



**AGENDA**  
**GRANTS ADVISORY COMMITTEE**  
**TO BE HELD ON WEDNESDAY, 2014-APR-30 AT 12:00 P.M.**  
**BOARD ROOM, 411 DUNSMUIR STREET**

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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-16 at 2:30 p.m. *Pg. 3-6*

5. **INFORMATION ITEMS:**

- (a) 2014 Grants Committee Budget *Pg. 7*
- (b) 2014 Synopsis of Grants Awarded/Denied *Pg. 8*

6. **DELEGATIONS:**

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

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

(b) **RPTE-52 Vancouver Island Aids Society**

Representatives from the Vancouver Island Aids Society to provide the Grants Advisory Committee with more information regarding their local programs.

(c) **RPTE-18 Protection Island Neighbourhood Association**

Ms. Veronica Zehntner, Treasurer, Protection Island Ratepayers Association, to provide the Grants Advisory Committee with more information regarding their organization.

7. **RENEWAL APPLICATIONS:**

- (a) **RPTE-01 Central Vancouver Island Multicultural Society** *Pg. 9-27*  
Folio 86081.000 at #101 – 319 Selby Street  
(Property leased from Kathleen May Widsten and Lindsay Farrell Widsten)  
Municipal portion of 2014 taxes: \$14,646
- (b) **RPTE-52 Vancouver Island Aids Society** *Pg. 28-56*  
Folio 82334.000 at 55 Victoria Road  
(Property leased from Crankshaw Holdings Ltd.)  
Municipal portion of 2014 taxes: \$948
- (c) **RPTE-18 Protection Island Neighbourhood Association** *Pg. 57-65*  
Folio 13553.701 at A 7 Pirates Lane  
(Property leased from Nanaimo Port Authority / City of Nanaimo)  
Municipal portion of 2014 taxes: \$4,277
- (d) **RPTE-35 United Way Central and Northern Vancouver Island** *Pg. 66-99*  
Folio 81054.209 at #9 – 327 Prideaux Street  
Municipal portion of 2014 taxes: \$506
- (e) **RPTE-62 Nanaimo Community Hospice Society** *Pg. 100-142*  
Folio 85901.001 at 1080 St. George Crescent  
Municipal portion of 2014 taxes: \$7,148

8. **NEXT MEETING:**

The next meeting is scheduled for 2014-MAY-21 at 2:30 p.m. in the Board Room, Service and Resource Centre, 411 Dunsmuir Street.

9. **ADJOURNMENT:**



**MINUTES**  
**GRANTS ADVISORY COMMITTEE**  
**MEETING HELD TUESDAY, 2014-APR-16, 2:30 P.M.**  
**BOARD ROOM, 411 DUNSMUIR STREET**

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**MEMBERS PRESENT:**

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

L. Avis  
D. Bonner  
I. Thorpe

**MEMBERS ABSENT:**

Councillor G. Anderson  
T. O'Flanagan

**STAFF PRESENT:**

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

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1. CALL TO ORDER:

The meeting was called to order at 2:30 p.m.

2. INTRODUCTION OF LATE ITEMS:

- (a) Agenda Item 8 (b) – Nanaimo Recycling Exchange Society (RPTE-34) had been pulled from the agenda until some questions regarding the Society's location is reviewed.

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-MAR-19 at 2:30 p.m. be adopted as circulated. The motion carried.

5. DELEGATIONS:

(a) Nanaimo 7-10 Club Society (OG-03)

Mr. Gord Fuller, President, Nanaimo 7-10 Club Society, provided the Grants Advisory Committee with more information regarding their rent reduction request and costs incurred by their Society.

It was moved and seconded that the Nanaimo 7-10 Club Society be denied an Other Grant to have their rent reduced by 50% for a one-year period from 2014-JAN-01 to 2014-DEC-31. (50% rent reduction represents \$776.75 per month, or a total of \$9,321.00 for 12 months). The motion carried.

It was moved and seconded that the Nanaimo 7-10 Club Society be awarded 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 motion carried.

(b) Nanaimo Conservatory of Music (RPTE-25)

Ms. Kathleen Darby, Executive Director, Nanaimo Conservatory of Music, provided the Grants Advisory Committee with more information regarding their organization and cost of programs.

It was moved and seconded that the Nanaimo Conservatory of Music be denied a 2015 Permissive Tax Exemption for property at 375 Selby Street. The motion carried.

(c) Pacific Child and Family Enrichment Society (RPTE-31)

Ms. Ankie Doole, Treasurer, and Ms. Anita Hickey, Pacific Child and Family Enrichment Society, provided the Grants Advisory Committee with more information regarding their organization.

It was moved and seconded that the Pacific Child and Family Enrichment Society's renewal PTE application be deferred until more information regarding how much space they occupy in the building is received from the Society. The motion carried.

6. NEW APPLICATIONS:

(a) Canadian Red Cross Society (OG-04)

It was moved and seconded that the Canadian Red Cross Society be denied an Other Grant in the amount of \$5,000 for renovation costs at the Nanaimo Red Cross facility at 2525 McCullough Road. The motion carried.

7. RENEWAL APPLICATIONS:

(a) Nanaimo Region John Howard Society (RPTE-06)

W. Anderson vacated the Board Room at 3:47 p.m. on a perceived conflict of interest as he is the President of the Nanaimo Region John Howard Society.

It was moved and seconded that the Nanaimo Region John Howard Society remains on the City's Permissive Tax Exemption Bylaw for the following properties at:

- 961 Haliburton Street
- 2227 McGarrigle Road
- 1585 Bowen Road (Property leased from BC0811580 BC Ltd.)
- 2368 Rosstown Road

receiving exemption from taxes for the year 2015 and until the next review. The motion carried.

W. Anderson returned to the Board Room at 3:49 p.m.

(b) 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.

(c) Nanaimo Search and Rescue Society (RPTE-54)

It was moved and seconded that the Nanaimo Search and Rescue Society remains on the City's Permissive Tax Exemption Bylaw for property it leases at 195 Fourth Street, receiving exemption from taxes for the year 2015 and until the next review. The motion carried.

(d) Canadian Red Cross Society (RPTE-61)

It was moved and seconded that the Canadian Red Cross Society remains on the City's Permissive Tax Exemption Bylaw for the following properties it leases at:

- #1 – 2525 McCullough Road (Property leased from Ikonkar Holdings Ltd.)
- #2 – 2525 McCullough Road (Property leased from O M Development Inc.)

receiving exemption from taxes for the year 2015 and until the next review. The motion carried.

8. NEXT MEETING:

The next meeting of the Grants Advisory Committee is scheduled for Wednesday, 2014-APR-30 in the Board Room, Service and Resource Centre, 411 Dunsmuir Street.

9. ADJOURNMENT:

It was moved and seconded at 3:52 p.m. that the meeting terminate. The motion carried.

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Chair

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Date

**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	4,500.00
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	2,998.53
OG-03 Nanaimo 7-10 Club Society (2014 recommendation from Council Contingency)					9,321.00	9,321.00	9,321.00	4,660.50		2,998.53
OG-04 Canadian Red Cross Society	DNA	DNA	DNA	DNA	DNA	DNA	5,000.00	0.00		2,998.53
<b>Subtotal: Other Grants 275000 - 1334</b>	<b>0.00</b>	<b>1,521.26</b>	<b>1,293.80</b>	<b>1,408.06</b>	<b>10,718.42</b>	<b>10,764.62</b>	<b>22,822.47</b>	<b>8,661.97</b>	<b>4,001.47</b>	<b>2,998.53</b>

**Permissive Tax Exemptions 275000 - 1332**

										5,000.00
										5,000.00
								-	-	5,000.00
								-	-	5,000.00
								-	-	5,000.00
<b>Subtotal: Permissive Tax Exemptions 27500 - 1332</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>5,000.00</b>

**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
<b>Subtotal: Security Check Grants 275000 - 1329</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>535.00</b>	<b>500.00</b>	<b>500.00</b>	<b>1,500.00</b>

**Totals**

Nanaimo 7-10 Club Society - 50% rent reduction for 2013 only  
was approved by Council. Funded from 2013 Council Contingency.

