



AGENDA
GRANTS ADVISORY COMMITTEE
TO BE HELD ON WEDNESDAY, 2014-MAY-21 AT 2:30 P.M.
BOARD ROOM, 411 DUNSMUIR STREET

1. **CALL TO ORDER:**

2. **INTRODUCTION OF LATE ITEMS:**

3. **ADOPTION OF AGENDA:**

4. **ADOPTION OF MINUTES:**

- (a) Minutes of the Grants Advisory Committee Meeting held in the Board Room, 411 Dunsmuir Street, Nanaimo, BC, on Wednesday, 2014-APR-30 at 12:00 p.m. *Pg. 3-5*

5. **INFORMATION ITEMS:**

- (a) Report to Council *Pg. 6-7*
- (b) 2014 Grants Committee Budget *Pg. 8*
- (c) 2014 Synopsis of Grants Awarded/Denied *Pg. 9*
- (d) Memo dated 2014-MAY-21 from D. Hiscock, Staff Liaison, regarding background for the Nanaimo Travellers Lodge Society's Permissive Tax Exemption application. *Pg. 10*

6. **DELEGATIONS:**

- (a) **RPTE-52 AIDS Vancouver Island – Nanaimo**

Ms. Dana Becker, AIDS Vancouver Island – Nanaimo, to provide the Grants Advisory Committee with more information regarding their local programs.

7. **NEW APPLICATIONS:**

- (a) **PTE-01 Nanaimo Travellers Lodge Society** *Pg. 11-45*

Folio 05955.010 at 1917 Northfield Road
Municipal portion of 2014 taxes: \$5,485

- (b) **PTE-02 BC Old Age Pensioners Organization Branch #4** *Pg. 46-54*
Folio 05426.150 at 2465 Labieux Road
Municipal portion of 2014 taxes: \$1,650

8. **RENEWAL APPLICATIONS:**

- (a) **RPTE-03 St. John Ambulance Society** *Pg. 55-76*
Folio 19805.301 at 2250 Labieux Road
(Property leased from City)
Municipal portion of 2014 taxes: \$17,140
- (b) **RPTE-31 Pacific Child and Family Enrichment Society** *Pg. 77-107*
Folio 07498.255 at 3156 Barons Road
(Property leased from Dash Holdings Inc. / Turriff Holdings Ltd.)
Municipal portion of 2014 taxes: \$5,816
- (c) **RPTE-35 United Way Central and Northern Vancouver Island** *Pg. 108-141*
Folio 81054.209 at #9 – 327 Prideaux Street
Municipal portion of 2014 taxes: \$506
- (d) **RPTE-52 AIDS Vancouver Island – Nanaimo** *Pg. 142-170*
Folio 82334.000 at 55 Victoria Road
(Property leased from Crankshaw Holdings Ltd.)
Municipal portion of 2014 taxes: \$948
- (e) **RPTE-63 Navy League of Canada, Nanaimo Branch** *Pg. 171-193*
Folio 16000.010 at 750 Fifth Street
Municipal portion of 2014 taxes: \$5,004

9. **NEXT MEETING:**

The next meeting is scheduled for 2014-JUN-18 at 2:30 p.m. in the Board Room, Service and Resource Centre, 411 Dunsmuir Street.

10. **ADJOURNMENT:**

MEMBERS PRESENT:

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

D. Bonner
T. O'Flanagan
I. Thorpe

MEMBERS ABSENT:

Councillor G. Anderson
L. Avis

STAFF PRESENT:

B. Clemens, Director of Finance
D. Hiscock, Manager of Revenue Services
T. Wilkinson, Recording Secretary

1. CALL TO ORDER:

The meeting was called to order at 12:00 p.m.

2. INTRODUCTION OF LATE ITEMS:

- (a) Delete Agenda Items 6 (b) Delegations – Vancouver Island Aids Society; and
7 (b) Renewal Applications – RPTE-52 Vancouver Island Aids Society.

3. ADOPTION OF AGENDA:

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

4. 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 Wednesday, 2014-APR-16 at 2:30 p.m. be adopted as circulated. The motion carried.

5. DELEGATIONS:

(a) Central Vancouver Island Multicultural Society (RPTE-01)

Ms. Hilde Schlosar, Central Vancouver Island Multicultural Society entered the Board Room at 12:04 p.m.

Ms. Hilde Schlosar, Executive Director, Central Vancouver Island Multicultural Society, provided the Grants Advisory Committee with more information regarding their organization and services they provide to the community.

Ms. Hilde Schlosar vacated the Board Room at 12:30 p.m.

(b) Protection Island Neighbourhood Association (RPTE-18)

Ms. Veronica Zehntner and Mr. Andrew Homzy, Protection Island Neighbourhood Association entered the Board Room at 12:35 p.m.

Ms. Veronica Zehntner, Treasurer, and Mr. Andrew Homzy, President, Protection Island Neighbourhood Association (PINA), provided the Grants Advisory Committee with more information regarding their organization and what PINA members are responsible for on Protection Island.

Ms. Veronica Zehntner and Mr. Andrew Homzy vacated the Board Room at 1:00 p.m.

6. RENEWAL APPLICATIONS:

(a) Central Vancouver Island Multicultural Society (RPTE-01)

Committee members noted:

- given that the Central Vancouver Island Multicultural Society appears to have a healthy surplus, committee members agreed to a 50% reduction in the Renewal Permissive Tax Exemption request.

It was moved and seconded that the Central Vancouver Island Multicultural Society remains on the City's Permissive Tax Exemption Bylaw for property it leases at #101 -319 Selby Street, receiving a 50% exemption from taxes for the year 2015 and until the next review. The motion carried.

(b) Protection Island Neighbourhood Association (RPTE-18)

Committee members noted:

- satisfied that the Protection Island Neighbourhood Association were able to save approximately \$300 – \$400 on Director's Liability Insurance.

It was moved and seconded that the Protection Island Neighbourhood Association remains on the City's Permissive Tax Exemption Bylaw for property it leases at A 7 Pirates Lane, receiving exemption from taxes for the year 2015 and until the next review. The motion carried.

(c) United Way Central and Northern Vancouver Island (RPTE-35)

Committee members noted:

- since Don Bonner is the President of the United Way Central and Northern Vancouver Island, and Bill Anderson is a Director of the United Way Central and Northern Vancouver Island, there is no quorum to vote on this application at this meeting.

It was moved and seconded that the United Way Central and Northern Vancouver Island's renewal PTE application be deferred to a future Grants Advisory Committee meeting when there is a quorum. The motion carried.

(d) Nanaimo Community Hospice Society (RPTE-62)

It was moved and seconded that the Nanaimo Community Hospice Society remains on the City's Permissive Tax Exemption Bylaw for property at 1080 St. George Crescent, receiving exemption from taxes for the year 2015 and until the next review. The motion carried.

7. NEXT MEETING:

The next meeting of the Grants Advisory Committee is scheduled for Wednesday, 2014-MAY-21 in the Board Room, Service and Resource Centre, 411 Dunsmuir Street.

8. ADJOURNMENT:

It was moved and seconded at 1:26 p.m. that the meeting terminate. The motion carried.

Chair

Date

City of Nanaimo REPORT TO COUNCIL

DATE OF MEETING: 2014-MAY-05

AUTHORED BY: COUNCILLOR DIANA JOHNSTONE, CHAIR, GRANTS ADVISORY COMMITTEE

RE: 2014 GRANTS ADVISORY COMMITTEE RECOMMENDATION

COMMITTEE RECOMMENDATION:

That Council:

1. deny the Nanaimo 7-10 Club Society's Other Grant request to have rent reduced by 50% from 2014-JAN-01 to 2015-DEC-31 (50% rent reduction represents \$776.75 per month, or a total of \$9,321.00 for 12 months);
2. award the Nanaimo 7-10 Club Society an Other Grant in the amount of \$4,660.50 to have their rent reduced by 25% for a one-year period from 2014-JAN-01 to 2014-DEC-31, and that it be funded from Council Contingency; and,
3. deny the Canadian Red Cross Society a grant in the amount of \$5,000 from the Other Grant fund for renovation costs at the Nanaimo Red Cross facility at 2525 McCullough Road.

PURPOSE:

To obtain Council approval regarding Other Grant application recommendations.

BACKGROUND:

The Grants Advisory Committee met on 2014-APR-16.

The Grants Advisory Committee has reviewed in detail the financial data and background information provided by the applicants. Recommendations are made in accordance with the Grants Policy and Guidelines adopted by Council.

The Committee recognizes both the limited funding that the City has available and the excellent community services provided by the various organizations. We are hopeful that the funds allocated by Council will allow the organizations in need of assistance to continue to provide their valuable services.

DISCUSSION:

Other Grants Category

Application OG-03 Nanaimo 7-10 Club Society

The Committee recommends that Council award the Nanaimo 7-10 Club Society an Other Grant in the amount of \$4,660.50 to have their rent reduced by 25% for a one-year period from 2014-JAN-01 to 2014-DEC-31, and that it be funded from Council Contingency.

The Committee has an annual budget of \$5,000, with \$3,000 remaining as of April 16th, 2014. The Society's request exceeds the available funding. For the previous 2 years the rent for the Nanaimo 7-10 Club Society has been reduced by 50% (\$9,321 per year) and been funded by Council Contingency. For 2014, the Committee is recommending a 25% rent reduction to reduce the Society's reliance on City funding, and again to be funded by Council Contingency.

Application OG-04 Canadian Red Cross Society

The Committee recommends that Council deny the Canadian Red Cross Society a grant in the amount of \$5,000 from the Other Grant fund for renovation costs at the Nanaimo Red Cross facility at 2525 McCullough Road.

The amount requested exceeds the funding available and there are other funding options that can be accessed for capital purposes.

Respectfully submitted



Councillor Diana Johnstone
Chair, Grants Advisory Committee

Drafted: 2014-APR-17
DH/tw

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**GRANTS ADVISORY COMMITTEE
2014 Grant Applications**

Other Grants 275000 - 1334

	2008 Grant	2009 Grant	2010 Grant	2011 Grant	2012 Grant	2013 Grant	2014 Request	2014 Recommend	2014 Awarded	Remaining Budget
OG-01 D.A.R.E. BC Society	DNA	DNA	DNA	DNA	DNA	DNA	7,000.00	2,500.00	2,500.00	11,660.50
OG-02 Nanaimo Volunteer & Information Centre Society	DNA	1,521.26	1,293.80	1,408.06	1,397.42	1,443.62	1,501.47	1,501.47	1,501.47	9,160.50
OG-03 Nanaimo 7-10 Club Society (covered by Council Contingency)					9,321.00	9,321.00	9,321.00	4,660.50	4,660.50	7,659.03
OG-04 Canadian Red Cross Society	DNA	DNA	DNA	DNA	DNA	DNA	5,000.00	0.00	0.00	2,998.53
Subtotal: Other Grants 275000 - 1334	0.00	1,521.26	1,293.80	1,408.06	10,718.42	10,764.62	22,822.47	8,661.97	8,661.97	2,998.53

Permissive Tax Exemptions 275000 - 1332

										5,000.00
										5,000.00
								-	-	5,000.00
								-	-	5,000.00
								-	-	5,000.00
Subtotal: Permissive Tax Exemptions 27500 - 1332	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,000.00

Security Check Grants 275000 - 1329

SC-01 Loaves & Fishes Food Bank Foundation	DNA	DNA	DNA	DNA	DNA	DNA	535.00	500.00	500.00	2,000.00
										1,500.00
Subtotal: Security Check Grants 275000 - 1329	0.00	0.00	0.00	0.00	0.00	0.00	535.00	500.00	500.00	1,500.00

Totals

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

2014 Budget (Provisional)	14,000.00
Add: Transfer from Council Contingency	4,660.50
Add: Transfer from Council Contingency	0.00
Add: Transfer from Prior Year	
Less: Grants Awarded	(9,161.97)
Remaining Budget (Provisional)	9,498.53

Synopsis of Grants Awarded/Denied 2014

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

D.A.R.E. (Drug Abuse Resistance Education) BC Society (OG-01)	✓		✓		✓		\$2,500.00	Grant in order to teach the D.A.R.E. program to over 1,000 Grade 5 & 6 Nanaimo students each year.
Nanaimo Volunteer & Information Centre Society (OG-02)	✓		✓		✓		\$1,501.47	'In Kind' grant for Beban Park Auditorium rental. Funds paid out from Grants cost centre.
Nanaimo 7-10 Club Society (OG-03)	✓		✓			✓	\$4,660.50	25% rent reduction for calendar year 2014, awarded from Council Contingency.
Canadian Red Cross Society (OG-04)		✓	✓			✓	\$0.00	GAC denied Other Grant in the amount of \$5,000 for renovation costs at the Nanaimo Red Cross facility at 2525 McCullough Road.

SECURITY CHECK GRANTS

Loaves & Fishes Food Bank Foundation (SC-01)	✓		✓		✓		\$500.00	Receipts provided to the amount granted.

PERMISSIVE TAX EXEMPTION GRANTS

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CITY OF NANAIMO

MEMORANDUM

To: Grants Advisory Committee Members

From: D. Hiscock, Staff Liaison, Grants Advisory Committee

Date: 2014-MAY-21

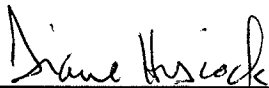
RE: Background for the Nanaimo Travellers Lodge Society PTE Application

The Nanaimo Travellers Lodge Society is applying for a permissive tax exemption for the land currently being developed at 1917 Northfield Road. They acquired the property in 2011 to enable them to build a new facility to replace their existing facility. In 2011, they applied to the Grants Advisory Committee for a permissive tax exemption for the Northfield Road property and it was denied. The following resolution was approved by Council at the Special Open Finance / Policy Committee of the Whole meeting held on 2011-AUG-29:

"The Committee recommends denying the Nanaimo Traveller's Lodge Society a permissive tax exemption for the recently amalgamated property at 1917 Northfield Road, until such time as the new senior's facility is under construction."

Typically, permissive tax exemptions are not given to facilities that are not actually constructed and operating. However, the wording in the *Community Charter* provides Council with the discretion to determine if the circumstances fit the legislation, specifically the section that relates to "land or improvements that are owned by a not for profit, and that the council considers are used for a purpose that is directly related to the purposes of the corporation".

In mid 2013, the Society began developing the property and construction has started on their new senior's facility. Their application for a permissive tax exemption is on the agenda for this meeting. They are requesting an exemption for 2014 but the deadline for this was 2013-OCT-31. If their application is approved, the exemption would be in place for 2015 and forward until their facility is completed, at which time they would be statutorily exempt.



D. Hiscock
Staff Liaison
Grants Advisory Committee

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

Name of Organization: Nanaimo Travellers Lodge Society

Request to be placed on 2015 Permissive Tax Exemption Bylaw for property at 1917 Northfield Road.

Grant No. 2014 PTE-01

Criteria:	Meets Criteria:		Statement of Purpose:
	Yes	No	
➤ the property qualifies for a PTE as a Church, Public Hospital, Community Care Facility, Private School, or other charitable, recreation, philanthropic or non-profit purposes;			<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 31st 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>
➤ services provide benefits and be accessible to residents of the City of Nanaimo;			
➤ exemptions are not given to services that are otherwise provided on a private, for profit basis; and,			
➤ must adhere to all of the City of Nanaimo's bylaws and policies.			
Grant Awarded:	\$		Amount Recommended: \$
	Yes	No	

Discussion:

Notes:

December 30, 2013

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



Re: Application for permissive tax exemption

Dear Ms. Mercer:

Please find attached our application for a permissive tax exemption for Nanaimo Travellers Lodge Society (NTL) property located at the recently rezoned civic address of 1917 Northfield Road.

NTL was advised late in 2005 by the Vancouver Island Health Authority (VIHA) that our existing facility located at 1298 Nelson Street, Nanaimo BC no longer meets the standards for residential care. We were advised we should take steps to upgrade or replace it. NTL determined upgrading was not feasible. Beginning in April 2006 NTL acquired four properties with civic addresses 1905, 1913, 1917, 1921 Northfield. The City of Nanaimo has rezoned these properties P2 with a civic address of 1917 Northfield and in June 2011 issued development permit DP000718 (subsequently renewed in 2013) for the new building.

NTL's sole reason for acquiring this property was as a construction site for a new facility. We signed a Project Development Agreement # 1004-06-OTH-19471 with Vancouver Island Health Authority June 7, 2013 and have received Preliminary Project Approval from BC Housing for project financing. We began preparations for construction of the new facility immediately thereafter. At this time the project is expected to be completed, the new facility commissioned and our move to the new facility completed by early 2016.

Rental income from these properties ceased July 2013. Hazardous materials removal and lot clearing began in October and has been completed. NTL has been paying taxes on these properties from their acquisition to date. These properties have created a significant cash drain on the Society.

We respectfully request a prorated refund of the 2013 property taxes for 1917 Northfield and a permissive exemption for 2014 through completion of the new facility. Our understanding is at that time we would become statutorily exempt.

We thank you for your consideration.

Sincerely,

Ken Bibby
Co-administrator/Business Manager

Encl: 2



CITY OF NANAIMO APPLICATION FOR PERMISSIVE TAX EXEMPTION

Office Use
2014
PTE-01

ORGANIZATION: <i>Nanaimo Travellers Lodge Society</i>		DATE: <i>December 30, 2013</i>	
ADDRESS: <i>1298 Nelson Street</i>		PRESIDENT: <i>Sheila Anderson</i>	
<i>Nanaimo, BC</i>		SENIOR STAFF MEMBER: <i>Ken Bibby</i>	
<i>V9S 2K5</i>		POSITION: <i>Co-administrator / Business Mgr.</i>	
		CONTACT: <i>Ken Bibby</i>	
TELEPHONE: <i>250-758-4676</i>		TELEPHONE: <i>250-760-2644</i>	
OVERVIEW OF YOUR ORGANIZATION'S PROGRAMS AND SERVICES OFFERED IN THE COMMUNITY: <i>Full residential care for individuals requiring complex care for dementia. Day Programs for individuals in the early stages of dementia.</i>			
GEOGRAPHIC AREA SERVED BY THE ORGANIZATION: <i>Nanaimo</i>			
NO. OF FULL TIME STAFF: <i>40 FT</i>		NO. OF PART TIME STAFF: <i>39 PT 45 Casual</i>	
NO. OF COMMUNITY VOLUNTEERS: <i>50</i>		NO. OF VOLUNTEER HOURS PER YEAR: <i>3120</i>	
NO. OF MEMBERS: <i>10</i>		MEMBERSHIP FEE: <i>\$10.00 / yr / member</i>	
CLIENTS SERVED, LAST YEAR: <i>90 beds 99.5% occupancy</i>		CLIENTS SERVED, THIS YEAR (PROJECTED): <i>90 beds 99.5% occupancy</i>	
B.C. SOCIETY ACT REG. NO.: <i>14977</i>		REVENUE CANADA CHARITABLE REG. NO.: <i>130520562</i>	
CURRENT BUDGET:		LOT 1, SEC 17, RANGE 8, MTN DISTRICT	
INCOME <i>\$7121,472</i>		LEGAL DESCRIPTION OF PROPERTY: <i>PLAN EPP12446, PID 028-585-607</i>	
EXPENSES: <i>\$7,149,625</i>		TAX FOLIO NUMBER: <i>Roll 05955.010</i>	
NEXT YEAR PROJECTED:			
INCOME: <i>7121,472 + 2%</i>		CURRENT YEAR TAXES (IF KNOWN): <i>\$12525.81</i>	
EXPENSES: <i>7,149,625 + 2%</i>		<i>2013</i>	
SIGNATURE: 		TITLE/POSITION: <i>Co-administrator</i>	
		DATE: <i>Dec 30/13</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.

Nanaimo Travellers Lodge Society (NTL) specializes in providing 24/7/365 compassionate dementia care for the Elders residing within our facility. We work with the Vancouver Island Health Authority (VIHA), family physicians, and families to develop and implement a care plan for each individual. We also strive to enrich the Elders' lives by maintaining a caring environment that, to the greatest extent possible engages the Elders and the community in their daily lives.

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

We are committed to executing our plan to build a new facility. We are now a registered Eden Alternative home. The Eden Alternative philosophy of care improves the quality of life for residents, staff, families and the community. We committed to continuing to provide the highest possible level of care for the residents of our current facility.

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

We are in constant communication with VIHA to ensure we are aware of and comply with any changes in the regulations, guidelines and health care requirements for residential care facilities. Our Adult Day Programs help to fill the gap between VIHA's Home First program and residential care.

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

NTL uses volunteers to enrich the lives of the Elders. The volunteers participate in delivering programs and/or activities developed by NTL. As part of this process they build relationships with the Elders, many of which do not have families. This greatly helps in bringing the community into the home.

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

We are not receiving any grants at this time. We have received a donation from the Nanaimo Hospital Foundation toward the new facility. We will be applying to the Woodward Foundation for an equipment grant for the new facility.

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

All of the user fees are set by VIHA. VIHA pays approximately 75% of the fees and allows us to bill the Elder for 25%. The specific amounts each Elder pays are set by VIHA based on the Elders' tax returns.

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

N/A

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

Capital expenditures for the year are approved by the board during the annual budget approval process. All externally or internally required reserve or special purpose funds are approved by the board. They are regularly reviewed by the board and are funded through monthly contribution levels approved by the board. Each fund is kept in separate bank and/or investment account and may only be accessed through board approval.

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

NTL is not permitted to charge for services other than as defined in Home and Community Care Policy Manual. The rates are set by VIHA. We do ensure food services provided to staff or guests are charged at a price that covers both the direct and indirect costs of providing this service.

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

The carrying costs of the property have increased the drain on cash resources as a result of the loss of rental revenue. The shortages are being paid from reserves and this is not sustainable. Not receiving this exemption may result in NTL having to adjust its care model and this could adversely affect the lives of the Elders.

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

Yes.

The permissive exemption we are applying for is for the 2013 taxation year. We have paid the taxes on the above properties for 2013. The total amount paid was \$12,525.81. We respectfully request a grant/refund of this amount or a prorated amount based on construction preparations beginning in July 2013.

We also request a permissive tax exemption for the 2014 taxation year and beyond through to our ability to move in to and operate the new facility in early 2016.



2013 Annual Report BC SOCIETY

FORM 11
SOCIETY ACT
Section 68

Filed Date and Time: November 7, 2013 01:47 PM Pacific Time

ANNUAL REPORT DETAILS

NAME OF SOCIETY

NANAIMO TRAVELLERS LODGE SOCIETY
201 SELBY STREET
NANAIMO BC
CANADA V9R 2R2

SOCIETY INCORPORATION NUMBER
S-0014977

DATE OF INCORPORATION
August 30, 1979

DATE OF ANNUAL GENERAL MEETING (AGM)
September 12, 2013

DIRECTOR INFORMATION as of September 12, 2013

Last Name, First Name, Middle Name:

ANDERSON, SHEILA M.

Physical Address:

303-1688 CYPRESS ST
VANCOUVER BC
CANADA V6J 5J1

Mailing Address:

303-1688 CYPRESS ST
VANCOUVER BC
CANADA V6J 5J1

Last Name, First Name, Middle Name:

BAIRD, ANDREW

Physical Address:

650 TERMINAL AV S
NANAIMO BC V9R 5E2

Mailing Address:

650 TERMINAL AV S
NANAIMO BC V9R 5E2

Last Name, First Name, Middle Name:

BLANK, RON

Physical Address:

3176 GARSIDE RD
NANAIMO BC
CANADA V9T 6H9

Mailing Address:

6176 GARSIDE RD
NANAIMO BC
CANADA V9T 6H9

Last Name, First Name, Middle Name:

CONNOLLY, DAVE

Physical Address:

3418 ROSS RD
NANAIMO BC
CANADA V9T 2S5

Mailing Address:

3418 ROSS RD
NANAIMO BC
CANADA V9T 2S5

Last Name, First Name, Middle Name:

COUTU, JANEANE

Physical Address:

1825 ARGYLE AVE
NANAIMO BC
CANADA V9S 3K9

Mailing Address:

1825 ARGYLE AVE
NANAIMO BC
CANADA V9S 3K9

Last Name, First Name, Middle Name:

GROSE, ROBERT

Physical Address:

2391 ANDOVER RD
NANOOSE BAY BC
CANADA V9P 9G9

Mailing Address:

2391 ANDOVER RD
NANOOSE BAY BC
CANADA V9P 9G9

Last Name, First Name, Middle Name:

GRUBB, JOHN

Physical Address:

106-1050 PARK BLVD
VICTORIA BC
CANADA V8V 2T4

Mailing Address:

106-1050 PARK BLVD
VICTORIA BC
CANADA V8V 2T4

Last Name, First Name, Middle Name:

HEROLD, MIKE

Physical Address:

6024 SCHOONER WAY
NANAIMO BC
CANADA V9V 1G1

Mailing Address:

6024 SCHOONER WAY
NANAIMO BC
CANADA V9V 1G1

Last Name, First Name, Middle Name:

VENABLES, LEE

Physical Address:

5942 BUTCHER ROAD
NANAIMO BC
CANADA V9T 5Z2

Mailing Address:

5942 BUTCHER ROAD
NANAIMO BC
CANADA V9T 5Z2

Last Name, First Name, Middle Name:

WILSON, BOB

Physical Address:

536 POPLAR ST
NANAIMO BC
CANADA V9S 2H2

Mailing Address:

536 POPLAR ST
NANAIMO BC
CANADA V9S 2H2

Nanaimo Travellers Lodge Society
Financial Statements
March 31, 2013

Nanaimo Travellers Lodge Society
Contents

For the year ended March 31, 2013

Page

Management's Responsibility

Independent Auditors' Report

Financial Statements

Statement of Financial Position	1
Statement of Operations.....	2
Statement of Changes in Net Assets.....	3
Statement of Cash Flows.....	4
Notes to the Financial Statements.....	5
Schedule of operations.....	13

Management's Responsibility

To the Members of Nanaimo Travellers Lodge Society:

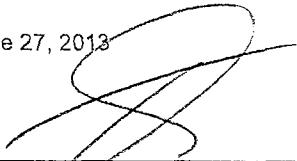
Management is responsible for the preparation and presentation of the accompanying financial statements, including responsibility for significant accounting judgments and estimates in accordance with Canadian accounting standards for not-for-profit organizations. This responsibility includes selecting appropriate accounting principles and methods, and making decisions affecting the measurement of transactions in which objective judgment is required.

In discharging its responsibilities for the integrity and fairness of the financial statements, management designs and maintains the necessary accounting systems and related internal controls to provide reasonable assurance that transactions are authorized, assets are safeguarded and financial records are properly maintained to provide reliable information for the preparation of financial statements.

The Board of Directors is composed entirely of Directors who are neither management nor employees of the Society. The Board is responsible for overseeing management in the performance of its financial reporting responsibilities, and for approving the financial information included in the annual report. The Board fulfils these responsibilities by reviewing the financial information prepared by management and discussing relevant matters with management and external auditors. The Board is also responsible for recommending the appointment of the Society's external auditors.

MNP LLP is appointed by the members to audit the financial statements and report directly to them; their report follows. The external auditors have full and free access to, and meet periodically with, both the Board and management to discuss their audit findings.

June 27, 2013



Co-Administrator

Independent Auditors' Report

To the Members of Nanaimo Travellers Lodge Society:

We have audited the accompanying financial statements of Nanaimo Travellers Lodge Society, which comprise the statement of financial position as at March 31, 2013, March 31, 2012 and April 1, 2011, and the statements of operations, and related schedule, changes in net assets and cash flows for the years ended March 31, 2013 and March 31, 2012, 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.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audits. We conducted our audits 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 auditors' 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 statement.

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

As explained in Note 11, the Society has not reclassified debt due on demand to current liabilities as required by Canadian accounting standards for not-for-profit organizations. Had the long-term debt been reclassified, current liabilities would increase and long-term liabilities would decrease by \$1,153,132 (2012 - \$1,212,819).

In common with many charitable organizations, the Society derives revenues from donations, the completeness of which is not susceptible to 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 fundraising revenue, excess (deficiency) of revenues over expenses, assets and net assets.

Qualified Opinion

In our opinion, except for the possible effects of the matters described in the Basis for Qualified Opinion paragraphs, the financial statements present fairly in all material respects the financial position of the Nanaimo Travellers Lodge Society as at March 31, 2013, March 31, 2012 and April 1, 2011 and the results of its operations and its cash flows for the years ended March 31, 2013 and March 31, 2012 in accordance with Canadian accounting standards for not-for-profit organizations.

Report on Other Legal and Regulatory Requirements

As required by the Society Act (British Columbia), we report that, in our opinion, the accounting principles in Canadian accounting standards for not-for-profit organizations have been applied, after giving retrospective effect to the adoption of the new standards as explained in Note 2 to the financial statements, on a basis consistent with that of the preceding year.

Nanaimo, British Columbia

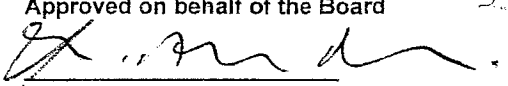

June 27, 2013

MNP LLP
Chartered Accountants

Nanaimo Travellers Lodge Society

Statement of Financial Position

As at March 31, 2013

	March 31 2013	March 31 2012 (Restated)	April 1 2011 (Restated)
Assets			
Current			
Cash	176,503	223,602	127,743
Short-term investments (Note 4)	370,610	251,365	335,140
Accounts receivable	76,823	38,074	13,254
H.S.T. receivable	22,127	23,088	45,946
Inventory	16,158	14,416	13,615
Prepaid expenses and deposits	-	1,650	-
	662,221	552,195	535,698
Cash and short-term investments externally restricted for capital asset purchases	358,136	563,597	735,951
Short-term investments externally restricted for replacement reserve	62,299	56,790	52,881
Short-term investments internally restricted for vehicle fund	87,072	75,010	62,959
Capital assets (Note 5)	4,686,818	4,629,297	4,687,842
	5,856,546	5,876,889	6,075,331
Liabilities			
Current			
Bank line of credit (Note 6)	286,022	125,564	392,258
Accounts payable and accruals	167,311	130,499	212,232
Wages and benefits payable (Note 7)	601,910	473,889	353,430
Deferred operating contributions (Note 8)	15,681	18,068	113,027
Current portion of accrued sick and severance pay payable (Note 10)	51,371	28,705	22,111
Current portion of long-term debt (Note 11)	164,101	160,789	120,730
	1,286,396	937,514	1,213,788
Deferred contributions related to capital assets (Note 9)	2,314,393	2,365,925	2,119,048
Accrued sick and severance pay payable (Note 10)	335,253	302,729	286,310
Long-term debt (Note 11)	1,346,924	1,510,232	1,688,670
	5,282,966	5,116,400	5,307,816
Net Assets			
Invested in capital assets	933,513	1,030,383	1,103,087
Externally restricted for replacement reserve (Note 12)	62,299	56,790	74,068
Internally restricted	87,072	75,010	62,959
Unrestricted	(509,304)	(401,694)	(472,599)
	573,580	760,489	767,515
	5,856,546	5,876,889	6,075,331
Approved on behalf of the Board			
			
Director			
			
Director			

The accompanying notes are an integral part of these financial statements

Nanaimo Travellers Lodge Society
Statement of Operations
For the year ended March 31, 2013

	2013	2012 (Restated)
Revenues		
Grant revenue		
Vancouver Island Health Authority	5,102,500	4,971,391
BC Housing	34,008	35,330
Special funding initiatives	33,346	104,951
Amortization of deferred contributions	90,119	88,494
Fundraising	22,812	15,431
Investments	6,070	3,124
Property rentals	37,106	43,640
Resident and other user fees	1,709,114	1,600,440
Gaming	-	22,000
	7,035,075	6,884,801
Expenses		
Amortization	174,838	174,732
Bad debts	-	175
Computer fees and supplies	42,420	46,820
Daycare transport and driver	1,544	8,830
Employee benefits	1,476,487	1,279,671
Food	215,624	213,600
Fundraising	23,603	55,240
Insurance	18,390	18,999
Interest on line of credit	8,682	10,282
Interest on long-term debt	48,005	74,156
Medical and care supplies	92,574	84,931
Office and other	49,525	27,071
Professional fees	16,106	14,165
Property taxes	11,267	14,378
Purchased services	208,688	222,076
Repairs and maintenance	69,416	60,140
Salaries and wages	4,534,017	4,356,366
Supplies	64,937	66,104
Telephone and cable	26,642	23,726
Training and education	5,067	12,352
Travel	3,722	3,750
Utilities	130,430	124,263
	7,221,984	6,891,827
Deficiency of revenues over expenses	(186,909)	(7,026)

The accompanying notes are an integral part of these financial statements

Nanaimo Travellers Lodge Society
Statement of Changes in Net Assets
For the year ended March 31, 2013

	Invested in capital assets	Externally restricted replacement reserve	Internally restricted vehicle fund	Unrestricted	2013	2012 (Restated)
Net assets, beginning of year	1,030,383	56,790	75,010	(401,694)	760,489	767,515
Excess (deficiency) of revenues over expenses	(84,719)	44	-	(102,234)	(186,909)	(7,026)
Transfers:						
Mortgage principal payments made by operations	159,997			(159,997)	-	-
Line of credit used for operating items	(183,352)			183,352	-	-
Operating expenses funded by replacement reserve		(5,878)		5,878	-	-
Capital asset additions funded by operations	11,204			(11,204)	-	-
Transfers into replacement reserve and vehicle fund		11,343	12,062	(23,405)	-	-
Net assets, end of year	933,513	62,299	87,072	(509,304)	573,580	760,489

The accompanying notes are an integral part of these financial statements

MNP
LLP

Nanaimo Travellers Lodge Society
Statement of Cash Flows
For the year ended March 31, 2013

	2013	2012
Cash provided by (used for) the following activities		
Operating		
Cash received from contributions	6,874,040	6,696,775
Cash paid for program service expenses	(6,767,585)	(6,573,332)
Cash paid for interest	(59,630)	(84,888)
Cash receipts from interest	1,142	1,357
	47,967	39,912
Financing		
Advances on bank line of credit	160,458	-
Repayments of bank line of credit	-	(266,693)
Repayment of long-term debt	(159,997)	(138,379)
Cash contributions received for capital asset purchases	63,258	335,371
	63,719	(69,701)
Investing		
Net purchases of unrestricted short-term investments	(114,317)	-
Net redemptions of unrestricted short-term investments	-	85,440
Purchase of capital assets	(232,358)	(116,186)
Net change in internally and externally restricted cash and short-term investments	187,890	156,394
	(158,785)	125,648
Increase (decrease) in cash resources	(47,099)	95,859
Cash resources, beginning of year	223,602	127,743
Cash resources, end of year	176,503	223,602

The accompanying notes are an integral part of these financial statements

Nanaimo Travellers Lodge Society

Notes to the Financial Statements

For the year ended March 31, 2013

1. Purpose of the organization

Nanaimo Travellers Lodge Society is incorporated under the Society Act of British Columbia as a not-for-profit organization, is a registered charity under the Income Tax Act and is exempt from income taxes as long as certain conditions are met. The Society provides day care and long-term care to individuals with dementia.

2. Impact of adopting accounting standards for not-for-profit organizations

These are the Society's first financial statements prepared in accordance with Canadian accounting standards for not-for-profit organizations (ASNPO). The accounting policies in Note 3. have been applied in preparing the financial statements for the year ended March 31, 2013, the comparative information for the year ended March 30, 2012, and the opening ASNPO balance sheet as at April 1, 2011 (the Society's date of transition to ASNPO).

In preparing these financial statements, the Society has elected to apply the following transitional provision permitted by CICA 1501 *First-time adoption by not-for-profit organizations* at the date of transition to ASNPO:

Employee future benefits

- All cumulative unrecognized actuarial gains and losses of accrued sick and severance pay payable have been fully recognized in opening net assets at the date of transition to ASNPO.

Reconciliations and explanatory notes on how the transition to ASNPO has affected the statement of financial position and statement of operations previously reported under Canadian generally accepted accounting principles (GAAP) are provided below.

Explanation of changes to net assets at April 1, 2011

	<i>Adjustments to Opening Net Assets</i>
Adjustment for cumulative unrecognized actuarial gains and losses of accrued sick and severance pay payable, as noted above	60,529

Reconciliation of excess (deficiency) of revenues over expenses for the year ended March 30, 2012

	<i>Sub-Notes</i>	<i>GAAP</i>	<i>Adjustments</i>	<i>ASNPO</i>
Revenues		6,884,801	-	6,884,801
Expenses	1	6,888,859	2,968	6,891,827
Excess (deficiency) of revenues over expenses		(4,058)	(2,968)	(7,026)

1. Adjustment to remove amortization of actuarial gains of accrued sick and severance pay payable.

3. Significant accounting policies

The financial statements have been prepared in accordance with Canadian accounting standards for not-for-profit organizations and include the following significant accounting policies:

3. **Significant accounting policies** *(Continued from previous page)*

Revenue recognition

The 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. Contributions externally restricted for the purchase of capital assets are deferred to periods when the related capital assets are acquired and are recognized as revenue at the same rate as the related capital asset is amortized.

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. Resident and other user fees are recognized as revenue in the period that the service is provided. Operating contributions from BC Housing and VIHA are recognized as revenue in the period that the funding relates to. Investment income is recognized as revenue when earned.

Inventory

Inventory is valued at the lower of cost and replacement cost. Cost is determined by the first in, first out method.

Capital assets

Purchased capital assets are recorded at cost. Contributed capital assets are recorded at fair value at the date of contribution if fair value can be reasonably determined.

Amortization is provided using the declining balance method at rates intended to amortize the cost of assets over their estimated useful lives.

Capital assets not yet placed into use, such as assets held for future development, are not amortized until they are put into use. Landscaping costs are not amortized.

	Rate
Buildings	5 %
Furniture and fixtures	10 %
Computer equipment	30 %
Computer software	100 %
Vehicle	30 %
Buildings - rental properties	5 %

Employee future benefits

A liability is recorded for employee sick and severance benefits as employees render services to earn the benefits. Actuarial gains and losses that exceed 10% of the benefit obligation are amortized over the average remaining service period of active covered employees.

Contributed materials and services

Contributed materials and services are recognized in the financial statements when their fair value can be reasonably determined and they are used in the normal course of the Society's operations and would otherwise have been purchased.

3. Significant accounting policies *(Continued from previous page)*

Measurement uncertainty

The preparation of financial statements in conformity with Canadian accounting standards for not-for-profit organizations requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenses during the reporting period.

