan Hastings vacated the Board Room at 3:10 p.m.

6. RENEWAL APPLICATIONS:

(a) Nanaimo Recycling Exchange Society (RPTE-34)

The Committee further discussed the application. The Society has received an exemption for the last three years, under the assumption that they would have moved by now. They have not. Can we make the recommendation SUBJECT to them relocating to their property?

D. Hiscock explained that BC Assessment needs the numbers by the end of October. The Committee has the option of granting the exemption, but revisiting the issue in 2015 to determine if they have in fact moved.

The Committee decided to approve the exemption for one year, making note that the Society will have to reapply for a 2016 tax exemption by October of 2015 (to ensure that they have in fact relocated).



It was moved and seconded that the Nanaimo Recycling Exchange Society remains on the City's Permissive Tax Exemption Bylaw for property at 2491 Kenworth Road, receiving exemption from taxes for the year 2015. The motion carried.

They Society will have to reapply in 2015 for a permissive tax exemption for 2016.

7. NEW APPLICATIONS:

(a) Nanaimo Women's Resources Society (PTE-05)

The Committee discussed the application. As well, staff provided a copy of a letter from the landlord (Archie Johnstone) to confirm that any tax benefits resulting from the exemption would be passed along to the tenant.

It was noted that this Society received a \$16,500 grant from the Social Planning Advisory Committee in 2013 (see SPAC minutes from 2013-NOV-05).

It was moved and seconded that the Nanaimo Women's Resources Society be placed on the City's 2015 Permissive Tax Exemption Bylaw for property it leases at 150 Wallace Street. The motion carried.

8. NEXT MEETING:

The next meeting of the Grants Advisory Committee is scheduled for Wednesday, 2014-SEP-17 in the Board Room, Service and Resource Centre, 411 Dunsmuir Street.

9. ADJOURNMENT:

It was moved and seconded at 3:31 p.m. that the meeting terminate. The motion carried.

\_\_\_\_\_  
Chair

\_\_\_\_\_  
Date

GRANTS ADVISORY COMMITTEE  
2015 Grant Applications

		2009 Grant	2010 Grant	2011 Grant	2012 Grant	2013 Grant	2014 Grant	2015 Request	2015 Recommend	2015 Awarded	Remaining Budget
<b>Other Grants 275000 - 1334</b>											<b>7,000.00</b>
OG-01	Nanaimo Volunteer & Information Centre Society	1,521.26	1,293.80	1,408.06	1,397.42	1,443.62	1501.47	1,526.23	1,526.23	1,526.23	7,000.00
	Nanaimo 7-10 Club Society (covered by Council Contingency)				9,321.00	9,321.00	4660.50				5,473.77
											5,473.77
											5,473.77
<b>Subtotal: Other Grants 275000 - 1334</b>											<b>5,473.77</b>
<b>Permissive Tax Exemptions 275000 - 1332</b>											<b>5,000.00</b>
											5,000.00
											5,000.00
											5,000.00
											5,000.00
											5,000.00
<b>Subtotal: Permissive Tax Exemptions 27500 - 1332</b>											<b>5,000.00</b>
<b>Security Check Grants 275000 - 1329</b>											<b>2,000.00</b>
											2,000.00
<b>Subtotal: Security Check Grants 275000 - 1329</b>											<b>2,000.00</b>
<b>Totals</b>											

Nanaimo 7-10 Club Society - 25% rent reduction for 2014 only  
was approved by Council. Funded from 2014 Council Contingency.

<b>2015 Budget</b>	14,000.00
Add: Transfer from Council Contingency	
Add: Transfer from Council Contingency	
Add: Transfer from Prior Year	
Less: Grants Awarded	(1,526.23)
<b>Remaining Budget</b>	<b>12,473.77</b>

## Synopsis of Grants Awarded/Denied 2015

Organization	Grant Approved by Grants Committee & Council		Letter Sent		Cheque Sent		Amount Granted \$	Reason Grant Awarded/Denied
	Y	N	Y	N	Y	N		

### OTHER GRANTS

Nanaimo Volunteer & Information Centre Society (OG-01)	✓		✓		✓		\$1,526.23	'In Kind' grant for Beban Park Auditorium rental. Funds paid out from Grants cost centre.

### SECURITY CHECK GRANTS


### PERMISSIVE TAX EXEMPTION GRANTS


G:\ADMINISTRATION\Committees\Grants Advisory Committee\2015 Grants\Synopsis Awarded-Denied 2015.docx

**City of Nanaimo**  
**REPORT TO THE**  
**CULTURE AND HERITAGE COMMISSION**

DATE OF MEETING: 2015-JUN-03

AUTHORED BY: CHRIS BARFOOT, CULTURE AND HERITAGE COORDINATOR

RE: UPDATES TO PROPOSED CULTURAL FUNDING PROGRAMS

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STAFF RECOMMENDATION:

That the Culture and Heritage Commission recommend that Council:

1. endorse the culture and heritage funding program assessment criteria as the evaluation tool for making decisions regarding ongoing (continued) cultural investment for organizations applying for culture and heritage operating funding; and
2. approve the culture and heritage funding program appeal process.

PURPOSE:

To ensure long-term culture investment to organizations whose mandate and activities further cultural vitality in the City of Nanaimo and meet Council's stated principles and objectives through the funding assessment criteria; and to provide an appeal process for funding applicants.

BACKGROUND:

In 2012 Council approved the *2012-2015 Corporate Strategic Plan*, where Cultural Vitality was identified as one of the four pillars of sustainability with a goal of balancing social, environmental, economic and cultural perspectives for generations to follow. These four pillars (or focus areas) continue to guide ongoing municipal commitments and decisions.

As part of its commitment to building a sustainable and balanced community, Council approved that a review of the City's cultural funding programs intake process and criteria be included as part of the cultural planning process at its 2013-APR-08 Council meeting. The purpose of the review was:

- to ensure that the City's cultural funding programs reflected strategic investment by the City of Nanaimo based on clear and consistent criteria aligned with the *2014-2020 Cultural Plan for a Creative Nanaimo* and the *2012-2015 Corporate Strategic Plan*;
- to provide a clearer definition of the purpose and objectives of funding programs; and
- to help articulate the benefits and overall value of the City's investment to the public.

At 2014-APR-02 Council meeting, Council adopted the *2014-2020 Cultural Plan for a Creative Nanaimo*. This plan was developed with input from thousands of residents and numerous cultural organizations. The plan recognizes Nanaimo's unique and diverse culture; outlines a

vision for Nanaimo, and sets forward a strategic plan committed to creating the Nanaimo current and new residents want to live, work and play in.

At the 2014-SEP-03 Culture and Heritage Commission meeting, Staff provided an update on the cultural funding programs review undertaken by Mollineaux Management (*City of Nanaimo Cultural Funding Program Review*) (available online at <http://cnan.ca/1BAVTjy>).

On 2015-JAN-21, City staff and Mollineaux Management hosted two public information sessions where grant applicants were able to view the revised proposed guidelines and application forms for each funding stream (Culture and Heritage Operating / Culture and Heritage Projects).

At the 2015-MAR-04 Culture and Heritage Commission meeting, it was recommended that Council approve the proposed changes to the City current cultural funding programs outlined in the report.

At the 2015-APR-21 Council meeting, Council requested that staff return to Council with a report outlining additional changes to the cultural and heritage funding programs, including a cap on continuous funding for operating grants and a clearly defined appeal process.

#### DISCUSSION:

Culture is recognized as a means to build community; encourage outdoor activity, healthy lifestyles, life-long learning, and accessibility to programs for all levels of society; and celebrates diversity and cultural differences. To ensure these opportunities happen, culture must be planned for, nurtured, and supported. That is why across Canada and around the world local governments play a key role in the cultural development of their communities; which is increasingly seen as an integral part of broader municipal strategies to foster social and economic prosperity, vitality, and sustainability.

Recognizing that cultural vitality generates both social and economic benefits in a community, the Nanaimo Economic Development Corporation completed an *Economic Impact Study for the Arts and Culture Sector in Nanaimo* in 2013 (available online at <http://cnan.ca/1JQH3YZ>). The study indicated a direct impact and benefit to Nanaimo of \$93 million, with indirect and induced impact adding an additional \$60 million to the provincial economy, combining for a total of \$153 million.

#### **Funding Limits**

With the proposed changes, Nanaimo's updated Culture and Heritage Funding programs reflect municipal best practices in culture investment and are similar to programs found in other communities such as Prince George, Kelowna, Vernon, and Kamloops. As outlined in the *City of Nanaimo Cultural Funding Program Review* (Mollineaux Management, July 2014), two funding programs have been updated to support Council's commitment to creating a sustainable city through cultural vitality, economic and social wellbeing, and a commitment to the environment.

#### Option 1 – Time-Based Cap on Continuous Funding:

As per Council's 2015-APR-21 motion, Staff researched cultural operating programs with caps on continuous funding and was unable to find examples for Council's consideration. Time-based capping programs do not appear to be used by municipalities for arts and cultural operating grants.

The following information outlines current funding practices at various levels of government.

<b>Municipal Programs</b>				
<b>Community</b>	<b>Total Annual Project Funding</b>	<b>Total Annual Operating Funding</b>	<b>Total Investment</b>	<b>Evaluation Methodology</b>
<b>Kamloops</b>	Community Arts Grant: \$37,500 Funding/project Organizations reapply annually	Cultural Service Grant: \$1.3 M No Time Cap	\$1,337,000	Assessment Criteria
<b>Kelowna</b>	\$119,210 Projects can be funded for up to three years Re-apply after one year off (year five)	\$109,300 No Time Cap	\$228,510	Assessment Criteria and Objectives
<b>Vernon (RDNO)</b>	\$30,000 Two years (under review to remove term)	\$800,000 No Time Cap	\$830,000	Based on Assessment Criteria and Objectives
<b>Prince George</b>	Social Development Grant "Cultural Richness" Annual and three-year funding (combined program) No Time Cap		\$357,350	Based on Assessment Criteria and Objectives
<b>Nanaimo</b>	\$30,330 Evaluated annually	\$231,826 No Time Cap	\$262,156	Performance Based
<b>Provincial Programs</b>				
	<b>Total Annual Project Funding</b>	<b>Total Annual Operating Funding</b>		<b>Evaluation Methodology</b>
<b>BC Arts Council</b>	No Time Cap	No Time Cap		Assessment Criteria
<b>Federal Programs</b>				
	<b>Grant</b>			<b>Evaluation Methodology</b>
<b>Canada Arts Council</b>	i.e.: Support Services to the Dance Milieu: Multi-year and Annual Grants No Time Cap			Assessment Criteria
<b>Canadian Heritage Canada Arts Training Fund (CATF)</b>	<i>Project: Development Support Component (DSC)</i> <ul style="list-style-type: none"> <li>Four years</li> <li>Cannot exceed 70% of the total eligible expenses or \$600,000 annually, whichever is less.</li> </ul> <i>Operating: Regular Support Component (RSC)</i> <ul style="list-style-type: none"> <li>Cannot exceed 70% of the total eligible expenses or \$6,000,000 annually, whichever is less.</li> <li>No Time Cap</li> </ul>			

One of the concerns previously raised by Council was that by not capping funds to organizations, new and emerging groups would be unable to receive funding. In its current five-year operating plan, Council has committed to increasing the cultural operating funding program to \$3.00 per capita by 2017. This increase allows for diversified investment in the sector and support for new and emerging groups. The proposed changes to the program criteria also clearly outlines that groups currently receiving funding are not guaranteed future funding and if in future Council is concerned that groups are not providing programs and services that meet its mandate and objectives then it can choose not to fund groups based on the clearly identified assessment criteria.

While staff does not recommend a time-based cap on continuous funding, Council could set any time horizon based on its preference (one-year, three-year, five-year, etc). Once funding limits have been reached, Council could allow groups to reapply after a "cooling off period". However, it is unlikely that many groups could sustain themselves through this period due to the inability for local organizations to leverage further funding from the federal or provincial levels and other sources without the City's commitment and support (Federal and provincial grants require proof of commitment from the local level).

Other potential impacts of time capping operating funding programs:

1. A potential loss of the existing \$581,000 (approximate) of provincial and federal grant funds currently being put back into the community as matching and/or leveraged funding.
2. Groups who are only accountable to time and not merit, feasibility and overall impact to the community have less accountability to producing quality and sustainable programs and/or services to the community and could potentially lessen accountability and performance near the end of the term.
3. Time-capping an operating funding program is seen as destabilizing organizations and signals other funders that the nonprofits have lost its local government trust, making it difficult to get funding from philanthropic and corporate donors.
4. An inability to reduce funding to existing applicants that are underperforming or to make underdeveloped applicants unsuccessful in receiving funding dilutes the City's investment in impactful culture and heritage programs and decreases the sector in delivering community-benefit programs.
5. Sends a mixed message that the City is not fully committed to supporting the non-profit culture sector as an outcome of the *2014-2020 Cultural Plan for a Creative Nanaimo*.

#### Option 2 – Performance-Based Funding (Revised May 2015)

Nanaimo's cultural operating funding program is a performance-based program that has clearly identified assessment criteria that aligns investment with Council and the community's priorities as identified in the *2012-2015 Corporate Strategic Plan* and the *2014-2020 Cultural Plan for a Creative Nanaimo*.

Clear eligibility and assessment criteria allow for transparent allocation of funds to applicants for specific activities that meet program objectives. These will communicate to potential applicants the necessary minimum requirements that must be met in order to be considered for funding. Eligibility and assessment criteria serve to filter out inappropriate applicants, or those that may meet eligibility criteria but are not functioning effectively enough to warrant funding.

The assessment criteria (Merit, Relevance/Feasibility, and Potential Impact) enables the Culture and Heritage Commission to recommend to Council funding allocation increases, decreases, and, in some circumstances, no funding to an organization based on the organizations ability to meet the City's program objectives (rather than a length of term).

By using a performance based 'capping' model, the City's Culture and Heritage funding programs provide the ability and corresponding mechanisms for Council to say "no". Through this, Council is able to demand the effective use of resources to meet its stated objectives of public impact and value. When activities are seen to no longer support the objectives of the City of Nanaimo or demonstrate value to the people of Nanaimo and have a positive impact on the community with the assessment criteria as the guiding principle either a decrease or discontinued funding will be recommended.

It is recommended that the Commission recommend that Council continue to use the recently updated performance-based assessment criteria as its method to distribute cultural operating funds for the following reasons:

- The program reflects Canadian municipal Best Practice.
- The program remains consistent with grants at the Federal, Provincial and municipal level.
- The program allows for organizations to best meet the objectives of Council and the community.
- Funds are awarded to organizations because they effectively meet the City's objectives and demonstrate accountability the performance-based assessment criteria.

The Canadian Arts Data / Données sur les arts au Canada (CADAC<sup>1</sup>) format will be used as the basis for financial and statistical information in operating funding applications. This will ensure uniform presentation of information from all applicants.

### **Appeal Process**

As per Council's 2015-APR-21 motion, Staff has developed the following appeal process for consideration. As an appeal process will add up to one (1) month to the grant process timeline, the grant process will start in September in future years:

- Applicants must submit appeals in writing to the Culture and Heritage Department identifying the basis for its appeal within ten (10) days of being notified of the Culture and Heritage Commission's recommendations.
- Appeals will be reviewed by an Appeals Committee consisting of the Chair of the Culture and Heritage Commission (where applicable); a member of Council from the Culture and Heritage Commission; and a member of the Grants Advisory Committee.
- A response to the appeal will be made available to the applicant within five (5) business days from the Appeal Committee review.
- The recommendation of the Appeal Committee will be reviewed by the Culture and Heritage Commission before final grant recommendations to Council for approval.

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<sup>1</sup> **CADAC** is a partnership of national and provincial arts funders that allows operating organizations to record their financial and statistical information on one common platform.



STRATEGIC PLAN CONSIDERATIONS:

The updated cultural funding programs will further the objectives of the Strategic Plan through:

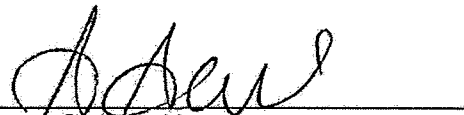
1. Community Building Partnerships: Ensuring a strong, vital non-profit 'community benefit' sector will flourish in Nanaimo.
2. Taking Responsibility: To be an excellent municipal government.
3. Cultural Vitality: Ensuring that Nanaimo will have a strong and vibrant culture which evolves with a coordinated and collaborative effort leading to greater popularity as a place to visit, live, work and play.

Respectfully submitted,

Concurrence by:



Chris Barfoot  
CULTURE & HERITAGE COORDINATOR  
CULTURE AND HERITAGE



Suzanne Samborski  
SENIOR MANAGER  
CULTURE AND HERITAGE

File: 1850-20-C02 Cultural Funding Review  
G:\Admin - Council & Commission Reports\2015\CHCRPT150603-UpdatesToCulturalFundingPrograms-2.doc

**CITY OF NANAIMO  
EVALUATION  
PERMISSIVE TAX EXEMPTIONS (PTE)**

**Name of Organization: Loaves & Fishes Food Bank Foundation**

Request to be placed on 2015 Permissive Tax Exemption Bylaw for property at 210 Fry Street.

**Grant No. 2015 PTE-01**

Criteria:	Meets Criteria:		Statement of Purpose:
	Yes	No	
➤ the property <u>must</u> be recommended for a Permissive Tax Exemption in the following year; and			<p>An organization may only be added to the Permissive Tax Exemption roll for the following year. In some cases, it may be appropriate to give an organization a cash grant during the current year.</p> <p>These exemptions must be adopted by bylaws, by the 31<sup>st</sup> of October of the year preceding exemption, and passed with a two-third's majority.</p> <p>All buildings and properties that receive a PTE must be reviewed every three years to ensure that they continue to meet the specific criteria set out in their applicable category.</p>
➤ the property qualifies for a PTE as a Church, Public Hospital, Community Care Facility, or Private School or			
➤ the organization can demonstrate a financial need			
➤ must adhere to all of the City of Nanaimo's bylaws and policies			
Grant Awarded:	\$		Amount Recommended: \$
	Yes	No	

**Discussion:**

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**Notes:**

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# CITY OF NANAIMO APPLICATION FOR PERMISSIVE TAX EXEMPTION

Office Use

PTE-01

ORGANIZATION: Loaves and Fishes Food Bank		DATE: May 25, 2015	
ADDRESS: Office Address: 1009 Farquhar St, Nanaimo BC V9R 2G2		PRESIDENT: Brian Fillmore	
Warehouse address: 210 Fry Street Nanaimo BC		SENIOR STAFF MEMBER: Peter Sinclair	
		POSITION: Executive Director	
		CONTACT: Peter Sinclair	
TELEPHONE: 250 754 8347		TELEPHONE: 250 754 8347 ext 222	
OVERVIEW OF YOUR ORGANIZATION'S PROGRAMS AND SERVICES OFFERED IN THE COMMUNITY: We supply emergency food help to the people of Nanaimo. We help between 800 and 1700 people every week. We also supply food to over 30 other agencies, non profits and schools in the Nanaimo area.			
GEOGRAPHIC AREA SERVED BY THE ORGANIZATION: Cedar to Lantzville.			
NO. OF FULL TIME STAFF:4		NO. OF PART TIME STAFF:4	
NO. OF COMMUNITY VOLUNTEERS: Over 600		NO. OF VOLUNTEER HOURS PER YEAR:10,000+	
NO. OF MEMBERS: 30		MEMBERSHIP FEE: \$10	
CLIENTS SERVED, LAST YEAR: 7,839 individuals making 66,378 visits.		CLIENTS SERVED, THIS YEAR (PROJECTED):	
B.C. SOCIETY ACT REG. NO.: S-39032		REVENUE CANADA CHARITABLE REG. NO.: 87425-8429-RR0001	
CURRENT BUDGET: \$2,301,500		LEGAL DESCRIPTION OF PROPERTY: LOT: 18 BLK: 3, SEC: 1, PLN: 584, LD:32	
INCOME \$2,301,500		TAX FOLIO NUMBER: 80596.000	
EXPENSES: \$2,301,500		CURRENT YEAR TAXES (IF KNOWN):\$9185.28	
NEXT YEAR PROJECTED: \$2,652,200			
INCOME: \$2,652,200			
EXPENSES: \$2,652,200			
SIGNATURE:		TITLE/POSITION: Executive Director	
		DATE: May 26, 2015	
<b>NOTE:</b> YOUR ORGANIZATION'S MOST RECENT AUDITED FINANCIAL STATEMENTS AND CURRENT FINANCIAL STATEMENTS MUST BE ATTACHED TO THE APPLICATION FORM (INCLUDING A BALANCE SHEET AND INCOME STATEMENT).			

## **CITY OF NANAIMO GRANT QUESTIONNAIRE**

1. Please describe the work of your organization in this community.

Loaves and Fishes provides emergency food help people in the Nanaimo area. We also provide food to other nonprofits and schools. Food is collected via general donations from the public and through our food recovery program. Food recovery accesses food that grocery stores are throwing out. This innovative approach has drastically increased to quantity and quality of food that is available to people in need. Food recovery also reduces the need for waste management systems (landfill, compost)

2. What are your organization's specific priorities for the coming year?

Our priorities for the next year are to complete renovations to our new warehouse and expand our food recovery program. Both of these priorities will enable us to better serve the community.

3. How does your organization ensure that it's services address continuing and emerging community needs?

We are in regular contact with other nonprofit groups to ensure our programs are integrated and coordinated. We also network extensively with food banks across the province to learn best practices and improve operations. We also speak directly with clients and volunteers to hear how service can be improved and adapted to the current situation.

4. Please describe the role of volunteers in your organization.

Volunteers are critical to our operation. Without volunteers we would not be able to operate. Volunteers do everything from sorting and distributing food, to managing database systems and other office work. It is the job of paid staff to ensure that volunteers are coordinated and working toward the common goal of ensuring all people in Nanaimo have food to eat.

5. Please list grants applied for/received from other governments or service clubs.

We have received \$75,000 in provincial gaming money for 2015. We have also received \$50,000 for the Port of Nanaimo over the next 5 years to help with the purchase of our warehouse at 210 Fry Street.

## CITY OF NANAIMO GRANT QUESTIONNAIRE

6. Please provide details of fees for service in your organization, and how costs and fees are determined.  
We do not charge for services.
7. If your organization is a branch of a larger organization, please indicate how this affects the financial and other information you have provided.  
We are an independent charity. We are however members of Food Banks BC and affiliate Members of Food Banks Canada. These memberships have no affect on the financial information provided.
8. Please describe your policy and treatment of: capital, reserve or special purpose funds, and year-end surpluses or deficits.  
Funds are set up form time to time to address the projected long term financial needs of Loaves and Fishes. These funds are for capital expenditures (facilities, vehicles) and large maintenance projects. Surpluses and deficits are offset in the next fiscal year.
9. Please describe current or planned approaches to self generated income.  
We are currently doing a feasibility study on an annual fund raising event. This event would be a Christmas light show in Beban Park. Current projections show revenue generation of \$20,000 in the first year with revenue growing to over \$100,000 by the fourth year.
10. What will the effect be if you do not receive a Grant in Aid from the City of Nanaimo?  
If we do not receive the Grant in Aid from the City of Nanaimo we will have to use donations from the community to pay the tax. This will mean that money will have to be redirect form client focused programs (food recovery and food purchases) to pay the bill. As a result the service offered to people in need will be reduced.
11. Does your organization require funding to cover the current year's taxes? If so, what amount?  
Yes, we are seeking funding for our 2015 Tax notice. It is our request that a Grant in Aid from the City of Nanaimo be issued for \$8,410.56 (\$9,158.28 - \$774.72 = 8410.56). We took possession of 210 Fry Street on January 30 2015. The seller paid us their portion of the property taxes (\$774.72) so we are seeking a grant of to cover the remainder of the tax bill.

## Annual Report

### 1. Registration Number

S-39032

### 2. Name of Society

Loaves and Fishes Food Bank Foundation

## FILE ONLINE



To file your BC Society Annual Report online, contact BC Registry Services at **1 877 526-1526** to have an access code mailed to the Registered Office of the society. Once the access code has been received, go to **www.bcregistryservices.gov.bc.ca** to file online.

PLEASE PRINT CLEARLY

### 3. Annual General Meeting Date

Date your Annual General Meeting was held: 2015/03/26  
(YYYY/MM/DD)

If no Annual General Meeting was held, write "NO MEETING HELD" in the date field above.  
NO MEETING HELD cannot be submitted for the current year until the year is over. Directors cannot be changed if no Annual General Meeting held.

### 4. Registered Office Address (Location of Records) – Additional \$15.00 for Address Updates

Is this a change to your registered address from the previous year? ☐ Yes ☒ No

#### Physical Address Required.

(Post Office Box alone will not be accepted.)

#### Mailing Address

(If different from physical address.)

1009 Farquhar Street

Nanaimo BC

V9R 2G2

### 5. Society Email Address

info@nanaimoloavesandfishes.org

Enter one email address. Email address may be used as a contact for this form.

OFFICE USE ONLY



Filing Fee \$25.00

- One director must be a B.C. resident. This requirement does not apply to extraprovincial societies.
- Director addresses must be a physical address. Post Office Box alone is not accepted.
- Full names of directors are required, initials only are not accepted.

[illegible]

## 7. Signature

Date Signed (YYYY/MM/DD)



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## 8. Return Form and Fee to BC Registry Society

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**Mailing Address:**

PO Box 9431 Stn Prov Govt, Victoria BC V8W 9V3

**Physical Address:**

200 - 940 Blanshard Street, Victoria BC V8W 3E6

**Questions? Call 1 877 526-1526**

**Need help completing this form?** Go to [www.bcregistryservices.gov.bc.ca](http://www.bcregistryservices.gov.bc.ca) for further instructions.

Please make cheque payable to Minister of Finance. Write your incorporation/registration number on the cheque.

☒ **Checklist if Submitting by Mail:**

☐ **\$25.00** Annual Report filing fee included.

☐ **\$15.00** An additional fee is required if address updated within section 4, for a total fee of \$40.00

☐ All data provided: Annual General Meeting date. Registered office address and director updates made if required.

☐ Form signed.



## FILE ONLINE AT [www.bcregistryservices.gov.bc.ca](http://www.bcregistryservices.gov.bc.ca)

If you wish to file your Annual Report online, please contact BC Registry Services at 1 877 526-1526 to have an access code mailed to the Registered Office of the society. Once the access code has been received, go to [www.bcregistryservices.gov.bc.ca](http://www.bcregistryservices.gov.bc.ca) to file your Annual Report over the Internet. Payment is by credit card or BC OnLine deposit account. There is online information you can access to help you through the process. The fee to submit online is \$25. If you are also changing your registered office address in British Columbia, there is an additional fee of \$15.

If you need assistance to submit the Annual Report filing, either electronically or on paper, you can use the services of BC Registry Services' Preferred Service Provider Dye & Durham who will submit the filing on your behalf for an additional service fee. Complete and sign the form and mail it with a cheque payable to Dye & Durham for \$41.64 (or \$64.78 if you are also changing your registered office address). Your cancelled cheque will be your receipt. For more information, call toll free 1 800 665-6211 or visit [www.dyedurhambc.com](http://www.dyedurhambc.com).

### IMPORTANT INFORMATION ABOUT THE SOCIETY ACT

- A society does not file their financial statements with the Registrar of Companies. However, a society is required to keep copies of financial statements at the society's address and make them available to the public upon request.
- BC Registry Services staff do not examine changes to bylaws; instead, the registry is the repository of the bylaws for public access. A society that changes its bylaws must ensure their changes comply with section 6 of the *Society Act*, before filing them with the Registrar's office. If the society requires assistance with their bylaws, they may wish to seek legal advice.

### INSTRUCTIONS FOR SOCIETIES IN BRITISH COLUMBIA

*If you wish to file a paper Annual Report, please follow these instructions.*

- A Section 68 of the *Society Act* requires every society to file an Annual Report (Form 11) within 30 days after the annual general meeting was held. **Information you enter in this report must be current as at the close of the annual general meeting.**
- B Please read the section below titled **Important Information About the Annual Report** and then update this form if required by:
- entering the date of the Annual General Meeting in Item 3;
  - entering the Address of the society in Item 4;
  - providing your email address in Item 5;
  - listing the names and residential addresses of all of the directors of the society in Item 6 (attach an additional sheet if more space is required for directors); and
  - signing this form in Item 7.
- C If a society has FAILED TO FILE its annual report with this office for two years, the Registrar may strike the society from the register and dissolve it.
- D Society forms are available from this office or your local Service BC Centre.
- E Please take a photocopy of this document if you require a copy for your records.
- F Fees must be submitted with any documents you are filing. You may pay by cheque or money order payable to the Minister of Finance. Your cancelled cheque is your receipt.
- G Please return the original Annual Report with any additional forms and fees to (Item 8):
- |  |   |
|--|---|
| <u>Mailing Address</u>                           | <u>Physical Address</u>                           |
| PO Box 9431 Stn Prov Govt<br>Victoria BC V8W 9V3 | 200 - 940 Blanshard Street<br>Victoria BC V8W 3E6 |

**Freedom of Information and Protection of Privacy Act (FOIPPA)** – Personal information provided on this form is collected, used and disclosed under the authority of the *FOIPPA* and the *Society Act* for the purposes of assessment. Questions regarding the collection, use and disclosure of personal information can be directed to the Executive Coordinator of the BC Registry Services at 1 877 526-1526, PO Box 9431 Stn Prov Govt, Victoria BC V8W 9V3.

### IMPORTANT INFORMATION ABOUT THE ANNUAL REPORT

- 1. Name of Society**  
This is the full legal name of the society as shown on the Certificate of Incorporation or Change of Name.
- 2. Incorporation/Registration Number**  
This number is assigned at the time of incorporation/registration and is located at the top right-hand corner of the Certificate of Incorporation.
- 3. Annual General Meeting**  
Show the date the annual general meeting was held. Section 56 of the *Society Act* requires every society to hold its first annual general meeting not more than 15 months after the date of incorporation. After that, an annual general meeting must be held at least once every calendar year and not more than 15 months after the adjournment of the previous annual meeting.
- 4. Address of Society**  
A society must have an address in the Province to receive notices and communications, to be served documents and a location where the financial statements are kept. This address must be a complete physical address. You may include general delivery, post office box, rural route, site or comp. number as part of the address, but BC Registry Services cannot accept this information as a complete address. You must also include a postal code. If an area does not have street names or numbers, please provide a description that will readily allow a person to locate the office.  
  
If the address of the society has changed, you must include an additional filing fee of \$15. The change is NOT effective until the day after the form is filed by the Registrar of Companies.
- 5. Email Address**  
Provide an email address that we may use for future communications.
- 6. Directors' Names and Residential Addresses**  
These are the full names and residential addresses of all directors. The full name of a director must include a last name, a first name and initial(s) if any.  
  
The *Society Act* defines a **director** to include a trustee, officer, member of an executive committee and a person occupying any such position by whatever name.  
  
The residential address of a director must be a complete physical address. You may include general delivery, post office box, rural route, site or comp. number as part of the address, but BC Registry Services cannot accept this information as a complete address. You must also include a postal code. If an area does not have street names or numbers, please provide a description that will readily allow a person to locate the office.  
  
Attach an additional sheet if more space is required for directors.
- 7. Signature**  
This report must be originally signed by a current director, officer or society solicitor.

Loaves and Fishes Food Bank Foundation Board Member List

1	Brian Fillmore	(250)618-3332	btfillmore@gmail.com	105-566 Stewart Ave, Nanaimo V9T 5T5
2	Paul Attwell	(250)741-4058	pattwell@gmail.com	4918 Fillinger Cr. Nanaimo V9V 1H9
3	Elizabeth Forrester	(250)751-1544	eamfor@telus.net	2408 Glenayr Dr. Nanaimo V9S 3R7
4	Magi Cooper	(250)616-9036	magicooper@shaw.ca	1840 Deerborne Pl. Nanaimo V9T 1A2
5	Ron Bollans	(250)758-6563	rbollans@telus.net	161 Salish Way, Nanaimo V9S 3G7
6	Rudi Bekker	(250)755-6361	rbekker@shaw.ca	6254 McGirr Rd. Nanaimo V9V 1C3
7	Shirley Basciano	(250)933-5561	shirley5237@shaw.ca	6411 Lewis Rd. Nanaimo V9V 1P5
8	Sydney Langhelt	(250)756-3993	seaotter@shaw.ca	#14-6240 Parkwood Dr. Nanaimo V9T 6K9
9	Val Alcock-Carter	(250)756-9181	valcock@shaw.ca	5110 Sams Way, Nanaimo V9T 6C4
10	Anne Manikel	(250)751-8133	amanikel@shaw.ca	3998 Gulfview Dr. Nanaimo V9T 6B5
11	Robert Gibson	(250)751-5252	robert.gibson@shaw.ca	4819 Bridgewood Close, Nanaimo V9V 0A1

**LOAVES AND FISHES FOOD BANK FOUNDATION**  
***(Operating as Loaves and Fishes Community Food Bank)***  
**Financial Statements**  
**Year Ended December 31, 2014**  
***(Unaudited)***

**LOAVES AND FISHES FOOD BANK FOUNDATION**  
***(Operating as Loaves and Fishes Community Food Bank)***  
**Index to Financial Statements**  
**Year Ended December 31, 2014**  
*(Unaudited)*

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Statement of Cash Flow	5
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# JOHN D. HOUGH LTD.

CERTIFIED GENERAL ACCOUNTANT

#1 - 3260 Norwell Drive  
Nanaimo, BC V9T 1X5

JOHN D. HOUGH, CPA, CGA

Ph 250 - 751 - 8532  
Fax 250 - 758 - 4043  
Email john@johndhough.com

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## REVIEW ENGAGEMENT REPORT

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To the Members of Loaves and Fishes Food Bank Foundation (Operating as Loaves and Fishes Community Food Bank)

I have reviewed the statement of financial position of Loaves and Fishes Food Bank Foundation, (Operating as Loaves and Fishes Community Food Bank), as at December 31, 2014 and the statements of revenues and expenditures, changes in net assets and cash flow for the year then ended. My review was made in accordance with Canadian generally accepted standards for review engagements and, accordingly, consisted primarily of inquiry, analytical procedures and discussion related to information supplied to me by the foundation.

A review does not constitute an audit and, consequently, I do not express an audit opinion on these financial statements.

In common with many charitable organizations, the foundation derives revenue from donations, the completeness of which is not susceptible to satisfactory verification. Accordingly, my review of these revenues was limited to the amounts recorded in the records of the foundation. Had I been able to complete my review, I might have been able to determine whether any adjustments might be necessary to donation revenue, excess of revenues over expenditures, assets and net assets.

Except for the adjustment, if any, as described in the preceding paragraph, based on my review, nothing has come to my attention that causes me to believe that these financial statements are not, in all material respects in accordance with Canadian accounting standards for non-for-profits. As required by the Society Act of British Columbia, I report that, in my opinion, these principles have been applied, on a basis consistent with that of the preceding year.

*John D Hough Ltd*

Nanaimo, British Columbia  
March 17, 2015

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JOHN D. HOUGH LTD.  
CERTIFIED GENERAL ACCOUNTANT

**LOAVES AND FISHES FOOD BANK FOUNDATION**  
*(Operating as Loaves and Fishes Community Food Bank)*

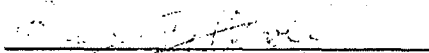
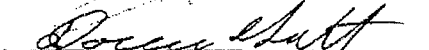
**Statement of Financial Position**

**December 31, 2014**

(Unaudited)

	2014	2013
<b>ASSETS</b>		
<b>CURRENT</b>		
Cash (Note 4)	\$ 176,484	\$ 124,482
Restricted cash (Note 4)	75,769	73,043
Marketable securities (Note 5)	2,209	-
Inventory (Note 2)	88,805	150,099
Food coupons	16,374	34,687
GST rebate receivable	5,982	13,647
Deposit on warehouse (Note 9)	7,263	-
Prepaid expenses	5,928	6,158
	<u>378,814</u>	<u>402,116</u>
<b>TANGIBLE CAPITAL ASSETS (Notes 2, 6, 7, 8)</b>	<u>303,740</u>	<u>328,131</u>
	<u><b>\$ 682,554</b></u>	<u><b>\$ 730,247</b></u>
<b>LIABILITIES AND NET ASSETS</b>		
<b>CURRENT</b>		
Accounts payable	\$ 6,066	\$ 10,717
Wages payable	852	-
Deferred income (Note 4)	75,000	73,000
Callable debt due in one year (Notes 7, 9)	3,732	38,652
Current portion of long term debt (Note 8)	-	3,985
	<u>85,650</u>	<u>126,354</u>
Callable debt due thereafter (Notes 7, 9)	<u>38,852</u>	<u>-</u>
	<u>124,502</u>	<u>126,354</u>
<b>NET ASSETS</b>		
Net assets unrestricted	231,129	251,218
Net assets tangible capital assets	261,154	285,493
Net assets internally and externally restricted (Note 2)	65,769	67,182
	<u>558,052</u>	<u>603,893</u>
	<u><b>\$ 682,554</b></u>	<u><b>\$ 730,247</b></u>

**ON BEHALF OF THE BOARD**

 Director  
 Director

The accompanying notes are an integral part of these financial statements

- JOHN D. HOUGH LTD. -

2

**LOAVES AND FISHES FOOD BANK FOUNDATION**  
**(Operating as Loaves and Fishes Community Food Bank)**  
**Statement of Changes in Net Assets**  
**Year Ended December 31, 2014**  
*(Unaudited)*

	Net Assets Unrestricted	Net Assets Tangible capital assets	Net Assets Internally and Externally restricted	2014	2013
<b>NET ASSETS - BEGINNING OF YEAR</b>	\$ 251,218	\$ 285,493	\$ 67,182	\$ 603,893	\$ 511,974
Excess (deficiency) of revenues over expenses	(44,428)	-	-	(44,428)	91,919
Investment in tangible capital assets	24,339	(24,339)	-	-	-
Net transfers from (to) restricted reserves	-	-	(1,413)	(1,413)	-
<b>NET ASSETS - END OF YEAR</b>	\$ 231,129	\$ 261,154	\$ 65,769	\$ 558,052	\$ 603,893

The accompanying notes are an integral part of these financial statements

**LOAVES AND FISHES FOOD BANK FOUNDATION**  
**(Operating as Loaves and Fishes Community Food Bank)**  
**Statement of Revenues and Expenditures**  
**Year Ended December 31, 2014**  
*(Unaudited)*

	2014	%	2013	%
<b>REVENUES</b>				
Donations - General	\$ 462,275	21.06	\$ 473,647	21.66
Donations - Food	1,594,823	72.65	1,566,795	71.64
Donations - Food coupons	56,264	2.56	59,905	2.74
Donations - Fund raising	-	-	4,497	0.21
Gaming revenue	73,000	3.33	75,000	3.43
Membership dues	250	0.01	230	0.01
Other revenues	8,126	0.37	7,110	0.33
Municipal grants	500	0.02	-	-
	<u>2,195,238</u>	<u>100.00</u>	<u>2,187,184</u>	<u>100.02</u>
<b>EXPENSES</b>				
Accounting fees	2,550	0.12	2,050	0.09
Advertising and promotion	1,348	0.06	3,342	0.15
Amortization (Notes 2, 5)	24,391	1.11	23,806	1.09
Consulting fees	2,000	0.09	6,100	0.28
Contributions to other agencies	243,492	11.09	111,883	5.12
Food and food 4U salaries	71,999	3.28	78,390	3.58
Insurance	5,149	0.23	2,093	0.10
Interest and bank charges	1,328	0.06	861	0.04
Interest on long term and callable debt (Notes 7, 8)	1,874	0.09	2,059	0.09
Legal fees	3,308	0.15	-	-
Management salaries	61,160	2.79	58,065	2.65
Memberships	1,349	0.06	1,676	0.08
Office	22,267	1.01	15,877	0.73
Postage	1,036	0.05	776	0.04
Program expenses	1,601,204	72.94	1,635,629	74.78
Property taxes	5,073	0.23	-	-
Repairs and maintenance	9,061	0.41	10,779	0.49
Salaries and wages	142,176	6.48	94,677	4.33
Telephone	3,739	0.17	5,514	0.25
Travel	1,546	0.07	958	0.04
Vehicle	35,029	1.60	40,730	1.86
	<u>2,241,079</u>	<u>102.09</u>	<u>2,095,265</u>	<u>95.79</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES FROM OPERATIONS</b>	<b>(45,841)</b>	<b>(2.09)</b>	<b>91,919</b>	<b>4.23</b>
<b>TRANSFERS BETWEEN FUNDS</b>				
Transfer from restricted reserve	1,413	0.06	-	-
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES</b>	<b>\$ (44,428)</b>	<b>(2.03)</b>	<b>\$ 91,919</b>	<b>4.23</b>

The accompanying notes are an integral part of these financial statements



**LOAVES AND FISHES FOOD BANK FOUNDATION**  
**(Operating as Loaves and Fishes Community Food Bank)**

**Statement of Cash Flow**  
**Year Ended December 31, 2014**  
*(Unaudited)*

	2014	2013
<b>OPERATING ACTIVITIES</b>		
Cash receipts	\$ 2,197,238	\$ 2,185,184
Cash paid to suppliers and employees	(2,137,450)	(2,105,917)
Interest paid	(3,250)	(2,919)
GST rebate receivable	451	(3,760)
Cash flow from operating activities	<u>56,989</u>	<u>72,588</u>
<b>INVESTING ACTIVITIES</b>		
Purchase of tangible capital assets	-	(32,502)
Purchase of marketable securities	(2,209)	-
Cash flow used by investing activities	<u>(2,209)</u>	<u>(32,502)</u>
<b>FINANCING ACTIVITIES</b>		
Proceeds from callable debt financing	45,000	-
Repayment of callable debt	(41,067)	(6,661)
Repayment of long term debt	(3,985)	(5,823)
Cash flow used by financing activities	<u>(52)</u>	<u>(12,484)</u>
<b>INCREASE IN CASH FLOW</b>	<b>54,728</b>	<b>27,602</b>
Cash - beginning of year	<u>197,525</u>	<u>169,923</u>
<b>CASH - END OF YEAR</b>	<b>\$ 252,253</b>	<b>\$ 197,525</b>
<b>CASH CONSISTS OF:</b>		
Cash	\$ 176,484	\$ 124,482
Restricted cash	<u>75,769</u>	<u>73,043</u>
	<b>\$ 252,253</b>	<b>\$ 197,525</b>

The accompanying notes are an integral part of these financial statements

**LOAVES AND FISHES FOOD BANK FOUNDATION**  
**(Operating as Loaves and Fishes Community Food Bank)**

**Notes to Financial Statements**  
**Year Ended December 31, 2014**

*(Unaudited)*

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**1. DESCRIPTION OF OPERATIONS**

The Loaves and Fishes Food Bank Foundation is incorporated under the Society Act of British Columbia and is a registered charitable organization. The mission of the foundation is to raise money for food and operational/core costs to enable the program to continue to meet the demands for foods and to expand into areas of counselling, advocacy, education and referral.