<b>2014 Budget (Provisional)</b>	14,000.00
Add: Transfer from Council Contingency	0.00
Add: Transfer from Council Contingency	0.00
Add: Transfer from Prior Year	
Less: Grants Awarded	(4,501.47)
<b>Remaining Budget (Provisional)</b>	<b>9,498.53</b>

## 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)	✓		✓		✓		<b>\$2,500.00</b>	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)	✓		✓		✓		<b>\$1,501.47</b>	'In Kind' grant for Beban Park Auditorium rental. Funds paid out from Grants cost centre.
Nanaimo 7-10 Club Society (OG-03)				✓		✓	<b>\$4,660.50</b>	GAC denied Other Grant in the amount of \$9,321 for a one-year 50% rent reduction. GAC recommend that Council award an Other Grant in the amount of \$4,660.50 for a 25% rent reduction for a one-year period for 2014, and that it be funded from Council Contingency. Pending Council Approval.
Canadian Red Cross Society (OG-04)		✓		✓		✓	<b>\$0.00</b>	GAC denied Other Grant in the amount of \$5,000 for renovation costs at the Nanaimo Red Cross facility at 2525 McCullough Road. Pending Council approval.

### SECURITY CHECK GRANTS

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

### PERMISSIVE TAX EXEMPTION GRANTS

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

**Name of Organization: Central Vancouver Island Multicultural Society**

**Grant No. RPTE-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;			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.			
<b>Amount Requested:</b>	\$		<b>Amount Recommended:</b>
<b>Grant Awarded:</b>	Yes	No	
			\$

**Discussion:**

**Notes:**



CITY OF NANAIMO  
APPLICATION FOR PERMISSIVE  
TAX EXEMPTION RENEWAL

Office Use

RPTE-01

ORGANIZATION:	DATE: NOV 4, 2013	
ADDRESS: Central Vancouver Island Multicultural Society #101-319 Selby St. Nanaimo, BC V9R 2R4	PRESIDENT: SHARON JENSEN	SENIOR STAFF MEMBER: HILDE SCHLOSAR
	POSITION: EXECUTIVE DIRECTOR	CONTACT: HILDE SCHLOSAR
TELEPHONE: 250-753-6911	TELEPHONE: 250-753-6911	
OVERVIEW OF YOUR ORGANIZATION'S PROGRAMS AND SERVICES OFFERED IN THE COMMUNITY: IMMIGRANT SERVICES ENGLISH LANGUAGE CLASSES, EMPLOYMENT SERVICES, INTERPRETING, DIVERSITY/ANTI-RACIST PROGRAMS		
GEOGRAPHIC AREA SERVED BY THE ORGANIZATION: NANAIMO AREA (LADYSMITH-PARKSVILLE)		
NO. OF FULL TIME STAFF: 22	NO. OF PART TIME STAFF: 6	
NO. OF COMMUNITY VOLUNTEERS: 187	NO. OF VOLUNTEER HOURS PER YEAR: 2000	
NO. OF MEMBERS: 176	MEMBERSHIP FEE: \$10/PERSON, \$20/FAMILY	
CLIENTS SERVED, LAST YEAR: 1350	CLIENTS SERVED, THIS YEAR (PROJECTED): 1450	
B.C. SOCIETY ACT REG. NO.: S-15303	REVENUE CANADA CHARITABLE REG. NO.: 13201 8235 860001	
CURRENT BUDGET: 2.2 MIL.	LEGAL DESCRIPTION OF PROPERTY: LT2, SEC 1, PLN 27926, LD32	
INCOME: 2.2 MIL.	TAX FOLIO NUMBER: 86081.000	
EXPENSES: 2.2 MIL.	CURRENT YEAR TAXES (IF KNOWN):	
NEXT YEAR PROJECTED: 1.6 MIL.		
INCOME: 1.6 MIL.		
EXPENSES: 1.6 MIL.		
SIGNATURE: <i>[Signature]</i>	TITLE/POSITION: EXECUTIVE DIRECTOR	DATE: NOV. 5, 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).

## CITY OF NANAIMO GRANT QUESTIONNAIRE

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

IMMIGRANT SERVICES, ENGLISH LANGUAGE CLASSES,  
EMPLOYMENT SERVICES, ANTI-RACIST PROGRAMS, INTERPRETATION  
SERVICES

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

TO MAINTAIN EXISTING SERVICES AND SEEK OUT ADDITIONAL  
FUNDING TO MEET THE NEEDS OF OUR CLIENT

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

CLIENT SURVEYS, EVALUATIONS & REPORTING AS REQUIRED  
BY ALL FUNDERS, LOGIC MODEL IDENTIFYING OUTCOMES,  
COMMUNITY NETWORKING, MEMBERSHIPS & AFFILIATIONS,  
Best practises,

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

VOLUNTEERS ASSIST WITH TUTORING, HEALTH FAIR  
& SPECIAL EVENTS AT CIVICS; volunteer matching  
with clients, mentoring, interpreting

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

no grants - we hold gov't  
contracts secured through  
RFP.

## 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.

N/A

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

fees charged for interpreting, translation,  
accent reduction and diversity training  
as per market rates.

8. 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.

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

surplus is annually allocated by the  
board to cover <sup>future</sup> capital expenses (replacement,  
repair), build our contingency fund (min.  
25% of operating) ... cover any deficits,  
fill service gaps

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

- contracts secured under RFP, CFP.
- fee for service
- donations, fundraising

## 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?

IN 2014 we expect a significant reduction in our budget as several contracts end. Our largest contracts will also revert to the federal gov't with cuts and a tighter funding requirement. Our services and staffing will be reduced and we will not be able to fill service gaps.

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

In our annual report and list of donors; facebook, website

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BC Registry  
Services

PAID CHS #6747  
\$25.00  
JUNE 28/13

## REMINDER

Society Annual Report (Form 11)  
Annual Report Fee: \$25.00  
Change of Registered Office  
Address: Additional \$15.00

### 2013 Annual Report

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

CENTRAL VANCOUVER ISLAND MULTICULTURAL SOCIETY  
#101, 319 SELBY STREET  
NANAIMO BC V9R 2R4

OFFICE USE ONLY

For immediate filing, Go To [www.bcregistryservices.gov.bc.ca](http://www.bcregistryservices.gov.bc.ca) and file your annual report online. This provides instant processing of your annual report. See the last page for details.

2. Incorporation Number: S-0015303  
Business Number: 132018235BC0001

Access Code: 128881984 used to file online

3. The date your 2013 Annual General Meeting was held is (YYYY/MM/DD):

2013/06/20

(If no Annual General Meeting was held in this calendar year, please write "NO MEETING HELD" in the date field above.)

4. The society's registered office addresses in B.C. are listed below. Enter new addresses in the space provided.

**Physical Address** (Must be a physical location; Post Office box only is not acceptable.)

#101, 319 SELBY STREET  
NANAIMO BC V9R 2R4

**Mailing Address**

#101, 319 SELBY STREET  
NANAIMO BC V9R 2R4

Same as physical address? ☒ Yes or No (circle one)

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 and postal code is required.)