Accounts receivable are stated after evaluation as to their collectibility and an appropriate allowance for doubtful accounts is provided where considered necessary. Inventory is stated after evaluation as to whether a write-down to replacement cost is necessary. Amortization is based on the estimated useful lives of capital assets. Accrued sick and severance pay payable is based on an estimate of the amounts which may become payable to retiring employees.

These estimates and assumptions are reviewed periodically and, as adjustments become necessary they are reported in excess of revenues and expenses in the periods in which they become known.

Financial instruments

The Society recognizes its financial instruments when the Society becomes party to the contractual provisions of the financial instrument. All financial instruments are initially recorded at their fair value, including financial assets and liabilities originated and issued in a related party transaction with management. Financial assets and liabilities originated and issued in all other related party transactions are initially measured at their carrying or exchange amount in accordance with CICA 3840 Related Party Transactions.

At initial recognition, the Society may irrevocably elect to subsequently measure any financial instrument at fair value. The Society has not made such an election during the year.

The Society subsequently measures investments in equity instruments quoted in an active market and all derivative instruments, except those designated in a qualifying hedging relationship, at fair value. Fair value is determined by published price quotations. Investments in equity instruments not quoted in an active market are subsequently measured at cost less impairment. All other financial assets and liabilities are subsequently measured at amortized cost.

Transaction costs and financing fees directly attributable to the origination, acquisition, issuance or assumption of financial instruments subsequently measured at fair value are immediately recognized in excess (deficiency) of revenues over expenses. Conversely, transaction costs and financing fees are added to the carrying amount for those financial instruments subsequently measured at amortized cost or cost.

4. Short-term investments

Short-term investments are money market mutual funds with a fixed unit value.

Nanaimo Travellers Lodge Society
Notes to the Financial Statements
For the year ended March 31, 2013

5. Capital assets

	<i>Cost</i>	<i>Accumulated amortization</i>	<i>2013 Net book value</i>	<i>2012 Net book value</i>
Land	170,160	-	170,160	170,160
Landscaping	86,242	-	86,242	86,242
Buildings	4,394,543	2,787,800	1,606,743	1,691,308
Furniture and fixtures	1,277,463	772,210	505,253	367,784
Computer equipment	156,576	129,285	27,291	29,466
Computer software	88,189	87,821	368	1,573
Vehicle	100,039	85,389	14,650	20,928
Land - rental properties	1,500,606	-	1,500,606	1,500,606
Buildings - rental properties	661,626	165,942	495,684	521,772
New facility development costs	279,821	-	279,821	239,458
	8,715,265	4,028,447	4,686,818	4,629,297

6. Bank line of credit

This is an HSBC demand revolving loan with interest at prime plus 1%. The security is the same as for the other HSBC loans disclosed in Note 11.

7. Wages and benefits payable

Included in wages and benefits payable are \$82,515 (2012 - \$101,769) owing for government remittances.

8. Deferred operating contributions

	<i>2013</i>	<i>2012</i>
Balance, beginning of year	18,068	113,027
Received during year	9,500	10,750
Recognized as revenue during the year	(11,887)	(105,709)
	15,681	18,068

Nanaimo Travellers Lodge Society
Notes to the Financial Statements
For the year ended March 31, 2013

9. Deferred contributions related to capital assets

Deferred contributions related to capital assets represent the unamortized portion of contributed capital assets and restricted contributions that were used to purchase the Society's capital assets and the unspent portion of those restricted contributions. Recognition of these amounts as revenue is deferred to periods when the related capital assets are amortized.

	2013	2012
Balance, beginning of year	2,365,925	2,119,048
Received during year	38,587	335,371
Recognized as amortization revenue during the year	(90,119)	(88,494)
Balance, end of year	2,314,393	2,365,925

\$843,136 (2012 - \$1,048,597) of the balance at end of year is unspent.

10. Accrued sick and severance pay payable

Under the terms of the employer's union contracts, certain employees with ten years of service and having reached a certain age are entitled to receive special payments upon retirement or other circumstances specified in the collective agreement. These payments are based on accumulated sick leave credits and entitlements for each year of service. The liability for amounts which may become payable to retiring employees is based on an independent actuarial valuation as at March 31, 2013, using an early measurement date of December 31, 2012.

Information about the sick leave and severance benefits is as follows:

	2013	2012 (Restated)
Total obligation	386,624	331,434
Less: current portion	(51,371)	(28,705)
	335,253	302,729

Sick and severance expense for the year is \$55,190 (2012 - \$54,025).

Benefits paid during the year are \$Nil (2012 - \$31,012)

The significant actuarial assumptions used in measuring the accrued sick and severance liabilities are as follows:

- Discount rate of 3.40% (2012 - 4.30%)
- Rate of compensation increase of 2.50% (2012 - 2.50%)

Nanaimo Travellers Lodge Society
Notes to the Financial Statements
For the year ended March 31, 2013

11. Long-term debt

	2013	2012
BC Housing mortgage on existing Lodge building. Repayable in monthly instalments of \$8,915 including interest at 1.26% with an interest rate renewal date of June 2013 and a maturity date of January 2016, secured by real property with a net book value of \$1,776,903.	297,624	400,186
Demand loan - HSBC - secured by rental properties held for future development. Repayable in monthly instalments of \$3,704 including interest at prime + 0.5%, due on demand.	505,689	531,934
Demand loan - HSBC - secured by rental properties held for future development. Repayable in monthly instalments of \$1,891 including interest at prime + 0.5%, due on demand.	257,378	270,093
Demand loan - HSBC - secured by rental properties held for future development. Repayable in monthly instalments of \$3,070 including interest at prime plus 1%, due on demand.	450,334	468,808
	1,511,025	1,671,021
Less: Current portion	164,101	160,789
	1,346,924	1,510,232

All HSBC debt noted above is secured by an assignment of rents, a general security agreement over all assets and registered \$2.5 million demand mortgages creating first fixed and specific mortgage charges over lands and buildings with a net book value of \$3,773,193.

Loans with repayment terms extending beyond one year with a demand feature have not been classified as current liabilities despite the ability of the bank to demand repayment at any time. Principal payments for the next five years have been calculated on the assumptions that no demand for immediate repayments will be made by the bank and that interest will be renewed at comparable rates, and are as follows:

Principal repayments on long-term debt in each of the next five years are estimated as follows:

	<i>Principal</i>
2014	164,101
2015	167,999
2016	153,803
2017	67,574
2018	70,070
	623,547

12. Replacement reserve

Under the terms of the agreement with BC Housing, the replacement reserve is to be credited in the amounts determined by the budget provision per annum plus interest earned. These funds, along with the accumulated interest, must be held in separate bank accounts and/or invested only in accounts or instruments insured by the Canada Deposit Insurance Corporation or the Credit Union Deposit Insurance Corporation in investments guaranteed by a Canadian government or in other investment instruments as agreed upon with BC Housing.

The reserve funds may only be used for capital repairs and replacements in accordance with the operating agreement.

As at March 31, 2013 the BC Housing replacement reserve funds of \$62,299 (2012 - \$56,790) were funded in accordance with the operating agreement. All interest accruing to the funds has been recorded.

13. Economic dependence

The Society is economically dependent on continued funding from Vancouver Island Health Authority and BC Housing for the operations of its facility and programs.

14. Employee pension benefits

The Society and its employees contribute to the Municipal Pension Plan (the plan), a jointly trustee pension plan. The board of trustees, representing plan members and employers, is responsible for overseeing the management of the pension plan, including investment of the assets and administration of benefits. The pension plan is a multi-employer contributory pension plan. Basic pension benefits provided are defined. The plan has about 176,000 active members and approximately 67,000 retired members.

Every three years an actuarial valuation is performed to assess the financial position of the plan and the adequacy of plan funding. The most recent valuation as at December 31, 2009 indicated an unfunded liability of \$1.024 billion for basic pension benefits. The next valuation will be as at December 31, 2012 with results available in 2013. The actuary does not attribute portions of the surplus to individual employers. The Society paid \$356,247 for employer contributions to the plan in the year ended March 31, 2013 (2012 - \$327,555).

15. Financial instruments

The Society, as part of its operations, carries a number of financial instruments. It is management's opinion that the Society is not exposed to significant interest, currency, credit, liquidity or other price risks arising from these financial instruments except as otherwise disclosed.

Credit concentration

As at March 31, 2013, one creditor accounted for 64% (2012 - three creditors for 88%) of the total accounts receivable. The Society believes that there is no unusual exposure associated with the collection of this receivable.

Interest rate risk

Interest rate risk is the risk that the value of a financial instrument might be adversely affected by a change in the interest rates. Changes in market interest rates may have an effect on the cash flows associated with some financial assets and liabilities, known as cash flow risk, and on the fair value of other financial assets or liabilities, known as price risk.

The Society is exposed to interest rate cash flow risk with respect to its variable rate long-term debt with HSBC of \$1,213,400 (2012 - \$1,270,836).

Nanaimo Travellers Lodge Society
Schedule of Operations
For the year ended March 31, 2013

	Lodge	Adult Daycare	Bathing Program	Northfield Project and Rentals	2013	2012 (Restated)
Revenue						
Grant revenue						
Vancouver Island Health Authority	4,753,632	326,788	22,080	-	5,102,500	4,971,391
BC Housing	34,008	-	-	-	34,008	35,330
Special funding initiatives	33,346	-	-	-	33,346	104,951
Amortization of deferred contributions	89,202	-	-	917	90,119	88,494
Fundraising	22,812	-	-	-	22,812	15,431
Investments	6,066	-	-	4	6,070	3,124
Property rentals	-	-	-	37,106	37,106	43,640
Resident and other user fees	1,686,727	21,014	1,373	-	1,709,114	1,600,440
Gaming	-	-	-	-	-	22,000
	6,625,793	347,802	23,453	38,027	7,035,075	6,884,801
Expenses						
Amortization	148,749	-	-	26,089	174,838	174,732
Bad debts	-	-	-	-	-	175
Computer fees and supplies	42,420	-	-	-	42,420	46,820
Daycare transport and driver	-	1,544	-	-	1,544	8,830
Employee benefits	1,414,636	51,662	10,189	-	1,476,487	1,279,671
Food	205,194	10,430	-	-	215,624	213,600
Fundraising	-	-	-	23,603	23,603	55,240
Insurance	18,390	-	-	-	18,390	18,999
Interest on line of credit	-	-	-	8,682	8,682	10,282
Interest on long-term debt	4,145	-	-	43,860	48,005	74,156
Medical and care supplies	92,574	-	-	-	92,574	84,931
Office and other	49,525	-	-	-	49,525	27,071
Professional fees	16,106	-	-	-	16,106	14,165
Property taxes	-	-	-	11,267	11,267	14,378
Purchased services	199,521	9,167	-	-	208,688	222,076
Rent	(51,333)	51,333	-	-	-	-
Repairs and maintenance	63,421	-	-	5,995	69,416	60,140
Salaries and wages	4,300,676	192,723	40,618	-	4,534,017	4,356,366
Supplies	64,433	479	25	-	64,937	66,104
Telephone and cable	26,347	-	-	295	26,642	23,726
Training and education	5,044	23	-	-	5,067	12,352
Travel	3,687	35	-	-	3,722	3,750
Utilities	126,467	-	-	3,963	130,430	124,263
	6,730,002	317,396	50,832	123,754	7,221,984	6,891,827
Excess (deficiency) of revenues over expenses	(104,209)	30,406	(27,379)	(85,727)	(186,909)	(7,026)

The accompanying notes are an integral part of these financial statements

Date: Dec 30, 2013
Time: 11:03:36 PT
User: Ken Bibby

Nanaimo Travellers Lodge - Main Building
Balance Sheet
As Of 11/30/2013

Facility # 9951E

Page # 1

	CURRENT PERIOD Actual \$
Assets	
Petty Cash - NTLs	500.00
Petty Cash - Trust	500.00
Bank-General Op 00-5165-001	39,111.61
Bank-Resident Trust	7,483.50
Bank-Discharge Fee 00-5165-003	15,000.00
Bank-Pet Fund 00-5165-084	949.04
Bank-LOC 00-5165-002	(413,435.23)
Bank-Donations Unsp 005165-085	65,876.55
Bank-Donations Spec 5165-083	29,619.74
Bank-Staff Fund 5165-082	10,746.34
Bank-Donations BP 00-5165-080	105,571.68
AR -- Lodge	(81,719.34)
AR -- ADP DB & SS	(5,532.96)
AR -- ADP Community Bath	467.00
AR -- BCNU/HEU Receivable	233.48
AR -- Com Bath VIHA User Fees	4,740.00
AR Receivable Benefits	2,122.65
AR Miscellaneous	4,422.31
AR Employee Wage Repayments	1,420.34
AR Rental Prop 1921 LOWER	(1,300.00)
AR Rental Prop 1917 UPPER	8,168.80
AR Rental Prop 1921 UPPER	2,247.30
Allow Doubtful -- Lodge	(8,168.80)
Allow Doubtful -- ADP DayBreak	63.00
Receivable GST	10,681.66
Receivable HST	1,140.58
AR -- Health Authority	3,887.78
Prepaid Expenses	2,777.55
Inventories -- Other	16,157.79
Invest Miscellaneous 0683607	264,544.18
Invest Senior Int 5012687	117,165.77
Invest Sick & Sev 5009303	268,318.00
Invest Build Repl 5008933	59,193.75
Invest Coach Replace 5009212	95,103.18
Buildings -- 1905 Northfield	124,901.26
Buildings -- 1913 Northfield	173,285.00
Buildings -- 1921 Northfield	200,000.00
Buildings -- Lodge	2,824,068.67
Buildings -- Nelson Wing	1,573,857.17
Buildings -- Strathmore	34,320.32
Computer Software	89,380.06
Computers	171,184.81
Furnt & Equip	1,253,574.49
Furnt & Equip -- Nelson Wing	85,516.00
Passenger Bus	100,038.69
Buildings -- 1917 Northfield	129,119.81
Acc Amort -- 1905 Northfield	(32,275.78)
Acc Amort -- 1917 Northfield	(39,736.35)
Acc Amort -- 1921 Northfield	(46,465.61)
Acc Amort -- Lodge	(2,119,017.62)
Acc Amort -- Nelson Wing	(722,340.94)
Acc Amort -- Strathmore	(34,320.32)
Acc Amort -- F & E Nelson Wing	(85,516.00)
Acc Amort -- Computers	(135,971.40)
Acc Amort -- Furn & Equip	(722,138.89)
Acc Amort -- 1913 Northfield	(29,667.10)
Acc Amort -- Passenger Bus	(88,319.22)
Acc Amort -- Comp Software	(88,397.30)
Project Management	50,164.67
Architectural	151,430.97
Mechanical Engineering	9,225.00
Civil Engineering	12,240.00
Structural Engineering	5,000.00
Geotechnical Engineering	21,204.29

Date: Dec 30, 2013
Time: 11:03:38 PT
User: Ken Bibby

Nanaimo Travellers Lodge - Main Building
Balance Sheet
As Of 11/30/2013

Facility # 9951E

Page # 2

	CURRENT PERIOD Actual \$
Assets (con't)	
Surveying	13,346.41
Landscape Architectural	31,931.40
Disposal of 1298 Nelson Street	5,711.02
City of Nanaimo Fees	5,386.20
BP Stationery & Printing	5,370.33
Studies & Research - New Build	7,100.44
Building Project GST Expense	7,138.07
Land -- Lodge	170,160.00
Land Improvements -- Lodge	14,973.50
Land -- 1905 Northfield	280,498.54
Land -- 1913 Northfield	339,722.30
Land -- 1921 Northfield	524,655.55
Land -- 1917 Northfield	278,499.69
Landscaping	71,268.00
Land -- 1921 Northfield	717.50
Land -- 1287 Strathmore	76,512.36
TOTAL Assets	5,325,393.24
Liabilities and Equity	
Liabilities	
Payables -- Bonds	105.00
Payables -- CPP	2,940.44
Payables -- EI	1,665.60
Payables -- Pension	3,214.72
Payables -- Resident Trust	8,556.44
Payables -- Sick and Severance	367,316.95
Payables -- Staff Fund	9,819.19
Payables -- Trade Accounts	115,014.93
Payables -- HEU Union Dues	(28.89)
Payables -- Wages	71,991.00
Payables - WCB	24,252.06
Payables-Crim Rec Chk Deposits	80.55
Payables -- Accrued Interest	3,680.03
Payables -- Accrued Vacation	193,390.25
Accrued Audit Fees Payable	10,388.00
Payables - BCNU Union Dues	358.44
Accruals -- Reconciliation	22,771.61
Payables - Pet Fund	777.63
Curr Portion Sick & Severance	51,371.00
Unearned Revenue	46,348.75
Deferred Capital Asset Contrib	2,185,963.03
Security Deposit -- Strathmore	1,450.43
Security Deposit -- 1921 North	850.00
Mortgage -- Lodge	193,790.66
Loan -- HBT Exit Levy	148,578.50
Mortgage -- 1905/1913 Nfield	478,501.51
Mortgage --1917 Northfield	243,472.73
Mortgage -- 1921 Northfield	431,157.72
Mtge Current -- Lodge	34,707.83
Mtg Cur -- 1905/1913 Nfield	10,310.60
Mtge Current -- 1917	5,276.15
Mtge Current -- 1921 North	8,087.43
Loan -- HBT Exit Levy (CP)	8,925.31
TOTAL Liabilities	4,685,085.60
Retained Earnings	
Unappropriated Surplus	(524,860.61)
App Surplus -- Passenger Bus	95,071.58
App Surplus -- Replacement	69,861.44
App Surplus -- Capital Assets	933,512.72
TOTAL Retained Earnings	573,585.13
Equity	
TOTAL Equity	0.00
Inter-Company	
TOTAL Inter-Company	0.00
Net Income/(Loss)	

Date: Dec 30, 2013
Time: 11:03:38 PT
User: Ken Bibby

Nanaimo Travellers Lodge - Main Building
Balance Sheet
As Of 11/30/2013

Facility # 9951E

Page # 3

		CURRENT PERIOD
		Actual \$
Net Income/(Loss) (con't)		
Net Income		66,722.51
TOTAL Net Income/(Loss)		<u>66,722.51</u>
TOTAL Liabilities and Equity		<u>5,325,393.24</u>

Date: Dec 30, 2013
Time: 11:04:17 PT
User: Ken Bibby

Nanaimo Travellers Lodge - Main Building
Income Statement
4/1/2013 to 11/30/2013

Facility # 9951E

Page # 1

Include Adjustment Periods: NO Include Closing Periods: NO

	CURRENT PERIOD Actual \$
Revenue	
Health Auth -- Lodge	3,344,248.99
Health Auth -- ADP Day Break	243,164.04
Minor Capital Grants	37,179.22
Accrued Health Authority Lodge	(128,939.70)
Accrued Health Auth Day Break	(8,304.96)
Amort of Defer Contrib Lodge	66,666.64
Resident Fees -- Lodge	1,123,363.44
Client Fees -- ADP DB & SS	30,578.00
Client Fees -- ADP Comm Bath	1,957.00
Com Bathing -- VIHA User Fees	10,800.00
Interest Income	2,636.59
Interest Income Fund Raising	2.90
Int. Income Building Project	9.39
Interest Income Donation	14.92
Donations - Unspecified Use	42,559.08
Donations - Specified Use	4,704.00
Donations - Spec Use Therapies	1,631.71
Donations-SpecUse Phil of Care	(250.00)
BC Housing Subsidy	22,773.88
Comfort Funds Revenue	21,346.00
Donations - Building Project	31,961.88
Rent -- Strathmore	4,937.58
RENT-LOWER 1921 NORTHFIELD	2,100.00
RENT-UPPER 1921 NORTHFIELD	1,147.30
RENT-UPPER 1917 NORTHFIELD	214.86
Amort of Defer Contrib Rentals	666.64
TOTAL Revenue	4,857,169.40
Expenses	
Sal & Wages Nursing RN	308,251.07
Sal & Wages Nursing LPN	395,054.20
Sal & Wages Nursing RCA	1,510,228.42
Sal & Wages Activities	98,693.22
Sal & Wages Hskg & Laundry	133,616.43
Sal & Wages Food Services	230,633.93
Sal & Wages Administrati	279,872.62
Sal & Wages ADP Day Workers	91,640.61
Sal & Wages Mngmt & Admin Fee	12,400.00
Sal & Wages ADP Comm Bath	16,284.18
Sal & Wages ADP Supervisor	40,092.42
Sal & Wages Food Services Fee	8,966.64
Wage Accruals Nursing RN	7,145.00
Wage Accruals Nursing LPN	9,173.00
Wage Accruals Nursing RCA	35,985.00
Wage Accruals Activities	2,185.00
Wage Accruals Hskg & Laundry	3,143.00
Wage Accruals Food Service	5,342.00
Wage Accruals Admin & Office	6,124.00
Wage Accruals ADP Day Break	1,938.08
Wage Accruals ADP Comm Bath	192.92
Wage Accruals ADP Supervisor	763.00
Benefits -- CPP	128,339.11
Benefits -- CPP ADP Day Care	5,172.85
Benefits -- CPP ADP Comm Bath	423.33
Benefits -- Dental	72,965.91
Benefits -- Dent ADP Day Care	3,664.24
Benefits -- Dent ADP Comm Bath	143.85
Benefits -- EI	74,290.21
Benefits -- EI ADP Day Care	2,942.70
Benefits -- EI ADP Comm Bath	242.82
Benefits -- GrpLif & Ext Heal	87,053.99
Benefits -- GL&EH ADP Day Care	3,391.91
Benefits -- GL&EH ADP Com Bath	133.18

Date: Dec 30, 2013
Time: 11:04:17 PT
User: Ken Bibby

Nanaimo Travellers Lodge - Main Building
Income Statement
4/1/2013 to 11/30/2013

Facility # 9951E
Page # 2

	CURRENT PERIOD Actual \$
Expenses (con't)	
Benefits -- LTD & AIS	97,393.48
Benefits -- LTD ADP Day Care	5,948.06
Benefits -- LTD ADP Comm Bath	233.41
Benefits -- MSP	56,396.28
Benefits -- MSP ADP Day Care	2,832.36
Benefits -- MSP ADP Comm Bath	110.95
Benefits -- LIFE WORKS	1,897.45
Benefits -- Pension Plan	219,936.88
Benefits -- Pen ADP Day Care	11,093.37
Benefits -- Pen ADP Comm Bath	880.22
Benefits -- WCB Exp.	74,651.52
Benefits -- WCB ADP Day Care	3,748.67
Benefits -- WCB ADP Comm Bath	147.10
Benefit Recoveries--Lodge	(6,881.48)
Benefit Recoveries--ADP	(1,753.27)
Benefit Recoveries--Comm Bath	(43.25)
Wage Recoveries--Lodge	(69,406.61)
Wage Recoveries--ADP	(327.04)
Wage Recoveries--Comm Bath	(4,562.40)
Sick & Severance Lodge	32,064.00
Accrued Vac Expense Nurs RN	845.50
Accrued Vac Expense Nurs LPN	573.49
Accrued Vac Expense Nurs RCA	317.56
Accrued Vac Expense Activities	(1,433.60)
Accrued Vac Exp Hskg & Laund	722.38
Accrued Vac Expense Food	(2,855.53)
Accrued Vac Expense Admin	701.16
Accrued Vac Exp ADP Comm Bath	(2,762.03)
Accrued Vac Exp ADP Day Break	(223.01)
Accrued Vac Exp ADP Super	(140.06)
Purch Services -- Dietitian	8,492.83
Purch Services -- Food Service	35,852.20
Purch Services -- Maintenance	40,054.13
Purch Services -- Laundry	13,135.73
Purch Services -- Art Therapy	5,920.00
Purch Services -- Hort Therapy	6,845.00
Purch Services -- Dent. Hygen	2,160.00
Purch Svcs -- Maint 40% Admin	15,081.81
Purch Svcs -- Food 60% Admin	9,959.45
Purchase Services - Lndry ADP	2,170.74
Purc Svcs: Occupation Therapy	240.00
Purch Svcs-FR Campaign Admin	3,675.00
Rent: ADP Space Recovery	(37,333.36)
Rent: ADP Laundry Recovery	(6,666.64)
Rent: Space Fee	37,333.36
Rent: Laundry Fee	6,666.64
Mortgage Interest -- Lodge	2,547.72
Loan Int -- HBT Exit Levy	3,281.97
Mtg Int -- 1905/1913 Nfield	14,197.34
Mtge Int -- 1917 Northfield	7,229.02
Mtge Int -- 1921 Northfield	11,151.16
LOC Interest-Rentals 2/3	5,884.53
LOC Interest-Fund Raising 1/3	2,999.25
Repair & Maint - Lodge	30,837.05
Repair & Maint - Food Services	4,069.11
Repair & Maint-Hskp & Laundry	74.46
Repair & Maint -- Maintenance	7,848.08
Repair & Maint - Passenger Bus	2,411.80
Repair & Maint -- Lodge Other	416.32
Repair & Maint - Nursing Equip	212.08
Repair & Maint -- Equipment	1,025.91
Grounds Maintenance	16,827.49
Amort -- 1905 Northfield	3,194.00
Amort -- 1917 Northfield	3,082.16

Date: Dec 30, 2013
Time: 11:04:17 PT
User: Ken Bibby

Nanaimo Travellers Lodge - Main Building
Income Statement
4/1/2013 to 11/30/2013

Facility # 9951E
Page # 3

	CURRENT PERIOD Actual \$
Expenses (con't)	
Amort -- 1921 Northfield	5,294.32
Amort -- Lodge	24,195.44
Amort -- Nelson Wing	29,362.64
Amort -- Computer Software	576.19
Amort -- Computers	6,686.55
Amort -- Furniture & Equipment	35,444.50
Amort -- Passenger Bus	2,929.84
Amort -- 1913 Northfield	4,952.32
Util -- Electricity	20,791.86
Util -- Heat	32,605.68
Util -- Water, Sewer & Garbage	25,481.36
Util -- 1921 North Electricity	211.68
Util -- 1921 Northfield WSG	480.81
Food	137,871.05
Food Recoveries	(11,197.75)
Food -- ADP Day Care	6,974.16
Dietary Smallwares Supplies	(226.62)
Dietary Cleaning Supplies	236.23
Dietary Other Supplies	8,978.81
Linen Supplies	504.84
Incontinent Supplies	24,412.87
Medical Supplies	36,620.41
Perscription Drugs Supplies	1,187.32
Laundry Supplies Chemicals	829.93
Laundry Supplies Other	1,844.32
Housekeeping Cleaning Supplies	17.74
Housekeeping Other Supplies	16,401.99
Activities Entertainment	3,080.00
Activities Supplies	1,451.15
Maintenance Supplies	5,721.63
ADP Supplies	388.33
Annual Campaign Cost Reclassed	110.22
Fund Raising Expenses	533.40
Eden: Art Therapy Supplies	222.88
Horticultural Therapy Supplies	(22.70)
Disaster Planning Supplies	146.81
Eden: Music Therapy Supplies	(100.00)
Eden: Human Habitat	231.41
Eden: Team Building	223.38
Eden: Family Programs	128.70
Eden: Volunteers	169.44
Eden: Other/Miscellaneous	4,177.97
Ed & Train -- Nursing	(1,297.54)
Ed & Train -- Activities	223.20
Ed & Train -- Admin & Office	516.73
Insurance -- 1917 Northfield	214.44
Insurance	14,075.72
Prop Taxes -- 1905 Northfield	2,186.47
Prop Taxes -- 1913 Northfield	1,866.41
Prop Taxes -- 1917 Northfield	2,347.02
Prop Taxes -- 1921 Northfield	2,576.27
Prof Fees -- Audit	8,560.11
Prof Fees -- Legal	3,122.41
Admin -- Bank Charges	3,747.95
Admin -- Cable	10,292.09
Admin -- I.T.	28,443.43
Admin -- Postage, Courier	1,031.69
Admin -- Printing	897.91
Admin -- Stationery & Off Supp	4,786.04
Admin -- Telecommunications	9,784.69
Admin -- Memberships	20.00
Admin -- Subscriptions	(14.54)
Admin -- Board Expenses	520.02
Admin -- Staff Expenses	475.10

Date: Dec 30, 2013
Time: 11:04:17 PT
User: Ken Bibby

Nanaimo Travellers Lodge - Main Building
Income Statement
4/1/2013 to 11/30/2013

Facility # 9951E

Page # 4

Expenses (con't)

Admin -- Other Expenses
Admin: Advertising
Donations - Exp. Specified Use
Travel -- Admin & Office
Travel -- Board
Travel -- Maintenance
Travel -- Nursing
Travel -- ADP Day Break
Suspense Account
TOTAL Expenses

Net Income

CURRENT PERIOD
Actual \$

2,628.77
475.30
1,943.04
1,881.05
270.86
449.25
479.76
587.09
(45.70)

4,790,446.89

66,722.51

NANAIMO TRAVELLERS LODGE SOCIETY
Society Operations
PRO-FORMA STATEMENT OF FINANCIAL POSITION
As at March 31, 2014

Fiscal Yr

2014

Period

12

Assets

Current

Cash	(49,760)
Cash internally restricted	108,253
Cash externally restricted (from gaming)	1
Marketable securities	971,907
Accounts receivable	(38,518)
G.S.T. receivable	8,150
Inventory	14,416
Prepaid expenses and deposits	50,040

Total current assets

1,064,488

Fixed assets

Cash externally restricted for replacement reserve	31,612
Marketable securities externally restricted for replacement reserve	59,431
Capitalized purchases related to new building project	269,634
Capital assets	4,149,388

Total fixed assets

4,510,065

Total Assets

5,574,553

Liabilities

Current

Accounts payable and accruals	167,627
Wages and benefits payable	378,351
Deferred contributions	16,132
Current portion of sick and severance pay payable	28,705
Current portion of long-term debt	(92,415)

Total current liabilities

498,400

Long-term liabilities

Deferred contributions related to capital assets	2,290,925
Accrued sick and severance pay payable	396,361
Long-term debt	1,514,554

Total long-term liabilities

4,201,840

Total Liabilities

4,700,240

Equity

Invested in capital assets	929,383
Externally restricted from gaming	0
Externally restricted for replacement reserve	65,298
Internally restricted building fund	0
Internally restricted vehicle fund	83,010
Unrestricted	(436,949)
Profit/Loss	233,571

Total Equity

874,313

Total Liabilities and Equity

5,574,553

Check total

0

NANAIMO TRAVELLERS LODGE SOCIETY
Residential Care
PRO-FORMA STATEMENT OF OPERATIONS
For the period ended March 31, 2014

Revenue

Grant Revenue	
- Vancouver Island Health Authority	5,102,441
- BC Housing (formerly CHMC)	34,004
- Ministry of Health - Senior's Initiative	0
- Other Grants	0
Amortization of deferred contributions	101,000
Fundraising	200,000
Investments	4,266
Property Rentals	34,621
Resident and other user fees	1,845,140
Gaming	0
Total Revenue	7,321,472

Expenses

Amortization	174,146
Computer fees and supplies	41,429
NTLS Bus insurance	1,560
Employee benefits	1,288,588
Food	213,000
Fundraising	95,000
Insurance	20,095
Interest on long-term debt	63,504
Medical and care supplies	99,620
Office and other	29,543
Rent	0
Support Services & Related Supplies	0
Philosophy of Care	28,750
Purchased services	211,446
Professional fees	17,582
Property taxes	15,035
Repairs and maintenance	68,538
Salaries and wages	4,483,585
Supplies	66,472
Telephone and cable	25,760
Training and education	8,279
Travel	4,913
Utilities	131,055
Total Expenses	7,087,900
	0
Profit/Loss before other items	233,571

Other items

Change in sick and severance pay estimate	0
Profit/Loss	233,571
Profit/Loss (cumulative)	

NANAIMO TRAVELLERS LODGE SOCIETY
Residential Care
PRO-FORMA STATEMENT OF CASH FLOWS
For the period ended March 31, 2014

Cash provided by (used for) the following activities:

Operating activities

Inflows - NTLS Operations	6,985,851
Outflows - NTLS Operations	(6,742,406)
Inflows - Rentals	34,621
Outflows - Rentals	(73,016)
Inflows - Fundraising	200,000
Outflows - Fund Raising	(98,333)
Inflows - Other	0
Disbursements - Other	0
	306,717
	0

Financing activities

Advances of long-term debt	0
Repayment of long-term debt - HBT exit levy	(27,556)
Repayment of long-term debt - rentals	(29,782)
Repayment of long-term debt - lodge	(102,720)
	(160,058)
	0

Investing activities

Contributions to marketable securities (replacement reserves)	(65,343)
Redemptions of marketable securities (investments)	0
Capital purchases related to new building project	0
Capital assets for NTLS use	0
	(65,343)
	0

Increase/Decrease in cash resources

81,316

Cash resources, beginning of period

Cash resources, end of period

81,316

NAME:		PHONE NUMBER	TERM EXPIRES
ANDERSON, Sheila 303-1688 Cypress Street Vancouver, BC V6J 5J1	Elected 3 years Retired	604-928-1887 sheila48@telus.net	September-14
BLANK, Ron 6176 Garside Road Nanaimo, BC V9T 6H9	Elected 3 years Retired	250-933-0996 250-802-1473 ronblank@shaw.ca	September-16
CONNOLLY, Dave 3418 Ross Road Nanaimo, BC V9T 2S5	Past Chair Retired	250-758-3192 connolly.dp@gmail.com	September-14
COUTU, Janeane 1825 Argyle Avenue Nanaimo, BC V9S 3K9	Elected 3 years IT/IM Consultant	250-756-1604 ext 202 (w) 250-729-9905 (h) jcoutu@concise.ca	September-15
GROSE, Robert 2391 Andover Road Lantzville, BC V9P 9G9	Elected 3 years Financial Planner	250-729-0904 (w) 250-7468-7345 (h) Robert.Grose@investorsgroup.com	September-16
GRUBB, John 106 -- 1050 Park Blvd. Victoria, BC V8V 2T4	Elected 3 years Maint Planning	1-250-893-3445 Victoria usc@shaw.ca	September-16
HEROLD, Mike 6024 Schooner Way Nanaimo, BC V9V 1G1	Elected 3 years Engineer	250-758 -9836 mherold@shaw.ca	September-14
BAIRD, Dr. Andrew Medical Arts Centre 30-650 Terminal Ave South Nanaimo, BC V9R 5E2	Medical Coordinator Physician	250-753-3431	
VENABLES, Lee 5942 Butcher Road Nanaimo, BC V9T 5Z2	Elected 3 years Retired	250-758-1120 250-713-7144 cell lvenables@shaw.ca	September-15
WILSON, Bob 536 Poplar Street Nanaimo, BC V9S 2H2	Elected 3 years Banker	250-618-9949 (h) wilson3@gmail.com	September-14

Board Officers:

Chair	Sheila Anderson
Vice Chair	Mike Herold
Secretary-Treasurer	Bob Wilson
Past Chair	Dave Connolly

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

**Name of Organization: BC Old Age Pensioners Organization
Branch #4**

Request to be placed on 2015 Permissive Tax Exemption Bylaw for property at 2465 Labieux Road.

Grant No. 2014 PTE-02

Criteria:	Meets Criteria:		Statement of Purpose:
	Yes	No	
➤ the property qualifies for a PTE as a Church, Public Hospital, Community Care Facility, Private School, or other charitable, recreation, philanthropic or non-profit purposes;			<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 31st 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>
➤ services provide benefits and be accessible to residents of the City of Nanaimo;			
➤ exemptions are not given to services that are otherwise provided on a private, for profit basis; and,			
➤ 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

ORGANIZATION: BRITISH COLUMBIA OLD AGE PENSIONERS BR.#4		DATE: 11/29/13	
ADDRESS: 2465 LABIEUX RD.		PRESIDENT: STAN JARVIS	
NANAIMO, B.C.		SENIOR STAFF MEMBER: SUSAN JARVIS	
V9R 3M5		POSITION: TREASURER	
		CONTACT: SUSAN JARVIS	
TELEPHONE: 250-585-5748		TELEPHONE: 250-390-9350	
OVERVIEW OF YOUR ORGANIZATION'S PROGRAMS AND SERVICES OFFERED IN THE COMMUNITY:			
GEOGRAPHIC AREA SERVED BY THE ORGANIZATION: GREATER NANAIMO			
NO. OF FULL TIME STAFF: 0		NO. OF PART TIME STAFF: 0	
NO. OF COMMUNITY VOLUNTEERS: 20		NO. OF VOLUNTEER HOURS PER YEAR: 2000	
NO. OF MEMBERS: 81		MEMBERSHIP FEE: \$20.00	
CLIENTS SERVED, LAST YEAR: 80		CLIENTS SERVED, THIS YEAR (PROJECTED): 100	
B.C. SOCIETY ACT REG. NO.: S-0024421		REVENUE CANADA CHARITABLE REG. NO.:	
CURRENT BUDGET:		LEGAL DESCRIPTION OF PROPERTY:	
INCOME 20,730.71			
EXPENSES: 21,187.91		TAX FOLIO NUMBER: 05426.150	
NEXT YEAR PROJECTED:			
INCOME: 22,803.00		CURRENT YEAR TAXES (IF KNOWN): 278,000	
EXPENSES: 23,306.00			
SIGNATURE: Susan Jarvis		TITLE/POSITION: TREASURER	
		DATE: 04/24/14	

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.
WE PROVIDE SOCIAL ACTIVITIES IE. LUNCHEES TWICE A MONTH,
GAMES EVERY FRIDAY, SPECIAL OCCASION DINNERS, BARBEQUES,
TEAS,

2. What are your organization's specific priorities for the coming year?
WE WOULD LIKE TO BE ABLE TO RAISE ENOUGH FUNDS TO
PUT NEW WINDOWS IN OUR BUILDING, TO TRY
TO REDUCE OUR HEATING COSTS.

3. How does your organization ensure that its services address continuing and emerging community needs?
WE TRY TO HAVE A SPEAKER AT LEAST ONCE A MONTH
ON SENIOR RELATED ISSUES.

4. Please describe the role of volunteers in your organization.
THE VOLUNTEERS DO EVERYTHING REQUIRED TO OPERATE
& PROVIDE THE SERVICES TO OUR SENIORS. THEY PROVIDE
THE FOOD, ENTERTAINMENT, ETC.