**2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

Basis of presentation

The financial statements were prepared in accordance with Canadian accounting standards for not-for-profit organizations (ASNFP). Canadian accounting standards for not-for-profit organizations are part of Canadian GAAP.

Financial statement presentation

These financial statements have been prepared in accordance with the accounting standards for Not-for-Profit organizations published by the Canadian Institute of Chartered Accountants, using the restricted fund method of accounting for restricted contributions.

The accounting policies of the foundation are in accordance with Canadian generally accepted accounting principles followed by Not-for-Profit organizations. Outlined below are those policies considered particularly significant.

Revenue recognition

The foundation follows the deferral method of accounting for contributions. Unrestricted contributions are recognized as revenue when received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured.

Financial instruments

The foundation's financial instruments consist of cash, marketable securities, GST rebate receivable, food coupons, accounts payable, accrued liabilities and callable debt. Unless otherwise noted, it is management's opinion that the foundation is not exposed to significant interest, currency or credit risks arising from these financial instruments.

Tangible capital assets

Tangible capital assets are stated at cost less accumulated amortization. Tangible capital assets are amortized over their estimated useful lives at the following rates and methods:

Land improvements	40 years	straight-line method
Buildings	40 years	straight-line method
Motor vehicles	7 years	straight-line method
Computer software	10 years	straight-line method
Furniture and fixtures	5 years	straight-line method

The foundation regularly reviews its tangible capital assets to eliminate obsolete items:

*(continues)*

**LOAVES AND FISHES FOOD BANK FOUNDATION**  
**(Operating as Loaves and Fishes Community Food Bank)**

**Notes to Financial Statements**  
**Year Ended December 31, 2014**  
*(Unaudited)*

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2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES *(continued)*

Internally restricted net assets

Internally restricted net assets are board allocations of unrestricted net assets and are designated as reserves for specific purchases or programs. During the year ended December 31, 2014 the board maintained the reserve at \$65,000 (2013 - \$65,000).

Externally restricted reserves

The foundation receives funds from the British Columbia Gaming Commission, a branch of the provincial government. The Gaming Commission places restrictions on the expenditure of these funds.

Inventory

The inventory of donated food products is valued using the Canadian Association of Food Banks recommendations for valuing food donations on a first in first out basis. The 2014 value is \$5.50 per kilogram of donated food (2013 - \$5.50 per kilogram).

3. ECONOMIC DEPENDENCE

The foundation is dependent upon donations from the general public to maintain its operations.

4. CASH

Cash consists of:

	2014	2013
Credit Union - Operating Account	\$ 137,248	\$ 113,501
Credit Union - Gaming Account	75,769	73,043
Credit Union - Capital Account	28,512	998
Undeposited donations on hand	10,666	9,922
Petty Cash - General	58	61
	<u>\$ 252,253</u>	<u>\$ 197,525</u>

The Gaming Policy and Enforcement Branch, Public Safety and Solicitor General has approved the foundation's application for direct charitable access under the eligibility category "Human and Social Services". The Gaming Policy and Enforcement Branch, Public Safety and Solicitor General allows only one application per fiscal year and the application is evaluated based on both merit and within the context of all eligible organizations in a community.

The use of these funds is restricted to eligible purposes that are approved by the Gaming Policy and Enforcement Branch, Public Safety and Solicitor General. In accordance with this, \$75,000 of unexpended funds at December 31, 2014 have been recorded as either deferred revenue or externally restricted funds (2013 - \$73,000).

**LOAVES AND FISHES FOOD BANK FOUNDATION**  
**(Operating as Loaves and Fishes Community Food Bank)**  
**Notes to Financial Statements**  
**Year Ended December 31, 2014**  
*(Unaudited)*

5. MARKETABLE SECURITIES

	2014	2013
GBC North American Fund Inc <i>(market value \$1,123)</i>	\$ 1,129	\$ -
GBC Canadian Growth Fund <i>(market value \$1,014)</i>	1,080	-
	<u>\$ 2,209</u>	<u>\$ -</u>

The securities were sold on January 6, 2015 for \$2,215.

6. TANGIBLE CAPITAL ASSETS

	Cost	Accumulated amortization	2014 Net book value	2013 Net book value
Land	\$ 55,000	\$ -	\$ 55,000	\$ 55,000
Land improvements	4,051	608	3,443	3,848
Buildings	222,001	39,672	182,329	187,879
Motor vehicles	121,955	72,111	49,844	63,222
Computer software	10,299	2,336	7,963	8,993
Furniture and fixtures	23,448	18,287	5,161	9,189
	<u>\$ 436,754</u>	<u>\$ 133,014</u>	<u>\$ 303,740</u>	<u>\$ 328,131</u>

**LOAVES AND FISHES FOOD BANK FOUNDATION**  
**(Operating as Loaves and Fishes Community Food Bank)**

**Notes to Financial Statements**  
**Year Ended December 31, 2014**  
*(Unaudited)*

**7. CALLABLE DEBT**

	<u>2014</u>	<u>2013</u>
Royal Bank of Canada loan bearing interest at 4.25% per annum, repayable in monthly blended payments of \$695. The loan matured on February 28, 2014 and was secured by a first financial charge on land and buildings located at 1009 Farquhar Street Nanaimo, British Columbia in the amount of \$112,500. Loan is callable on demand.	\$ -	\$ 38,652
Costal Community Credit Union loan bearing interest at 4.7% per annum, repayable in monthly blended payments of \$471. The loan matures on April 1, 2016 and is secured by first financial charge on land and buildings located at 1009 Farquhar Street Nanaimo, British Columbia in the amount of \$45,000. Loan is callable on demand.	<u>42,584</u>	-
	42,584	38,652
Principal due in one year	<u>(3,732)</u>	<u>(38,652)</u>
	<u>\$ 38,852</u>	<u>\$ -</u>
Principal repayment terms are approximately:		
2015	\$ 3,732	
2016	<u>38,852</u>	
	<u>\$ 42,584</u>	

**8. LONG TERM DEBT**

	<u>2014</u>	<u>2013</u>
GMAC Finance loan bearing interest at 7% per annum, repayable in monthly blended payments of \$518. The loan matured on August 23, 2014 and was secured by registered charge against vehicle.	\$ -	\$ 3,985
Amounts payable within one year	<u>-</u>	<u>(3,985)</u>
	<u>\$ -</u>	<u>\$ -</u>

The foundation had a memorandum of understanding that required the foundation to pay \$260 of the monthly payments. The remaining balance was being paid by Wheaton Pontiac Buick GMC (Nanaimo) Ltd. This memorandum was in effect until the loan was paid in full.

**LOAVES AND FISHES FOOD BANK FOUNDATION**  
***(Operating as Loaves and Fishes Community Food Bank)***  
**Notes to Financial Statements**  
**Year Ended December 31, 2014**  
*(Unaudited)*

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**9. SUBSEQUENT EVENTS**

The following events occurred subsequent to the fiscal year end:

Purchase of warehouse and refinancing of the callable debt

On January 30, 2015, the foundation purchased a warehouse located at 210 Fry Street, Nanaimo British Columbia for \$425,000 plus GST. The purchase was financed by an umbrella mortgage on both properties owned by the foundation. The total amount borrowed was \$540,000. The excess proceeds were used to retire the Coastal Community Credit Union callable debt and to finance ongoing renovations to the warehouse.

The purchase was facilitated by two grants. A capital grant of \$275,000 was approved by the City of Nanaimo at the December 8, 2014 council meeting. The grant will be paid equally in 2015 and 2016. The Port of Nanaimo has committed to a grant of \$10,000 per year for five years. The terms of the umbrella mortgage requires the foundation to commit \$68,750 of the City grant and \$10,000 of the Port grant each year to the umbrella mortgage.

# Loaves & Fishes Food Bank Foundation

## Revenue and Expense

Accrual Basis

January 1 through May 27, 2015

	Jan 1 - May 27, 15
<b>Income</b>	
4000 · Donations - Monetary	
4001 · Donations - Individual	
4001-1 · Donations-Can Helps-Indiv	8,095.00
4001 · Donations - Individual - Other	20,155.31
<b>Total 4001 · Donations - Individual</b>	<b>28,250.31</b>
4002 · Donations - Business	
4002-2 · Bus-FBBC	2,704.47
4002-1 · Donations-Bus-Can Helps	404.10
4002 · Donations - Business - Other	12,008.22
<b>Total 4002 · Donations - Business</b>	<b>15,116.79</b>
4003 · Donations - Church	22,806.02
4004 · Donations - Service Club	10,245.25
4005 · Donations - Corporate	1,164.50
4006 · Donations - Cash	5,717.33
4008 · Donations-Society	800.00
4012 · Donations-Schools	1,127.75
4000 · Donations - Monetary - Other	1,012.70
<b>Total 4000 · Donations - Monetary</b>	<b>86,240.65</b>
4100 · Donations - Food	
4101 · Donations - Food	
4101-1 · General	73,356.25
4101-2 · Reclamation	193,039.00
4101-3 · NFB	20,724.00
4101-4 · Food 4U	309,776.50
<b>Total 4101 · Donations - Food</b>	<b>596,895.75</b>
4102 · Donations - Kick-One-In	528.72
4103 · Gifts in kind - food	196.95
<b>Total 4100 · Donations - Food</b>	<b>597,621.42</b>
4150 · Donations - Food Coupons	
4150-1 · Food Coupons - Save-On-Foods	5,825.85
4150-3 · Food Coupons - Thrifty's	8,725.04
4150-6 · Food Coupons - Other	186.00
<b>Total 4150 · Donations - Food Coupons</b>	<b>14,736.89</b>
4200 · Revenue - Direct Access Gaming	31,250.00
4300 · Revenue - Memberships	190.00
4350 · Revenue - Foundations	9,132.75
4450 · Revenue - Municipal Grants	137,500.00
4600 · Other Revenue	
4610 · Unreceipted donations	1,000.00
4600-2 · Gain/loss on Securities	-23.88
<b>Total 4600 · Other Revenue</b>	<b>976.12</b>
<b>Total Income</b>	<b>877,647.83</b>
<b>Gross Profit</b>	<b>877,647.83</b>
<b>Expense</b>	
Reconciliation Discrepancies	342.85
6200 · Personnel Salaries & Wages	
6210 · Management Salaries	27,369.30
6220 · Staff Wages	49,854.11
<b>Total 6200 · Personnel Salaries &amp; Wages</b>	<b>77,223.41</b>

# Loaves & Fishes Food Bank Foundation

## Revenue and Expense

Accrual Basis

January 1 through May 27, 2015

	Jan 1 - May 27, 15
<b>6560 · Payroll Expenses</b>	
6561 · CPP Expense- L&F	4,395.97
6562 · EI Expense-L&F	2,610.95
6563 · WCB Expense	1,023.50
6564 · Vacation Expense	2,124.07
6565 · Stat pay	2,329.00
6567 · EI Expense- EMP	270.33
6568 · CPP Exp- EMP	455.13
6569 · Vacation Accrual	327.34
6590 · ADP Fee-Payroll processing	643.74
<b>Total 6560 · Payroll Expenses</b>	<b>14,180.03</b>
<b>7600 · Professional Fees</b>	
7660 · BC Registry- Re Society Act	181.50
7620 · Legal Fees	4,102.07
7630 · Consulting	120.00
7640 · Professional Fees - other	2,375.00
<b>Total 7600 · Professional Fees</b>	<b>6,778.57</b>
<b>7800 · Food 4 U Expense</b>	
7810 · Food 4 U - Wages	5,953.14
7845 · Food 4U-Other Agencies	24,960.00
<b>Total 7800 · Food 4 U Expense</b>	<b>30,913.14</b>
<b>8000 · Food Programme Expenses</b>	
8005 · Food Program- Wages	21,840.88
8010 · Food Bag Expenses	555,437.70
8015 · Purchased Goods	25,707.05
8020 · Christmas Hamper Expenses	-20,811.01
8030 · Donated Food- Other Agencies	24,846.75
8040 · Volunteer/Staff Appreciation	362.13
8050 · Warehouse/Operatingl Expenses	19,181.21
8070 · Garden Expenses	36.67
8082 · Walk-in Cooler Exp	712.50
<b>Total 8000 · Food Programme Expenses</b>	<b>627,313.88</b>
<b>8100 · Administrative Expenses</b>	
8110 · Advertising Expenses	148.25
8115 · AGM & Board Meeting Expenses	400.00
8120 · Bank Charges & Interest Expense	2,268.00
8125 · Bank Loan/Mortgage Interest	7,492.09
8126 · Visa discount	6.41
8127 · Canada Helps Discount	753.46
8130 · Fund Raising Expenses	6,861.00
8135 · Membership Dues - Organization	249.07
8137 · Criminal Rcrd/Driver Ab fee	10.00
8140 · Office Supplies	1,129.33
8145 · Office Equipment	2,724.77
8150 · Printing Expenses - Outside	1,036.22
8155 · Postage, Shipping, Delivery	369.90
8160 · Telephone & Internet Expenses	1,203.73
8165 · Outside Computer Services	1,435.62
8170 · Other Expenses	37.04
8180 · Difference	-0.01
<b>Total 8100 · Administrative Expenses</b>	<b>26,124.88</b>
<b>8200 · Occupancy Expenses</b>	
8290 · Property Tax Expense	-774.72
8210 · Hydro	2,092.37
8220 · Water	331.99
8230 · Maintenance	960.82
8250 · Security	278.95
8260 · Insurance	1,438.00
<b>Total 8200 · Occupancy Expenses</b>	<b>4,327.41</b>



# Loaves & Fishes Food Bank Foundation

## Revenue and Expense

Accrual Basis

January 1 through May 27, 2015

	Jan 1 - May 27, 15
8300 · Travel & Meetings Expense	
8320 · Conference, Convention, Meeting	35.75
Total 8300 · Travel & Meetings Expense	35.75
8400 · Transportation Expense - Food	
8410 · Truck - Fuel	4,859.63
8420 · Truck - Insurance	3,858.00
8430 · Truck - Repairs & Maintenance	2,587.28
Total 8400 · Transportation Expense - Food	11,304.91
8700 · Fry Street Warehouse reno	44,550.68
Total Expense	843,095.51
Net Income	34,552.32

# Loaves & Fishes Food Bank Foundation

## Balance Sheet

Accrual Basis

As of May 27, 2015

	May 27, 15
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Chequing/Savings</b>	
1000 · Cash on Hand	
1001 · Petty Cash	149.90
<b>Total 1000 · Cash on Hand</b>	149.90
<b>1100 · Bank Accounts</b>	
1104 · Credit Union-Operating Account	60,581.37
1105 · Credit Union- Gaming Account	66,819.68
1106 · Credit Union- Capital Account	118,719.03
<b>Total 1100 · Bank Accounts</b>	246,120.08
<b>1800 · Gift Cards On Hand</b>	
1810 · Save-On Onsite	55.00
1811 · Save-on-Foods @SDB	5,230.85
1821 · Quality Food @ SDB	547.82
1830 · Thrifty's Onsite	761.93
1831 · Thrifty Foods@SDB	418.45
1833 · BC Shares-TF Longwd-offsite	4,116.95
1834 · BC Shares-TF Port-Offsite	-742.59
1841 · Superstore @ SDB	170.24
1861 · CG@SDB	4,812.74
1885 · Walmart- Onsite	41.13
<b>Total 1800 · Gift Cards On Hand</b>	15,412.52
<b>1900 · Gift Cards-non food</b>	
1901 · Gift Card-Visa	200.00
1905 · Gift Card- Costco	25.00
<b>Total 1900 · Gift Cards-non food</b>	225.00
<b>Total Chequing/Savings</b>	261,907.50
<b>Other Current Assets</b>	
1299 · Undeposited Funds	1,180.00
1420 · Inventory	
1421 · Inventory - Purchased Goods	566.37
1422 · Inventory - Donated Goods	81,598.46
<b>Total 1420 · Inventory</b>	82,164.83
1450 · Prepaid expenses	5,927.82
<b>Total Other Current Assets</b>	89,272.65
<b>Total Current Assets</b>	351,180.15
<b>Fixed Assets</b>	
1610 · Land - operating	55,000.00
1620 · Buildings - operating	77,500.00
1630 · Warehouse-Building Account	144,500.82
1632 · Building Purchase-210 Fry St	424,262.50
1635 · Fence	4,051.00
1640 · Furniture, fixtures, & equip	23,447.94
1650 · Vehicles	121,954.58
1670 · Software Costs	10,298.60
1725 · Accum depr - building	-39,672.27
1745 · Accum deprec- furn,fix,equip	-18,286.52
1755 · Accum deprec - vehicles	-72,111.15
1760 · Accumulated Amortization-Softwa	-2,336.13
1765 · Acc Amortization-Fence	-607.65
<b>Total Fixed Assets</b>	728,001.72
<b>TOTAL ASSETS</b>	<b>1,079,181.87</b>

# Loaves & Fishes Food Bank Foundation

## Balance Sheet

Accrual Basis

As of May 27, 2015

	May 27, 15
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Accounts Payable</b>	
2010 · Accounts payable	3,002.37
<b>Total Accounts Payable</b>	3,002.37
<b>Credit Cards</b>	
2050 · Credit card	
2050-ps · RBC Visa-Peter Sinclair	252.00
<b>Total 2050 · Credit card</b>	252.00
<b>Total Credit Cards</b>	252.00
<b>Other Current Liabilities</b>	
2005 · Accounts Payable YEAR END	2,564.23
2100 · Payroll Liabilities	
2104 · Vacation Pay accrued	1,179.15
<b>Total 2100 · Payroll Liabilities</b>	1,179.15
2115 · Unearned Gaming Revenue	43,750.00
2116 · Unearned Grant Revenue	10,000.00
2140 · GST Paid on Purchases	-21,449.63
2200 · GST-HST Payable	-19,643.06
<b>Total Other Current Liabilities</b>	16,400.69
<b>Total Current Liabilities</b>	19,655.06
<b>Long Term Liabilities</b>	
2727 · Island Savings- 1st mtg	67,512.60
2728 · Island Savings- 2nd mtg	389,498.36
2731 · Callable debt due within one ye	38,651.60
2732 · Callable debt Contra	-38,651.60
2765 · Current portion of long term de	3,985.41
2766 · Contra current portion of long	-3,985.41
<b>Total Long Term Liabilities</b>	457,010.96
<b>Total Liabilities</b>	476,666.02
<b>Equity</b>	
3000 · Reserves	
3002 · Restricted Reserves	67,182.06
3003 · Net changes in restricted reser	-1,412.98
3004 · Net Change in capital Assets	16,708.76
3005 · Transfers to Capital Assets	-16,708.76
<b>Total 3000 · Reserves</b>	65,769.08
3010 · Equity	264,313.98
3020 · Invested in Capital Assets	180,478.31
3900 · Members Equity	57,402.16
Net Income	34,552.32
<b>Total Equity</b>	602,515.85
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>1,079,181.87</b>

# Loaves and Fishes Community Food Bank 2015 Approved Budget and 2016 Proposed Budget

Income	2014 Budget	2014 Actual	2015 Budget	2016 Budget
Donations Monetary	\$362,300.00	\$462,275	\$450,000	\$450,000
BC Share	\$35,000.00	\$56,264	\$50,000	\$50,000
Donations Food	\$1,500,000.00	\$1,594,823	\$1,700,000	\$2,050,000
Direct Access	\$73,000.00	\$73,000	\$75,000	\$75,000
Revenue Membership	\$300.00	\$250	\$200	\$200
Other Income	\$5,000.00	\$8,626	\$7,000	\$7,000
Special Events Fundraising	\$8,000.00	\$0	\$19,300	\$20,000
Total Income	\$1,983,600.00	\$2,195,238	\$2,301,500	\$2,652,200
Expenses	2014 Budget			
Wages and Benefits	\$270,000.00	\$275,335	\$295,000	\$310,000
Food	\$1,691,919.00	\$1,601,204	\$1,600,000	\$1,825,700
Food to Other Agencies		\$243,492	\$250,000	\$350,000
Administrative	\$35,000.00	\$44,074	\$45,000	\$50,000
Occupancy	\$15,000.00	\$16,008	\$40,000	\$40,000
Travel and Meetings	\$600.00	\$1,546	\$1,500	\$1,500
Transportation	\$40,000.00	\$35,029	\$40,000	\$45,000
Depreciation and Amort	\$23,000.00	\$24,391	\$30,000	\$30,000
Total Expenses	\$2,075,519.00	\$2,241,079	\$2,301,500	\$2,652,200

**Loaves and Fishes Food Bank Foundation  
2015 Board Member List**

Brian Fillmore  
Paul Attwell  
Roelof (Rudi) Bekker  
Shirley Basciano  
Magi Cooper  
Elizabeth Forrester,  
Ron Bollans  
Syd Langhelt  
Anne Manikel  
Val Alcock-Carter  
Robert Gibson

**CITY OF NANAIMO  
EVALUATION  
PERMISSIVE TAX EXEMPTIONS (PTE)**

**Name of Organization: Nanaimo Kennel Club**

Request to be placed on 2015 Permissive Tax Exemption Bylaw for property leased at #204 – 2290 Bowen Road.

**Grant No. 2015 PTE-02**

Criteria:	Meets Criteria:		Statement of Purpose:	
	Yes	No		
➤ the property <u>must</u> be recommended for a Permissive Tax Exemption in the following year; and			<p>An organization may only be added to the Permissive Tax Exemption roll for the following year. In some cases, it may be appropriate to give an organization a cash grant during the current year.</p> <p>These exemptions must be adopted by bylaws, by the 31<sup>st</sup> of October of the year preceding exemption, and passed with a two-third's majority.</p> <p>All buildings and properties that receive a PTE must be reviewed every three years to ensure that they continue to meet the specific criteria set out in their applicable category.</p>	
➤ the property qualifies for a PTE as a Church, Public Hospital, Community Care Facility, or Private School or				
➤ the organization can demonstrate a financial need				
➤ must adhere to all of the City of Nanaimo's bylaws and policies				
Grant Awarded:	\$		Amount Recommended:	\$
	Yes	No		

**Discussion:**

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**Notes:**

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July 29, 2015

Nanaimo Kennel Club  
2290 Bowen Rd. Box 4  
Nanaimo, BC V9T 3K7

Diane Hiscock  
Manager of Revenue Services  
City of Nanaimo

Attached please find the completed application for consideration of a Permissive Tax Exemption for the Nanaimo Kennel Club.

Just a note that the financial statements for June 2015 do not reflect the June conformation show as the information is not yet available. Our show secretary fell gravely ill and has since passed away. This has left us in limbo with a reconciliation for the show, as it is tied up in the processing of the estate. We are making every effort to secure our funds.

We do not prepare an annual budget as there is little deviation from one year to the next.

Thank you for your consideration and we hope for a favourable ruling.

Yours truly  
Carolyn Kool



Treasurer  
Nanaimo Kennel Club



**CITY OF NANAIMO**  
**APPLICATION FOR PERMISSIVE**  
**TAX EXEMPTION**

Office Use

PTE-02

ORGANIZATION: <b>NANAIMO KENNEL CLUB.</b>		DATE: <b>JUNE 1 2015</b>	
ADDRESS: <b>2290 BOWEN RD</b>		PRESIDENT: <b>DEL BEAULAC</b>	
<b>Box 4</b>		SENIOR STAFF MEMBER: <b>CAROLYN KOOL</b>	
<b>NANAIMO BC</b>		POSITION: <b>TREASURER</b>	
<b>V9T 3K7</b>		CONTACT: <b>Carolyn Kool</b>	
TELEPHONE: <b>250-591 4119</b>		TELEPHONE: <b>250-591-4119</b>	
OVERVIEW OF YOUR ORGANIZATION'S PROGRAMS AND SERVICES OFFERED IN THE COMMUNITY: <b>DOG TRAINING CLASS, SHOWS + TRIALS</b> <b>PARTICIPATION IN COMMUNITY EVENTS.</b>			
GEOGRAPHIC AREA SERVED BY THE ORGANIZATION: <b>NANAIMO AND AREA</b>			
NO. OF FULL TIME STAFF: <b>—</b>		NO. OF PART TIME STAFF: <b>—</b>	
NO. OF COMMUNITY VOLUNTEERS: <b>130</b>		NO. OF VOLUNTEER HOURS PER YEAR: <b>approx 1100 hrs.</b>	
NO. OF MEMBERS: <b>130</b>		MEMBERSHIP FEE: <b>15.00</b>	
CLIENTS SERVED, LAST YEAR: <b>—</b>		CLIENTS SERVED, THIS YEAR (PROJECTED): <b>—</b>	
B.C. SOCIETY ACT REG. NO.: <b>S-0006124</b>		REVENUE CANADA CHARITABLE REG. NO.: <b>—</b>	
CURRENT BUDGET:		BEGAN HOUSE- LEASE TO NANAIMO KENNEL CLUB	
INCOME		LEGAL DESCRIPTION OF PROPERTY: <b>LT1, SEC 18-20, RDG 7, PLN 27441, LD-31</b>	
EXPENSES: <b>N/A</b>		TAX FOLIO NUMBER: <b>05549.102</b>	
NEXT YEAR PROJECTED:		CURRENT YEAR TAXES (IF KNOWN): <b>\$813.37</b>	
INCOME:			
EXPENSES:			
SIGNATURE: <b>C Kool</b>		TITLE/POSITION: <b>Treasurer</b>	
		DATE: <b>July 27/15</b>	
<b>NOTE: YOUR ORGANIZATION'S MOST RECENT AUDITED FINANCIAL STATEMENTS AND CURRENT FINANCIAL STATEMENTS MUST BE ATTACHED TO THE APPLICATION FORM (INCLUDING A BALANCE SHEET AND INCOME STATEMENT).</b>			



## CITY OF NANAIMO GRANT QUESTIONNAIRE

1. Please describe the work of your organization in this community.

PROVIDING DOG TRAINING CLASSES SEPT TO JUNE  
ORGANIZE TRIALS, SHOWS AND COMPETITIONS FOR  
DOGS.

2. What are your organization's specific priorities for the coming year?

MAINTAIN CURRENT ACTIVITIES AND "INCREASE  
NUMBER OF COMPETITIONS AND MEMBERS

3. How does your organization ensure that its services address continuing and emerging community needs?

WE ARE MEMBER DRIVEN - CONTINUALLY  
RESPOND TO MEMBERS REQUESTS FOR NEW  
ACTIVITIES

4. Please describe the role of volunteers in your organization.

ALL POSITIONS ON OUR EXECUTIVE ARE VOLUNTEERS  
OUR MEMBERS VOLUNTEER TO SET UP  
ORGANIZE AND RUN TRIALS + SHOWS

5. Please list grants applied for/received from other governments or service clubs.

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

- COST FOR PARTICIPATION IN EVENTS AS SET BY MARKET STANDARD.

COST FOR MEMBERSHIP IS ESTABLISHED BY MAJORITY VOTE

- ~~SECRET~~

- ( 20 )

- Handwritten notes:

- CONTINUE TO OPERATE ON EVENTS, TRIALS AND SHOWS WITH A REDUCTION OF COSTS AND INCREASE THE NUMBER OF PARTICIPANTS

**CITY OF NANAIMO  
GRANT QUESTIONNAIRE**

11. What will the effect be if you do not receive a Grant in Aid from the City of Nanaimo?

AS WE CURRENTLY RENT OUR OFFICE FROM THE CITY  
WE WILL HAVE TO CONSIDER NON RENEWAL OF  
THE LEASE.

12. Does your organization require funding to cover the current year's taxes? If so, what amount?

AS WE ARE A NON-PROFIT ORGANIZATION THAT  
DOES NOT OWN THE PROPERTY, WE WOULD  
REQUIRE THE FULL TAX AMOUNT FOR  
FUNDING.



## 2014 Annual Report BC SOCIETY

FORM 11  
SOCIETY ACT  
Section 68

Filed Date and Time: **July 29, 2015 09:56 PM Pacific Time**

### ANNUAL REPORT DETAILS

**NAME OF SOCIETY**

NANAIMO KENNEL CLUB  
2290 BOWEN RD  
POST OFFICE BOX 4  
NANAIMO BC V9T 3K7

**SOCIETY INCORPORATION NUMBER**  
**S-0006124**

**DATE OF INCORPORATION**  
**February 17, 1961**

**DATE OF ANNUAL GENERAL MEETING (AGM)**  
**October 27, 2014**

### DIRECTOR INFORMATION as of October 27, 2014

**Last Name, First Name, Middle Name:**

BLACKBURN, SABINE

**Physical Address:**

615 PARK AVE  
NANAIMO BC V9R 4H5

**Mailing Address:**

615 PARK AVE  
NANAIMO BC V9R 4H5

**Last Name, First Name, Middle Name:**

CRAIG, LORNA

**Physical Address:**

48 RILEY PL  
NANAIMO BC V9T 5B9

**Mailing Address:**

48 RILEY PL  
NANAIMO BC V9T 5B9

**Last Name, First Name, Middle Name:**

GRAYSON, CAROLE ANN

**Physical Address:**

284 CILAIRE DR  
NANAIMO BC V9S 3E8

**Mailing Address:**

284 CILAIRE DR  
NANAIMO BC V9S 3E8

**Last Name, First Name, Middle Name:**

HENIGMAN, MARGARET (Name Correction or Legal Name Change from HENIGMAN, MAGGRE)

**Physical Address:**

4775 ROXANNE DR  
NANAIMO BC V9T 5C1

**Mailing Address:**

4775 ROXANNE DR  
NANAIMO BC V9T 5C1

**Last Name, First Name, Middle Name:**

KOOL, CAROLYN

**Physical Address:**

2387 MILL RD  
NANAIMO BC V9R 6Y7

**Mailing Address:**

2387 MILL RD  
NANAIMO BC V9R 6Y7

**Last Name, First Name, Middle Name:**

MALCOLM, SANDI

**Physical Address:**

3700 BIRCH PATH WAY  
NANAIMO BC V9T 6P7

**Mailing Address:**

3700 BIRCH PATH WAY  
NANAIMO BC V9T 6P7

**Last Name, First Name, Middle Name:**

MEDFORTH, SHARON

**Physical Address:**

2530 GREENWAY RD  
LADYSMITH BC V9G 1E3

**Mailing Address:**

2530 GREENWAY RD  
LADYSMITH BC V9G 1E3

**Last Name, First Name, Middle Name:**

MILLEN, SANDRA

**Physical Address:**

167 BLACK POWDER TRAIL  
NANAIMO BC V9S 3G4

**Mailing Address:**

167 BLACK POWDER TRAIL  
NANAIMO BC V9S 3G4

**Last Name, First Name, Middle Name:**

SAVORY, DOUGLAS

**Physical Address:**

11903 ALLISON WAY  
LADYSMITH BC V9G 1K7

**Mailing Address:**

11903 ALLISON WAY  
LADYSMITH BC V9G 1K7

**Last Name, First Name, Middle Name:**

SCOTT, ROBERT J.

**Physical Address:**

2903 RAVENHILL RD  
NANAIMO BC V9R 5K9

**Mailing Address:**

2903 RAVENHILL RD  
NANAIMO BC V9R 5K9

**Last Name, First Name, Middle Name:**

TOMS, CAROL

**Physical Address:**

1138 THUNDERBIRD DR  
NANAIMO BC V9S 2P3

**Mailing Address:**

1138 THUNDERBIRD DR  
NANAIMO BC V9S 2P3

**Last Name, First Name, Middle Name:**

WILSON, SANDRA

**Physical Address:**

1112 2ND AV  
POST OFFICE BOX 1283  
LADYSMITH BC V9G 1A9

**Mailing Address:**

1112 2ND AV  
POST OFFICE BOX 1283  
LADYSMITH BC V9G 1A9

# Nanaimo Kennel Club

## Balance Sheet As at 08/31/2014

### ASSET

#### Bank Accounts

Floats for events	116.00
Due from PayPal	328.87
Juniors Bank Account 20582407	2,988.98
General Bank Account 9587880	8,216.48
Kit Scott Memorial Fund 12260...	434.83
Members Equity Shares 9906221	333.09
Sunshine Fund 12262604	244.12

<b>Bank Account Totals</b>	<u>12,662.37</u>
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#### GIC's

GIC 5.0% Nov 1, 2015	18,941.71
GIC 1.25% Nov 1, 2019	36,209.52
GIC 1.25% Feb 14, 2017	12,391.48
GIC 1.25% MaY 24, 2017	6,218.32
GIC 2% Jan 27, 2017	91,376.87

<b>Total GIC's</b>	<u>165,137.90</u>
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#### Accounts Receivable

Accounts Receivable	0.00
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<b>Accounts Receivable</b>	<u>0.00</u>
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#### Prepaid Expenses

Prepaid Expense	758.91
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<b>Total Prepaid Expenses</b>	<u>758.91</u>
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#### Fixed Assets

Fixed Assets	2,676.00
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<b>Fixed Asset Total</b>	<u>2,676.00</u>
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<b>TOTAL ASSET</b>	<u><u>181,235.18</u></u>
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### LIABILITY

#### Accounts Payable

Accounts Payable	0.00
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<b>Total Accounts Payable</b>	<u>0.00</u>
-------------------------------	-------------

<b>TOTAL LIABILITY</b>	<u>0.00</u>
------------------------	-------------

### EQUITY

#### Members Equity

Members Equity Opening Balan...	179,767.28
---------------------------------	------------

Current Earnings	1,467.90
------------------	----------

<b>Total Members Equity</b>	<u>181,235.18</u>
-----------------------------	-------------------

<b>TOTAL EQUITY</b>	<u>181,235.18</u>
---------------------	-------------------

Printed On: 07/27/2015

**Nanairno Kennel Club**  
**Balance Sheet As at 08/31/2014**

LIABILITIES AND EQUITY	<u>181,235.18</u>
------------------------	-------------------

**Nanaimo Kennel Club****Income Statement 09/01/2013 to 08/31/2014****REVENUE****Revenue**

Agility Trials	8,312.50
Rally Trials	3,161.33
Obedience Classes	17,869.87
Obedience Trials	3,881.17
AIOC Trials	875.15
Conformation Shows	32,210.07
Show Handling Classes	1,201.50
CGN Tests	0.00
Membership	2,730.00
Seminars	5,913.28
Awards Banquet	615.00
Interest Income	8,477.43
Miscellaneous Income	982.28
Sanction Matches	1,011.52
Juniors Fees	0.00

<b>Total Revenue</b>	<u>87,241.10</u>
----------------------	------------------

<b>TOTAL REVENUE</b>	<u>87,241.10</u>
----------------------	------------------

**EXPENSE****Class Expenses**

Agility Classes	14.70
Rally Classes	70.88
Obedience Classes	10,125.56
Centennial Building Rental	4,168.36
PayPal fees	595.21
Terrier races expense	0.00
Lure Coursing Expenses	0.00

<b>Total Class Expenses</b>	<u>14,974.71</u>
-----------------------------	------------------

**Show Expenses**

Association Fees	19,043.61
Judges Expenses	12,260.34
catalogue expense	480.00
Agility Trial Expenses	3,942.97
Obedience Trial Expenses	5,134.86
Rally Trial Expenses	2,335.59
Sanction Matches	1,859.39
Awards/Ribbons	5,527.07
Concession Expenses	382.38
Equipment Rentals & Repairs	1,009.50

<b>Total Show Expenses</b>	<u>51,975.71</u>
----------------------------	------------------

**Seminar Expenses**

Seminar Expense	2,833.68
Harbour City Dog Fanciers Info ...	174.40

<b>Total Seminar Expense</b>	<u>3,008.08</u>
------------------------------	-----------------



**Nanaimo Kennel Club****Income Statement 09/01/2013 to 08/31/2014****Administration Expenses**

Advertising	157.50
Awards Banquet	3,103.53
Insurance	1,162.00
Office Supplies & Postage	1,353.41
Bank Charges	217.72
Newsletter	0.00
Library	1,091.18
Rent Doghouse	5,475.00
Rent Meeting Room	1,371.00
Membership CKC	63.33
Memberships events	0.00
Sunshine Expense	351.88
Donations	1,150.00
VIEX	318.15

<b>Total Administrative Expense</b>	<b>15,814.70</b>
-------------------------------------	------------------

<b>TOTAL EXPENSE</b>	<b>85,773.20</b>
----------------------	------------------

<b>NET INCOME</b>	<b>1,467.90</b>
-------------------	-----------------

# Nanaimo Kennel Club

## Balance Sheet As at 06/30/2015

### ASSET

#### Bank Accounts

Floats for events	116.00
Due from PayPal	503.34
Juniors Bank Account 20582407	3,373.94
General Bank Account 9587880	4,660.71
Kit Scott Memorial Fund 12260...	435.01
Members Equity Shares 9906221	336.38

<b>Bank Account Totals</b>	<u>9,425.38</u>
----------------------------	-----------------

#### GIC's

GIC 5.0% Nov 1, 2015	19,605.45
GIC 1.25% Nov 1, 2019	28,376.14
GIC 1.25% Feb 14, 2017	12,602.32
GIC 1.25% MaY 24, 2017	6,296.35
GIC 2% Jan 27, 2017	93,209.41

<b>Total GIC's</b>	<u>160,089.67</u>
--------------------	-------------------

#### Accounts Receivable

Accounts Receivable	<u>0.00</u>
---------------------	-------------

<b>Accounts Receivable</b>	<u>0.00</u>
----------------------------	-------------

#### Prepaid Expenses

Prepaid Expense	<u>1,170.78</u>
-----------------	-----------------

<b>Total Prepaid Expenses</b>	<u>1,170.78</u>
-------------------------------	-----------------

#### Fixed Assets

Fixed Assets	<u>2,676.00</u>
--------------	-----------------

<b>Fixed Asset Total</b>	<u>2,676.00</u>
--------------------------	-----------------

<b>TOTAL ASSET</b>	<u><u>173,361.83</u></u>
--------------------	--------------------------

### LIABILITY

#### Accounts Payable

Accounts Payable	<u>0.00</u>
------------------	-------------

<b>Total Accounts Payable</b>	<u>0.00</u>
-------------------------------	-------------

<b>TOTAL LIABILITY</b>	<u>0.00</u>
------------------------	-------------

### EQUITY

#### Members Equity

Members Equity Opening Balan...	181,235.18
---------------------------------	------------

Current Earnings	<u>-7,873.35</u>
------------------	------------------

<b>Total Members Equity</b>	<u>173,361.83</u>
-----------------------------	-------------------

<b>TOTAL EQUITY</b>	<u>173,361.83</u>
---------------------	-------------------

Printed On: 07/27/2015

**Nanaimo Kennel Club**  
**Balance Sheet As at 06/30/2015**

LIABILITIES AND EQUITY

173,361.83

**Nanaimo Kennel Club****Income Statement 09/01/2014 to 06/30/2015****REVENUE****Revenue**

Agility Trials	9,920.75
Rally Trials	937.01
Obedience Classes	15,029.24
Obedience Trials	3,618.90
AIOC Trials	1,180.00
Conformation Shows	2,980.00
Show Handling Classes	422.27
CGN Tests	0.00
Membership	2,200.08
Seminars	8,910.36
Awards Banquet	1,146.16
Interest Income	4,956.29
Miscellaneous Income	397.00
Lure Coursing revenue	125.00
Sanction Matches	914.22
Juniors Fees	500.00
UKC revenue	60.00

<b>Total Revenue</b>	<u>53,297.28</u>
----------------------	------------------

<b>TOTAL REVENUE</b>	<u>53,297.28</u>
----------------------	------------------

**EXPENSE****Class Expenses**

June show	1,929.10
Rally Classes	394.25
Obedience Classes	9,506.35
Centennial Building Rental	430.76
PayPal fees	606.26
Terrier races expense	33.59
Lure Coursing Expenses	501.24

<b>Total Class Expenses</b>	<u>13,401.55</u>
-----------------------------	------------------

**Show Expenses**

Association Fees	-204.75
Judges Expenses	11,364.73
Agility Trial Expenses	6,129.42
Obedience Trial Expenses	4,637.98
Rally Trial Expenses	2,521.52
Sanction Matches	705.93
Awards/Ribbons	361.93
Concession Expenses	70.54
Equipment Rentals & Repairs	289.55

<b>Total Show Expenses</b>	<u>25,876.85</u>
----------------------------	------------------

**Seminar Expenses**

Seminar Expense	6,647.08
Harbour City Dog Fanciers Info ...	852.73

Printed On: 07/27/2015

**Nanaimo Kennel Club****Income Statement 09/01/2014 to 06/30/2015**

<b>Total Seminar Expense</b>	<b>7,499.81</b>
------------------------------	-----------------

**Administration Expenses**

Awards Banquet	3,509.93
Insurance	880.00
Office Supplies & Postage	951.66
Bank Charges	4.00
Newsletter	35.22
Library	145.99
Rent Doghouse	6,507.97
Rent Meeting Room	701.97
Membership CKC	157.50
Memberships events	350.23
Sunshine Expense	95.38
Donations	100.00
Executive expenses	417.50
Juniors Expenses	201.34
Library expenses disc acct	333.73

<b>Total Administrative Expense</b>	<b>14,392.42</b>
-------------------------------------	------------------

<b>TOTAL EXPENSE</b>	<b>61,170.63</b>
----------------------	------------------

<b>NET INCOME</b>	<b>-7,873.35</b>
-------------------	------------------

**CITY OF NANAIMO  
EVALUATION  
PERMISSIVE TAX EXEMPTIONS (PTE)**

**Name of Organization:** **Mid Island Abilities & Independent Living Society**

Request to be placed on 2015 Permissive Tax Exemption Bylaw for property leased at 3999 Victoria Avenue.