#### 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: AHUJI  
First name (include initials): RAVNEET  
Address (include postal code):  
1725 NORTHFIELD RD  
NANAIMO BC V9S 3B2

KISHAWI  
SHARIE  
3-444 BRUCE AVE  
NANAIMO BC V9R 5W5

Last name: BOURCHICH  
First name (include initials): YOUSSEF  
Address (include postal code):  
4812 NEY DR  
NANAIMO BC V9V 1W6

KALLY  
MINDY  
13152 PROSPECT DR  
LADYSMITH, BC V9G 1G8

Last name: ENG  
First name (include initials): PETER  
Address (include postal code):  
1420 ESTEVAN ROAD  
NANAIMO BC V9S 3Y4

PIKE  
GRAHAM  
3500 WILTSHIRE DR  
NANAIMO BC V9T 5K1

Last name: JENSEN  
First name (include initials): SHARON  
Address (include postal code):  
828 BROOKFIELD DRIVE  
NANAIMO BC V9R 0A4



Last name: PEARSON

First name (include initials): MILTON

Address (include postal code):

3569 SHELBY LANE  
NANOOSE BAY BC V9P 9J8

SHAKESPEARE

MAUREEN

6065 SEALAND RD

NANAIMO BC V9V 1K4

Last name: WONG

First name (include initials): WINNIE

Address (include postal code):

#227 - 6439 PORTSMOUTH RD  
NANAIMO BC V9V 1R6

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

hschl@sar@cvims.org

7. Sign and certify this form.

I certify that this information is accurate and complete.

Signature:

Sharon Jensen, President B&D.

27/June/2013

**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 1 877 526-1526 Extension 4.

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



CENTRAL VANCOUVER ISLAND MULTICULTURAL SOCIETY

FINANCIAL STATEMENTS

MARCH 31, 2013



**Robert F. Fischer & Company\***  
CERTIFIED GENERAL ACCOUNTANT

\*A Professional Corporation

# Robert F. Fischer & Company\*

CERTIFIED GENERAL ACCOUNTANT

13-327 Prideaux Street  
Nanaimo, BC V9R 2N4  
(250) 753-8287  
Fax (250) 753-7453  
rfischer@robertfischercga.ca

## AUDITOR'S REPORT

To the Members of

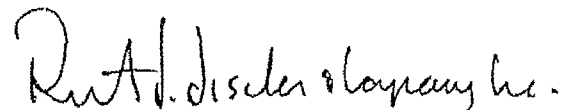
### Central Vancouver Island Multicultural Society

I have audited the statement of financial position of Central Vancouver Island Multicultural Society as at March 31, 2013 and the statements of operations, changes in net assets, and cash flows for the year then ended. These financial statements are the responsibility of the Society's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with Canadian generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion these financial statements present fairly, in all material respects, the financial position of the 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 generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Nanaimo, BC  
June 11, 2013



ROBERT F. FISCHER & COMPANY INC.  
CERTIFIED GENERAL ACCOUNTANT



Member: Certified General Accountants  
Association of British Columbia

\* A Professional Corporation


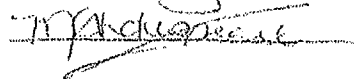
**CENTRAL VANCOUVER ISLAND MULTICULTURAL SOCIETY**

**STATEMENT OF FINANCIAL POSITION**

**MARCH 31, 2013**

	<u>2013</u>	<u>2012</u>
<b>ASSETS</b>		
<b>CURRENT</b>		
Cash and cash equivalents	\$ 245,076	\$ 402,834
Short-term investments	350,000	-
Accounts receivable	187,006	365,519
Prepaid expenses	<u>38,051</u>	<u>32,883</u>
	820,133	801,236
<b>CAPITAL ASSETS (Notes 2 and 3)</b>	<u>347,191</u>	<u>392,349</u>
	<u><b>\$ 1,167,324</b></u>	<u><b>\$ 1,193,585</b></u>
<b>LIABILITIES</b>		
<b>CURRENT</b>		
Accounts payable and accruals	\$ 22,394	\$ 19,754
Wages and benefits payable	60,446	44,962
Deferred revenue (Note 4)	<u>72,230</u>	<u>264,738</u>
	155,070	329,454
<b>NET ASSETS</b>		
<b>NET ASSETS</b>	<u>1,012,254</u>	<u>864,131</u>
	<u><b>\$ 1,167,324</b></u>	<u><b>\$ 1,193,585</b></u>

**APPROVED BY THE DIRECTORS**

 Director  
 Director

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

**CENTRAL VANCOUVER ISLAND MULTICULTURAL SOCIETY**

**STATEMENT OF CHANGES IN NET ASSETS**

**FOR THE YEAR ENDED MARCH 31, 2013**

	<u>Invested in capital assets</u>	<u>Unrestricted</u>	<u>2013</u>	<u>2012</u>
BALANCE, at beginning of the year	\$ 392,349	\$ 471,783	\$ 864,131	\$ 803,300
EXCESS OF REVENUE OVER EXPENDITURES FOR THE YEAR	<u>(60,184)</u>	<u>208,307</u>	<u>148,123</u>	<u>60,831</u>
	332,165	680,090	1,012,254	864,131
Investment in capital assets	<u>15,026</u>	<u>(15,026)</u>	<u>-</u>	<u>-</u>
BALANCE, at end of the year	<u>\$ 347,191</u>	<u>\$ 665,064</u>	<u>\$ 1,012,254</u>	<u>\$ 864,131</u>

The accompanying notes are an integral part of these financial statements

**CENTRAL VANCOUVER ISLAND MULTICULTURAL SOCIETY**

**STATEMENT OF OPERATIONS**

**FOR THE YEAR ENDED MARCH 31, 2013**

	<u>2013</u>	<u>2012</u>
<b>REVENUE</b>		
Job Options	\$ 557,841	\$ 374,351
BCSAP - Settlement	555,565	452,191
BCSAP - ELSA	457,184	416,518
WBC - Diversity	146,600	112,500
EPBC - Employment services	125,626	212,558
ASPECT	91,273	123,170
Diversity program	83,750	93,598
Other program activities	<u>44,775</u>	<u>57,267</u>
	<u>2,062,614</u>	<u>1,842,153</u>
<b>EXPENDITURES</b>		
Wages and benefits	1,234,918	1,172,565
Direct client costs	191,555	139,291
Rent (Note 5)	152,701	157,617
Office and miscellaneous	93,870	81,166
Repairs and maintenance	43,182	42,893
Advertising and promotion	39,559	33,973
Professional fees	30,353	39,408
Travel	10,808	6,025
Honorarium	10,610	2,724
Training	9,007	5,638
Utilities	7,202	8,215
Telephone	7,098	7,249
Insurance	5,821	7,196
Staff and board expenses	5,447	8,089
Supplies	5,358	11,814
Audit	4,748	4,725
Licences and dues	1,680	1,346
Bank charges and interest	390	381
Amortization of capital assets	<u>60,184</u>	<u>51,007</u>
	<u>1,914,491</u>	<u>1,781,322</u>
<b>EXCESS OF REVENUE OVER EXPENDITURES</b>		
<b>FOR THE YEAR</b>	<u>\$ 148,123</u>	<u>\$ 60,831</u>