5. Please list grants applied for/received from other governments or service clubs.
WE JUST RECEIVED A COMMUNITY GAMING GRANT FOR
\$1100000, BUT MOST OF IT HAS ALREADY BEEN SPENT
AS WE HAD TO HAVE OUR CRAWL SPACE & OUR ATTIC
CLEANED OUT. TO THE TUNE OF \$8758.49, SO NOT
MUCH IS LEFT.

CITY OF NANAIMO GRANT QUESTIONNAIRE

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

OUR MEMBERSHIP FEES ARE \$20.00 PER YEAR
DOUBLE FROM TWO YEARS AGO.

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 PART OF THE BC OLD AGE PENSIONERS ORG.
BUT THEY PROVIDE NOTHING IN THE WAY OF
FINANCIAL ASSISTANCE.

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

WE HAVE BEEN PUTTING 10% OF ALL OUR
DEPOSITS INTO A SAVINGS ACCOUNT TO BE
USED FOR BUILDING MAINTENANCE.

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

MAJORITY OF OUR INCOME COMES FROM
PRIVATE DONATIONS & SOME FUNDRAISING
PROJECTS THAT WE ARE ABLE TO DO, IE -
DINNERS, GARAGE SALES ETC., SMALL IN HOUSE
RAFFLES

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

IT WILL MEAN WE WILL HAVE TO STRUGGLE
EVEN MORE TO MAKE ENDS MEET & IT WILL
BE MORE DIFFICULT TO PROVIDE THE SERVICES FOR
OUR SENIORS.

BRITISH COLUMBIA OLD AGE PENSIONERS ORGANIZATION
BRANCH #4
2465 LABIEUX RD
NANAIMO BC V9T 3M5

November 23, 2011

Society Number: S-0024421

Subject: Business Number Issued by Canada Revenue Agency

As part of a provincial – federal partnership, the Corporate Registry and the Canada Revenue Agency (CRA) have developed an agreement to assign a Business Number to every Society operating in B.C.

Under this agreement, a Business Number has been assigned to this Society as noted below:

85216 5307 BC0001

The purpose of the Business Number is to enable both business and the public sector to streamline operations and realize efficiencies. Please use this number if you decide to open additional accounts with the Canada Revenue Agency or WorkSafeBC to ensure all new accounts use the same Business Number. For assistance or additional information, go to <http://www.bcregistryservices.gov.bc.ca/bcreg/corppg/companies/cobn.page>, or contact BC Registry Services/the OneStop Business Registry at 1-877-822-6727 from 7:00 am to 7:00 pm Monday through Friday, excluding Statutory holidays.

S-0024421

9:21 AM
04/25/14
Cash Basis

OLD AGE PENSIONERS BRANCH#4
Profit & Loss Standard
January through December 2013

	Jan - Dec 13
Ordinary Income/Expense	
Income	
Baking	1,304.62
BINGO	464.12
Canada Day	60.00
dinner	430.89
DONATIONS	16,092.92
Dues	1,290.00
games	100.30
garage sale	391.28
LUNCH	1,897.66
MISCELLLLANEOUS	530.25
pop cans	89.21
Silent Auction	155.00
SNOWBALL	255.50
THANKSGIVING	43.85
Total Income	23,105.60
Expense	
advertising	415.54
bank chgs.	5.00
BC HYDRO	1,138.82
building permit	105.00
City of Nanaimo user rates	420.00
coso	60.00
DECORATIONS	191.19
entertainment	250.00
groceries	0.00
hall supplies	598.64
Insurance	1,534.72
internet/phone	734.49
janitor	1,890.00
IOAN PAYMENT	1,000.00
lunch supplies	97.26
Miscellaneous	555.10
Office Supplies	486.18
paraphernalia	1,419.76
per capita	708.00
prizes	48.72
Repairs and Maintenance	6,368.47
security	787.20
Societys act bill	25.00
supplies	61.66
Taxes	4,975.07
yard maintenance	28.27
Total Expense	23,904.09
Net Ordinary Income	-798.49
Other Income/Expense	
Other Income	
75th anniversary party	3,412.05
Interest Income	6.00
Other Income	654.75
raffle tickets	1,223.75
Total Other Income	5,296.55

10:52 AM
05/13/14
Cash Basis

OLD AGE PENSIONERS BRANCH#4
Profit & Loss Standard
January through April 2014

	Jan - Apr 14
Ordinary Income/Expense	
Income	
Baking	464.35
dinner	208.00
DONATIONS	8,266.25
Dues	1,160.00
games	18.00
LUNCH	897.11
pop cans	11.85
Total Income	11,025.56
Expense	
BC HYDRO	721.70
City of Nanaimo user rates	240.74
DECORATIONS	38.92
groceries	469.90
hall supplies	383.64
Insurance	582.04
Interest	0.00
internet/phone	507.23
Interst Income	-2.58
janitor	385.00
Miscellaneous	291.60
Office Supplies	422.32
paraphernalia	567.27
Repairs and Maintenance	10,831.67
security	188.80
security deposit	60.00
Societys act bill	25.00
Total Expense	15,713.25
Net Ordinary Income	-4,687.69
Other Income/Expense	
Other Income	
Interest Income	9.92
Total Other Income	9.92
Net Other Income	9.92
Net Income	-4,677.77

BUDGET
BC OLD AGE PENSIONERS BRANCH #4
NANAIMO BC
Projected Revenues & Expenses
Jan, 1- Dec, 31 2014

Revenues	<u>General Fund</u>	<u>Gaming Fund</u>	<u>Total</u>
Community Gaming Grant(anticipated)		20,000.00	20,000.00
Membership Dues	1680.00		1680.00
Private Donations	4000.00		4000.00
Fund Raising(see attached sheet)	4500.00		4500.00
Rental Income	8760.00		8760.00
Lunches	1800.00		1800.00
Bake sales	650.00		650.00
	21390.00	20,000.00	41390.00
Expenses			
Advertising	150.00		150.00
Heat and Light	1500.00		1500.00
Stove Pellets	750.00		750.00
Phone and Internet	780.00		780.00
City Bill	420.00		420.00
Taxes	3000.00		3000.00
Insurance	1800.00		1800.00
Security (alarm)	576.00		576.00
Repairs and Maintenance	5000.00		5000.00
Yard Maintenance	500.00		500.00
Janitor	1680.00		1680.00
Office Supplies	400.00		400.00
Hall Supplies	500.00		500.00
Entertainment	500.00		500.00
Groceries for dinners and lunches	1500.00		1500.00
Prizes for games	150.00		150.00
Per Capita	510.00		510.00
Society Act	25.00		25.00
Paraphernalia	1500.00		1500.00
	21,241.00		21,241.00
Excess of Revenues over Expenses			149.00

**OFFICERS & DIRECTORS
BC PENSIONERS & SENIORS
2014**

PRESIDENT

STAN JARVIS

1ST VICE PRESIDENT

JIM SLATER

2ND VICE PRESIDENT

MAURICE BOUILLET

SECRETARY

BRENDA CLARKE

TREASURER

SUSAN JARVIS

DIRECTOR

HALE YARDLEY

DIRECTOR

FRANK MERRITT

DIRECTOR

DOREEN deLEEuw

DIRECTOR

HELEN THOMAS

DIRECTOR

FRAN NICKLOM

DIRECTOR

NETA STORY

DIRECTOR

MARG BATTERSHILL

**CITY OF NANAIMO
EVALUATION
PERMISSIVE TAX EXEMPTION
THREE YEAR REVIEW**

Name of Organization: St. John Ambulance Society

Grant No. RPTE-03

Criteria:	Meets Criteria:		Statement of Purpose:
	Yes	No	
➤ the property qualifies for a PTE as a Church, Public Hospital, Community Care Facility, Private School, or other charitable, recreation, philanthropic or non-profit purposes;			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.
➤ services provide benefits and be accessible to residents of the City of Nanaimo;			
➤ exemptions are not given to services that are otherwise provided on a private, for profit basis; and,			
➤ must adhere to all of the City of Nanaimo's bylaws and policies.			
Amount Requested:	\$		Amount Recommended:
Grant Awarded:	Yes	No	
			\$

Discussion:

Notes:



CITY OF NANAIMO
APPLICATION FOR PERMISSIVE
TAX EXEMPTION RENEWAL

Office Use

RPT-03

ORGANIZATION:	DATE: NOVEMBER 8 2013	
St. John Ambulance		
ADDRESS:	PRESIDENT: CEO VANCOUVER: KAREN MACPHERSON	
2250 LABIEUX ROAD		
NANAIMO BC V9T 6J9	SENIOR STAFF MEMBER: PAT THRELFALL	
	POSITION:	
	OFFICE MANAGER	
	CONTACT:	
	PAT THRELFALL	
TELEPHONE: 250-729-8889	TELEPHONE:	
<p>OVERVIEW OF YOUR ORGANIZATION'S PROGRAMS AND SERVICES OFFERED IN THE COMMUNITY :FIRST AID COVERAGE AT COMMUNITY EVENTS BY OUR ADULT BRIGADE. TEACHING YOUNG CADETS THE IMPORTANCE OF FIRST AID, LEADERSHIP, THEY ATTEND COMPETITIONS. OUR THERAPY DOG TEAMS VISIT SENIOR CARE HOMES, HOSPITAL, AND WE HAVE A SCHOOL READING PROGRAM.</p>		
GEOGRAPHIC AREA SERVED BY THE ORGANIZATION: NANAIMO, PARKSVILLE QUALICUM, LADYSMITH		
NO. OF FULL TIME STAFF: 2	NO. OF PART TIME STAFF:	
	1	
NO. OF COMMUNITY VOLUNTEERS: 97	NO. OF VOLUNTEER HOURS PER YEAR: 7500	
NO. OF MEMBERS: 97	MEMBERSHIP FEE:	
	0 BRIGADE/0 CADETS/\$20 ONE TIME FEE THERAPY DOGS	
CLIENTS SERVED, LAST YEAR:	CLIENTS SERVED, THIS YEAR (PROJECTED):	
7700	8700	
B.C. SOCIETY ACT REG. NO.:	REVENUE CANADA CHARITABLE REG. NO.:	
517387	108022500RR0009	
CURRENT BUDGET:	LEGAL DESCRIPTION OF PROPERTY:	
IN PROGRESS	LEASE HOLD PLAN AREA V1P72802	
INCOME		
IN PROGRESS		
EXPENSES:	TAX FOLIO NUMBER: 19805.301	
IN PROGRESS		
NEXT YEAR PROJECTED:		
AVAILABLE IN NEW YEAR		
INCOME: SEE ATTACHED	CURRENT YEAR TAXES (IF KNOWN):	
EXPENSES: SEE ATTACHED		
SIGNATURE:	TITLE/POSITION:	DATE:
	Office Manager (Acting)	Nov 14/13
<p>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</p>		

CITY OF NANAIMO GRANT QUESTIONNAIRE

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

St John Ambulance provides first aid training as well as first aid coverage at local community events. Our cadet division gives local children a place to have leadership skills as well as learn important lifesaving first aid skills. Lastly St John's Therapy Dog program visit resident care homes, hospital, schools.

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

St. John Ambulance volunteers will continue to serve the community . We have become a comfort center should there be a emergency in this area, we do need to fund raise for items to be prepared in the event of an earthquake or other disaster. The cadets will participate in competitions and the training side of the organization will strive to increase training to help support the hard work of our volunteers.

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

We attend many community preparedness events, the branch manager brigade leader cadet leader and our board attend many of the local events and we are contacted to attend events on a regular bases to keep us informed.

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

We attend community events such as Dragon Boat Races, CIBC run for the cause, Bath Tub Days, Remembrance Day, VIEX, School Sports Days, High School Dry Grad, hockey games, The Port Theatre, and many more as the first aid attendants. We also train our volunteers to perform administrative duties and act as leaders for the

Cadet Division.

5. Please list grants applied for/received from other governments or service clubs.
Direct Access Gaming Grant for the Brigade/Cadets and Therapy Dog program.

CITY OF NANAIMO GRANT QUESTIONNAIRE

6. Please list other City of Nanaimo grants applied for and/or received, including Operating Funding, grants from other Committees, etc.
Rotary Club- Instructor fees.
-
-
-
-
7. Please provide details of fees for service in your organization, and how costs and fees are determined.
The Therapy Dog program has a \$20.00 fee to offset the evaluation costs. They need to have this in another building and they do not receive many donations and to date have not received gaming funds. The fee is set by the Provincial Board in Vancouver.
-
-
-
-
8. If your organization is a branch of a larger organization, please indicate how this affects the financial and other information you have provided.
St John Ambulance Nanaimo is a branch of a provincial organization which is part of a national organization. Money raised by local volunteers stays in the community in the "St. John Foundation."
-
-
-
-
9. Please describe your policy and treatment of: capital, reserve or special purpose funds, and year-end surpluses or deficits.
St. John BC/Yukon council has a "St Joh Foundation" in which to hold any capital, reserve or special purpose funds. Any year end surplus or deficits are transferred to the Provincial Office at the end of the year.
-
-
-
-
10. Please describe current or planned approaches to self generated income.
-
-
-
-

First aid training and First Aid Kits AED's and supplies are the main source of revenue for the volunteers, however increasing public awareness through CPR demonstrations and AED demonstrations and Community CPR Days increase the donations made.

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?

We would have to cut back on our community events as we would not have the supplies on hand to carry out First Aid to the level required when attending community events.

11. How has the City's contribution been recognized?

We have a plaque on a feature wall showing all the people and businesses that contribute to St John Ambulance this plaque shos as follows: "Patron 100,000t City of Nanaimo".



2013 Annual Report BC SOCIETY

FORM 11
SOCIETY ACT
Section 68

Filed Date and Time: July 30, 2013 02:27 PM Pacific Time

ANNUAL REPORT DETAILS

NAME OF SOCIETY

ST. JOHN SOCIETY (BRITISH COLUMBIA AND YUKON)
PO BOX 49314
SUITE 2600 - THREE BENTALL CENTRE
595 BURNARD STREET
VANCOUVER BC
CANADA V7X 1L3

SOCIETY INCORPORATION NUMBER
S-0017387

DATE OF INCORPORATION
July 19, 1982

DATE OF ANNUAL GENERAL MEETING (AGM)
June 13, 2013

DIRECTOR INFORMATION as of June 13, 2013

Last Name, First Name, Middle Name:

CHUTE, JEAN K.

Physical Address:

3760 KIMATOUCHE ROAD
KELOWNA BC
CANADA V1W 4E6

Mailing Address:

3760 KIMATOUCHE ROAD
KELOWNA BC
CANADA V1W 4E6

Last Name, First Name, Middle Name:

LEWIS, RICKEY (RICK) M.

Physical Address:

12825 WOODLAND ROAD
PRINCE GEORGE BC
CANADA V2N 5B4

Mailing Address:

12825 WOODLAND ROAD
PRINCE GEORGE BC
CANADA V2N 5B4

Last Name, First Name, Middle Name:

NADEAU, JOHN

Physical Address:

7286 SPRUCE GROVE CIRCLE
WHISTLER BC
CANADA V0N 1B7

Mailing Address:

7286 SPRUCE GROVE CIRCLE
WHISTLER BC
CANADA V0N 1B7

Last Name, First Name, Middle Name:

NICHOLLS, ROSS

Physical Address:

114 - 999 BURDETT AVENUE
VICTORIA BC
CANADA V8V 3G7

Mailing Address:

114 - 999 BURDETT AVENUE
VICTORIA BC
CANADA V8V 3G7

Last Name, First Name, Middle Name:

RICHARDS, J. PAUL

Physical Address:

#62 - 18983 72A AVE
SURREY BC V4N 1A5

Mailing Address:

#62 - 18983 72A AVE
SURREY BC V4N 1A5

Last Name, First Name, Middle Name:

ROYSTON, RONALD W.

Physical Address:

2375 FOLKESTONE WAY
WEST VANCOUVER BC
CANADA V7S 3E1

Mailing Address:

2375 FOLKESTONE WAY
WEST VANCOUVER BC
CANADA V7S 3E1

Last Name, First Name, Middle Name:

SLOWSKI, DOUGLAS

Physical Address:

101 BONA VISTA PLACE
NANAIMO BC
CANADA V9T 5N4

Mailing Address:

101 BONA VISTA PLACE
NANAIMO BC
CANADA V9T 5N4

Last Name, First Name, Middle Name:

UNGER, MERVIN (MERV) W.

Physical Address:

6221 WATERBURY ROAD
NANAIMO BC
CANADA V9V 1N5

Mailing Address:

6221 WATERBURY ROAD
NANAIMO BC
CANADA V9V 1N5

Last Name, First Name, Middle Name:

WAN, KING R.

Physical Address:

3873 WEST 18TH AVENUE
VANCOUVER BC
CANADA V6S 1B4

Mailing Address:

3873 WEST 18TH AVENUE
VANCOUVER BC
CANADA V6S 1B4

Last Name, First Name, Middle Name:

WILSON, T. CRAIG

Physical Address:

28 - 15715 - 34TH AVE.
SURREY BC
CANADA V3S 0J6

Mailing Address:

28 - 15715 - 34TH AVE.
SURREY BC
CANADA V3S 0J6

ST. JOHN'S SOCIETY (BUD & TRAC) 1
NANAIMO - 34
 For the Twelve Months Ending 31 December 2012

	MONTH to DATE		YEAR to DATE		2012 per		2011 per		YEAR to DATE		2012 per		2011 per	
	ACTUAL DEC	BUDGET DEC	Act vs Bud	PRIOR YR DEC	Act vs Prior	2012 per Student	2011 per Student	ACTUAL 12/31/12	BUDGET 12/31/12	Act vs Bud	PRIOR YR 12/31/11	Act vs Prior	2012 per Student	2011 per Student
BUSINESS OPERATIONS														
# of GFA Students	137	195	(58)	244	(107)	0	0	3,547	4,171	(624)	4,412	(865)	0	0
# of OFA Students				7	(7)	0	0	118	208	(90)	202	(84)	0	0
Total # of Students	137	195	(58)	251	(114)	0	0	3,665	4,379	(714)	4,614	(949)	0	0
PRODUCT SALES														
Product Sales	3,133	2,068	1,065	2,576	557	0	0	18,765	24,343	(5,578)	27,927	(9,162)	0	0
Cost of Product Sold	176	1,222	(1,046)	1,631	(1,455)	0	0	9,446	14,407	(4,961)	18,512	(9,066)	0	0
Net Product Sales	2,957	846	2,111	945	2,011	22	4	9,318	9,936	(618)	9,415	(95)	3	2
Margin %	94%	41%	0%	37%	0%	0%	0%	50%	41%	0%	34%	0%	0%	0%
	2,957	846	2,111	945	2,011	22	4	9,318	9,936	(618)	9,415	(95)	3	2
TRAINING - GFA														
Training Revenue - GFA	24,689	19,105	5,583	26,266	(1,580)	0	0	399,258	484,752	(85,494)	447,736	(48,480)	0	0
Cost of Training - GFA	5,256	3,410	1,846	9,495	(4,242)	0	0	125,300	169,708	(44,408)	132,773	(7,472)	0	0
Net Training Revenue - GFA	19,433	15,695	3,737	16,771	2,662	142	69	273,958	375,044	(101,086)	314,965	(41,008)	77	71
Margin %	79%	82%	0%	64%	0%	0%	0%	69%	77%	0%	70%	0%	0%	0%
TRAINING - OFA														
Training Revenue - OFA	810		810	5,588	(4,778)	0	0	79,213	139,720	(60,507)	137,768	(58,555)	0	0
Cost of Training - OFA	1,669	18	1,671	3,872	(2,183)	0	0	43,521	43,474	47	56,617	(13,095)	0	0
Net Training Revenue - OFA	(879)	(18)	(861)	1,715	(2,594)	0	245	35,692	96,246	(60,555)	81,150	(45,459)	302	402
Margin %	(109%)	0%	0%	31%	0%	0%	0%	45%	69%	0%	59%	0%	0%	0%
Total Gross Revenue	28,632	21,474	7,458	34,433	(5,801)	0	0	497,235	648,815	(151,580)	613,432	(116,197)	0	0
Total Direct Costs	7,121	4,850	2,471	15,001	(7,880)	0	0	175,267	167,589	7,678	207,902	(29,634)	0	0
Total Net Revenue	21,511	16,524	4,987	19,432	2,079	157	77	318,967	481,226	(162,259)	405,531	(86,563)	87	88
Margin %	75%	78%	0%	56%	0%	0%	0%	64%	74%	0%	66%	0%	0%	0%
Admin Expense (also shown as % of Net Rev)														
Admin Staffing	4,095	9,627	(5,531)	10,651	(6,555)	0	0	78,309	115,645	(37,336)	114,475	(36,166)	0	0
	19%	58%	0%	55%	0%	0%	0%	25%	24%	0%	28%	0%	0%	0%
Ad & Promo	500	394	106	399	101	0	0	10,006	14,172	(4,166)	10,455	(448)	0	0
	2%	2%	0%	2%	0%	0%	0%	3%	3%	0%	3%	0%	0%	0%
Depreciation/Amortization	3,511	2,915	596	3,164	347	0	0	41,176	34,980	6,196	35,854	5,322	0	0
	16%	18%	0%	16%	0%	0%	0%	13%	7%	0%	9%	0%	0%	0%
Building & Maintenance	3,848	2,714	1,134	2,778	1,070	0	0	36,536	40,325	(1,789)	42,620	(4,083)	0	0
	18%	16%	0%	14%	0%	0%	0%	12%	8%	0%	11%	0%	0%	0%
Other Admin Exp	1,900	1,592	308	2,110	(210)	0	0	18,276	21,341	(3,065)	25,918	(7,643)	0	0
	9%	10%	0%	11%	0%	0%	0%	6%	4%	0%	6%	0%	0%	0%
Provincial Fee - Commercial	9,576	9,576	0	4,600	(4,976)	0	0	114,912	114,912	0	55,200	59,712	0	0
	45%	58%	0%	24%	0%	0%	0%	36%	24%	0%	14%	0%	0%	0%
Subtotal Admin Expense	23,431	26,818	(3,387)	23,702	(270)	171	94	301,215	341,375	(40,160)	284,522	16,693	82	62
Other Income/Revenue						0	0	688	7,655	(7,177)	9,845	(9,157)	0	0
Net Admin Expenses	23,431	26,818	(3,387)	23,702	(270)	171	94	300,527	333,510	(32,983)	274,677	25,850	82	62
	109%	162%	0%	122%	0%	0%	0%	94%	69%	0%	68%	0%	0%	0%
NET BUSINESS OPERATIONS														
	(1,920)	(10,294)	8,374	(4,270)	2,350	(14)	(17)	18,440	147,716	(129,276)	130,854	(112,413)	5	26
Net Adult Brigade	(757)	(2,309)	1,552	320	(1,077)	0	0	(4,900)	(7,827)	2,927	1,086	(5,990)	0	0
Net Cadet Brigade		61	(61)	500	(500)	0	0	505	1,634	(1,128)	1,850	(1,355)	0	0
Net Gaming/Grant Income		300	(300)	5	(5)	0	0	1,699	(390)	2,089	(415)	2,114	0	0
Net Therapy Dog	(6)	(68)	62	(39)	33	0	0	181	(623)	804	(1,290)	1,471	0	0
Net Community Services	(763)	(2,016)	1,253	788	(1,551)	(5)	3	(2,515)	(7,206)	4,691	1,241	(3,756)	(1)	0
	(4%)	(12%)	0%	4%	0%	0%	0%	(1%)	(1%)	0%	0%	0%	0%	0%
Net Surplus / (Deficit)	(2,683)	(12,310)	9,627	(3,482)	799	(34)	(31)	15,925	140,510	(124,585)	132,095	(116,169)	9	55
Remove: Net Gaming and Grants		300	(300)	5	(5)	0	0	1,699	(390)	2,089	(415)	2,114	0	0
As % of Net Surplus	0%	(2%)	0%	0%	0%	0%	0%	11%	0%	0%	0%	0%	0%	0%
Adjusted Net Surplus / (Deficit)	(2,683)	(12,610)	9,927	(3,487)	804	(53)	(45)	14,226	140,900	(126,674)	132,510	(118,283)	13	84

St John Society (BC & Yukon)
BRANCH / DEPT: NANAIMO - 34
Revenue and Expenditure
For the Twelve Months Ending 31 December 2012

UNAUDITED

	MONTH to Date					YEAR to Date				
	ACTUAL DEC	BUDGET DEC	ACT vs BUD	PRIOR YR DEC	ACT vs PRIOR	ACTUAL 12/31/12	BUDGET 12/31/12	ACT vs BUD	PRIOR YR 12/31/11	% CHANGE VS PRIOR
COMMERCIAL OPERATIONS										
PRODUCT SALES										
Sales - Tests	3		3	71	(67)	607		607	549	11%
Sales - First Aid Kits	2,880	897	1,983	432	2,449	12,529	10,291	2,638	7,800	66%
Sales - Supplies	249	330	(81)	75	174	4,924	3,960	964	4,162	18%
Sales - Equipment		841	(841)	1,968	(1,968)	49	10,692	(10,643)	15,182	(100%)
Sales - Other						256		256	233	10%
	<u>3,133</u>	<u>2,068</u>	<u>1,065</u>	<u>2,576</u>	<u>557</u>	<u>18,765</u>	<u>24,343</u>	<u>(5,578)</u>	<u>27,927</u>	<u>(33%)</u>
Total Sales	3,133	2,068	1,065	2,576	557	18,765	24,343	(5,578)	27,927	(33%)
COST OF PRODUCT SOLD										
Cost of Sale - First Aid Kits	(55)	493	(548)	263	(328)	4,140	5,659	(1,519)	4,962	(17%)
Cost of Sale - Supplies	241	182	59	56	185	4,991	2,184	2,807	2,888	67%
Cost of Sale - Equipment		547	(547)	1,294	(1,294)	245	6,564	(6,319)	9,502	(93%)
Cost of Sale - Other				19	(19)	70		70	973	(93%)
	<u>176</u>	<u>1,222</u>	<u>(1,046)</u>	<u>1,631</u>	<u>(1,455)</u>	<u>9,446</u>	<u>14,407</u>	<u>(4,961)</u>	<u>18,512</u>	<u>(39%)</u>
NET PRODUCT SALES	2,957	846	2,111	945	2,011	9,318	9,936	(618)	9,415	(1%)
TRAINING REVENUE - GFA										
Training Revenue - EMM	1,748	3,458	(1,710)	3,066	(1,318)	39,811	52,689	(12,878)	45,074	(52%)
Training Revenue - CPR	2,344		2,344	1,810	534	32,207	29,671	2,536	20,076	24%
Training Revenue - OH&S	4,700		4,700	4,520	180	40,817	18,850	24,187	26,615	52%
Training Revenue - STD	3,096	3,082	14	3,570	(474)	83,258	107,249	(23,991)	99,715	(17%)
Training Revenue - Other	95		95	905	(810)	7,534	5,240	2,294	9,506	(77%)
Training Revenue - Online	569	371	198	994	(125)	10,330	17,272	(6,942)	12,843	(20%)
Training Revenue - IND	11,975	11,735	240	11,379	596	165,206	236,401	(71,195)	220,806	(26%)
Training Revenue - EMR						20,839	30,500	(9,712)	6,800	20%
	<u>24,827</u>	<u>19,106</u>	<u>5,721</u>	<u>28,269</u>	<u>(1,442)</u>	<u>400,399</u>	<u>484,752</u>	<u>(84,353)</u>	<u>447,738</u>	<u>(11%)</u>
Less: Discount on Training	138		138			1,142		1,142		
Total GFA Revenue	24,689	19,106	5,583	28,269	(1,580)	399,258	484,752	(85,494)	447,738	(11%)
COST OF TRAINING - GFA										
Course Material - EMM		20	(20)			78	400	(322)	250	(69%)
Course Material - CPR							1,110	(1,110)	13	(100%)
Course Material - OH&S				988	(988)	9,547	2,664	6,883	5,816	64%
Course Material - STD	194	178	16	140	54	5,922	3,762	2,160	6,123	(26%)
Course Material - Other	128	42	86	35	92	568	294	274	245	12%
Course Material - Online	863	223	640	546	317	7,080	10,365	(3,285)	7,623	(39%)
Course Material - IND	273	211	62	73	201	3,256	4,520	(1,264)	7,115	(54%)
Course Material - EMR				(155)	155	10,188	10,188		218	(98%)
Exam Fee and Expenses - EMR						5,432	1,290	4,192	1,500	68%
Instructor Fee - GFA	4,269	2,325	1,944	4,819	(560)	74,728	60,482	14,246	83,912	(18%)
Instructor Fee - EMR						4,890	6,880	(1,990)	1,720	184%
Instructor Travel - GFA	221	110	111	152	68	2,918	1,320	1,598	2,218	32%
Instructor Travel - EMR						78		78		0%
Training Supplies - GFA	(691)	295	(986)	2,900	(3,591)	9,821	5,893	3,928	12,548	(22%)
Training Supplies - EMR						1,117	540	577	2,613	(57%)
	<u>5,256</u>	<u>3,410</u>	<u>1,846</u>	<u>9,498</u>	<u>(4,242)</u>	<u>125,300</u>	<u>109,705</u>	<u>15,595</u>	<u>132,773</u>	<u>(8%)</u>
NET GFA TRAINING REVENUE	19,433	15,696	3,737	18,771	2,692	273,958	375,047	(101,089)	314,965	(13%)
TRAINING REVENUE - OFA:										
Training Revenue - OFA 2/3	810		810	5,588	(4,778)	79,213	139,720	(60,507)	137,768	(43%)
	<u>810</u>	<u></u>	<u>810</u>	<u>5,588</u>	<u>(4,778)</u>	<u>79,213</u>	<u>139,720</u>	<u>(60,507)</u>	<u>137,768</u>	<u>(43%)</u>
COST OF TRAINING - OFA:										
Course Material - OFA 2/3	891		891	490	401	3,545	5,898	(2,353)	4,284	(17%)
Freight - OFA	50	5	45	90		505	12	493	556	1,125%
Instructor Fee - OFA				1,071	(1,071)	27,707	28,032	(325)	34,640	(20%)

St. John Society (BC & Yukon)
 BRANCH / DEPT: NANAIMO - 34
 Revenue and Expenditure
 For the Twelve Months Ending 31 December 2012

UNAUDITED

	MONTH to Date					YEAR to Date					% CHANGE VS PRIOR
	ACTUAL DEC	BUDGET DEC	ACT vs BUD	PRIOR YR DEC	ACT vs PRIOR	ACTUAL 12/31/12	BUDGET 12/31/12	ACT vs BUD	PRIOR YR 12/31/11	ACT vs PRIOR	
Instructor Travel - OFA											
Training Supplies - OFA	708	12	(12)	1,071	(1,071)	688	144	544	1,131	(443)	(39%)
	1,689	18	1,671	3,872	(2,183)	10,976	9,378	1,598	16,513	(5,537)	(33%)
NET OFA TRAINING REVENUE	(879)	(18)	(861)	1,715	(2,594)	35,891	96,246	(60,355)	81,150	(45,259)	(56%)
OTHER INCOME											
Other Income						404		404		404	269,147%
Rental Income						284	200	84	200	84	42%
Fundraising - Other							7,665	(7,665)			0%
						688	7,865	(7,177)	200	488	244%
ADMIN EXPENSES											
Salaries and Benefits	4,096	9,627	(5,531)	10,651	(6,555)	78,309	116,645	(37,336)	114,475	(36,166)	(32%)
	4,096	9,627	(5,531)	10,651	(6,555)	78,309	116,645	(37,336)	114,475	(36,166)	(32%)
Advertising	471	280	191	330	61	7,762	8,394	(632)	6,277	1,484	24%
Public Relations & Marketing	28	114	(85)	9	21	2,245	5,788	(3,543)	4,178	(1,933)	(46%)
	500	394	106	339	161	10,006	14,172	(4,166)	10,455	(448)	(4%)
Amortization	3,511	2,915	596	3,164	347	41,176	34,980	6,196	35,854	5,322	15%
Building Maintenance	2,660	1,647	1,013	1,540	1,140	23,899	25,595	(1,696)	28,038	(4,139)	(15%)
Maintenance - Office Equipment				187	(187)	83	819	(736)	696	(613)	(88%)
Insurance	263	339	(74)	258	6	3,170	3,502	(332)	3,181	(11)	0%
Utilities	503	728	(225)	793	(290)	11,384	10,409	975	10,706	678	6%
	3,848	2,714	1,134	2,778	1,070	38,536	40,325	(1,789)	42,820	(4,284)	(10%)
Bank Charges / Int on LIT Debt	220	221	(1)	300	(80)	3,259	3,468	(207)	4,730	(1,471)	(31%)
Information Technology	282		282	195	87	1,231	1,423	(192)	1,795	(564)	(31%)
Provincial Commercial Support Fee	9,576	9,576		4,800	4,776	114,912	114,912		55,200	59,712	108%
Meetings		68	(68)	30	(30)		816	(816)			
Postage		223	(223)	649	(649)	1,431	2,676	(1,245)	1,005	(379)	(38%)
Printing & Stationery	502	598	(96)	477	25	5,120	7,176	(2,056)	2,884	(1,453)	(50%)
Telephone	692	452	240	458	233	6,331	6,424	(93)	6,365	(1,245)	(20%)
Travel	204	30	174	204		277	360	(83)	518	(241)	(46%)
	11,478	11,188	290	6,710	4,768	133,188	136,253	(3,065)	78,007	55,180	71%
TOTAL ADMIN EXPENSES	23,431	26,818	(3,387)	23,702	(270)	301,215	341,375	(40,160)	281,411	19,804	7%
Gross Operational Revenue	28,632	21,174	7,458	34,433	(5,801)	497,923	656,680	(158,757)	613,632	(115,709)	(19%)
Total Direct Costs	7,121	4,650	2,471	15,001	(7,880)	178,267	167,589	10,678	207,502	(29,235)	(14%)
Net Revenue	21,511	16,524	4,987	19,432	2,079	319,656	489,091	(169,435)	406,130	(86,474)	(21%)
Total Admin Expenses	23,431	26,818	(3,387)	23,702	(270)	301,215	341,375	(40,160)	281,411	19,804	7%
NET CONTRIBUTION TO COMMUNITY	(1,920)	(10,294)	8,374	(4,270)	2,350	18,440	147,716	(129,276)	124,320	(105,879)	(85%)

St. John Society (BC & Yukon)
BRANCH / DEPT: NANAIMO - 34
Revenue and Expenditure
For the Twelve Months Ending 31 December 2012

UNAUDITED

	MONTH to Date					YEAR to Date					% CHANGE VS PRIOR
	ACTUAL DEC	BUDGET DEC	ACT vs BUD	PRIOR YR DEC	ACT vs PRIOR	ACTUAL 12/31/12	BUDGET 12/31/12	ACT vs BUD	PRIOR YR 12/31/11	ACT vs PRIOR	
COMMUNITY SERVICES											
BRIGADE											
Donations		210	(210)			2,074	5,103	(3,029)	5,268	(3,214)	(61%)
Donations - Public Duty		120	(120)			4,500	4,980	(480)	3,075	1,425	46%
Fund Raising - Other						77		77		77	0%
Other Revenue				1,000	(1,000)				1,000	(1,000)	(100%)
		330	(330)	1,000	(1,000)	6,651	10,083	(3,432)	9,363	(2,712)	(29%)
Administration		71	(71)	180	(180)		1,782	(1,782)	1,950	(1,950)	(100%)
Communications						58		58		58	0%
Prior Community Service Support Fee	660	660	(0)		660	7,920	7,920			7,920	0%
First Aid Equipment		70	(70)			465	921	(455)			(68%)
First Aid Supplies		1,341	(1,341)			357	1,734	(1,377)	389	(977)	(86%)
Printing & Stationery		93	(93)			16	689	(673)	992	(976)	(99%)
Promotion & Awards							1,052	(1,052)	254	(254)	(100%)
Training & Competition		66	(66)			1,631	1,057	574	820	810	99%
Travel						398	39	359	37	362	991%
Uniform		277	(277)			434	773	(339)	185	(195)	(100%)
Vehicle Fuel	97				97	299		299	322	112	35%
Vehicle Insurance						(259)		(259)		(259)	0%
Vehicle Repair						25		25		25	0%
	757	2,578	(1,821)	180	577	11,046	16,276	(5,230)	6,418	4,628	72%
NET BRIGADE	(757)	(2,578)	1,821	820	(1,577)	(6,395)	(6,193)	1,788	2,946	(7,241)	(269%)
GRANTS AND GAMING											
Donations - Association		300	(300)	5	(5)	1,599	(300)	2,099	(415)	2,114	(500%)
Gaming Revenue - Direct Access	3,789	6,220	(2,431)	2,437	1,352	4,187	13,010	(8,823)	9,262	(5,075)	(55%)
Interest Earned - Short Term	8	30	(22)	2	6	101	360	(259)	53	46	92%
	3,797	6,550	(2,753)	2,444	1,353	5,987	12,990	(6,993)	8,900	(2,913)	(33%)
Gaming Expenditures	3,797	6,250	(2,453)	2,439	1,358	4,288	13,370	(9,082)	9,315	(5,027)	(54%)
NET GRANTS AND GAMING	300	(300)	5	(5)	(5)	1,599	(300)	2,099	(415)	2,114	(500%)
THERAPY DOG											
Fees						80	80		120	(40)	(30%)
Donations						180	178	2	521	(241)	(57%)
						260	258	2	641	(281)	(62%)
Administration	6	63	(57)	36	(30)	6	495	(490)	958	(862)	(92%)
Travel						25	117	(92)	240	(215)	(89%)
Supplies						46	208	(162)	514	(468)	(91%)
Uniform		5	(5)			79	881	(802)	1,631	(1,761)	(86%)
	6	68	(62)	36	(30)	181	(622)	804	(1,290)	1,471	(114%)
NET THERAPY DOG	(6)	(68)	62	(36)	30	181	(622)	804	(1,290)	1,471	(114%)
Therapy Dog Volunteer Hours				2,186	(2,186)				2,186	(2,186)	(100%)
NET COMMUNITY SERVIC	(763)	(2,016)	1,253	788	(1,551)	(2,515)	(7,206)	4,691	1,241	(3,756)	(303%)
Contribution from Commercial Operations	(1,920)	(10,294)	8,374	(6,270)	2,350	18,460	147,715	(129,278)	124,330	(105,879)	(85%)
Community Service Revenue	3,797	6,880	(3,083)	3,444	353	12,839	23,321	(10,482)	18,804	(5,900)	(31%)
	1,877	(3,414)	5,291	(820)	2,703	31,339	171,037	(139,698)	143,134	(111,765)	(78%)
Comm Service and Gaming Exp	4,560	8,896	(4,336)	2,650	1,905	15,414	30,527	(15,113)	17,563	(2,150)	(12%)
NET SURPLUS/(DEFIC)	(2,683)	(12,310)	9,627	(3,482)	799	15,925	140,510	(124,585)	125,561	(109,635)	(87%)