**Grant No. 2015 PTE-03**

Criteria:	Meets Criteria:		Statement of Purpose:
	Yes	No	
➤ the property <u>must</u> be recommended for a Permissive Tax Exemption in the following year; and			<p>An organization may only be added to the Permissive Tax Exemption roll for the following year. In some cases, it may be appropriate to give an organization a cash grant during the current year.</p> <p>These exemptions must be adopted by bylaws, by the 31<sup>st</sup> of October of the year preceding exemption, and passed with a two-third's majority.</p> <p>All buildings and properties that receive a PTE must be reviewed every three years to ensure that they continue to meet the specific criteria set out in their applicable category.</p>
➤ the property qualifies for a PTE as a Church, Public Hospital, Community Care Facility, or Private School or			
➤ the organization can demonstrate a financial need			
➤ must adhere to all of the City of Nanaimo's bylaws and policies			
Grant Awarded:	\$		Amount Recommended: \$
	Yes	No	

**Discussion:**

**Notes:**



**CITY OF NANAIMO**  
**APPLICATION FOR PERMISSIVE**  
**TAX EXEMPTION**

Office Use

PTE-03

ORGANIZATION: <i>Mid Island Abiticos and Living Society</i>	DATE: <i>07/07/2015</i>
ADDRESS: <i>3999 Victoria Ave.</i>	PRESIDENT: <i>CHAIR: Jeff Boegel</i>
<i>Nanaimo B.C.</i>	SENIOR STAFF MEMBER: <i>Cathy Robson</i>
<i>V9T-2A3</i>	POSITION: <i>Executive Director</i>
	CONTACT: <i>Cathy Robson</i>
TELEPHONE: <i>BUS. (250) 756-9455</i>	TELEPHONE: <i>Cell (250) 755-6471</i>
OVERVIEW OF YOUR ORGANIZATION'S PROGRAMS AND SERVICES OFFERED IN THE COMMUNITY: <i>Please see attachment. (including Society Rack Card)</i>	
GEOGRAPHIC AREA SERVED BY THE ORGANIZATION: <i>Nanoose to Ladysmith</i>	
NO. OF FULL TIME STAFF: <i>1</i>	NO. OF PART TIME STAFF: <i>0</i>
NO. OF COMMUNITY VOLUNTEERS: <i>67</i>	NO. OF VOLUNTEER HOURS PER YEAR: <i>9,600 Volunteer Hrs.</i>
NO. OF MEMBERS: <i>87</i>	MEMBERSHIP FEE: <i>0</i>
CLIENTS SERVED, LAST YEAR: <i>87</i>	CLIENTS SERVED, THIS YEAR (PROJECTED): <i>100</i>
B.C. SOCIETY ACT REG. NO.: <i>S-0017468</i>	REVENUE CANADA CHARITABLE REG. NO.: <i>107759227</i>
CURRENT BUDGET:	LEGAL DESCRIPTION OF PROPERTY:
INCOME <i>169,900</i>	
EXPENSES: <i>136,796.98</i>	TAX FOLIO NUMBER:
NEXT YEAR PROJECTED: <i>Index Development</i>	
INCOME:	CURRENT YEAR TAXES (IF KNOWN): <i>\$1,768.00</i>
EXPENSES:	
SIGNATURE: <i>Cathy Robson</i>	TITLE/POSITION: <i>Executive Director</i>
	DATE: <i>07/07/2015</i>

**NOTE:** YOUR ORGANIZATION'S MOST RECENT AUDITED FINANCIAL STATEMENTS AND CURRENT FINANCIAL STATEMENTS MUST BE ATTACHED TO THE APPLICATION FORM (INCLUDING A BALANCE SHEET AND INCOME STATEMENT).

1. Please describe the work of your organization in the community.  
Nanaimo Seniors Visiting Program is an outreach service that extends friendship, human contact and assistance to seniors living independently. We provide relief from loneliness and isolation with seniors that struggle with a diminishing network of family and friends. We assist individuals with disabilities and their families. We offer information and referral, self-advocacy and peer support. We also offer Trade Marked program Kids on the Block educational puppet program about disability awareness, aging issues.
2. What are your organization's specific priorities for the coming year?  
We will continue our services in the community, as we have moved into a larger location, we are wanting to bring more seniors together in a drop in setting, our goals are to increase clientele and volunteers ( including senior volunteers) to group our services. Our priorities are to interact with community resources, service clubs, churches, health fairs etc to bring awareness to the aging population and promote community resources.
3. How does your organization ensure that its services address continuing and emerging community issues?  
We are involved in senior networking groups; stay involved in the community conversation and discussions, interact with our supporters such as Senior Outreach Team. We work with our Clients closely and hear concerns from family and see upcoming needs. Our Society attends community seminars involved with senior concerns such as elder scams, abuse, physical, emotional and financial.
4. Please describe the role of volunteers in your organization.  
Our Volunteers make telephone calls on a regular basis and in-home visiting, allows the feeling of security of someone being there. Our Volunteers offer transportation for clients to attend monthly shopping, social outings/events. We have an IT Volunteer that helps with electronics and computers. Our volunteers communicate online with our clients, offering awareness and humour. Our Volunteers offer the opportunity for the feeling of freedom outside their home and the feeling of being active. We promote socialization with the benefit of feeling "Part of" and encourage interaction with the benefit and feeling of sharing or have influence in a conversation.
5. Please list grants applied for /received from other governments or service clubs.  
We have applied for New Horizon's for Seniors Program, Gaming, VIHA and United way, we also approach Kinette Club, Knights of Columbus, Rotary Clubs and churches.



6. Please provide details of fees for service in your organization, and how costs and fees are determined.

At this time our program is donation based but we have been looking at a member ship Fee

7. If your organization is a branch of a larger organization, please indicate how this affects the financial and other information you have provided.

We are not a branch of a larger organization.

8. Please describe your policy and treatment of: Capital, reserve or special purpose funds, and year end surpluses or deficits.

We have no capital and with our reserves, we are working toward our 3 month operation reserve which at this point stands at two months and is kept in a high interest savings account. Throughout the year we deplete our budget and carry no surplus.

9. Please describe current or planned approaches to self-generated income.

Our Society has been looking at developing revenue generating programs, but we have none in place at this time. This will be reviewed at our Strategic Planning sessions.

10. What will the effect be if you do not receive a Grant in Aid from the City of Nanaimo?

Without receiving the Permissive Tax Exemption , will increase our annual operating costs Where we may have to review our income/expenses to where our office is located and if is financially feasible for us to stay.

11. Does your organization require funding to cover the current years taxes? If so, what amount?

Yes we do, 2015 Taxes for 3999 Victoria Ave is \$1,768.

G: Administration/Committees/Grants Advisory Committee/Grants  
Info/PERMISSIVE TAX EXEMPTIONS APPLICATION.doc

NOT APPLICABLE - CITY OF  
NANAIMO PAID AS LEASE  
Application Forms/Applications, Instructions,  
BEGAN AUG. 1/15.

## OVERVIEW OF OUR SOCIETY:

We run 3 major programs with the focus

on well being of seniors that live independently. We offer home visits, phone calls and outings, offering opportunities for peers

to build a network. We support and encourage those living with disabilities with information and networking, Advocacy and

peer support. We offer a puppet program in the community and schools to teach children about disabilities and aging issues.



3156 Barons Rd,  
Nanaimo, BC V9T 4B5  
(250) 756-9455  
[www.midislandability.org](http://www.midislandability.org)

## **Mid Island Abilities & Independent Living Society**

is an effective, supportive organization based in Nanaimo which supports and encourages all persons living with disabilities to overcome barriers and attain their own unique goals and achieve their potential and to lead a more independent lifestyle.

### **We offer:**

#### **Information and Networking**

We are dedicated to helping our clients identify their needs and helping them find the resources to fill those needs. If we don't have it, we know who does, or we will help you find it.

#### **Advocacy and Self-Empowerment Skills**

Self-advocacy as a core theme assists individuals to advocate on their own behalf, supports their choices, respects their decisions, and affords individuals opportunities to take risks.

#### **Peer Support**

Peer support is an exciting opportunity to get involved in workshops, programs, social events, and volunteer positions while making friends with similar interests in the community.

#### **Nanaimo's The Kids on the Block Puppet Program**

We are presenting an exciting puppet program at local events and in our schools which will help raise awareness of the issues faced by kids with disabilities in schools.

*If you are passionate about kids and/or about disability awareness, you can make a difference in people's lives. Call to learn more about this exciting program!*

#### **Nanaimo Seniors Visiting Program**

See reverse for more information on this program.

*We accomplish these lofty goals quite simply: by having a network of Volunteers connect with our Clients, either by telephone or in person. For more than 33 years, Nanaimo Seniors Visiting Program has been providing contact and assistance for seniors who live independently and feel isolated. We are helping seniors and people with disabilities to lead more engaging and independent lifestyles.*

**ABILITIES ABOVE ALL**

**OUR FOCUS IS THE WELL-BEING OF SENIORS**



**NSVP**  
Nanaimo Seniors  
Visiting Program

Serving the Nanaimo area for over 30 years!

3156 Barons Road  
Nanaimo, BC V9T 4B5  
**250-756-9455**

email: [info@ntvs.ca](mailto:info@ntvs.ca)  
web: [www.ntvs.ca](http://www.ntvs.ca)



### **MISSION STATEMENT**

NSVP's focus is the well-being of seniors who wish to live independently. We aim to provide relief from loneliness, through communication and support, to meet the challenges of aging and diminishing personal networks.

### **Nanaimo Seniors Visiting Program**

is an outreach service that extends friendship, human contact and assistance to seniors living independently by providing:

- Home visits by NSVP staff when needed
- Special events such as Christmas luncheon, Summer BBQ, etc
- Outings and Events; drives in the country; attending the theatre; shopping excursions, etc
- Friendly telephone calls and visits to alleviate loneliness
- Sharing of joys and sorrows with warmth and understanding
- New friendships to fill the void of lost friends and loved ones
- Assistance with the challenges of daily living
- Information to aid and encourage Seniors in maintaining a dignified and independent lifestyle

### **How to access NSVP:**

- Phoning us at 250-756-9455
- By Client-referral through a health/community service
- By request from a friend or family member
- Contacting us by email at [info@ntvs.ca](mailto:info@ntvs.ca)



VANCOUVER ISLAND  
health  
authority



**Canada**

Funded in part by the Government of  
Canada's New Horizons for Seniors Program

*Donations are always welcome! Cheques may be mailed or brought to our office.*



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## RECEIPT

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<b>Form Filed:</b>	BC Society Annual Report
<b>Society Number:</b>	S-0017468
<b>Business Number:</b>	107759227BC0001
<b>Society Name:</b>	MID ISLAND ABILITIES AND INDEPENDENT LIVING SOCIETY
<b>Filing Date and Time:</b>	January 16, 2015 06:44 PM Pacific Time
<b>Fee</b>	\$25.00
<b>Service Charge:</b>	\$00.00
<b>Subtotal:</b>	\$25.00
<b>Service Charge GST:</b>	\$00.00
<b>Total:</b>	\$25.00

<b>Payment Method:</b>	Credit Card
<b>Payment Invoice Number:</b>	SOFI000001538533
<b>Transaction ID:</b>	8125539
<b>Your Contact Name is:</b>	Cathy Robson
<b>Your Contact Telephone Number is:</b>	250-756-9455
<b>Credit Card Type:</b>	VISA
<b>Credit Card Number:</b>	XXXXXXXXXXXXXXXXXX
<b>Authorization Number:</b>	032106

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## 2014 Annual Report BC SOCIETY

FORM 11  
SOCIETY ACT  
Section 68

Filed Date and Time: **January 16, 2015 06:44 PM Pacific Time**

### ANNUAL REPORT DETAILS

**NAME OF SOCIETY**

MID ISLAND ABILITIES AND INDEPENDENT LIVING SOCIETY  
3156 BARONS ROAD  
NANAIMO BC  
CANADA V9T 4B5

**SOCIETY INCORPORATION NUMBER**

**S-0017468**

**DATE OF INCORPORATION**

**August 25, 1982**

**DATE OF ANNUAL GENERAL MEETING (AGM)**

**December 16, 2014**

### DIRECTOR INFORMATION as of December 16, 2014

**Last Name, First Name, Middle Name:**

BOEGEL, JEFF

**Physical Address:**

353 MOILLIET ST  
PARKSVILLE BC V9P 1K1

**Mailing Address:**

353 MOILLIET ST  
PARKSVILLE BC V9P 1K1

**Last Name, First Name, Middle Name:**

CARTLIDGE, GABRIELLE M.

**Physical Address:**

2443 GARRY OAK DR  
NANOOSE BAY BC V9P 9G1

**Mailing Address:**

2443 GARRY OAK DR  
NANOOSE BAY BC V9P 9G1

**Last Name, First Name, Middle Name:**

COSMA, LEO M

**Physical Address:**

164 PRINCE JOHN WAY  
NANAIMO BC V9T 4B5

**Mailing Address:**

164 PRINCE JOHN WAY  
NANAIMO BC V9T 4B5

**Last Name, First Name, Middle Name:**

JOHNSON, BERNICE

**Physical Address:**

214 - 4299 DEPARTURE BAY RD  
NANAIMO BC V9T 1C9

**Mailing Address:**

214 - 4299 DEPARTURE BAY RD  
NANAIMO BC V9T 1C9

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**Last Name, First Name, Middle Name:**

MCCAFFREY, SHIRLEY

**Physical Address:**

219 1681 BOUNDARY AVE  
NANAIMO BC V9S 5N1

**Mailing Address:**

219 1681 BOUNDARY AVE  
NANAIMO BC V9S 5N1

---

**Last Name, First Name, Middle Name:**

TKACHENKO, VICTORIA

**Physical Address:**

621 BRUCE AVE  
NANAIMO BC V9R 3Y6

**Mailing Address:**

621 BRUCE AVE  
NANAIMO BC V9R 3Y6

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**MID ISLAND ABILITIES AND INDEPENDENT LIVING SOCIETY**

**Financial Statements**

**Year Ended September 30, 2014**

*(Unaudited)*



**MID ISLAND ABILITIES AND INDEPENDENT LIVING SOCIETY**

**Index to Financial Statements**

**Year Ended September 30, 2014**

*(Unaudited)*

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REVIEW ENGAGEMENT REPORT	1
FINANCIAL STATEMENTS	
Statement of Financial Position	2 - 3
Statement of Changes in Net Assets	4
Statement of Operations	5
Statement of Cash Flows	6
Notes to Financial Statements	7 - 9



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## REVIEW ENGAGEMENT REPORT

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To the Members of Mid Island Abilities and Independent Living Society

We have reviewed the statement of financial position of Mid Island Abilities and Independent Living Society as at September 30, 2014 and the statements of operations, changes in net assets and cash flows for the year then ended. Our review was made in accordance with Canadian generally accepted standards for review engagements and, accordingly, consisted primarily of inquiry, analytical procedures and discussion related to information supplied to us by the Society.

A review does not constitute an audit and, consequently, we do not express an audit opinion on these financial statements.

Based on our review, nothing has come to our attention that causes us to believe that these financial statements are not, in all material respects, in accordance with Canadian accounting standards for not-for-profit organizations.

Nanaimo, BC  
December 15, 2014

---

JOHNSTON, JOHNSTON & ASSOCIATES LTD.  
CERTIFIED GENERAL ACCOUNTANTS

**A Professional Corporation**

#1 - 4488 Wellington Road • Nanaimo, BC • V9T 2H3 • P: 250.758.8383 • F: 250.758.8380 • E: [frontdesk@jjacga.com](mailto:frontdesk@jjacga.com)

**MID ISLAND ABILITIES AND INDEPENDENT LIVING SOCIETY**  
**Statement of Financial Position**  
**September 30, 2014**  
*(Unaudited)*

	2014	2013
<b>ASSETS</b>		
<b>CURRENT</b>		
Cash - <i>note 5</i>	\$ 26,489	\$ 4,929
Goods and services tax recoverable - <i>note 7</i>	1,010	690
Prepaid expenses	90	~
	<u>\$ 27,589</u>	<u>\$ 5,619</u>

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

Page 2

Johnston·Johnston  
 & ASSOCIATES LTD.  
 CERTIFIED GENERAL ACCOUNTANTS

**MID ISLAND ABILITIES AND INDEPENDENT LIVING SOCIETY**  
**Statement of Financial Position**  
**September 30, 2014**  
*(Unaudited)*

	2014	2013
<b>LIABILITIES AND NET ASSETS</b>		
<b>CURRENT</b>		
Accounts payable and accrued liabilities	\$ 2,800	\$ 5,129
Accrued wages and benefits payable - note 7	4,555	1,763
	<u>7,355</u>	<u>6,892</u>
<b>NET ASSETS</b>		
Net assets - page 4	<u>20,234</u>	<u>(1,273)</u>
	<u>\$ 27,589</u>	<u>\$ 5,619</u>

**ON BEHALF OF THE BOARD**

\_\_\_\_\_ *Director*

\_\_\_\_\_ *Director*

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

Page 3

**Johnston•Johnston**  
**& ASSOCIATES LTD.**  
CERTIFIED GENERAL ACCOUNTANTS

**MID ISLAND ABILITIES AND INDEPENDENT LIVING SOCIETY**  
**Statement of Changes in Net Assets**  
**Year Ended September 30, 2014**  
*(Unaudited)*

	Externally restricted - notes 5 and 6	Unrestricted	2014	2013
<b>NET ASSETS - BEGINNING OF YEAR</b>	\$ 35	\$ (1,308)	\$ (1,273)	\$ 8,846
Excess of revenue over expenses	7,973	13,534	21,507	(10,119)
<b>NET ASSETS - END OF YEAR</b>	<b>\$ 8,008</b>	<b>\$ 12,226</b>	<b>\$ 20,234</b>	<b>\$ (1,273)</b>

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

Page 4

**Johnston·Johnston**  
**& ASSOCIATES LTD.**  
CERTIFIED GENERAL ACCOUNTANTS

**MID ISLAND ABILITIES AND INDEPENDENT LIVING SOCIETY**

**Statement of Operations**

**Year Ended September 30, 2014**

*(Unaudited)*

	2014	2013
<b>REVENUE - note 4</b>		
Donations	\$ 23,251	\$ 10,276
Fundraising	11,893	4,552
Gaming	47,000	-
Grants - note 8	4,426	23,815
Interest income	55	20
	<u>86,625</u>	<u>38,663</u>
<b>EXPENSES</b>		
Accounting and legal fees	3,900	3,230
Advertising and promotion	-	1,539
Bookkeeping fees	663	532
Dues and subscriptions	160	185
Insurance	1,065	1,061
Interest and bank charges	131	53
Miscellaneous	87	-
Office	7,630	5,404
Projects	1,835	3,802
Rent	6,643	6,330
Repairs and maintenance	80	-
Telephone	1,571	1,553
Vehicle	7,667	-
Wages and benefits	33,686	25,093
	<u>65,118</u>	<u>48,782</u>
<b>(DEFICIENCY) EXCESS OF REVENUE OVER EXPENSES</b>	<u>\$ 21,507</u>	<u>\$ (10,119)</u>

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

Page 5

**Johnston·Johnston**  
**& ASSOCIATES LTD.**  
 ----- CERTIFIED GENERAL ACCOUNTANTS -----

**MID ISLAND ABILITIES AND INDEPENDENT LIVING SOCIETY**

**Statement of Cash Flows**

**Year Ended September 30, 2014**

*(Unaudited)*

	2014	2013
<b>OPERATING ACTIVITIES</b>		
(Deficiency) excess of revenue over expenses	\$ 21,507	\$ (10,119)
Changes in non-cash working capital	53	7,966
<b>INCREASE (DECREASE) IN CASH FLOW</b>	21,560	(2,153)
Cash - beginning of year	4,929	7,082
<b>CASH - END OF YEAR - note 5</b>	<b>\$ 26,489</b>	<b>\$ 4,929</b>

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

Page 6

**Johnston·Johnston**  
**& ASSOCIATES LTD.**  
CERTIFIED GENERAL ACCOUNTANTS

## MID ISLAND ABILITIES AND INDEPENDENT LIVING SOCIETY

### Notes to Financial Statements

Year Ended September 30, 2014

(Unaudited)

---

#### 1. NATURE OF OPERATIONS

Mid Island Abilities and Independent Living Society (the "Society") was incorporated on August 28, 1982 under the Society Act of British Columbia as a not-for-profit organization and is a registered charity under the Income Tax Act of Canada.

#### 2. PURPOSE OF THE SOCIETY

Mid Island Abilities and Independent Living Society is a community-based charitable organization which supports and encourages seniors and all persons living with disabilities to overcome barriers, attain their own unique goals, achieve their potential, and to lead a more independent lifestyle. The Society provides a resource centre and promotes leadership through compassion and professionalism bringing awareness to the community and encouraging confidence, self esteem, self advocacy and an independent lifestyle through various outings and events.

#### 3. CHANGE OF NAME

On May 2, 2012, the Organization changed its name from Nanaimo Seniors Visiting Society to Mid Island Abilities and Independent Living Society.

On December 23, 2010, the Organization changed its name from Nanaimo Telephone Visiting Society to Nanaimo Seniors Visiting Society.

#### 4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

##### Contributed services

Volunteers contribute approximately 9,000 hours per year to assist the Society in carrying out its service delivery activities. Because of the difficulty in determining their fair value, contributed services are not recognized in the financial statements.

##### Basis of presentation

The financial statements were prepared in accordance with Canadian accepted accounting standards for not-for-profit organizations (ASNPO).

##### 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 amount of assets and liabilities, disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the period. Such estimates are periodically reviewed and any adjustments necessary are reported in earnings in the period in which they become known. Actual results could differ from these estimates. Significant areas of estimation include: accrued liabilities.

(continues)



**MID ISLAND ABILITIES AND INDEPENDENT LIVING SOCIETY**  
**Notes to Financial Statements**  
**Year Ended September 30, 2014**  
*(Unaudited)*

**4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES *(continued)***

Capital assets

Capital assets are expensed on acquisition. Included in the vehicle expenses for the current year is a van that was donated to the Society with a value of \$6,000.

Going concern

These financial statements have been prepared on a going concern basis, which contemplates the realization of assets and the payment of liabilities in the ordinary course of business. Should the Society be unable to continue as a going concern, it may be unable to realize the carrying value of its assets and to meet its liabilities as they become due.

The Society's ability to continue as a going concern is dependent upon its ability to maintain government funding to meet current and future obligations to achieve profitable operations. These financial statements do not reflect the adjustments or reclassification of assets and liabilities, which would be necessary if the Society were unable to continue its operations.

Revenue recognition

Unrestricted contributions are recognized as revenue of the General Fund in the year received or receivable and paid or payable if the amount to be received can be readily estimated and collection reasonably assured.

Restricted contributions are recognized as revenue of the Gaming Fund in the year in which the related expenses are incurred.

Investment income and bank service charges on the General Fund resources are recognized as revenue and expenses in the General Fund in the year received or receivable and paid or payable if the amount to be received can be readily estimated and collection is reasonably assured.

Investment income and bank service charges on the Gaming Fund resources are recognized as revenue and expenses in the Gaming Fund in the year received or receivable and paid or payable if the amount to be received can be readily estimated and collection is reasonably assured.

**5. CASH**

	2014	2013
General accounts - unrestricted	\$ 18,481	\$ 4,894
Gaming account - externally restricted	8,008	35
	<u>\$ 26,489</u>	<u>\$ 4,929</u>

**MID ISLAND ABILITIES AND INDEPENDENT LIVING SOCIETY**

**Notes to Financial Statements**

**Year Ended September 30, 2014**

*(Unaudited)*

**6. EXTERNALLY RESTRICTED FUNDS**

Externally restricted funds represent gaming funds and are held in a separate bank account. These funds can only be used as determined by the external contributors.

	2014	2013
Balance - beginning of year	\$ 35	\$ 1,990
Contribution received	47,500	-
Expenditures	(39,527)	(1,955)
Balance - end of year	<u>\$ 8,008</u>	<u>\$ 35</u>

**7. GOVERNMENT REMITTANCES PAYABLE OTHER THAN INCOME TAX**

Government remittances (other than income taxes) include, for example, Federal and Provincial sales taxes, and payroll taxes. The following remittances were payable at year-end:

	2014	2013
Employee deductions payable	\$ 2,295	\$ 1,020
Goods and services tax recoverable	(1,010)	(690)
	<u>\$ 1,285</u>	<u>\$ 330</u>

**8. GRANT REVENUES**

	2014	2013
GRANT - NEW HORIZONS (KOB)	\$ -	\$ 19,389
GRANT - VIHA	4,426	4,426
	<u>\$ 4,426</u>	<u>\$ 23,815</u>

**9. ECONOMIC DEPENDENCE**

The Society is economically dependent on revenues received from British Columbia Community Gaming Program and from the Vancouver Island Health Authority.

2015	Position	Address	Telephone	DOB
Bernice Johnson (B)	Director	540 Apt C Rosehill St Nanaimo BC V9S 1E6	Hm. 250-591-7562	3/1/1962
Gabrielle Cartlidge (M)	Director	2443 Garry Oak Dr. Nanoose Bay, BC V9P 9G1	Hm: 250-468-9388	7/30/1928
Jeff Boegel ( JC)	Chair	353 Moilliet St. Parksville, BC V9P 1K1	Cell:250 816 1072	12/19/1961
Leo Cosma (M)	Tressurer	164 Prince John Way Nanaimo BC V9T 3G4	Hm: 250 758-0739	4/14/1929
Victoria Tkachenk	Vice Chair	621 Bruce Ave Nanaimo BC V9R 3Y6	Hm: 250-667-4505	1/5/1992
Shirley MaCaffrey	Director	219-1681 Boundry Ave Nanimio BC V9S 5N1	Hm: 250-591-2145	3/20/1943
Catherine Kleiber	Director	103 499 Miton St Nanaimo BC V9R 2K9	T 250 797 9747	01/31/1985

E-mail	Start Date	Resignation Date
<a href="mailto:bernicebjohnson@gmail.com">bernicebjohnson@gmail.com</a>	10/27/2011	
<a href="mailto:mcart@bcsupernet.com">mcart@bcsupernet.com</a>	9/2/1982	
<a href="mailto:Jeff@scm.ca">Jeff@scm.ca</a>	10/27/2011	
<a href="mailto:hotprops@telus.net">hotprops@telus.net</a>	5/3/2013	
<a href="mailto:victoria_tk@midislandability.org">victoria_tk@midislandability.org</a>	16/10,2014	
<a href="mailto:smccaffr@shaw.ca">smccaffr@shaw.ca</a>	12/4/2014	
<a href="mailto:Catherine.kleiber@td.com">Catherine.kleiber@td.com</a>	4/21/2015	

**CITY OF NANAIMO  
EVALUATION  
PERMISSIVE TAX EXEMPTIONS (PTE)**

**Name of Organization:** **British Columbia Boys Choir**

Request to be placed on 2015 Permissive Tax Exemption Bylaw for property leased at #6 – 150 Commercial Street.

**Grant No. 2015 PTE-04**

Criteria:	Meets Criteria:		Statement of Purpose:
	Yes	No	
➤ the property <u>must</u> be recommended for a Permissive Tax Exemption in the following year; and			<p>An organization may only be added to the Permissive Tax Exemption roll for the following year. In some cases, it may be appropriate to give an organization a cash grant during the current year.</p> <p>These exemptions must be adopted by bylaws, by the 31<sup>st</sup> of October of the year preceding exemption, and passed with a two-third's majority.</p> <p>All buildings and properties that receive a PTE must be reviewed every three years to ensure that they continue to meet the specific criteria set out in their applicable category.</p>
➤ the property qualifies for a PTE as a Church, Public Hospital, Community Care Facility, or Private School or			
➤ the organization can demonstrate a financial need			
➤ must adhere to all of the City of Nanaimo's bylaws and policies			
Grant Awarded:	\$		Amount Recommended: \$
	Yes	No	

**Discussion:**

**Notes:**



**CITY OF NANAIMO**  
**APPLICATION FOR PERMISSIVE**  
**TAX EXEMPTION**

Office Use

PTE-04

ORGANIZATION: <i>BRITISH COLUMBIA BOYS CHOIR</i>	DATE: <i>JULY 27, 2015</i>	
ADDRESS: (PHYSICAL) <i>C/O CIBC NANAIMO ARTS CENTRE</i>	PRESIDENT: <i>MARGOT HOLMES</i>	
<i>159 COMMERCIAL STREET</i>	SENIOR STAFF MEMBER: <i>MARGOT HOLMES</i>	
<i>NANAIMO, BC V9R 5G5</i>	POSITION: <i>EXECUTIVE DIRECTOR</i>	
MAILING: <i>PO BOX 321, SLN A, NANAIMO V9R 5L3</i>	CONTACT: <i>MARGOT HOLMES</i>	
TELEPHONE: <i>1-888-909-8282</i>	TELEPHONE: <i>250-729-5951</i>	
OVERVIEW OF YOUR ORGANIZATION'S PROGRAMS AND SERVICES OFFERED IN THE COMMUNITY: <i>TO PROVIDE AN OPPORTUNITY TO BOYS WITH MUSICAL ABILITY TO PURSUE AND DEVELOP THEIR TALENT IN A SAFE AND NURTURING ENVIRONMENT WITH PROFESSIONAL INSTRUCTION THROUGH THE TOURING CHOIR, TOWN CHOIR, ISLAND CHOIR, SERVICEMAN &amp; PUBLIC PERFORMANCES.</i>		
GEOGRAPHIC AREA SERVED BY THE ORGANIZATION: <i>NANAIMO &amp; B.C.</i>		
NO. OF FULL TIME STAFF: <i>2</i>	NO. OF PART TIME STAFF: <i>2</i>	
NO. OF COMMUNITY VOLUNTEERS: <i>120</i>	NO. OF VOLUNTEER HOURS PER YEAR:	
NO. OF MEMBERS: <i>58</i>	MEMBERSHIP FEE: <i>\$10</i>	
CLIENTS SERVED, LAST YEAR: <i>40,000</i>	CLIENTS SERVED, THIS YEAR (PROJECTED): <i>20,000</i>	
B.C. SOCIETY ACT REG. NO.: <i>S-0011220</i>	REVENUE CANADA CHARITABLE REG. NO.: <i>0435982-22</i>	
CURRENT BUDGET:	PID: 004-753-551	
INCOME \$ <i>391,295.00</i>	LEGAL DESCRIPTION OF PROPERTY: <i>6 150 Commercial St LOT A, PLAN V1P 12390, SECTION 1, NANAIMO LAND DISTRICT, BC BOYS CHOIR - THAT PART INCLUDED IN UNIT 6 LEASE FROM CITY OF NANAIMO</i>	
EXPENSES: \$ <i>376,790.00</i>	TAX FOLIO NUMBER: <i>85616.014</i>	
NEXT YEAR PROJECTED:		
INCOME: \$ <i>132,700</i>	CURRENT YEAR TAXES (IF KNOWN): <i>124.14</i>	
EXPENSES: \$ <i>131,600</i>		
SIGNATURE: <i>Margot Holmes</i>	TITLE/POSITION: <i>EXECUTIVE DIRECTOR</i>	DATE: <i>JULY 27, 2015</i>

**NOTE:** YOUR ORGANIZATION'S MOST RECENT AUDITED FINANCIAL STATEMENTS AND CURRENT FINANCIAL STATEMENTS MUST BE ATTACHED TO THE APPLICATION FORM (INCLUDING A BALANCE SHEET AND INCOME STATEMENT).

## CITY OF NANAIMO GRANT QUESTIONNAIRE

1. Please describe the work of your organization in this community.

The British Columbia Boys Choir provides an opportunity to boys with musical ability to pursue and develop their talent in a safe and nurturing environment associated with qualified professional instruction.

2. What are your organization's specific priorities for the coming year?

Present opportunities for boys in Nanaimo to participate in the Boys Choir + learn to sing.

3. How does your organization ensure that it's services address continuing and emerging community needs?

always in contact with music educators + other choir.

4. Please describe the role of volunteers in your organization.

To provide support with tours, chaperones, fundraising, concerts and at rehearsal.

5. Please list grants applied for/received from other governments or service clubs.

City of Nanaimo - \$1500.00 one off:  
BC GAMING - \$21,000.00 & (Add'l \$21,400.00 for the Choir's performance on Parliament Hill that assisted with costs for tour across Canada in Summer 2014.)

## CITY OF NANAIMO GRANT QUESTIONNAIRE

6. Please provide details of fees for service in your organization, and how costs and fees are determined.

Tuition is \$15 a week for boys to join.

7. If your organization is a branch of a larger organization, please indicate how this affects the financial and other information you have provided.

Yes - Greater Vancouver has two choirs: International Touring Choir + Tour Choir (training)

8. Please describe your policy and treatment of: capital, reserve or special purpose funds, and year-end surpluses or deficits.

If there is a surplus it is small and used for program the following year. No reserves.

9. Please describe current or planned approaches to self generated income.

Fundraising - Corporate Sponsorships - Grants, Pledges for Walk-a-Song Event, CD sales, concert ticket sales, donations are all part of our operation.

10. What will the effect be if you do not receive a Grant in Aid from the City of Nanaimo?

this is for a grant towards office space at Centre for the Arts.



11. Does your organization require funding to cover the current year's taxes? If so, what amount?

yes - to be eligible for tax-exempt  
for office space at Centre for the Arts.

NOT APPLICABLE - 2015 TAX AMOUNT OF  
\$ 124.14 PAID BY CITY

G:\Administration\Committees\Grants Advisory Committee\Grants Application Forms/Applications, Instructions,  
Info\PERMISSIVE TAX EXEMPTION APPLICATION.doc

\*. This was an error not created  
by B.C. Boys Choir but by the  
changing of building management  
at Centre for the Arts.



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## RECEIPT

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<b>Form Filed:</b>	BC Society Annual Report
<b>Society Number:</b>	S-0011220
<b>Business Number:</b>	133712851BC0001
<b>Society Name:</b>	BRITISH COLUMBIA BOYS CHOIR
<b>Filing Date and Time:</b>	January 14, 2015 03:12 PM Pacific Time
<b>Fee</b>	\$25.00
<b>Service Charge:</b>	\$00.00
<b>Subtotal:</b>	\$25.00
<b>Service Charge GST:</b>	\$00.00
<b>Total:</b>	\$25.00

<b>Payment Method:</b>	Credit Card
<b>Payment Invoice Number:</b>	SOFI000001535479
<b>Transaction ID:</b>	8112026
<b>Your Contact Name is:</b>	Margot Holmes
<b>Your Contact Telephone Number is:</b>	250-729-5951
<b>Credit Card Type:</b>	VISA
<b>Credit Card Number:</b>	XXXXXXXXXXXXXXXXXX
<b>Authorization Number:</b>	068456

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## 2014 Annual Report BC SOCIETY

FORM 11  
SOCIETY ACT  
Section 68

Filed Date and Time: January 14, 2015 03:12 PM Pacific Time

### ANNUAL REPORT DETAILS

NAME OF SOCIETY

BRITISH COLUMBIA BOYS CHOIR  
150 COMMERCIAL ST  
NANAIMO BC V9R 5C6

SOCIETY INCORPORATION NUMBER  
S-0011220

DATE OF INCORPORATION  
November 6, 1974

DATE OF ANNUAL GENERAL MEETING (AGM)  
October 29, 2014

### DIRECTOR INFORMATION as of October 29, 2014

Last Name, First Name, Middle Name:

KEOGH, ANTONNETTE

Physical Address:

16122-92ND AVE  
SURREY BC V4N 3C4

Mailing Address:

16122-92ND AVE  
SURREY BC V4N 3C4

Last Name, First Name, Middle Name:

LEWIS, MICHAEL

Physical Address:

4485 ROSS LANE  
WEST VANCOUVER BC V7W 2Z2

Mailing Address:

4485 ROSS LANE  
WEST VANCOUVER BC V7W 2Z2

Last Name, First Name, Middle Name:

MCKINNON, LYNN

Physical Address:

635 EAST 48TH AVENUE  
VANCOUVER BC V5W 2E4

Mailing Address:

635 EAST 48TH AVENUE  
VANCOUVER BC V5W 2E4

**Last Name, First Name, Middle Name:**

MITCHELL, AMBER

**Physical Address:**

2706 BEAVER CREEK CRES  
NANAIMO BC V9T 3K4

**Mailing Address:**

2706 BEAVER CREEK CRES  
NANAIMO BC V9T 3K4

**Last Name, First Name, Middle Name:**

RENZULLO, LISA

**Physical Address:**

3555 DOUGLAS RD  
BURNABY BC V5G 3P3

**Mailing Address:**

3555 DOUGLAS RD  
BURNABY BC V5G 3P3

**Last Name, First Name, Middle Name:**

VON KEYSERLINGK, MARINA

**Physical Address:**

522 E 8TH ST  
NORTH VANCOUVER BC V7L 1Z6

**Mailing Address:**

522 E 8TH ST  
NORTH VANCOUVER BC V7L 1Z6

**Last Name, First Name, Middle Name:**

ZANATTA, BIANCO FUSEO

**Physical Address:**

3660 EAST BOULEVARD  
VANCOUVER BC V6J 4B1

**Mailing Address:**

3660 EAST BOULEVARD  
VANCOUVER BC V6J 4B1



## Annual Report

### 1. Registration Number

S-0011220

### 2. Name of Society

British Columbia Boys Choir

### FILE ONLINE



To file your BC Society Annual Report online, contact BC Registry Services at **1 877 526-1526** to have an access code mailed to the Registered Office of the society. Once the access code has been received, go to **[www.bcregistryservices.gov.bc.ca](http://www.bcregistryservices.gov.bc.ca)** to file online.

PLEASE PRINT CLEARLY

### 3. Annual General Meeting Date

Date your Annual General Meeting was held: 2014/10/29  
(YYYY/MM/DD)

If no Annual General Meeting was held, write "NO MEETING HELD" in the date field above.

NO MEETING HELD cannot be submitted for the current year until the year is over. Directors cannot be changed if no Annual General Meeting held.

### 4. Registered Office Address (Location of Records) – Additional \$15.00 for Address Updates

Is this a change to your registered address from the previous year? ☐ Yes ☒ No

#### Physical Address Required.

(Post Office Box alone will not be accepted.)

#### Mailing Address

(If different from physical address.)

150 Commercial Street, Nanaimo, BC V9R 5C6

PO Box 321 Station A, Nanaimo, BC V9R 5L3

### 5. Society Email Address

**[choir@bcboyschoir.org](mailto:choir@bcboyschoir.org)**

Enter one email address. Email address may be used as a contact for this form.

OFFICE USE ONLY



## 6. Society Directors

- One director must be a B.C. resident. This requirement does not apply to extraprovincial societies.
- Director addresses must be a physical address. Post Office Box alone is not accepted.
- Full names of directors are required, initials only are not accepted.

Last Name	First Name	Residential Address (Must be a physical address)	Postal Code
Keogh	Antonnette	16122-92nd Ave, Surrey, BC	V4N 3C4
Lewis	Michael	4485 Ross Lane, West Vancouver, BC	V7W 2Z2
McKinnon	Lynn	635 East 48th Ave., Vancouver, BC	V5W 2E4
Mitchell	Amber	2706 Beaver Creek Cres., Nanaimo, BC	V9T 3K4
Renzullo	Lisa	3555 Douglas Road, Burnaby, BC	V5G 3P3
von Keyserlingk	Marina	522 E 8th Street, North Vancouver, BC	V7L 1Z6
Zanatta	Bianco	3660 East Boulevard, Vancouver, BC	V6J 4B1

## 7. Signature

Sign here. I certify that this information is accurate and complete.

Date Signed (YYYY/MM/DD)



**8. Return Form and Fee to BC Registry Society**

**Mailing Address:**

PO Box 9431 Stn Prov Govt, Victoria BC V8W 9V3

**Physical Address:**

200 - 940 Blanshard Street, Victoria BC V8W 3E6

**Questions? Call 1 877 526-1526**

**Need help completing this form?** Go to [www.bcregistryservices.gov.bc.ca](http://www.bcregistryservices.gov.bc.ca) for further instructions.

Please make cheque payable to Minister of Finance. Write your incorporation/registration number on the cheque.

☒ **Checklist if Submitting by Mail:**

☐ **\$25.00** Annual Report filing fee included.

☐ **\$15.00** An additional fee is required if address updated within section 4, for a total fee of \$40.00

☐ All data provided: Annual General Meeting date. Registered office address and director updates made if required.

☐ Form signed.

## FILE ONLINE AT [www.bcregistryservices.gov.bc.ca](http://www.bcregistryservices.gov.bc.ca)

If you wish to file your Annual Report online, please contact BC Registry Services at 1 877 526-1526 to have an access code mailed to the Registered Office of the society. Once the access code has been received, go to [www.bcregistryservices.gov.bc.ca](http://www.bcregistryservices.gov.bc.ca) to file your Annual Report over the Internet. Payment is by credit card or BC OnLine deposit account. There is online information you can access to help you through the process. The fee to submit online is \$25. If you are also changing your registered office address in British Columbia, there is an additional fee of \$15.

If you need assistance to submit the Annual Report filing, either electronically or on paper, you can use the services of BC Registry Services' Preferred Service Provider Dye & Durham who will submit the filing on your behalf for an additional service fee. Complete and sign the form and mail it with a cheque payable to Dye & Durham for \$41.64 (or \$64.78 if you are also changing your registered office address). Your cancelled cheque will be your receipt. For more information, call toll free 1 800 665-6211 or visit [www.dyedurhambc.com](http://www.dyedurhambc.com).

### IMPORTANT INFORMATION ABOUT THE SOCIETY ACT

- A society does not file their financial statements with the Registrar of Companies. However, a society is required to keep copies of financial statements at the society's address and make them available to the public upon request.
- BC Registry Services staff do not examine changes to bylaws; instead, the registry is the repository of the bylaws for public access. A society that changes its bylaws must ensure their changes comply with section 6 of the *Society Act*, before filing them with the Registrar's office. If the society requires assistance with their bylaws, they may wish to seek legal advice.

### INSTRUCTIONS FOR SOCIETIES IN BRITISH COLUMBIA

*If you wish to file a paper Annual Report, please follow these instructions.*

- A Section 68 of the *Society Act* requires every society to file an Annual Report (Form 11) within 30 days after the annual general meeting was held. **Information you enter in this report must be current as at the close of the annual general meeting.**
- B Please read the section below titled **Important Information About the Annual Report** and then update this form if required by:
- entering the date of the Annual General Meeting in Item 3;
  - entering the Address of the society in Item 4;
  - providing your email address in Item 5;
  - listing the names and residential addresses of all of the directors of the society in Item 6 (attach an additional sheet if more space is required for directors); and
  - signing this form in Item 7.
- C If a society has FAILED TO FILE its annual report with this office for two years, the Registrar may strike the society from the register and dissolve it.
- D Society forms are available from this office or your local Service BC Centre.
- E Please take a photocopy of this document if you require a copy for your records.
- F Fees must be submitted with any documents you are filing. You may pay by cheque or money order payable to the Minister of Finance. Your cancelled cheque is your receipt.
- G Please return the original Annual Report with any additional forms and fees to (Item 8):
- |  |   |
|--|---|
| <b>Mailing Address</b>                           | <b>Physical Address</b>                           |
| PO Box 9431 Stn Prov Govt<br>Victoria BC V8W 9V3 | 200 - 940 Blanshard Street<br>Victoria BC V8W 3E6 |

**Freedom of Information and Protection of Privacy Act (FOIPPA)** – Personal information provided on this form is collected, used and disclosed under the authority of the FOIPPA and the *Society Act* for the purposes of assessment. Questions regarding the collection, use and disclosure of personal information can be directed to the Executive Coordinator of the BC Registry Services at 1 877 526-1526, PO Box 9431 Stn Prov Govt, Victoria BC V8W 9V3.