The accompanying notes are an integral part of these financial statements

**CENTRAL VANCOUVER ISLAND MULTICULTURAL SOCIETY**

**STATEMENT OF CASH FLOWS**

**FOR THE YEAR ENDED MARCH 31, 2013**

	<u>2013</u>	<u>2012</u>
<b>OPERATING ACTIVITIES</b>		
Excess of revenue over expenditures for the year	\$ 148,123	\$ 60,831
Add (deduct): Items not requiring the use of cash		
Amortization of capital assets	<u>60,184</u>	<u>51,007</u>
	208,307	111,838
Cash (applied to) provided from net changes in non cash working capital items	<u>(351,039)</u>	<u>3,292</u>
Cash (applied to) provided from operating activities	<u>(142,732)</u>	<u>115,130</u>
<b>INVESTING ACTIVITIES</b>		
Capital asset purchases	<u>(15,026)</u>	<u>(104,995)</u>
Cash applied to investing activities	<u>(15,026)</u>	<u>(104,995)</u>
<b>(DECREASE) INCREASE IN CASH DURING THE YEAR</b>	(157,758)	10,135
<b>CASH AND CASH EQUIVALENTS, at beginning of the year</b>	<u>402,834</u>	<u>392,699</u>
<b>CASH AND CASH EQUIVALENTS, at end of the year</b>	<u>\$ 245,076</u>	<u>\$ 402,834</u>
 <i>Net changes in non-cash working capital items consist of:</i>		
Short-term investments	\$ (350,000)	\$ 106,496
Accounts receivable	178,513	(258,704)
Prepaid expenses	(5,168)	(5,123)
Accounts payable and accruals	2,639	(67,204)
Wages and benefits payable	15,485	(12,249)
Deferred revenue	<u>(192,508)</u>	<u>240,076</u>
	<u>\$ (351,039)</u>	<u>\$ 3,292</u>

The accompanying notes are an integral part of these financial statements

**CENTRAL VANCOUVER ISLAND MULTICULTURAL SOCIETY**

**NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED MARCH 31, 2013**

**3. CAPITAL ASSETS**

Capital assets are comprised of the following:

	<u>2013</u>		<u>2012</u>
	<u>Cost</u>	<u>Accumulated Amortization</u>	<u>Net Book Value</u>
Office furniture and computers	\$ 151,251	\$ 90,371	\$ 60,880
Leasehold improvements	<u>387,626</u>	<u>101,315</u>	<u>286,311</u>
	<u>\$ 538,877</u>	<u>\$ 191,686</u>	<u>\$ 347,191</u>
			<u>\$ 392,349</u>

**4. DEFERRED REVENUE**

Deferred revenue represents restricted operating funding received in the current period that is related to the subsequent period. Changes in the deferred revenue balance are as follows:

	<u>2013</u>	<u>2012</u>
Beginning balance, related to operating fund	\$ 264,738	\$ 24,663
Less amount recognized as revenue in the year	(264,738)	(24,663)
Add amount received related to the following year	<u>72,230</u>	<u>264,738</u>
Ending Balance	<u>\$ 72,230</u>	<u>\$ 264,738</u>

Ending balance consists of the following:

WBC - Diversity	\$ 72,230	\$ 12,000
HRSDC	-	8,624
GT Hiring solutions Inc.	-	18,002
ELSA	-	77,810
Diversity	-	8,250
BCSAP - Settlement	<u>-</u>	<u>140,052</u>
	<u>\$ 72,230</u>	<u>\$ 264,738</u>

**5. RENT**

Rent is paid to Lindsay and Kathleen Widsten at the rate of \$11,062 per month plus triple net charges. The lease is for 10 years and commenced March 1, 2011. This amount is payable until the end of year 4 when the monthly amount will be renegotiated for years 5 - 10. The lease expires February 2020 with the option to renew for a further term of 5 years.

**6. LEASE COMMITMENT**

The Society has entered into a lease with Steelcase Financial Services Ltd. for the specific office equipment. The amount is \$2,753 per month for the 48 month period ending April 2015.

Central Vancouver Island Multicultural Society  
Comparative Income Statement TO END OF SEPT. 2013

	Actual 04/01/2013 to 09/30/2013	Budget 04/01/2013 to 03/31/2014	Percent
<b>REVENUE</b>			
Revenue			
DIVERSITY	147,150.00	255,000.00	-42.29
ELSA	301,963.42	427,502.00	-29.37
DONATIONS/FUNDRAISING	1,936.05	5,000.00	-61.28
EMPLOYMENT SERVICE	93,511.00	208,000.00	-55.04
MEMBERSHIPS	225.00	750.00	-70.00
JOB OPTIONS	247,578.98	554,227.00	-55.33
SETTLEMENT	463,436.52	617,115.00	-24.90
SKILLS CONNECT	22,106.43	65,000.00	-65.99
TSSP	6,300.00	30,000.00	-79.00
INTER-CULTURAL PROGRAMS	18,656.33	35,000.00	-46.70
INTEREST INCOME	1,440.97	4,886.00	-70.51
Total Other Revenue	1,304,304.70	2,202,480.00	-40.78
<b>TOTAL REVENUE</b>	<b>1,304,304.70</b>	<b>2,202,480.00</b>	<b>-40.78</b>
<b>EXPENSE</b>			
Payroll Expenses			
Wages & Salaries	535,115.79	1,333,771.00	-59.88
Total Wages	535,115.79	1,333,771.00	-59.88
EI Expense	13,795.06	0.00	0.00
CPP Expense	24,152.76	0.00	0.00
WCB Expense	2,910.91	0.00	0.00
Employee Benefits	20,993.75	85,132.00	-75.34
Employee Benefits-RSP	6,987.00	0.00	0.00
Total Employee Benefits	27,980.76	85,132.00	-67.13
Total Payroll Expense	603,955.27	1,418,903.00	-57.44
<b>PROGRAM EXPENSES</b>			
Direct Client Costs	5,905.60	10,000.00	-40.94
JO Client Cost	31,459.30	60,527.00	-48.02
Accounting & Legal	5,178.62	9,000.00	-42.46
Advertising & Promotions	21,760.91	45,000.00	-51.64
Computer	12,274.89	20,000.00	-38.63
Courier & Postage	332.32	1,000.00	-66.77
Facility Costs - Triple Net	2,108.93	25,000.00	-91.56
Insurance	1,994.00	8,500.00	-76.54
Interest & Bank Charges	253.46	600.00	-57.76
Office Supplies & small equipment	11,296.60	50,000.00	-77.41
Equipment Lease/Rental	28,486.33	75,000.00	-62.02
Offsite Rental & Miscellaneous	4,093.47	25,000.00	-83.63
Resource Material	591.99	8,000.00	-92.60
Memberships	1,361.61	2,200.00	-38.11
Honorarium	915.00	5,000.00	-81.70
JO Participant Allowance	58,725.00	127,500.00	-53.94
Professional Fees	31,418.23	62,000.00	-49.33
Rent	67,289.45	145,000.00	-53.59
Repair & Maintenance	18,541.25	50,000.00	-62.92
Professional Development	3,649.01	17,000.00	-78.54
Staff & Board Expenses	1,900.29	7,000.00	-72.85
Telephone & Internet	2,448.28	8,500.00	-71.20
Travel	2,740.93	12,000.00	-77.16
Utilities	5,156.31	9,750.00	-47.11
GST Expense	1,109.30	0.00	0.00
Total General & Admin. Expen...	320,991.08	783,577.00	-59.04
<b>TOTAL EXPENSE</b>	<b>924,946.35</b>	<b>2,202,480.00</b>	<b>-58.00</b>
<b>NET INCOME</b>	<b>379,358.35</b>	<b>0.00</b>	<b>0.00</b>



Central Vancouver Island Multicultural Society  
Balance Sheet As at 09/30/2013

**ASSET**

**Current Assets**

Petty Cash		532.90
Main Bank Account _ Credit Uni...	40,705.69	
Main Savings Account	215,437.38	
Gaming Account - NEW	0.01	
Equity Shares	76.97	
Job Option Account	8,291.46	
PayPal	215.56	
Total Cash		264,727.07
Investments		500,000.00
Accounts Receivable		316,047.23
Prepaid Expenses		13,946.32
<b>Total Current Assets</b>		<b>1,095,253.52</b>