St. John Society (BC & Yukon)
 BRANCH / DEPT: NANAIMO - 34
 Revenue and Expenditure
 For the Twelve Months Ending 31 December 2012

UNAUDITED

	MONTH to Date					YEAR to Date					% CHANGE VS PRIOR
	ACTUAL DEC	BUDGET DEC	ACT vs BUD	PRIOR YR DEC	ACT vs PRIOR	ACTUAL 12/31/12	BUDGET 12/31/12	ACT vs BUD	PRIOR YR 12/31/11	ACT vs PRIOR	
Branch - Adult Division:											
Donations		110	(110)			874	1,725	(851)	2,154	(1,279)	(59%)
Donations - Public Duty		120	(120)			4,500	4,980	(480)	3,075	1,425	46%
Other Revenue				500	(500)				902	(500)	(100%)
		230	(230)	900	(900)	5,374	6,705	(1,331)	5,729	(354)	(6%)
Administration		71	(71)	180	(180)	58	1,854	(1,654)	1,779	(1,775)	(100%)
Communications									58	0%	
Community Service Support Fee	660	660			660	7,920	7,920			2,920	0%
First Aid Equipment		70	(70)			450	921	(455)	1,450	(984)	(68%)
First Aid Supplies		1,341	(1,341)			357	1,365	(1,008)	20	338	1,724%
Printing & Stationery		93	(93)			16	689	(673)	456	(441)	(97%)
Promotion & Awards							550	(550)	254	(254)	(100%)
Training & Competition		27	(27)			1,006	564	442	387	639	174%
Travel						252	39	213	37	215	589%
Uniform		277	(277)				628	(628)	57	(57)	(100%)
Vehicle Fuel	97				97	434	202	232	225	209	93%
Vehicle Insurance						(759)		(759)		(259)	0%
Vehicle Repair						26		26		26	0%
	787	2,639	(1,782)	180	877	10,278	14,532	(4,257)	4,843	5,632	121%
Net Division Surplus / (Deficit)	(787)	(2,309)	1,552	320	(1,077)	(4,900)	(7,827)	2,927	1,088	(5,986)	(551%)
Adult Volunteer Hours				4,366	(4,366)				4,366	(4,366)	(100%)

St. John Society (BC & Yukon)
BRANCH / DEPT: NANAIMO - 34
 Revenue and Expenditure
 For the Twelve Months Ending 31 December 2012

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	ACTUAL DEC	BUDGET DEC	ACT vs BUD	PRIOR YR DEC	ACT vs PRIOR	ACTUAL 12/31/12	BUDGET 12/31/12	ACT vs BUD	PRIOR YR 12/31/11	ACT vs PRIOR	
Branch - Cadet Division:											
Donations		100	(100)			1,200	3,378	(2,178)	3,135	(1,935)	(62%)
Fund Raising - Other						77		77		77	0%
Other Revenue				500	(500)				500	(500)	(100%)
		100	(100)	500	(500)	1,277	3,378	(2,101)	3,635	(2,358)	(65%)
Administration							138	(138)	180	(180)	(100%)
First Aid Supplies							369	(369)	369	(369)	(100%)
Printing & Stationery							502	(502)	536	(536)	(100%)
Promotion & Awards						625		122		171	33%
Training & Competition		39	(39)			147		147		147	0%
Travel							145	(145)	138	(138)	(100%)
Uniform							97	(97)	97	(97)	(100%)
Vehicle Fuel											
		39	(39)			771	1,744	(973)	1,775	(1,003)	(57%)
Not Division Surplus / (Deficit)		61	(61)	500	(500)	506	1,634	(1,128)	1,880	(1,355)	(73%)
Cadet Volunteer Hours				2,707	(2,707)				2,707	(2,707)	(100%)

NANAIMO BRANCH
ST. JOHN AMBULANCE (BRITISH COLUMBIA AND YUKON)
Balance Sheet
For the Fiscal Year ended December 31, 2012

	2012	2011
<u>ASSETS</u>		
Current Assets		
Cash	1,874.48	1,999.36
Investments	0.00	0.00
Accounts Receivable	13,545.86	14,941.15
Inventory	7,025.05	3,571.79
	<u>22,445.39</u>	<u>20,512.30</u>
Capital Assets		
Land	0.00	0.00
Building	993,255.53	993,255.53
Leasehold Improvements	0.00	0.00
Office Furniture and Equipment	16,713.63	14,178.34
Training Equipment	41,192.61	41,192.61
Vehicles	20,589.94	2,546.50
Computers	15,279.02	15,279.02
	<u>1,087,030.73</u>	<u>1,066,452.00</u>
Less: Accumulated Depreciation	(309,942.64)	(268,766.62)
	<u>777,088.09</u>	<u>797,685.38</u>
Restricted Funds	<u>15,685.60</u>	<u>11,842.72</u>
	<u>815,219.08</u>	<u>830,040.40</u>
 <u>LIABILITIES AND NET ASSETS</u>		
Current Liabilities		
Deferred Contributions - Gaming	15,685.60	11,842.72
Deferred Contributions - Registration	13,562.00	14,427.00
Due To / (From) Operating Fund	(414,477.46)	(399,615.84)
	<u>(385,229.86)</u>	<u>(373,346.12)</u>
Long Term Debt	<u>49,589.42</u>	<u>68,055.54</u>
Net Assets		
Opening Balance	1,135,330.98	1,002,173.76
Net Surplus / (Deficit) for the Period	<u>15,528.54</u>	<u>133,157.22</u>
	<u>1,150,859.52</u>	<u>1,135,330.98</u>
	<u>815,219.08</u>	<u>830,040.40</u>

NANAIMO BRANCH
ST. JOHN AMBULANCE (BRITISH COLUMBIA AND YUKON)
Statement of Revenues & Expenditures
For the Fiscal Year ended December 31, 2012

	General Fund	Brigade	Gaming Fund	Therapy Dog	Total
REVENUE					
Gaming - Bingo	\$ -		\$ -		\$ -
Gaming - Direct Access	-		4,496.20		4,496.20
Gaming - Interest Income / GST Rebate	-		101.15		101.15
Training Revenue	479,611.99				479,611.99
Sale of Kits and Supplies	18,764.62				18,764.62
Brigade Donations	0.00	6,651.47			6,651.47
Donations	0.00	1,698.80			1,698.80
Fundraising Income		0.00			-
Other Income	688.32	0.00			688.32
Therapy Dog Donations				260.00	260.00
United Way Grants	0.00				-
TOTAL REVENUE	499,064.93	8,350.27	4,597.35	260.00	512,272.55
EXPENSES					
Administration		7,920.00	-	5.93	7,925.93
Advertising	10,006.49		-		10,006.49
Amortization	41,176.02		-		41,176.02
Bank Charges and Interest	125.00		-		125.00
Brigade Supplies		2,453.80	-	25.14	2,478.94
Cost of Sales and Supplies	9,517.99		-		9,517.99
Fundraising Expenses		0.00			-
Gaming Expenditures	0.00		4,597.35		4,597.35
Insurance and Taxes	3,169.70		-		3,169.70
Meetings, conferences	626.35				626.35
Mortgage Interest	3,133.88				3,133.88
Office and Miscellaneous	116,226.04		-		116,226.04
Printing, Postage	6,551.46	15.77			6,567.23
Promotion and Awards		0.00			-
Rent	0.00		-		-
Repairs and Maintenance	23,898.90		-		23,898.90
Salaries and Benefits	72,827.59	4,698.55	-	783.09	78,309.23
Telephone and Utilities	17,714.98	58.03	-		17,773.01
Training Costs	170,287.92		-		170,287.92
Therapy Dog Program	0.00		-		-
Travel	277.27	398.27		0.00	675.54
Uniforms	0.00	0.00		48.00	48.00
Vehicle Fuel, Insurance, Repairs	0.00	200.49			200.49
TOTAL EXPENSES	475,539.59	15,744.91	4,597.35	862.16	496,744.01
NET SURPLUS / (DEFICIT) FOR THE PERIOD	\$ 23,525.34	\$ (7,394.64)	\$ -	\$ (602.16)	\$ 15,528.54
Volunteer Hours		7,695.50		1,804.00	

St. John Society (BC & Yukon)
NANAIMO - 34
 For the Nine Months Ending 30 September 2013

	ACTUAL SEP	BUDGET SEP	MONTH to DATE Act vs Bud	PRIOR YR SEP	Act vs Prior	2012 per Student	2012 per Student	ACTUAL 09/30/13	BUDGET 09/30/13	YEAR to DATE Act vs Bud	PRIOR YR 09/30/12	Act vs Prior	2012 per Student	2012 per Student
BUSINESS OPERATIONS														
# of GFA Students	276	397	(121)	269	7	0	0	2,846	3,325	(479)	2,816	30	0	0
# of OFA Students	8	16	(8)	5	3	0	0	102	140	(38)	99	3	0	0
Total # of Students	284	413	(129)	274	10	0	0	2,948	3,465	(517)	2,915	33	0	0
PRODUCT SALES														
Product Sales	6,420	1,250	5,170	58	6,362	0	0	29,631	18,154	11,477	10,486	19,145	0	0
Cost of Product Sold	4,649	688	3,961	5	4,644	0	0	23,682	10,619	13,063	5,485	18,197	0	0
Net Product Sales	1,771	562	1,209	53	1,718	6	0	5,949	7,535	(1,586)	5,001	948	2	2
Margin %	28%	45%	0%	91%	0%	0%	0%	20%	42%	0%	48%	0%	0%	0%
TRAINING - GFA														
Training Revenue - GFA	33,992	38,811	(4,819)	34,647	(655)	0	0	305,769	362,446	(56,677)	311,868	(6,099)	0	0
Cost of Training - GFA	9,001	10,019	(1,018)	9,008	(7)	0	0	90,316	91,044	(728)	97,602	(7,285)	0	0
Net Training Revenue - GFA	24,991	28,792	(3,801)	25,639	(648)	91	95	215,453	271,402	(55,949)	214,266	1,187	76	76
Margin %	74%	74%	0%	74%	0%	0%	0%	70%	75%	0%	69%	0%	0%	0%
TRAINING - OFA														
Training Revenue - OFA	4,542	10,440	(5,898)	4,146	396	0	0	65,175	94,850	(29,675)	67,920	(2,744)	0	0
Cost of Training - OFA	1,455	5,926	(4,471)	2,220	(765)	0	0	33,343	43,304	(9,961)	35,200	(1,857)	0	0
Net Training Revenue - OFA	3,087	4,514	(1,427)	1,926	1,161	386	385	31,832	51,546	(19,714)	32,719	(887)	312	330
Margin %	68%	43%	0%	46%	0%	0%	0%	49%	54%	0%	48%	0%	0%	0%
Total Gross Revenue	44,954	50,501	(5,547)	38,851	6,103	0	0	400,575	475,450	(74,875)	390,273	10,302	0	0
Total Direct Costs	15,106	16,633	(1,527)	11,234	3,872	0	0	147,341	144,967	2,374	138,287	9,054	0	0
Total Net Revenue	29,849	33,868	(4,019)	27,617	2,231	105	101	253,234	330,483	(77,249)	251,986	1,248	85	85
Margin %	66%	67%	0%	71%	0%	0%	0%	63%	70%	0%	65%	0%	0%	0%
Admin Expense (also shown as % of Net Rev)														
Admin Staffing	7,412	8,866	(1,454)	2,621	4,791	0	0	68,462	79,794	(11,332)	61,989	6,473	0	0
	25%	26%	0%	9%	0%	0%	0%	27%	24%	0%	25%	0%	0%	0%
Ad & Promo	330	300	30	2,235	(1,905)	0	0	958	2,700	(1,742)	9,015	(8,057)	0	0
	1%	1%	0%	8%	0%	0%	0%	0%	1%	0%	4%	0%	0%	0%
Depreciation/Amortization	3,285	3,149	136	2,836	449	0	0	29,565	28,341	1,224	27,980	1,585	0	0
	11%	9%	0%	10%	0%	0%	0%	12%	9%	0%	11%	0%	0%	0%
Building & Maintenance	3,685	3,807	(122)	2,140	1,544	0	0	27,936	29,243	(1,307)	28,224	(288)	0	0
	12%	11%	0%	8%	0%	0%	0%	11%	9%	0%	11%	0%	0%	0%
Other Admin Exp	1,074	1,449	(375)	1,115	(41)	0	0	12,612	13,545	(933)	13,671	(1,059)	0	0
	4%	4%	0%	4%	0%	0%	0%	5%	4%	0%	5%	0%	0%	0%
Provincial Fee - Commercial	0%	0%	0%	9,576	(9,576)	0	0	0%	0%	0%	86,184	(86,184)	0	0
	0%	0%	0%	35%	0%	0%	0%	0%	0%	0%	34%	0%	0%	0%
Subtotal Admin Expense	15,786	17,571	(1,785)	20,523	(4,737)	56	75	139,533	153,623	(14,090)	227,062	(87,530)	47	78
Other Income/Revenue	100	1,980	(1,880)	4	96	0	0	889	4,309	(3,420)	288	601	0	0
Net Admin Expenses	15,686	15,591	95	20,519	(4,834)	56	75	138,644	149,314	(10,670)	226,774	(88,130)	47	78
	53%	46%	0%	74%	0%	0%	0%	55%	45%	0%	90%	0%	0%	0%
NET BUSINESS OPERATIONS	14,163	18,277	(4,114)	7,098	7,065	50	26	114,590	181,169	(66,579)	25,212	89,378	39	9
Net Adult Brigade	608	(23)	631	554	54	0	0	3,162	1,893	1,269	(2,311)	5,473	0	0
Net Cadet Brigade		(180)	180			0	0	860	2,155	(1,295)	6	655	0	0
Net Gaming/Grant Income		270	(270)	750	(750)	0	0	141	(149)	290	1,349	(1,208)	0	0
Net Therapy Dog		(138)	138	20	(20)	0	0	689	(600)	1,289	87	602	0	0
Net Community Services	608	(71)	679	1,324	(716)	2	5	4,852	3,299	1,553	(870)	5,722	2	0
	2%	0%	0%	5%	0%	0%	0%	2%	1%	0%	0%	0%	0%	0%
Net Surplus / (Deficit)	14,771	18,206	(3,435)	8,422	6,349	102	57	119,442	184,468	(65,026)	24,342	95,100	79	17
Remove: Net Gaming and Grants		270	(270)	750	(750)	0	0	141	(149)	290	1,349	(1,208)	0	0
As % of Net Surplus	0%	1%	0%	9%	0%	0%	0%	0%	0%	0%	6%	0%	0%	0%
Adjusted Net Surplus / (Deficit)	14,771	17,936	(3,165)	7,672	7,099	154	85	119,301	184,617	(65,316)	22,993	96,308	120	25

ST. JOHN SOCIETY (REV. & FUNDS)
Nanaimo
BUDGET 2014

BUSINESS OPERATIONS:

Product Sales

			JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	Total
Sale of Texts	4200	34	00	50	50	50	50	50	50	50	50	50	50	50	600
Sale of First Aid Kits	4210	34	00	910	1,237	870	727	890	796	873	1,097	828	753	705	9,910
Sale of Supplies	4220	34	00	1,242	1,025	1,023	735	906	825	755	978	1,076	977	694	11,213
Sale of Other	4230	34	00	50	-	-	-	-	-	-	-	-	977	-	50
Sale of Equipment	4280	34	00	1,609	2,883	1,417	3,340	1,806	3,340	2,950	1,350	1,417	2,115	50	23,627
Less: Discounts	5247	34	00	3661	5195	3360	4852	3652	5011	4428	3475	3371	3130	3847	45,400
				-	140	-	368	-	-	-	458	-	458	-	1,444

Product Sales (Net of Discounts)

Cost of Product Sold

Cost of Sale - Texts	5200	34	00	-	-	-	220	-	-	-	220	220	-	-	660
Cost of Sale - First Aid Kits	5210	34	00	363	448	320	263	346	290	242	392	282	282	153	3,661
Cost of Sale - Supplies	5220	34	00	511	432	409	366	445	383	368	449	473	459	480	5,079
Cost of Sale - Other	5230	34	00	32	-	-	-	-	-	-	-	-	-	-	32
Cost of Sale Equipment	5280	34	00	1,070	1,851	978	2,125	1,211	2,125	1,898	931	978	931	1,385	15,515
Commission - FA Kits	5240	34	00	-	-	-	-	-	-	-	-	-	-	-	-
				1,976	2,731	1,707	2,974	2,002	2,798	2,508	1,772	1,953	1,890	2,147	24,947

NET PRODUCT REVENUE

Margin %				49%	45%	49%	31%	45%	44%	43%	49%	28%	25%	44%	60%	42%
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Training Revenue - GFA

Training Revenue - CPR	4010	34	00	2,319	2,271	3,855	3,666	1,542	1,740	4,611	3,948	2,151	2,286	1,845	1,404	31,838
Training Revenue - STD	4020	34	00	5,745	10,440	6,360	10,980	6,750	9,650	3,490	6,390	7,800	4,500	4,270	1,860	78,215
Training Revenue - OH&S	4100	34	00	3,680	7,360	3,680	7,360	3,680	3,680	3,680	3,450	3,680	4,140	3,450	2,760	60,600
Training Revenue - IND	4040	34	00	20,224	19,868	19,868	19,238	16,145	14,935	9,730	9,100	17,441	19,416	19,214	10,735	195,914
Training Revenue - Other	4030	34	00	-	-	-	-	-	-	-	-	-	-	-	-	-
Training Revenue - EMM	4000	34	00	3,312	3,312	3,312	3,312	3,312	5,520	2,208	3,312	4,600	3,680	3,680	1,196	40,758
Training Revenue - ONL	4070	34	00	1,306	1,435	1,375	1,475	1,256	1,156	871	971	1,086	1,000	961	1,687	14,579
Training Revenue - EMR	4080	34	00	-	-	-	5,100	-	-	-	-	-	5,100	-	-	10,200
Less: Discounts	5246	34	00	36,586	44,686	38,450	61,131	32,685	36,691	24,590	27,141	36,758	40,122	33,420	19,642	421,902
				668	1,196	116	1,196	116	668	116	116	1,255	1,514	752	668	8,391

GFA Sales (Net of Discounts)

Cost of Training - GFA

Course Materials - EMM	5000	34	00	87	87	87	87	87	145	58	87	121	97	97	31	1,071
Course Materials - CPR	5010	34	00	81	82	147	127	57	70	173	137	73	91	67	52	1,157
Course Materials - OH&S	5050	34	00	621	1,243	621	1,243	621	621	583	621	689	583	466	-	8,543
Course Materials - STD	5020	34	00	95	117	102	124	109	102	55	102	73	73	70	29	1,051
Course Materials - IND	5040	34	00	416	410	410	383	356	285	202	176	360	367	378	218	3,981
Course Materials - Other	5030	34	00	-	-	-	-	-	-	-	-	-	-	-	-	-
Course Materials - ONL	5070	34	00	584	508	478	528	419	489	376	396	409	-	391	724	5,282
Course Materials - EMR	5080	34	00	-	-	-	-	-	-	-	-	-	-	-	-	-
Instructor Honoraria - CPR	5101	34	00	662	662	662	662	322	304	429	511	486	552	652	662	6,685
Instructor Honoraria - STD	5102	34	00	2,116	3,666	2,768	3,992	2,442	2,934	1,384	1,710	1,384	2,116	1,384	692	26,588
Instructor Honoraria - OH&S	5110	34	00	1,518	1,800	900	1,800	900	900	900	900	1,800	900	900	-	13,218
Instructor Honoraria - OTH	5103	34	00	-	87	-	1,716	-	-	-	-	1,716	-	-	-	3,519
Instructor Fees - IND	5104	34	00	2,551	2,744	2,744	2,724	2,009	2,009	1,480	1,480	1,979	2,867	2,704	1,347	26,658
Instructor Honoraria - EMM	5100	34	00	489	489	652	652	489	815	326	489	652	652	489	163	6,357
Instructor Fees - EMR	5108	34	00	-	-	-	1,720	-	-	-	-	-	1,720	-	-	3,440
Instructor Travel	5112	34	00	450	650	250	350	150	200	-	-	-	-	-	-	2,050
Instructor Travel - EMR	5158	34	00	-	-	-	125	-	-	-	-	-	125	-	-	250
Training Supplies	5095	34	00	3,383	3,743	3,669	3,977	2,901	3,164	2,452	2,523	3,231	3,284	3,139	1,787	37,253
Training Supplies - EMR	5094	34	00	-	-	-	164	-	-	-	-	-	164	-	-	328
Exam Fees - EMR	5156	34	00	-	-	-	-	-	-	-	-	-	-	-	-	-
Exam Travel - EMR	5157	34	00	-	-	-	-	-	-	-	-	-	-	-	-	-
				13,033	16,288	13,490	20,374	10,862	12,038	8,456	9,094	12,906	13,857	10,864	6,171	147,432

NET TRAINING REVENUE - GFA

Margin %				63%	61%	65%	58%	66%	65%	65%	66%	61%	62%	65%	65%	63%
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Training Revenue - OFA

Training Revenue - OFA 2/3	4110	34	00	14,675	4,720	8,955	14,050	-	6,095	4,540	4,970	7,400	10,940	10,690	-	87,035
Less: Discounts	5246	34	00	-	-	-	118	-	118	-	118	-	-	-	-	354

Cost of Training - OFA

Course Material - OFA 2/3	5060	34	00	399	160	239	399	-	160	120	160	200	320	320	-	2,477
Examiner Travel - OFA 2/3	5112	34	00	206	103	103	206	-	103	103	103	103	206	103	103	1,442
Freight - OFA 2/3	5120	34	00	383	153	220	383	-	153	115	153	191	306	306	-	2,373
Instructor Fees - OFA 2/3	5111	34	00	4,826	1,338	2,413	3,751	-	2,613	2,413	1,338	2,413	2,613	3,751	-	27,469

St. John Society (B.C. & Yukon)
Nanaimo
BUDGET 2014

			JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	Total
Examiner Fees - OFA 2/3	5119	34 00	800	400	400	800	-	400	200	400	400	400	800	-	5,000
Instructor Travel - OFA 2/3	5113	34 00	-	150	-	-	-	-	-	-	-	150	-	-	300
Training Supplies - OFA 2/3	5098	34 00	815	309	489	798	-	326	245	309	408	635	635	-	4,969
			7,429	2,613	3,874	6,337	-	3,756	3,196	2,463	3,715	4,630	5,919	103	44,030
NET TRAINING REVENUE - OFA			7,246	2,107	5,081	7,595	-	2,222	1,344	2,389	3,685	8,310	4,775	103	\$ 42,661
Margin %			49%	45%	57%	55%	#DIV/0!	37%	30%	49%	50%	68%	45%	#DIV/0!	49%
Total Gross Revenue			54,454	53,265	50,649	68,331	36,221	47,011	33,442	35,352	45,806	52,220	47,205	20,192	544,148
Total Direct Costs			22,438	21,632	19,071	29,685	12,864	18,591	14,160	13,329	18,573	20,377	18,926	6,763	216,409
TOTAL NET REVENUE			32,016	31,633	31,578	38,646	23,357	28,420	19,282	22,023	27,233	31,843	28,279	13,429	\$ 327,739
Margin %			59%	59%	62%	57%	64%	60%	58%	62%	59%	61%	60%	67%	60%
ESTIMATED ADMIN EXPENSES (Based on 2013 YTD)															
Admin Staffing			7,312	7,312	7,312	7,312	7,312	7,312	7,312	7,312	7,312	7,312	7,312	7,312	87,744
Ad & Promo			162	162	162	162	162	162	162	162	162	162	162	162	1,944
Depreciation/Amortization			3,563	3,563	3,563	3,563	3,563	3,563	3,563	3,563	3,563	3,563	3,563	3,563	42,756
Building & Maintenance			3,187	3,187	3,187	3,187	3,187	3,187	3,187	3,187	3,187	3,187	3,187	3,187	38,244
Other Admin Exp			1,435	1,435	1,435	1,435	1,435	1,435	1,435	1,435	1,435	1,435	1,435	1,435	17,220
Subtotal Admin Expense			15,659	15,659	15,659	15,659	15,659	15,659	15,659	15,659	15,659	15,659	15,659	15,659	\$ 187,908
Other Income/Revenue															
Competition Income	4525	34 00	-	-	-	-	-	-	-	-	-	-	-	-	-
Fundraising - Other	4650	34 00	-	-	-	-	-	-	-	-	-	-	-	-	-
Grants - United Way	4900	34 00	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Income/UW Operations	4520	34 00	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental Income	4350	34 00	-	-	290	-	-	290	-	-	-	145	-	-	725
Subtotal Other Income/Revenue			-	-	290	-	-	290	-	-	-	145	-	-	\$ 725
NET ADMIN EXPENSE			15,659	15,659	15,369	15,659	15,659	15,369	15,659	15,659	15,659	15,514	15,659	15,659	\$ 187,183
NET BUSINESS OPERATIONS			16,357	15,974	16,208	22,987	7,698	13,051	3,623	6,364	11,574	19,229	12,620	2,230	\$ 140,556



St. John Ambulance

Branch Executive Committee Contact List

For Ratification / Ratified by
St. John Society (British Columbia and Yukon)

BEC Members 2013 April 22

Branch: Nanaimo

Name and Home Address	BEC Position(s) Held			Occupation and Company	Work Phone	Home Phone	Cell Phone	Email
	Position	Date Appointed	Date Ceased					
Warren Cook 310-99 Chapel St Nanaimo, BC V9R 5H3	Chairperson	April 22 2013		Manager London Drugs	250 7535545	250 7140024		wcook@londondrugs.com
Vadim Feigel 5331B Royal Seaview Nanaimo, BC V9T 0B9	Treasurer	May 2012		Accountant	250 6190930			Vadim.feigel@jasmith.com
Idonna Tollefson 212-1633 Dufferin Nanaimo, BC V9T 4T6	Secretary	May 2012		Retired		250 7140448		idonnat@shaw.ca
Peter Prescott 5384 Kenwill Dr. Nanaimo, BC V9T 5Z9	Director	Jan 2009		Retired		250 7518586		pl_prescott@shaw.ca
Marie Sutton 1480 Seaspray Blvd. Nanaimo, BC V9X 1P6	Director	Jan 1998		Retired		250 7223204		tmhutton@shaw.ca
Dick Stasuik 4950 Bella-Vista Cres. Nanaimo, BC V9V 1M5	Director	Jan 2000		Retired		250 7297394		sundragon@shaw.ca
Sandra Gaspardone 3663 Allsop Road Nanaimo, BC V9R 6X3	Therapy Dog Facilitator	Jan 1999		Retired		2507585018		gaspardone@shaw.ca
Kim Mitchell 2128 Brooklyn Pl. Nanaimo, BC V9R 7B6	Superintendent Of Adult Brigade	Jan 2008		Registered Nurse	250 6199127	250 6199127		kimdmitchell@shaw.ca



St. John Ambulance

Branch Executive Committee Contact List

For Ratification / Ratified by
St. John Society (British Columbia and Yukon)

Jeff Lott 1066 Palomino Place Nanaimo, BC V9R 5P5	Non Voting Member Prev. Chair	Jan 2007		Retired RCMP		250 7536775	2507136563	jeffsl@shaw.ca
Merv Unger 6221 Waterbury Rd. Nanaimo, BC V9V 1L5	Non Voting Prev. Chair	May 2001		Retired		250 7560399	250 6180416	Merv.unger@shaw.ca
Doug Slowski 101 Bonavista Pl. Nanaimo, BC V9T 5N5	Non Voting	Jan 2001		Retired		2507583863		dhsowski@shaw.ca

July 11 2013

**CITY OF NANAIMO
EVALUATION
PERMISSIVE TAX EXEMPTION
THREE YEAR REVIEW**

**Name of Organization: Pacific Child and Family Enrichment Society
(dba PacificCARE)**

Grant No. RPTE-31

Criteria:	Meets Criteria:		Statement of Purpose:
	Yes	No	
➤ the property qualifies for a PTE as a Church, Public Hospital, Community Care Facility, Private School, or other charitable, recreation, philanthropic or non-profit purposes;			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.
➤ services provide benefits and be accessible to residents of the City of Nanaimo;			
➤ exemptions are not given to services that are otherwise provided on a private, for profit basis; and,			
➤ must adhere to all of the City of Nanaimo's bylaws and policies.			
Amount Requested:	\$		Amount Recommended: \$
Grant Awarded:	Yes	No	

Discussion:

Notes:



CITY OF NANAIMO
APPLICATION FOR PERMISSIVE
TAX EXEMPTION RENEWAL

Office Use

RPTE-31

ORGANIZATION:

Pacific Care Submission
See Attached.

DATE:

ADDRESS:

PRESIDENT:

SENIOR STAFF MEMBER:

POSITION:

CONTACT:

TELEPHONE:

TELEPHONE:

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

NOTE: BUDGET ASSUMPTION
PACIFIC CARE WILL RECEIVE 100% PROPERTY
TAX EXEMPTION.

GEOGRAPHIC AREA SERVED BY THE ORGANIZATION:

NO. OF FULL TIME STAFF:

NO. OF PART TIME STAFF:

NO. OF COMMUNITY VOLUNTEERS:

NO. OF VOLUNTEER HOURS PER YEAR:

NO. OF MEMBERS:

MEMBERSHIP FEE:

CLIENTS SERVED, LAST YEAR:

CLIENTS SERVED, THIS YEAR (PROJECTED):

B.C. SOCIETY ACT REG. NO.:

REVENUE CANADA CHARITABLE REG. NO.:

CURRENT BUDGET:

INCOME

LEGAL DESCRIPTION OF PROPERTY:

EXPENSES:

NEXT YEAR PROJECTED:

TAX FOLIO NUMBER:

INCOME:

CURRENT YEAR TAXES (IF KNOWN):

EXPENSES:

SIGNATURE:

M. Sidani

TITLE/POSITION:

Office Manager

DATE:

Nov 28, 2013

MARGARET SIMON

250-756-2622

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

6. Please list other City of Nanaimo grants applied for and/or received, including Operating Funding, grants from other Committees, etc.

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

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

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

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

CITY OF NANAIMO APPLICATION FOR PERMISSIVE TAX EXEMPTION

Organization: Pacific Child and Family Enrichment Society dba PacificCARE	Date: November 27, 2013
Address: 3156 Barons Road Nanaimo BC V9T 4B5	President: Carol O'Connor Senior Staff Member: Margaret Sinclair, CCRR Program Coordinator/Office Manager
	Contact: Margaret Sinclair
Telephone: 250-756-2022	Telephone: 250-756-2022

Overview of your organizations programs and services offered in the community:

Pacific Child and Family Enrichment Society (PacificCARE) formed in 1989 is an accredited non-profit organization demonstrating best practices, and dedicated to making a positive difference for children and families.

Our largest program is the Child Care Resource and Referral Program (CCRR) which offers a unique local service. This service provides information, referrals, resources and training to families, child care providers and the community. The service works to enhance the quality of child care through education of child care providers, increases family and community awareness of quality child care and early childhood development. In addition, we provide support to parents applying for Child Care Subsidy.

Our society offers clients in our region an opportunity to have access to affordable Child Care Liability Insurance through Coastal Community Insurance member by becoming a member of our society. As part of this program we also offer associate memberships to those under other CCRR programs.

Geographic area served by the organization:

The organization serves Nanaimo and region, Ladysmith, Port Alberni, West Coast, Oceanside, Courtenay/Comox Valley, Powell River, Campbell River, and North Island. The insurance program is Province wide.

Number of full time staff: 9	Number of part time staff: 2
Number of volunteers: 4 permanent, 5 casual	Volunteer hours per year: 1336 hrs
Number of members: 1,000 (approx.)	Membership fee: \$20/\$25/\$30
Clients served last year: 383 Child Care Providers 1,326 Parent Referrals 1,000 Insurance Referrals 159 Providers and Parents who borrowed resources and toys and equipment library from lending library 1325 Parents assisted with Child Care Subsidy Forms.	Clients served this year (projected): Given our current projected budget and the initiatives we are pursuing, we may expect an increase of 15%.
BC Society Act Reg. No.: S-0024860	Revenue Canada Charitable Reg. No. N/A

M. Sinclair

Current Budget: See attached budget		Legal Description of Property: PID: 001-223-828 Lot 11, Section 5, Wellington District, Plan 30716	
Income: to October 31, 2013 attached			
Expenses: to October 31, 2013 attached		Tax Folio Number: 07498.255-3156 Barons Road	
Next Year Projected: Attached budget			
Income: Refer to Budget attached		Current Year Taxes (if known): Attached	
Expenses: Refer to Budget attached			
Signature:		Title/Position:	Date: November 29, 2013
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 this community.**

PacificCARE CCRR locally supports child care providers to offer opportunities for positive early learning experiences and healthy development for children. We support families in their search for quality accessible and affordable child care. We are committed to working in partnership in providing access to a range of child care options, training opportunities, community resources, and supports for families. PacificCARE's access to affordable business liability insurance.

PacificCARE's services are free of charge or for cost recovery.

Services for Parents, Families and Child Care Providers:

- Child care information and referrals
- Child care subsidy information and applications
- Lending libraries
- Workshops and training/events
- Drop-in programs
- Newsletters
- Computer access for child care related searches
- Consultations in person or by phone
- Networking
- Laminating and photocopying
- Job postings
- Start-up resources for licensed-not-required child care providers
- Access to affordable business liability insurance through Coastal Community Insurance Service (2007) Ltd.

PacificCARE CCRR builds capacity by supporting community partners. We established a Community hub that provides easy access to many services under one roof. For 24 years, PacificCARE CCRR has been providing a unique local service to each area it serves and we are not in direct conflict with anyone else. CCRR's are the communities' best source of child care information and resources.

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

- To advise, educate and support new child care providers to start their own business; by doing so they achieve employment self sufficiency.
- Support parents' options to stay home and be self employed.
- To support our teams and ensure a continual high level of professionalism and best practices (as per our reaccréditation standards), it is imperative that we provide education in the Early Childhood Development field.
- Secure funding for Parent Child and Mother Goose program and manage the service delivery.
- Position organization through financial restructuring to obtain Charitable Status.
- Restructure organization to maintain CCRR contracts independent of society funds.

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

PacificCARE consultants and Program Manager work with a variety of community stakeholders to identify changing family and child care needs. Through the following:

- Conducting surveys,
- Focus groups,
- Supplying quarterly reports to our funders,
- Supplying quarterly newsletters to our members,
- Monthly reports to the Board of Directors, and
- Annual reports to Society members and clients.

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

We believe volunteers are the heart of the community; and we work with volunteers to assist our community partners' community events.

In the past year we supported volunteers in the following ways:

- Board of Directors has recently volunteered to take on executive roles of Pacific Child and Family Enrichment Society (PCFES).
- Board members volunteer time to secure funding for Parent Child Mother Goose Program.
- Volunteer advisors work to review and monitor accounting procedures and reporting structure.
- Volunteers support organization in reviewing and monitoring of re-accreditation process.
- PacificCARE supports volunteers from each community to provide feedback towards improving local services.
- PacificCARE provides an opportunity for volunteers to assist in our community drop-in programs.
- Woodgrove Mall and Country Club Mall donate space and advertising for our weekly drop-ins.

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

None

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

Fees are charged for the following:

- Society Associate membership (non-voting) \$15.
- Society membership individual (entitles member to vote at the AGM) \$20.
- Family membership is \$25.
- Business and Group Centre membership is \$30.
- Insurance referral fees, \$30 per policy to cover the cost of administration.
- Workshop fees \$5 for Members, \$10 for Non-members on a cost recovery basis.

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

Nanaimo office located at 3156 Barons Road, is the head office of our organization. Services from this location are offered in the following communities: Ladysmith, Parksville/Oceanside, Port Alberni/West Coast, Comox Valley, Powell River, Campbell River, and North Island.

Tax exemption at 3156 Barons Road is critical to the financial stability of our organization. Lease, maintenance and tax expenses are covered 100% by Society funds.

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

Currently we have a yearend deficit and we have amalgamated all funds to ensure CCRR contract sustainability.

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

Our services, including insurance referral and fees generated, provide only cost recovery, or for replenishing resources for children and families.

We are looking to expand our insurance referral program. We also plan to review our benefit of membership to our society to increase capacity.

PacificCARE is exploring the process involved in partnerships that will support applying for charitable status.

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

Without this support the cost of maintaining the building, lease and taxes would diminish further our society funds.

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

Yes, we would like to continue the exemption at the \$9,949.

Please contact Margaret Sinclair CCRR Coordinator/Office Manager at 250-756-2022 for any further information.