### IMPORTANT INFORMATION ABOUT THE ANNUAL REPORT

- 1. Name of Society**  
This is the full legal name of the society as shown on the Certificate of Incorporation or Change of Name.
- 2. Incorporation/Registration Number**  
This number is assigned at the time of incorporation/registration and is located at the top right-hand corner of the Certificate of Incorporation.
- 3. Annual General Meeting**  
Show the date the annual general meeting was held. Section 56 of the *Society Act* requires every society to hold its first annual general meeting not more than 15 months after the date of incorporation. After that, an annual general meeting must be held at least once every calendar year and not more than 15 months after the adjournment of the previous annual meeting.
- 4. Address of Society**  
A society must have an address in the Province to receive notices and communications, to be served documents and a location where the financial statements are kept. This address must be a complete physical address. You may include general delivery, post office box, rural route, site or comp. number as part of the address, but BC Registry Services cannot accept this information as a complete address. You must also include a postal code. If an area does not have street names or numbers, please provide a description that will readily allow a person to locate the office.  
  
If the address of the society has changed, you must include an additional filing fee of \$15. The change is NOT effective until the day after the form is filed by the Registrar of Companies.
- 5. Email Address**  
Provide an email address that we may use for future communications.
- 6. Directors' Names and Residential Addresses**  
These are the full names and residential addresses of all directors. The full name of a director must include a last name, a first name and initial(s) if any.  
  
The *Society Act* defines a director to include a trustee, officer, member of an executive committee and a person occupying any such position by whatever name.  
  
The residential address of a director must be a complete physical address. You may include general delivery, post office box, rural route, site or comp. number as part of the address, but BC Registry Services cannot accept this information as a complete address. You must also include a postal code. If an area does not have street names or numbers, please provide a description that will readily allow a person to locate the office.  
  
Attach an additional sheet if more space is required for directors.
- 7. Signature**  
This report must be originally signed by a current director, officer or society solicitor.





2014 Annual Report  
Incorporation Number: S-0011220

BRITISH COLUMBIA BOYS CHOIR  
PO BOX 321 STATION A  
NANAIMO BC V9R 5L3

**FILE ONLINE NOW**



To file your BC Society Annual Report immediately, go to:  
**[www.bcregistryservices.gov.bc.ca](http://www.bcregistryservices.gov.bc.ca)**  
and use **ACCESS CODE: 133758201.**



**Complete this section if submitting by mail.**

Annual Reports submitted by mail may take up to eight weeks to be filed.

**PLEASE PRINT CLEARLY.**

**1. Annual General Meeting Date**

Date your Annual General Meeting was held: \_\_\_\_\_

(YYYY/MM/DD)

If no Annual General Meeting was held, write "NO MEETING HELD" in the date field above.  
NO MEETING HELD cannot be submitted for the current year until the year is over.

**2. Registered Office Address (Location of Records) - Additional \$15.00 for Address Updates**

**Physical Address Required.** (Post Office Box alone will not be accepted.)

150 COMMERCIAL ST, NANAIMO BC V9R 5C6

**Mailing Address** (If different from physical address)

PO BOX 321 STATION A, NANAIMO BC V9R 5L3

Enter new physical address if it has changed.

Enter new mailing address if it has changed.

**3. Society Email Address**

choir@bcboyschoir.org

Update email address if it has changed. Email address may be used as a contact for this form.

**OFFICE USE ONLY**





#### 4. Society Directors

- Directors listed below cannot be changed if no meeting was held.
- Director addresses must be a physical address. Post Office Box alone is not accepted.
- Full names of directors are required, initials only are not accepted.
- Draw a line through name if director has ceased, and amend the list in the space provided.

Last Name	First Name	Residential Address (Must be a physical address)	Postal Code
<del>Goldstein</del>	<del>Larisse</del>	<del>2646 WEST 42ND AVENUE, VANCOUVER BC</del>	<del>V4N 3C4</del>
Keogh	Antonnette	16122-92ND AVE, SURREY BC	V4N 3C4
<del>Legovini</del>	<del>Shannon</del>	<del>22 - 7501 CUMBERLAND ST, BURNABY BC</del>	<del>V7W 2Z2</del>
Lewis	Michael	4485 ROSS LANE, WEST VANCOUVER BC	V7W 2Z2
<del>Li</del>	<del>Lisha</del>	<del>236 LEBLEU ST, COQUITLAM BC</del>	<del>V5W 2E4</del>
Mckinnon	Lynn	635 EAST 48TH AVENUE, VANCOUVER BC	V5W 2E4
Renzullo	Lisa	3555 DOUGLAS RD, BURNABY BC	V5G 3P3
<del>Sukunda</del>	<del>Natasha</del>	<del>5757 MAYVIEW CIRCLE, BURNABY BC</del>	<del>V6J 4B1</del>
Zanatta	Bianco	3660 EAST BOULEVARD, VANCOUVER BC	V6J 4B1



--	--	--	--

5. Signature

*Margaret J. J. J.*

2014/12/31

Sign here. I certify that this information is accurate and complete.

Date Signed (YYYY/MM/DD)

6. Return Form and Fee to BC Registry Services

Mailing Address:

PO Box 9431 Stn Prov Govt, Victoria BC, V8W 9V3

Physical Address:

2nd floor, 940 Blanshard Street, Victoria BC, V8W 3E6

Questions? Call 1 877 526-1526

Need help completing this form? Go to [www.bcregistryservices.gov.bc.ca](http://www.bcregistryservices.gov.bc.ca) for further instructions.

Please make cheque payable to Minister of Finance. Write your incorporation number S-0011220 on the cheque.

☒ Checklist if Submitting by Mail:

☐ \$25.00 Annual Report filing fee included.

☐ \$15.00 An additional fee is required if address updated within section 2, for a total fee of \$40.00.

☐ All data provided: Annual General Meeting date. Registered office address and director updates made if required.

☐ Form signed.

# EXECUTIVE DIRECTOR'S REPORT

OCTOBER 7, 2014

Margot C. Holmes, Executive Director

## OUR MISSION

*To instill in each boy a lifelong love of music*



inspiring excellence



# BRITISH COLUMBIA BOYS CHOIR

## MEMBERSHIP:

Touring Choir: 29 members including 1 Fellow

Town Choir Burnaby: 7

Nanaimo Choir: 13

## OFFICE ADMINISTRATION:

- **Patricia Cloran** has undertaken all the Choir's collecting of funds and banking last two years and will continue to do this a couple of days each month this year. She knows the system and it will be less expensive for us to hire her than teach this very time consuming task to someone else. will
- Rehearsal Assistant: **Anntonette Keogh** has agreed to continue as our Rehearsal Assistant at Burnaby rehearsals and concerts to assist with Front of House details and to come on tour when she is available. *Thank you Anntonette.*
- **Monique St. Pierre** continues to complete our **bookkeeping** on a monthly basis.
- Our yearend statements will be available in the next week. The preliminary statements are with the proposed Budget for 2014-15.

## BCBC Clothing//Uniforms:

- Some Island Choir members will join the Touring Choir for the December 2014 Tour . This means we might require additional tux jackets and it does mean we cannot wear the Blue jackets because we do not have enough of these jackets in the sizes required.

## PROGRAMS & SERVICES:

- **INTERNATIONAL TOURING CHOIR:** this program continues to have a strong steady membership with boys voices changing and leadership remaining in the Choir. There are eight new members this year.
- **Volunteer Credit for Secondary School students:** we will have activities this year where the members can gain their volunteer credit by assisting the Choir in leadership roles.
- **TOWN CHOIR:** the numbers are down for this group however we expect them to grow during the fall with the new adopt -a-school partnership.
- **Adopt a School:** The BCBC plans is to adopt up to 8 schools this year where we bring boys from these schools to participate in SongWave; Tony Araujo will go and work with schools, invite them to join SongWave and then take the BCBC to those schools to perform. Now that school has started we will approach schools and set dates for these events to take place. The goal continues to be to build membership.
- **BURNABY REHEARSALS:** Over the summer we had discussions with the **Shadbolt Centre** about availability of rehearsal rooms. We are very fortunate in that these are free of charge to the Choir because we are a resident artistic company of the Centre.
- **Deer Lake United Church** has allowed us to use their space for a fee.
- **Ryerson United Church, Vancouver** is booked for performance on Sun Dec. 7.
- **NANAIMO PROGRAMS:** our numbers in Nanaimo remains smaller in number than we would like - however we have boys that have been there for 4-6 years that want to keep singing and are ready to tour. We hope to move more boys into this program again through an invitation to participate in a SongWave Program after Christmas.

**RECRUITMENT:** Each year brings a different challenge related to membership. It is interesting this year that we spent very little money compared to other years and got the same response.

**Line #      Operating Budget**

Line #	Operating Budget	Last Year	Current Year		Request	Request	Request
		Actuals:	Budget	Projected	14-15	Year 2	Year 3
31	Expenditures      Retreat Fees	4173					
33	Artistic expenditures, including exhibition, production, technical, programming and services						
33	Artists fees (conductors)	47052	40000		41000		
34	Artistic salaries (accompanist)	3225	3000		3200		
35	Production/Technical salaries and fees						
36	Exhibition/Programming/Production expenses	25390	15000		15000		
37	Touring expenses ( BC Tour + Canadian Tour)	196182	4500		150,000		
38	Professional development programming						
39	Catalogue/Documentation/Publications - CD&Book	5958			3000		
40	Education (BC Tour)	4514	0		4500		
41	Other artistic program (uniforms) (please specify on reverse)	2492	1000		1000		
42	Operating Expenditures	<b>288986</b>	<b>63500</b>		<b>217700</b>		
43	All administrative salaries & fees (including student)	50666	40,000		41000		
44	Rent or mortgage	2100	2100		2100		
45	marketing & promotion expenses	15530	10000		15000		
46	Fundraising Expenses - Fundraising events (gross)	2371	500		2000		
47	- Other fundraising						
48	office, telephobne, insurance, accounting	13166	12000		13000		
49	Interest & Bank charges	3971	3500		3500		
50	Total operating expenditures	<b>87,804</b>	<b>68,100</b>		<b>76,600</b>		
51	TOTAL EXPENDITURES (B)	<b>175,608</b>	<b>131,600</b>		<b>294,300</b>	0	0
52	Total Revenue (A)	<b>391,295</b>	<b>132,700</b>		<b>301,300</b>	0	0
53	Total expenditures (B)	<b>376,790</b>	<b>131,600</b>		<b>289,300</b>	0	0
54	Yearly cash surplus or deficit (C)	<b>11309</b>	<b>1100</b>		<b>5000</b>	0	0
55	Items relating to capital						
56	Amortization of capital assets (depreciation) (D)	3198					
57	Amortization of deferred contributions for capital assets (E)						
58	Yearly surplus or deficit before transfers (F)						
59	Accumulated surplus or deficit, beginning of year (G)						
60	Interfund transfers (H) (please specify on reverse)						
61	Accumulated surplus or deficit, end of year (I)						

62 BALANCE SHEET ITEMS (from financial statements) - Last Year Actuals Only

- 63 Current Assets
- 64 Current Liabilities
- 65 Working Capital
- 66 Capital/Fixed Assets
- 67 Designated Funds


**PLEASE PROVIDE DETAILS ON REVERSE**

Teachers still are our best source and building the relationships with the school music specialists is critical. Packages went to all Burnaby, New Westminster, Vancouver and Nanaimo Schools in

May and also again in early September encouraging music teachers to recommend boys that love to sing - however we are assuming that the fall mailing probably did not reach teachers due to the strike and just too much to do when they returned to school.

- We ran 40 ten second PSA running on CTV for a four week period during the following shows : Dr. Oz, the evening news and Letterman and on Channel 12 during the evening news.
- Social Media: Promotion of our video about the Choir

**MEMBER FINANCIAL COMMITMENT:** *This is what the Board approved last Spring for the 2014-15 Season.*

**Touring Choir: \$900 Tuition and \$500 Donation**

- ✓ Sell \$200 worth of Raffle Tickets (20 tickets x \$10)
- ✓ Get \$100 in Walk-A-Song pledges
- ✓ Member to purchase BCBC Stormtech Jacket
- ✓ Each family needs to purchase 12 tickets total for 3 BCBC concerts
- ✓ Tour with the Choir throughout the year.

**Town Choir & VI Junior Choir: \$300 & \$200 donation/MFA**

- ✓ Sell \$100 worth of Raffle Tickets
- ✓ Get \$100 in Walk-A-Song pledges
- ✓ Member to purchase BCBC Jacket
- ✓ Each family needs to purchase 4(Nanaimo) 6 (Burnaby) tickets throughout year.

**VI Senior Choir – Van. Island: \$400 Tuition & \$200 donation/MFA**

- ✓ Sell \$100 worth of Raffle Tickets
- ✓ Get \$100 in Walk-A-Song pledges
- ✓ Member to purchase BCBC Jacket
- ✓ Each family needs to purchase 4 tickets to Nanaimo concerts

**CD SALES & BOOK SALES:**

- Our CDs will be available through iTunes and also available through purchase on our website as of the end of September.
- We also are working on getting them into stores along with our BCBC Book for Christmas sales - we will prepare materials for people to take to the gift stores that they frequent and try to get exposure and revenue through the Christmas season.
- YouTube Channel for BCBC has been set up and our video from Walk-A-Song last year added.

**Marketing and Promotion:**

- A paid PSA through CTV Closed Captioning for two weeks at the beginning of September.
- All media were sent PSAs and information on the Choir registration and auditions.
- Follow-up occurred with families that expressed interest in the past.
- Follow-up with all SongWave members took place.
- All Greater Vancouver Schools were sent information at Labour Day weekend; however with the strike nothing has come from music teachers this year. They are our best source for referrals.

**Concerts for Fall 2014 include the following:**

**Saturday November 29, 2014** - One Dream, One School Benefit Concert, St. Andrew's Wesley United

**Friday December 5, 2014** - Penticton Community Concerts, British Columbia Boys Choir with Special Guest, Ken Lavigne, Cleland Theatre, (325 Power St.), Penticton, BC



**Saturday December 6, 2014**-British Columbia Boys Choir with Special Guest, Ken Lavigne, 7:00, St. Andrew's Presbyterian Church, (1136 - 6th Avenue), Kamloops, BC (Co presented with Ken Lavigne)

**Sunday December 7, 2014** - British Columbia Boys Choir with Special Guest, Ken Lavigne 7 p.m.  
Ryerson United Church, (2195 W 45th Ave.), Vancouver, BC (Our BCBC Show)

**Monday December 8, 2014** - Ken Lavigne's Christmas Concert with special guests, British Columbia Boys Choir, 7:30pm Royal Theatre (805 Broughton St.), Victoria, BC

**Monday December 15, 2014** - British Columbia Boys Choir, Kelowna Community Concert Association - Kelowna Community Theatre, (1375 Water St.), Kelowna, BC.

**Last year we brought in more corporate sponsorship than ever before:**

\$33,900 for the Canadian Tour

\$6000 for the 45th Anniversary Book

\$4500. for the 45th Anniversary Gala Concert Weekend

New payment Program using CHIMP:

I believe once people get on this - it will be beneficial. However we have not received payments in the first month that way we normally do.

### **FUNDING & FUNDRAISING:**

- **BCBC Raffle for 2013 Raffle** – we are currently seeking prizes. The raffle was not nearly as successful as last year - many parents just made a donation of \$200.
- **Sponsorship/ Partnership Package** was developed for the Canadian Tour and it has been sent out. We are seeking \$30,000 in sponsorship to meet the tour budget.
- Fundschrift & chocolate bars etc - I will discuss with the membership if they want to have fundraising projects or do they just want to make a donation and receive a tax receipt. The same trend continues where we offer fundraising items to sell however the people that need to reach their MFA commitment are NOT the people participating in these fundraising activities. This is keeping our commitment to offering opportunities for people to raise funds in a variety of ways that best suit their lifestyles. **BOARD DISCUSSION**

### **2013 - 2014 PERFORMANCES & TOURS:**

Runout performances throughout the year. In December - we are returning to Whistler and doing performances in Chilliwack and Sidney. All these dates are a result of our 45th Anniversary Season.

- May 18, 2014 - 45th Anniversary Performance
- June 20, 21, 22, 2014 - Touring Show performances in Abbotsford, Vancouver and Nanaimo.
- June 27- July 27 - Canadian Tour - dates TBC

**Community Exposure and Profile Events:**

- Nov 30: Fundraising Event - Education a Village in Ethiopia
- Dec 5: Shadbolt Centre Community Celebration
- Dec. 6 - CBC Food Bank Event
- Dec 7 - North Vancouver Christmas Light Up Event

**BCBC 45TH ANNIVERSARY CELEBRATION:** the Anniversary Celebration and the BCBC Book are tied together. It is connecting with our Alumni that will make both a success.

**THE BCBC BOOK:** we have made progress throughout the summer on the Book and Robert Buller from Reikos International is ready to begin writing the book next week. We are still hoping for Dec release.

- Robert Buller and I met with BCBC Founders in July 2013, at West Vancouver United Church: Gerald van Wyck, Donna Wong Juliani (Manager before me & Parent), Barry Rector, Assistant

Conductor with Don Forbes, Merle Rector, Hemerald Forbes, (Founder's widow); Cadda Tett," The Dutch Connection", Cam Haney and Doug Devillier , founding members .

- Cam Haney has been in touch with the charter members and asked them for stories.
- I went through the alumni list and asked for stories from key members that have been part of the Choir for the last 20 years. We want to be sure that all areas are covered.
- We have contracted Rosemary Phillips to do some interviews for this book - she has been part of what we have done for the last 15 years or so and it was the perfect tie in to get the stories from alumni members. This Contract falls within the budget for the book.
- All alumni that we have on email or post or Facebook have been contacted and asked for their stories... we also set up Constant Contact e newsletter as we have too many alumni to just send out regular email - sent out newsletter telling of plans for 45th Anniversary.
- The challenge at this point is to
- Teri Smith, a volunteer in Nanaimo continues to archive our BCBC archives and prepare them for the book. I will be going through all this material this weekend and then Teri will do final archiving
- Sponsorship proposals are out for the BCBC Book - we hope to hear within the month.
- In addition a letter will go out to alumni this fall asking for support of the BCBC Book and the BCBC Suitcase fund.
- Suggest that the BCBC might use some of the Barney Allen Endowment money for this book. A request would need to go to the committee requesting these funds. **Board Discussion**

#### **MAY 17 & 18, 2014: 45TH ANNIVERSARY WEEKEND**

Tony Araujo and Gerald van Wyck composed a section of the letter that was sent to alumni in July 2013 - **attached**. They have chosen people to perform as soloists and to showcase in smaller ensembles. They will follow-up with the membership.

- Saturday afternoon rehearsal followed by a social event - **45th COMMITTEE TO PLAN Social event**
- Sunday Afternoon performance at Chan Centre or another location - TBC as Chan will cost around \$8000. which is a huge amount of money. **BOARD DISUSSION**
- **Reception after the performance is very important - COMMITTEE TO PLAN**
- BCBC Alumni Facebook Group has been set up.

#### **CANADIAN TOUR ACTIVITIES:**

- All members have been advised that payment is required for the tour by the end of September 2013.
- The Abbotsford Youth Orchestra will make regular payments to the Choir for their tour.
- Deposits will be required for transportation and to hold hotels throughout the year beginning in October 2013.
- **Lobby to sing on Parliament Hill on Canada Day:** Boys have been asked to write letters to their MP's and to the Minister of Canadian Heritage Shelley Glover. The majority of these members have written these letters and the remainder will be asked to do so. In addition the Choir has sent letters to all MPs and we will also be soliciting our local government and MLA.
- Sponsorship Packages have been developed.
- New Photo will be taken by Dirk Heydemann next Wednesday to be used on promotional materials.
- Postcards have been sent to members from different places in Canada where we will travel.
- Provincial Tourism offices have sent materials about their province that we will use at the Canadian Night taking place at the Retreat weekend. Members will pick the province they want

to present to the rest of the Choir - the boys will work in groups of 4 and make presentations as we enter each province on tour. **CONFIDENTIAL** as it is a surprise.



July 15, 2013



***Dear British Columbia Boys Choir Alumni Families***

I hope this letter finds you well. The **British Columbia Boys Choir celebrates its 45<sup>th</sup> Anniversary** this coming season and we hope that we will see you during this Anniversary Season. Alumni members – we invite **you** and your family members who were involved in the Choir to join our **British Columbia Boys Choir Alumni Facebook Group** – if you are in touch with BCBC Alumni from your era in the Choir – please connect with them and tell them about our plans. BCBC Families to connect on Facebook (closed group): [alumnibcbc@groups.facebook.com](mailto:alumnibcbc@groups.facebook.com)

**BCBC Stories & Memorable Events:** The Choir will be creating a beautiful historical “coffee table” book to celebrate the BCBC’s 45 years of teaching boys to sing and perform. We are very fortunate in securing the services of *Reikos International*, a small local publishing firm that specializes in such projects. Robert Buller from *Reikos* has been very generous in giving us a heavily discounted price for their work and has promised a top quality project. We are asking alumni and their families to send us your favourite stories from BCBC events, concerts and tours and these will make up the majority of the book along with photos and historical information about the Choir. **The deadline to submit story suggestions and memorable events is Sept.15 as we want to have this book finished for December 1 so it can be sold during the Christmas holiday season. Please find the questionnaire enclosed that needs to be completed and returned to us.**

**PLEASE ACT NOW!**

Of course we are planning a **45th Gala Celebration Concert** where you are invited to come and socialize and sing in the Alumni Choir under the direction of our Artistic Director, Tony Araujo and Conductor Emeritus, Gerald van Wyck. **Mark the dates: May 17 & 18, 2014** (May long weekend).

**Here is a note from Tony and Gerry....**

We have had a wonderful time reviewing the “greatest hits” from past decades of music, and putting together a selection of pieces each with their own special memories. We are really hoping you will be a part of our special Alumni Choir and ensembles that will perform memorable BCBC classics, including *Northwest Passage*, *Frobisher Bay*, *Song for the Mira*, *El Grillo*, *Amazing Grace* and *Piet Hein*.

We have scheduled a mass choir rehearsal, for those alumni who are in town, on Monday May 12<sup>th</sup> at 7 p.m. to 9 p.m.; we have also scheduled a practice during the weekend of our concert, Saturday May 17<sup>th</sup> at 2 p.m. – 5 p.m., which will be followed by an alumni dinner. Our dress rehearsal will be on Sunday afternoon, May 18<sup>th</sup> at 2 p.m., just prior to the 4 p.m. concert time. For those from out of town, we will be compiling web resources that will make it easy for you to prepare ahead of time, and dust off those musical memories!

**Box 321 Nanaimo, British Columbia, Canada V9R 5L3 [www.bcboyschoir.org](http://www.bcboyschoir.org) [choir@bcboyschoir.org](mailto:choir@bcboyschoir.org)**

2

We would be most honored to have you join us and celebrate this wonderful milestone, “Songs and Stories of the British Columbia Boys Choir”. We truly hope you can take part in this incredible BCBC 45<sup>th</sup> Anniversary Celebration! We need to know early in 2014 if you will be singing with the Choir – please confirm.

The BCBC will finish the year with a **Cross Canada Tour in July 2014** to celebrate 45 years of singing by performing in each province. We will be on the road for a month... longer than usual and the boys will have an opportunity to see our beautiful country. The show is called ***O Canada - Our Home – Songs & Stories of Canada.***

The Choir is seeking **sponsors and donors** for the **BCBC Book, 45<sup>th</sup> Gala Concert** and the **Choir's Canadian Tour**; if you work with a company that sponsors the arts, will you let me know if you think they might support our work. Your personal ongoing support of the British Columbia Boys Choir is gratefully appreciated and needed. A tax-receiptable donation of \$10 a month makes a difference to helping boys participate. Thank you.

Looking forward to a year of BCBC Memories!

**PLEASE ACT NOW!**

Kindest Regards

**BRITISH COLUMBIA BOYS CHOIR**

**Margot C. Holmes**

**Executive Director**

Tollfree: 1-888-909-8282 (Office)

P.S If you do not wish to receive email from the Choir, please let us know.

**BRITISH COLUMBIA BOYS CHOIR**

**FINANCIAL STATEMENTS**

**(Unaudited)**

**FOR THE YEAR ENDED AUGUST 31, 2014**

**BRITISH COLUMBIA BOYS CHOIR**  
**INDEX TO FINANCIAL STATEMENTS**  
**AUGUST 31, 2014**

**INDEX**

	<b>Page</b>
Notice to Readers	1
Statement of Financial Position	2
Statement of Changes in Net Assets	3
Statement of Operations	4
Notes to Financial Statements	5-7

**Monique St.Pierre**  
**Accounting Services**

#107 – 4965 Vista View Crescent  
Nanaimo, BC V9V 1S1  
Telephone: 751-0336

**- NOTICE TO READERS -**

To the Directors of British Columbia Boys Choir

I have prepared the accompanying Balance Sheet as at August 31, 2014 and the Statement of Income for the year then ended, from information supplied by the management of **British Columbia Boys Choir**.

In all material respects, these financial statements were prepared in accordance with Canadian generally accepted accounting principles.

Monique St.Pierre  
Bookkeeper

October 26, 2014  
Nanaimo, BC



**BRITISH COLUMBIA BOYS CHOIR**  
**STATEMENT OF FINANCIAL POSITION**  
**(Unaudited)**

**AS AT AUGUST 31, 2014**

	<b>2014</b>	<b>2013</b>
<b>ASSETS</b>		
Current Assets		
Cash	\$ 350	\$ 71
Accounts Receivable	-	-
Accounts Receivable Other (Note 6)	10,414	-
GST/HST Receivable	2,948	4,132
Inventory	20,055	10,454
Guaranteed Investment Certificate	31,770	36,465
Prepaid Expenses	2,647	4,974
	<u>\$ 68,185</u>	<u>\$ 56,097</u>
Capital Assets (Note 2)	<u>\$ 13,331</u>	<u>\$ 13,041</u>
	<u>\$ 81,516</u>	<u>\$ 69,138</u>
<b>LIABILITIES</b>		
Current Liabilities		
Bank Overdraft (Note 3)	\$ 41,450	\$ 25,449
Accounts Payable and Accrued Liabilities	39,724	2,810
Unearned Grants (Note 4)	0	2,000
Deferred Revenue (Note 5)	0	44,684
	<u>81,174</u>	<u>74,943</u>
<b>NET ASSETS</b>		
Unrestricted	\$ (31,428)	\$ (33,215)
Externally Restricted Funds (Note 7)	<u>\$ 31,770</u>	<u>\$ 35,633</u>
	<u>\$ 342</u>	<u>\$ 2,419</u>
<b>TOTAL EQUITY</b>		
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>\$ 81,516</u></u>	<u><u>\$ 69,138</u></u>

**APPROVED ON BEHALF OF THE BOARD:**

\_\_\_\_\_ Director

\_\_\_\_\_ Director

**BRITISH COLUMBIA BOYS CHOIR**

**STATEMENT OF CHANGES IN NET ASSETS  
(Unaudited)**

**FOR THE YEAR ENDED AUGUST 31, 2014**

	2014			2013	
	Externally Restricted	Unrestricted	Total	Total	
Net Assets, Beginning of Year	\$ 36,304	\$ (42,270)	\$ (5,966)	\$ 2,258	
Excess (Deficiency) of Receipts over Expenditure:	\$ 466	\$ 10,842	\$ 11,308	\$ (8,224)	
Interfund Transfers	(5,000)	-	-	-	
Net Assets, End of Year	\$ 31,770	\$ (31,428)	\$ 342	\$ (5,966)	

**BRITISH COLUMBIA BOYS CHOIR**  
**STATEMENT OF OPERATIONS**  
**(Unaudited)**  
**FOR THE YEAR ENDED AUGUST 31, 2014**

	2014		2013	
	Restricted Fund	Unrestricted Funds	Unrestricted Total	Unrestricted Funds
<b>Income</b>				
Tuition	-	\$33,234	\$33,234	\$35,238
Project Income	-	-	-	6,728
Fundraising	-	4,017	4,017	21,499
CD/Video/Book	-	11,153	11,153	-
45th Anniversary Events	-	8,877	8,877	-
Concert Revenue	-	18,201	18,201	6,399
BC Gaming Grant	-	42,400	42,400	21,000
Foundation Grants	-	2,022	2,022	4,044
Donations	-	41,211	41,211	26,148
Government Grants	-	9,050	9,050	5,435
Sponsorship	-	12,250	12,250	-
Tour Revenue	-	208,289	208,289	13,992
Other Income	466	125	591	900
	466	390,830	391,296	137,340
<b>Expenses</b>				
Accounting & Legal & Consulting	-	\$ 3,592	3,592	\$ 1,380
Advertising & Promotions	-	10,577	10,577	5,934
Amortization	-	3,198	3,198	3,260
Bank Charges & Interest	-	3,971	3,971	4,025
CD/Video/Book	-	6,365	6,365	-
Concert Production	-	3,748	3,748	4,783
Conductors, Accompanist & Subcontracts	-	103,044	103,044	91,939
Dues & Memberships	-	748	748	130
Fundraising	-	4,144	4,144	3,584
45th Anniversary Events	-	14,475	14,475	-
Hall Rentals	-	4,301	4,301	3,052
Insurance	-	2,759	2,759	1,437
Music	-	1,710	1,710	4,335
Office	-	5,789	5,789	3,868
Project Expenses	-	-	-	2,549
Retreat Weekend	-	4,172	4,172	1,690
Telephone	-	645	645	537
Touring Expense	-	202,625	202,625	12,328
Website & App	-	4,124	4,124	735
	\$ -	\$ 379,988	\$ 379,988	\$ 145,564
<b>Excess (Deficiency) of Receipts over Expenditures</b>	1\$1 466	\$ 10,842	\$ 11,308	\$ (8,224)

# **BRITISH COLUMBIA BOYS CHOIR**

## **NOTES TO THE FINANCIAL STATEMENTS (Unaudited)**

**FOR THE YEAR ENDED AUGUST 31, 2014**

### **1 Purpose of Organization**

The Society's primary goal is to provide an opportunity to boys with musical ability to pursue and develop their talent in a safe and nurturing environment associated with qualified professional instruction.

The British Columbia Boys Choir Society is incorporated under the Society Act of British Columbia as a not-for-profit organization and is a registered charity under the Income Tax Act.

### **2 Summary of Significant Accounting Policies**

The following is a summary of the significant accounting policies used by management in the preparation of these financial statements:

#### **a) Revenue recognition**

The society follow the deferral method of accounting for contributions which includes grants and donations. Restricted contributions are recognized as revenue in the year in which the related expenses are incurred. Unrestricted contributions are recognized as revenue when received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured.

Tuition fees are accounted as for as deferred revenue and recognized in income as related expenses are incurred. Grants received for a specific project or purpose are accounted for as deferred revenue and are recognized in income as related costs are incurred. Revenue from other sources is recognized when the amount is estimatable and collection is reasonably assured.

#### **b) Inventory**

Inventories are measured at the low of cost and net realizable value, with cost being determined using weighted average cost method. Net realizable is the estimated selling price in the ordinary course of business, less any applicable variable selling costs

#### **c) Capital assets**

Capital assets are recorded at cost and is being amortized over its estimated useful life on the declining balance basis. The annual amortization rates are as follow:

Equipment	20%
Uniforms	20%
Music Sheets	20%

#### **d) Donated materials and services**

These financial statements do not reflect the substantial value of services contributed by institutions, board members and other interested parties.

e) Financial instruments

Financial instruments are classified into one of these five categories: held-for-trading, held-to-maturity loans and receivables, available-for-sale financial assets or other liabilities. All financial instruments are initially measured in the balance sheet at fair value except for certain related party transactions. Subsequent measurement and changes in fair value will depend on their initial classifications as follows: loans and receivables, held-to-maturity investments and other liabilities are measured at amortized cost using the effective interest method; held-for-trading financial assets are measured at fair value and changes in fair value are recognized as revenue in the statement of operations, deferred or reported as a direct increase in net assets, depending on the nature of any external restrictions imposed on the investment income; available-for-sale financial instruments are measured at fair value with changes in fair value recorded in net assets or in the appropriate deferred contributions balance until the asset is removed from the statement of financial position.

The Society has classified its cash and cash equivalents as held-for-trading, which are measured at fair value. Accounts receivable are classified as loans and receivables which are measured at amortized cost. Accounts payable and accrued liabilities are classified as other liabilities, which are measured at amortized cost.

f) Uses of estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires the Board to make estimates and assumptions that affect the reported amount of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amount of receipts and expenditures during the reporting period. Actual results could differ from those estimates.

g) Capital disclosures

In accordance with CICA Handbook section 1535 "Capital Disclosures", for non-publicly accountable enterprises, the Society is required to disclose: i) externally-imposed restrictions on capital; ii) whether the restrictions were complied with; and iii) the consequences if they are not complied with.

The Society has no external restrictions on capital.

**3 Bank Overdraft**

The business line of credit has been authorized by the TD Canada Trust to a maximum of \$40,000. The line is secured by the Barney Allen trust fund accounts and interest is payable monthly and is calculated based on prime rate plus 2% per annum.

**4 Unearned Grants**

No unearned grants were received in 2013-2014

**5 Deferred Revenue**

No deferred revenue was received in 2013-2014.

**6 Accounts Receivable Other**

This account includes revenue intended for the 2013-2014 fiscal year but not received until the start of 2014-2015. This includes tour revenue, donations, a foundation grant, Walk-a-Song donations and Federal Wage Subsidy Grant.

**7 Externally Restricted**

Restricted funds consist of a trust fund set up by the Estate of the late Barney Allen. These funds are held in trust for the British Columbia Boys Choir and expenditures must be approved by the Trust Committee. Interest earned on the funds is reinvested within the fund. These funds are available to provide assistance to both current choir members and qualified alumni.

**Financial Form for Arts Organizations**

**Organization Name:** British Columbia Boys Choir

**2013- 2014 2014 -15**

**2015-2016**

Line #	Operating Budget	Last Year	Current Year		Request	Request	Request
		Actuals	Budget	Projected	Year 1	Year 2	Year 3
			Request Year				
1	Revenue						
2	Earned Revenue						
3	Admissions/Box office/Subscriptions	26953	15,000		11,000		
4	Fees (BC Tour dates)	13263	12000		12750		
5	Member Fundraising Projects	2969	3000		3000		
6	Membership dues or fees (not tax receiptable)	33,233	36,500		34,500		
7	Sales and commissions CDs & uniforms & Book	12201	5000		3000		
8	Other earned revenue (Canadian Tour)	195151			150000		
	Restricted funds (Alumni Fund)						
9	Total earned revenue	<b>283770</b>	<b>71,500</b>		<b>214,250</b>		
10	Private Sector Revenue						
11	Individual donations	16,319	9500				
12	Corporate donations	1169	1500		5000		
13	Corporate sponsorships	12250	2500				
14	Foundation & Service Clubs grants	2522	2500		10000		
15	Fundraising events (gross) Auction	17327	17000				
16	Other private sector revenue Walk-A Song	5897	5000		5000		
17	Total private sector revenue	<b>55,484</b>	<b>38,000</b>		<b>20,000</b>		
18	Government revenue						
19	Canada Council -Operating						
20	-Project						
21	Other Federal Summer Works	4850					
22	BC Arts Council -Operating						
23	-Annual						
24	-Project						
25	Municipal -City of Nanaimo	2200	2200		2500		
26	-Other North & West Vancouver	2000			2000		
27	Other government						
	BC Gaming	42400	21000		21000		
28	Total government revenue	<b>51450</b>	<b>23200</b>		<b>25500</b>		
29	Other revenue	591					
	(please indicate source and amounts on reverse)						
30	TOTAL REVENUE (A)	<b>391,295</b>	<b>132,700</b>	0	<b>259,750</b>	0	0

**PLEASE PROVIDE DETAILS ON REVERSE**

Organization's notes to Revenue section of the financial form  
Include brief explanations of Other earned, Other private sector, Other government and Other revenue  
(if used). Also include any other brief explanatory notes that relate to this section of the form.  
Attach longer notes as an appendix.

**Line 3:** Each year the BC Boys Choir does a different number of concerts in a variety of ways. This year more professional concert promoters in Greater Vancouver booked the Choir and so Choir revenue is received through fees (line 4) as opposed to Box office revenue.

Line 7: BCBC has new CD and 45th Anniversary Book so there will be new revenue.

Line 8: Canadian Tour grant showing money in and out (tour funds are kept separate from operating funds)



Include brief explanations of Other artistic program & services expenditures, Other operation expenditures interfund transfers. Also include any other brief explanatory notes that relate to these section of the form. Attach longer notes as an appendix.

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**2014 - 2015 British Columbia Boys Choir Board of Directors**

LAST NAME	FIRST NAME	Position	ADDRESS	CITY	PROV	P-CODE
Keogh	Anntonette	Vice President	16122 92nd Ave	Surrey	BC	V4N 3C4
Sukunda	Natasha	Treasurer	5757 Mayview Cir	Burnaby	BC	V5E 4B7
Legovini	Shannon	Secretary	22-7501 Cumberland St	Burnaby	BC	V3N 4Y6
Mackinnon	Lynn	President	635 East 48th Ave	Vancouver	BC	V5W 2E4
Lewis	Michael	Past President	4485 Ross Lane	West Vancouver	BC	V7W 2Z8
Zanatta	Bianca Fusco	Member at Large	3660 East Blvd.	Vancouver	BC	V6J 4B1
Mitchell	Amber	Member at Large	321 Machleary Street	Nanaimo	BC	V9R 3G8
Li	Lisha	Member at Large	236 Lebleu Street	Coquitlam	BC	V3K 4L6
Renzullo	Lisa	Member at Large	3555 Douglas Road	Burnaby	BC	V5G 3P3

British Columbia Boys Choir  
Annual Meeting  
October 29, 2014  
Deer Lake United Church

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**Attendees:**

Shannon Legovini, Megan Owen, Beatrice Anolersen, Catherine Yong, Michelle Zheng, Valerie Sarre, Jorge Mora, Michele Kuo, Cathy Chiang, Mariana von Keyserliayk, Grant Morgan, Anna-Louise Pentland, Rita Copellini, Tricia MacLean, Claudia Tarugua, Elizabeth Pratt

**1.0 Meeting called to order at 6:45pm**

**2.0 Approval of Annual General Meeting Minutes- October 30, 2013**

**Motion** to approve Minutes from October 30, 2013

- Motion tabled by Shannon Legovini and seconded by ????

**3.0 Presidents Report**

- Focus of the Board for the upcoming year will be around the development of a 5 year Strategic Plan
- This year there has been a focus on the development of Board materials, job descriptions and contracts.
- An Operational review was completed this year to determine if there were significant changes that could be made to structure or operations of the organization. Only minor issues were identified and are being examined by the Board. The overall feedback from the review was very positive.
- Thank you to Shannon Legovini, Larisse Goldstein and Lisha ??? who have all served on the Board for a number of years and have decided to step down. Their contributions to the Board have been significant.
- On behalf of the Board would like to extend thanks to Margot and Tony for all of the work around the 45<sup>th</sup> Anniversary and the cross Canada tour.

**Motion:** To accept Presidents Report: Shannon Legovini and seconded by Anna Louise Pentland.  
Motion carried.

**4.0 Financial Report**

- Margot presented the unaudited financial report.
- We ended the year with a surplus but we still have challenges around cash flow.
- Last year we had significant donations due to the cross Canada tour.
- The debt the choir carries is a long standing issue covering 10 + years or longer.

- Suggestion was made to look at how much tuition has gone up over the past 10 years. Are we keeping pace with the rate of inflation?
- Board is committed to ensuring tours do not put us in a difficult financial position.
- Question was tabled about the ability of the organization to apply for grants. Margot updated the membership that as an organization we don't fit into the artistic granting category

Motion: To accept the Financial Report: ?????? and seconded by ??????

#### **4.0 Update from Artistic Director**

- Tony expressed appreciation to the boys and families for their ongoing commitment to learning and mastering their repertoire
- Please be aware of the learning schedule and support boys to complete their homework
- Please review the schedule for performances this year and notify Margot of any conflicts. It is important to know of planned absences in advance as it can impact on the repertoire chosen for a concert

#### **5.0 Executive Directors report**

- Margot thanked the parent community for their support of the boys and to the organization.
- Request to membership to focus on sales for the Christmas show. This is a key fundraiser for us and would significantly assist with cash flow.
- Reminder to parents of the new App that is available. All rehearsals and shows are listed there.
- Would like to continue to develop the membership of the choir. Experience has been that it is the personal connections that bring boys to the choir.
- Suggestion was made to provide music teachers with a complementary ticket to our Christmas concert.
- Could we have a parent Facebook page that could support building more of a community, sharing of uniform supplies, carpooling etc? This will be explored.
- Tour was a tremendous success all shows were very positive and well received
- Thank you to the Board members for their support related to the planning and hosting of the 45<sup>th</sup> Anniversary activities.

Motion to accept the Report of the Executive Director: ???? and seconded by ????

#### **7. Election of Directors**

Lynn MacKinnon introduced the proposed Slate of Board Members.

- Anntonette Keogh (Surrey)
- Michael Lewis (West Vancouver)
- Lynn MacKinnon (Vancouver)

- Lisa Renzullo (Burnaby)
- Amber Mitchell (Nanaimo)
- Bianco Fusco-Zanatta (Vancouver)
- Nina van Keyelingk (West Vancouver)

Nominations were called three times from the floor. None came forward. The proposed slate of officer were elected by acclamation for a one year period of time.

#### 8.0 Adjournment of meeting

Motion to adjourn at 7:30 pm by     and seconded by ??????

**CITY OF NANAIMO  
EVALUATION  
PERMISSIVE TAX EXEMPTIONS (PTE)**

**Name of Organization: Island Crisis Care Society**

Request to be placed on 2015 Permissive Tax Exemption Bylaw for property at Units 3 & 4 – 1200 Princess Royal Avenue.

**Grant No. 2015 PTE-05**

Criteria:	Meets Criteria:		Statement of Purpose:
	Yes	No	
➤ the property <u>must</u> be recommended for a Permissive Tax Exemption in the following year; and			<p>An organization may only be added to the Permissive Tax Exemption roll for the following year. In some cases, it may be appropriate to give an organization a cash grant during the current year.</p> <p>These exemptions must be adopted by bylaws, by the 31<sup>st</sup> of October of the year preceding exemption, and passed with a two-third's majority.</p> <p>All buildings and properties that receive a PTE must be reviewed every three years to ensure that they continue to meet the specific criteria set out in their applicable category.</p>
➤ the property qualifies for a PTE as a Church, Public Hospital, Community Care Facility, or Private School or			
➤ the organization can demonstrate a financial need			
➤ must adhere to all of the City of Nanaimo's bylaws and policies			
Grant Awarded:	\$		Amount Recommended: \$
	Yes	No	

**Discussion:**

**Notes:**



# Island Crisis Care Society

(250) 585 - 2577 | Fax: (250) 756 - 2021 | [www.iccare.ca](http://www.iccare.ca) | 3156 Barons Road, Nanaimo, BC V9T 4B5

Monday, July 27, 2015

Grants Advisory Committee  
c/o Diane Hiscock  
Finance Department  
City of Nanaimo  
455 Wallace Street  
Nanaimo, BC, V9R 5J6

Dear Grants Advisory Committee,

Enclosed please find two applications for tax exemption on properties recently purchased by our society. These are two strata units in one building, so we have included an application for each unit, and one copy of supporting documents that applies to both applications.