**Capital Assets**

Leasehold Improvements	387,626.40	
Leaseholds-Accum. amortization	-101,315.26	
Office Furniture & Equipment	151,251.27	
Accum. Amort. Office Equip & C...	-90,371.42	
Net - Furniture & Equipment		347,190.99
<b>Total Capital Assets</b>		<b>347,190.99</b>

**TOTAL ASSET** **1,442,444.51**

**LIABILITY**

**Current Liabilities**

Accounts Payable		3,691.10
Accounts payable Year-end		4,000.00
Vacation payable		46,417.24
GST Payable	0.00	
GST Paid on Purchases	-4,476.09	
GST Owing (Refund)	0.00	
GST Total		-4,476.09
Staff Social Fund Payable		1,243.94
Employee Gr Ins/RSP Contribution		86.20
Staff Parking Fund		-130.24
<b>Total Current Liabilities</b>		<b>50,832.15</b>

**TOTAL LIABILITY** **50,832.15**

**EQUITY**

**Retained Earnings**

Retained Earnings - Previous Year	1,012,254.01	
Current Earnings	379,358.35	
<b>Total Retained Earnings</b>	<b>1,391,612.36</b>	

**TOTAL EQUITY** **1,391,612.36**

**LIABILITIES AND EQUITY** **1,442,444.51**

Central Vancouver Island Multicultural Society

Projected  
as of Nov. 2013

Budget

	04/01/2013 to 03/31/2014	04/01/2014 to 03/31/2015
<b>Revenue</b>		
DIVERSITY	\$221,400.00	\$70,000.00
ELSA	\$456,179.00	
DONATIONS/FUNDRAISING	\$5,000.00	\$5,000.00
EMPLOYMENT SERVICE	\$208,000.00	\$160,000.00
MEMBERSHIPS	\$750.00	\$750.00
JOB OPTIONS	\$578,927.00	
SETTLEMENT	\$597,724.00	\$1,132,000.00
SKILLS CONNECT	\$65,000.00	\$75,000.00
TSSP	\$30,000.00	
SPACE RENTAL		\$25,000.00
INTER-CULTURAL PROGRAMS	\$35,000.00	\$35,000.00
INTEREST INCOME	\$4,500.00	\$2,500.00
<b>Total Other Revenue</b>	<b>\$2,202,480.00</b>	<b>\$1,505,250.00</b>
<b>TOTAL REVENUE</b>		
<b>EXPENSE</b>		
<b>Payroll Expenses</b>		
Wages & Mercs	\$1,333,771.00	\$952,520.00
Employee Benefits	\$85,132.00	\$57,180.00
<b>Total Payroll Expense</b>	<b>\$1,418,903.00</b>	<b>\$1,009,700.00</b>
<b>PROGRAM EXPENSES</b>		
Direct Client Costs	\$10,000.00	\$10,000.00
JO Client Cost	\$60,527.00	
Accounting & Legal	\$9,000.00	\$6,000.00
Advertising & Promotions	\$45,000.00	\$15,000.00
Computer	\$20,000.00	\$15,000.00
Courier & Postage	\$1,000.00	\$1,000.00
Facility Costs - Triple Net	\$25,000.00	\$25,000.00
Insurance	\$8,500.00	\$8,500.00
Interest & Bank Charges	\$600.00	\$600.00
Office Supplies & small equipment	\$50,000.00	\$30,000.00
Equipment Lease/Rental	\$75,000.00	\$75,000.00
Event Rental & Miscellaneous	\$25,000.00	\$15,000.00
Resource Material	\$8,000.00	\$8,000.00
Memberships	\$2,200.00	\$2,200.00
Honorarium	\$5,000.00	\$5,000.00
JO Participant Allowance	\$127,500.00	
Professional Fees	\$62,000.00	\$30,000.00
Rent	\$145,000.00	\$145,000.00
Repair & Maintenance	\$50,000.00	\$50,000.00
Professional Development	\$17,000.00	\$17,000.00
Staff & Board Expenses	\$7,000.00	\$7,000.00
Telephone & Internet	\$8,500.00	\$8,500.00
Travel	\$12,000.00	\$12,000.00
Utilities	\$9,750.00	\$9,750.00
<b>Total General &amp; Admin. Expenses</b>	<b>\$783,577.00</b>	<b>\$495,550.00</b>
<b>TOTAL EXPENSE</b>	<b>\$2,202,480.00</b>	<b>\$1,505,250.00</b>

incl ELSA & Diversity

**NET INCOME** \$ - \$0.00

Generated On: 02/01/2013



Central Vancouver Island  
**Multicultural Society**

101 – 319 Selby Street  
Nanaimo, BC V9R 2N4  
Tel: (250) 753-6911 Fax: (250) 753-4250  
www.cvims.org

CVIMS Board Members  
2013 - 2014

Name / Committee	Home / Email Address	Phone #
<b>JENSEN, Sharon</b> <i>President</i>	828 Brookfield Drive Nanaimo, BC V9R 0A4 sharon@sharonjensen.com	W: 250-760-1066 C: 250-729-5370 H: 250-716-1334
<b>KISHAWI, Sharif</b> <i>Vice-President</i>	3-444 Bruce Ave Nanaimo B.C. V9R 5W5 skishawi@hotmail.com	C: 250-618-4211
<b>KAILLY, Mindy</b> <i>Treasurer</i>	13152 Prospect Drive, Ladysmith, BC V9G 1G8 mindy.kailly@cccu.ca	W: 250.741.3217
<b>SHAKESPEARE, Maureen</b> <i>Secretary</i>	6065 Sealand Road Nanaimo, BC V9V 1K4 lmshakes@shaw.ca	H: 250-758-2833 C: 250-741-6792
<b>WONG, Winnie</b>	#227 – 6439 Portsmouth Road, Nanaimo BC V9V 1R6 (w) Winnie.Wong@coastcapitalsavings.com (h) kkwinnie.w@gmail.com	H: 250-390-8124 W: 250-760.1343 Fx: 250-760-1360
<b>PIKE, Graham</b>	3500 Wiltshire Drive Nanaimo, V9T 5K1 graham.pike@viu.ca	W: 250 740 6311 Fax: 250 740 6472

STAFF

<b>SCHLOSAR, Hilde</b> <i>Executive Director</i>	Office address: 101 – 319 Selby Street Nanaimo, BC V9R 2N4 (w) hschlosar@cvims.org (h) hilde@schlosar.com	W: 250-753-6911 ext 2 H: 250-754-5227 C: 250-668-0985
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11/4/2013

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

**Name of Organization: Vancouver Island Aids Society**

**Grant No. RPTE-52**

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.			
<b>Amount Requested:</b>	\$		<b>Amount Recommended:</b>
<b>Grant Awarded:</b>	Yes	No	
			\$

**Discussion:**

**Notes:**



# CITY OF NANAIMO APPLICATION FOR PERMISSIVE TAX EXEMPTION RENEWAL

Office Use

RPT-52

ORGANIZATION: <div style="font-size: 1.2em;">AIDS Vancouver Island</div>	DATE: <div style="font-size: 1.2em;">Dec. 16 2013.</div>
ADDRESS: <div style="font-size: 1.2em;"># 201 — 55 Victoria Rd.</div>	PRESIDENT: <div style="font-size: 1.2em;">Lena Locher &amp; Herb Neufeld</div>
<div style="font-size: 1.2em;">Nanaimo BC</div>	SENIOR STAFF MEMBER: <div style="font-size: 1.2em;">Dana Becker</div>
<div style="font-size: 1.2em;">V9R5N9</div>	POSITION: <div style="font-size: 1.2em;">Manager</div>
TELEPHONE: <div style="font-size: 1.2em;">250-753-2437</div>	CONTACT: <div style="font-size: 1.2em;">250-714-6633</div>
TELEPHONE: <div style="font-size: 1.2em;">250-753-2437</div>	TELEPHONE: <div style="font-size: 1.2em;">dana.becker@aui.org</div>

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

Education & Support Service HIV + HIV -

**GEOGRAPHIC AREA SERVED BY THE ORGANIZATION:**

Nanaimo and surrounding areas.