[illegible]

Year	Notice Date	Type	Levy Amt	Class	Gross Land (Gen)	Gross Impr (Gen)	Gross Cons (Gen)	Gross Assess (Ge	Net Assess (Gen)	Prorate Factor
2013	May 13, 2013	Reg	1,373.83	6	287,800.00	386,700.00	0.00	674,500.00	57,500.00	1.00000000
2012	May 14, 2012	Reg	13,542.45	6	288,200.00	411,800.00	0.00	700,000.00	577,800.00	1.00000000
2011	May 10, 2011	Reg	19,483.53	6	288,200.00	717,000.00	0.00	1,005,200.00	835,000.00	1.00000000
2010	May 10, 2010	Reg	19,534.96	6	284,600.00	721,000.00	0.00	1,005,600.00	835,000.00	1.00000000
2009	May 11, 2009	Reg	21,836.71	6	248,000.00	652,000.00	0.00	910,000.00	900,000.00	1.00000000
2008	May 13, 2008	Reg	21,086.38	6	248,000.00	662,000.00	0.00	910,000.00	900,000.00	1.00000000
2007	May 14, 2007	Reg	19,790.06	6	219,000.00	519,000.00	0.00	738,000.00	728,000.00	1.00000000
2006	May 17, 2006	Reg	18,210.82	6	182,000.00	413,000.00	0.00	595,000.00	585,000.00	1.00000000
2005	May 09, 2005	Reg	19,158.46	6	146,000.00	449,000.00	0.00	595,000.00	585,000.00	1.00000000
2004	May 12, 2004	Reg	19,445.05	6	146,000.00	449,000.00	0.00	595,000.00	585,000.00	1.00000000
2003	May 12, 2003	Reg	19,330.11	6	146,000.00	449,000.00	0.00	595,000.00	585,000.00	1.00000000
2002	May 10, 2002	Reg	19,109.96	6	146,000.00	449,000.00	0.00	595,000.00	585,000.00	1.00000000
2001	May 14, 2001	Reg	18,711.36	6	110,000.00	485,000.00	0.00	595,000.00	585,000.00	1.00000000
2000	May 08, 2000	Reg	18,233.39	6	110,000.00	485,000.00	0.00	595,000.00	585,000.00	1.00000000
1999	May 07, 1999	Reg	17,950.91	6	110,000.00	485,000.00	0.00	595,000.00	585,000.00	1.00000000
1998	May 11, 1998	Reg	18,327.48	6	117,000.00	478,000.00	0.00	595,000.00	585,000.00	1.00000000
1997	May 02, 1997	Reg	18,694.92	6	138,000.00	457,000.00	0.00	595,000.00	585,000.00	1.00000000
1996	May 03, 1996	Reg	4,483.24	6	138,000.00	0.00	0.00	138,000.00	138,000.00	1.00000000
1995	May 10, 1995	Reg	4,624.20	6	138,000.00	0.00	0.00	138,000.00	138,000.00	1.00000000
1994	May 06, 1994	Reg	4,430.02	6	128,000.00	0.00	0.00	128,000.00	128,000.00	1.00000000



DTZ NANAIMO REAL ESTATE LTD.

201-155 Skinner St.
Nanaimo, BC, Canada, V9R 5E8

Telephone: 250 753-5757

Toll Free: 1 800 769 5757

Facsimile: 250 753 4993

www.dtznanaimo.com

April 23, 2014

To Whom It May Concern;

Re: Pacific Child & Family Enrichment Society
Lease of office space at 3156 Baron's Road, Nanaimo, BC

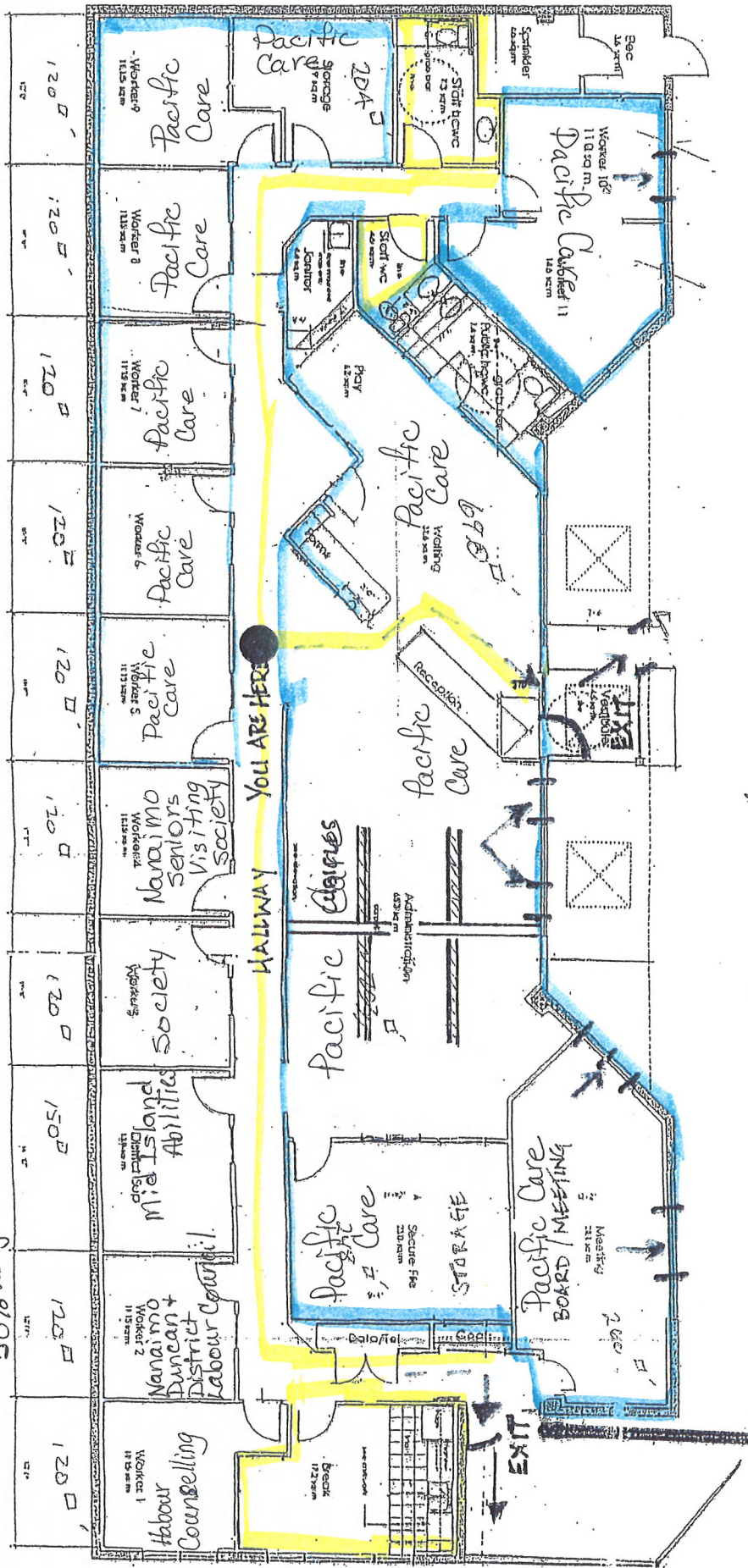
As per the terms of the lease between Pacific Child & Family Enrichment Society and Dash Holdings Ltd. & Turriff Holdings Ltd. the Tenant is responsible for 100% of the property tax at 3156 Barons Road, therefore any tax exemption that is granted is for the benefit of the tenant.

Yours Truly,
DTZ Nanaimo Real Estate Ltd. as agent for:
Dash Holdings Ltd & Turriff Holdings Ltd.

A handwritten signature in black ink, appearing to read 'Lisa Martin', written over a horizontal line.

Lisa Martin
Property Manager

50% usage



Common Area

Pacific Care Space Usage

Total building sq ft. 5,047.
Sub-based space - 630

4417 sq ft. constitutes Pacific Care + Common area space.

87.5%

2013 Annual Report BC SOCIETY

FORM 11
SOCIETY ACT
Section 68

Filed Date and Time: **October 11, 2013 02:35 PM Pacific Time**

ANNUAL REPORT DETAILS

NAME OF SOCIETY

PACIFIC CHILD AND FAMILY ENRICHMENT SOCIETY
3156 BARONS ROAD
NANAIMO BC
CANADA V9T 4B5

SOCIETY INCORPORATION NUMBER
S-0024860

DATE OF INCORPORATION
April 25, 1989

DATE OF ANNUAL GENERAL MEETING (AGM)
September 16, 2013

DIRECTOR INFORMATION as of September 16, 2013

Last Name, First Name, Middle Name:

CAMPBELL, HEATHER

Physical Address:

616 BRUCE AVE
NANAIMO BC
CANADA V9R 3Y7

Mailing Address:

616 BRUCE AVE
NANAIMO BC
CANADA V9R 3Y7

Last Name, First Name, Middle Name:

DOOLE, ANKIE

Physical Address:

1064 HIGHVIEW TERRACE
NANAIMO BC
CANADA V9R 6K5

Mailing Address:

1064 HIGHVIEW TERRACE
NANAIMO BC
CANADA V9R 6K5

Last Name, First Name, Middle Name:

O'CONNOR, CAROL

Physical Address:

1828 WOOBANK RD
NANAIMO BC V9X 1G8

Last Name, First Name, Middle Name:

WALKER, CHRISTINE

Physical Address:

92 ROBERTA ROAD W
NANAIMO BC
CANADA V9X 1A6

Mailing Address:

1828 WOOBANK RD
NANAIMO BC V9X 1G8

Mailing Address:

92 ROBERTA ROAD W
NANAIMO BC
CANADA V9X 1A6

PACIFIC CHILD AND FAMILY ENRICHMENT SOCIETY
Financial Statements
Year Ended March 31, 2013

PACIFIC CHILD AND FAMILY ENRICHMENT SOCIETY
Index to Financial Statements
Year Ended March 31, 2013

	Page
INDEPENDENT AUDITOR'S REPORT	1 - 2
FINANCIAL STATEMENTS	
Statement of Financial Position	3
Statement of Operations	4
Statement of Changes in Net Assets	5
Statement of Cash Flows	6
Notes to Financial Statements	7 - 9

INDEPENDENT AUDITOR'S REPORT

To the Members of PACIFIC CHILD AND FAMILY ENRICHMENT SOCIETY

We have audited the accompanying financial statements of PACIFIC CHILD AND FAMILY ENRICHMENT SOCIETY, which comprise the statement of financial position as at March 31, 2013 and the statements of operations, changes in net assets and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the 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 audit opinion.

(continues)

1

Independent Auditor's Report to the Members of PACIFIC CHILD AND FAMILY ENRICHMENT SOCIETY
(continued)

Opinion

In our opinion, the financial statements present fairly, in all material respects, the financial position of PACIFIC CHILD AND FAMILY ENRICHMENT SOCIETY as at March 31, 2013 and the results of its operations and its cash flows for the year then ended in accordance with Canadian Accounting Standards for Not-for-Profit Organizations.

Comparative Information

Without modifying our opinion, we draw attention to the Notes to the financial statements which describes that PACIFIC CHILD AND FAMILY ENRICHMENT SOCIETY adopted Canadian Accounting Standards for Not-for-Profit Organizations on April 1, 2012 with a transition date of April 1, 2011. These standards were applied retrospectively by management to the comparative information in these financial statements, including the statements of financial position as at March 31, 2012 and April 1, 2011 and the statements of operations, changes in net assets and cash flows for the year ended March 31, 2012 and related disclosures. We were not engaged to report on the restated comparative information, and as such, it is unaudited.

White Rock, British Columbia
March 13, 2013

CHARTERED ACCOUNTANTS LLP

PACIFIC CHILD AND FAMILY ENRICHMENT SOCIETY
Statement of Financial Position
March 31, 2013

	March 31 2013	March 31 2012	April 1 2011
ASSETS			
CURRENT			
Cash	\$ 160,750	\$ 190,918	\$ 289,542
Accounts receivable	516	586	3,314
Prepaid expenses	6,754	7,548	14,015
	168,020	199,052	306,871
CAPITAL ASSETS (Note 2)	19,714	22,158	33,069
	\$ 187,734	\$ 221,210	\$ 339,940
LIABILITIES AND NET ASSETS			
CURRENT			
Accounts payable	\$ 13,424	\$ 5,307	\$ 13,688
Harmonized sales tax payable	16,934	13,615	15,706
Wages payable	42,458	41,960	61,624
Employee deductions payable	16,032	12,622	13,823
	88,848	73,504	104,841
NET ASSETS			
Unrestricted	79,172	125,548	202,030
Invested in capital assets	19,714	22,158	33,069
	98,886	147,706	235,099
	\$ 187,734	\$ 221,210	\$ 339,940

ON BEHALF OF THE BOARD

Director

Director

See notes to financial statements
Moline & Co. Chartered Accountants LLP

PACIFIC CHILD AND FAMILY ENRICHMENT SOCIETY

Statement of Operations
Year Ended March 31, 2013

	2013	2012
REVENUE		
Ministry of Child & Family Development	\$ 626,239	\$ 633,304
Insurance administration fees	32,410	31,309
Training funds	17,351	16,901
Workshop fees	15,075	9,686
Membership fees	13,494	12,880
Other income	434	732
	<u>705,003</u>	<u>704,812</u>
EXPENSES		
Advertising and promotion	9,032	6,605
Amortization	9,787	10,913
Board expenses (Note 3)	7,110	16,760
Insurance	4,058	2,797
Office	17,182	17,063
Professional fees	8,079	1,466
Rental	47,514	61,478
Repairs and maintenance	19,988	19,608
Salaries, wages and benefits	574,352	601,103
Telephone	8,335	17,796
Training	7,129	2,117
Travel	28,807	23,375
Utilities	8,978	6,197
Vehicle	5,359	7,364
	<u>755,710</u>	<u>794,642</u>
DEFICIENCY OF REVENUE OVER EXPENSES FROM OPERATIONS	<u>(50,707)</u>	<u>(89,830)</u>
OTHER INCOME (EXPENSES)		
Loss on disposal of assets	(89)	-
Interest income	1,976	2,437
	<u>1,887</u>	<u>2,437</u>
DEFICIENCY OF REVENUE OVER EXPENSES	<u>\$ (48,820)</u>	<u>\$ (87,393)</u>

See notes to financial statements
Morne & Co. Chartered Accountants LLP

PACIFIC CHILD AND FAMILY ENRICHMENT SOCIETY
Statement of Changes in Net Assets
Year Ended March 31, 2013

	Unrestricted	Invested in Capital Assets	2013	2012
NET ASSETS - BEGINNING OF YEAR	\$ 125,548	\$ 22,158	\$ 147,706	\$ 235,099
Deficiency of revenue over expenses	(48,820)	-	(48,820)	(87,393)
Transfer to fund amortization	9,787	(9,787)	-	-
Transfer to fund asset acquisitions	(7,343)	7,343	-	-
NET ASSETS - END OF YEAR	\$ 79,172	\$ 19,714	\$ 98,886	\$ 147,706

See notes to financial statements
Moline & Co. Chartered Accountants LLP

5

PACIFIC CHILD AND FAMILY ENRICHMENT SOCIETY

Statement of Cash Flows

Year Ended March 31, 2013

	2013	2012
OPERATING ACTIVITIES		
Deficiency of revenue over expenses	\$ (48,820)	\$ (87,393)
Items not affecting cash:		
Amortization of property, plant and equipment	9,787	10,913
Loss on disposal of assets	89	-
	<u>(38,944)</u>	<u>(76,480)</u>
Changes in non-cash working capital:		
Harmonized sales tax receivable	70	2,728
Accounts payable	8,118	(8,383)
Prepaid expenses	794	6,467
Goods and services tax payable (recoverable)	3,319	(2,091)
Wages payable	498	(19,664)
Employee deductions payable	3,410	(1,201)
	<u>16,209</u>	<u>(22,144)</u>
Cash flow used by operating activities	<u>(22,735)</u>	<u>(98,624)</u>
INVESTING ACTIVITIES		
Purchase of property, plant and equipment	(7,508)	-
Proceeds on disposal of property, plant and equipment	75	-
Cash flow used by investing activities	<u>(7,433)</u>	<u>-</u>
DECREASE IN CASH FLOW	(30,168)	(98,624)
Cash - beginning of year	<u>190,918</u>	<u>289,542</u>
CASH - END OF YEAR	\$ 160,750	\$ 190,918
CASH FLOWS SUPPLEMENTARY INFORMATION		
Interest received	<u>\$ 1,976</u>	<u>\$ 2,437</u>

See notes to financial statements
Morne & Co. Chartered Accountants LLP

6

PACIFIC CHILD AND FAMILY ENRICHMENT SOCIETY
Notes to Financial Statements
Year Ended March 31, 2013

NATURE OF OPERATIONS

PACIFIC CHILD AND FAMILY ENRICHMENT SOCIETY (the "Society") is incorporated under the Society Act of British Columbia. The society promotes quality care for children by supporting caregivers and providing parents with information to make wise child care choices. It receives most of its funding from the Ministry of Children & Family Development.

FIRST TIME ADOPTION OF ACCOUNTING STANDARDS FOR NOT-FOR-PROFIT ORGANIZATIONS

During the year the Society adopted accounting standards for not-for-profit organizations. These financial statements are the first prepared in accordance with these standards. The adoption of ASNPO had no impact on net assets as at April 1, 2011 or operations or cash flows for the year ended March 31, 2012 as previously reported in accordance with pre-changeover Canadian generally accepted accounting principles.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Changes in accounting policies - Canadian Accounting Standards for Not-for-Profit Organizations

With regard to the Society's transition from former Canadian generally accepted accounting principles (GAAP) to Canadian Accounting Standards for Not-for-Profit Organizations (ASNPO), the Society has made no elections available under Canadian Institute of Chartered Accountants (CICA) Handbook Section 1501 of Canadian Accounting Standards for Not-for-Profit Organizations:

Fund accounting

PACIFIC CHILD AND FAMILY ENRICHMENT SOCIETY follows the deferral method of accounting for contributions.

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

The Capital Asset Fund reports the assets, liabilities, revenues, and expenses related to PACIFIC CHILD AND FAMILY ENRICHMENT SOCIETY's capital assets.

Capital assets

Capital assets are stated at cost or deemed cost less accumulated amortization. Capital assets are amortized over their estimated useful lives on a declining balance basis at the following rates and methods:

Motor vehicles	33%	declining balance method
Computer equipment	33%	declining balance method
Furniture and fixtures	33%	declining balance method

Revenue recognition

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.

(continues)

PACIFIC CHILD AND FAMILY ENRICHMENT SOCIETY

Notes to Financial Statements

Year Ended March 31, 2013

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

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

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.

2. CAPITAL ASSETS

	Cost	Accumulated amortization	2013 Net book value	2012 Net book value
Computer equipment	\$ 21,578	\$ 9,621	\$ 11,957	\$ 10,339
Furniture and fixtures	20,135	17,500	2,635	3,931
Motor vehicles	39,458	34,336	5,122	7,888
	<u>\$ 81,171</u>	<u>\$ 61,457</u>	<u>\$ 19,714</u>	<u>\$ 22,158</u>

3. BOARD EXPENSES

Board expenses are expenses that have been specifically identified by the Board of Directors as relating to their activities.

Board expenses consist of the following:

	2013	2012
Board meetings and retreats	\$ 3,817	\$ 10,960
Donations	-	3,934
Program supplies	1,862	1,245
Staff appreciation	1,431	621
	<u>\$ 7,110</u>	<u>\$ 16,760</u>

4. FINANCIAL INSTRUMENTS

The Society is exposed to various risks through its financial instruments and has a comprehensive risk management framework to monitor, evaluate and manage these risks. The following analysis provides information about the Society's risk exposure and concentration as of March 31, 2013.

(continues)

PACIFIC CHILD AND FAMILY ENRICHMENT SOCIETY

Notes to Financial Statements

Year Ended March 31, 2013

4. FINANCIAL INSTRUMENTS *(continued)*

Liquidity risk

Liquidity risk is the risk that an entity will encounter difficulty in meeting obligations associated with financial liabilities. The Society is exposed to this risk mainly in respect of its receipt of funds from its members and other related sources, wages and accounts payable. This risk is concentrated regionally in that all members, employees and vendors are from the same local region, thus liquidity issues of any one of these sources of funding will impact the Society.

Interest rate risk

Interest rate risk is the risk that the value of a financial instrument might be adversely affected by a change in the interest rates. In seeking to minimize the risks from interest rate fluctuations, the Society manages exposure through its normal operating and financing activities. The Society is exposed to interest rate risk primarily through its interest bearing deposit accounts. This risk is concentrated in that all of its funds are held with one institution and rate decreases by that bank could impact the Society.

5. LEASE COMMITMENTS

The Society has a long term lease with respect to its premises. The lease payments are \$4,500 per month on a triple net basis. The lease will expire on July 31, 2015.

PacificCARE

Income Statement Oct 01, 2013 to Oct 31, 2013

REVENUE

REVENUE	
Prov Funding	52,186.59
CVACL	0.00
Total Program Funding	<u>52,186.59</u>
Operating Revenue	
Caregivers' Registration Fee	720.00
Insurance Referral Fee	(15.00)
Workshop Fees & Reimburseme...	1,629.00
Total Operating Revenue	<u>2,334.00</u>
Memberships and Services	
Equipment Revenue	5.90
Advertising Revenue	72.00
Membership Fees	2,310.00
Total Membership and Services	<u>2,387.90</u>
Other Income	
Investment Interest	0.00
Bank Interest	0.00
Total Other Income	<u>0.00</u>
TOTAL REVENUE	<u>56,908.49</u>

EXPENSE

WAGES & BENEFITS

Casual Hours/Backfill	0.00
UI Expense	708.16
PP Expense	1,231.28
WCB Expense	198.57
Pacific Blue Cross	3,088.44
MSP	1,055.00
Pension Expense	5,780.98
Wages	34,547.47
Total Wages & Benefits	<u>46,609.90</u>

ADMINISTRATION

Advertising/Promotion	426.66
Board meetings	0.00
Board retreat	343.85
Caregiver recognition	0.00
Caregiver promotion	0.00
Board recognition	0.00
Board Expenses	<u>343.85</u>
Workshop Expense	1,633.97
Print Expense	11.95
LNR Start up Costs	0.00
Travel	376.34
Vehicle Expenses	1,347.90
Meeting Expense	131.72
Amortization	0.00
Audit/legal Fees	4,000.00
Bank & C/C Charges	295.65
Board Expense	121.77
Insurance	1,825.00
Internet/software	538.86
Janitorial	(0.54)
Repair & Maintenance Building	1,255.15
Repair & Maintenance Computers	0.00
Office Expenses	209.55
Photocopies	155.43

PacificCARE

Income Statement Oct 01, 2013 to Oct 31, 2013

Postage	198.02
Professional Development/Training	40.00
Wild Care Pro/Memberships	60.00
Rent Paid	2,800.77
Telephone	1,014.87
Utilities	0.00
Property Taxes	0.00
Administration Costs	100.00
Total Administration Expenses	16,886.92
TOTAL EXPENSE	63,496.82
NET INCOME	(6,588.33)

Pacific CARE

Balance Sheet As at Oct 31, 2013

ASSET**CURRENT ASSETS**

Petty Cash - CCRR	562.30
Petty Cash Port Alberni	99.95
Petty Cash Courtenay Satellite	184.61
Petty Cash - Parksville	100.00
Petty Cash - Campbell River	100.00
Coastal Credit Union -103731	(4,286.53)
Society Funds	140,350.61
Accounts Receivable	105.00
Prepaid Expenses	7,547.77

TOTAL CURRENT ASSETS	144,763.71
-----------------------------	-------------------

FIXED ASSETS

Computer Equipment	21,578.45	
Amortization Computer	(9,621.48)	
Net Computer		11,956.97
Furniture & Equipment	20,134.70	
Amortization Furniture & Equip...	(17,500.39)	
Net Furniture and Equipment		2,634.31
Vehicles	46,711.60	
Amortization Vehicle	(38,824.37)	
Amortization - Wave	(2,602.00)	
Net Vehicle		5,285.23

TOTAL FIXED ASSETS	19,876.51
---------------------------	------------------

TOTAL ASSET	164,640.22
--------------------	-------------------

LIABILITY**CURRENT LIABILITIES**

Audit Fee Payable	3,000.00
Accounts Payable	2,649.09
Accrued Sick Pay Payable	12,584.68
Vacation Payable	13,189.08
EI Payable	1,213.99
CPP Payable	2,462.56
Income Tax Payable	4,074.28
Receiver General Payable	7,750.83
HST Collected	0.00
HST Paid	0.00
HST Payable	0.00
Pension Remittance	(1,722.52)
Union Dues Payable	814.99
Charity Payable	625.00
WCB Payable	91.06
Wages payable	10,517.58
GST Collected	2,903.23
GST Paid On Purchases	(732.64)
GST payable	2,170.59

TOTAL CURRENT LIABILITIES	51,670.38
----------------------------------	------------------

TOTAL LIABILITY	51,670.38
------------------------	------------------

EQUITY**SURPLUS/(SHORTFALL)**

Retained Earnings	106,863.25
Current Earnings	6,106.59
AL EARNINGS	112,969.84

TOTAL EQUITY	112,969.84
---------------------	-------------------

PacificCARE
Balance Sheet As at Oct 31, 2013

LIABILITIES AND EQUITY	<u>164,640.22</u>
------------------------	-------------------

Pacific Care Family and Child Enrichment Society
Budget_from_April 01_2013 to March 30_2014

Revenues

Gen Revenue	36
Prov Funding	665,574
CVACL	5,118
Total Program Funding	<u>670,729</u>

Operating Revenue

Caregivers' Registration Fee	2,317
Insurance Referral Fee	5,361
Workshop Fees & Reimbursements	35,464
Total Operating Revenue	<u>43,141</u>

Memberships and Services

Equipment Revenue	704
Advertising Revenue	302
Membership Fees	9,213
Total Membership and Services	<u>10,219</u>

Other Income

Investment Interest	1,492
Bank Interest	1
Total Other Income	<u>1,493</u>

TOTAL REVENUE	<u>725,582</u>
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EXPENSE

WAGES & BENEFITS

Total Wages & Benefits	592,266
-----------------------------------	---------

ADMINISTRATION EXPENSES

Advertising/Promotion	6,642
Board Expenses	3,474
Workshop Expense	12,500
LNR Start up Costs	1,150
Travel	3,961
Vehicle Expenses	7,551
Meeting Expense	1,408
Audit/legal Fees	14,000
Bank & C/C Charges	1,325
Insurance	6,205
Internet/Software	789
Repair & Maintenance Building	11,023
Repair & Maintenance Computers	3,487
Office Expenses	3,963
Photocopies	3,177
Postage	2,840
Professional Development/Training	300
Child Care Pro/Memberships	398
Rent Paid (net of rent received)	37,368
Telephone	9,424
Utilities	1,223
Property Taxes	0
Program Resource Materials	748
Administration Costs	359
ADMINISTRATION	<u>133,316</u>

TOTAL EXPENSE	<u>725,582</u>
----------------------	----------------

REVENUES LESS EXPENSES	<u><u>0</u></u>
-------------------------------	-----------------

Prepared November 28, 2013

Pacific Care and Family Enrichment Society

Budget: April 1, 2014 to March 31, 2015

Revenues and Expenses

REVENUES	\$
Misc. Revenues	600
Insurance	28,800
Investment Interest	1,200
Bank Interest	0
Insurance Product Fee	0
Equipment Revenue	480
Advertising Revenue	0
Society Memberships	10,800
Criminal Check Fees	0
Caregivers Registration Fee	2,400
IFI Website	2,700
Prov Funding	660,000
CVACL	12,500
Total Revenues	719,480
EXPENSES	
Wages & Benefits	544,150
Advertising/Promotion	7,200
Board Expenses	2,400
Workshop Expense	12,500
Print Expense	1,200
LNR Start up Costs	2,400
Travel	7,200
Vehicle Expenses	7,800
Meeting Expense	2,400
Audit/legal Fees	10,000
Financial Support	3,120
Bank & C/C Charges	1,320
Insurance	5,000
Internet/Software	600
Repair & Maintenance Building	16,800
Repair & Maintenance Computers	3,600
Office Expenses	6,000
Photocopies	3,180
Postage	2,760
Professional Development/Training	2,400
Child Care Program	4,000
Memberships-General	1,450
Rent Paid	60,000
Less: Rent Received Nanaimo	(24,000)
Rent Paid Other Areas	14,880
Telephone	9,600
Utilities	9,120
Property Taxes	0
Program Resource Materials	1,200
Administration Costs	1,200
TOTAL EXPENSE	719,480
Revenues less Expenses	0

Generated On: Nov 29, 2013

Pacific Child & Family Enrichment Society

2014 Board of Directors

President

Carol O' Connor

- Operations
- Management
- Management Committee

Vice-President

Christine Walker

- Human Resources
- Labour Relations
- HR/LR Committee

Treasurer

Ankie Doole

- Finance
- Finance Committee

Secretary

Heather Campbell

- Insurance and Member Services
- Advertising Promotions
- Lease Holder Responsibilities
- Administrative Committee

Member at Large

Member at Large

Updated November 20, 2013

**CITY OF NANAIMO
EVALUATION
PERMISSIVE TAX EXEMPTION
THREE YEAR REVIEW**

Name of Organization: United Way Central and Northern Vancouver Island

Grant No. RPTE-35

Criteria:	Meets Criteria:		Statement of Purpose:
	Yes	No	
➤ the property qualifies for a PTE as a Church, Public Hospital, Community Care Facility, Private School, or other charitable, recreation, philanthropic or non-profit purposes;			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.
➤ services provide benefits and be accessible to residents of the City of Nanaimo;			
➤ exemptions are not given to services that are otherwise provided on a private, for profit basis; and,			
➤ must adhere to all of the City of Nanaimo's bylaws and policies.			
Amount Requested:	\$		Amount Recommended:
Grant Awarded:	Yes	No	
			\$

Discussion:

Notes:



CITY OF NANAIMO APPLICATION FOR PERMISSIVE TAX EXEMPTION RENEWAL

Office Use

RPTE-35

ORGANIZATION: United Way Central and Northern Vancouver Island		DATE: November 29, 2013	
ADDRESS: #9-327 Prideaux St.		PRESIDENT: Don Bonner	
Nanaimo, BC		SENIOR STAFF MEMBER: Signy Madden	
V9R 2N4		POSITION: Executive Director	
TELEPHONE: 250-729-7400		CONTACT: Same	
TELEPHONE: 250-591-8731		TELEPHONE: after Dec 16, 2013	
OVERVIEW OF YOUR ORGANIZATION'S PROGRAMS AND SERVICES OFFERED IN THE COMMUNITY: Raise funds and grant to 52 agencies delivering 60 programs Manage Homelessness Partnering strategy funds to help end homelessness Manage success by six early childhood education programs Strengthen the non-profit sector with training			
GEOGRAPHIC AREA SERVED BY THE ORGANIZATION: Ladysmith north and out to West coast of Island Central Nanaimo, Campbell River, Comox Valley			
NO. OF FULL TIME STAFF: 5		NO. OF PART TIME STAFF: 2	
NO. OF COMMUNITY VOLUNTEERS: 300 plus		NO. OF VOLUNTEER HOURS PER YEAR: 1,000's	
NO. OF MEMBERS: 60		MEMBERSHIP FEE: 20	
CLIENTS SERVED, LAST YEAR: 20,000		CLIENTS SERVED, THIS YEAR (PROJECTED): 20,000	
B.C. SOCIETY ACT REG. NO.: 5-0005458		REVENUE CANADA CHARITABLE REG. NO.: 119260537 RR001	
CURRENT BUDGET: \$1,923,800		Lot 9, Plan V152989, Section 1	
INCOME: 1,923,800		LEGAL DESCRIPTION OF PROPERTY: District Lot 32 PID 018-547-311	
EXPENSES: 1,923,800		TAX FOLIO NUMBER: 01054.209	
NEXT YEAR PROJECTED: 1,891,816		CURRENT YEAR TAXES (IF KNOWN): \$1,338.17	
INCOME: 1,891,816			
EXPENSES: 1,891,816			
SIGNATURE: Signy Madden		TITLE/POSITION: Executive Director	
		DATE: Nov 29, 2013	
<p>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).</p>			

CITY OF NANAIMO GRANT QUESTIONNAIRE

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

UWCNVI improves lives and builds community by engaging individuals and mobilizing collective action. Since 1958, UWCNVI has helped strengthen the Central Island area. Because of the generosity of donors and volunteers, UWCNVI is able to **fund 60 programs for 20,000 children, youth and seniors** in Central Island, the Comox Valley and Campbell River this coming year. UWCNVI also **manages the Success by Six early childhood development programs** throughout the Central and Northern Island and plays a part in **working to reduce homelessness** by being the Community Entity for Nanaimo's Homelessness Strategy. United Way's **Better at Home program** to help keep seniors living at home will begin in Nanaimo, Parksville, Port Hardy, Comox Valley and Port Alberni in 2013 and 2014. United Way builds up the strength of the charitable sector by organizing 10 training courses each year for non-profits and organizing **Days of Caring** matching workplace volunteers with non-profits needing help.

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

- Increase funds raised. We had requests for \$1 million more than we could fund this year.
- Drive a community consultation process in Central Island to determine a multi-year strategy for early childhood education and development in particular to guide the investment of Success by 6 and United Way grants in this area
- Participate with the City of Nanaimo and other service providers and Service Canada to issue a Community Profile on homelessness – what has been accomplished over the last number of years. Chair the Community Advisory Board on Homelessness and work with the City and service providers to develop a community plan to address homelessness for 2014 forward – a multi-year plan.
- Work with the City of Nanaimo and the Nanaimo Foundation on researching and issuing a report on social conditions in Nanaimo.
- Take what we have learned in Nanaimo around homelessness and assist in Comox Valley and other communities UWCNVI serves.
- Provide training to charities on how to measure the effectiveness of their programs. Collect information from our 60 funded agencies to determine how to invest in 2015 onward.

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

UWCNVI conducts or participates in community consultations on various key social issues and formulates strategies to work in partnership and fund initiatives based on that consultation/research.

UWCNVI grants are decided by 25 volunteers who sit on our Impact Councils. These volunteers are from various ministries, the RCMP, service agencies not funded by us, as well as other experts on social issues we are working to address.

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

Volunteers fill various important roles in our organization:

- Our Board of Directors – governance and financial management
- Three Impact Councils – they provide expertise and decide on funding recommendations
- Three campaign cabinets – participate in fundraising efforts
- Administrative volunteers – come in weekly to help with administrative tasks
- Campaign volunteers in the workplace – we have hundreds of volunteers who organize events and other initiatives to raise funds through the fall campaign
- Volunteers run our Starlight Film festival for teens
- Volunteers work at our three Campaign Kickoff events

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

UWCNVI received a grant from the Vancouver Island Children's Health Foundation to fund a perinatal program with midwives in Comox Valley. This is a program we piloted in 2012 and the Foundation is funding in 2013/2014.

UWCNVI is the Community Entity for the Homelessness Partnering Strategy with Service Canada. We receive and manage funds and oversee the work of six projects that help the homeless.

UWCNVI receives funding annually from the Success by 6 program managed by United Way Lower Mainland. We in turn work with 10 community tables through the region to determine what programs should be funded. We then fund those programs and co-ordinators who manage those initiatives.

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

We do not provide direct services or charge fees.

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

UWCNVI is a member of the national United Way movement through United Way Canada Centraide. We pay fees each year to belong and in return tap into research, tools and expertise from over 100 United Ways across the country. We are a stand-alone charity with our own CRA and Society Act numbers.

8. Please describe your policy and treatment of: capital, reserve or special purpose

funds, and year-end surpluses or deficits.

We have some reserves and have policies to manage those funds. We are gradually moving our funding cycle over the next two years so that we raise funds first before we commit to funding member agencies. This will ensure that we do not have deficits in the future.

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

Most of our revenue is self-generated from fundraising and we will continue in that manner.

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

We will have to cut how much we fund programs for direct services delivered in the community.

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

We are requesting an exemption for the office suite we purchased at 327 Prideaux Street, unit 9. The taxes in 2012 were \$1,338.17 for this office.

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



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Victoria BC
www.fin.gov.bc.ca/registries

SOCIETY
ANNUAL REPORT
FORM 11 Section 68
Society Act
Filing Fee: \$25.00

Telephone: 250 356-8609

IMPORTANT: Please read instructions on reverse before completing this form.

Page 1 of 2

A NAME OF SOCIETY United Way Central & Northern Vancouver Island 3156 Barons RD Nanaimo BC V9T 4B5		C CERTIFICATE OF INCORPORATION NUMBER S-0005458 <small>OFFICE USE ONLY – DO NOT WRITE IN THIS AREA</small>																																			
B ADDRESS OF SOCIETY – MUST BE A PHYSICAL ADDRESS (This field is currently empty)		D ANNUAL GENERAL MEETING DATE This report contains information about the society as at the close of the annual general meeting held on <div style="display: flex; justify-content: space-between;"> YYYY / MM / DD 2012/06/21 </div>																																			
E DIRECTORS <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 25%;">LAST NAME</th> <th style="width: 25%;">FIRST NAME & INITIALS (IF ANY)</th> <th style="width: 40%;">RESIDENTIAL ADDRESS <small>(MUST BE A PHYSICAL ADDRESS)</small></th> <th style="width: 10%;">POSTAL CODE</th> </tr> </thead> <tbody> <tr> <td>Anderson</td> <td>William</td> <td>2530 Holyrood Dr. Nanaimo, BC</td> <td>V9S 4K9</td> </tr> <tr> <td>Bergeron</td> <td>Bonnie</td> <td>3015 Glenora Rd. Duncan, BC</td> <td>V9L 6R7</td> </tr> <tr> <td>Bonner</td> <td>Don</td> <td>2103 Duggan Rd. Nanaimo, BC</td> <td>V9S 5N9</td> </tr> <tr> <td>Curley</td> <td>Nancy</td> <td>6257 Waterbury Rd. Nanaimo, BC</td> <td>V9V 1L5</td> </tr> <tr> <td>Fitter</td> <td>Neil</td> <td>6268 Olympia Way Nanaimo, BC</td> <td>V9V 1C2</td> </tr> <tr> <td>Forsyth</td> <td>James</td> <td>1900 Treeland Rd. Campbell River, BC</td> <td>V9W 4E8</td> </tr> <tr> <td>Healey</td> <td>Laura</td> <td>360 Summit Drive, Nanaimo, BC</td> <td>V9T 5R2</td> </tr> <tr> <td>LeBaron</td> <td>Elizabeth</td> <td>455 Lakewoods Place Nanaimo, BC</td> <td>V9X 1E7</td> </tr> </tbody> </table>				LAST NAME	FIRST NAME & INITIALS (IF ANY)	RESIDENTIAL ADDRESS <small>(MUST BE A PHYSICAL ADDRESS)</small>	POSTAL CODE	Anderson	William	2530 Holyrood Dr. Nanaimo, BC	V9S 4K9	Bergeron	Bonnie	3015 Glenora Rd. Duncan, BC	V9L 6R7	Bonner	Don	2103 Duggan Rd. Nanaimo, BC	V9S 5N9	Curley	Nancy	6257 Waterbury Rd. Nanaimo, BC	V9V 1L5	Fitter	Neil	6268 Olympia Way Nanaimo, BC	V9V 1C2	Forsyth	James	1900 Treeland Rd. Campbell River, BC	V9W 4E8	Healey	Laura	360 Summit Drive, Nanaimo, BC	V9T 5R2	LeBaron	Elizabeth
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F CERTIFIED CORRECT – I have read this form and found it to be correct. Signature of a current Director, Officer, or Society Solicitor X		DATE SIGNED YYYY / MM / DD																																			

FIN 731/B WEB Rev. 2007 / 11 / 20



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Victoria BC
www.fin.gov.bc.ca/registries

SOCIETY
ANNUAL REPORT
FORM 11 Section 68
Society Act
Filing Fee: \$25.00

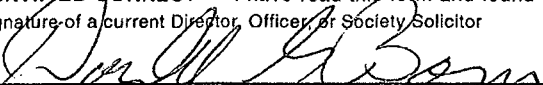
Telephone: 250 356-8609

IMPORTANT: Please read instructions on reverse before completing this form.