I am available to answer questions or provide any further information you may require.

Kind regards,

Richard Powell

Policy and Publications

Executive Team




# CITY OF NANAIMO

## APPLICATION FOR PERMISSIVE TAX EXEMPTION RENEWAL

Office Use

PTE-05

ORGANIZATION: <b>Island Crisis Care Society</b>	DATE: <b>22 NOVEMBER 2015</b>	
ADDRESS: <b>3156 BARONS ROAD</b>	PRESIDENT: <b>Kevin Barg, Board Chair</b>	
<b>NANAIMO, BC</b>	SENIOR STAFF MEMBER: <b>VIOLET HAYES</b>	
<b>V9T 4B5</b>	POSITION: <b>EXECUTIVE DIRECTOR</b>	
	CONTACT: <b>SAME</b>	
TELEPHONE: 250 - 585 - 2577	TELEPHONE: 250 - 585 - 2577	
OVERVIEW OF YOUR ORGANIZATION'S PROGRAMS AND SERVICES OFFERED IN THE COMMUNITY:  Women at our Samaritan House program and crisis stabilization housing at our Crescent House, Safe Harbour House, and Hirst House locations. We provide supportive recovery housing at our Bridge location. We work cooperatively with the Island Health, BC Housing, The Ministry Of Social Development, and local non profit and governmental agencies.		
GEOGRAPHIC AREA SERVED BY THE ORGANIZATION: <b>Nanaimo, Parksville, and the surrounding areas.</b>		
NO. OF FULL TIME STAFF: <b>33</b>	NO. OF PART TIME STAFF: <b>23</b>	
NO. OF COMMUNITY VOLUNTEERS: <b>33 (Not including fundraiser participants)</b>	NO. OF VOLUNTEER HOURS PER YEAR: <b>312 (Not including fundraiser participants)</b>	
NO. OF MEMBERS: <b>34</b>	MEMBERSHIP FEE: <b>\$5.00</b>	
CLIENTS SERVED, LAST YEAR: <b>435</b>	CLIENTS SERVED, THIS YEAR (PROJECTED): <b>500</b>	
B.C. SOCIETY ACT REG. NO.: <b>S-24746</b>	REVENUE CANADA CHARITABLE REG. NO.: <b>13707 7111 RP 0001</b>	
CURRENT BUDGET: 2015/16	LEGAL DESCRIPTION OF PROPERTY: <b>LOT 3, SECTION 1, NANAIMO DISTRICT, PLAN VIS2892, UNIT 3- 1200 PRINCESS ROYAL AVE</b>	
INCOME: \$2,052,000.00		
EXPENSES: \$2,085,000.00		
NEXT YEAR PROJECTED: 2016/17	TAX FOLIO NUMBER: 80306.203	
INCOME: \$2,200,000.00		
EXPENSES: \$2,190,000.00	CURRENT YEAR TAXES (IF KNOWN): \$3,629.40	
SIGNATURE: 	TITLE/POSITION: <b>POLICY + PUBLICATIONS MANAGER</b>	DATE: <b>29 JUL 2015</b>
<b>NOTE: YOUR ORGANIZATION'S MOST RECENT AUDITED FINANCIAL STATEMENTS AND CURRENT FINANCIAL STATEMENTS MUST BE ATTACHED TO THE APPLICATION FORM (INCLUDING A BALANCE SHEET AND INCOME STATEMENT).</b>		





**CITY OF NANAIMO**  
**APPLICATION FOR PERMISSIVE**  
**TAX EXEMPTION RENEWAL**

Office Use

PTE-05


ORGANIZATION: <b>Island Crisis Care Society</b>	DATE: <b>22 NOVEMBER 2015</b>
ADDRESS: <b>3156 BARONS ROAD</b>	PRESIDENT: <b>Kevin Barg, Board Chair</b>
<b>NANAIMO, BC</b>	SENIOR STAFF MEMBER: <b>VIOLET HAYES</b>
<b>V9T 4B5</b>	POSITION: <b>EXECUTIVE DIRECTOR</b>
	CONTACT: <b>SAME</b>
TELEPHONE: <b>250 - 585 - 2577</b>	TELEPHONE: <b>250 - 585 - 2577</b>

OVERVIEW OF YOUR ORGANIZATION'S PROGRAMS AND SERVICES OFFERED IN THE COMMUNITY:

Women at our Samaritan House program and crisis stabilization housing at our Crescent House, Safe Harbour House, and Hirst House locations. We provide supportive recovery housing at our Bridge location. We work cooperatively with the Island Health, BC Housing, The Ministry Of Social Development, and local non profit and governmental agencies.

GEOGRAPHIC AREA SERVED BY THE ORGANIZATION:

**Nanaimo, Parksville, and the surrounding areas.**

NO. OF FULL TIME STAFF: <b>33</b>	NO. OF PART TIME STAFF: <b>23</b>	
NO. OF COMMUNITY VOLUNTEERS: <b>33 (Not including fundraiser participants)</b>	NO. OF VOLUNTEER HOURS PER YEAR: <b>312 (Not including fundraiser participants)</b>	
NO. OF MEMBERS: <b>34</b>	MEMBERSHIP FEE: <b>\$5.00</b>	
CLIENTS SERVED, LAST YEAR: <b>435</b>	CLIENTS SERVED, THIS YEAR (PROJECTED): <b>500</b>	
B.C. SOCIETY ACT REG. NO.: <b>S-24746</b>	REVENUE CANADA CHARITABLE REG. NO.: <b>13707 7111 RP 0001</b>	
CURRENT BUDGET: 2015/16 INCOME: <b>\$2,052,000.00</b> EXPENSES: <b>\$2,085,000.00</b> NEXT YEAR PROJECTED: 2016/17 INCOME: <b>\$2,200,000.00</b> EXPENSES: <b>\$2,190,000.00</b>	LEGAL DESCRIPTION OF PROPERTY: <b>LOT 4. SECTION 1, NANAIMO DISTRICT, PLAN VIS2892, UNIT 4 1200 PRINCESS ROYAL AVE</b>  TAX FOLIO NUMBER: <b>80306.204</b>  CURRENT YEAR TAXES (IF KNOWN): <b>\$2,865.43</b>	
SIGNATURE: 	TITLE/POSITION: <b>POLICY &amp; PUBLICATIONS MANAGER</b>	DATE: <b>29 JUL 2015</b>

**NOTE:** YOUR ORGANIZATION'S MOST RECENT AUDITED FINANCIAL STATEMENTS AND CURRENT FINANCIAL STATEMENTS MUST BE ATTACHED TO THE APPLICATION FORM (INCLUDING A BALANCE SHEET AND INCOME STATEMENT).

## CITY OF NANAIMO GRANT QUESTIONNAIRE

1. Please describe the work of your organization in this community.  
 ICCS operates housing programs that provide emergency shelter, crisis stabilization,  
 Supportive/ transitional housing, supportive recovery, and related support services,  
 including psychosocial support. 4 programs are registered as Assisted Living.
2. What are your organization's specific priorities for the coming year?  
 From 2015 to 2016 our focus is to initiate a business plan for the next phase of the  
 redevelopment of Samaritan House and to expand rent subsidies and coordinate  
 outreach services with partner agencies. Our two year pilot project to test the  
 effectiveness of 3 housing options wraps up in September and we will impliment  
 lessons learned. Volunteer involvement and development is also a top priority.
3. How does your organization ensure that its services address continuing and emerging  
 community needs?  
 As members of a variety of housing associations, including BC Non-profit Housing  
 Association, we stay abreast of national and provincial trends. We maintain a  
 database of basic client information. We provide clients with service evaluation forms  
 and concern and complaint forms. We participate in round table discussions and  
 attend local community meetings related to our client base.
4. Please describe the role of volunteers in your organization.  
 We provide volunteer opportunities in two categories: 1. Activities that support  
 the operation of the society such as fundraising and administration (member duties,  
 board of directors, etc.); and 2. Direct interaction with clients. Category 2 is for  
 Practicum/intern placements by students in a program that relates to our service area,  
 or individuals with related training or who have completed our training program.
5. Please list grants applied for/received from other governments or service clubs.  
 Received: Human Resources and Skills Development Canada 2014,  
 Rotary clubs 2014/15, United Way 2013/14, Mid Island Coop 2014,  
 CMHA Seed Funding in 2015.  
 Applied: Multiple other funding but did not receive it. i.e. Nanaimo Foundation, VIHA

6. Please provide details of fees for service in your organization, and how costs and fees are determined.

Funding from BC Housing, along with fundraising, ensures that no fees are charged for emergency shelter services.

At the current time, stays in our crisis stabilization and supportive recovery programs are completely covered for clients registered with the Ministry of Social Development. Clients not covered by the Ministry are given the opportunity to contribute to the equivalent cost of their stay to a maximum of \$40 per day. In many cases alternative sources of funding are available through other government programs. Transitional/supportive tenants pay monthly rents within their means.

7. If your organization is a branch of a larger organization, please indicate how this affects the financial and other information you have provided.

ICCS is not a branch of a larger organization.

8. Please describe your policy and treatment of: capital, reserve or special purpose funds, and year-end surpluses or deficits.

See attached excerpt from the ICCS Governance Policy, etc.

9. Please describe current or planned approaches to self generated income.

All self-generated income is either ear-marked for specific projects, or goes to support general operations. We run 1 large and 4 smaller fundraising campaigns per year. The major event is our Coldest Night of The Year walk, and we hold an annual silent auction, thanksgiving and Christmas giving campaigns, and we are researching and planning a social enterprise.

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## CITY OF NANAIMO GRANT QUESTIONNAIRE

10. What will the effect be if you do not receive a permissive tax exemption from the City of Nanaimo?

Funds will be diverted from service delivery or capital projects.

11. Does your organization require funding to cover the current year's taxes? If so, what amount?

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We have received no new significant funding in 2015 but anticipate being able to pay our current taxes if required.

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## CITY OF NANAIMO

### APPLICATION FOR PERMISSIVE TAX EXEMPTION

Division 7 of the *Community Charter* permits Council to exempt from taxation, property used for certain purposes. Organizations that are successful in receiving a Permissive Taxation Exemption will be exempt from taxes in the following and subsequent years. If an organization requires assistance to pay its property taxes in the current year, it should apply for a PTE Cash Grant by filling out question 11 at the end of this application.

Applications for Permissive Taxation Exemptions are first examined to determine whether they meet the requirements of the *Charter*. If they do not, they must be rejected by the Grants Advisory Committee. If the application meets the requirements, the Committee will then evaluate the application on the basis of financial need, appropriateness and service provided to the local community. Applicants may be required to appear before the Committee to answer questions with respect to program services, finances or other issues.

In preparation of your application, you are encouraged to submit any appendices that you feel would add to the understanding of your service. Please complete all attached forms even if you are submitting separate attachments. Ensure all questions on the application are completed or the application will be returned. Please type or print clearly.

Please return applications to the Grants Advisory Committee, c/o Diane Hiscock, Finance Department, City of Nanaimo, 455 Wallace Street, Nanaimo, BC, V9R 5J6. If you require further information or have any questions regarding the application, please call Ms. Hiscock at 250-755-4413. Applications received after August 1 cannot be placed on the Permissive Taxation Exemption Bylaw for the next taxation year.

The following attachments are also required for consideration:

1. Copy of most recent Society Act Annual Report (Form 11)
2. Most recent Audited Financial Statement (or year-end financial statements)
3. Year-to-date Financial Statements
4. Current Year Budget (income and expenditure) or Year-to-Date Statement
5. Proposed Next Year's Budget
6. List of Directors

G:\ADMINISTRATION\Committees\Grants Advisory Committee\Grants Application Forms\Applications, Instructions, Info\  
PERMISSIVE TAX EXEMPTION RENEWAL APPLICATION.docx



## 2015 Annual Report BC SOCIETY

FORM 11  
SOCIETY ACT  
Section 68

Filed Date and Time: **June 29, 2015 04:29 PM Pacific Time**

### ANNUAL REPORT DETAILS

**NAME OF SOCIETY**

ISLAND CRISIS CARE SOCIETY  
3156 BARONS RD  
NANAIMO BC V9T 4B5

**SOCIETY INCORPORATION NUMBER**  
**S-0024746**

**DATE OF INCORPORATION**  
**March 30, 1989**

**DATE OF ANNUAL GENERAL MEETING (AGM)**  
**June 25, 2015**

### DIRECTOR INFORMATION as of June 25, 2015

**Last Name, First Name, Middle Name:**

BARG, KEVIN G.

**Physical Address:**

4070 BRIGHTON PL  
NANAIMO BC V9T 3Z5

**Mailing Address:**

4070 BRIGHTON PL  
NANAIMO BC V9T 3Z5

**Last Name, First Name, Middle Name:**

CROFTON, WILLIAM J.N.

**Physical Address:**

2668 HAYRAKE RD  
NANAIMO BC V9R 6W7

**Mailing Address:**

2668 HAYRAKE RD  
NANAIMO BC V9R 6W7

**Last Name, First Name, Middle Name:**

LEE, SUSANNE

**Physical Address:**

4791 VISTA VIEW CRES  
NANAIMO BC V9V 1R2

**Mailing Address:**

4791 VISTA VIEW CRES  
NANAIMO BC V9V 1R2

**Last Name, First Name, Middle Name:**

LESLIE, W. PAUL

**Physical Address:**

103 - 6230 PATRICIA LANE  
NANAIMO BC V9T 0B3

**Mailing Address:**

103 - 6230 PATRICIA LANE  
NANAIMO BC V9T 0B3

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**Last Name, First Name, Middle Name:**

SEMPER, TOM

**Physical Address:**

2440 EAST WELLINGTON RD  
NANAIMO BC V9R 6V6

**Mailing Address:**

2440 EAST WELLINGTON RD  
NANAIMO BC V9R 6V6

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**Last Name, First Name, Middle Name:**

SEVENHUYSEN, RICK

**Physical Address:**

172 HOLLAND RD  
NANAIMO BC V9R 6W1

**Mailing Address:**

172 HOLLAND RD  
NANAIMO BC V9R 6W1

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## RECEIPT

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<b>Form Filed:</b>	BC Society Annual Report
<b>Society Number:</b>	S-0024746
<b>Business Number:</b>	137077111BC0001
<b>Society Name:</b>	ISLAND CRISIS CARE SOCIETY
<b>Filing Date and Time:</b>	June 29, 2015 04:29 PM Pacific Time
<b>Fee</b>	\$25.00
<b>Service Charge:</b>	\$00.00
<b>Subtotal:</b>	\$25.00
<b>Service Charge GST:</b>	\$00.00
<b>Total:</b>	\$25.00

<b>Payment Method:</b>	Credit Card
<b>Payment Invoice Number:</b>	SOFI000001713581
<b>Transaction ID:</b>	10004253
<b>Your Contact Name is:</b>	Richard Powell
<b>Your Contact Telephone Number is:</b>	2508160335
<b>Credit Card Type:</b>	MASTERCARD
<b>Credit Card Number:</b>	XXXXXXXXXXXXXXXXXX
<b>Authorization Number:</b>	029950

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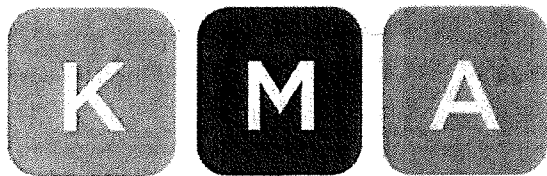


**ISLAND CRISIS CARE SOCIETY**  
**Financial Statements**  
**Year Ended March 31, 2015**

ISLAND CRISIS CARE SOCIETY  
Index to Financial Statements  
Year Ended March 31, 2015

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## INDEPENDENT AUDITOR'S REPORT

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To the Members of Island Crisis Care Society

We have audited the accompanying financial statements of Island Crisis Care Society, which comprise the statement of financial position as at March 31, 2015 and the statements of revenues and expenditures, changes in net assets and cash flow for the year then ended, and a summary of significant accounting policies and other explanatory information.

### Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Canadian accounting standards for not-for-profit organizations, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

### Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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 entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified audit opinion.

### Basis for Qualified Opinion

In common with many charitable organizations, the Society derives revenue from donations, the completeness of which is not susceptible of satisfactory audit verification. Accordingly, our verification of these revenues was limited to the amounts recorded in the records of the Society and we were not able to determine whether any adjustments might be necessary to contributions, excess of revenues over expenses, current assets and net assets.

Independent Auditor's Report to the Members of Island Crisis Care Society (continued)

Qualified Opinion

In our opinion, except for the effect of adjustments, if any, which we might have determined to be necessary had we been able to satisfy ourselves concerning the completeness of the contributions referred to in the preceding paragraph, the financial statements present fairly, in all material respects, the financial position of Island Crisis Care Society as at March 31, 2015 and the results of its operations and its cash flow for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.

Other Matter

The financial statements of the prior period ending March 31, 2014 were audited by a predecessor auditor. The audit opinion expressed in the audit report was a qualified opinion based on the inability to verify the completeness of donations. The audit report was issued June 9, 2014.

Nanaimo, British Columbia  
June 25, 2015

KRM Chartered Accountants Ltd.  
KRM Chartered Accountants Ltd.  
KRM Chartered Accountants Ltd.

ISLAND CRISIS CARE SOCIETY  
Statement of Financial Position  
March 31, 2015

	2015	2014
<b>ASSETS</b>		
<b>CURRENT</b>		
Cash	\$ 328,711	\$ 397,166
Accounts receivable	60,313	11,522
Goods and services tax recoverable	19,954	16,322
Prepaid expenses	1,605	480
	<u>410,583</u>	<u>425,490</u>
PROPERTY, PLANT AND EQUIPMENT (Note 3)	1,494,192	1,521,506
RESTRICTED CASH (Note 4)	<u>65,368</u>	<u>58,735</u>
	<u>\$ 1,970,143</u>	<u>\$ 2,005,731</u>
<b>LIABILITIES AND NET ASSETS</b>		
<b>CURRENT</b>		
Accounts payable	\$ 23,933	\$ 11,477
Current portion of long term debt (Note 5)	506,889	23,218
Wages payable	108,299	112,210
Employee deductions payable	3,288	11,116
Deferred revenue (Note 6)	138,897	115,485
	<u>781,306</u>	<u>273,506</u>
LONG TERM DEBT (Note 5)	-	535,008
DEFERRED REVENUE (Note 6)	<u>102,003</u>	<u>104,959</u>
	<u>883,309</u>	<u>913,473</u>
<b>NET ASSETS</b>		
General fund	139,121	178,160
Invested in capital assets	882,345	855,363
Internally restricted fund	65,368	58,735
	<u>1,086,834</u>	<u>1,092,258</u>
	<u>\$ 1,970,143</u>	<u>\$ 2,005,731</u>

ON BEHALF OF THE BOARD

W. Paul Berlin Director

M. M. Crafton Director

See notes to financial statements

**ISLAND CRISIS CARE SOCIETY**  
**Statement of Revenues and Expenditures**  
**For the Year Ended March 31, 2015**

	2015	2014
<b>REVENUE</b>		
Vancouver Island Health Authority	\$ 877,725	\$ 869,611
Fundraising	44,640	43,161
Client room and board	268,535	227,889
Donations	33,140	17,591
Other income (Note 7)	17,416	15,953
BC Housing	760,013	761,082
Non-government grants	47,944	-
Other government funding	10,363	16,837
	<u>2,059,776</u>	<u>1,952,124</u>
<b>EXPENSES</b>		
Advertising and promotion	21,206	2,881
Amortization	51,154	45,781
Business taxes, licences and memberships	2,383	3,460
Insurance	11,605	11,384
Interest and bank charges	5,955	11,683
Interest on long term debt	22,319	33,424
Office	21,035	14,165
Client assistance	10,157	617
Samaritan House expansion	7,707	17,511
Training	7,189	6,561
Mary's Place operational costs	11,998	9,439
Rental subsidies	27,364	-
Professional fees	11,467	8,489
Rent and property taxes (Note 7)	30,913	9,765
Repairs and maintenance	24,285	19,056
Salaries and wages	1,611,652	1,535,821
Food and supplies	141,283	126,017
Telephone	5,315	4,259
Travel	6,905	5,004
Utilities	32,211	32,534
Vehicle	1,097	163
	<u>2,065,200</u>	<u>1,898,014</u>
<b>EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES</b>	<u>\$ (5,424)</u>	<u>\$ 54,110</u>

See notes to financial statements

**ISLAND CRISIS CARE SOCIETY**  
**Statement of Changes in Net Assets**  
**Year Ended March 31, 2015**

	General Fund	Invested in Capital Assets	Internally Restricted Fund	2015	2014
<b>NET ASSETS -</b>					
<b>BEGINNING OF</b>					
<b>YEAR</b>	\$ 178,160	\$ 855,363	\$ 58,735	\$ 1,092,258	\$ 1,038,148
Deficiency of revenue over expenses	45,730	(51,154)	-	(5,424)	54,110
Transfer to fund asset acquisition	(23,842)	23,842	-	-	-
Transfer to fund repayment of long term debt	(25,837)	51,337	(25,500)	-	-
Transfer to fund deferred contributions	(2,957)	2,957	-	-	-
Transfer to restricted fund	(32,133)	-	32,133	-	-
<b>NET ASSETS - END OF</b>					
<b>YEAR</b>	\$ 139,121	\$ 882,345	\$ 65,368	\$ 1,086,834	\$ 1,092,258

See notes to financial statements

**ISLAND CRISIS CARE SOCIETY**
**Statement of Cash Flow**
**Year Ended March 31, 2015**

	2015	2014
<b>OPERATING ACTIVITIES</b>		
Excess (deficiency) of revenue over expenses	\$ (5,424)	\$ 54,110
Item not affecting cash:		
Amortization of property, plant and equipment	51,153	45,781
	<u>45,729</u>	<u>99,891</u>
Changes in non-cash working capital:		
Accounts receivable	(48,791)	15,727
Accounts payable	12,460	(21,369)
Deferred revenue - Current	23,412	(129,490)
Deferred revenue - Long term	(2,956)	104,959
Prepaid expenses	(1,125)	-
Goods and services tax payable	(3,632)	(3,613)
Wages payable	(3,911)	13,015
Employee deductions payable	(7,828)	5,951
	<u>(32,371)</u>	<u>(14,820)</u>
Cash flow from operating activities	<u>13,358</u>	<u>85,071</u>
<b>INVESTING ACTIVITY</b>		
Purchase of property, plant and equipment	<u>(23,842)</u>	<u>(444,940)</u>
<b>FINANCING ACTIVITIES</b>		
Proceeds from long term financing	-	296,250
Repayment of long term debt	<u>(51,336)</u>	<u>(251,044)</u>
Cash flow from (used by) financing activities	<u>(51,336)</u>	<u>45,206</u>
<b>DECREASE IN CASH FLOW</b>	<u>(61,820)</u>	<u>(314,663)</u>
Cash - beginning of year	<u>455,901</u>	<u>770,564</u>
<b>CASH - END OF YEAR</b>	<u>\$ 394,081</u>	<u>\$ 455,901</u>
<b>CASH CONSISTS OF:</b>		
Cash	\$ 328,711	\$ 397,166
Restricted Cash	<u>65,368</u>	<u>58,735</u>
	<u>\$ 394,079</u>	<u>\$ 455,901</u>

See notes to financial statements



# ISLAND CRISIS CARE SOCIETY

## Notes to Financial Statements

Year Ended March 31, 2015

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### 1. PURPOSE OF THE SOCIETY

Island Crisis Care Society (the "Society") is a registered charity under the Income Tax Act and was formed under the Society Act of British Columbia. As a registered charity the Society is exempt from the payment of income tax under Section 149(1) of the Income Tax Act.

The Society's principal objective is to provide emergency shelter, food and referrals to the community for those in crisis.

### 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

#### Basis of presentation

The financial statements were prepared in accordance with Canadian accounting standards for not-for-profit organizations (ASNFPO).

#### Fund accounting

Revenues and expenses related to program delivery and administrative activities are reported in the General Fund.

The Invested in Capital Assets Fund reports the assets, liabilities, revenues, and expenses related to Island Crisis Care Society's capital assets.

The Internally Restricted Fund represent unspent funds derived from the Society's fundraising activities and are restricted by the Society for future capital expansion, debt reduction and other unfunded costs.

#### Property, plant and equipment

Property, plant and equipment is stated at cost or deemed cost less accumulated amortization. Property, plant and equipment is amortized over its estimated useful life on a declining balance basis at the following rates and methods:

Buildings	20 - 40 years	straight-line method
Equipment	20%	declining balance method
Motor vehicles	30%	declining balance method
Computer equipment	30%	declining balance method
Furniture and fixtures	20%	declining balance method

The Society regularly reviews its property, plant and equipment to eliminate obsolete items. Government grants are treated as a reduction of property, plant and equipment cost.

The Society does not capitalize most equipment and furniture used in the houses. VIHA funds the purchase of the equipment and furnitures through its grants and has the ability to remove the furniture if it stops providing funding for the house. Because of this, only capital assets for which the Society has a clear ownership claim are capitalized.

Property, plant and equipment acquired during the year but not placed into use are not amortized until they are placed into use.

(continues)

## ISLAND CRISIS CARE SOCIETY

### Notes to Financial Statements

Year Ended March 31, 2015

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#### 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES *(continued)*

##### Impairment of Long Lived Assets

The Society tests for impairment whenever events or changes in circumstances indicate that the carrying amount of the assets may not be recoverable. Recoverability is assessed by comparing the carrying amount to the projected future net cash flows the long-lived assets are expected to generate through their direct use and eventual disposition. When a test for impairment indicates that the carrying amount of an asset is not recoverable, an impairment loss is recognized to the extent the carrying value exceeds its fair value.

##### Contributed services

Volunteers contribute a significant amount of their time each year. Because of the difficulty in determining their fair value, contributed services are not recognized in the financial statements.

##### Revenue recognition

Island Crisis Care Society follows the deferral method of accounting for contributions.

Restricted contributions are recognized as revenue in the year in which the related expenses are incurred. Unrestricted contributions are recognized as revenue when received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured. Endowment contributions are recognized as direct increases in net assets.

Restricted investment income is recognized as revenue in the year in which the related expenses are incurred. Unrestricted investment income is recognized as revenue when earned.

##### Financial instruments policy

Financial instruments are recorded at fair value when acquired or issued. In subsequent periods, financial assets with actively traded markets are reported at fair value, with any unrealized gains and losses reported in income. All other financial instruments are reported at amortized cost, and tested for impairment at each reporting date. Transaction costs on the acquisition, sale, or issue of financial instruments are expensed when incurred.

##### Measurement uncertainty

Certain amounts in the financial statements are subject to measurement uncertainty and are based on the Society's best information and judgment. Actual results could differ from these estimates.

Examples of significant estimates include:

- providing for amortization of property, plant and equipment and goodwill;
- the estimated useful lives of assets;
- certain assumptions used in determining the accrual for sick leave payable.

ISLAND CRISIS CARE SOCIETY  
Notes to Financial Statements  
Year Ended March 31, 2015

3. PROPERTY, PLANT AND EQUIPMENT

	Cost	Accumulated amortization	2015 Net book value	2014 Net book value
Land	\$ 564,904	\$ -	\$ 564,904	\$ 564,904
Buildings	1,055,049	181,360	873,689	898,286
Equipment	113,760	95,280	18,480	23,101
Motor vehicles	21,809	21,286	523	748
Computer equipment	44,517	32,127	12,390	4,210
Furniture and fixtures	89,397	65,191	24,206	30,257
	<u>\$ 1,889,436</u>	<u>\$ 395,244</u>	<u>\$ 1,494,192</u>	<u>\$ 1,521,506</u>

4. RESTRICTED CASH

Restricted cash is funds internally restricted by the Society. These funds are restricted for capital expansion, debt reduction, and other unfunded costs.

5. LONG TERM DEBT

	2015	2014
CCCU - Land (100021237175) loan bearing interest at 4.24% compounded monthly, repayable in monthly blended payments of \$1,353. The loan matures on June 1, 2015 and is secured by the related property with a carrying value of \$99,877.	\$ 115,715	\$ 126,787
CCCU - 880 Victoria (100017773613) loan bearing interest at 4.24% compounded monthly, repayable in monthly blended payments of \$923. The loan matures on June 1, 2015 and is secured by the related property with a carrying value of \$375,947.	108,978	140,516
CCCU - 6682 Dover (100021896830) loan bearing interest at 4.24% compounded monthly, repayable in bi-weekly blended payments of \$802. The loan matures on August 1, 2015 and is secured by the related property with a carrying value of \$390,876.	282,196	290,923
	506,889	558,226
Amounts payable within one year	(506,889)	(23,218)
	<u>\$ -</u>	<u>\$ 535,008</u>

**ISLAND CRISIS CARE SOCIETY**  
**Notes to Financial Statements**  
**Year Ended March 31, 2015**

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**6. DEFERRED REVENUE**

In the fiscal year ended March 31, 2011, the Society received funding from Service Canada in the amount of \$118,264 to assist in the renovation of The Bridge.

The expenditures were capitalized and following deferral accounting, the related government grant has been deferred and will be amortized on the same basis as the related assets, straight line over 40 years, following the half year rule in the year of addition.

	<u>2015</u>	<u>2014</u>
Service Canada, current portion	\$ 2,957	\$ 2,957
VIHA and BC Housing, current portion	<u>135,940</u>	<u>112,528</u>
Total current portion of deferred revenue	<u>138,897</u>	<u>115,485</u>
Service Canada, long term portion	<u>102,003</u>	<u>104,959</u>
Total deferred revenue	<u>\$ 240,900</u>	<u>\$ 220,444</u>

**7. PROPERTY TAX EXEMPTION**

A property tax exemption was received from the City of Nanaimo. This is recorded as other income and included in rent and property tax expense in the year the exemption was received, based on managements best estimate of the fair market value of the exemption. The following property tax exemptions were recorded:

	<u>2015</u>
Property tax exemption	
Samaritan House	\$ 2,487
Safe Harbour House	<u>2,671</u>
The Bridge	<u>3,211</u>
	<u>\$ 8,369</u>

**8. ALLOCATION OF EXPENSES**

Administration costs are allocated to each houses based on amounts set out in the contracts with the funders.

**9. COMPARATIVE FIGURES**

Some of the comparative figures have been reclassified to conform to the current year's presentation.

**ISLAND CRISIS CARE SOCIETY**  
**Operating - Schedule 1**  
**For the Year Ended March 31, 2015**

	2015	2014
<b>REVENUE</b>		
Fundraising	\$ 42,985	\$ 43,161
Donations	27,385	15,841
Administration (Note 8)	191,168	173,193
Other income	6,091	15,953
	<u>267,629</u>	<u>248,148</u>
<b>EXPENSES</b>		
Advertising and promotion	19,352	2,622
Amortization	3,838	1,581
Business taxes, licences and memberships	1,798	3,175
Insurance	28	1,744
Interest and bank charges	1,574	4,448
Office	11,478	10,137
Training	5,259	1,970
Professional fees	563	1,929
Rent and property taxes	12,100	7,840
Repairs and maintenance	976	811
Salaries and wages	199,440	183,239
Supplies	1,013	1,247
Telephone	3,312	2,414
Travel	3,279	3,866
Utilities	1,848	1,373
	<u>265,858</u>	<u>228,396</u>
<b>EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES</b>	<b>1,771</b>	<b>19,752</b>
<b>TRANSFERS</b>		
Net change in equity in capital assets	<u>972</u>	<u>(22,798)</u>
	<b>2,743</b>	<b>(3,046)</b>
<b>SURPLUS (DEFICIENCY), BEGINNING OF YEAR</b>	<b>37,254</b>	<b>40,300</b>
<b>SURPLUS (DEFICIENCY), END OF YEAR</b>	<b>\$ 39,997</b>	<b>\$ 37,254</b>

See notes to financial statements

ISLAND CRISIS CARE SOCIETY  
Crescent House - Schedule 2  
For the Year Ended March 31, 2015

	2015	2014
<b>REVENUE</b>		
Vancouver Island Health Authority	\$ 267,176	\$ 267,176
Client room and board	66,120	51,560
BC Housing	3,360	3,640
	<u>336,656</u>	<u>322,376</u>
<b>EXPENSES</b>		
Administration (Note 8)	34,546	32,061
Amortization	1,624	1,927
Business taxes, licences and memberships	150	-
Insurance	2,454	1,744
Interest and bank charges	955	1,563
Office	612	837
Client assistance	705	17
Training	255	313
Professional fees	2,334	1,640
Repairs and maintenance	2,776	2,412
Salaries and wages	247,115	253,523
Supplies	20,135	14,865
Telephone	426	865
Utilities	2,301	2,170
Vehicle	156	-
	<u>316,544</u>	<u>313,937</u>
<b>EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES</b>	<u>20,112</u>	<u>8,439</u>
<b>TRANSFERS</b>		
Net change in equity in capital assets	(1,056)	1,927
Transfers from (to) restricted funds	(13,560)	(8,439)
	<u>(14,616)</u>	<u>(6,512)</u>
	5,496	1,927
<b>SURPLUS (DEFICIENCY), BEGINNING OF YEAR</b>	<u>34,356</u>	<u>32,429</u>
<b>SURPLUS (DEFICIENCY), END OF YEAR</b>	<u>\$ 39,852</u>	<u>\$ 34,356</u>

See notes to financial statements

**ISLAND CRISIS CARE SOCIETY**  
**Hirst House - Schedule 3**  
**For the Year Ended March 31, 2015**

	2015	2014
<b>REVENUE</b>		
Vancouver Island Health Authority	\$ 281,472	\$ 273,358
Client room and board	58,573	42,648
BC Housing	3,360	3,360
	<u>343,405</u>	<u>319,366</u>
<b>EXPENSES</b>		
Administration (Note 8)	33,691	32,803
Advertising and promotion	115	193
Amortization	655	699
Business taxes, licences and memberships	150	-
Insurance	2,454	1,744
Interest and bank charges	955	1,249
Office	639	201
Client assistance	1,844	124
Training	584	2,171
Professional fees	3,650	1,640
Repairs and maintenance	3,844	2,343
Salaries and wages	251,781	246,446
Supplies	22,588	14,550
Telephone	210	90
Travel	468	507
Utilities	2,173	2,568
	<u>325,801</u>	<u>307,328</u>
<b>EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES</b>	<u>17,604</u>	<u>12,038</u>
<b>TRANSFERS</b>		
Net change in equity in capital assets	6	699
Transfers from (to) restricted funds	(18,573)	(12,231)
	<u>(18,567)</u>	<u>(11,532)</u>
	(963)	506
<b>SURPLUS (DEFICIENCY), BEGINNING OF YEAR</b>	<u>2,249</u>	<u>1,743</u>
<b>SURPLUS (DEFICIENCY), END OF YEAR</b>	<u>\$ 1,286</u>	<u>\$ 2,249</u>

See notes to financial statements

**ISLAND CRISIS CARE SOCIETY**  
**Safe Harbour - Schedule 4**  
**For the Year Ended March 31, 2015**

	2015	2014
<b>REVENUE</b>		
Vancouver Island Health Authority	\$ 277,738	\$ 277,738
Client room and board	38,085	54,414
Other income (Note 7)	2,671	-
Other government funding	-	2,957
	<u>318,494</u>	<u>335,109</u>
<b>EXPENSES</b>		
Administration (Note 8)	35,325	33,329
Advertising and promotion	-	15
Amortization	6,722	8,520
Business taxes, licences and memberships	135	-
Insurance	1,760	2,302
Interest and bank charges	439	1,939
Interest on long term debt	5,038	6,261
Office	1,942	115
Client assistance	687	54
Training	178	517
Professional fees	1,640	1,640
Rent and property taxes (Note 7)	2,671	-
Repairs and maintenance	3,819	5,615
Salaries and wages	254,834	246,807
Supplies	19,339	15,892
Telephone	426	600
Travel	59	20
Utilities	6,960	5,947
	<u>341,974</u>	<u>329,573</u>
<b>EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES</b>	<u>(23,480)</u>	<u>5,536</u>
<b>TRANSFERS</b>		
Net change in equity in capital assets	29,296	(221,608)
Transfers from (to) invested in capital assets fund	(25,500)	222,684
	<u>3,796</u>	<u>1,076</u>
	<u>(19,684)</u>	<u>6,612</u>
<b>SURPLUS (DEFICIENCY), BEGINNING OF YEAR</b>	<u>43,584</u>	<u>36,972</u>
<b>SURPLUS (DEFICIENCY), END OF YEAR</b>	<u>\$ 23,900</u>	<u>\$ 43,584</u>

See notes to financial statements



**ISLAND CRISIS CARE SOCIETY**  
**Samaritan House - Schedule 5**  
**For the Year Ended March 31, 2015**

	2015	2014
<b>REVENUE</b>		
Client room and board	\$ 53,667	\$ 40,596
Donations	5,755	1,750
Other income (Note 7)	2,487	-
BC Housing	753,293	754,082
Other government funding	10,363	13,880
	<u>825,565</u>	<u>810,308</u>
<b>EXPENSES</b>		
Administration (Note 8)	75,000	75,000
Advertising and promotion	193	51
Amortization	29,667	24,406
Business taxes, licences and memberships	-	285
Insurance	2,454	3,850
Interest and bank charges	1,830	2,484
Interest on long term debt	17,289	13,871
Office	2,843	2,875
Client assistance	4,280	422
Samaritan house expansion	7,707	17,511
Training	913	1,590
Mary's Place operational costs	9,581	9,439
Rental subsidies	11,850	-
Professional fees	1,640	1,640
Rent and property taxes (Note 7)	7,970	1,925
Repairs and maintenance	7,472	6,777
Salaries and wages	590,250	575,945
Supplies	57,646	62,782
Telephone	808	290
Travel	2,098	611
Utilities	14,095	15,453
Vehicle	500	163
	<u>846,086</u>	<u>817,370</u>
<b>EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES</b>	<u>(20,521)</u>	<u>(7,062)</u>
<b>TRANSFERS</b>		
Net change in equity in capital assets	498	(139,508)
Transfers from (to) restricted funds	-	79,626
	<u>498</u>	<u>(59,882)</u>
	<u>(20,023)</u>	<u>(66,944)</u>
<b>SURPLUS (DEFICIENCY), BEGINNING OF YEAR</b>	<u>45,303</u>	<u>112,247</u>
<b>SURPLUS (DEFICIENCY), END OF YEAR</b>	<u>\$ 25,280</u>	<u>\$ 45,303</u>

See notes to financial statements

**ISLAND CRISIS CARE SOCIETY**  
**The Bridge - Schedule 6**  
**For the Year Ended March 31, 2015**

	2015	2014
<b>REVENUE</b>		
Client room and board	\$ 49,247	\$ 38,671
Vancouver Island Health Authority	51,339	51,339
Other income (Notes 6, 7)	6,168	-
	<u>106,754</u>	<u>90,010</u>
<b>EXPENSES</b>		
Administration (Note 8)	12,606	-
Amortization	8,648	8,648
Business taxes, licences and memberships	150	-
Insurance	2,454	-
Interest and bank charges	198	-
Interest on long term debt	-	13,292
Client assistance	462	-
Professional fees	1,640	-
Rent and property taxes (Note 7)	3,211	-
Repairs and maintenance	5,393	1,098
Salaries and wages	53,309	29,861
Supplies	17,876	16,681
Utilities	4,574	5,023
Vehicle	440	-
	<u>110,961</u>	<u>74,603</u>
<b>EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES</b>	<u>(4,207)</u>	<u>15,407</u>
<b>TRANSFERS</b>		
Net change in equity in capital assets	(5,691)	-
Transfers from (to) restricted funds	-	-
	<u>(5,691)</u>	<u>-</u>
	(9,898)	15,407
<b>SURPLUS (DEFICIENCY), BEGINNING OF YEAR</b>	<u>15,407</u>	<u>-</u>
<b>SURPLUS (DEFICIENCY), END OF YEAR</b>	<u>\$ 5,509</u>	<u>\$ 15,407</u>

See notes to financial statements

**ISLAND CRISIS CARE SOCIETY**  
**Oceanside - Schedule 7**  
**For the Year Ended March 31, 2015**

	2015	2014
<b>REVENUE</b>		
Fundraising	\$ 1,655	\$ -
Client room and board	2,843	-
Non-government grants	47,944	-
	<u>52,442</u>	<u>-</u>
<b>EXPENSES</b>		
Advertising and promotion	1,545	-
Office	3,522	-
Client assistance	4,596	-
Rental subsidies	15,514	-
Rent and property taxes	4,961	-
Repairs and maintenance	4	-
Salaries and wages	14,923	-
Supplies	2,686	-
Telephone	133	-
Travel	1,002	-
Utilities	259	-
	<u>49,145</u>	<u>-</u>
<b>EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES</b>	<u>3,297</u>	<u>-</u>
<b>TRANSFERS</b>		
Net change in equity in capital assets	-	-
Transfers from (to) restricted funds	-	-
	<u>-</u>	<u>-</u>
	3,297	-
<b>SURPLUS (DEFICIENCY), BEGINNING OF YEAR</b>	<u>-</u>	<u>-</u>
<b>SURPLUS (DEFICIENCY), END OF YEAR</b>	<u>\$ 3,297</u>	<u>\$ -</u>

See notes to financial statements

## ISLAND CRISIS CARE SOCIETY

### BUDGET SUMMARY FOR ALL PROGRAMS

REVENUE	2015/16		2016/17	
VIHA	877,726	45%	877,726	44%
BC Housing	754,082	39%	754,082	38%
BC Housing Maintenance	6,720	0%	6,720	0%
Ministry Social Development Social Innovation	232,740	12%	232,740	12%
Homelessness Partnership Strategy (HPS)	-			
Net Fundraising	38,772	2%	39,935	2%
Donations	32,730	2%	33,712	2%
United Way	12,500	1%	12,875	1%
Oceanside Housing First				
Grants	-		40,000	2%
TOTAL REVENUE	<u>1,955,270</u>	100%	<u>1,997,790</u>	100%
EXPENSES				
Administration	281,201	14%	289,637	14%
VIHA Programs	964,012	49%	992,932	49%
BCH Programs	709,082	36%	730,354	36%
Housing First Program (HPS)	-		-	
TOTAL EXPENSES	<u>1,954,295</u>	100%	<u>2,012,924</u>	100%
NET SURPLUS/(DEFICIT)	<u>974</u>		<u>- 15,135</u>	

## *12 Operational Financial Practices at ICCS*

### **12.1 Financial Reports and Budgets**

- 12.1. A) Financial Reports will be created by the Executive Team and distributed to the Board of Directors quarterly.
- 12.1. B) Program and operational budgets will be prepared each year for submission to the Audit Committee by December 31st.
- 12.1. C) The Board of Directors will be alerted to any financial concerns or significant changes to contracts or agreements in a timely manner and shall be provided with all pertinent information in order to make an informed review.