NO. OF FULL TIME STAFF: <div style="font-size: 1.2em;">3</div>	NO. OF PART TIME STAFF: <div style="font-size: 1.2em;">—</div>
NO. OF COMMUNITY VOLUNTEERS: <div style="font-size: 1.2em;">4</div>	NO. OF VOLUNTEER HOURS PER YEAR: <div style="font-size: 1.2em;">500</div>
NO. OF MEMBERS: <div style="font-size: 1.2em;">120</div>	MEMBERSHIP FEE: <div style="font-size: 1.2em;">\$ 0.00</div>
CLIENTS SERVED, LAST YEAR: <div style="font-size: 1.2em;">80</div>	CLIENTS SERVED, THIS YEAR (PROJECTED): <div style="font-size: 1.2em;">80</div>
B.C. SOCIETY ACT REG. NO.:	REVENUE CANADA CHARITABLE REG. NO.: <div style="font-size: 1.2em;">130642440 RR0001</div>
CURRENT BUDGET: INCOME <div style="font-size: 1.2em;">Attached -</div>	LEGAL DESCRIPTION OF PROPERTY:
EXPENSES: NEXT YEAR PROJECTED:	TAX FOLIO NUMBER: <div style="font-size: 1.2em;">82334.00</div>
INCOME: EXPENSES:	CURRENT YEAR TAXES (IF KNOWN):

SIGNATURE: <div style="font-size: 1.2em;">Dana Becker</div>	TITLE/POSITION: <div style="font-size: 1.2em;">Manager - Central Island</div>	DATE: <div style="font-size: 1.2em;">Dec 16 2013</div>
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**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.

*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

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Grant Thornton

## 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](http://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

*Grant Thornton LLP*

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

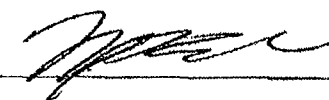
## Statement of Financial Position

March 31	2013	2012	April 1 2011
		(Note 3)	(Note 3)
<b>Assets</b>			
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>
<b>Liabilities</b>			
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>
<b>Net Assets</b>			
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		
<b>Operating</b>		
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>
<b>Financing</b>		
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>
<b>Investing</b>		
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.

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## **Vancouver Island AIDS Society**

### **Notes to the Financial Statements**

March 31, 2013

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#### **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.

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#### **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.

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## Vancouver Island AIDS Society

### Notes to the Financial Statements

March 31, 2013

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#### 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.

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## **Vancouver Island AIDS Society**

### **Notes to the Financial Statements**

March 31, 2013

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#### **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
<b>Assets</b>				
<b>Current</b>				
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>	
<b>Liabilities</b>				
<b>Current</b>				
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>	
<b>Net Assets</b>				
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
<b>Assets</b>				
<b>Current</b>				
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>	
<b>Liabilities</b>				
<b>Current</b>				
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>	
<b>Net Assets</b>				
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
<b>Revenue</b>				
<b>Grants</b>				
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>	
<b>Expenses</b>				
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

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## Vancouver Island AIDS Society

### Notes to the Financial Statements

March 31, 2013

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#### 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>	

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# 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				
<b>Operating</b>				
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>	
<b>Financing</b>				
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>	
<b>Investing</b>				
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
<b>Assets</b>			
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>
<b>Liabilities</b>	\$ 18,415	\$ 55,787	\$ 94,699
<b>Net Assets</b>	<u>46,877</u>	<u>39,524</u>	<u>29,048</u>
<b>Total liabilities and net assets</b>	<u>\$ 65,292</u>	<u>\$ 95,311</u>	<u>\$ 123,747</u>
<b>Revenue</b>	\$ 425,972	\$ 427,319	\$ 393,716
<b>Operating expenses</b>	<u>(418,619)</u>	<u>(416,843)</u>	<u>(422,390)</u>
<b>Net income (loss)</b>	<u>\$ 7,353</u>	<u>\$ 10,476</u>	<u>\$ (28,674)</u>
<b>Statement of cash flows</b>			
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
<b>Assets</b>			
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>
<b>Liabilities</b>			
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>
<b>Equity</b>	<u>38,942</u>	<u>25,594</u>	<u>30,956</u>
<b>Total liabilities and equity</b>	<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>
<b>Result of joint venture</b>	<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>

		2013	2012	April 1 2011
9. Mortgage payable				
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.

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## Vancouver Island AIDS Society

### Notes to the Financial Statements

March 31, 2013

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#### 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.

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#### 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.

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#### 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>

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#### 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.

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#### 15. Comparative figures

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

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**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
<b>Revenue</b>					
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		-
	<b>1,519,632</b>	<b>1,499,332</b>	<b>20,300</b>	<b>1.4%</b>	<b>2,260,248</b>
<b>Expenses</b>					
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
	<b>1,494,434</b>	<b>1,560,387</b>	<b>65,953</b>	<b>4.2%</b>	<b>2,275,154</b>
<b>Surplus (Deficit) from AVI operations</b>	<b>25,198</b>	<b>-61,055</b>	<b>86,253</b>		<b>-14,906</b>
Results from Joint Venture					
<b>Consolidated Surplus (Deficit)</b>	<b>25,198</b>	<b>-61,055</b>	<b>86,253</b>		<b>-14,906</b>



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## About Us

[our board of directors](#)  
[our staff](#)  
[our funders](#)  
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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

Toll free infoline: 1-800-665-2437 | [info@avi.org](mailto:info@avi.org) | [contact us](#)

[return to home >](#)



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

**Name of Organization: Protection Island Ratepayers Association**

**Grant No. RPTE-18**

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.			
<b>Amount Requested:</b>	\$		<b>Amount Recommended:</b>
<b>Grant Awarded:</b>	Yes	No	
			\$