Page 2 of 2

A NAME OF SOCIETY	B ADDRESS OF SOCIETY – MUST BE A PHYSICAL ADDRESS	C CERTIFICATE OF INCORPORATION NUMBER
United Way Central & Northern Vancouver Island 3156 Barons RD Nanaimo, BC V9T 4B5		S-0005458 OFFICE USE ONLY – DO NOT WRITE IN THIS AREA
D ANNUAL GENERAL MEETING DATE		
This report contains information about the society as at the close of the annual general meeting held on		YYYY / MM / DD 2012/06/21
E DIRECTORS		

LAST NAME	FIRST NAME & INITIALS (IF ANY)	RESIDENTIAL ADDRESS (MUST BE A PHYSICAL ADDRESS)	POSTAL CODE
Little	John	2039 Bay Street Nanaimo, BC	V9T 4V6
Jon Steininger	Jon	424 Hambrook Street PO Box 297 Ladysmith, BC	V9G 1A2
Winter	Len	1555 Arbutus Lane Nanoose Bay, BC	V9P 9B5

F CERTIFIED CORRECT – I have read this form and found it to be correct. Signature of a current Director, Officer, or Society Solicitor	DATE SIGNED YYYY / MM / DD
X 	

FIN 731/B WEB Rev. 2007 / 11 / 20



REMINDER

Society Annual Report (Form 11)

Annual Report Fee: \$25.00

Change of Address: Additional \$15.00

2012 Annual Report

1. The information below is what we have on file. See last page for completion instructions.

UNITED WAY CENTRAL AND NORTHERN VANCOUVER
ISLAND
3156 BARONS ROAD
NANAIMO BC V9T 4B5

APPROVED BY	<i>elk</i>
DATE	<i>31/07/12</i>
ACCT #	

OFFICE USE ONLY

ONLINE FILING AVAILABLE at www.bcregistryservices.gov.bc.ca
See the last page for details.

2. Incorporation Number: **S-0005458** Access Code: **125235895**
Business Number: **119260537BC0001**

3. The date your 2012 Annual General Meeting was held is (YYYY/MM/DD): _____
(If no Annual General Meeting was held, please write "NO MEETING HELD" in the date field above.)

4. The society's registered address in B.C. is (Must be a physical location; Post Office box only is not acceptable.)

3156 BARONS ROAD
NANAIMO BC V9T 4B5

If your registered address has changed, make changes here.

5. The society's directors on file are listed below. Please make updates/changes below.
(Addresses must be physical locations; Post Office box only is not acceptable.)

NOTE

One director must be a
B.C. resident.

Draw line through name if director has ceased.

If directors have been added or director information has changed,
make changes here.

Last name:

AMBLER

First name (include initials):

JON

Address (include postal code):

1981 BIRKSHIRE BLVD.
COURTENAY BC V9N 3R3

APPROVED BY

DATE

ACCT #



Last name: ANDERSON

First name (include initials): WILLIAM

Address (include postal code):

2530 HOLYROOD DRIVE
NANAIMO BC V9S 4K9

Last name: BONNER

First name (include initials): DON

Address (include postal code):

2103 DUGGAN RD
NANAIMO BC V9S 5N9

Last name: CURLEY

First name (include initials): NANCY

Address (include postal code):

6257 WATERBURY ROAD
NANAIMO BC V9V 1L5

Last name: ENNIS

First name (include initials): JEAN

Address (include postal code):

1430 VALLEYVIEW DRIVE
COURTENAY BC V9N 8T3

Last name: FITTER

First name (include initials): NEIL

Address (include postal code):

6268 OLYMPIA WAY
NANAIMO BC V9V 1C2

Last name: FORSYTH

First name (include initials): JAMES

Address (include postal code):

1900 TREELAND RD
CAMPBELL RIVER BC V9W 4E8

Last name: LITTLE

First name (include initials): JOHN

Address (include postal code):

2039 BAY ST
NANAIMO BC V9T 4V6

Last name: STEININGER

First name (include initials): JON

Address (include postal code):

424 HAMBROOK STREET
PO BOX 297
LADYSMITH BC V9V 1C2

Last name:

WEIR

First name (include initials):

STEPHANIE

Address (include postal code):

328-330 DOGWOOD
PARKSVILLE BC V9P 1P8

6. Please provide an email address that we may use for future communications.

info@urwcnv.ca

7. Sign and certify this form.

I certify that this information is accurate and complete.

Signature: _____

NOTE

This must be signed by a
current director, officer or
solicitor.

8. 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

NOTE

Annual Report filing fee is
\$25.00.

If you updated your
registered address, add
\$15.00 for a total fee of
\$40.00.

Questions?

Call 250 356-8609, or 604 775-1042 from Greater Vancouver area.

Please make your cheque payable to **Minister of Finance** and write your Incorporation Number on the cheque.

United Way Central and Northern Vancouver Island
Financial Statements
March 31, 2013

United Way Central and Northern Vancouver Island

Contents

For the fifteen months ended March 31, 2013

Page

Management's Responsibility

Independent Auditors' Report

Financial Statements

Statement of Financial Position..... 1

Statement of Operations..... 2

Statement of Changes in Net Assets..... 3

Statement of Cash Flows..... 4

Notes to the Financial Statements..... 5

Schedules

Schedule 1 - Schedule of Trust Fund Receipts and Expenditures..... 11

Schedule 2 - Schedule of Administrative Expenses..... 12

Schedule 3 - Schedule of Fundraising Expenses and UWCNVI Programs 13

Management's Responsibility

To the Members of United Way Central and Northern Vancouver Island:

Management is responsible for the preparation and presentation of the accompanying financial statements, including responsibility for significant accounting judgments and estimates in accordance with Canadian accounting standards for not-for-profit organizations. This responsibility includes selecting appropriate accounting principles and methods, and making decisions affecting the measurement of transactions in which objective judgment is required.

In discharging its responsibilities for the integrity and fairness of the financial statements, management designs and maintains the necessary accounting systems and related internal controls to provide reasonable assurance that transactions are authorized, assets are safeguarded and financial records are properly maintained to provide reliable information for the preparation of financial statements.

The Board of Directors is composed entirely of Directors who are neither management nor employees of the Society. The Board is responsible for overseeing management in the performance of its financial reporting responsibilities, and for approving the financial information included in the annual report. The Board fulfils these responsibilities by reviewing the financial information prepared by management and discussing relevant matters with management and external auditors. The Board is also responsible for recommending the appointment of the Society's external auditors.

MNP LLP is appointed by the members to audit the financial statements and report directly to them; their report follows. The external auditors have full and free access to, and meet periodically with, both the Board and management to discuss their audit findings.

October 3, 2013


Executive Director

Independent Auditors' Report

To the Members of United Way Central and Northern Vancouver Island:

We have audited the accompanying financial statements of United Way Central and Northern Vancouver Island, which comprise the statement of financial position as at March 31, 2013, December 31, 2011 and January 1, 2011 and the statements of operations, changes in net assets and cash flows for the fifteen months ended March 31, 2013 and the year ended December 31, 2011, 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.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audits. We conducted our audits in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audits 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 auditors' 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 statement.

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

The change in accounting policy related to allocations to member agencies described in Note 3 should have been accounted for with retroactive effect. If it had been accounted for retrospectively, accounts payable and unrestricted net assets as at December 31, 2011 would have decreased by \$139,470 and allocations and designated donations expense for the year ended December 31, 2011 would also have decreased by \$139,470 and allocations and designated donation expense for the fifteen months ended March 31, 2013 would have increased by \$139,470.

In common with many charitable organizations, the Society derives revenue from donations, the completeness of which is not susceptible to satisfactory audit verification. Accordingly, our verification of donation revenue, pledges receivable and deferred designated campaign revenue was limited to the amounts in the records and we were not able to determine whether adjustments might be necessary to donation revenue, pledges receivable, deferred designated campaign revenue and deficiency of revenue over expenses, assets, liabilities and net assets.

Qualified Opinion

In our opinion, except for the possible effects of the matters described in the Basis for Qualified Opinion paragraphs, the financial statements present fairly in all material respects the financial position of United Way Central and Northern Vancouver Island as at March 31, 2013, December 31, 2011 and January 1, 2011 and the results of its operations, changes in net assets and its cash flows for the fifteen months ended March 31, 2013 and the year ended December 31, 2011 in accordance with Canadian accounting standards for not-for-profit organizations.

Other Matters

Included in these statements is an unaudited schedule of trust fund receipts and expenditures. We have not audited this schedule and do not provide any assurance on its accuracy.

Report on Other Legal and Regulatory Requirements

As required by the Society Act (British Columbia), we report that, in our opinion, the accounting principles in Canadian accounting standards for not-for-profit organizations have been applied, after giving retrospective effect to the adoption of the new standards as explained in Note 2 to the financial statements, on a basis consistent with that of the preceding year.

Nanaimo, British Columbia

October 3, 2013

MNP LLP
Chartered Accountants

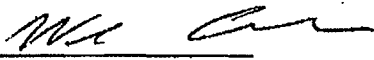
96 Wallace Street, Nanaimo, British Columbia, V9R 0E2, Phone: (250) 753-8251

MNP
LLP

United Way Central and Northern Vancouver Island
Statement of Financial Position
As at March 31, 2013

	<i>March 31</i>	<i>December</i>	<i>January 1</i>
	<i>2013</i>	<i>31</i> <i>2011</i>	<i>2011</i>
Assets			
Current			
Cash	176,988	204,805	199,174
Accounts receivable	4,956	14,737	15,014
Short term investments (Note 4)	148,184	210,672	301,079
Externally restricted gaming funds	-	3,237	3,237
Prepaid expenses and deposits	24,606	5,924	5,319
Pledges receivable (Note 5)	557,057	684,829	607,086
HST receivable	1,964	15,422	8,485
	913,755	1,139,626	1,139,394
Capital assets (Note 6)	5,168	6,463	7,617
	918,923	1,146,089	1,147,011
Liabilities			
Current			
Accounts payable and accruals	52,221	211,804	44,989
Deferred designated campaign revenue (Note 7)	164,632	157,863	117,711
Deferred revenue - gaming (Note 8)	-	3,237	3,237
Government liabilities	2,642	1,424	548
	219,495	374,328	166,485
Net Assets			
Invested in capital assets	5,168	6,463	7,617
Unrestricted	119,748	162,052	244,425
Internally restricted (Note 9)	574,512	603,246	728,484
	699,428	771,761	980,526
	918,923	1,146,089	1,147,011

Approved on behalf of the Board of Directors


 Director


 Director

The accompanying notes are an integral part of these financial statements

**United Way Central and Northern Vancouver Island
Statement of Operations**

	15 months Ended March 31 2013	12 Months Ended December 31 2011
Revenue		
Donations	593,923	691,799
Donations transferred from other United Ways	418,467	304,252
Gross campaign revenue	1,012,390	996,051
Less other United Ways admin fee	(11,744)	(10,060)
Less uncollectible pledges	(83,240)	(69,363)
Net campaign revenue	917,406	916,628
Investment income	4,431	4,629
Program administration fees	21,482	-
	943,319	921,257
Expenses		
Allocations and designated donations	488,321	727,505
UWCNVI programs (Schedule 3)	281,233	145,499
Fundraising (Schedule 3)	246,098	257,018
	1,015,652	1,130,022
Deficiency of revenues over expenses	(72,333)	(208,765)

The accompanying notes are an integral part of these financial statements

**United Way Central and Northern Vancouver Island
Statement of Changes in Net Assets**

	<i>Invested in capital assets</i>	<i>Unrestricted</i>	<i>Internally restricted</i>	<i>March 31 2013</i>	<i>December 31 2011</i>
Net assets beginning of year	6,463	162,052	603,246	771,761	980,526
Deficiency of revenue over expenses	(1,821)	(70,512)	-	(72,333)	(208,765)
Purchase of capital assets funded by operations	526	(526)	-	-	-
Transfer from prior year campaign activities to unrestricted fund for 2013 agency allocations	-	452,434	(452,434)	-	-
Transfer from current year campaign activities to internally restricted fund for 2014 agency allocations	-	(423,700)	423,700	-	-
Net assets, end of year	5,168	119,748	574,512	699,428	771,761

The accompanying notes are an integral part of these financial statements

United Way Central and Northern Vancouver Island Statement of Cash Flows

	<i>15 Months Ended March 31 2013</i>	<i>12 Months Ended December 31 2011</i>
Cash provided by (used for) the following activities		
Operating		
Cash received from donations and special events	1,109,284	877,339
Cash paid to agencies	(627,791)	(588,036)
Cash paid to employees	(332,906)	(222,166)
Cash paid on expenditures	(258,932)	(152,958)
Interest received	463	134
Cash transferred from (to) Success by Six program	12,898	(2,753)
	(96,984)	(88,440)
Financing		
Purchase of short term investments	(3,682)	(309,334)
Proceeds from sale of short term investments	70,138	404,385
	66,456	95,051
Investing		
Purchases of capital assets	(526)	(980)
Decrease in externally restricted cash	3,237	-
	2,711	(980)
Increase (decrease) in cash resources	(27,817)	5,631
Cash resources, beginning of year	204,805	199,174
Cash resources, end of year	176,988	204,805

The accompanying notes are an integral part of these financial statements

United Way Central and Northern Vancouver Island

Notes to the Financial Statements

For the fifteen months ended March 31, 2013

1. Organization

United Way Central and Northern Vancouver Island (the "Society") was incorporated under the laws of the Society Act of British Columbia as a non-profit organization and is a registered charity under the Income Tax Act. The Society is exempt from income taxes as long as certain conditions are met. In the opinion of management these requirements have been met.

The purpose of the Society is to help our community to anticipate and resolve human care issues, to provide leadership and to promote volunteerism in all segments of the community; to provide the financial and administrative means to assist citizens in our community to help each other in the most efficient, effective and accountable way; to enhance the ability of funded agencies to deliver services more effectively, and to maintain the vitality and accountability of the Society.

The Society also manages the Homeless Partnering Strategy program and the Success By Six program. The Success By Six program funds are received from the Ministry of Children and Family Development and are held in trust for the Success by Six initiative, an early childhood development provincial partnership between the Province of B.C., Credit Unions of B.C. and United Ways of B.C. The Homelessness Partnerings Strategy (HPS) funds are received from the Ministry of Homes Resources and Skills Development and are held in trust for the HPS, a project to provide structures and partnerships to stabilize the lives of individuals who are homeless or at risk of becoming homeless. These programs are reported in the unaudited Schedule 1.

In 2012, the United Way Central and Northern Vancouver Island changed its fiscal year end from December 31 to March 31 in order to better align its financial reporting with the timing of the campaign period. During this transitional period, a fifteen-month fiscal period from January 1, 2012 to March 31, 2013 is reported with a twelve-month period from January 1, 2011 to December 31, 2011. The financial statements reflect revenue earned from January 1, 2012 to March 31, 2013, and related operating expenses and distribution of funds made over the fifteen-month period. The deficiency of revenue over expenses during the transition period was funded by the accumulated surpluses of prior years.

2. Impact of adopting accounting standards for not-for-profit organizations

These are the Society's first financial statements prepared in accordance with Canadian accounting standards for not-for-profit organizations (ASNPO). The accounting policies in Note 3 have been applied in preparing the financial statements for the year ended March 31, 2013, the comparative information for the year ended December 31, 2011, and the opening ASNPO balance sheet as at January 1, 2011 (the Society's date of transition to ASNPO).

In preparing these financial statements, the Society has not elected to apply any of the transitional provisions permitted by CICA 1501 *First-time adoption by not-for-profit organizations* at the date of transition to ASNPO:

The transition to ASNPO has not affected the statement of financial position, statement of operations, statement of changes in net assets or statement of cash flows previously reported under Canadian generally accepted accounting principles (GAAP).

United Way Central and Northern Vancouver Island
Notes to the Financial Statements
For the fifteen months ended March 31, 2013

3. Significant accounting policies

The financial statements have been prepared in accordance with Canadian accounting standards for not-for-profit organizations using the following significant accounting policies:

Revenue recognition

The Society follows the deferral method of accounting for contributions.

Pledges and donations received by the Society that are not designated by the donor to fund specified agencies, charities and other United Ways are recognized as revenue in the year that they are received or pledged. An allowance for pledge loss is provided annually based on historical percentages for pledge collections and on actual collection experience. Pledges and donations received by the Society that are designated by the donor to fund specific agencies, charities and other United Ways are considered to be restricted by purpose, and are recorded as deferred contributions and are recognized as revenue in the year the amount is paid to the designated organization.

Special event revenue is recognized when the event occurs and when the amount can be reasonably estimated and collection is reasonably assured.

Contributed materials

Contributions of materials and services are recognized both as contributions and expenses in the statement of operations when a fair value can be reasonably estimated and when the materials and services are used in the normal course of the Society's operations and would otherwise have been purchased.

Volunteers assist the Society in carrying out its services. Because of the difficulty of determining their fair value, these contributed services are not recognized in the financial statements.

Investment Income

Investment income includes interest income, dividends and realized gains/losses on the sale of securities.

Allocations to member agencies

Prior to January 1, 2012, allocations to member agencies were recognized as a liability when the allocations were approved by the Board of Directors. Payments of allocations to member agencies are contingent upon the availability of Board approved funds and compliance with the Society's reporting requirements. As a result, it was determined that the approval by the Board of the allocations does not create a liability and effective January 1, 2012 allocations to member agencies are only recorded when they are paid. The change in policy was not accounted for with retroactive effect.

Capital assets

Purchased capital assets are recorded at cost. Contributed capital assets are recorded at fair value at the date of contribution if fair value can be reasonably determined.

Amortization is provided using the declining balance method at rates intended to amortize the cost of assets over their estimated useful lives.

	<i>Method</i>	<i>Rate</i>
Computer equipment		30 %
Computer software		100 %
Equipment		20 %
Furniture and fixtures		20 %
Office equipment		20 %

In the year of acquisition, amortization is taken at one-half of the above rates. No amortization is taken in the year of disposal.

United Way Central and Northern Vancouver Island
Notes to the Financial Statements
For the fifteen months ended March 31, 2013

3. Significant accounting policies *(Continued from previous page)*

Financial instruments

The Society recognizes its financial instruments when the Society becomes party to the contractual provisions of the financial instrument. All financial instruments are initially recorded at their fair value, including financial assets and liabilities originated and issued in a related party transaction with management. Financial assets and liabilities originated and issued in all other related party transactions are initially measured at their carrying or exchange amount in accordance with CICA 3840 Related Party Transactions.

At initial recognition, the Society may irrevocably elect to subsequently measure any financial instrument at fair value. The Society has not made such an election during the year.

The Society subsequently measures investments in equity instruments quoted in an active market at fair value. Fair value is determined by published price quotations. Investments in equity instruments not quoted in an active market are subsequently measured at cost less impairment. All other financial assets and liabilities are subsequently measured at amortized cost.

Transaction costs and financing fees directly attributable to the origination, acquisition, issuance or assumption of financial instruments subsequently measured at fair value are immediately recognized in the statement of operations for the current period. Conversely, transaction costs and financing fees are added to the carrying amount for those financial instruments subsequently measured at amortized cost or cost.

Measurement uncertainty (use of estimates)

The preparation of financial statements in conformity with Canadian accounting standards for not-for-profit organizations requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenses during the reporting period.

Accounts and pledges receivable are stated after evaluation as to their collectability and an appropriate allowance for doubtful accounts is provided where considered necessary. Amortization is based on the estimated useful lives of capital assets.

These estimates and assumptions are reviewed periodically and, as adjustments become necessary they are reported in excess of revenues and expenses in the periods in which they become known.

Expense allocations

The nature of the Society's operations dictates that its costs are largely influenced by the deployment of its staff. The costs of supporting fundraising and program expenses are directly correlated to the amount of time people work in each of these areas. Administration expenses are allocated between fundraising and the various programs based on the amount of time that people have worked in each of these areas.

4. Short term investments

Short term investments consist of GICs, earn interest of 1.35% and mature on December 13, 2013.

United Way Central and Northern Vancouver Island
Notes to the Financial Statements
For the fifteen months ended March 31, 2013

5. Pledges receivable

	<i>March 31 2013</i>	<i>December 31 2011</i>
2013 campaign pledges receivable	551,916	-
Less allowance for uncollectable pledges	(61,773)	-
	490,143	-
2011 campaign pledges receivable	89,449	670,419
Less allowance for uncollectable pledges	(22,535)	(66,581)
	66,914	603,838
2010 campaign pledges receivable	-	130,585
Less allowance for uncollectable pledges	-	(80,322)
	-	70,243
2009 campaign pledges receivable	-	66,542
Less allowance for uncollectable pledges	-	(55,794)
	-	10,748
	557,057	684,829

Included in gross campaign revenue is \$557,057 (2011 - \$684,829) of pledges receivable.

6. Capital assets

	<i>Cost</i>	<i>Accumulated amortization</i>	<i>March 31 2013 Net book value</i>	<i>December 31 2011 Net book value</i>
Computer equipment	7,400	5,537	1,863	2,661
Computer software	1,777	1,514	263	-
Equipment	14,701	13,899	802	1,002
Furniture and fixtures	4,311	3,055	1,256	1,570
Office equipment	6,971	5,987	984	1,230
	35,160	29,992	5,168	6,463

United Way Central and Northern Vancouver Island
Notes to the Financial Statements
For the fifteen months ended March 31, 2013

7. Deferred designated campaign revenue

Deferred designated campaign revenue consists of donations and pledges received, either directly from donors or other United Ways who manage central campaigns, for other charities that have not been disbursed at period end. Recognition of these amounts as revenue is deferred to periods when the disbursement is made, at which time the payment is recorded as an expense and the donation is recorded as revenue. Changes in the deferred designated campaign revenue balance are as follows:

	March 31 2013	December 31 2011
Balance, beginning of year	157,863	117,711
Received during the year	97,106	84,651
Recognized as revenue during the year	(66,161)	(44,499)
Write off of uncollectible pledges	(24,176)	-
	<u>164,632</u>	<u>157,863</u>

8. Deferred revenue - gaming

	March 31 2013	December 31 2011
Balance, beginning of year	3,237	3,237
Amounts recognized as revenue during the year	(3,237)	-
	<u>-</u>	<u>3,237</u>

9. Internally restricted net assets

The Board of Directors has internally restricted \$574,512 (2011 - \$603,246) representing funds of \$423,700 received from the 2012/2013 campaign and \$150,812 received from the 2012/2011 campaign that will be distributed in the next year to community partners as long as sufficient Board approved funds are available.

10. Funds held in trust

The Society holds funds in trust for the Homeless Partnership Strategy and Success by Six programs. These funds are not recorded in these financial statements.

	2013	2011
Homeless Partnering Strategy program	64,166	-
Success by Six program	12,319	44,057
	<u>76,485</u>	<u>44,057</u>

United Way Central and Northern Vancouver Island
Notes to the Financial Statements
For the fifteen months ended March 31, 2013

11. Financial Instruments

All significant financial assets, financial liabilities and equity instruments of the Society are either recognized or disclosed in the financial statements together with other information relevant for making a reasonable assessment of future cash flows, interest rate risk, credit risk, currency risk, liquidity risk and other price risk.

Credit risk

Campaign pledges receivable and other receivables are subject to credit risk. The Society provides an allowance for doubtful receivables based on historical experience.

Interest rate risk

Interest rate risk is the risk that the value of a financial instrument might be adversely affected by a change in market interest rates. Changes in market interest rates may have an effect on the cash flows associated with some financial assets and liabilities, known as cash flow risk, and on the fair value of other financial assets or liabilities, known as price risk. The Society is exposed to interest rate risk primarily relating to its short term investments and manages this risk by dealing with high quality financial institutions.

12. Allocation of expenses

Fundraising expenses reported in Schedule 3 of \$246,098 (2012 – \$257,018), with the exclusion of campaign expenses, special event costs and direct wages, are reported after allocation of general operating costs of \$105,766 (2012 – \$78,195) based on the estimated time devoted to this activity at 36%.

UWCNVI programs expenses reported in Schedule 3 of \$281,233 (2011 - \$145,499), with the exclusion of U.W. Centraide and memberships and direct wages, are reported after allocation of general operating costs of \$188,028 (2011 - \$139,014) based on the estimated time devoted to this activity at 64%.

13. Subsequent event

On July 19, 2013, the Society's offer to purchase land and buildings for \$215,000 was accepted subject to financing. It is expected that the purchase will be financed by a mortgage on the property of \$206,250.

14. Comparative figures

Certain comparative figures have been reclassified to conform with the current year presentation.

United Way of Central and Northern Vancouver Island
Schedule 1 - Schedule of Trust Fund Receipts and Expenditures
(Unaudited)

	Success By Six	Access Nanaimo	HPS	15 months Ended March 31 2013	12 Months Ended December 31 2011
Revenue					
Strategic Implementation funds	121,582	-	-	121,582	104,389
Capacity funds	78,920	-	-	78,920	78,920
Aboriginal funds	147,000	-	-	147,000	175,670
Children First funds	166,275	-	-	166,275	134,832
HPS funds	-	-	384,964	384,964	-
Other	6,341	-	-	6,341	26,820
Interest revenue	37	-	-	37	35
	520,155	-	384,964	805,119	520,666
Expenses					
Administration					
Bank charges and interest	-	-	-	-	4
Administration	24,734	-	7,559	32,293	1,016
Professional fees	-	-	27,493	27,493	-
Insurance	-	-	2,472	2,472	-
Computer	-	-	1,242	1,242	-
Utilities	-	-	8,093	8,093	-
Rental	-	-	70,295	70,295	-
	24,734	-	117,154	141,888	1,020
Programs					
Strategic Implementation grants	111,298	-	-	111,298	130,321
Aboriginal Engagement grants	156,623	-	-	156,623	127,858
Access Nanaimo	-	5,797	-	5,797	1,823
HPS designated, HPS Aboriginal and sub-project grant	-	-	229,750	229,750	-
Capacity contractors	296,826	-	-	296,826	247,661
Materials & supplies	-	-	6,076	6,076	-
Travel	-	-	3,862	3,862	537
	564,747	5,797	239,688	810,232	508,200
Total Expenses	589,481	5,797	356,842	952,120	509,220

United Way Central and Northern Vancouver Island
Schedule 2 - Schedule of Administrative Expenses

	<i>15 Months Ended March 31 2013</i>	<i>12 Months Ended December 31 2011</i>
Amortization of capital assets	1,821	2,134
Bank charges	2,724	2,531
Conferences and travel	7,337	10,438
Equipment leases	-	2,098
Insurance	2,280	1,769
Office supplies	8,443	4,712
Professional fees	39,024	24,617
Rent	28,811	19,000
Repairs and maintenance	5,246	2,520
Telephone and internet	7,440	5,683
UW Centraide and memberships	9,290	6,485
Volunteer and community relations	44,505	9,362
Wages and benefits	146,684	132,345
	301,605	223,694
United Way of Canada - Centraide dues		
Allocated 100% to UWCNVI programs	(7,811)	(6,485)
	293,794	217,209
Administrative expenses, allocated to fundraising expense at 36% (Schedule 3)	(105,766)	(78,195)
Administrative expenses, allocated to the UWCNVI programs at 64% (Schedule 3)	(188,028)	(139,014)
	-	-

United Way Central and Northern Vancouver Island
Schedule 3 - Schedule of Fundraising Expenses and UWCNVI Programs

	<i>15 months Ended March 31 2013</i>	<i>12 Months Ended December 31 2011</i>
Fundraising Expenses		
Campaign expenses	23,523	149,458
Special event costs	20,011	29,365
Wages	96,798	-
Allocation of administrative expenses (Schedule 2)	105,766	78,195
	246,098	257,018
UWCNVI Programs		
U.W. Centraide and memberships	7,811	6,485
Wages	85,394	-
Allocation of administrative expenses (Schedule 2)	188,028	139,014
	281,233	145,499

**United Way Central and Northern V.I.
Income Statement 01/04/2013 to 31/10/2013**

REVENUE

Income		
Other Revenue	849.50	
Total		849.50
Kickoff Breakfast	8,041.08	
Kickoff Flower donations	150.00	
Kck Off 50/50	930.00	
Starlight Film Festival	8,530.00	
Designation Administration fee	450.00	
Admin fee	18,588.90	
Chocolate Bar Sales	696.61	
Total Fundraising - Central Island		37,386.59
C/C 50/50 Kick off Breakfast	124.00	
Total Fundraising - Comox Valley		124.00
Total Income		38,360.09
Central Island		
2012 Campaign - Central Island	1,064.18	
Campaign Revenue CI 2013	58,372.11	
Campaign Revenue CV 2013	13,605.05	
Campaign Revenue CR 2013	9,064.45	
Designations - Fulfilled	3,257.50	
Campaign Central Island Total		85,363.29
Events - CI	90.00	
Fundraising Central Island Total		90.00
Central Island Total		85,453.29
Campbell River		
Designations - Campbell River	1,878.39	
Campaign Campbell River Total		1,878.39
Campbell River Total		1,878.39
Comox Valley		
Designations - Comox Valley	-352.31	
Campaign Comox Valley Total		-352.31
Comox Valley Total		-352.31
Other Revenue		
Interest Income		1,035.99
Other Revenue Total		1,035.99
TOTAL REVENUE		126,375.45

EXPENSE

Expenses	
Wages/Salaries	122,037.78
Vacation Pay	7,520.35
Employee Benefits	8,771.87
Other Payroll Deduction	-230.00
CPP Expense	5,703.24
WCB Expense	360.25
EI Expense	3,312.60
Rent/Common Costs	12,052.25
Equipment & Software Mtc	8,830.75
Insurance	1,062.00
Bank Charges	821.12
Meetings	1,274.67

**United Way Central and Northern V.I.
Income Statement 01/04/2013 to 31/10/2013**

Memberships	3,354.62	
Office Supplies	4,118.34	
Professional Fees	24,033.26	
Telephone/Internet/Cell phones	3,588.40	
Travel & Mileage	2,097.45	
Public Relations/Advertising	21,521.49	
Board Expenses	232.27	
Staff Training & Conference	2,184.27	
Campaign Support	13,213.81	
Campaign Postage	715.97	
Volunteer Training	810.60	
Miscellaneous	15,824.71	
Campaign Meetings	21.61	
CCC Service Fee	9,073.82	
Starlight Film Festival	927.15	
Other UW Special Events	1,283.97	
Kick off Breakfast	9,308.06	
Impact/Capacity Funds C.R.	26,625.00	
Impact/Capacity Funds C.I.	170,274.50	
Impact/Capacity Funds C.V.	49,223.25	
2009 Designations	408.00	
2010 Designations	5,109.61	
2011 Designations	1,890.90	
2012 Designations	1,522.85	
GC Campaign Supplies - Employees	900.33	
GC Campaign Supplies - Retiree	556.71	
Total Expenses	540,337.83	
Better At Home		
Better At Home	-4,834.00	
Better At Home	-4,834.00	
HPS Community Entity (UWCNVI)		
HPS Infrastructure	2,122.39	
HPS Salary	26,828.90	
HPS Rent	3,500.00	
HPS Professional Fees	5,637.49	
HPS Telephone	350.00	
HPS Travel	58.80	
HPS Office Expenses	176.80	
HPS Expenses		38,674.38
HPS Recovery		-38,703.23
HPS Total		-28.85
TOTAL EXPENSE	535,474.98	
NET INCOME	-409,099.53	

**United Way Central and Northern V.I.
Balance Sheet As at 31/10/2013**

ASSET

Assets		
Coast Capital Savings	38,340.10	
CCCU - General Acct	49,012.01	
CCCU Membership Awards	27.69	
Royal Bank - Visas/P.A.P.	3,288.76	
Petty Cash	200.00	
Total Cash		90,868.56
2011 CI Pledges Receivable	41,771.88	
2011 CI United Way Flow Through	-5,404.48	
2011 C/C Pledges Receivable	-390.00	
2011 C/C United Way Flow Through	13,343.25	
2011 CR Pledges Receivable	13,174.11	
Provision for uncollectible	-83,943.78	
2011 CR United Way Flow Through	4,931.20	
2012 Pledges Rec. Other UWflowthru	-4,539.19	
2012 CI Pledges Receivable	178,138.36	
2012 CV Pledges Receivable	50,734.73	
2012 CR Pleadges Receivable	25,868.20	
Total Pledges Rec prior 2009.		233,684.28
GST Portion Paid		3,204.72
PST Portion Paid		1,197.02
HST Receivable		28.24
Accounts Receivable		9,329.68
IGSI Securities Money Market Acct		149,127.82
IGSI Shares		50.00
Prepaid Expenses		6,733.70
Equipment	14,701.00	
Equipment - Accum Depre.	-13,898.74	
Equipment - Net		802.26
Office Equipment	6,970.52	
Office Equipment - Accum Depre	-5,986.51	
Office Equipment Net		984.01
Computer Equipment	7,400.45	
Computer Equip - Accum Depre	-5,537.20	
Computer Equipment Net		1,863.25
Furniture & Fixture	4,311.00	
Furniture & Fixture Accum Depr	-3,054.74	
Furniture and Fixture Net		1,256.26
Computer Software	1,777.05	
Computer Software - Accum Dep	-1,513.65	
Computer Software Net		263.40
Assets		499,393.20
TOTAL ASSET		499,393.20

LIABILITY

Liabilities	
Due to C/C SB6	25,856.49
Due to CI SB6	-103.42
Accounts Payable	2,626.41
Accrued liabilities	15,750.00
2011 Deferred CI Designations	13,646.73
2011 Deferred CV Designations	17,040.68
2011 Deferred CR Designations	2,903.95
Income Tax Deductions	4,278.10
CPP Payable	2,401.08
EIC Payable	1,085.06
WCB Payable	632.06

**United Way Central and Northern V.I.
Balance Sheet As at 31/10/2013**

Vacation Payable		5,661.14
C.I. 2012 Deferred Revenue	-450.00	
C.R. Deferred 09 Pledge Receivable	420.00	
CI 2010 Deferred Rev.	21,799.72	
C/C 2010 Deferred Rev.	11,101.44	
C.R. 2010 Deferred Rev.	19,559.68	
2012 CI Designation	36,431.17	
2012 CV Designation	17,854.13	
2012 CI Designation paid thru CCC	27,846.00	
2012 CV Designation paid thru CCC	10,384.00	
2012 CR Designation paid thru CCC	4,587.00	
Access Nanaimo Trust Fund	5,798.84	
Total Deferred Rev. CI/CC/CR		155,331.98
Total Liabilities		247,110.26
TOTAL LIABILITY		247,110.26
EQUITY		
Equities		
Retained Earnings Fund Prev. Year	49,386.12	
Prior Year Adjustment	680,170.00	
Capital Surplus	8,750.35	
Current year change in capital surp	125,238.00	
Capital Asset Adjustment	-680,170.00	
Reduction of Capital Surplus	-250,476.00	
Transfer to internally restricted	728,484.00	
Current Earnings	-409,099.53	
Total Equities		252,282.94
TOTAL EQUITY		252,282.94
LIABILITIES AND EQUITY		499,393.20

UWCNVI
Budget April 1, 2014 - March 31, 2015

	Annual Budget	YTD Actual	YTD Variance
REVENUE			
Donations/Pledges/Special Events	901,286		
Administration fees Success by Six	17,342		
SB6 Funding	407,470		
HPS Funding	565,718		
TOTAL REVENUE	1,891,816		
Expenses			
Salaries and Benefits	266899		
Campaign	85481		
PR & Marketing	34121		
Program Travel	3000		
United Way Canada Dues	6500		
AFP - Sector Leadership	500		
Outcome Measurement	6000		
Days of Caring	1200		
Board	1650		
Staff Training & conference	6000		
Recognition/cultivation meetings	2000		
Bank Charges	3000		
Office Supplies	7400		
IT Support & Maintenance	8715		
Insurance	2200		
Equipment Leases	2235		
Telephone / Internet	7200		
Professional Fees/Audit	20000		
Memberships/Chamber	1200		
Other UW CCC Admin Fees	11000		
Office Mortgage	14040		
Total Expenses	490341		
Program Grants			
Local Designations	30029		
Flow Through Designations	42817		
HPS	565718		
SB6	407470		
Community Partner Allocation	355441		
Sub-Total	1401475		
Total	1891816		



United Way
Central & Northern
Vancouver Island

United Way Central & Northern Vancouver Island
Board of Directors – November 28th, 2013

Name	Position
Bill Anderson	Director
Bonnie Bergeron	Director
Don Bonner	Board President
Travis Bryson	Treasurer
Caroline Deane	Director
Neil Fitter	Director
Jim Forsyth	Director
Elizabeth LeBaron	Director
Makenzie Leine	Director
John Little	Director
Jon Steininger	Director

United Way Central & Northern Vancouver Island
You Can Be An Agent of Change!
Central Island: 250 729 7400
Comox Valley : 250 338 1151
Campbell River : 250 287 3213

www.uwcni.ca

**CITY OF NANAIMO
EVALUATION
PERMISSIVE TAX EXEMPTION
THREE YEAR REVIEW**

Name of Organization: AIDS Vancouver Island – Nanaimo

Grant No. RPTE-52

Criteria:	Meets Criteria:		Statement of Purpose: 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.
	Yes	No	
➤ the property qualifies for a PTE as a Church, Public Hospital, Community Care Facility, Private School, or other charitable, recreation, philanthropic or non-profit purposes;			
➤ services provide benefits and be accessible to residents of the City of Nanaimo;			
➤ exemptions are not given to services that are otherwise provided on a private, for profit basis; and,			
➤ must adhere to all of the City of Nanaimo's bylaws and policies.			
Amount Requested:	\$		Amount Recommended:
Grant Awarded:	Yes	No	
			\$

Discussion:

Notes:



CITY OF NANAIMO APPLICATION FOR PERMISSIVE TAX EXEMPTION RENEWAL

Office Use

RPT-52

ORGANIZATION: AIDS Vancouver Island		DATE: Dec. 16 2013.	
ADDRESS: # 201 - 55 Victoria Rd.		PRESIDENT: Lena Locher & Herb Neufeld	
Nanaimo BC		SENIOR STAFF MEMBER: Dana Becker	
V9R5N9		POSITION: Manager	
		CONTACT: 250-714-6633	
TELEPHONE: 250-753-2437		TELEPHONE: dana.becker@avi.org	
OVERVIEW OF YOUR ORGANIZATION'S PROGRAMS AND SERVICES OFFERED IN THE COMMUNITY: Education & Support Service HCV + HIV -			
GEOGRAPHIC AREA SERVED BY THE ORGANIZATION: Nanaimo and surrounding areas.			
NO. OF FULL TIME STAFF: 3		NO. OF PART TIME STAFF: -	
NO. OF COMMUNITY VOLUNTEERS: 4		NO. OF VOLUNTEER HOURS PER YEAR: 500	
NO. OF MEMBERS: 120		MEMBERSHIP FEE: \$ 0.00	
CLIENTS SERVED, LAST YEAR: 80		CLIENTS SERVED, THIS YEAR (PROJECTED): 80	
B.C. SOCIETY ACT REG. NO.:		REVENUE CANADA CHARITABLE REG. NO.: 130642440 RR0001	
CURRENT BUDGET:		LEGAL DESCRIPTION OF PROPERTY:	
INCOME Attached -			
EXPENSES:		TAX FOLIO NUMBER: 82334.00	
NEXT YEAR PROJECTED:			
INCOME:		CURRENT YEAR TAXES (IF KNOWN):	
EXPENSES:			
SIGNATURE: Dana Becker	TITLE/POSITION: Manager - Central Island	DATE: Dec 16 2013	
<p>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).</p>			

CITY OF NANAIMO GRANT QUESTIONNAIRE

6. Please list other City of Nanaimo grants applied for and/or received, including Operating Funding, grants from other Committees, etc.

none

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

free service.