## **12.2 Audits**

- 12.2. A) There shall be an annual external audit.
- 12.2. B) ICCS staff, managers, and executives will comply with all requests from the auditor and will provide financial and other information in a timely manner.
- 12.2. C) ICCS staff, managers, and executives will follow the recommendations of the auditor and make all changes recommended in the audit report as soon as possible.

### **12.3 Accounting Practices and Controls**

- 12.3. A) Accounting practices at ICCS are designed to support and meet the "Ends" as outlined in the Governance Policy, section 1.
- 12.3. B) ICCS staff, managers, and executives will follow standard accounting practices and develop policies and procedures to support these standards.
- 12.3. C) The Executive Director will insure that the equivalent of 1 month of expenses is held in reserve in each account.
- 12.3. D) Fund raising and administration of ICCS will not exceed 20% of total revenues.
- 12.3. E) As outlined in the governance policy, "The Executive Director will ensure that management's financial controls are developed and written to define procedures for achieving maximum efficiency in controlling operational expenses within board established policy."

## **12.4 Gift in Kind Donation Policy**

12.4. A) When a gift in kind donations is made ICCS follows these rules:

- 1 ICCS will issue the receipt for the fair market value of the goods received. Receipts must not be issued for goods of nominal value. (i.e. used clothing, furniture etc.) The receipt must be clearly marked "Gift in kind"
- 2 If the item is valued at under \$1,000 a knowledgeable staff member may establish the fair market value. For items over \$1,000 you must use an independent appraiser who is not associated with the recipient charity or the donor to establish the item's value.

12.4. B) 3. ICCS cannot issue gift in kind receipts for donations of time or services. In order to qualify as a gift in kind donation it must be a gift of tangible goods with their ownership transferred to the charity.

12.4. C) 4. When ICCS issues a gift in kind donation receipt, our bookkeeper records the value of the gift in the financial statement as gift in kind income with an offsetting entry to the associated expense line. The bookkeeper ensures that ICCS retains documentation supporting the valuation of each item for all gift in kind donations and ensures that ICCS states the related income and expense appropriately.



## **12.5 Use of Requisitions**

- 12.5. A) Island Crisis Care Society will insure accountability and transparency through the practice of requisitions for all purchases of products or services with a market or retail value greater than \$200.00.
- 12.5. B) Managers will submit to the Executive Director, or her designate, purchase requests and service requests using the established standardized forms. These forms shall be designed to list 2 or 3 quotes and managers will obtain at least two quotes for all purchases that meet the above criteria.

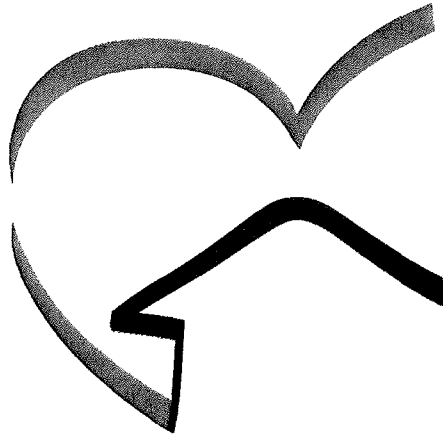
## **12.6 Use of Business MasterCards**

- 12.6. A) Each manager and the Executive Director will be issued a MasterCard with a Board approved predetermined monthly spending limit. The MasterCard account will also have a combined monthly spending limit approved by the Board of Directors.
- 12.6. B) Changes to the spending limit will be made by the Executive Director up to a maximum of 5% per year. Where higher limits are required they must be authorized by the Board of Directors.
- 12.6. C) The cards will be used for all possible program purchases authorized in the monthly budget and also for purchases beyond the regular monthly budget where a requisition is submitted and is authorized.
- 12.6. D) The use of the MasterCard will not preclude purchasing goods and services through petty cash or by direct billing, but must not extend the total expenditures for the month beyond the budgeted amounts.
- 12.6. E) Regular monthly purchases may include groceries, household staples, office supplies, cleaning and sanitation products, tools, carpet and drape cleaning, plumbing services, duct cleaning, tree and yard waste removal, eaves trough cleaning, replacement of windows and doors, re-keying of locks, inexpensive furniture, vacuum cleaners, bedding, and general maintenance and repairs.
- 12.6. F) Cards will not be used for extraordinary payment such as major renovations or vehicle purchases which should instead be paid by cheque or when additional security is required, certified cheque or secured bank draft.
- 12.6. G) Card holders will safeguard their card and keep it on their person or locked in a secure location at all times, except during transactions, at which time the card holder will insure that the card does not leave his or her sight.
- 12.6. H) Cards will not be used by any other person except the person whose name appears on the card.
- 12.6. I) If the card becomes lost or stolen the card holder will notify MasterCard without delay to have the card suspended and or a stop-payment designation applied. The card holder will follow and comply with all instructions given by MasterCard and cooperate with any investigation into the theft of the card.
- 12.6. J) The card holder will contact the Executive Director to inform her

when a card is lost and stolen and to confirm that MasterCard has been notified.

- 12.6. K) Cards are for ICCS purchases only and no personal purchases shall be made with these cards.
- 12.6. L) The balance of the MasterCard account will be paid in a prudent manner and charges will not remain on the card from one month to the next except where accounting practices require a delay. The goal is to pay the account in full each month and avoid interest charges.

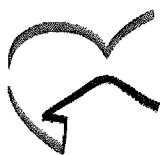
# Island Crisis Care Society Governance Policy



In October 2006 during a Board retreat Don Scott, Board Development Consultant, outlined the need for a board governance policy and presented a template for Island Crisis Care Society which was discussed and agreed to in principle.

The Board met again on April 24th, 2007 to conduct a complete review of the document at which time it was formally revised and adopted.

For other updates and revisions see the foot notes and end notes.



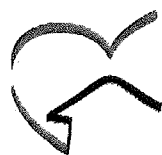
# Island Crisis Care Society

## Board Governance Policy

Revised: 6 May 2008; 6 September 2008; 18 April 2009; 12 March 2011; 21 April 2012. See footnotes for more.

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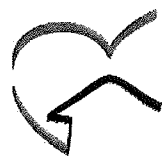


## 1 ENDS POLICY<sup>1</sup>

### 1.1 Overall Ends

- 1.1. A) Projects and programs supported by ICCS are a model of cost effective investment of financial and human resources; as confirmed by evidence of continued procurement of funding and new contracts.
  - Measurement: Existing contracts are renewed and new contracts are awarded.
- 1.1. B) ICCS maintains and secures diverse income sources and resources to match growing program needs.
  - Measurement: Necessary programs are not cancelled and no cuts are made to existing programs. Stable donations including bequeathments and pledges are received. Budget reviews, analysis of changing cost patterns, and research on emerging trends within the social housing market predict or anticipate new funding opportunities.
- 1.1. C) Financial reports prepared by management are reviewed quarterly during board meetings to ensure funding levels are adequate and operational costs are within the year-to-date budget as approved.
  - Measurements: Financial Reports.
- 1.1. D) ICCS's positive relationships with its publics are confirmed by invitations to participate in forums, task forces, etc., sponsored by the community.
  - Measurement: Quarterly reports of total number of invitations and total number of events attended or plans to attend.
- 1.1. E) ICCS's reputation as a respected crisis care service organization is confirmed by positive references to the organization's work from professionals in the field, government agencies and the media.
  - Measurement: Evaluation process to include requests of written evaluations from VIHA team leaders, Portfolio man-

<sup>1</sup> -- All Ends reviewed April 18, 2009 with minor revisions, and all Ends reviewed March 12, 2011 with major revisions.



## Island Crisis Care Society

### Board Governance Policy

**Revised:** 6 May 2008; 6 September 2008; 18 April 2009; 12 March 2011; 21 April 2012. See footnotes for more.

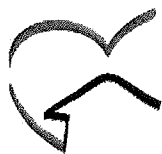
agers, and other professionals we work with. Also collection of media articles.

1.1. F) 80% of people requiring assistance and applying for help are accepted into the program.

-- Measurement: Quarterly report of % of clients accepted into programs.

1.1. G) The effectiveness of ICCS is measured by the improved quality of life of ICCS clients as reflected in the regular and standardized data that is collected.

-- Measurement: Three key measurements: 1) data already collected for funding agencies such as bed nights and length of stay, 2) assessment at discharge, and 3) client self-assessment. Assessment at discharge of each client should be simple, generalized, and standardized across programs. For example: improved, no change, deteriorated. More detailed and objective data may be collected as time permits, including sleep patterns, energy levels, etc. Results should be collated to a monthly average for board reports.



## 2 EXECUTIVE LIMITATIONS POLICY

### 2.1 Overall Responsibility of The Chief Executive

- 2.1. A) In this document the Titles Chief Executive Officer, Chief Executive, and Executive Director are synonymous.
- 2.1. B) The Executive Director may neither cause nor allow any organizational practice that is imprudent or unethical.
- 2.1. C) The Executive Director may not commit ICCS to engage in any activity or association that contravenes the Purpose and Mission Statement.

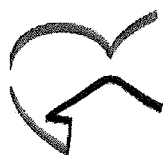
### 2.2 Financial Controls Overall

- 2.2. A) The Executive Director's actions ensure that the financial condition of the organization not result in fiscal jeopardy or disruption of programmatic integrity.
- 2.2. B) Recognizing that the credibility of ICCS depends on evidence of sound financial practices confirmed by an annual external audit, it is the policy of this board that costs for fund raising and administration of ICCS will not exceed 20%.
- 2.2. C) The Executive Director will ensure that ICCS is in compliance with the commonly held financial standards as confirmed by external audit evaluation.
- 2.2. D) The Executive Director will ensure that management's financial controls are developed and written to define procedures for achieving maximum efficiency in controlling operational expenses within board established policy.
- 2.2. E) The Executive Director will provide monthly financial statements, which include the balance sheet and year-to-date analysis of income and expenses compared to budget with an explanation for variances of +/- 10%.

### 2.3 Budgeting

- 2.3. A) A budget is prepared annually by management and presented to the Board for approval as the standard by which projections for growth in will be monitored at regular meetings of the Board throughout the fiscal year.





- 2.3. B) Budget commitments are communicated in a timely manner to the board indicating the level of ICCS's support to the programs.

## **2.4 Human Resources**

- 2.4. A) Staff of ICCS are treated with respect and dignity without gender discrimination or sexual harassment of any form.
- 2.4. B) Staff of ICCS are provided with written job descriptions clearly stating what is expected in terms of duties and performance standards.
- 2.4. C) Management will develop and maintain an up-to-date human resource policy manual, which is provided to all staff.

## **2.5 Salaries & Benefits**

- 2.5. A) The Board recognizes that as a Christian Humanitarian Organization, ICCS will, in the interests of fair stewardship, provide compensation that will not place undue hardship on its employees.
- 2.5. B) Employee benefits required by law will be provided for and faithfully administered.

## **2.6 Purchasing Capital Assets**

- 2.6. A) The Executive Director's authorization for purchasing a capital asset is limited to the amount approved as part of the capital asset budget in the annual budget.
- 2.6. B) Any capital asset over the value of \$5,000.00 that is required during a fiscal year but was not part of the budget presentation will require approval of the Chair and Treasurer in consultation with the Executive Director. This policy assumes that funds are available and the purchase of the asset will not compromise the cost to income ratios established by policy.

## **2.7 Investment Of Reserves**

- 2.7. A) It is the policy of this board that the organization work towards a cash reserve of no less than 30 days equivalent operating expense.



- 2.7. B) Investment of cash reserves requires the recommendation of the Chief Financial Officer with the approval of the Executive Director, Board Chair, and Board Treasurer.

## **2.8 Travel**

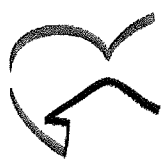
- 2.8. A) In the interests of modesty and proper image as a charitable organization, ICCS will not, as a general rule, cover costs for air or land travel above economy rates.
- 2.8. B) Reimbursement for travel will be for actual costs supported by official receipts when available and will not be on a per-diem basis.
- 2.8. C) The Executive Director will be reimbursed for travel and/or other legitimate business expenses once an expense report is signed by the Board Chair or Treasurer.

## **2.9 Management Style**

- 2.9. A) The Executive Director will practice a participatory style of management leadership that demonstrates the organization's Core Value of valuing people to ensure positive staff morale, opportunity for staff to achieve their full potential and avoid excessive staff turn-over.
- 2.9. B) The Executive Director will develop a reporting relationship with the Board which reflects a "no surprises" policy, with a spirit of open communication that recognizes board members as colleagues who share with management a desire to see the organization develop to its full potential.
- 2.9. C) Management insures that operation procedures required for the implementation of programs and projects are defined and in place and compliment the policies of the Board.<sup>2</sup>

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2 -- 2.9.C Adopted for inclusion in the Governance Policy on Saturday, September 6, 2008 at the Regular Board of Directors meeting.



## **2.10 Organizational Growth**

- 2.10. A) The Executive Director may not jeopardize the capacity of the organization to manage its resources by allowing overall growth to exceed ability to provide competent management oversight in a timely manner.

## **2.11 Church Relations**

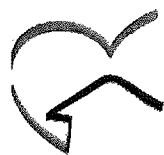
- 2.11. A) The Executive Director will not compromise ICCS's relationships with the Church by engaging in activities that bring public criticism upon the Christian community.
- 2.11. B) Although the board recognizes that each board member and staff person may have a personal preference with regard to their denominational worship practices, ICCS will avoid making statements or engaging in conduct that reflects a non-ecumenical bias.

## **2.12 Advertising & Publications Ethics**

- 2.12. A) The Executive Director will ensure that advertisements and publications bearing the name of ICCS will not compromise the dignity of the clients who are being assisted.
- 2.12. B) The Executive Director will ensure that communication to the public will not create a false impression of the organization's achievements or capacity to perform its mission.
- 2.12. C) The Executive Director will ensure that the use of the organization's seal, trademark and logo are used within legal standards under law.

## **2.13 Reimbursement of Volunteers and Employees**

- 2.13. A) The Executive Director may, on a case by case basis, reimburse volunteers and employees for out of pocket expenses.
- 2.13. B) Any payment out of pocket for which a volunteer or employee hopes to be reimbursed must not be made until the volunteer or employee has requested reimbursement from the Executive Director.
- 2.13. C) Receipts must be presented for all reimbursements except fuel reimburse-



ment.

2.13. D) All requests for reimbursement for fuel expenditures must be made using the ICCS kilometrage form.

2.13. E) Reimbursements for volunteers can only be made when funds are available from non-program sources.

2.13. F) Reimbursements can not be made for services performed by volunteers.

2.13. G) Definitions

- 1 Volunteer - an individual confirmed by the volunteer Coordinator as meeting the requirements and qualifications for a volunteer who has completed the volunteer orientation and training.
- 2 Out of Pocket Expenses - expenses paid from a person's own resources.

2.13. H) Requirements of Policy

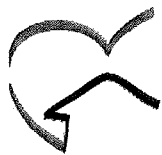
- 1 This Policy is included in the Volunteer Handbook and the ICCS Universal Program Policy Manual.
- 2 This Policy will not contravene any existing policies.
- 3 Funds for reimbursement of volunteers must be taken from non-program monies.

2.13. I) Responsibility and authority

- 1 The ultimate responsibility and authority for applying this policy rests with the Board of Directors.

2.13. J) Expectations

- 1 Volunteers and employees are expected to check with the Executive Director prior to making out of pocket expenditures for which the volunteer or employee plans to seek reimbursement.
- 2 The Volunteer Coordinator will not promise reimbursement for out of pocket expenses without first consulting the Executive Director.



## Island Crisis Care Society

### Board Governance Policy

Revised: 6 May 2008; 6 September 2008; 18 April 2009; 12 March 2011; 21 April 2012. See footnotes for more.

#### 2.13. K) Examples of Out of Pocket Expenses

- 1 The most common out of pocket expenses that is regularly reimbursed is for gas used in personal vehicles during volunteer activity including the moving of furniture, supplies, and donated items or by employees who must use their vehicle in the performance of their duties. Other legitimate expenses might include meals consumed during long ICCS related tasks, repairs on vehicles as a result of damage performed during duties related to society business (this does not include regular maintenance), and the purchase of tools necessary for volunteer activity.

#### 2.13. L) Application

- 1 This policy applies to all volunteers and employees recognized by Island Crisis Care Society.

#### 2.13. M) Conditions

- 1 This policy is not to be used to authorize every request for reimbursement. Because reimbursements of Volunteers are made from non-program funding the Executive Director may deem other expenses as taking higher priority and deny a request.

#### 2.13. N) Procedure

- 1 Volunteers unable to contact the Executive Director directly shall contact the Volunteer Coordinator who will present all requests received for reimbursement to the Executive Director.<sup>3</sup>

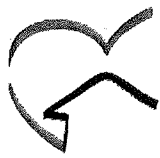
## 3 EXECUTIVE RELATIONS

### 3.1 Overall Policy

- 3.1. A) Board authority delegated to the staff is delegated through the Executive Director Officer so that authority and accountability of staff - as far as the Board is concerned - is considered to be the authority and accountability of the Executive Director.

- 3.1. B) The board will direct the Executive Director to achieve certain results, for

3 – 2.13 received typographical update and change of name of operating policy manual, June 11, 2012



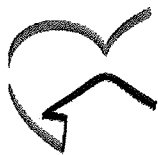
certain recipients, at a certain cost through the establishment of Ends policies. The board will limit the latitude the Executive Director may exercise in practice, methods, conduct, and other "means" through the establishment of Executive Limitations policies.

- 3.1. C) As long as the Executive Director uses any reasonable interpretation of the board's Ends and Executive Limitations policies, the Executive Director is authorized to establish all further operational policies, make all decisions, take all actions, establish all practices, and develop all activities.
- 3.1. D) The board may change its Ends and Executive Limitations policies and by doing so, the board changes the latitude given to the Executive Director. So long as any particular delegation is in place, the board members will respect and support the Executive Director's choices.
- 3.1. E) The board will evaluate the performance of the Executive Director annually using as the primary standard for measurement the fulfillment of the ENDS POLICIES and adherence to the EXECUTIVE LIMITATIONS POLICIES.
- 3.1. F) Only decisions of the board acting as a body are binding upon the Executive Director.
- 3.1. G) Decisions or instructions of individual board members, officers, or committees are not binding on the Executive Director except when the board has specifically authorized such exercise of authority.
- 3.1. H) In the case of board members or committees requesting information or assistance without board authorization, the Executive Director can refuse such requests that require - in the Executive Director's judgment - a material amount of staff time or funds or are disruptive.

## 4 BOARD PROCESS POLICY

### 4.1 Overall Policy

- 4.1. A) The board will govern with an emphasis on strategic leadership more than administrative detail and with clear distinction of board and chief executive roles.



- 4.1. B) The board will deliberate in many voices, but govern in one.
- 4.1. C) The board will cultivate a sense of group responsibility. The board, not the staff, will be responsible for excellence in governing.
- 4.1. D) The board will direct, control and inspire the organization through the careful establishment of broad written policies reflecting the board's values and perspectives. The board's major policy focus will be on the intended long-term impacts outside the operating organization, not on the administrative or programmatic means of attaining those effects. The board will be the initiator of governance policy.
- 4.1. E) Management will develop and maintain an up-to-date human resource and operational policy manual, which is provided to all staff.
- 4.1. F) The Board will be responsible to review on a quarterly basis operational policy generated by the Executive Director and the management team.
- 4.1. G) The board will receive a "Conflict of Interest Declaration" from each trustee and the senior executive staff annually.<sup>4</sup>

## **4.2 Board Structure**

- 4.2. A) Board committees perform governance related work on behalf of the board and not as a service for management. As a principle the number of committees will be kept to the minimum necessary in order for the board to fulfill its governance role effectively.
- 4.2. B) It will be the objective of the Board to have two standing committees: (1) Audit Committee, to review the annual Financial Statement (2) Governance Committee to oversee recruitment, orientation, and development of board members, also to conduct periodic board performance evaluations and report results for action by the board as a whole.
- 4.2. C) The Board will appoint the following officers by annual election: (1) Chairperson; (2) Vice-Chairperson; (3) Treasurer; (4) Secretary.
- 4.2. D) The board will appoint the following committee chairs annually: (1) Audit

<sup>4</sup> -- 4.1.D to 4.1.G Revised at Board Retreat, April 21, 2012.



Committee Chair; (2) Governance Committee Chair.

- 4.2. E) The board will evaluate the effectiveness of its performance on an annual basis using the results of this evaluation to establish procedures that will improve future performance.
- 4.2. F) The Board of Directors may not jeopardize the capacity of the organization to manage its resources by allowing overall growth to exceed the ability to provide competent management oversight in a timely manner.

### **4.3 Allocation & Reallocation of Donated Funds**

- 4.3. A) ICCS is committed to keeping overhead low and finding the most effective way to develop the potential of everyone we help. We do this by using all funds received through grants and/or donations according to the purpose for which the funds were given. In instances where a completed project is over funded and conditions agreed to in the receipt of such funds allow, the board may allocate the remaining balance to be used in other projects which,

- 1 Honour a similar purpose for which the funds were first received.
- 2 Fulfill the mission and purpose of the Society.<sup>5</sup>

### **4.4 Financial Controls**

- 4.4. A) Review of Auditor<sup>6</sup>

- 1 The Board of Directors will periodically review the services, fees, and performance of the Society's auditor and make recommendations to the membership at the Annual General Meeting.

## **5 MEMBERSHIP**

### **5.1 Overall Policy**

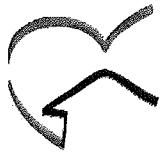
- 5.1. A) The Governance Committee will develop member recruitment strategies, create and maintain a roster of potential members, and will review all new

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<sup>5</sup> -- Adopted for inclusion in the Governance Policy on Tuesday, May 6, 2008 at the regular Board of Directors meeting.

<sup>6</sup> -- Policy Approved for inclusion 13 March 2014





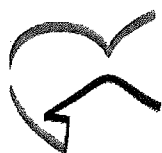
## Island Crisis Care Society

### Board Governance Policy

Revised: 6 May 2008; 6 September 2008; 18 April 2009; 12 March 2011; 21 April 2012. See footnotes for more.

applications for membership within the society, as well as all resignations.

- 5.1. B) The Governance Committee will, from time to time, review the eligibility criteria and recommend changes to membership eligibility; and to related policies and documents.
- 5.1. C) The Governance Committee will commission staff to create and maintain a membership database and will review all policies related to the collection and management of member data, especially where related to confidentiality and conflict of interest.
- 5.1. D) The Governance Committee will identify, and when necessary interview, members in good standing whom the committee considers may benefit or enhance the governance of the society and will recommend candidates for service on the Board of Directors.
- 5.1. E) The Board of Directors will review committee recommendations and invite promising candidates to allow their name to stand for election to the Board at the Annual General Meeting.
- 5.1. F) If vacancies occur on the Board of Directors, the Board shall appoint willing members who are in good standing to the Board of Directors by a majority vote of the sitting directors.
- 5.1. G) The Board of Directors will suggest ways for members to become involved within the organization and will seek to support and enhance the role of members through the development of training, educational opportunities, and membership benefits, including the creation of new initiatives where individuals may explore and exercise their talents and gifts in the fulfillment of the society's mission and purpose.
- 5.1. H) The Board of Directors will be vigilant to prevent destabilization of the society by preventing individuals from joining the society who may harbour ill will. Such individuals may include disgruntled former employees and clients, or individuals who have a vested interest in the societies decline.
- 5.1. I) Expelling a member is permitted under bylaws 2.8.1, 2.8.2, and 2.8.3. From time to time it may be necessary to expel a member from membership for failing to meet the eligibility criteria or for conduct that threatens or jeopardizes the stability, safety, or reputation of the society. The expelling of a



member may, on rare occasion, also be done where a member or group of members attempts to change the focus, culture, or mission of the organization surreptitiously or without due process and considered deliberation.

- 5.1. J) As per ICCS bylaw 2.4 the authority to accept or reject applications for membership in ICCS rests solely with the Board of Directors.
- 5.1. K) Memberships may be rejected if the membership fee is not included with the application.<sup>7</sup>

## 6 INDIVIDUAL DIRECTOR RESPONSIBILITIES<sup>8</sup>

6.1. A) A Director of ICCS shall:

- 1 Maintain a solid understanding of the role, responsibilities and legal duties of a director;
- 2 Demonstrate an understanding of the difference between governing and managing, and ensure that actions and behaviours are consistent with this distinction;
- 3 Maintain confidentiality of all information that is learned as a director of ICCS;
- 4 Understand conflict of interest issues and declare real or perceived conflicts, and disclose contracts, memberships or arrangements in which the director has an interest;
- 5 When appointed, participate actively as a member or Chair of a committee and become knowledgeable with the mandates of the committee;
- 6 Demonstrate support for the vision, purpose, and values of ICCS, and maintain a high standard of personal values and ethics;
- 7 Demonstrate a commitment to the Christian faith in word and deed, and actively participate in a church or Christian community for worship, service, and spiritual growth.

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<sup>7</sup> -- Membership Policy added following April 21, 2012 Board Retreat.

<sup>8</sup> --Individual Director Responsibilities Policy approved at meeting of directors, 13 May 2014.



# Island Crisis Care Society

(250) 585 - 2577 | Fax: (250) 756 - 2021 | [www.iccare.ca](http://www.iccare.ca) | #3-1200 Princess Royal Ave., Nanaimo, BC V9S 3Z7

July 24, 2015

## LIST OF DIRECTORS

Name	Address	Phone
Kevin Barg – Chairman of the Board	4070 Brighton Place Nanaimo, BC V9T 3Z5	250-756-2136
Susanna Lee – Vice Chair	1-4791 Vista View Road, Nanaimo, BC V9S 3W6	250-760-0822
William Crofton - Treasurer	2668 Hayrake Road, Nanaimo, BC V9R 6W7	250-753-0579
Tom Semper - Secretary	2440 East Wellington Road, Nanaimo, BC V9R 6V6	250-802-5124
Rick Sevenhuysen – Director	172 Holland Road, Nanaimo, BC V9R 6W1	250-753-6876
William Paul Leslie - Director	103-6230 Patricia Lane, Nanaimo, BC V9T 0B3	250-618-2840
Violet Hayes – Executive Director	Nanaimo, BC	250-816-2335

**CITY OF NANAIMO  
EVALUATION  
PERMISSIVE TAX EXEMPTIONS (PTE)**

**Name of Organization:** **Nanaimo Community Gardens Society**

Request to be placed on 2015 Permissive Tax Exemption Bylaw for property leased at 256 Needham Street.

**Grant No. 2015 PTE-06**

Criteria:	Meets Criteria:		Statement of Purpose:
	Yes	No	
➤ the property <u>must</u> be recommended for a Permissive Tax Exemption in the following year; and			<p>An organization may only be added to the Permissive Tax Exemption roll for the following year. In some cases, it may be appropriate to give an organization a cash grant during the current year.</p> <p>These exemptions must be adopted by bylaws, by the 31<sup>st</sup> of October of the year preceding exemption, and passed with a two-third's majority.</p> <p>All buildings and properties that receive a PTE must be reviewed every three years to ensure that they continue to meet the specific criteria set out in their applicable category.</p>
➤ the property qualifies for a PTE as a Church, Public Hospital, Community Care Facility, or Private School or			
➤ the organization can demonstrate a financial need			
➤ must adhere to all of the City of Nanaimo's bylaws and policies			
Grant Awarded:	\$		Amount Recommended: \$
	Yes	No	

**Discussion:**

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**Notes:**

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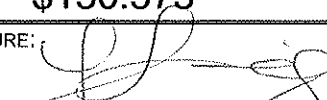
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**CITY OF NANAIMO**  
**APPLICATION FOR PERMISSIVE**  
**TAX EXEMPTION**

Office Use

PTE-06

ORGANIZATION: Nanaimo Community Gardens Society	DATE: July 16, 2015
ADDRESS:  271 Pine St Nanaimo, BC V9R 2B7	PRESIDENT: William Farris  SENIOR STAFF MEMBER: Lee Sanmiya  POSITION: Administrator  CONTACT: Lee Sanmiya
TELEPHONE: (250)816-4769	TELEPHONE: (250) 816-4769
OVERVIEW OF YOUR ORGANIZATION'S PROGRAMS AND SERVICES OFFERED IN THE COMMUNITY:  Education and hands-on experience for all community members at our three demonstration garden sites.	
GEOGRAPHIC AREA SERVED BY THE ORGANIZATION: Nanaimo (primarily) and RDN (for the Gleaning Program)	
NO. OF FULL TIME STAFF: 0	NO. OF PART TIME STAFF: 2
NO. OF COMMUNITY VOLUNTEERS: 175+ (varies)	NO. OF VOLUNTEER HOURS PER YEAR: 4,186 approx (2014)
NO. OF MEMBERS: 175+ (varies)	MEMBERSHIP FEE: \$10-\$25 annual or free as required
CLIENTS SERVED, LAST YEAR: 460 (as per annual report)	CLIENTS SERVED, THIS YEAR (PROJECTED): 500
B.C. SOCIETY ACT REG. NO.: 88716 6833 RR0001	REVENUE CANADA CHARITABLE REG. NO.: 88716 6833 RR0001
CURRENT BUDGET: \$183,885.00	LEGAL DESCRIPTION OF PROPERTY: PID 004-150-848
INCOME: \$183,885.00	TAX FOLIO NUMBER: \$1644.000 256 NEEDHAM
EXPENSES: \$183,885.00	CURRENT YEAR TAXES (IF KNOWN): ?
NEXT YEAR PROJECTED: \$150.575	
INCOME: \$150.575	
EXPENSES: \$150.575	
SIGNATURE: 	TITLE/POSITION: Administrator DATE: July 31, 2015

**NOTE:** YOUR ORGANIZATION'S MOST RECENT AUDITED FINANCIAL STATEMENTS AND CURRENT FINANCIAL STATEMENTS MUST BE ATTACHED TO THE APPLICATION FORM (INCLUDING A BALANCE SHEET AND INCOME STATEMENT).

## CITY OF NANAIMO GRANT QUESTIONNAIRE

**1. Please describe the work of your organization in this community.**

Nanaimo Community Gardens Society has been educating the public about food security and gardening issues for 20 years in Nanaimo.

The society operates demonstration gardens that are open to the public and used as sites to provide hands-on learning for volunteers, a place for school field trips and summer camp outings, educational workshops, gardening education, plant sales and the storage site for materials for the Gleaning Program. The society also participates in community outreach through plant sales and educational events.

**2. What are your organization's specific priorities for the coming year?**

For 2016, the society will be focusing on building a new greenhouse as we need to vacate our current greenhouse location on the RDN solid waste water treatment facility. We are working with city staff to secure a lease with the city and hope to be able to begin building by late 2015 or early 2016. In addition, the two other sites, the Irwin Street Community Garden and the Pine Street Community Garden will be continuing to operate and will be expanding their volunteer numbers as needed based on community involvement and opportunities for education.

**3. How does your organization ensure that its services address continuing and emerging community needs?**

Our society evaluates community needs based on what our membership tells us they require. We involve our members and volunteers in our site planning and development and ensure that everyone's voices are heard. Any community needs are very effectively communicated by volunteers and we ask for input and participation at community events, board meetings, society events, through emails and with surveys on our mandate and activities. We are a volunteer-based organization whose activities would not continue without support from the community.

**4. Please describe the role of volunteers in your organization.**

As described above, volunteers are key to our society's continued existence and activities. Volunteers participate at all levels of the organization from board to year-round site volunteers. In addition, many short-term and event volunteers participate in our garden sites and outreach at events. We also encourage active participation from LIT and Quest youth, youth doing community service hours through the John Howard Society, families, elders, the native community and adults with disabilities who qualify for the CVS program and those in day programs.

**5. Please list grants applied for/received from other governments or service clubs.**

For the 2015 fiscal year, NCGS has applied for and received grants from the Government of British Columbia (Gaming and Enforcement Branch) for \$25,000.00, and the Island Savings Gift Grant for \$750.00. Other applications have been submitted to Mid Island Co-Op and Coastal Community Credit Union. These applications were not successful. The society intends to apply for more grants in 2015 once a lease is in place with the City of Nanaimo for the new greenhouse. These grants may be decided in 2015 or 2016.

## CITY OF NANAIMO GRANT QUESTIONNAIRE

6. Please provide details of fees for service in your organization, and how costs and fees are determined.

Our society is aware that cost is sometimes a barrier to many families in the region and so, while we require membership in our organization for insurance purposes, we have a variable membership fee. The fee ranges from a \$10 to \$25 annual cost but we waive the fee when requested. Participation in regular programs requires only a membership fee, while attending workshops offered through the city Activity Guide does require payment of between \$10 to \$15 for each workshop. There is no fee for other services.

7. If your organization is a branch of a larger organization, please indicate how this affects the financial and other information you have provided.

The NCGS is not a branch of a larger organization.

8. If you lease or rent out part of your premises: please note the amount of space rented (sq ft), total square feet of the premises, name of organization renting the space, and the annual rent received.

The NCGS does not rent out any space, however, we do allow other organizations such as Nanaimo Foodshare Society and Supportive Apartment Living to use the Pine Street Community Garden site for outdoor activities upon request.

9. Please describe your policy and treatment of: capital, reserve or special purpose funds, and year-end surpluses or deficits.

NCGS uses all capital and reserve funds for the intended purpose as outlined in our budgets. We maintain separate bank accounts for each purpose and name the account such so that it is clear on our Balance Sheet. Any year-end surpluses are used for regular operating costs, or assigned to a special account which is reserved for a distinct purpose as outlined above. This is determined by our Finance Committee and approved by the board based on financial objectives for the year. For example, any surplus in 2015 will be transferred to the Greenhouse Reserve Account for 2016.

2014 Annual Report

Incorporation Number: S-0036926

NANAIMO COMMUNITY GARDENS SOCIETY  
271 PINE STREET  
NANAIMO BC V9R 2B7

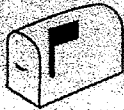
**FILE ONLINE NOW**



To file your BC Society Annual Report immediately, go to:

**[www.bcregistryservices.gov.bc.ca](http://www.bcregistryservices.gov.bc.ca)**

and use **ACCESS CODE: 131515199.**



**Complete this section if submitting by mail.**

Annual Reports submitted by mail may take up to eight weeks to be filed.

**PLEASE PRINT CLEARLY.**

**1. Annual General Meeting Date**

Date your Annual General Meeting was held: 2014/03/30  
(YYYY/MM/DD)

If no Annual General Meeting was held, write "NO MEETING HELD" in the date field above.  
NO MEETING HELD cannot be submitted for the current year until the year is over.

**2. Registered Office Address (Location of Records) - Additional \$15.00 for Address Updates**

Physical Address Required. (Post Office Box alone will not be accepted.)

Mailing Address (if different from physical address)

271 PINE STREET, NANAIMO BC V9R 2B7

271 PINE STREET, NANAIMO BC V9R 2B7

Enter new physical address if it has changed.

Enter new mailing address if it has changed.

**3. Society Email Address**

info@nanaimocommunitygardens.ca

Update email address if it has changed. Email address may be used as a contact for this form.

**OFFICE USE ONLY**

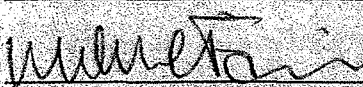




- Directors listed below cannot be changed if no meeting was held.
- Director addresses must be a physical address. Post Office Box alone is not accepted.
- Full names of directors are required, initials only are not accepted.
- Draw a line through name if director has ceased, and amend the list in the space provided.

Last Name	First Name	Residential Address (Must be a physical address)	Postal Code
Bohart	Terra B	21 STRICKLAND ST, NANAIMO BC	V9R 4S1
Farris	William C.	638 PRIDEAUX ST, NANAIMO BC	V9R 2P1
Grill	Lindsay E R	403-645 SELBY ST, NANAIMO BC	V9R 2S2
Horwood	Darren J.	341 HOWARD ROAD, NANAIMO BC	V6B 3R8
Mchugh	Diana L.	638 PRIDEAUX ST, NANAIMO BC	V9R 2P1
Wells	Patricia	4101 APPLE GATE, NANAIMO BC	V9T 4E5
Penso	Giunes	21 Prideaux St, Nanaimo, BC	V9R 5V7
Smith	Cameron	427 Seventh St, Nanaimo, BC	V9R 1E4

## 5. Signature



Sign here. I certify that this information is accurate and complete.

March 1st  
April 30, 2014  
Date Signed (YYYY/MM/DD)

**6. Return Form and Fee to BC Registry Services**

**Mailing Address:**

PO Box 9431 Stn Prov Govt, Victoria BC, V8W 9V3

**Physical Address:**

2nd floor, 940 Blanshard Street, Victoria BC, V8W 3E6

**Questions? Call 1 877 526-1526**

Need help completing this form? Go to [www.bcregistryservices.gov.bc.ca](http://www.bcregistryservices.gov.bc.ca) for further instructions.

Please make cheque payable to Minister of Finance. Write your incorporation number S-0036926 on the cheque.

☒ **Checklist if Submitting by Mail:**

☒ **\$25.00** Annual Report filing fee included.

☐ **\$15.00** An additional fee is required if address updated within section 2, for a total fee of \$40.00.

☒ All data provided: Annual General Meeting date. Registered office address and director updates made if required.

☒ Form signed.