**Discussion:**

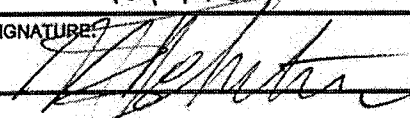
**Notes:**



CITY OF NANAIMO  
APPLICATION FOR PERMISSIVE  
TAX EXEMPTION RENEWAL

Office Use

RPT-18

ORGANIZATION: <b>PROTECTION ISLAND RATEPAYERS ASSN</b>		DATE: <b>NOV 15, 2013</b>	
ADDRESS: <b>208 B COLVILLETON TRAIL</b>		PRESIDENT: <b>ANDREW HOMZY</b>	
<b>NANAIMO, B.C.</b>		SENIOR STAFF MEMBER: <b>VERONICA ZEHN TNER</b>	
<b>V9R 6R1</b>		POSITION: <b>TREASURER</b>	
		CONTACT: <b>VERONICA ZEHN TNER</b>	
TELEPHONE: <b>250-754-6759</b>		TELEPHONE: OR FAX <b>250-754-6759</b>	
OVERVIEW OF YOUR ORGANIZATION'S PROGRAMS AND SERVICES OFFERED IN THE COMMUNITY: <b>NEIGHBOURHOOD ASSN. KEEP RESIDENTS INFORMED OF CURRENT EVENTS &amp; LIAISE WITH THE CITY, MHA, VHA RE-SERVICES. LEASE/INSURE &amp; MAINTAIN COMMUNITY DOCK FOR RESIDENTS' BOATS. ORGANIZE COMMUNITY WORK PARTIES IN PARKS, &amp; ON DOCK</b>			
GEOGRAPHIC AREA SERVED BY THE ORGANIZATION: <b>PROTECTION ISLAND</b>			
NO. OF FULL TIME STAFF: <b>/</b>		NO. OF PART TIME STAFF: <b>/</b>	
NO. OF COMMUNITY VOLUNTEERS: <b>9 BOARD MEMBERS + 30-40 frequent volunteers</b>		NO. OF VOLUNTEER HOURS PER YEAR: <b>TOT OF 30 MAN DAYS LABOUR SPENT ON DOCK R&amp;M THIS YR. PLUS 400 HRS BY DIRECTOR ON ADMIN &amp; PORTFOLIOS.</b>	
NO. OF MEMBERS: <b>71</b>		MEMBERSHIP FEE: <b>\$ 10<sup>00</sup>/person</b>	
CLIENTS SERVED, LAST YEAR: <b>WE SERVE ALL RESIDENTS ON THE ISLAND WHETHER MEMBERS OR NOT</b>		CLIENTS SERVED, THIS YEAR (PROJECTED): <b>250-300 RESIDENTS</b>	
B.C. SOCIETY ACT REG. NO.: <b>S-10739</b>		REVENUE CANADA CHARITABLE REG. NO.:	
CURRENT BUDGET: <b>YR ENDED MAY 31/13</b>		LEGAL DESCRIPTION OF PROPERTY: <b>LD000113 LEASE AREA PIRATES PARK DOCK</b>	
INCOME: <b>6974 (both gen &amp; dock Alex's)</b>		FOLIO: <b>13553-701 A7 PIRATES LN NANAIMO, B.C.</b>	
EXPENSES: <b>10,466</b>		TAX FOLIO NUMBER:	
NEXT YEAR PROJECTED:		CURRENT YEAR TAXES (IF KNOWN):	
INCOME: <b>10,970</b>			
EXPENSES: <b>10,970</b>			
SIGNATURE: 		TITLE/POSITION: <b>Treasurer</b>	DATE: <b>NOV 15/13</b>
<b>NOTE: YOUR ORGANIZATION'S MOST RECENT AUDITED FINANCIAL STATEMENTS AND CURRENT FINANCIAL STATEMENTS MUST BE ATTACHED TO THE APPLICATION FORM (INCLUDING A BALANCE SHEET AND INCOME STATEMENT).</b>			

## CITY OF NANAIMO GRANT QUESTIONNAIRE

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

WE ARE A NEIGHBOURHOOD ASSN & TRY TO FOSTER A SENSE OF COMMUNITY. LISTEN TO & TRY TO RESOLVE RESIDENTS' ISSUES & LIAISE WITH THE CITY DEPT'S, V.I.H.A. ECT. & PROVIDE INFORMATION ON SERVICES AVAILABLE. CO-OPERATE WITH & SUPPORT THE OTHER ORGANIZATIONS ON THE ISLAND (LIONS, MUSEUM, LIBRARY, COMMUNITY GARDEN TRIDEP, BIK WATCH) & PUBLISH THEIR REPORTS IN OUR NEWS LETTER. WE COLLECT MOORAGE FEES FOR COMMUNITY DOCK & PAY RELATED EXPS. (N.P.A. WATER LEASE, INSURANCE & BUY MATERIALS FOR ANNUAL RCM & ORGANIZE THE VOLUNTEER WORK PARTIES FOR DOCK RCM AS WELL AS FOR PARK & BEACH CLEANUPS. WE HOLD MONTHLY DIRECTORS MEETINGS OPEN TO PUBLIC & POST MINUTES AS WELL AS SPECIAL INFORMATION MEETINGS ON MATTERS OF PARTICULAR CONCERN TO RESIDENTS

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

- UPGRADE OF KIDS PLAY AREA IN PIRATES PARK (PARKS STAFF INDICATED IT'S NOT UP TO CURRENT STANDARDS)
- WORK WITH THE CITY RE: ISSUES OF PARKING ACCESS FOR PROTECTION IS. RESIDENTS IN TOWN
- FOLLOW UP ON THE DEVELOPMENT OF OUR COMMUNITY PLAN (LIAISE WITH CHRIS SCHOLBERG)

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

APART FROM THE AGM WE HOLD INFORMATION MTGS, PUBLISH NEWS BULLETINS ON OUR ISLAND WEBSITE AND NOTICE BOARDS OR HAND DELIVER SURVEYS OR INFO. HOLD COMMUNITY FORUMS ON VARIOUS ISSUES OF INTEREST WHERE RESIDENTS REACH CONSENSUS (WE CREATED VISION STATEMENT) WE ALSO CONSULT WITH OTHER ISLAND ORGANIZATIONS I.E. LIONS, COMM. GARDEN, CULTURAL SOC. WE RECENTLY CHANGED CONSTITUTION TO ALLOW RENTERS TO ALSO JOIN & VOTE AS WELL AS OWNERS.

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

THE BOARD OF DIRECTORS HOLD MONTHLY MTGS WHICH ARE OPEN TO THE PUBLIC (minutes also posted) WE EACH HAVE PORTFOLIOS I.E. ROADS, PARKS, ACCESS ETC. WHICH WE UPDATE E.A. MO. WE HAVE A POOL OF VOLUNTEERS TO CALL ON FOR DELIVERING DOOR TO DOOR NEWS LETTERS/SURVEYS & ABOUT 30 ODD VOLUNTEERS FOR WORK PARTIES ON COMMUNITY DOCK MAINT OR PARK/BEACH CLEANUPS.

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

N/A

## 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.

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

The only service fee is for water lot lease, Ins. & materials to maintain our community dock. Each boat moored there pays \$190<sup>00</sup> / yr (as of this yr up from 140<sup>00</sup>) plus a day of volunteer labour at the spring work parties held over 4 wks. (or 790<sup>00</sup> / yr in fees) \$10 / member of Assn is for administrative costs. We have 2 separate Bnk A/c's Dock & GEN.

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

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

We try to break even we are non profit  
EVERYTHING WE DO IS BASED ON VOLUNTEERISM.

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

MEMBERSHIP DRIVE PLANNED FOR 2014 - COMMITTEE HAS BEEN SET UP TO DECIDE HOW TO GO ABOUT THIS.

REVIEWING POSSIBLE INCREASE TO MEMBERSHIP DUES FOR 2014 & BY HOW MUCH

WE RAISED THE MOORAGE FEE OCT 1/13 BY \$50<sup>00</sup> FROM LAST YR TO MEET BUDGETED EXPS FOR 2014 & ARE ASKING FOR ADDITIONAL \$90<sup>00</sup>

IN LIEU OF VOLUNTEER LABOUR @ SOLIC WORK PARTIES. (THOUGH SOME FAMILIES WILL NOT BE ABLE TO PAY THE FULL AMOUNT THIS YR.)