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

Each location has its own budget within the whole organization

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

We are a registered non profit so we adhere to those rules which include no year end surplus or deficits.

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

We have no self generated income



2013 Annual Report BC SOCIETY

FORM 11
SOCIETY ACT
Section 68

Filed Date and Time: October 28, 2013 11:10 AM Pacific Time

ANNUAL REPORT DETAILS

NAME OF SOCIETY

VANCOUVER ISLAND AIDS SOCIETY
FLOOR 3
713 JOHNSON ST
VICTORIA BC
CANADA V8W 1M8

SOCIETY INCORPORATION NUMBER
S-0020925

DATE OF INCORPORATION
January 24, 1986

DATE OF ANNUAL GENERAL MEETING (AGM)
October 24, 2013

DIRECTOR INFORMATION as of October 24, 2013

Last Name, First Name, Middle Name:

ANDERSON, CHARLENE

Physical Address:

1661 FELL ST
VICTORIA BC
CANADA V8R 4V9

Mailing Address:

1661 FELL ST
VICTORIA BC
CANADA V8R 4V9

Last Name, First Name, Middle Name:

BECKERMAN, ANDREW

Physical Address:

1800 CHANDLER AVE
VICTORIA BC
CANADA V8S 1N8

Mailing Address:

1800 CHANDLER AVE
VICTORIA BC
CANADA V8S 1N8

Last Name, First Name, Middle Name:

BURUMA, FRANK (Formerly BARUMA, FRANK)

Physical Address:

575 BAY ST
VICTORIA BC V8T 1P5

Mailing Address:

575 BAY ST
VICTORIA BC V8T 1P5

Last Name, First Name, Middle Name:

CLARK, BOB

Physical Address:

11 - 127 ALDERSMITH PL
VICTORIA BC V9A 7M7

Mailing Address:

11 - 127 ALDERSMITH PL
VICTORIA BC V9A 7M7

Last Name, First Name, Middle Name:

COLLINS, DYLAN

Physical Address:

3861 CADBORO BAY RD
VICTORIA BC V8N 4G4

Mailing Address:

3861 CADBORO BAY RD
VICTORIA BC V8N 4G4

Last Name, First Name, Middle Name:

COWAN, LISA

Physical Address:

124 EBERTS ST
VICTORIA BC V8S 3H7

Mailing Address:

124 EBERTS ST
VICTORIA BC V8S 3H7

Last Name, First Name, Middle Name:

HARPER, BRETT

Physical Address:

401 - 707 COURTNEY ST
VICTORIA BC V8W 0A9

Mailing Address:

401 - 707 COURTNEY ST
VICTORIA BC V8W 0A9

Last Name, First Name, Middle Name:

KALINKA, MIKE

Physical Address:

600 737 YATES ST
VICTORIA BC
CANADA V8W 1L6

Mailing Address:

600 737 YATES ST
VICTORIA BC
CANADA V8W 1L6

Last Name, First Name, Middle Name:

LOCHER, LENA

Physical Address:

919 FIREHALL CREEK RD
VICTORIA BC V9C 0A3

Mailing Address:

919 FIREHALL CREEK RD
VICTORIA BC V9C 0A3

Last Name, First Name, Middle Name:

NEUFELD, HERB

Physical Address:

5 - 900 PARK BLVD
VICTORIA BC V8V 2T3

Mailing Address:

5 - 900 PARK BLVD
VICTORIA BC V8V 2T3

Last Name, First Name, Middle Name:

NIKL, WILL

Physical Address:

8004 JOHNSON ST
VICTORIA BC V8V 3N4

Mailing Address:

8004 JOHNSON ST
VICTORIA BC V8V 3N4

Last Name, First Name, Middle Name:

READING, CHARLOTTE

Physical Address:

946 FORSHAW RD

VICTORIA BC V9A 6M2

Mailing Address:

946 FORSHAW RD

VICTORIA BC V9A 6M2



Financial Statements

Vancouver Island AIDS Society

March 31, 2013

Contents

	Page
Independent Auditors' Report	1-2
Statement of Operations	3
Statement of Changes in Net Assets	4
Statement of Financial Position	5
Statement of Cash Flows	6
Notes to the Financial Statements	7-19



Independent auditors' report

Grant Thornton LLP
3rd Floor
888 Fort Street
Victoria, BC
V8W 1H8
T +1 250 383 4191
F +1 250 381 4623
www.GrantThornton.ca

To the members of the Vancouver Island AIDS Society

We have audited the accompanying financial statements of the Vancouver Island AIDS Society, which comprise the statement of financial position as at March 31, 2013, March 31, 2012 and April 1, 2011, and the statements of operations, changes in net assets and cash flows for the years then ended March 31, 2013 and March 31, 2012, 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.

Auditors' responsibility

Our responsibility is to express an opinion on these financial statements based on our audits. 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 auditors' 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 non-profit organizations, the Society derives revenue from donations and fundraising, the completeness of which is not susceptible to 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 revenues, net revenues, assets and net assets.

Qualified opinion

In our opinion, except for the possible effects of the matter described in the *Basis for qualified opinion* paragraph, the financial statements present fairly, in all material respects, the financial position of the Vancouver Island AIDS Society as at March 31, 2013, March 31, 2012, and April 1, 2011, and the results of its operations and its cash flows for the years then ended March 31, 2013 and March 31, 2012 in accordance with Canadian accounting standards for not-for-profit organizations.

Victoria, Canada
July 24, 2013



Chartered accountants

Vancouver Island AIDS Society Statement of Operations

Year ended March 31	2013	2012
		(Note 3)
Revenue		
Grants		
Vancouver Island Health Authority	\$ 1,468,198	\$ 1,466,496
Federal government	287,150	238,413
United Way	162,418	95,671
M.A.C. AIDS Fund	75,000	80,000
Capital contribution	3,696	3,696
Corporate sponsorship	5,214	14,440
Donations	22,217	56,906
Gaming Commission	94,000	96,002
Interest and other income	57,586	61,883
	<u>2,175,479</u>	<u>2,113,507</u>
Expenses		
Amortization	9,487	11,201
Contract services and evaluation	23,633	47,318
Equipment, leaseholds and maintenance	31,516	22,499
Licences, fees and dues	8,604	9,191
Meetings, honoraria and travel	83,761	88,741
Office and stationery	49,468	67,860
Professional fees	13,223	11,685
Program materials	151,862	153,062
Promotion and advertising	9,449	8,943
Rent and occupancy	97,655	102,985
Salaries and benefits	1,597,847	1,534,840
Telephone and utilities	56,720	65,500
	<u>2,133,225</u>	<u>2,123,825</u>
	42,254	(10,318)
Operations from Joint Venture, net (Note 5)	<u>3,348</u>	<u>(5,362)</u>
Excess (deficiency) of revenue over expenses	\$ <u>45,602</u>	\$ <u>(15,680)</u>

See accompanying notes to the financial statements.

Vancouver Island AIDS Society

Statement of Changes in Net Assets

Year ended March 31

	Invested in capital assets	Restricted for endowment purposes	General operating fund	Total
Balance, April 1, 2011	\$ 64,416	\$ 6,828	\$ 210,700	\$ 281,944
Deficiency of revenue over expenses	(25,984)	675	9,629	(15,680)
Due from joint venture	9,240	-	(9,240)	-
Investment in capital assets	3,877	-	(3,877)	-
Balance, March 31, 2012	\$ 51,549	\$ 7,503	\$ 207,212	\$ 266,264
Balance, April 1, 2012	51,549	7,503	207,212	266,264
Excess of revenue over expenses	(5,428)	-	51,030	45,602
Due from joint venture	543	-	(543)	-
Repayment of debt	10,000	-	(10,000)	-
Investment in capital assets	1,567	-	(1,567)	-
Balance, March 31, 2013	\$ 58,231	\$ 7,503	\$ 246,132	\$ 311,866

See accompanying notes to the financial statements.

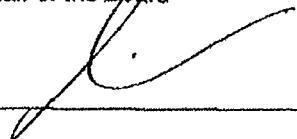
Vancouver Island AIDS Society

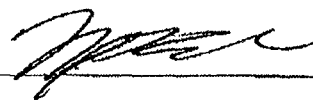
Statement of Financial Position

March 31	2013	2012	April 1 2011
		(Note 3)	(Note 3)
Assets			
Current			
Cash	\$ 631,681	\$ 453,908	\$ 724,175
Receivables	25,983	67,315	47,082
Due from AVI Enterprises Society (Note 4)	21,787	28,418	54,991
Due from joint venture partner (Note 5)	55,109	55,652	64,892
Prepaid	9,250	9,250	9,250
	<u>743,810</u>	<u>614,543</u>	<u>900,390</u>
Capital assets (Note 6)	<u>1,683,486</u>	<u>1,754,484</u>	<u>1,824,886</u>
	<u>\$ 2,427,296</u>	<u>\$ 2,369,027</u>	<u>\$ 2,725,276</u>
Liabilities			
Current			
Payables and accruals	\$ 86,471	\$ 97,102	\$ 69,476
Accrued employee benefits	50,690	46,386	34,871
Line of credit (Note 7)	95,470	111,159	172,269
Deferred revenue (Note 8)	297,905	200,688	513,623
Mortgage payable (Note 9)	-	-	124,490
	<u>530,536</u>	<u>455,335</u>	<u>914,729</u>
Deferred contribution (Note 10)	<u>1,584,894</u>	<u>1,647,428</u>	<u>1,528,603</u>
	<u>2,115,430</u>	<u>2,102,763</u>	<u>2,443,332</u>
Net Assets			
Invested in capital assets	58,231	51,549	64,416
Restricted for endowment purposes (Note 11)	7,503	7,503	6,828
General operating fund	<u>246,132</u>	<u>207,212</u>	<u>210,700</u>
	<u>311,866</u>	<u>266,264</u>	<u>281,944</u>
	<u>\$ 2,427,296</u>	<u>\$ 2,369,027</u>	<u>\$ 2,725,276</u>

Commitments (Note 13)

On behalf of the Board

 Director

 Director

See accompanying notes to the financial statements.

Vancouver Island AIDS Society

Statement of Cash Flows

Year ended March 31	2013	2012
		(Note 3)
Increase (decrease) in cash and cash equivalents		
Operating		
Excess (deficiency) of revenue over expenditures	\$ 45,602	(15,680)
Amortization	72,565	80,244
	<u>118,167</u>	<u>64,564</u>
Change in non-cash operating working		
Receivables	41,332	(20,233)
Due from AVI Enterprises Society	6,631	26,573
Due from joint venturer	543	9,240
Payables and accruals	(10,631)	27,626
Accrued employee benefits	4,304	11,515
Deferred revenue	97,217	(312,935)
	<u>257,563</u>	<u>(193,650)</u>
Financing		
Advances from line of credit	(15,689)	(61,110)
Repayment of mortgage	-	(124,490)
Deferred contribution	(62,534)	118,825
	<u>(78,223)</u>	<u>(66,775)</u>
Investing		
Purchase of capital assets	<u>(1,567)</u>	<u>(9,842)</u>
Net increase (decrease) in cash and cash equivalents	177,773	(270,267)
Cash and cash equivalents, beginning of year	<u>453,908</u>	<u>724,175</u>
Cash and cash equivalents, end of year	\$ <u>631,681</u>	\$ <u>453,908</u>

See accompanying notes to the financial statements.

Vancouver Island AIDS Society

Notes to the Financial Statements

March 31, 2013

1. Purpose of the Society

The Society provides comprehensive, accessible and effective education, prevention, care, treatment and support services to residents of Vancouver Island and the Gulf Islands to:

- (i) reduce the spread of, primarily, HIV/AIDS and also Hepatitis C and/or other co-infections; and
- (ii) improve the health and well being of people infected and affected primarily by HIV/AIDS and also by Hepatitis C and/or other co-infections.

The Society is incorporated under the Society Act of British Columbia. As a registered charity, the Society is exempt from income tax and may issue receipts for charitable donations.

2. Summary of significant accounting policies

Basis of presentation

The Society has elected to apply the standards of Part III of the CICA Accounting Handbook in accordance with Canadian accounting standards for not-for-profit organizations.

Revenue recognition

The Society follows the deferral method of accounting for contributions.

Restricted contributions are recognized as revenues 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 reasonably assured. Endowment contributions are recognized as direct increases in net assets.

The general operating fund accounts for the Society's fundraising grant and program operations.

Joint venture

The Society has an agreement with Victoria Cool Aid Society to jointly operate the ACCESS Health Centre at 713/715 Johnson Street, a building owned by both parties. The Society accounts for its one-third share of the assets and liabilities relating to the joint venture using the proportionate consolidation method.

Use of estimates

In preparing the Society's financial statements, management is required to make estimates and assumptions that affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities at the date of the financial statements and reported amounts of revenue and expenses during the period. Actual results could differ from these estimates.

Cash and cash equivalents

Cash and cash equivalents include cash on hand, balances with banks.

Vancouver Island AIDS Society

Notes to the Financial Statements

March 31, 2013

2. Summary of significant accounting policies (continued)

Donations-in-kind

The Society records donated materials, services and facilities in those cases where:

- the Society controls the way they are used;
- there is a measurable basis for arriving at fair value; and
- the services are essential services, which would normally be purchased and paid for if not donated.

The Society would not be able to carry out its activities without the services of the many volunteers who donate a considerable number of hours. Because of the difficulty of compiling these hours, contributed services are not recognized in the financial statements.

Amortization

Rates and bases of amortization applied to write off the cost less estimated salvage value of capital assets over their estimated lives are as follows:

Building	25 years, straight-line basis
Vehicles	5 years, straight-line basis
Office equipment	20%, declining balance
Computer hardware	30%, declining balance
Leasehold improvements	over the remaining term of the lease

Financial instruments

The Society's financial instruments consist of cash, receivables, payables and accruals, and due to (from) related parties. Unless otherwise noted, it is management's opinion that the Society is not exposed to significant interest, currency or credit risks arising from these financial instruments. The fair value of these financial instruments approximates their carrying values, unless otherwise noted.

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

Invested in capital assets

Invested in capital assets includes the capital assets purchased through the general fund and the proportion investment in the joint venture, Note 5.

Vancouver Island AIDS Society

Notes to the Financial Statements

March 31, 2013

3. Impact of the change in the basis of accounting

These financial statements are the first financial statements for which the Society has applied the Canadian accounting standards for not-for-profit organizations ("ASNPO"). The financial statements for the year ended March 31, 2013 were prepared in accordance with ASNPO. Comparative period information presented for the year ended March 31, 2012 and the opening statement of financial position as at April 1, 2011 were prepared in accordance with ASNPO and the provisions set out in Section 1501 *First-time adoption by not-for-profit organizations*.

The date of transition to ASNPO is April 1, 2011. The Society's transition from Canadian Generally Accepted Accounting Policies ("previous GAAP") to ASNPO did not have any changes but on transition there was an error in prior periods that was identified. The following is the impact on the opening net assets as at April 1, 2011 and the statements of operations and cash flows for the year ended March 31, 2012.

Vancouver Island AIDS Society

Notes to the Financial Statements

March 31, 2013

3. Impact of the change in the basis of accounting (continued)

Reconciliation of statement of financial position as at April 1, 2011

The financial position at the date of transition can be reconciled to the amounts reported under previous GAAP as follows:

April 1, 2011	Previous GAAP	Correction in previous reporting framework	ASNPO	Notes
Assets				
Current				
Cash	\$ 724,175	\$ -	\$ 724,175	
Receivables	47,082	-	47,082	
Due from AVI Enterprises Society	54,991	-	54,991	
Due from joint venture partner	64,892	-	64,892	
Prepaid	9,250	-	9,250	
	<u>900,390</u>	<u>-</u>	<u>900,390</u>	
Capital assets	<u>1,824,886</u>	<u>-</u>	<u>1,824,886</u>	
	<u>\$ 2,725,276</u>	<u>\$ -</u>	<u>\$ 2,725,276</u>	
Liabilities				
Current				
Payables and accruals	\$ 69,476	\$ -	\$ 69,476	
Accrued employee benefits	18,108	16,763	34,871	A
Line of credit	172,269	-	172,269	
Deferred revenue	513,623	-	513,623	
Mortgage payable	124,490	-	124,490	
	<u>897,966</u>	<u>16,763</u>	<u>914,729</u>	
Deferred contribution	<u>1,528,603</u>	<u>-</u>	<u>1,528,603</u>	
	<u>2,426,569</u>	<u>16,763</u>	<u>2,443,332</u>	
Net Assets				
Invested in capital assets	64,416	-	64,416	
Restricted for endowment purposes	6,828	-	6,828	
General operating fund	<u>227,463</u>	<u>(16,763)</u>	<u>210,700</u>	A
	<u>298,707</u>	<u>(16,763)</u>	<u>281,944</u>	
	<u>\$ 2,725,276</u>	<u>\$ -</u>	<u>\$ 2,725,276</u>	

Vancouver Island AIDS Society

Notes to the Financial Statements

March 31, 2013

3. Impact of the change in the basis of accounting (continued)

Reconciliation of statement of financial position as at March 31, 2012

The financial position at the date of transition can be reconciled to the amounts reported under previous GAAP as follows:

March 31, 2012	Previous GAAP	Correction in previous reporting framework	ASNPO	Notes
Assets				
Current				
Cash	\$ 453,908	\$ -	\$ 453,908	
Receivables	67,315	-	67,315	
Due from AVI Enterprises Society	28,418	-	28,418	
Due from joint venture partner	55,652	-	55,652	
Prepaid	9,250	-	9,250	
	<u>614,543</u>	<u>-</u>	<u>614,543</u>	
Capital assets	<u>1,754,484</u>	<u>-</u>	<u>1,754,484</u>	
	<u>\$ 2,369,027</u>	<u>\$ -</u>	<u>\$ 2,369,027</u>	
Liabilities				
Current				
Payables and accruals	\$ 97,102	\$ -	\$ 97,102	
Accrued employee benefits	17,920	28,466	46,386	A
Line of credit	111,159	-	111,159	
Deferred revenue	200,688	-	200,688	
	<u>426,869</u>	<u>28,466</u>	<u>455,335</u>	
Deferred contribution	<u>1,647,428</u>	<u>-</u>	<u>1,647,428</u>	
	<u>2,074,297</u>	<u>28,466</u>	<u>2,102,763</u>	
Net Assets				
Invested in capital assets	51,549	-	51,549	
Restricted for endowment purposes	7,503	-	7,503	
General operating fund	235,678	(28,466)	207,212	A
	<u>294,730</u>	<u>(28,466)</u>	<u>266,264</u>	
	<u>\$ 2,369,027</u>	<u>\$ -</u>	<u>\$ 2,369,027</u>	

Vancouver Island AIDS Society

Notes to the Financial Statements

March 31, 2013

3. Impact of the change in the basis of accounting (continued)

Reconciliation of the statement of operations

The statement of operations for the reporting period ended March 31, 2012 can be reconciled to the amounts reported under previous GAAP as follows:

Year ended March 31, 2012	Previous GAAP	Correction in previous reporting framework	ASNPO	Notes
Revenue				
Grants				
Vancouver Island Health Authority	\$ 1,466,496	\$ -	\$ 1,466,496	
Federal government	238,413	-	238,413	
United Way	95,671	-	95,671	
M.A.C. AIDS Fund	80,000	-	80,000	
Capital contribution	3,696	-	3,696	
Corporate sponsorship	14,440	-	14,440	
Donations	56,906	-	56,906	
Gaming Commission	96,002	-	96,002	
Interest and other income	61,883	-	61,883	
	<u>2,113,507</u>	<u>-</u>	<u>2,113,507</u>	
Expenses				
Amortization	11,201	-	11,201	
Contract services and evaluation	47,318	-	47,318	
Equipment, leaseholds and maintenance	22,499	-	22,499	
Licences, fees and dues	9,191	-	9,191	
Meetings, honoraria and travel	88,741	-	88,741	
Office and stationery	67,860	-	67,860	
Professional fees	11,685	-	11,685	
Program materials	153,062	-	153,062	
Promotion and advertising	8,943	-	8,943	
Rent and occupancy	102,985	-	102,985	
Salaries and benefits	1,523,515	11,325	1,534,840	A
Telephone and utilities	65,500	-	65,500	
	<u>2,112,500</u>	<u>11,325</u>	<u>2,123,825</u>	A
	1,007	(11,325)	(10,318)	A
Operations from Joint Venture, net	<u>(5,362)</u>	<u>-</u>	<u>(5,362)</u>	
Deficiency of revenue over expenses	\$ <u>(4,355)</u>	\$ <u>(11,325)</u>	\$ <u>(15,680)</u>	A

Vancouver Island AIDS Society

Notes to the Financial Statements

March 31, 2013

3. Impact of the change in the basis of accounting (continued)

Reconciliation of the statement of changes in net assets

The statement of changes in net assets for the reporting period ended March 31, 2012 can be reconciled to the amounts reported under previous GAAP as follows:

Year ended March 31, 2012	Previous GAAP	Correction in previous reporting framework	ASNPO	Notes
Balance, April 1, 2011	\$ 298,707	\$ (16,763)	\$ 281,944	A
Deficiency of revenue over expenses	(4,355)	(11,325)	(15,680)	A
Due from joint venture	-	-	-	
Investment in capital assets	-	-	-	
Balance, March 31, 2012	\$ <u>294,352</u>	\$ <u>(28,088)</u>	\$ <u>266,264</u>	

Vancouver Island AIDS Society

Notes to the Financial Statements

March 31, 2013

3. Impact of the change in the basis of accounting (continued)

Reconciliation of the statement of cash flows

The statement of cash flows for the reporting period ended March 31, 2012 can be reconciled to the amounts reported under previous GAAP as follows:

Year ended March 31, 2012	Previous GAAP	Correction in previous reporting framework	ASNPO	Notes
Increase (decrease) in cash and cash equivalents				
Operating				
Deficiency of revenue over expenditures	\$ (4,355)	(11,325)	(15,680)	A
Amortization	80,244	-	80,244	
	<u>75,889</u>	<u>(11,325)</u>	<u>64,564</u>	
Change in non-cash operating working				
Receivables	(20,233)	-	(20,233)	
Due from AVI Enterprises Society	26,573	-	26,573	
Due from joint venturer	9,240	-	9,240	
Payables and accruals	27,626	-	27,626	A
Accrued employee benefits	190	11,325	11,515	
Deferred revenue	<u>(312,935)</u>	<u>-</u>	<u>(312,935)</u>	
	<u>(193,650)</u>	<u>-</u>	<u>(193,650)</u>	
Financing				
Advances from line of credit	(61,110)	-	(61,110)	
Repayment of mortgage	(124,490)	-	(124,490)	
Deferred contribution	<u>118,825</u>	<u>-</u>	<u>118,825</u>	
	<u>(66,775)</u>	<u>-</u>	<u>(66,775)</u>	
Investing				
Purchase of capital assets	<u>(9,842)</u>	<u>-</u>	<u>(9,842)</u>	
Net decrease in cash and cash equivalents	(270,267)	-	(270,267)	
Cash and cash equivalents, beginning of year	<u>724,175</u>	<u>-</u>	<u>724,175</u>	
Cash and cash equivalents, end of year	<u>\$ 453,908</u>	<u>\$ -</u>	<u>\$ 453,908</u>	

Vancouver Island AIDS Society

Notes to the Financial Statements

March 31, 2013

3. Impact of the change in the basis of accounting (continued)

Due to the correction in prior periods the excess of revenue over expenditures has been decreased by \$11,325 for the year ended March 31, 2012.

Accrued employee benefits (Note A)

The figures for the year ended March 31, 2012 have been restated to adjust for an error in the calculation of accrued employee benefits. This adjustment affected the opening financial position, April 1, 2011, and the financial position as of March 31, 2012

4. Due from related parties

AVI Enterprises Society was incorporated in November 2003 and is administered by the Vancouver Island AIDS Society. Vancouver Island AIDS Society and AVI Enterprises Society are also related due to the fact that they are controlled by the same board of directors.

Amounts due from related parties do not bear interest and have no set terms of repayment.

The Society has decided to not consolidate AVI Enterprises and has disclosed the following financial information of AVI Enterprises.

	2013	2012	April 1, 2011
Assets			
Current	\$ 62,757	\$ 92,117	\$ 119,719
Long term	2,535	3,194	4,028
	<u>\$ 65,292</u>	<u>\$ 95,311</u>	<u>\$ 123,747</u>
Liabilities	\$ 18,415	\$ 55,787	\$ 94,699
Net Assets	<u>46,877</u>	<u>39,524</u>	<u>29,048</u>
Total liabilities and net assets	<u>\$ 65,292</u>	<u>\$ 95,311</u>	<u>\$ 123,747</u>
Revenue	\$ 425,972	\$ 427,319	\$ 393,716
Operating expenses	<u>(418,619)</u>	<u>(416,843)</u>	<u>(422,390)</u>
Net income (loss)	<u>\$ 7,353</u>	<u>\$ 10,476</u>	<u>\$ (28,674)</u>
Statement of cash flows			
Operating activities	\$ (19,957)	\$ (25,280)	\$ 33,811
Financing activities	-	-	-
Investing activities	<u>-</u>	<u>-</u>	<u>-</u>

Vancouver Island AIDS Society

Notes to the Financial Statements

March 31, 2013

5. Joint venture

The Access Health Centre is a joint project between Vancouver Island AIDS Society and the Victoria Cool Aid Society which was entered into to purchase land and buildings at 713/715 Johnson Street. The Society holds a one-third interest in the project. Society accounts for their interest using the proportionate consolidation for joint ventures.

The following amounts are included in the financial statements and represent the Society's proportionate share of revenues, expenses, assets and liabilities of the joint venture:

	2013	2012	April 1, 2011
Assets			
Due from joint venture partner	\$ 55,109	\$ 55,652	\$ 64,892
Land and buildings	<u>1,664,197</u>	<u>1,725,133</u>	<u>1,786,250</u>
	<u>\$ 1,719,306</u>	<u>\$ 1,780,785</u>	<u>\$ 1,851,142</u>
Liabilities			
Accounts payable	\$ -	\$ 300	\$ 2,216
Line of credit	95,470	111,159	172,269
Mortgage payable	-	-	124,490
Deferred contribution	<u>1,584,894</u>	<u>1,643,732</u>	<u>1,521,211</u>
	<u>1,680,364</u>	<u>1,755,191</u>	<u>1,820,186</u>
Equity	<u>38,942</u>	<u>25,594</u>	<u>30,956</u>
Total liabilities and equity	<u>\$ 1,719,306</u>	<u>\$ 1,780,785</u>	<u>\$ 1,851,142</u>
Amortization of deferred capital	\$ 66,201	\$ 57,716	\$ 48,041
Depreciation and amortization	<u>(62,853)</u>	<u>(63,078)</u>	<u>(69,043)</u>
Result of joint venture	<u>\$ 3,348</u>	<u>\$ (5,362)</u>	<u>\$ (21,002)</u>

Vancouver Island AIDS Society

Notes to the Financial Statements

March 31, 2013

6. Capital assets

March 31, 2013	<u>Cost</u>	<u>Accumulated amortization</u>	<u>Net book value</u>
Land	\$ 304,371	\$ -	\$ 304,371
Building	1,551,488	192,209	1,359,279
Vehicles	18,480	18,480	-
Office equipment	72,438	59,312	13,126
Computer hardware	150,354	146,050	4,304
Leasehold improvements	100,003	97,597	2,406
	<u>\$ 2,197,134</u>	<u>\$ 513,648</u>	<u>\$ 1,683,486</u>
March 31, 2012	<u>Cost</u>	<u>Accumulated amortization</u>	<u>Net book value</u>
Land	\$ 304,371	\$ -	\$ 304,371
Building	1,551,488	130,150	1,421,338
Vehicles	18,480	14,784	3,696
Office equipment	69,700	53,977	15,723
Computer hardware	150,354	144,205	6,149
Leasehold improvements	100,003	96,796	3,207
	<u>\$ 2,194,396</u>	<u>\$ 439,912</u>	<u>\$ 1,754,484</u>
April 1, 2011	<u>Cost</u>	<u>Accumulated amortization</u>	<u>Net book value</u>
Land	\$ 304,371	\$ -	\$ 304,371
Building	1,548,185	68,222	1,479,963
Vehicles	18,480	11,088	7,392
Office equipment	69,700	48,990	20,710
Computer hardware	150,354	141,852	8,502
Leasehold improvements	100,003	96,055	3,948
	<u>\$ 2,191,093</u>	<u>\$ 366,207</u>	<u>\$ 1,824,886</u>

7. Line of credit

The Society maintains a line of credit with Vancity Savings Credit Union. This line of credit bears interest at a rate of prime plus 2.5% and is secured by the assets of the Society.

Vancouver Island AIDS Society

Notes to the Financial Statements

March 31, 2013

8. Deferred revenue

		Opening Balance	Restricted Received/ Receivable	Restricted Recognized	Ending Balance
March 31, 2013					
Provincial	\$	91,828	\$ 1,376,374	\$ 1,468,198	\$ 4
B.C. Gaming		203	94,065	94,000	268
United Way		41,505	315,976	160,000	197,481
Other		67,152	48,000	15,000	100,152
	\$	<u>200,688</u>	<u>\$ 1,834,415</u>	<u>\$ 1,737,198</u>	<u>\$ 297,905</u>
March 31, 2012					
Provincial	\$	455,692	\$ 1,102,632	\$ 1,466,496	\$ 91,828
B.C. Gaming		2,012	94,193	96,002	203
United Way		7,767	124,125	90,387	41,505
Other		48,152	39,828	20,828	67,152
	\$	<u>513,623</u>	<u>\$ 1,360,778</u>	<u>\$ 1,673,713</u>	<u>\$ 200,688</u>

9. Mortgage payable	2013	2012	April 1 2011
Vancity Savings Credit Union, mortgage on 713 Johnson Street	\$ -	\$ -	\$ 124,490
Less: current portion	<u>-</u>	<u>-</u>	<u>124,490</u>
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

10. Deferred contributions

Deferred contributions of \$nil (2012: \$3,696, April 1, 2011: \$7,392) relates to the funds received to purchase two ambulances. This contribution has been deferred and is amortized over the useful life of the vehicles.

Deferred contributions of \$1,584,894 (2012: \$1,643,732, April 1, 2011: \$1,521,211) relates to amounts received to purchase and renovate the land and building at 713/715 Johnson Street. These amounts are amortized over the life of asset.

Vancouver Island AIDS Society

Notes to the Financial Statements

March 31, 2013

11. Endowment fund

This fund receives donations which are to be accumulated and remain invested, with interest earned being contributed to the general fund and used for the financial aid of clients.

12. Employee pension plan

The Society and certain of its employees contribute to the Municipal Pension Plan. The Plan is a multi-employer defined benefit plan. The British Columbia Pension Corporation administers the Plan, including the payment of pension benefits on behalf of employers and employees in accordance with the Public Sector Pension Plans Act and the Municipal Pension Plan Rules. The risks and rewards associated with the Plan's unfunded liability or surplus are shared between the employers and the Plan's members and may be reflected in their future contributions.

During the year, the Society contributed \$70,372 (2012: \$70,238) on behalf of the employees. Based on the most recent actuarial valuation as of December 2009, the Municipal Pension Plan has an unfunded liability which is being addressed through increased employer and employee contribution rates effective July 1, 2011. Portions of any surplus or deficiency are not attributed to individual employers.

13. Commitments

The Society is committed to future rental payments for office equipment;

2013	\$	1,700
2014		<u>1,558</u>
	\$	<u>3,258</u>

14. Economic dependency

The Society receives a significant portion of its funding from government. The ongoing operation of the Society in its present form is dependent on continuing to receive adequate levels of funding from government.

15. Comparative figures

Certain 2012 comparative figures have been reclassified to conform to the presentation adopted in the current year.

AIDS Vancouver Island
2013 14 Board Report
for the Period April 1 - November 30, 2013 (8 months)

	(1)	(2)	(3)	(4)	(5)
	Year to Date				Annual
	Actual	Budget	Variance	% Var	Budget
Revenue					
Grants					
VIHA Funding	977,164	977,165	-1	0.0%	1,465,748
Federal government (PHAC)	191,433	191,100	333	0.2%	286,650
United Way	148,013	151,333	-3,320	-2.2%	227,000
MAC grant	50,000	50,000	0	0.0%	75,000
Fundraising/Corporate sponsorship	44,261	27,000	17,261	63.9%	40,500
Contribution from AVIE	0	0	0	#DIV/0!	15,000
Donations	30,408	17,500	12,908	73.8%	22,500
Gaming	62,667	62,667	0	0.0%	94,000
Interest & other income	15,686	22,567	-6,881	-30.5%	33,850
Amortization of DCC	-	-	0		-
	1,519,632	1,499,332	20,300	1.4%	2,260,248
Expenses					
Contract Services	7,593	8,897	1,304	14.7%	13,345
Equipment & Maintenance	9,444	13,957	4,513	32.3%	20,935
Licenses, Fees and Promotion	2,468	4,867	2,399	49.3%	7,300
Meetings, honoraria & travel	51,993	61,802	9,809	15.9%	92,703
Insurance	11,304	11,333	29	0.3%	17,000
Office and stationery	21,234	18,133	-3,101	-17.1%	27,200
Professional fees	9,164	7,467	-1,697	-22.7%	11,200
Program Materials	102,749	125,623	22,874	18.2%	188,434
Promotion & Advertising	8,673	4,733	-3,940	-83.2%	7,100
Rent & mortgage costs	71,038	74,109	3,071	4.1%	111,163
Salaries and Benefits	1,159,168	1,183,040	23,872	2.0%	1,709,132
Telephone, utilities & internet	35,812	41,493	5,681	13.7%	62,240
Volunteer training and recognition	850	2,000	1,150	57.5%	3,000
Contingency	-	0	0		0
Amortization	2,944	2,933	-11	-0.4%	4,401
	1,494,434	1,560,387	65,953	4.2%	2,275,154
Surplus (Deficit) from AVI operations	25,198	-61,055	86,253		-14,906
Results from Joint Venture					
Consolidated Surplus (Deficit)	25,198	-61,055	86,253		-14,906



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About Us

[our board of directors](#)
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Our Board of Directors

AVI's Board of Directors represent the agency in the community and guide the policy and governance of AVI. Individuals are elected to these positions at the Annual General Meeting.

2013-2014 Board of Directors

- Lena Locher, Co-Chair
- Herb Neufeld, Co-Chair
- Andrew Beckerman, Past Chair
- Lisa Cowan, Secretary
- Mike Kalinka, Treasurer
- Charlene Anderson, Member-at-large
- Frank Buruma, Member-at-large
- Bob Clark, Member-at-large
- Dylan Collins, Member-at-large
- Brett Harper, Member-at-large
- Will Nikl, Member-at-large
- Charlotte Reading, Member-at-large
- Katrina Jensen, (ex-officio, Executive Director)

Strategic Plan

2009-2012 Strategic Plan

Annual Reports

2011-2012 Annual Report

2010-2011 Annual Report

2009-2010 Annual Report

2008-2009 Annual Report

2007-2008 Annual Report

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**CITY OF NANAIMO
EVALUATION
PERMISSIVE TAX EXEMPTION
THREE YEAR REVIEW**

Name of Organization: Navy League of Canada, Nanaimo Branch

Grant No. RPTE-63

Criteria:	Meets Criteria:		Statement of Purpose: 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.
	Yes	No	
➤ the property qualifies for a PTE as a Church, Public Hospital, Community Care Facility, Private School, or other charitable, recreation, philanthropic or non-profit purposes;			
➤ services provide benefits and be accessible to residents of the City of Nanaimo;			
➤ exemptions are not given to services that are otherwise provided on a private, for profit basis; and,			
➤ must adhere to all of the City of Nanaimo's bylaws and policies.			
Amount Requested:	\$		Amount Recommended:
Grant Awarded:	Yes	No	
			\$
Discussion:			
Notes:			



CITY OF NANAIMO APPLICATION FOR PERMISSIVE TAX EXEMPTION RENEWAL

Office Use
RPT-63

ORGANIZATION: <i>Navy League of Canada Nanaimo B.C.</i>		DATE: <i>Jan 17/2014</i>	
ADDRESS: <i>750-5th Street</i>		PRESIDENT: <i>Kandace Patterson</i>	
<i>Nanaimo</i>		SENIOR STAFF MEMBER: <i>Same</i>	
<i>B.C.</i>		POSITION: <i>Same</i>	
<i>V9R 7B4</i>		CONTACT: <i>Same</i>	
TELEPHONE: <i>250-753-3797</i>		TELEPHONE: <i>250-729-6897</i>	
OVERVIEW OF YOUR ORGANIZATION'S PROGRAMS AND SERVICES OFFERED IN THE COMMUNITY: <i>Two Cadet Corps with a naval theme for youths aged 9-12yrs and 12-18yrs. Youth participate in city activities such as parades, Poppy Sales, Park cleanup, releasing of fish in the mercy lakes & streams</i>			
GEOGRAPHIC AREA SERVED BY THE ORGANIZATION: <i>Nanaimo, Lantzville and Ladysmith</i>			
NO. OF FULL TIME STAFF: <i>0</i>		NO. OF PART TIME STAFF: <i>0</i>	
NO. OF COMMUNITY VOLUNTEERS: <i>Approx 400</i>		NO. OF VOLUNTEER HOURS PER YEAR: <i>Approx 16,779.5 (see volunteer list)</i>	
NO. OF MEMBERS:		MEMBERSHIP FEE: <i>\$50.00</i>	
CLIENTS SERVED, LAST YEAR: <i>136 cadets</i>		CLIENTS SERVED, THIS YEAR (PROJECTED): <i>160 cadets</i>	
B.C. SOCIETY ACT REG. NO.: <i>S-15432</i>		REVENUE CANADA CHARITABLE REG. NO.:	
CURRENT BUDGET:		LEGAL DESCRIPTION OF PROPERTY: <i>750 5th Street Nanaimo</i>	
INCOME <i>28,000.00</i>		TAX FOLIO NUMBER: <i>16000.010</i>	
EXPENSES: <i>36,950.00</i>		CURRENT YEAR TAXES (IF KNOWN): <i>(exempted)</i>	
NEXT YEAR PROJECTED:			
INCOME: <i>16,000.00</i>			
EXPENSES: <i>50,000.00</i>			
SIGNATURE: <i>K Patterson</i>	TITLE/POSITION: <i>President</i>		DATE:

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.