4:20 AM

9802.15

Accrual Basis

# Nanaimo Community Gardens Society

## Balance Sheet

As of 31 December 2014

31 Dec 14

### ASSETS

#### Current Assets

##### Chequing/Savings

CCCU Chequing	5,500.30
CCCU Gaming	4,439.90
CCCU Greenhouse Reserve	21,709.95
CCCU Member Shares & Rewards	10.51
CCCU Online Payments	0.16
CCCU Operating Reserve	17,025.56
CCCU Truck Reserve	4,899.74

Total Chequing/Savings 53,586.12

Total Current Assets 53,586.12

#### Fixed Assets

Truck 8,000.00

Total Fixed Assets 8,000.00

TOTAL ASSETS 61,586.12

### LIABILITIES & EQUITY

#### Liabilities

##### Current Liabilities

##### Other Current Liabilities

GST/HST Payable -373.48

Total Other Current Liabilities -373.48

Total Current Liabilities -373.48

Total Liabilities -373.48

#### Equity

Unrestricted Net Assets 49,786.68

Net Income 12,172.92

Total Equity 61,959.60

TOTAL LIABILITIES & EQUITY 61,586.12

Feb 26/2015



Wm. P. Paine  
NCGS President

3:50 AM

26/02/15



Accrual Basis

## Nanaimo Community Gardens Society

## Year End 2014

January through December 2014

	Jan - Dec 14	Jan - Dec 13
<b>Income</b>		
Donations	680.16	898.25
Fundraising		
Sales		
Plant Sales	9,028.95	7,524.48
Total Sales	9,028.95	7,524.48
Total Fundraising	9,028.95	7,524.48
Grants		
City of Nanaimo - Com Services	3,000.00	0.00
Gaming Direct Access Grant	25,000.00	25,000.00
Island Savings GIFT	750.00	775.00
Mid-Island Coop	500.00	0.00
other grants	0.00	1,750.00
Total Grants	29,250.00	27,525.00
Interest Income	354.66	334.17
Membership Dues	1,510.00	1,165.00
Other Income	81.99	0.00
Workshop Fees	378.75	407.50
x In-kind Services & Supplies	5,643.50	8,348.47
x In-kind Volunteer Labour	42,908.06	33,735.00
Total Income	89,836.07	79,937.87
<b>Expense</b>		
Advertising & Promotion	237.40	85.05
Bank Service Fees	6.50	0.00
Depreciation Expense	0.00	222.00
Filing Fees	25.00	25.00
Liability Insurance	680.00	421.00
Misc Expenses	35.00	0.00
Office Supplies	509.92	158.59
Postage & Delivery	0.00	67.10
Printing & Copying	0.00	189.60
Rent	2,500.00	2,400.00
Salary & Labour		
Administration Contract	7,200.00	7,200.00
Bookkeeping Contract	1,600.00	1,900.00
Education Contract	8,516.00	4,400.00
Payroll Expenses	0.00	347.30
Total Salary & Labour	17,316.00	13,847.30
Supplies, Equip, & Maint		
Greenhouse	1,506.88	511.10
Pine Street	1,625.73	330.60
Total Supplies, Equip, & Maint	3,132.61	841.70
Telephone	671.13	605.55
Vehicle Expenses		
Fuel	398.02	43.60
Insurance	2,262.45	1,526.45
Repairs & Maintenance	1,138.00	298.99
Total Vehicle Expenses	3,798.47	1,869.04
Volunteer Recognition	0.00	100.00
Website	155.16	11.99
Workshop supplies	44.40	20.54
x In-Kind Goods and Services	5,643.50	7,848.47
x In-kind Volunteerism	42,908.06	33,735.00
Total Expense	77,663.15	62,447.93
Net Income	12,172.92	17,489.94

Feb 26/2015   
NCGS President

**Nanaimo Community Gardens Society**  
**Balance Sheet**  
As of 30 June 2015

	30 Jun 15
<b>ASSETS</b>	
Current Assets	
Chequing/Savings	
CCCU Chequing	17,491.97
CCCU Gaming	13,315.32
CCCU Greenhouse Reserve	23,550.49
CCCU Member Shares & Rewards	10.51
CCCU Online Payments	0.16
CCCU Operating Reserve	15,088.13
CCCU Truck Reserve	4,913.54
Total Chequing/Savings	74,370.12
Total Current Assets	74,370.12
Fixed Assets	
Truck	8,000.00
Total Fixed Assets	8,000.00
<b>TOTAL ASSETS</b>	<b>82,370.12</b>
<b>LIABILITIES &amp; EQUITY</b>	
Liabilities	
Current Liabilities	
Other Current Liabilities	
GST/HST Payable	-373.48
Total Other Current Liabilities	-373.48
Total Current Liabilities	-373.48
Total Liabilities	-373.48
Equity	
Retained earnings	61,959.60
Net Income	20,784.00
Total Equity	82,743.60
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>82,370.12</b>

**Nanaimo Community Gardens Society**  
**Income Statement, Year to Date Budget vs. Actual**  
**January through June 2015**

	Jan - Jun 15	Budget	\$ Over Budget
<b>Income</b>			
Donations	2,480.00	2,000.00	480.00
Fundraising			
Sales			
Plant Sales	8,082.50		
Total Sales	8,082.50		
Fundraising - Other	0.00	21,000.00	-21,000.00
<b>Total Fundraising</b>	<b>8,082.50</b>	<b>21,000.00</b>	<b>-12,917.50</b>
<b>Grants</b>			
City of Nanaimo - Com Services	0.00	3,000.00	-3,000.00
City of Nanaimo VIP Grant	0.00	25,000.00	-25,000.00
Coastal Community Credit Union	0.00	250.00	-250.00
Gaming Direct Access Grant	25,000.00	40,000.00	-15,000.00
Island Savings GIFT	750.00	750.00	0.00
Mid-Island Coop	0.00	1,000.00	-1,000.00
other grants	0.00	14,000.00	-14,000.00
TD Friends of the Environment	0.00	1,125.00	-1,125.00
<b>Total Grants</b>	<b>25,750.00</b>	<b>85,125.00</b>	<b>-59,375.00</b>
Interest Income	168.04	250.00	-81.96
Membership Dues	1,760.00	1,500.00	260.00
Other Income	0.01		
Workshop Fees	348.75	750.00	-401.25
x_In-kind Services & Supplies	2,020.63	6,500.00	-4,479.37
x_In-kind Volunteer Labour	19,051.65	35,000.00	-15,948.35
<b>Total Income</b>	<b>59,661.58</b>	<b>152,125.00</b>	<b>-92,463.42</b>
<b>Expense</b>			
Advertising & Promotion	60.00	1,000.00	-940.00
Equipment Replacement	0.00	500.00	-500.00
Filing Fees	25.00	25.00	0.00
Greenhouse Capital Costs	0.00	98,500.00	-98,500.00
Liability Insurance	0.00	750.00	-750.00
Misc Expenses	0.00	1,000.00	-1,000.00
Office Supplies	1,303.38	450.00	853.38
Postage & Delivery	26.78	150.00	-123.22
Printing & Copying	137.21	300.00	-162.79
Rent	0.00	2,400.00	-2,400.00
<b>Salary &amp; Labour</b>			
Administration Contract	3,600.00	7,200.00	-3,600.00
Bookkeeping Contract	2,005.00	4,260.00	-2,255.00
Education Contract	5,700.00	10,000.00	-4,300.00
Payroll Expenses	462.34	500.00	-37.66
<b>Total Salary &amp; Labour</b>	<b>11,767.34</b>	<b>21,960.00</b>	<b>-10,192.66</b>
<b>Supplies, Equip, &amp; Maint</b>			
Greenhouse	890.94	2,000.00	-1,109.06
Irwin Street	703.89	1,500.00	-796.11
Pine Street	415.01	2,000.00	-1,584.99
<b>Total Supplies, Equip, &amp; Maint</b>	<b>2,009.84</b>	<b>5,500.00</b>	<b>-3,490.16</b>
Telephone	236.38	850.00	-613.62
<b>Vehicle Expenses</b>			
Insurance	2,000.00		
Repairs & Maintenance	239.37		
Vehicle Expenses - Other	0.00	8,000.00	-8,000.00
<b>Total Vehicle Expenses</b>	<b>2,239.37</b>	<b>8,000.00</b>	<b>-5,760.63</b>

1:34 PM

10-07-15

Accrual Basis

**Nanaimo Community Gardens Society**  
**Income Statement, Year to Date Budget vs. Actual**  
**January through June 2015**

	<u>Jan - Jun 15</u>	<u>Budget</u>	<u>\$ Over Budget</u>
Volunteer Recognition	0.00	600.00	-600.00
Website	0.00	200.00	-200.00
Workshop supplies	0.00	200.00	-200.00
x_In-Kind Goods and Services	2,020.63	6,500.00	-4,479.37
x_In-kind Volunteerism	19,051.65	35,000.00	-15,948.35
Total Expense	<u>38,877.58</u>	<u>183,885.00</u>	<u>-145,007.42</u>
Net Income	<u>20,784.00</u>	<u>-31,760.00</u>	<u>52,544.00</u>

**Nanaimo Community Gardens Society Oct 28, 2014**

Budget 2015 - to be approved by membership at AGM (March 11, 2015)

**Income**

Donations	\$ 2,000.00
Fundraising	\$ 21,000.00
Greenhouse Reserve Acct	\$ 21,658.89
Operating Reserve Account	\$ 10,101.11
<i>Grants</i>	
City of Nanaimo	\$ 3,000.00
City of Nanaimo VIP Grant	\$ 25,000.00
Coastal Community Credit Union	\$ 250.00
Gaming Direct Access Grant	\$ 40,000.00
TD Friends of the Environment	\$ 1,125.00
Island Savings	\$ 750.00
Mid-Island Coop	\$ 1,000.00
other grants	\$ 14,000.00
Interest Income	\$ 250.00
Membership Dues	\$ 1,500.00
Workshop Fees	\$ 750.00
<i>In-Kind Services &amp; Supplies</i>	\$ 6,500.00
<i>In-Kind Volunteer Labour</i>	\$ 35,000.00
<b>Total Income</b>	<b>\$ 183,885.00</b>

**Expenses**

Advertising & Promotion	\$ 1,000.00
Greenhouse Capital Costs	\$ 98,500.00
Equipment Replacement	\$ 500.00
Filing fees	\$ 25.00
Liability Insurance	\$ 750.00
Misc Expenses	\$ 1,000.00
Office supplies	\$ 450.00
Postage & delivery	\$ 150.00
Printing & copying	\$ 300.00
Rent	\$ 2,400.00
<i>Salary &amp; Labour</i>	
Administration contract	\$ 7,200.00
Bookkeeping contract	\$ 4,260.00
Education contract	\$ 10,000.00
Payroll expenses (WorkSafe)	\$ 500.00
<i>Supplies, Equip, &amp; Maint</i>	
Greenhouse	\$ 2,000.00
Irwin Street Garden	\$ 1,500.00
Pine Street Garden	\$ 2,000.00
Telephone	\$ 850.00
Vehicle Expenses	\$ 8,000.00
Volunteer Recognition	\$ 600.00
Website	\$ 200.00
Workshop Supplies	\$ 200.00
<i>In-Kind Goods &amp; Services</i>	\$ 6,500.00
<i>In-Kind Volunteerism</i>	\$ 35,000.00
<b>Total Expenses</b>	<b>\$ 183,885.00</b>
Revenue minus Expenditures	\$ -

*Note - italics denote in-kind revenue and expenses*



**Nanaimo Community Gardens Society July 15, 2015**  
 Budget 2016 - VERY PRELIMINARY!! To be finalized Oct 2015

**Income**

Donations	\$ 2,000.00
Fundraising	\$ 16,000.00
Greenhouse Reserve Acct	\$ 14,000.00
Operating Reserve Account	\$ 5,000.00
<i>Grants</i>	
City of Nanaimo	\$ 3,000.00
City of Nanaimo VIP Grant	\$ -
Coastal Community Credit Union	\$ 250.00
Gaming Direct Access Grant	\$ 40,000.00
TD Friends of the Environment	\$ 1,125.00
Island Savings	\$ 750.00
Mid-Island Coop	\$ 1,000.00
other grants	\$ 7,000.00
Interest Income	\$ 200.00
Membership Dues	\$ 1,500.00
Workshop Fees	\$ 750.00
<i>In-Kind Services &amp; Supplies</i>	\$ 13,000.00
<i>In-Kind Volunteer Labour</i>	\$ 45,000.00
<b>Total Income</b>	<b>\$ 150,575.00</b>

**Expenses**

Advertising & Promotion	\$ 1,000.00
Greenhouse Capital Costs	\$ 48,690.00
Equipment Replacement	\$ 500.00
Filing fees	\$ 25.00
Liability Insurance	\$ 750.00
Misc Expenses	\$ 1,000.00
Office supplies	\$ 450.00
Postage & delivery	\$ 150.00
Printing & copying	\$ 300.00
Rent	\$ 2,400.00
<i>Salary &amp; Labour</i>	
Administration contract	\$ 7,200.00
Bookkeeping contract	\$ 4,260.00
Education contract	\$ 10,000.00
Payroll expenses (WorkSafe)	\$ 500.00
<i>Supplies, Equip, &amp; Maint</i>	
Greenhouse	\$ 2,000.00
Irwin Street Garden	\$ 1,500.00
Pine Street Garden	\$ 2,000.00
Telephone	\$ 850.00
Vehicle Expenses	\$ 8,000.00
Volunteer Recognition	\$ 600.00
Website	\$ 200.00
Workshop Supplies	\$ 200.00
<i>In-Kind Goods &amp; Services</i>	\$ 13,000.00
<i>In-Kind Volunteerism</i>	\$ 45,000.00
<b>Total Expenses</b>	<b>\$ 150,575.00</b>
Revenue minus Expenditures	\$ -

*Note - italics denote in-kind revenue and expenses*

**Lease Agreement for 256 Needham St**  
between  
Brent and Madilynn Rotar (owners) of  
549 Haliburton St, Nanaimo BC, V9R 4W4  
and the  
Nanaimo Community Gardens Society (NCGS)  
271 Pine St, Nanaimo BC, V9R 2B7

**Purpose:** The lease is for use of the land at 256 Needham St for the purpose of building and operating an educational community garden.

**Term:** The duration of the lease shall be from March 30, 2015 to March 30, 2016 and will be renewed on a yearly basis unless one of the parties does not approve. Three (3) month notice may be given by either party to terminate this lease. Nanaimo Community Gardens Society (NCGS) cannot impede any potential land sales completion.

**Rent:** The base rent is to be one dollar per year. NCGS is also to be responsible for 100% of municipal property taxes (from both City of Nanaimo and the Regional District of Nanaimo) and 100% of water and utilities, and any other expenses levied by the City of Nanaimo and/or the Regional District of Nanaimo. Any benefits from tax exemptions issued by the City of Nanaimo will be passed on to the NCGS, and not the property owners.

**Insurance:** NCGS will hold \$2 million in general liability insurance and will provide the property owners with a copy of the certificate of insurance, if requested. The NCGS agrees to hold harmless the owners in any insurance claims.

**Access to property:** NCGS volunteers and visitors may be at the garden any day between dawn and dusk.

**Parking:** Parking for NCGS volunteers and visitors is on Needham and Irwin Streets.

**Courtesy:** NCGS volunteers will follow noise bylaws, will not be on the property before dawn or after dusk and will not trespass on other, nearby properties. All dogs must be leashed and under control while in the garden.

**Site Safety:** NCGS will have a Community Garden Supervisor on site during all society-sanctioned events. Supervisors will have a detailed orientation of the site and be familiar with this agreement and all society policies that pertain to safety. Supervisors are responsible for checking for safety hazards weekly and resolving any concerns. This includes any debris that may be considered a fire hazard. Any major safety issues relating to the actual property such as tree hazards will be reported to the owners immediately. Minor safety issues that relate to neatness or organization of the community garden will be dealt with promptly. NCGS will not permit any fires or smoking by volunteers or visitors on the garden portions of the property. NCGS will use only organic methods on the gardens portion of the properties.

**Site and Safety Orientation:** Each garden participant will be given a site and safety orientation prior to working on the site. They will also be a NCGS member and have signed a safety waiver for themselves and any children. Children are to be supervised by their parents or guardians. The orientation will include any aspects of this land usage agreement that may be relevant.

**Structures:** Features may be added to the garden such as a decorative fence, compost bins, a pergola/gazebo type structure, garden shed, signs, etc. These structures must comply with all necessary bylaws and all costs associated with making, disassembling and moving of structures


will be borne by NCGS. The structures belong to NCGS and may be disassembled and moved as needed. Any structures erected on site will be removed, with the costs to be borne by the NCGS unless prior written permission is granted by the property owner with the exception of the concrete bench surrounding the large deciduous tree.

**Water use:** The owners shall provide access to water, and all water levies are to be paid by NCGS.

**Publicity:** NCGS may invite public attendance in events held at the garden, or include the address of the garden in outreach materials during the term of this agreement.

Signing of this agreement constitutes acceptance of the above terms and conditions.

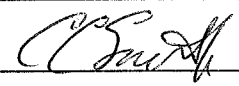
**Owners**

Brent Rotar:  Date: July 31, 2015

Madilynn Rotar:  Date: July 31, 2015

**Representative of NCGS:**

William Farris (President): \_\_\_\_\_ Date: \_\_\_\_\_

Cameron Smith (Treasurer):  Date: July 31, 2015

### Board of Directors Information

List of Current Board of Directors, as of March 25, 2015

NAME	ADDRESS AND POSTAL CODE	PHONE	EMAIL ADDRESS	POSITION	DIRECTOR AT END OF LAST FISCAL PERIOD?	ARMS LENGTH FROM OTHER MEMBERS?	OCCUPATION	DATE OF BIRTH
Bohart Terra B.	21 Strickland St., Nanaimo, BC V9R 4S1	H (250)753-8691	tbohart@gmail.com	Director at large	Yes	Yes	Flagperson	April 10, 1972
Farris, William C.	354 Howard Ave Nanaimo ,BC V9R 3R9	H (250) 755-1615	farriswc@gmail.com	President	yes	No	Homemaker	Feb 14, 1978
Horwood Darren J.	341 Howard Ave, Nanaimo, BC V6B 3R8	H (250) 753-0828	darrenhorwood@hotmail.com	Director at large	yes	Yes	Farmer	Nov 9, 1972
McHugh, Diana L.	638 Prideaux St, Nanaimo ,BC V9R 2P1	H (250) 755-1615	farriswc@gmail.com	Director at large	yes	No	Biologist	July 10, 1980
Pat J. Wells	4101 Apple Gate, Nanaimo, BC V9T 4E5	H (250) 756-2403	pat.w@shaw.ca	Director at large	yes	Yes	Retired	July 19, 1949
Cameron Smith	427 Seventh St, Nanaimo, BC V9R 1E4	H (604) 803-0051	ccsmith@cetsi.com	Secretary/ Treasurer	no	yes	Computer consultant	March 25, 1957

**CITY OF NANAIMO  
EVALUATION  
PERMISSIVE TAX EXEMPTIONS (PTE)**

**Name of Organization: Nanaimo Recycling Exchange Society**

Request to be placed on 2015 Permissive Tax Exemption Bylaw for property leased at 2491 Kenworth Road.

**Grant No. 2015 PTE-07**

Criteria:	Meets Criteria:		Statement of Purpose:
	Yes	No	
➤ the property <u>must</u> be recommended for a Permissive Tax Exemption in the following year; and			<p>An organization may only be added to the Permissive Tax Exemption roll for the following year. In some cases, it may be appropriate to give an organization a cash grant during the current year.</p> <p>These exemptions must be adopted by bylaws, by the 31<sup>st</sup> of October of the year preceding exemption, and passed with a two-third's majority.</p> <p>All buildings and properties that receive a PTE must be reviewed every three years to ensure that they continue to meet the specific criteria set out in their applicable category.</p>
➤ the property qualifies for a PTE as a Church, Public Hospital, Community Care Facility, or Private School or			
➤ the organization can demonstrate a financial need			
➤ must adhere to all of the City of Nanaimo's bylaws and policies			
Grant Awarded:	\$		Amount Recommended: \$
	Yes	No	

**Discussion:**

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**Notes:**

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# CITY OF NANAIMO APPLICATION FOR PERMISSIVE TAX EXEMPTION

Office Use

PTE-07

ORGANIZATION: Nanaimo Recycling Exchange Society		DATE: July 30, 2015	
ADDRESS: 2477 Kenworth Road, Nanaimo, V9T 5K4		PRESIDENT: Carla Smith	
		SENIOR STAFF MEMBER: Jan Hastings	
		POSITION: Executive Director	
		CONTACT: Jan Hastings	
TELEPHONE: 250 758-7777		TELEPHONE: 250 758-7777	
OVERVIEW OF YOUR ORGANIZATION'S PROGRAMS AND SERVICES OFFERED IN THE COMMUNITY:			
GEOGRAPHIC AREA SERVED BY THE ORGANIZATION: Regional District of Nanaimo, City of Nanaimo, communities between Port Hardy and Cowichan			
NO. OF FULL TIME STAFF: 17		NO. OF PART TIME STAFF: 3	
NO. OF COMMUNITY VOLUNTEERS: 75		NO. OF VOLUNTEER HOURS PER YEAR: 8,000	
NO. OF MEMBERS: 480		MEMBERSHIP FEE: 0	
CLIENTS SERVED, LAST YEAR: 260,000		CLIENTS SERVED, THIS YEAR (PROJECTED): 289,000	
B.C. SOCIETY ACT REG. NO.: S-28862		REVENUE CANADA CHARITABLE REG. NO.: 135967792RR	
CURRENT BUDGET:		LEGAL DESCRIPTION OF PROPERTY:	
INCOME 1,278,157		Lot A Section 20, Range 6 Mountain District Plan 48960	
EXPENSES: 1,123,876		TAX FOLIO NUMBER:	
NEXT YEAR PROJECTED:		05446.012	
INCOME: 1,211,000		CURRENT YEAR TAXES (IF KNOWN):	
EXPENSES: 1,135,000		Exempt	
SIGNATURE: <i>Jan Hastings</i>		TITLE/POSITION: <i>Executive Director</i>	DATE: <i>July 30/15</i>
<b>NOTE:</b> YOUR ORGANIZATION'S MOST RECENT AUDITED FINANCIAL STATEMENTS AND CURRENT FINANCIAL STATEMENTS MUST BE ATTACHED TO THE APPLICATION FORM (INCLUDING A BALANCE SHEET AND INCOME STATEMENT).			

## **CITY OF NANAIMO GRANT QUESTIONNAIRE**

1. Please describe the work of your organization in this community.

The NRE is a Zero Waste residential and, where needed, commercial recycling depot dedicated to providing a one-stop, accessible and convenient drop off service 364 days of the year. Our Eco-Education department provides workshops and hands on learning in RDN schools and on site and for adults, for example, at Multi-family facilities. Our re-use market provides community users with affordable items that are not at en of life.

2. What are your organization's specific priorities for the coming year?

The NRE was unable to proceed with construction and the move to the proposed building on this property this past year. We now secured a new partnership that will not only ensure the move, but also increase drop-off services for the community. Plans to become a Resource Recovery depot that includes repair, re-purposing, up-cycling and re-use coupled with our volunteer and employment training programs have not changed. The new site plan will include drop-off services for more materials than our current site allows. These are formative changes for the future vision of the NRE.

3. How does your organization ensure that its services address continuing and emerging community needs?

The NRE is the only Zero Waste recycling depot on north Vancouver Island. In addition to recycling and education services, the NRE continues to provide employment training support to many community agencies. Our policy of making room for anyone completing Community Hours or Restorative Justice requirements, or addiction recovery and other such programs provides inclusion and connection in our community. Our zero waste depot provides a range of recycling options not found at other depots, and we continue to increase recycling and re-use options. This practice extends the life of the Regional District landfill.

4. Please describe the role of volunteers in your organization.

Volunteers provide assistance and education to the public, assist staff with routine sorting, cleaning and organizing. This is crucial on days when more than 550 vehicles enter and use the site. All staff volunteer extra hours to ensure goals are met and the NRE can survive: this is not a requirement, but a choice that demonstrates commitment to the 3 R's and to the way we live in our community.

5. Please list grants applied for/received from other governments or service clubs.

BC Gaming Grant application made. No funds received.

6. Please provide details of fees for service in your organization, and how costs and fees are determined.

## CITY OF NANAIMO

The NRE charges drop-off fees only for the products that cost the NRE to process. The costs are determined by our costs for handling, shipping and processing. We try, as much as possible to use revenue from sales of recyclable goods to offset these costs for non-revenue producing goods. This is becoming increasingly difficult because competition for revenue producing products increases as more for-profit recycling depots open their doors. Fee for service contracts with City of Nanaimo (for recycling services) and the RDN (for education services) offset some expenses.

7. If your organization is a branch of a larger organization, please indicate how this affects the financial and other information you have provided.

The property at 2491 Kenworth is owned by Windhover Enterprises, but Windhover does no business. The NRE owns Windhover Enterprises.

8. If you lease or rent out part of your premises: please note the amount of space rented (sq ft), total square feet of the premises, name of organization renting the space, and the annual rent received.

N/A

9. Please describe your policy and treatment of: capital, reserve or special purpose funds, and year-end surpluses or deficits.

All funds are placed in the NRE general operating account and used to site operations, wages, equipment purchase and maintenance, site maintenance or improvements, safety programs for the recycling depot. Capital funds allocated for development of 2491 Kenworth have been used for that purpose. In the past year, the NRE has recorded a surplus that will be used for long overdue purchases of equipment. Reserve funds will also be kept for site remediation requirements when the NRE vacates 2477 Kenworth. The NRE sets aside funds to pay property tax at 2477 Kenworth, and Kel Rob's legal fees associated with lease extensions.

10. Please describe current or planned approaches to self generated income.

The NRE generates income from recycled goods, and that revenue is used to subsidize recycling programs that do not produce revenue. Without external funding, there is no other mechanism to fund the range of recycling programs the NRE provides to the community.



## CITY OF NANAIMO

### GRANT QUESTIONNAIRE

11. What will the effect be if you do not receive a Grant in Aid from the City of Nanaimo?

Because the NRE has managed to reduce expenses and generate a surplus, we are not in. Because the NRE has managed to reduce expenses and generate a surplus, we are not in at the cost of operating an extremely busy and popular depot with skeleton crew on broken down equipment. Every piece of equipment needs replacing and we will not be able to operate without it.

12. Does your organization require funding to cover the current year's taxes? If so, what amount?

No. We have an exemption for this year. Thank you very much as it is much needed.



## Annual Report

1. Registration Number

2. Name of Society

### FILE ONLINE



To file your BC Society Annual Report online, contact BC Registry Services at 1 877 526-1526 to have an access code mailed to the Registered Office of the society. Once the access code has been received, go to [www.bcregistryservices.gov.bc.ca](http://www.bcregistryservices.gov.bc.ca) to file online.

PLEASE PRINT CLEARLY

3. Annual General Meeting Date

Date your Annual General Meeting was held: 2014/10/27  
(YYYY/MM/DD)

The date of the Annual General Meeting must be during the same calendar year of the Annual Report.

If no Annual General Meeting was held, write "NO MEETING HELD" in the date field above.

NO MEETING HELD cannot be submitted for the current year until the year is over. Directors cannot be changed if no Annual General Meeting held.

4. Registered Office Address (Location of Records) – Additional \$15.00 for Address Updates

Is this a change to your registered address from the previous year? ☐ Yes ☒ No

Physical Address Required.

(Post Office Box alone will not be accepted.)

Mailing Address

(If different from physical address.)

2477 Kenworth Road  
Nanaimo, BC  
V9T 5K4

Same

5. Society Email Address

info@recycling.b.ca

Enter one email address. Email address may be used as a contact for this form.

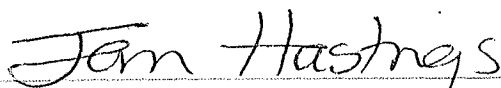
OFFICE USE ONLY

## 6. Society Directors

- One director must be a B.C. resident. This requirement does not apply to extraprovincial societies.
- Director addresses must be a physical address. Post Office Box alone is not accepted.
- Full names of directors are required, initials only are not accepted.

Last Name	First Name	Residential Address (Must be a physical address)	Postal Code
Smith	Carla	87 White Eagle Terrace Nanaimo BC	V9T.5K4
Murray	Rolanda	2175 Sun Valley Drive Nanaimo BC	V9U.6X6
McRae	Gayle	3570 Oakridge Drive Nanaimo BC	V9T.1M4
Quirt	Monica	1580 Bartlett Street Nanaimo BC	V9U.6X6
Campbell	Robert	657 Stirling Avenue Nanaimo BC	V9R.4C8
Beck	Eileen	1010 Beaufort Drive Nanaimo BC	V9S.2C8

## 7. Signature



Sign here. I certify that this information is accurate and complete.

Date Signed (YYYY/MM/DD)

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8. Return Form and Fee to BC Registry Society

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Mailing Address:

PO Box 9431 Stn Prov Govt, Victoria BC V8W 9V3

Questions? Call 1 877 526-1526

Physical Address:

200 - 940 Blanshard Street, Victoria BC V8W 3E6

Need help completing this form? Go to [www.bcregistryservices.gov.bc.ca](http://www.bcregistryservices.gov.bc.ca) for further instructions.

Please make cheque payable to Minister of Finance. Write your incorporation/registration number on the cheque.

☐ Checklist if Submitting by Mail:

☒ \$25.00 Annual Report filing fee included.

☐ \$15.00 An additional fee is required if address updated within section 4, for a total fee of \$40.00

☒ All data provided: Annual General Meeting date. Registered office address and director updates made if required.

☒ Form signed.

**NANAIMO RECYCLING EXCHANGE SOCIETY  
FINANCIAL STATEMENTS  
MARCH 31, 2015  
(UNAUDITED)**

*Draft for discussion purposes only*

NANAIMO RECYCLING EXCHANGE SOCIETY  
FINANCIAL STATEMENTS  
MARCH 31, 2015  
(UNAUDITED)

	<b>Page</b>
REVIEW ENGAGEMENT REPORT	3
STATEMENT OF OPERATIONS AND CHANGES IN NET ASSETS	4 - 5
STATEMENT OF FINANCIAL POSITION	6
CASH FLOW STATEMENT	7
SCHEDULE OF RECYCLABLE PRODUCTS	8
SCHEDULE OF DONATIONS	9

*Draft for discussion purposes only*

## REVIEW ENGAGEMENT REPORT

To the Board of Directors of  
Nanaimo Recycling Exchange Society

We have reviewed the statement of financial position of Nanaimo Recycling Exchange Society as at March 31, 2015 and the statements of operations and changes in net assets and cash flow for the year then ended. Our review was made in accordance with Canadian generally accepted standards for review engagements and, accordingly, consisted primarily of enquiry, analytical procedures and discussion related to information supplied to us by the management.

A review does not constitute an audit and, consequently, we do not express an audit opinion on these financial statements.

Based on our review, nothing has come to our attention that causes us to believe that these financial statements are not, in all material respects, in accordance with Canadian accounting standards for not-for-profit organizations.

Nanaimo, BC  
July 29, 2015

Chartered Professional Accountant

**NANAIMO RECYCLING EXCHANGE SOCIETY**  
**STATEMENT OF OPERATIONS AND CHANGES IN NET ASSETS**  
**FOR THE YEAR ENDED MARCH 31, 2015**  
**(UNAUDITED)**

	2015	2014
<b>REVENUES</b>		
Recyclable products, Schedule 1	\$ 794,346	\$ 713,665
Donations, Schedule 2	368,140	385,954
Paint & product care	61,213	66,333
Freight cost recovered	28,321	43,898
Hazardous waste - toilets & ceramics	11,453	9,892
Hazardous waste - petroleums & toner	7,896	10,350
Cash over (short)	3,887	(504)
Interest	744	13
Miscellaneous income		556
	<u>1,276,000</u>	<u>1,230,157</u>



**NANAIMO RECYCLING EXCHANGE SOCIETY**  
**STATEMENT OF OPERATIONS AND CHANGES IN NET ASSETS**  
**FOR THE YEAR ENDED MARCH 31, 2015**  
**(UNAUDITED)**

	2015	2014
<b>EXPENDITURES</b>		
Wages and benefits	586,667	605,580
Interest on long-term debt	89,236	95,506
Rent	87,868	82,411
Freight costs	57,933	47,739
Equipment operational costs	51,098	30,864
Amortization	48,413	50,386
Donations - volunteer labour	38,019	53,656
Wood disposal	33,627	23,321
Equipment rental	23,729	19,216
Property taxes	16,467	16,547
Insurance	15,626	15,496
Automotive	12,323	16,198
Bookkeeping	11,726	12,033
Hazardous waste disposal	8,273	4,240
Utilities	7,868	8,004
Repairs and maintenance	7,067	22,010
Travel and accommodation	5,029	2,781
Office	4,259	7,428
Accounting	3,100	4,500
Telephone	2,997	2,814
Interest and bank charges	2,847	5,101
Safety & training	1,750	1,473
Supplies	1,652	2,778
Memberships & conferences	1,293	883
Bad debts	954	1,695
Advertising and promotion	783	6,052
Legal	513	16,857
Security	411	397
Postage and courier	105	121
Miscellaneous	86	120
Professional fees	-	7,661
Insurance Claim (Deductible)	-	5,000
Subcontract	-	1,210
	<u>1,121,719</u>	<u>1,170,078</u>
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	154,281	60,079
<b>BALANCE, beginning of year</b>	<u>858,293</u>	<u>798,214</u>
<b>BALANCE, end of year</b>	<u>\$ 1,012,574</u>	<u>\$ 858,293</u>

**NANAIMO RECYCLING EXCHANGE SOCIETY**  
**STATEMENT OF FINANCIAL POSITION**  
**MARCH 31, 2015**  
**(UNAUDITED)**

	2015	2014
<b>ASSETS</b>		
<b>CURRENT ASSETS</b>		
Cash	\$ 119,082	\$ -
Accounts receivable	57,511	87,816
Prepaid expenses	5,853	4,434
GST receivable	9,983	13,460
Due from related party	<u>2,185,945</u>	<u>2,167,388</u>
	2,378,374	2,273,098
<b>PROPERTY, PLANT AND EQUIPMENT</b>	<u>123,590</u>	<u>170,077</u>
	<u><b>\$ 2,501,964</b></u>	<u><b>\$ 2,443,175</b></u>
<b>LIABILITIES</b>		
<b>CURRENT LIABILITIES</b>		
Bank indebtedness	\$ -	\$ 41,332
Accounts payable and accrued liabilities	28,262	71,777
Wages & Employee Benefits payable	15,992	15,446
Loan payable	<u>5,261</u>	<u>8,218</u>
	49,515	136,773
Business Development Bank	<u>1,439,875</u>	<u>1,448,109</u>
	1,489,390	1,584,882
<b>BALANCE</b>	<u>1,012,574</u>	<u>858,293</u>
	<u><b>\$ 2,501,964</b></u>	<u><b>\$ 2,443,175</b></u>

On behalf of the Board

\_\_\_\_\_ Member  
 \_\_\_\_\_ Member

**NANAIMO RECYCLING EXCHANGE SOCIETY**  
**CASH FLOW STATEMENT**  
**FOR THE YEAR ENDED MARCH 31, 2015**  
**(UNAUDITED)**

	2015	2014
<b>OPERATING ACTIVITIES</b>		
Excess of revenues over expenditures	\$ 154,281	\$ 60,079
Adjustment for		
Amortization	<u>48,413</u>	<u>50,386</u>
<b>Total adjustments</b>	202,694	110,465
Other operating activities		
increase (decrease) in cash		
Accounts receivable	30,305	(33,947)
Prepaid expenses	(1,419)	(275)
GST receivable	3,477	(10,280)
Accounts payable and accrued liabilities	(43,515)	14,708
Wages & Employee Benefits payable	546	2,797
Loan payable	<u>(2,957)</u>	<u>(8,895)</u>
<b>Net cash generated by operating activities</b>	<u>189,131</u>	<u>74,573</u>
<b>INVESTING ACTIVITY</b>		
Purchase of property, plant and equipment	<u>(1,926)</u>	<u>(573)</u>
<b>FINANCING ACTIVITIES</b>		
Repayment of business development bank	(8,234)	(6,105)
Advances to related party	<u>(18,557)</u>	<u>(108,178)</u>
<b>Net cash consumed by financing activities</b>	<u>(26,791)</u>	<u>(114,283)</u>
<b>NET DECREASE (INCREASE) IN BANK INDEBTEDNESS</b>	160,414	(40,283)
<b>BANK INDEBTEDNESS, beginning of year</b>	<u>(41,332)</u>	<u>(1,049)</u>
<b>CASH (BANK INDEBTEDNESS), end of year</b>	<u><u>\$ 119,082</u></u>	<u><u>\$ (41,332)</u></u>

**NANAIMO RECYCLING EXCHANGE SOCIETY**  
**SCHEDULE OF RECYCLABLE PRODUCTS**  
**FOR THE YEAR ENDED MARCH 31, 2015**  
**(UNAUDITED)**

	2015	2014
Yard & garden	\$ 234,113	\$ 280,646
MMBC	151,795	-
Stewardship programs	149,839	218,971
Metals	120,805	115,438
City programs	77,799	78,610
RDN program	30,000	20,000
Wood	29,995	-
	<u>\$ 794,346</u>	<u>\$ 713,665</u>

NANAIMO RECYCLING EXCHANGE SOCIETY  
 SCHEDULE OF DONATIONS  
 FOR THE YEAR ENDED MARCH 31, 2015  
 (UNAUDITED)

	2015	2014
Reuse Market	\$ 279,244	\$ 274,639
Returnables	43,702	44,976
Volunteer labour	38,019	53,656
Air Service	3,546	3,767
Cash	3,539	3,708
In-kind	90	5,208
	<u>\$ 368,140</u>	<u>\$ 385,954</u>

**MAY 31, 2015**

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**NANAIMO RECYCLING EXCHANGE SOCIETY**  
**COMPARATIVE INCOME STATEMENT**  
**MAY 31, 2015**

<b><u>REVENUE</u></b>	<b><u>CURRENT MONTH</u></b>	<b><u>YEAR TO DATE</u></b>
Donations - Air Serv	\$ 47.70	\$ 47.70
Donations - Cash	109.50	278.85
Cash Over	368.97	512.75
Interest Earned	0.02	0.04
Sales - Multi Material BC Society	13,000.00	17,815.62
Sales Recycle- Metals	3,358.50	6,330.00
Sales - Recyclables	8,958.38	17,845.71
Sales - Returnables	3,355.45	7,239.36
Sales - Reusable	34,144.84	66,960.04
Service Fees - City Programs	4,300.00	8,600.00
Service Fees - Drop Off Facility	2,150.00	4,300.00
Service Fees - HHWC (other)	563.00	1,216.55
S/F Other - Toilets	943.80	2,170.30
Service Fees - Wood Waste	3,139.20	6,247.73
Service Fees - Yard & Garden	28,764.04	53,088.04
Service Fees - Paint & Product Care	1,848.98	5,388.51
Service Fees - RDN Project #14	2,500.00	5,000.00
Wages Recovery	-	-
<b>TOTAL CASH REVENUE</b>	<b>\$ 107,552.38</b>	<b>\$ 203,041.20</b>
<b><u>NON-CASH REVENUE</u></b>		
Donations in Kind - Other	\$ -	\$ -
Donations - Comm. Volunteer Labour	2,937.50	9,362.50
	<u>\$ 2,937.50</u>	<u>\$ 9,362.50</u>
<b>TOTAL REVENUE</b>	<b><u>\$ 110,489.88</u></b>	<b><u>\$ 212,403.70</u></b>

**NANAIMO RECYCLING EXCHANGE SOCIETY**  
**COMPARATIVE INCOME STATEMENT**  
**MAY 31, 2015**

	<b><u>CURRENT</u></b> <b><u>MONTH</u></b>	<b><u>YEAR</u></b> <b><u>TO DATE</u></b>
<b><u>EXPENSES</u></b>		
Wages & Salaries	\$ 37,455.54	\$ 62,801.30
CPP Expense	1,581.92	2,635.75
EI Expense	985.85	1,652.96
WCB Expense	-	3,081.72
Payroll Processing Fees	176.10	289.93
Bank Charges & Interest	116.07	230.73
Bobcat Expenses	764.11	5,272.14
Bookkeeping Expense	902.00	1,804.00
Cash Short	-	664.10
Conferences & Seminars (RBCB Refund)	(97.89)	(49.08)
Dues, Subscriptions & Periodicals	-	220.30
Equipment Rentals Expense	1,779.37	3,558.74
Excavator Expense	191.03	316.88
Forklift Expense	529.70	952.56
Freight Expense	4,765.09	10,441.24
Insurance & Licenses Expense	1,283.67	2,567.34
Insurance - Vehicle	138.00	276.00
Interest Expense-LT Loan	7,113.71	14,433.54
Internet Costs	87.48	174.96
Maintenance & Repairs -Site	79.89	131.14
Office Equipment Lease Expenses	65.70	197.74
Operating Supplies Expense	183.82	183.82
Property Tax Expense	1,412.33	2,797.92
Recycling Costs - HHWC	243.23	4,785.36
Rent Expense - Site (Other)	7,687.50	15,375.00
Security Expense	104.04	104.04
Telephone	148.66	297.32
Travel Expenses - Mileage	414.96	547.04
Vehicle Operating Expense	259.94	479.39
Volunteer Appreciation	-	-
<b>TOTAL CASH EXPENSE</b>	<b>\$ 68,371.82</b>	<b>\$ 136,223.88</b>
<b><u>NON-CASH EXPENSES</u></b>		
Volunteer Labour - Donated	2,937.50	9,362.50
	<b>\$ 2,937.50</b>	<b>\$ 9,362.50</b>
<b>TOTAL EXPENSES</b>	<b>\$ 71,309.32</b>	<b>\$ 145,586.38</b>
 <b>REVENUE MINUS EXPENSES</b>	 <b>\$ 39,180.56</b>	 <b>\$ 66,817.32</b>



**NANAIMO RECYCLING EXCHANGE SOCIETY**  
**ACCOUNTS RECEIVABLE**  
**MAY 31, 2015**

<b><u>SUPPLIER</u></b>	<b><u>AMOUNT</u></b>
ABC Recycling	\$ 3,177.00
Acer Landscaping Ltd	445.00
Air Serv	47.70
Archie Johnstone Plumbing	160.00
City of Nanaimo	32,250.00
City of Nanaimo-Freight Costs	-
City of Nanaimo (RCMP)	28.00
City of Nanaimo (Public Works)	10.00
Collective POS	135.00
Country Club Centre	165.00
DTZ Barnicke	78.00
Encorp Pacific	784.76
Green By Nature	-
Harris Gilmore Recycling	66.50
Hetherington Industries	(179.00)
Island Ink Jet	160.00
James Chan - William Want	116.00
Jim Pattison Hyundai Nanaimo	12.00
Mercedes Benz Nanaimo	324.00
Multi Material BC Society	13,000.00
Nanaimo Cold Storage	80.00
Northern Property	70.00
Oceanside Electronics	190.00
Pacific Batteries	5,052.83
Parksville Bottle Depot	3,355.45
PET Processing	1,478.68
Product Care- Alarm Recycling	50.00
Product Care -Light Recycle	448.03
Regional Dist. of Nanaimo	7,500.00
Walmart (Duncan)	950.00
Westcoast Solid Wood Furnishing	103.74
Yard Plots Landscaping	412.00
	<u>\$ 70,470.69</u>

**NANAIMO RECYCLING EXCHANGE SOCIETY**  
**ACCOUNTS PAYABLE**  
**MAY 31, 2015**

<b><u>SUPPLIER</u></b>	<b><u>AMOUNT</u></b>
Coast Environmental Ltd	\$ 4,258.80
Dennis A Readings & Assoc	462.00
Island Aggregates	249.87
Mid Island Consumer Serv	1,743.59
Shaw Cable	241.53
VI Pest Doctor	52.50
Westerra Equipment	<u>1,568.00</u>
	<u>\$ 8,576.29</u>

**NANAIMO RECYCLING EXCHANGE**  
**VOLUNTEER HOURS**  
**MAY 31, 2015**

**HOURS**

Project #1	25.00	x 12.50	\$ 312.50
Project #10	72.00	x 12.50	900.00
Project #11	<u>138.00</u>	x 12.50	<u>1,725.00</u>
	<u>235.00</u>		<u>\$ 2,937.50</u>

	<u>APRIL</u>	<u>MAY</u>	<u>JUNE</u>	<u>JULY</u>	<u>AUGUST</u>	<u>SEPT</u>	<u>6 MONTHS</u>
Project #1	\$ 312.50	\$ 312.50	\$ -	\$ -	\$ -	\$ -	\$ 625.00
Project #10	1,225.00	900.00	-	-	-	-	2,125.00
Project #11	<u>4,887.50</u>	<u>1,725.00</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>6,612.50</u>
	<u>\$ 6,425.00</u>	<u>\$ 2,937.50</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 9,362.50</u>

	<u>OCT</u>	<u>NOV</u>	<u>DEC</u>	<u>JAN</u>	<u>FEB</u>	<u>MARCH</u>	<u>12 MONTH</u>
Project #1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 625.00
Project #10	-	-	-	-	-	-	2,125.00
Project #11	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>6,612.50</u>
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 9,362.50</u>

**NANAIMO RECYCLING EXCHANGE SOCIETY****PROJECT INCOME SUMMARY****ADMINISTRATION - PROJECT #1****FOR THE PERIOD ENDING MAY 31, 2015**

	<b><u>CURRENT</u></b> <b><u>MONTH</u></b>	<b><u>YEAR</u></b> <b><u>TO DATE</u></b>
<b><u>REVENUE</u></b>		
Donations - Air Serv	\$ 47.70	\$ 47.70
Donations - Cash	109.50	278.85
Cash Over	<u>368.97</u>	<u>368.97</u>
 <b>TOTAL CASH REVENUE</b>		
<b>ALLOCATED TO OTHER PROJECTS</b>	\$ 526.17	\$ 695.52
 <b><u>EXPENSES</u></b>		
Wages & Salaries	\$ 8,846.67	\$ 14,585.37
CPP Expense	405.56	671.01
EI Expense	232.87	383.92
WCB Expense	-	827.17
Payroll Processing Fees	176.10	289.93
Bank Charges & Interest	116.07	230.73
Bookkeeping Expense	902.00	1,804.00
Conferences & Seminars	(97.89)	(49.08)
Dues, Subscriptions & Periodicals	-	220.30
Insurance & Licenses Expense	1,283.67	2,567.34
Interest Expense-LT Loan	7,113.71	14,433.54
Office Equipmen Lease Expenses	65.70	197.74
Office Supplies & Stationery	-	520.32
Property Tax Expense	1,412.33	2,797.92
Rent Expense - Site	7,687.50	15,375.00
Security Expense	104.04	104.04
Telephone	148.66	297.32
Travel Expenses - Mileage	<u>73.32</u>	<u>205.40</u>
 <b>TOTAL CASH EXPENSES</b>		
<b>ALLOCATED TO OTHER PROJECTS</b>	\$ <u>28,470.31</u>	\$ <u>55,461.97</u>
 <b>REVENUE MINUS EXPENSES</b>	\$ <u>-</u>	\$ <u>-</u>
 <b><u>NON-CASH ITEMS</u></b>		
Volunteer Labour - Donated	\$ <u>312.50</u>	\$ <u>625.00</u>

**NANAIMO RECYCLING EXCHANGE SOCIETY**  
**PROJECT INCOME SUMMARY**  
**CITY BINS - PROJECT #5**  
**FOR THE PERIOD ENDING MAY 31, 2015**