We offer 2 Naval based Caided programs to youth in Nanaimo & area
that teach citizenship, service to others, community & leadership skills
physical fitness & Naval skills cadets participate in various community events throughout
the year. Promote adult volunteerism & growth by learning new skills. we
encourage Parental involvement in their kids.

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

To offer the programs listed above to youth in the area, regardless
of ability to pay. To build up the numbers of both Corps, and
ensure cadets have fun while learning new skills

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

Navy League of Canada is a Nation-wide Organization with
area Divisions. Vancouver Island Division meets with area
Branches to help address or handle any issues. Ultimately through
Nanaimo Branch volunteers discuss & manage any concerns through
our monthly Branch meetings.

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

without volunteers our Branch and programs would
not exist. Everything we do is by volunteering.

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

ULCC Nanaimo Branch belongs to Harbour City Bingo Assn.
and receives Bingo funds from the BC Government; these funds
range from \$12,500 received in April 2013, to \$15,000.00 we also
receive donations from local Legions

CITY OF NANAIMO GRANT QUESTIONNAIRE

6. Please list other City of Nanaimo grants applied for and/or received, including Operating Funding, grants from other Committees, etc.
- Other than Government Grants the Branch receives
donations through the local Legions. These donations
come from assisting with Poppy Campaigns and bottles
they donate to the cadets.
7. Please provide details of fees for service in your organization, and how costs and fees are determined.
- We do not provide any services for which a fee is charged.
unless this means volunteers providing lunch @ a meeting and
charging a fee to recoup meal costs, gas, hydro etc. & so
all decisions are made at a Branch monthly meeting
8. If your organization is a branch of a larger organization, please indicate how this affects the financial and other information you have provided.
- As a member (Branch) of the Navy League Cadets of Canada
we do receive financial aid from the Department of National Defence
for our Sea Cadet Corp. The Commanding officer submits request
for support for uniforms, travel food and such to DND.
9. Please describe your policy and treatment of: capital, reserve or special purpose funds, and year-end surpluses or deficits.
- I am not aware of a policy but the Branch does
have a small contingency fund \$5,000.00 to help
with cost repairs if necessary.
10. Please describe current or planned approaches to self generated income.
- We have various fundraising activities throughout the year,
such as Tag days, hot dog sales, carnivals, bottle drives,
A Beer & Burger/Silent Auction, chocolate bar sales, on going
bottle collections. The hall is rented a few times a year to wedding
parties. We also offer Parking Permits to V.I.U. staff.

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?

We would not have money to run some parts of our programs, and it would have a trickle down effect on all aspects of our fundraising, volunteering, membership and Cadets.

11. How has the City's contribution been recognized?

The City's contribution has been recognized, through invitations to our Annual Ceremonial Reviews where City Dignitaries have received certificates of thanks. The Cadets of our younger corp have participated in community clean up @ Maffeo Park.

Without the tax exemption from the City of Nanaimo, the Branch/Cadets would have to do more fundraising above what we do now, or cut some of our programs.



2013 Annual Report BC SOCIETY

FORM 11
SOCIETY ACT
Section 68

Filed Date and Time: January 15, 2014 09:05 AM Pacific Time

ANNUAL REPORT DETAILS

NAME OF SOCIETY

THE NAVY LEAGUE OF CANADA, NANAIMO BRANCH
750 5TH ST
NANAIMO BC
CANADA V9R 7B4

SOCIETY INCORPORATION NUMBER

S-0015482

DATE OF INCORPORATION

March 31, 1980

DATE OF ANNUAL GENERAL MEETING (AGM)

September 24, 2013

DIRECTOR INFORMATION as of September 24, 2013

Last Name, First Name, Middle Name:

AUSTIN, REBECCA

Physical Address:

48 - 507 NINTH ST
NANAIMO BC V9R 1A8

Mailing Address:

48 - 507 NINTH ST
NANAIMO BC V9R 1A8

Last Name, First Name, Middle Name:

BEAUDIN, CINDY

Physical Address:

9880 PANORAMA RIDGE RD
CHEMAINUS BC V0R 1K4

Mailing Address:

9880 PANORAMA RIDGE RD
CHEMAINUS BC V0R 1K4

Last Name, First Name, Middle Name:

ERHART, BREANNA (Formerly DIELL, BREANNA)

Physical Address:

479 BLYTHE AVE
NANAIMO BC V9S 4X5

Mailing Address:

479 BLYTHE AVE
NANAIMO BC V9S 4X5

Navy League of Canada, Nanaimo Branch
Balance Sheet As at Jun 30, 2013

ASSET

CURRENT ASSETS

Cash on Hand/undeposited	5,580.50	
Gaming Account (NEW)	12,280.23	
Operating Account (NEW)	1,388.21	
Total Cash		19,248.94
TOTAL CURRENT ASSETS		19,248.94

LONG TERM ASSETS

Equipment	1,674.40	
Net equipment		1,674.40
TOTAL LONG TERM ASSETS		1,674.40

TOTAL ASSET	20,923.34
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LIABILITY

TOTAL LIABILITY	0.00
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EQUITY

RETAINED EARNINGS

Retained Earnings - previous y...	25,649.36
Current Earnings	-4,726.02
TOTAL RETAINED EARNINGS	<u>20,923.34</u>

TOTAL EQUITY	20,923.34
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LIABILITIES AND EQUITY	20,923.34
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Navy League of Canada, Nanaimo Branch
Trial Balance As at Dec 31, 2013

Ac...	Account Description	Debits	Credits
1050	Petty Cash - JP Bell	200.00	-
1125	Gaming Account (NEW)	9,280.74	-
1150	Operating Account (NEW)	11,117.44	-
1311	Shares in Harbour City Bingo	20.00	-
1320	Cash advances to Corps and O...	100.00	-
1325	Receivables from National Defe...	27.11	-
1510	Equipment	1,674.40	-
3010	Retained Earnings - previous y...	-	20,923.34
4030	Donation Revenue	-	5,832.24
4040	Cadet Exercises Revenue	-	1,822.81
4070	Membership Dues Revenue	-	5,482.50
4080	Parking Pass Revenue	-	6,980.00
4090	Interest Income	-	0.88
4105	Fundraising Revenue: Band Pr...	-	232.25
4110	Fundraising Revenue: Beer & B...	-	425.00
4120	Fundraising Revenue: Bottle Ex...	-	6,633.54
4130	Fundraising Revenue: Canteen	-	490.95
4200	Fundraising Revenue: Other	-	690.00
5010	Building Expense: Alarm	1,049.83	-
5020	Building Expense: Gas	1,427.24	-
5030	Building Expense: Hydro	2,803.43	-
5040	Building Expense: Insurance	2,722.49	-
5050	Building Expense: Maintenance	48.49	-
5060	Building Expense: Supplies	201.50	-
5070	Building Expense: Telephone	240.70	-
5080	Building Expense: Waste Remo...	1,440.20	-
5120	Cadet Expense: Band Program	32.02	-
5130	Cadet Expense: Christmas Mess	336.46	-
5140	Cadet Expense: Exercises	2,587.15	-
5150	Cadet Expense: Food Purchases	2,072.66	-
5160	Cadet Expense: Trophies	1,374.57	-
5170	Cadet Expense: Uniforms	801.13	-
5180	Cadet Expense: Other	500.93	-
5220	Fundraising Expense: Bottle Ex...	152.91	-
5230	Fundraising Expense: Canteen	176.74	-
5290	Fundraising Expense: Tag Days	24.55	-
5320	Gen. Expense: Bank Charges/I...	15.69	-
5325	Gen. Expense: Licenses & Dues	35.00	-
5330	Gen. Expense: Office Supplies	3.15	-
5340	Gen. Expense: Postage	28.25	-
5360	Gen. Expense: Vessel Insurance	881.95	-
5365	Gen Expense: Vessel Repairs	35.71	-
5370	Gen. Expense: VID	7,671.80	-
5375	Gen. Expense: Other	429.27	-
		49,513.51	49,513.51

NAVY LEAGUE OF CANADA, NANAIMO BRANCH

BUDGET JULY 2013 – JUNE 2014

REVENUES	
Legion Donations	5,000.00
Gaming Grant 2012-2013	12,500.00
Fundraisers:	
Beer & Burger	1,500.00
Tag Days	2,500.00
Bottle Drive	1,500.00
Parking Permits	5,000.00
TOTAL REVENUES	28,000.00
EXPENSES	
COPRS	
#136 RCSCC Amphion	
Sail weekends	
Band on-boards	
Training on-boards	
Seasonal activities	
Annual Ceremonial Revue prep weekend	
Annual Ceremonial Revue awards/food	7,850.00
#65 NLCC JP Bell	
Uniforms	
Seasonal activities	
Annual Ceremonial Revue prep weekend	
Annual Ceremonial Revue awards/food	
Training on-boards	
Year-end camp CFMETER	14,000.00
UTILITIES	
Fortis	10,000.00
Shaw:internet/telephone	800.00
Harsaama (garbage/recycling removal)	2,000.00
Office supplies	300.00
Building Maintenance/replacement (light bulbs, toilet paper,dish soap, kitchen supplies etc..)	2,000.00
TOTAL EXPENSES	36,950.00
DIFFERENCE	8,950.00

Training Year 2013 / 2014

ACTIVITIES	DATES	Request Support	Amount Requested
C & PO'S WEEKEND - NEWCASTLE	6-8 Sept	Cadets	\$ -
SCOP WEEKEND	27-29 Sept	DND	\$ -
CANSAIL WEEKEND	27-29 Sept	DND	\$ -
NADEN BAND CONCERT	3-Oct	DND	\$ -
JUNIOR TRAINING DAY-NL BLDG	18-20 Oct	NL	\$ 900.00
BAND CLINIC WEEKEND	25-27 Oct	DND	\$ -
HALLOWEEN PARTY	28-Oct	NL	\$ 100.00
POPPY CAMPAIGN	3-Nov	NONE	\$ -
POPPY CAMPAIGN	10 Nov	NONE	\$ -
IDSC PREP WEEKEND-NL BLDG	1-3 Nov	NL	\$ 900.00
REMEMBRANCE DAY PARADE	11 Nov	NONE	\$ -
BAND WEEKEND-NL BLDG	22-24 Nov	NL	\$ 350.00
SANTA CLAUS PARADE	1-Dec	NONE	
CHRISTMAS DINNER	21-Dec	NONE	\$ -
VI-IDSC ESQUIMALT	17-19 Jan	DND	\$ -
CORPS SPORTS WKD-NL BLDG	31 Jan - 2 Feb	NL	\$ 900.00
ZONE MARKSMANSHIP COMP	9-Feb	DND	\$ -
PO1 PRO-D WKD-NL BLDG	14-16 Feb	NL	\$ 350.00
PHASE TRAINING WKD-NL BLDG	21-23 Feb	NL	\$ 900.00
BAND / GUARD ONBOARD	7-9 Mar	NL	\$ 450.00
PROVINCIAL IDSC	15-24 Mar	DND	\$ -
PROVINCIAL HONOUR BAND	15-24 Mar	DND	\$ -
DRILL COMP	6-Apr	DND	\$ -
TRI-SERVICE SPORTS DAY	5-Apr	NL	\$ 350.00
BAND WEEKEND-NL BLDG	18-20 Apr	NL	\$ 350.00
P1 PRO-D DAY - NL BLDG	20-Apr	NL	\$ -
CYA WHITE SAIL WEEKEND	25-27 Apr	DND	\$ -
NEWCASTLE SAIL WEEKEND	2-4 May	DND	\$ -
BATTLE OF ATLANTIC PARADE	5 May	NL	\$ -
BAND UNIFORM PREP OVERNIGHT	17-May	NL	\$ -
BAND ONBOARDFri.night/lv 630amSat	23-24 May	NL	\$ 150.00
BAND COMPETITION	24-May	DND	\$ -
EMPIRE DAY PARADE (WATER)	20 May	NL	\$ -
ACR PREP WEEKEND	6-8 Jun	NL	\$ 1,000.00
ACR AWARDS	14-Jun	NL	\$ 800.00
ACR MISC. (FOOD, PRINTING ETC)	14-Jun	NL	\$ 350.00
			\$ 7,850.00

[illegible]

~~JP January - December~~ ^{JUNE} 2014
~~January - December~~ ^{JUNE}

Expenses					
FUNCTION	Participants	COST PER	Expense	Income	Difference
Uniforms	20	\$172.00	\$3,440.00	\$0.00	\$3,440.00
Boot Camp	55	\$6.00	\$330.00	\$225.00	\$105.00
Division NCO Weekend	7	\$20.00	\$140.00	\$100.00	\$40.00
Bullhead Fishing Derby	45	\$2.00	\$90.00	\$90.00	\$0.00
JP Bell NCO Weekend	18	\$15.00	\$270.00	\$120.00	\$150.00
Halloween Party	40	\$2.00	\$80.00	\$80.00	\$0.00
Band Program	24	\$25.00	\$600.00	\$600.00	\$0.00
Range Program			\$150.00	\$0.00	\$150.00
IT Support/ Computer Softwar	2	\$31.00	\$62.00	\$0.00	\$62.00
AGM	5	\$60.00	\$300.00	\$240.00	\$60.00
Range & Band Training Weekend	40	\$6.00	\$240.00	\$200.00	\$40.00
Range & Band Training Weekend	40	\$6.00	\$240.00	\$200.00	\$40.00
Mess Dinner			\$300.00	\$0.00	\$300.00
HMCS Nipigon			\$50.00	\$0.00	\$50.00
Survival Training Weekend	55	\$6.00	\$330.00	\$225.00	\$105.00
Division Seamanship Weekend	35	\$30.00	\$1,050.00	\$960.00	\$90.00
Advertising Budget			\$100.00	\$0.00	\$100.00
Division Officer Training	8	\$ 20.00	\$160.00	\$0.00	\$160.00
Port Alberni Sports Weekend	40	\$50.00	\$2,000.00	\$1,850.00	\$150.00
Port Alberni Transportation			\$1,000.00	\$0.00	\$1,000.00
Training Supplies for year			\$150.00	\$0.00	\$150.00
ACR Supplies			\$100.00	\$0.00	\$100.00
Range Competition	12	\$20.00	\$240.00	\$100.00	\$140.00
Band & Drill Competition	30	\$10.00	\$300.00	\$0.00	\$300.00
First Aid Competition	12	\$30.00	\$360.00	\$150.00	\$210.00
Trophies and Awards			\$500.00	\$0.00	\$500.00
ACR Prep Weekend	60	\$6.00	\$360.00	\$250.00	\$110.00
ACR			\$600.00	\$0.00	\$600.00
Year End Camp			\$1,500.00	\$0.00	\$1,500.00
			\$15,042.00	\$5,390.00	
					\$10,780.00

NAVY LEAGUE OF CANADA, NANAIMO BRANCH

PROPOSED BUDGET JULY 2014 – JUNE 2015

REVENUES	
Legion Donations	5,000.00
Gaming Grant 2013 – 2014	?
Fundraisers:	
Beer & Burger X 3	3,000.00
Tag Days X 2	3,500.00
Bottle Drive X 2	3,000.00
Parking Permits	6,000.00
Indoor flea-market	3,000.00
TOTAL REVENUES	23,500.00
EXPENSES	
COPRS	
#136 RCSCC Amphion	
Sail weekends	
Band on-boards	
Training on-boards	
Seasonal activities	
Annual Ceremonial Revue prep weekend	
Annual Ceremonial Revue awards/food	12,000.00
#65 NLCC JP Bell	
Uniforms	
Seasonal activities	
Annual Ceremonial Revue prep weekend	
Annual Ceremonial Revue awards/food	
Training on-boards	
Year-end camp CFMETER	18,000.00
UTILITIES	
Fortis	11,000.00
Shaw:internet/telephone	900.00
Harsaama (garbage/recycling removal)	2,500.00
Office supplies	300.00
Building Maintenance/replacement (light bulbs, toilet paper,dish soap, kitchen supplies etc..	2,500.00
TOTAL EXPENSES	47,200.00
DIFFERENCE	23,700.00

**136 RCSCC AMPHION
PROJECTED BUDGET
JULY 2014 - JUNE 2015**

REVENUES	Training Year 2014/2015
Balance Forward	\$ -
Legion Donations	\$ 4,500.00
Fundraising Activities	\$ 2,500.00
Activity Charge	\$ 3,500.00
TOTAL REVENUES	\$ 10,500.00
EXPENSES	
Weekend Activities - Food	\$ 5,650.00
Weekend Activities - Fuel	\$ 750.00
Weekend Activities - Accommodations	\$ 250.00
Office Supplies	\$ 1,950.00
Training - Optional Classes	\$ 750.00
Training - Final Parade	\$ 500.00
Gifts in kind	\$ 500.00
Gifts for Aging out cadets	\$ 500.00
Trophies	\$ 1,000.00
Miscellaneous	\$ 250.00
	\$ -
TOTAL EXPENSES	\$ 12,100.00
DIFFERENCE	\$ (1,600.00)

**65 NLCC J.P. BELL
PROJECTED BUDGET
JULY 2014 - JUNE 2015**

<u>REVENUES</u>	Training Year 2014/2015
Balance Forward	\$ -
Legion Donations	\$ 1,500.00
Fundraising Activities	\$ 3,000.00
Activity Charge	\$ 5,415.00
Canteen	\$ 450.00
TOTAL REVENUES	\$ 10,365.00
<u>EXPENSES</u>	
Weekend Activities	\$ 8,320.00
Uniforms	\$ 3,440.00
Office Supplies	\$ 1,000.00
Advertising	\$ 100.00
Officer Training	\$ 160.00
Transportation	\$ 1,500.00
Competitions	\$ 1,200.00
Band Program	\$ 600.00
Range Program	\$ 150.00
IT support	\$ 100.00
Division AGM	\$ 300.00
Mess Dinner	\$ 300.00
Community Activities	\$ 150.00
Trophies	\$ 650.00
Miscellaneous	\$ 250.00
TOTAL EXPENSES	\$ 18,220.00
DIFFERENCE	\$ (7,855.00)

Navy League of Canada, Nanaimo Branch
Income Statement Jul 01, 2012 to Jun 30, 2013

REVENUE

MAIN REVENUE

Donation Revenue	5,366.92
Cadet Exercises Revenue	2,521.72
Gaming/Bingo Revenue	12,500.00
Hall Rental Revenue	800.00
Membership Dues Revenue	3,813.50
Parking Pass Revenue	2,963.50
Interest Income	37.34
TOTAL REVENUE	28,002.98

FUNDRAISING REVENUES

Fundraising Revenue: Beer & B...	4,670.23
Fundraising Revenue: Bottle Ex...	5,777.00
Fundraising Revenue: Canteen	589.35
Fundraising Revenue: Purdy Ch...	6,889.36
Fundraising Revenue: Tag Days	2,015.89
TOTAL FUNDRAISING REVE...	19,941.83

TOTAL REVENUE **47,944.81**

EXPENSE

BUILDING EXPENSES

Building Expense: Gas	5,603.39
Building Expense: Hydro	3,729.01
Building Expense: Insurance	4,794.59
Building Expense: Maintenance	296.09
Building Expense: Supplies	1,455.76
Building Expense: Telephone	460.48
Building Expense: Waste Remo...	1,036.80
TOTAL BUILDING EXPENSES	17,376.12

CADET EXPENSES

Cadet Expense: ACR	2,378.35
Cadet Expense: Band Program	532.52
Cadet Expense: Exercises	7,513.10
Cadet Expense: Food Purchases	9,224.82
Cadet Expenses: Travel	851.20
Cadet Expense: Uniforms	4,160.52
Cadet Expense: Other	790.93
TOTAL CADET EXPENSES	25,451.44

FUNDRAISING EXPENSES

Fundraising Expense: Beer & B...	1,595.41
Fundraising Expense: Canteen	252.73
TOTAL FUNDRAISING EXPE...	1,848.14

GENERAL EXPENSES

Gen. Expense: Advertising	327.04
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Printed On: Nov 28, 2013

Navy League of Canada, Nanaimo Branch Annual General Meeting 24 September 2013

PARTICIPANTS

Members

EXECUTIVE: Kandace Patterson, President; Breanna Erhart, First Vice President

BRANCH MEMEBERS: 32 of 67 voting members in attendance including executive committee in attendance satisfying required 25% quorum.

ITEM	DISCUSSION	DECISION/ACTION
1	<p>The President called the meeting to order at 19:12 Rebecca Austin was appointed as Recording Secretary President welcomed members to the AGM and introduced the 2012/2013 executive committee members in attendance and thanked her/them of their year of service to the Nanaimo Navy League and Sea Cadet Branch</p> <p>Introductions</p> <ol style="list-style-type: none"> 1. With treasurer not in attendance, there will be an additional meeting to go over the budget on a date TBA 2. Branch roles and responsibilities <ol style="list-style-type: none"> a. Monthly meeting – first Monday or Wednesday of the month, alternating, open to all parents b. Branch supports the building <ol style="list-style-type: none"> i. Fundraising <ol style="list-style-type: none"> 1. Bottle drives 2. Beer and burger 3. Tag days ii. Building upkeep iii. Naden Band/Honor Band support iv. Music Festival v. Here to support the corps – give the NL and SC what they need in order to run the programs 	
2	Motion to approve minutes from 9 October 2012 Annual General Meeting	Motion Carried
3	Dissolution of the executive committee	
4	<p>Call for election</p> <p>Lynn Wilby opened the floor for nominations for the Position of Branch President 3 additional calls for nominations Kandace Patterson is declared President by acclamation</p> <p>Lynn Wilby opened the floor for nominations for the Position of First Vice President Breanna Erhart nominated for position of First Vice President 3 additional calls for nominations Breanna Erhart is declared First Vice President by acclamation</p>	

VOLUNTEER HOURS BREAK DOWN
Navy League Cadets 9-12 years
JULY 2013 – JUNE 2014
Actual hrs.

EVENTS	# VOLUNTEERS	# HOURS	Total Volunteer hrs.
Mass Camp Sooke Aug.2013 x 3 days	1 st day: Six 2 nd day: Six 3 rd day: Six	1 st day: 6pm – 12am 2 nd day: 12am – 12am 3 rd day: 12am – 3pm	6v x 6H: 36 6v x 24H: 144 6v x 15H:90 270 hrs.
Navy League on-board, Aug. 23-25/13	Aug.23:Eight Aug.24:Twelve Aug.25: Twelve	Aug.23:5pm-12am Aug.24:12am – 12am Aug.25:12am – 2pm	8v x 7hrs:56 12v x 24H:288 12v x 14H:168 512 hrs.
Registration nights Sept.4 & 5/13	Eight	1 st night: 6pm -10pm 2 nd night: 6pm – 10pm	8v x 4H: 32 8v x 4H: 32 64 hrs.
Tag Day x 3 locations Sept.21/13	Twelve	10:00am – 4:00 pm	12v x 6 hrs 72 hrs.
Annual General Meeting Sept.24/13	Fifty - Five	530pm – 9pm	55v x 3.5H:192.5 192.5 hrs.
Out of town on-boards Sept.27-29/13	1 st day: Four 2 nd day: Four 3 rd day: Four	1 st day: 4pm – 12am 2 nd day: 12am – 12am 3 rd day: 12am – 3pm	4v x 8H: 32 4v x 24H: 96 4v x 15H: 60 188 hrs.
Seniors on-board Oct. 4 – 6/13	1 st day: Eight 2 nd day: Twelve 3 rd day: Twelve	1 st day: 7pm -12am 2 nd day: 12am – 12am 3 rd day: 12am – 3pm	8v x 5H: 40 12v x 24H: 288 12v x 15H: 180 508 hrs.
Boot Camp I Oct.18 -20/2013	1 st day: Eight 2 nd day: Fifteen 3 rd day: Fifteen	1 st day: 7pm – 12am 2 nd day: 12am – 12am 3 rd day: 12am – 2pm	8v x 5H: 40 15v x 24H:360 15v x 14H:210 610 hrs.
Bottle sorting Oct.10/13	Five	10am – 4pm	5v x 6H:30 30 hrs.
Trout release Oct.2014	Six	10am – 3pm	6v x 5H: 30 30 hrs.
Poppy Campaign Nov.2&3, 9&10	Six per day Total twenty-four	9:00am – 5:00pm 8H day x 4 days:32H	24v x 32H 768 hrs.
Division AGM Nov.16/13 Courtenay	Six	8am – 11pm	6v x 15H: 90 90 hrs.
Remembrance Day November 11/13	Twenty	10:00am – 3:00pm	20v x 5H 100 hrs.
Hall clean up Nov.20/13	Eight	8am – 4pm	8v x 8H: 64 hrs.
Ladysmith Light up parade Nov.28/13	Ten	5pm – 9pm	10v x 4H: 40 40 hrs.
Santa Clause parade Nov.30/13	Ten	5pm – 8pm	10v x 3H: 30 30 hrs.

Tag Day/hotdog sales X 2 locations March 8/14	Twelve	10am – 4pm	12v x 6H: 72 hrs.
Port Alberni Sports wk. March 14-16/14	1 st day: Six 2 nd day: Six 3 rd day: Six	1 st day: 530pm-12am 2 nd day: 12am – 12am 3 rd day: 12am – 2pm	6v x 6.5H: 39 6v x 24H: 144 6v x 14H: 84 267 hrs.
Bottle sorting March 20/14	Five	10am – 4pm	5v x 6H: 30 30 hrs.
Range on-board March 28-29/2014	Two days x fourteen	1 st day 8am-12am 2 nd day 12am – 2pm	14v x 16hrs:224 14v x 14 hrs:196 420 hrs.
Band/Range/1 st Aid on-board April 2014	Two days x fourteen	1 st day 8am -12am 2 nd day 12am – 3pm	14v x 16 hrs:224 14v x 15 hrs:210 434 hrs.
Hall clean up April 2/14	Eight	8am – 5pm	8v x 9H: 72 72 hrs.
Range competition April 2014	Eight	8am – 6pm	8v x 10 hrs. 80 hrs.
Band/1 st Aid competition May 2014	Eight	8am – 5pm	8v x 9 hrs. 72 hrs.
Empire Day Parade May 18/14	Ten	10am – 4pm	10v x 6H: 60 60 hrs.
ACR on-board May x 3 days	1 st day: Eight 2 nd day: Fifteen 3 rd day: Fifteen	1 st day: 5H 2 nd day:20H 3 rd day: 12	8v x 5hrs:40 15v x 20H:300 15v x 12H:180 520 hrs.
Hall clean up May 30/14	Eight	8am – 5pm	8v x 9H: 72 72 hrs.
Annual Ceremonial Review June 8/14	Twenty-Five	8am – 3pm	25v x 7H:175 175 hrs.
Annual Beer & Burger/silent auction. Items collection	Six: 4H day x 3 days wk. 12h a wk.x 4 wks. 48H month x 4 months	6v x 48H month: 288 288 month x 4 months	6v @ 228H month x 4 months 1152 hrs.
Annual Beer & Burger/silent auction June 14/14	Fifteen	8am – 11pm	15v x 15H:225 225 hrs.
Year End Camp June 26 – 29/14	June 26: Twelve June 27: Fifteen June 28: Fifteen June 29: Fifteen	June26:7pm – 12am June27:12am – 12am June28:12am – 12am June29:12am – 11am	12v x 5hrs:60 15v x 24H:360 15v x 24H: 360 15v x 11H:165 945 hrs.
Hall clean up July 6/14	Ten	8am – 6pm	10v x 10H:100 100 hrs.
Navy League Parade nights	18v nightly x 4 H 72 H	72 H x 4 nights month	288 hrs. monthly

Tag Day/hotdog sales X 2 locations March 8/14	Twelve	10am – 4pm	12v x 6H: 72 hrs.
Port Alberni Sports wk. March 14-16/14	1 st day: Six 2 nd day: Six 3 rd day: Six	1 st day: 530pm-12am 2 nd day: 12am – 12am 3 rd day: 12am – 2pm	6v x 6.5H: 39 6v x 24H: 144 6v x 14H: 84 267 hrs.
Bottle sorting March 20/14	Five	10am – 4pm	5v x 6H: 30 30 hrs.
Range on-board March 28-29/2014	Two days x fourteen	1 st day 8am-12am 2 nd day 12am – 2pm	14v x 16hrs:224 14v x 14 hrs:196 420 hrs.
Band/Range/1 st Aid on-board April 2014	Two days x fourteen	1 st day 8am -12am 2 nd day 12am – 3pm	14v x 16 hrs:224 14v x 15 hrs:210 434 hrs.
Hall clean up April 2/14	Eight	8am – 5pm	8v x 9H: 72 72 hrs.
Range competition April 2014	Eight	8am – 6pm	8v x 10 hrs. 80 hrs.
Band/1 st Aid competition May 2014	Eight	8am – 5pm	8v x 9 hrs. 72 hrs.
Empire Day Parade May 18/14	Ten	10am – 4pm	10v x 6H: 60 60 hrs.
ACR on-board May x 3 days	1 st day: Eight 2 nd day: Fifteen 3 rd day: Fifteen	1 st day: 5H 2 nd day:20H 3 rd day: 12	8v x 5hrs:40 15v x 20H:300 15v x 12H:180 620 hrs.
Hall clean up May 30/14	Eight	8am – 5pm	8v x 9H: 72 72 hrs.
Annual Ceremonial Review June 8/14	Twenty-Five	8am – 3pm	25v x 7H:175 175 hrs.
Annual Beer & Burger/silent auction. Items collection	Six: 4H day x 3 days wk. 12h a wk.x 4 wks. 48H month x 4 months	6v x 48H month: 288 288 month x 4 months	6v @ 228H month x 4 months 1152 hrs.
Annual Beer & Burger/silent auction June 14/14	Fifteen	8am – 11pm	15v x 15H:225 225 hrs.
Year End Camp June 26 – 29/14	June 26: Twelve June 27: Fifteen June 28: Fifteen June 29: Fifteen	June26:7pm – 12am June27:12am – 12am June28:12am – 12am June29:12am – 11am	12v x 5hrs:60 15v x 24H:360 15v x 24H: 360 15v x 11H:165 945 hrs.
Hall clean up July 6/14	Ten	8am – 6pm	10v x 10H:100 100 hrs.
Navy League Parade nights	18v nightly x 4 H 72 H	72 H x 4 nights month	288 hrs. monthly

Wednesday Nights			
Navy League Range/First aid & Band Practice	Range: Saturdays: Three	3 v x 3H: 9hrs 9 hrs. x 4 days month 36 hrs. x 7 months	252 hrs.
	First Aid: Sundays: Three	3v x 3H: 9hrs. 9 hrs. x 4 days month 36 hrs. x 4 months	144 hrs.
	Band: Sundays: Five	5 v x 3H: 15hrs 15hrs. x 4 days month 60 hrs. x 7 months	420 hrs.
			Total HRS Practice: 816 hrs.
Branch monthly meetings	Alternating Monday & Wednesday nights	10v x 2.5H: 25hrs. 25 hrs. x 10 months	250 hrs.
Branch weekly bottle collection & sorting	Wednesday's x one	1v x 6H day: 6 4H week x 52 weeks	6H week x 52 weeks: 312 hrs.

Total Volunteer hours 12,418.5 hours: These hours do not reflect the hours that the volunteers put in at home, approx. 4 hours day x 4 days week = 16 hrs. Week x 4 weeks = 64 hrs. Month x 11 months = **704 hrs.approx.**

VOLUNTEER HOURS BREAK DOWN
Sea Cadets 12-19 years
JULY 2013 – JUNE 2014
Actual hrs.

EVENTS	# VOLUNTEERS	# HOURS	Total Volunteer hrs.
Registration nights Sept.4&5/13	1 st night: Five 2 nd night: Five	1 st night: 6pm – 10pm 2 nd night: 6pm – 10pm	5v x 4H: 20 5v x 4H: 20 40 hrs.
Seniors on-board Sept.7&8/13	Sept.7: Eight Sept.8: Eight	Sept.7: 5pm – 12am Sept.8: 12am – 4pm	8v x 7H: 56 8v x 16H: 128 184 hrs.
Sail weekend Sept. 27-29/13	1 st night: Six 2 nd night: Six 3 rd night: Six	1 st night: 5pm – 12am 2 nd night: 12am – 12am 3 rd night: 12am – 4pm	6v x 7H: 42 6v x 24H: 144 6v x 16H: 96 282 hrs.
Poppy campaign Oct.26 & 27.	1 st day: Three 2 nd day: Three	1 st day: 10am – 4pm 2 nd day: 10am – 4pm	3v x 6H: 18 3v x 6H: 18

			36 hrs.
Poppy Campaign Nov. 2&3..9&10/13	Nov.2: Three Nov.3: Three Nov.9: Three Nov.10: Three	Nov.2: 10 am – 4pm Nov.3: 10am – 4pm Nov.9: 10am – 4pm Nov.10: 10am – 4pm	3v x 6H: 18 3v x 6H: 18 3v x 6H: 18 3v x 6H: 18 72 hrs.
Remembrance Day Ceremonies Nov.11/13	Ten	10 am – 3pm	10v x 5H: 50 50 hrs.
Division AGM Nov.16/13 Courtenay	Three	8am – 11pm	3v x 15H: 45 45 hrs.
Band on-board Nov. 22 -24/13	1 st night: Six 2 nd night: Eight 3 rd night: Eight	1 st day: 7pm – 12am 2 nd day: 12am – 12am 3 rd day: 12am – 4pm	6v x 5H: 30 8v x 24H: 192 8v x 16H: 128 350 hrs.
Ladysmith Light up Nov.28/13	Six	5pm – 9pm	6v x 4H: 24 24 hrs.
Santa Clause Parade Nov.30/13	six	5pm – 8pm	6v x 3H: 18 18 hrs.
Christmas concerts Dec.16 & 18/13	Five	6pm – 9pm	5v x 3H: 18 18 hrs.
Mess dinner Dec. 21/13	Cooking: six Dinner: Twenty	8am – 6pm 6pm – 10pm	6v x 10H: 60 20v x 4H: 80 140 hrs.
			Total hrs. 2013 1,259 hrs.
	EVENTS 2014		
Seaman ship team competition Victoria Jan.17-19/14	1 st day: Six 2 nd day: Six 3 rd day: Six	1 st day: 5pm – 12am 2 nd day: 12am – 12am 3 rd day: 12am – 3pm	6v x 7H: 42 6v x 24H: 144 6v x 15 H: 90 276 hrs.
Sports weekend Jan.31 – Feb.3/14	1 st day: Six 2 nd day: Eight 3 rd day: Eight	1 st day: 7pm – 12am 2 nd day: 12am – 12am 3 rd day: 12am – 3pm	6v x 5H: 30 8v x 24H: 192 8vx 15H: 120 342 hrs.
Pirates Mess dinner/dance Feb.15/14	Twelve	8am – 12am	12v x 16H: 192 192 hrs.
Band on-board March 7 -9/14	1 st day: Six 2 nd day: Eight 3 rd day: Eight	1 st day: 7pm – 12am 2 nd day: 12am – 12am 3 rd day: 12am – 3pm	6v x 5H: 30 8v x 24H: 192 8v x 15H: 120 342 hrs.
Sail weekend Courtenay April 25 – 27/14	1 st day: Six 2 nd day: Six 3 rd day: Six	1 st day: 5pm – 12am 2 nd day: 12am – 12am 3 rd day: 12am – 4pm	6v x 7H: 42 6v x 24H: 144 6v x 16H: 96 282 hrs.
Newcastle Island sail weekend, May 2 – 4/14	1 st day: Six 2 nd day: Eight 3 rd day: Eight	1 st day: 4pm – 12am 2 nd day: 12am – 12am 3 rd day: 12am – 4pm	6v x 8H: 48 8v x 24H: 192 8v x 16H: 128 368 hrs.

Empire Day Parade May 18/14	Ten	10am – 4pm	10v x 6H: 60 60 hrs.
Annual Ceremonial Review prep wk. June 6-8/14	1 st day: Eight 2 nd day: Ten 3 rd day: Ten	1 st day: 7pm – 12am 2 nd day: 12am – 12am 3 rd day: 12am – 4pm	8v x 5H: 40 10v x 24H: 240 10v x 16H: 160 440 hrs.
Annual Ceremonial Review June 14/14	Twelve	8am – 4pm	12v x 8H: 96 96 hrs.
			Total hrs. 2,398

Total hours Sea Cadets, 3,657 hours

Total hours combined two corps..Navy League Cadets and Sea cadets = **16,779.5 hrs.**

2013-2014

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