	<b><u>CURRENT</u></b> <b><u>MONTH</u></b>	<b><u>YEAR</u></b> <b><u>TO DATE</u></b>
<b><u>REVENUES</u></b>		
Service Fees - City of Nanaimo	\$ 1,000.00	\$ 2,000.00
<b>TOTAL REVENUE</b>	<b>\$ 1,000.00</b>	<b>\$ 2,000.00</b>
<b><u>EXPENSES</u></b>		
Wages & Salaries	\$ 3,301.62	\$ 5,639.84
CPP Expense	136.32	230.68
EI Expense	93.16	161.43
WCB	-	276.31
<b>TOTAL CASH EXPENSES</b>	<b>\$ 3,531.10</b>	<b>\$ 6,308.26</b>
<b>REVENUE MINUS EXPENSES</b>	<b><u>\$ (2,531.10)</u></b>	<b><u>\$ (4,308.26)</u></b>

**NANAIMO RECYCLING EXCHANGE SOCIETY**  
**PROJECT INCOME SUMMARY**  
**COMMUNITY NETWORKING - PROJECT #7**  
**FOR THE PERIOD ENDING MAY 31, 2015**

	<b><u>CURRENT</u></b> <b><u>MONTH</u></b>	<b><u>YEAR</u></b> <b><u>TO DATE</u></b>
<b><u>REVENUES</u></b>		
Service Fees - City Program	\$ 1,650.00	\$ 3,300.00
<b>TOTAL REVENUE</b>	\$ 1,650.00	\$ 3,300.00
Add Administration Revenue Allocated at 20%	105.23	139.10
	\$ 1,755.23	\$ 3,439.10
<b><u>EXPENSES</u></b>		
Internet Costs	\$ 87.48	\$ 174.96
<b>TOTAL CASH EXPENSES</b>	\$ 87.48	\$ 174.96
Add Administration Expenses Allocated at 20%	5,694.06	11,092.39
	\$ 5,781.54	\$ 11,267.35
<b>REVENUE MINUS EXPENSES</b>	<b>\$ (4,026.31)</b>	<b>\$ (7,828.25)</b>
<b>PROJECT #23 CHANGES REVENUE MINUS EXPENSES</b>	<b>\$ (1,741.45)</b>	<b>\$ (3,332.99)</b>
<b>REVENUE MINUS EXPENSES</b>	<b>\$ (5,767.76)</b>	<b>\$ (11,161.24)</b>

**NANAIMO RECYCLING EXCHANGE SOCIETY**  
**PROJECT INCOME SUMMARY**  
**COMMUNITY OUTREACH - PROJECT #8**  
**FOR THE PERIOD ENDING MAY 31, 2015**

	<b><u>CURRENT</u></b> <b><u>MONTH</u></b>	<b><u>YEAR</u></b> <b><u>TO DATE</u></b>
<b><u>REVENUES</u></b>		
Service Fees - City Program	\$ 1,650.00	\$ 3,300.00
<b>TOTAL REVENUE</b>	\$ 1,650.00	\$ 3,300.00
Add Administration Revenue Allocated at 25%	131.54	173.88
	\$ 1,781.54	\$ 3,473.88
<b><u>EXPENSES</u></b>		
Add Administration Expenses Allocated at 25%	7,117.58	13,865.49
	\$ 7,117.58	\$ 13,865.49
<b>REVENUE MINUS EXPENSES</b>	<b>\$ (5,336.04)</b>	<b>\$ (10,391.61)</b>

**NANAIMO RECYCLING EXCHANGE SOCIETY**  
**PROJECT INCOME SUMMARY**  
**YARD & GARDEN WASTE - PROJECT #9**  
**FOR THE PERIOD ENDING MAY 31, 2015**

	<b><u>CURRENT</u></b> <b><u>MONTH</u></b>	<b><u>YEAR</u></b> <b><u>TO DATE</u></b>
<b><u>REVENUES</u></b>		
Miscellaneous Revenue	\$ -	\$ -
Service Fees - Yard & Garden Waste	<u>28,764.04</u>	<u>53,088.04</u>
<b>TOTAL REVENUE</b>	<b>\$ 28,764.04</b>	<b>\$ 53,088.04</b>
 <b><u>EXPENSES</u></b>		
Wages & Salaries	\$ 3,301.62	\$ 5,639.84
CPP Expense	136.32	230.68
EI Expense	86.90	148.44
WCB Expense	-	276.31
Excavator Expenses	191.03	316.88
Freight Expense	<u>4,157.40</u>	<u>9,833.55</u>
<b>TOTAL CASH EXPENSES</b>	<b>\$ 7,873.27</b>	<b>\$ 16,445.70</b>
 <b>REVENUE MINUS EXPENSES</b>	 <b><u>\$ 20,890.77</u></b>	 <b><u>\$ 36,642.34</u></b>



**NANAIMO RECYCLING EXCHANGE SOCIETY**  
**PROJECT INCOME SUMMARY**  
**RECYCLING - PROJECT #10**  
**FOR THE PERIOD ENDING MAY 31, 2015**

	<b><u>CURRENT</u></b> <b><u>MONTH</u></b>	<b><u>YEAR</u></b> <b><u>TO DATE</u></b>
<b><u>REVENUE</u></b>		
Donations in Kind	\$ -	\$ -
Sales - Multi Material BC Society	13,000.00	17,815.62
Sales Recycle- Metals	3,358.50	6,330.00
Sales - Recyclables	3,904.38	6,531.51
Sales - Returnable	3,355.45	7,239.35
Service Fees - Drop Off Facility	2,150.00	4,300.00
Service Fees - HHWC (other)	563.00	1,216.55
S/F Other - Toilets	943.80	2,170.30
Wages Recovered	-	-
<b>TOTAL CASH REVENUE</b>	<b>\$ 27,275.13</b>	<b>\$ 45,603.33</b>
 Add Administration Revenue Allocated at 15%	 78.93 <u>78.93</u>	 104.33 <u>104.33</u>
	<b>\$ 27,354.06</b>	<b>\$ 45,707.66</b>
 <b><u>EXPENSES</u></b>		
Wages & Salaries	\$ 5,826.38	\$ 9,952.66
CPP Expense	240.56	407.07
EI Expense	153.35	261.93
WCB Expense	-	487.61
Bobcat Expenses	764.11	5,272.14
Equipment Rentals Expense	1,779.37	3,558.74
Forklift Expense	529.70	952.56
Freight Expense	607.69	607.69
Insurance - Vehicle	138.00	276.00
Maintenance & Repairs -Site	79.89	131.14
Operating Supplies	183.82	183.82
Recycling Costs - HHWC	243.23	1,011.71
Vehicle Operating Expense	259.94	479.39
<b>TOTAL CASH EXPENSES</b>	<b>\$ 10,806.04</b>	<b>\$ 23,582.46</b>
 Add Administration Expenses Allocated at 15%	 4,270.55 <u>4,270.55</u>	 8,319.30 <u>8,319.30</u>
<b>TOTAL EXPENSES</b>	<b>\$ 15,076.59</b>	<b>\$ 31,901.76</b>
 <b>REVENUE MINUS EXPENSES</b>	 <b>\$ 12,277.47</b>	 <b>\$ 13,805.90</b>
 <b><u>NON-CASH ITEMS</u></b>		
Volunteer Labour - Donated	\$ 900.00	\$ 2,125.00

**NANAIMO RECYCLING EXCHANGE SOCIETY**  
**PROJECT INCOME SUMMARY**  
**REUSE MARKET - PROJECT #11**  
**FOR THE PERIOD ENDING MAY 31, 2015**

	<b><u>CURRENT</u></b> <b><u>MONTH</u></b>	<b><u>YEAR</u></b> <b><u>TO DATE</u></b>
<b><u>REVENUE</u></b>		
Sales - Reusable	\$ 34,144.84	\$ 66,960.04
<b>TOTAL CASH REVENUE</b>	<b>\$ 34,144.84</b>	<b>\$ 66,960.04</b>
 Add Administration Revenue Allocated at 10%	 52.62	 69.55
	<b>\$ 34,197.46</b>	<b>\$ 67,029.59</b>
 <b><u>EXPENSES</u></b>		
Wages & Salaries	\$ 6,718.26	\$ 10,932.10
CPP Expense	265.93	426.92
EI Expense	176.83	287.75
WCB Expense	-	449.21
Training	-	-
<b>TOTAL CASH EXPENSES</b>	<b>\$ 7,161.02</b>	<b>\$ 12,095.98</b>
 Add Administration Expenses Allocated at 10%	 2,847.03	 5,546.20
<b>TOTAL EXPENSES</b>	<b>\$ 10,008.05</b>	<b>\$ 17,642.18</b>
 <b>REVENUE MINUS EXPENSES</b>	 <b>\$ 24,189.41</b>	 <b>\$ 49,387.42</b>
 <b><u>NON-CASH ITEMS</u></b>		
Volunteer Labour - Donated	\$ 1,725.00	\$ 6,612.50

**NANAIMO RECYCLING EXCHANGE SOCIETY**  
**PROJECT INCOME SUMMARY**  
**CONSTRUCTION WOOD WASTE - PROJECT #12**  
**FOR THE PERIOD ENDING MAY 31, 2015**

	<b><u>CURRENT</u></b> <b><u>MONTH</u></b>	<b><u>YEAR</u></b> <b><u>TO DATE</u></b>
<b><u>REVENUES</u></b>		
Service Fees - Construction Wood Waste	\$ 3,139.20	\$ 6,247.73
<b>TOTAL REVENUE</b>	<b>\$ 3,139.20</b>	<b>\$ 6,247.73</b>
<b><u>EXPENSES</u></b>		
Wages & Salaries	\$ 1,942.13	\$ 3,317.56
CPP Expense	80.18	135.68
EI Expense	51.12	87.32
WCB	-	162.54
Recycling Costs - HHWC	-	3,773.65
<b>TOTAL CASH EXPENSES</b>	<b>\$ 2,073.43</b>	<b>\$ 7,476.75</b>
<b>REVENUE MINUS EXPENSES</b>	<b><u>\$ 1,065.77</u></b>	<b><u>\$ (1,229.02)</u></b>

**NANAIMO RECYCLING EXCHANGE SOCIETY**  
**PROJECT INCOME SUMMARY**  
**INFORMATION / EDUCATION - PROJECT #14**  
**FOR THE PERIOD ENDING MAY 31, 2015**

<b><u>REVENUE</u></b>	<b><u>CURRENT MONTH</u></b>	<b><u>YEAR TO DATE</u></b>
Service Fees- RDN Project #14	\$ 2,500.00	\$ 5,000.00
<b>TOTAL CASH REVENUE</b>	<b>\$ 2,500.00</b>	<b>\$ 5,000.00</b>
Add Administration Revenue Allocated at 10%	52.62	69.55
	<b>\$ 2,552.62</b>	<b>\$ 5,069.55</b>
<b><u>EXPENSES</u></b>		
Wages & Salaries	\$ 2,142.00	\$ 3,564.90
CPP Expense	94.04	156.76
EI Expense	56.38	93.83
WCB Expense	-	154.21
Travel Expenses - Mileage	341.64	341.64
<b>TOTAL CASH EXPENSES</b>	<b>\$ 2,634.06</b>	<b>\$ 4,311.34</b>
Add Administration Expenses Allocated at 10%	2,847.03	5,546.20
<b>TOTAL EXPENSES</b>	<b>\$ 5,481.09</b>	<b>\$ 9,857.54</b>
<b>REVENUE MINUS EXPENSES</b>	<b>\$ (2,928.47)</b>	<b>\$ (4,787.99)</b>

**NANAIMO RECYCLING EXCHANGE SOCIETY**  
**PROJECT INCOME SUMMARY**  
**CONSUMER PRODUCTS CENTRE - PROJECT #16**  
**FOR THE PERIOD ENDING MAY 31, 2015**

	<b><u>CURRENT</u></b> <b><u>MONTH</u></b>	<b><u>YEAR</u></b> <b><u>TO DATE</u></b>
<b><u>REVENUES</u></b>		
Service Fees - Paint & Product Care	\$ 1,848.98	\$ 5,388.51
<b>TOTAL REVENUE</b>	<b>\$ 1,848.98</b>	<b>\$ 5,388.51</b>
 Add Administration Revenue Allocated at 7.5%	 39.46 \$ 1,888.44	 52.16 \$ 5,440.67
<b><u>EXPENSES</u></b>		
Wages & Salaries	\$ 1,942.13	\$ 3,317.56
CPP Expense	80.18	135.68
EI Expense	51.12	87.32
WCB Expense	-	162.54
<b>TOTAL CASH EXPENSES</b>	<b>\$ 2,073.43</b>	<b>\$ 3,703.10</b>
 Add Administration Expenses Allocated at 7.5%	 2,135.27 \$ 4,208.70	 (2,980.51) \$ 722.59
<b>TOTAL EXPENSES</b>	<b>\$ 4,208.70</b>	<b>\$ 722.59</b>
 <b>REVENUE MINUS EXPENSES</b>	 <b>\$ (2,320.26)</b>	 <b>\$ 4,718.08</b>

**NANAIMO RECYCLING EXCHANGE SOCIETY**  
**PROJECT INCOME SUMMARY**  
**STYROFOAM RECYCLING - PROJECT #20**  
**FOR THE PERIOD ENDING MAY 31, 2015**

	<b><u>CURRENT</u></b> <b><u>MONTH</u></b>	<b><u>YEAR</u></b> <b><u>TO DATE</u></b>
<b><u>REVENUE</u></b>		
Sales - Recyclables	\$ -	\$ 1,716.59
Service Fees -Styrofoam	-	-
<b>TOTAL CASH REVENUE</b>	<b>\$ -</b>	<b>\$ 1,716.59</b>
 <b><u>EXPENSES</u></b>		
Wages & Salaries	\$ 1,359.49	\$ 2,322.29
CPP Expense	56.14	94.99
EI Expense	35.78	61.12
WCB Expense	-	113.78
Maintenance & Repairs	-	-
<b>TOTAL CASH EXPENSES</b>	<b>\$ 1,451.41</b>	<b>\$ 2,592.18</b>
 <b>REVENUE MINUS EXPENSES</b>	 <b><u>\$ (1,451.41)</u></b>	 <b><u>\$ (875.59)</u></b>

**NANAIMO RECYCLING EXCHANGE SOCIETY**  
**PROJECT INCOME SUMMARY**  
**COMPUTER & ELECTRONIC RECYCLING - PROJECT #21**  
**FOR THE PERIOD ENDING MAY 31, 2015**

	<b><u>CURRENT</u></b> <b><u>MONTH</u></b>	<b><u>YEAR</u></b> <b><u>TO DATE</u></b>
<b><u>REVENUES</u></b>		
Sales	\$ 5,054.00	\$ 9,594.66
<b>TOTAL REVENUE</b>	<b>\$ 5,054.00</b>	<b>\$ 9,594.66</b>
Add Administration Revenue Allocated at 7.5%	<u>39.46</u>	<u>52.16</u>
	<b>\$ 5,093.46</b>	<b>\$ 9,646.82</b>
<b><u>EXPENSES</u></b>		
Wages & Salaries	\$ 1,747.88	\$ 2,985.75
CPP Expense	72.16	122.11
EI Expense	45.99	78.59
WCB Expense	<u>-</u>	<u>146.28</u>
<b>TOTAL CASH EXPENSES</b>	<b>\$ 1,866.03</b>	<b>\$ 3,332.73</b>
Add Administration Expenses Allocated at 7.5%	<u>2,135.27</u>	<u>(2,980.51)</u>
	<b>\$ 4,001.30</b>	<b>\$ 352.22</b>
<b>REVENUE MINUS EXPENSES</b>	<b><u>\$ 1,092.16</u></b>	<b><u>\$ 9,294.60</u></b>

**NANAIMO RECYCLING EXCHANGE SOCIETY**  
**PROJECT INCOME SUMMARY**  
**CHANGES PROGRAM - PROJECT #23**  
**FOR THE PERIOD ENDING MAY 31, 2015**

	<b><u>CURRENT</u></b> <b><u>MONTH</u></b>	<b><u>YEAR</u></b> <b><u>TO DATE</u></b>
<b><u>REVENUES</u></b>		
Add Administration Revenue		
Allocated at 5%	\$ 26.31	\$ 34.78
<b>TOTAL REVENUE</b>	<b>\$ 26.31</b>	<b>\$ 34.78</b>
<b><u>EXPENSES</u></b>		
Wages & Salaries	\$ 327.36	\$ 543.43
CPP Expense	14.53	24.17
EI Expense	2.35	1.31
WCB Expense	-	25.76
<b>TOTAL CASH EXPENSES</b>	<b>\$ 344.24</b>	<b>\$ 594.67</b>
Add Administration Expenses		
Allocated at 5%	1,423.52	2,773.10
	<b>\$ 1,767.76</b>	<b>\$ 3,367.77</b>
<b>REVENUE MINUS EXPENSES</b>	<b>\$ (1,741.45)</b>	<b>\$ (3,332.99)</b>



**Nanaimo Recycling Exchange Society**  
**Budget Income Statement**  
**For the year ended March 31, 2016**

	<b>Actual 2015</b>	<b>Budgeted 2016</b>
<b>Revenues</b>		
Recyclable products	794,346	819,765
Donations	368,140	275,000
Paint & product care	61,213	63,172
Freight cost recovered	28,321	29,227
Hazardous waste toilets & ceramics	11,453	11,819
Hazardous waste petroleums & toner	7,896	8,149
	3,887	4,011
	744	768
	<u>1,276,000</u>	<u>1,211,912</u>
<b>Expenditures</b>		
Wages & benefits	586,667	604,267
Interest on long-term debt	89,236	91,021
Rent	87,868	90,504
Freight cost	57,933	59,671
Equipment operational costs	51,098	52,631
Amortization	48,413	49,865
Donations - volunteer labour	38,019	-
Wood disposal	33,627	34,636
Equipment rental	23,729	28,000
Property taxes	16,467	16,961
Insurance	15,626	16,095
Automotive	12,323	12,693
Bookkeeping	11,726	12,078
Hazardous waste disposal	8,273	10,000
Utilities	7,868	8,104
Repairs and maintenance	7,067	7,279
Travel & accomodation	5,029	5,180
Office	4,259	4,387
Accounting	3,100	3,193
Telephone	2,997	3,087
Interest and bank charges	2,847	2,932
Safety & training	1,750	2,500
Supplies	1,652	1,702
Memberships & conferences	1,293	1,332
Bad debts	954	983
Advertising and promotion	783	806
Legal	513	15,000
Security	411	423
Postage & courier	105	108
Miscellaneous	86	89
	<u>1,121,719</u>	<u>1,135,526</u>
<b>Excess of revenues over expenditures</b>	<u>154,281</u>	<u>76,386</u>

**CITY OF NANAIMO  
EVALUATION  
OTHER GRANTS**

**Name of Organization:** **Nanaimo & District BC SPCA**

Cash grant request in the amount of \$25,000 to support SNIP program (low income spay and neuter service).

**Grant No. 2015 OG-02**

Criteria:	Meets Criteria:		Statement of Purpose:
	Yes	No	
➤ large number of volunteers			<u>Kind of Funding:</u>  educational funding emergency funding capital grants on a matching basis up to a maximum of \$5,000 in-kind funding for facility rental
➤ registered nonprofit society			
➤ sound financial and administrative management			
➤ financial need			
➤ accessible to a large portion of the community			
➤ must have a broad base of support			
➤ must be local in focus			
➤ must adhere to all City of Nanaimo's bylaws and policies			
Grant Awarded:			Amount Recommended: \$
	Yes	No	

**Discussion:**

**Notes:**

2015-AUG-13

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**CITY OF NANAIMO**  
**APPLICATION FOR GRANT**  
**OTHER GRANTS**

Office Use

OG-02

<b>ORGANIZATION:</b> Nanaimo & District BC SPCA		<b>DATE:</b>	
<b>ADDRESS:</b> 2200 LABIEUX ROAD, NANAIMO, BC, V9L1S5		<b>PRESIDENT:</b> MARYLEE DAVIES	
		<b>SENIOR STAFF MEMBER:</b> LEON DAVIS	
<b>TELEPHONE:</b> 250.758.0351		<b>POSITION:</b> BRANCH MANAGER	
<b>FAX:</b> 250.758.5424		<b>CONTACT:</b> LEON	
<b>EMAIL:</b> LDAVIS@SPCA.BC.CA		<b>TELEPHONE:</b> 250.758.0351	
<b>OVERVIEW OF YOUR ORGANIZATION'S PROGRAMS AND SERVICES OFFERED IN THE COMMUNITY:</b> CRUELTY INVESTIGATIONS, ANIMAL CARE, ANIMAL SURRENDER SERVICES, COMPASSIONATE AND EMERGENCY BOARDING FOR AT RISK AND ILL RESIDENT'S ANIMALS IN CONJUNCTION WITH HAVEN HOUSE, HUMANE EDUCATION, ANIMAL ADVOCACY, ADOPTION SERVICES, EMERGENCY SERVICES FOR INJURED ANIMALS AND AT RISK ANIMALS, SPAY/NEUTER SERVICES FOR LOW INCOME RESIDENTS, VOLUNTEER PROGRAMS WITH RECOVERING ADDICTS, RESTORATIVE JUSTICE AND JOHN HOWARD FOUNDATION.			
<b>GEOGRAPHIC AREA SERVED BY THE ORGANIZATION:</b> FROM THE NORTHERN BORDER OF LADYSMITH TO THE NANOOSE RESERVATION INCLUDING GABRIOLA ISLAND, CEDAR, LANTZVILLE, CASSIDY, YELLOWPOINT.			
<b>NO. OF FULL TIME STAFF:</b> 4		<b>NO. OF PART TIME STAFF:</b> 6	
<b>NO. OF COMMUNITY VOLUNTEERS:</b> 100		<b>NO. OF VOLUNTEER HOURS PER YEAR:</b> 10,000	
<b>NO. OF MEMBERS:</b> 150		<b>MEMBERSHIP FEE:</b> ADULT \$30	
<b>CLIENTS SERVED, LAST YEAR:</b> 3500+		<b>CLIENTS SERVED, THIS YEAR (PROJECTED):</b> 3500+	
<b>B.C. SOCIETY ACT REG. NO.:</b> N/A We are MANDATED UNDER THE PREVENTION OF CRUELTY TO ANIMALS ACT		<b>REVENUE CANADA CHARITABLE REG. NO.:</b> BN 11881 9036 RR0001	
<b>CURRENT BUDGET:</b> \$712,000		<b>DO YOU REQUIRE A RENTAL SUBSIDY? IF SO, HOW MUCH? No</b>	
<b>INCOME:</b> \$717,000			
<b>EXPENSES:</b> \$715,000		<b>DO YOU REQUIRE A CASH GRANT? IF SO, HOW MUCH?</b> \$25,000	
<b>NEXT YEAR PROJECTED:</b> \$715,000			
<b>INCOME:</b> \$718,000		<b>TOTAL GRANT REQUESTED: \$25,000</b>	
<b>EXPENSES:</b> \$718,000			
<b>SIGNATURE:</b> 		<b>TITLE/POSITION:</b> BRANCH MANAGER	<b>DATE:</b> MONDAY AUG 08 2011
<b>NOTE: YOUR ORGANIZATION'S MOST RECENT AUDITED FINANCIAL STATEMENTS, CURRENT FINANCIAL STATEMENTS AND BALANCE SHEET AND INCOME STATEMENT MUST BE ATTACHED TO THE APPLICATION FORM (SEE COMPLETE LIST OF REQUIRED ATTACHMENTS ON BACK OF THIS FORM).</b>			

# CITY OF NANAIMO GRANT QUESTIONNAIRE

1. What is the main purpose of your organization?

To protect and enhance the quality of life for domestic, farm and wild animals in British Columbia. To Create Humane Communities In British Columbia.

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2. Describe the work your organization does in this community.

Criminal investigation and enforcement, Emergency and Compassionate Boarding, at risk youth volunteer program. Working with Haven House in supporting abused women

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Educating Adults and youth on humane issues, responsible pet ownership and advocacy issues. Volunteer programs for recovering addicts, and youth restorative justice.

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Provide assistance to pet owners, and low income residents of Nanaimo, control animal populations

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Through spay and neuter services and education.

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3. What other agencies provide similar services?

Animal control provide enforcement services for at large dogs . No other agency exists to Provide low income pet services.

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4. How is your organization different than those organizations providing similar services in question 3. above?

We rely purely on local donors and volunteers to provide our services effectively. We can

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Investigate and enforce provincial and federal law, execute warrants and recommend charges to Crown Counsel

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5. Describe who your clients are.

Our Clients are Nanaimo residents who are looking to access any number of services listed above.

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They come from all walks of life, some have greater needs than others, some are privileged And choose to support the communityb in which they live.

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# CITY OF NANAIMO GRANT QUESTIONNAIRE

6. Where do your clients live?

Nanaimo & District

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7. Describe the needs of your clients.

Our Clients need a community based animal welfare organization to meet their needs which may include adoption of an animal, assistance with their animals care, Spay/Neuter Assistance, Animal overpopulation, and assistance in keeping their community safe from Aggressive animals, transmission of communicable disease and animal abusers.

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8. What are your organization's specific priorities for the coming year?

We are trying to drive our message further into schools and engage more local businesses To get involved with our work, increase the number of community spay/neuters through Promotion of our SNIP program in the media.

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9. How does your organization ensure that its services address continuing and emerging community needs?

By our nature we are in close contact with the community and often attend (at an Organizations request) meetings to explain what we offer and hear feedback on community Challenges. We work closely with media on community stories to understand all sides of Community issues.

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10. Describe your organization's community support.

We regularly hold open houses, vaccination clinics, workshops & camps for youth, boarding Assistance for at risk spouses and recovering addicts. We provide volunteer opportunities for those with intellectual disabilities and at risk youth and adult.

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We help new pet owners access free training classes and Spay/Neuter services

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We present educational seminars at various schools around the year.

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11. Describe the role of volunteers in your organization.

Volunteers assist in many aspects including animal care and shelter maintenance, Advocacy, humane education and event assistance.

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## CITY OF NANAIMO GRANT QUESTIONNAIRE

12. What are your organization's problems and how are they being addressed?

Our lack of public operational funding limits our ability to offer financial assistance to nanaimo residents in need. This application is for the Spay Neuter Initiative Program fund for local low income pet owning residents and will not be used for operations.

We do ask for those accessing the fund for a flat fee of \$75 which is deposited directly back into the fund. This fee is not mandatory and is waived for those who cannot afford it. This enables us to only require aid from the city every 2 years. The biannual request covers a portion of the cost of those 2 year. The remainder is covered by a local Gabriola private donor who gives around \$15,000 each year. We regularly run information campaigns around the need for any community to spay and neuter their pets and also include it in our youth humane education programs. We work closely with Catnap to assist them in their efforts in the community.

This requested grant does not address the feral issues in Nanaimo but a specified grant for just such things is available through our provincial office. In 2013 The BCSPCA granted CatNap **\$4,600** to help pay for unowned free living Nanaimo cat spays and neuters, and in 2015 we are poised to approve a further **\$7,000** to CatNap.

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With a collaborative effort between our private donor, our efforts and the city we have facilitated the spays and neuters of almost 6000 cats owned by low income Nanaimo residents. This has had a huge impact on the number of unsterilized stray cats

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## CITY OF NANAIMO GRANT QUESTIONNAIRE

13. Provide details of fees for service in your organization, and how costs and fees are determined.

There is a base fee request for surrendering an owned pet of \$50.

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This covers the cost of non medical care for approx 3 days. For stray animals a daily board fee

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until Claimed is \$10 for a cat and \$15 for a dog per day which approx is 1 days care cost.

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We ask for a fee of \$75 to access our SNIP program which we put back into the fund, but if the client cannot afford this then the service is available at no cost.

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14. If your organization is a branch of a larger organization, indicate how this affects the financial and other information you have provided.

All local donations are directed toward Nanaimo's BC SPCA operations with a portion to

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The provincial office to cover expenses for such things as provincial marketing campaigns

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And administration. All donations or grants to the SNIP Program reside in a separate deffered account.

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Those funds are allocated only at a community level to Nanaimo veterinarians who perform discounted procedures for the program..

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15. Provide details of any funds that are controlled by your organization that are not part of your operating income. Also provide details of any capital, special purpose bequests, endowments or reserve funds.

We have approximately \$1.2 Million in a reserve account (The Building Fund) which is made

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Up of directed donations and bequests for the construction of a new facility in Nanaimo. The Province has provided funds of which 1.2 Million are earmarked for building a new SPCA facility in Nanaimo.

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16. Describe your policy and treatment of year-end surpluses or deficits.

Deficits are made up by provincial office allocation of unreserved funds Surpluses replenish that borrowing.

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The SNIP fund cannot go into deficit or be replenished with operational funds. All revenue into the fund is due to the generosity of a local donor who gives around \$10,000 - \$15,000 each year and of the City of Nanaimo.

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# CITY OF NANAIMO GRANT QUESTIONNAIRE

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17. Detail current and/or planned revenue-generating activities of your organization.

We hold several fundraisers each year and have ongoing marketing campaigns via mail  
And television that goes out to the community. In Nanaimo there are many residents and  
Organizations who hold 3<sup>rd</sup> party fundraisers throughout the year.

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18. List grants applied for/received from other governments or service clubs.

We did not receive any other Snip grants in 2014, however we did receive a \$500 donation  
from Legion 256 and \$450 from the Mid Island Rose Society for General Operations and a  
\$150,000 grant over 3 years for the Building Fund of a new facility from the City of Nanaimo.

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19. Name other organizations or individuals who can endorse your organization. Provide names and telephone numbers.

Name: Island Veterinary Hospital

Telephone No.: 250.753.1288

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Name: John Howard Society

Telephone No.: 250 286-3650

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Name: Haven Society

Telephone No.: 250.746.2452

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20. Identify previous grants from the City of Nanaimo and other agencies and describe how your organization ensured funding went towards the program identified.

Previous Grant from the City of Nanaimo in 2014 of \$50,000 (one third of a 3 year  
commitment of \$150,000) went to our separate account for our building fund to pay for  
capital costs of constructing a new community animal shelter in Nanaimo.

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# CITY OF NANAIMO GRANT QUESTIONNAIRE

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21. What do you plan to use the City grant for this year?

This grant will be solely used to maintain our low income spay and neuter service (SNIP) for Nanaimo residents.

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22. What will the effect be if you do not receive a Grant from the City of Nanaimo?

We may have to reduce access to the SNIP service, make fees mandatory and disallow owners of multiple cats.

This will have a direct ongoing negative impact on the number of unwanted and abandoned Cats in the city of Nanaimo

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**If you have any questions, call Laura Mercer at (250) 755-4413**

**REPORT OF THE BRANCH MANAGER  
TO THE  
BC SPCA NANAIMO & DISTRICT BRANCH  
ANNUAL GENERAL MEETING  
MARCH 27<sup>th</sup> 2015**

It is time once again to reflect on the past year and to report on how The Nanaimo & District BC SPCA fared throughout 2014. During this last year the shelter saw **1112** neglected, abused and abandoned animals come through its doors. Our education initiatives and advocacy campaigns, coupled with our strict compliance with our spay neuter policy, and our spay neuter assistance for low income families, are all helping to reduce the number of animals being surrendered to us each year. This is evidenced in the fact that we had 100 fewer stray kittens come into care!

In 2014 we adopted **148** dogs and puppies to loving homes, and transferred another **30** to other BC SPCA shelters and approved rescues. We also returned **48** stray dogs to their worried owners and compassionately boarded several dogs and cats for people who found themselves in an emergency medical situation, and for victims of domestic abuse, who had entered a shelter themselves, and needed temporary housing for their beloved dog or cat, or those who have found themselves homeless in times of emergency such as fire and other disasters.

We adopted out **540** cats and kittens to loving homes, and returned **71** stray cats to their owners. We also cared for 50 small animals including rabbits, hamsters, degus and chinchillas. We found new homes or worried owners for 44 of them.

In 2013 local constables received and attended over **300** concerns of abuse and cruelty, and we spent over **\$82,000** on medical expenses, caring for sick and injured animals, and also spent over \$70,000 spaying and neutering not only animals leaving our care but also unfixed pets of low income Nanaimo residents through our **SNIP** program.

Our **SNIP** program continues its good work, in 2013 we used the program to spay or neuter **500** cats for low income families in Nanaimo. This year we are proud to announce that since the program's inception in 2002, we have spayed or neutered **over 6000** cats who are owned by responsible Nanaimo pet owners, who happen to also be on a fixed low income

Once again we would like to thank our generous major donor and The City of Nanaimo for supporting this program. We would also like to thank our wonderful veterinarians for continuing to offer reduced fees in support of SNIP. The tragedy of pet overpopulation is very real and we continue to spay and neuter 100% of the animals that leave our care.

The community were, once again, incredibly supportive in 2014 with donations of over **\$344,000**. With the continued hard work of our donation can committee, and the support of our many partner businesses who agree to display our cans, this program brought in over **\$8,600**!

Paws for a Cause was well attended and everyone had enormous fun. The annual walkathon generated over **\$20,977** in revenue for us. This was a **\$6000** increase from 2013! We would like to thank all of our incredible volunteers, vendors and of course our kind sponsors for making this great event possible.

Our planned giving program also generated legacies to help support the operations of the branch, bringing in almost **\$90,000**. We are deeply saddened by the loss of these supporters, but their generous gifts will allow them to live on through our work, and our hearts and gratitude remain with the loved ones left behind.

We continue to see our youth holding fundraisers or using their birthdays to ask for donations to the BC SPCA in lieu of presents, raising over **\$4,600** for the animals in 2013. What an incredible gesture from our youth supporters. In 2011 our Youth fundraising totaled just over **\$1,000**. We are so pleased to see this climbing trend in youth engagement, as it shows that our mission is resonating in the ears of the next generation of animal lovers.

Like no other year before it, 2013 saw an unprecedented up-swelling of support from the community. Through a proactive effort to improve customer service, volunteer engagement and youth involvement, we have enjoyed a renewed commitment from the community. 3<sup>rd</sup> party fundraisers in the community totaled over **\$12,000**. We would like to thank Westjet for donating gift of flight tickets again this year. The raffle raised almost **\$12,000**!

The BC SPCA's agreement with Hills Science Diet continues to be a huge asset for the animals across the province. Hills' donates their food products to all BC SPCA shelters in BC. This incredible partnership means that all of our animals have a high quality, consistent diet and contributes hugely to their welfare.

We also continued our partnership with Pet Secure Insurance to provide peace of mind to our adopters. All animals adopted from the BCSPCA come with six weeks worth of health and accident insurance compliments of our friends at Petsecure.

Once again the Nanaimo & District BCSPCA published its incredibly popular Pet Calendar for 2014. Full thanks are owed to Dr. Patricia Mark and her volunteers. Dr. Mark has worked tirelessly to make our calendar the most popular and sought after BCSPCA calendar in the province.

Dr. Mark's dedication to the animals and support of our shelter has resulted in calendar revenue of over **\$50,000** in the last 4 years. Also we owe a great thanks to Darryl at PrintCraft in Duncan for keeping prices low, and producing a beautiful product.

We have worked closely with The City of Nanaimo and their Council over the last 12 months. We would like to show our gratitude for their support of our new facility project. The City committed to a capital grant of \$150,000.

Also we requested that council consider improvements to our animal control bylaws to include animal care items. I worked closely with city staff to create some great recommendations, and if approved Nanaimo will have one of the most progressive bylaws in BC.

In closing, it has been my absolute pleasure to serve this community and the society for another year. I am a part of an amazing team of staff and volunteers without whom our little shelter couldn't function to the standards and high degree of compassion that it does. I am thrilled to report that the Nanaimo and District BC SPCA will record an operating surplus of around **\$34,000** in 2014. The cost of operating the shelter in Nanaimo & District, not including cruelty investigations over the last year was approximately **\$775,000**. This surplus means that we can continue to confidently move forward with all of our programs, and continue to provide a high quality of service to the residents of Nanaimo.

I am so grateful to the members of the community, and of the society, to my Community Council, staff, volunteers and donors for the huge support that was shown last year, and I am excited to see what we can achieve for 2014 and beyond.

A handwritten signature in black ink, appearing to read 'LSDavis', with a stylized flourish at the end.

Leon Davis  
Branch Manager  
Nanaimo & District BC SPCA

**Nanaimo Operating Budget 2015-2018**

	2015	full year 2016	full year 2017
<b>Revenue</b>			
Adoption Fees	90,000	95,000	100,000
Sale of Merchandise	5,000	20,000	25,000
Dog Park Revenue		8,000	10,000
Dog Wash Station		10,000	15,000
Multi Purpose Room Public Use		3,000	5,000
Humane Ed Revenue	5,000	22,800	31,575
Dog Training Classes		10,000	10,000
Service Fees	22,650	23,000	24,000
Prov Fundraising	168,000	175,000	175,000
Grants		-	25,000
Gaming & Lottery	2,000	2,000	2,000
OTC's & Memberships	70,500	95,000	100,000
Memorial Garden Revenue		2,500	3,500
Branch Fundraising	55,000	70,000	75,000
Legacies	50,000		
Walkathon	25,000	25,000	25,000
Financial Income	17,000	10,000	10,000
Total Revenue before Allocation	510,150	571,300	636,075
YY Provincial Support	308,581		
Total Revenue	818,731	571,300	636,075
<b>Expenses</b>			
Wages & Benefits	315,257	328,019	337,462
Spay/Neuter	62,000	90,000	90,000
Medical	70,000	75,000	75,000
Cost of Goods Sold	2,500	7,000	8,500
Transport	14,500	16,000	16,000
Shelter & Pound	15,000	20,000	20,000
Premises	20,000	35,000	35,000
Communications	8,000	8,500	8,500
Office	7,000	8,000	8,000
Fundraising Expenses	2,500	5,000	5,000
Walkathons Expenses	3,800	1,000	1,000

# BC Society for the Prevention of Cruelty to Animals

## Statement of Operations

December			Year-to-date				2014 Annual
2013	Budget	2014		2014	Budget	2013	Budget
316 - Nanaimo							
Revenues							
8,930	9,014	12,184	BB Adoption Fees	84,855	97,362	91,971	97,362
861	293	2,963	DD Sale of Merchandise	8,740	3,520	2,731	3,520
699	583	1,790	FF Service Fees	22,506	7,000	18,378	7,000
23,987	11,217	15,764	CCC Provincial Fundraising - Direct Marketing	174,649	134,600	151,290	134,600
0	0	0	EE Grants	0	0	25,000	0
0	42	0	GG Gaming and Lottery	12,310	500	11,249	500
23,566	22,060	36,285	HH OTCs and Memberships	111,262	128,100	90,611	128,100
7,257	4,403	8,691	PP Branch Fundraising	46,199	52,500	77,454	52,500
154	0	321	LL Walkathon	20,977	20,000	15,221	20,000
17,747	0	0	QQ Legacies & Planned Giving	90,143	0	309,135	0
0	0	0	MM Youth Camp Fees	40	0	0	0
11,250	2,500	4,128	RR Financial Income	19,396	10,000	30,929	10,000
0	0	0	SS Other Income	4	0	0	0
94,451	50,112	82,124	Total revenue before allocation	591,081	453,582	823,969	453,582
0	8,977	8,977	YY Provincial Support	218,438	308,581	1	308,581
94,451	59,089	91,101	Total revenue	809,519	762,162	823,969	762,162
Direct Operating Expenses							
26,982	25,892	30,238	W Wages & Benefits	300,861	304,677	292,538	304,677
15,537	6,292	6,649	A Spay/Neuter	70,430	75,500	92,081	75,500
10,142	5,788	6,569	B Medical	82,622	69,452	73,076	69,452
0	242	(4,542)	M1 Cost of Goods Sold	4,118	2,900	140	2,900
1,038	1,318	1,247	C Transport	16,552	15,820	14,659	15,820
3,440	1,611	3,745	D Shelter & Pound	17,509	19,336	19,802	19,336
1,330	1,963	1,212	E Premises	25,749	20,996	27,260	20,996
783	768	556	G Communications	8,335	9,210	9,262	9,210
200	517	519	H Office	7,258	5,834	4,179	5,834
30	417	380	M2 Fundraising Expenses	7,324	5,004	7,656	5,004
0	6	0	M3 Walkathon Expenses	3,843	552	1,919	552
0	0	0	P Youth Camp	0	0	76	0
0	0	0	Q Training	0	0	353	0
0	26	0	R Directors' Governance	306	312	146	312
208	83	0	S Public Awareness	525	1,000	836	1,000
59,691	44,922	46,571	Total direct operating expenses before allocation	545,431	530,593	543,984	530,593
16,821	17,930	17,930	Y Provincial Office Expense Allocation	229,881	229,881	225,248	229,881
76,513	62,852	64,501	Total direct operating expenses	775,312	760,475	769,232	760,475
17,938	(3,763)	26,600	Net Operating Surplus (Deficiency) Before Undernoted	34,207	1,688	54,738	1,688
Indirect Items							
0	(4,017)	0	X Amortization	0	0	0	0

# BC Society for the Prevention of Cruelty to Animals

## Statement of Operations

December				Year-to-date		2014 Annual	
2013	Budget	2014		2014	Budget	2013	Budget
200	254	192	U Interest and Bank Charges	2,730	1,688	2,171	1,688
200	(3,763)	192	Total Indirect	2,730	1,688	2,171	1,688
(200)	3,763	(192)	Total	(2,730)	(1,688)	(2,171)	(1,688)
17,738	0	26,408	NET SURPLUS/(DEFICIT)	31,477	0	52,567	0

## Board of Directors

The Board of Directors oversees the affairs and business of the BC SPCA and establishes policies, rules and regulations to carry out the obligations and powers of the BC SPCA pursuant to the Prevention of Cruelty to Animals Act and the Constitution and Bylaws of the Society.

The Board is currently comprised of 16 volunteer directors, ten of whom are elected as regional directors and six of whom are elected as directors at large. Directors serve for a three-year term and are eligible for re-election. All directors must be members of the BC SPCA.

The composition of the current Board is as follows:

**President** Marylee Davies

**Secretary Treasurer** Eric Stebner

<u>Regional Directors</u>	<u>Directors at Large</u>	<u>Nanaimo Community Council</u>
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Melissa Barcellos	Lynn Armstrong	Barb Burtwistle
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J. Kristin Bryson	Marylee Davies	Laura Shanner
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David Budd	Peter Havlik	Mayta Ryn
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Dawn Davies	Carol Richards	Linda Ohman
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Jennifer Gore	Cindy Soules	Marie Clarke
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Michelle Grant	Eric Stebner	
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Ryan Layton

David Mothus

Vicky Renneberg

Romany Runnalls

Further detailed information can be found here:

<http://www.sPCA.bc.ca/about/governance-accountability/governance-structure/>