## 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?

OUR NEIGHBOURHOOD IN THE CITY IS ON AN ISLAND. OUR ONLY ACCESS TO OUR HOMES OTHER THAN BY PRIVATE FERRY IS WITH OUR "COMMUTER" BOATS, USED TO GET TO/FROM WORK, SHOPPING/DOCTOR, SCHOOL etc. THE "COMMUNITY DOCK" AT MUD BAY IS THE ONLY "PUBLIC" AFFORDABLE MOORING FACILITY ON THE ISLAND SERVING SOME 40-50 FAMILIES. — THIS YR. SCHOOL DIST 68 CANCELLED THE CONTRACT WITH THE P.I. FERRY FOR THE SCHOOL RUN, LEAVING SOME ALREADY CASH STRAPPED FAMILIES EVEN MORE RELIANT ON THE COMMUNITY DOCK TAKING THEIR CHILDREN ACROSS THEMSELVES. — WITH THE RISING COSTS OF MATERIALS FOR R.M. (ALL DONE BY VOLUNTEERS) INS. WATERLOT LEASE WITH N.P.A. (WHICH INCREASES EVERY YR) WE ARE HARRESSED TO MAKE ENDS MEET EVEN WITH A LARGE INCREASE IN DOCK FEES THIS YR. — SOME FAMILIES CAN'T EVEN PAY THEIR SHARE. THE LOSS OF THE TAX EXEMPTION WOULD HAVE A HUGE IMPACT ON THE VIABILITY OF OUR COMMUNITY DOCK.

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

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PROTECTION ISLAND NEIBOURHOOD ASSOC.

ANNUAL FINANCIAL REPORT to May 31, 2013

Cash Flows from General Account Activity:

Cash Balance at last annual report May 2012	413.38	
Membership Dues Received	670.00	
Total Revenue & Cash Balance		<u>\$1,083.38</u>
Licences, Permits, Fees	(25.00)	
Office Expense	(229.62)	
Postage	(191.01)	
Directors' Liability Ins. (1/3)	(344.00)	
Donations	(50.00)	
Bank Fees	(22.00)	
Total Expenses		<u>(\$861.63)</u>
Balance at May 31, 2013		<u>\$221.75</u>
Expenditures over Revenue: (191.63)		

Cash Flows from Dock Account Activity:

Cash Balance at last annual report May 2012	5,758.24	
Dock Fees & Contributions	6,304.26	
Total Revenue & Cash Balance at May 31/13		<u>\$12,062.50</u>
Dock Supplies, Repairs & Maint.	(3,925.26)	
Freight	(1,189.80)	
Annual Insurance	(964.00)	
Directors' Liability Ins (2/3)	(687.00)	
Moorage Lease (Port of Nanaimo)	(2,662.99)	
Circle Lease	(28.00)	
Bank Fees	(22.00)	
Office Expense (decals)	(126.00)	
Total Expenses		<u>(\$9,605.05)</u>
Balance at May 31, 2013		<u>\$2,457.45</u>
Expenditures over Revenues: (\$3,300.79)		

PROTECTION ISLAND RATEPAYERS ASSN  
(NOW NEIGHBOURHOOD ASSN)

Prepared by	Initials
Reviewed by	
Approved by	
Approved per	

INTERIM STATEMENT OF CASH FLOWS ACTIVITY 5 MONTHS  
MAY 31-2013 TO OCT 31-2013

1	2	3	4
GENERAL A/c ACTIVITY			
CASH BAL @ MAY 31/13	221.75		
MEMBERSHIP DUES RECD	710-		
TOTAL REVENUE & CASH BALANCE		931.75	
LICENCES, PERMITS, FEES (NOV)	0		
OFFICE EXP	1660		
POSTAGE	0		
DIRECTORS' LIABILITY INS. (1/8) (NOV'13)	0		
DONATIONS	0		
BANK FEES	10-		
TOTAL EXPENSES		(1670)	
BALANCE @ OCT 31/13		\$ 915.05	
REVENUE OVER EXPS	693.30		
DOCK A/c ACTIVITY			
CASH BAL @ MAY 31/13	2457.45		
DOCK FEES & CONTRIBUTIONS	4105-		
TOTAL REVENUE & CASH BAL		6562.45	
DOCK SUPPLIES & R & M	0		
FREIGHT	0		
ANNUAL DOCK INS	998-		
DIRECTORS' LIABILITY INS. (2/3) (NOV'13)	0		
MOORAGE-WATERLOT LEASE- N.P.A. (SEP'14)	0		
CIRCLE PK LEASE	2625		
BANK FEES	10-		
OFFICE EXP. - DECALS	12601		
TOTAL EXPENSES		(116026)	
BALANCE @ OCT 31/13		\$ 5402.19	
REVENUE OVER EXPS	2944.74		

Date \_\_\_\_\_

# P.I. RATEPAYERS ASSN

BUDGET 2013/14

	5	6	7	8	9	10
<b>GENERAL A/c</b>						
REV						
MEMBERSHIP DUES			750-			
<b>EXPS</b>						
LIC, PERMITS, FEES			(95-)			
OFFICE EXP			(175-)			
POSTAGE			(195-)			
DIRECTORS LIABIL INS (1/8)			(200-)			
DONATIONS			(50-)			
BANK FEES			(24-)			
TOT EXPS			(719-)			
REV OVER EXPS			31-			
<b>DOCK A/c</b>						
REVENUE						
DOCK FEES & CONTRIBUTIONS				10,610-		
<b>EXPS</b>						
R & M MATERIALS				(4500-)		
FREIGHT				(1200-)		
ANNUAL INS				(1000-)		
DIRECTOR LIABILITY INS (3/8)				(400-)		
MOORAGE WATER LEASE N.P.A.				(3065-)		
CIRCLE LEASE				(30-)		
OFFICE - DECKS				(130-)		
BANK FEES				(24-)		
				(10349-)		
REVENUE OVER EXPS				261-		



# PROTECTION ISLAND RATEPAYERS ASSOCIATION

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## DIRECTORS AS OF JUNE A.C.M.

CARTER,	DAVE
ECK	CATHERINE
GARCIA	JANE
GOGO	SARA
HOMZY	ANDREW
LASOJ	KAREN
NAYHOR	DOUG
PISTOR	KEVIN
ZEHNTNER	VERONICA

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THE ANNUAL REPORT WAS SENT IN ON NOV 9/13 WITH \$25<sup>00</sup> FEE.  
THERE IS NO COPY, OUR ONLY RECORD IS OUR CANCELLED CHEQUE

NOTE: THIS YEAR WE DIDN'T RECEIVE THE FORM IN JUNE AS USUAL.  
IN EARLY SEPT. I PHONED & REQUESTED ONE TO BE SENT BUT  
AGAIN NONE CAME. ON NOV 9 TH I MADE A FACSIMILE EXPLAINING  
DELAY WITH COVER LETTER & ENCLOSED \$25<sup>00</sup> FEE.

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

**Name of Organization: United Way Central and Northern Vancouver Island**

**Grant No. RPTE-35**

<b>Criteria:</b>	<b>Meets Criteria:</b>		<b>Statement of Purpose:</b>  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.			
<b>Amount Requested:</b>	\$		<b>Amount Recommended:</b>
<b>Grant Awarded:</b>	Yes	No	
			\$

**Discussion:**

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**Notes:**

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# CITY OF NANAIMO APPLICATION FOR PERMISSIVE TAX EXEMPTION RENEWAL

Office Use

RPT-35

<b>ORGANIZATION:</b> United Way Central and Northern Vancouver Island	<b>DATE:</b> November 29, 2013
<b>ADDRESS:</b> #9-327 Prideaux St.  Nanaimo, BC  V9R 2N4	<b>PRESIDENT:</b> Don Bonner
	<b>SENIOR STAFF MEMBER:</b> Signy Madden
	<b>POSITION:</b> Executive Director
	<b>CONTACT:</b> Same
<b>TELEPHONE:</b> 250-729-7400	<b>TELEPHONE:</b> after Dec 16, 2013 250-591-8731

**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

<b>NO. OF FULL TIME STAFF:</b> 5	<b>NO. OF PART TIME STAFF:</b> 2
<b>NO. OF COMMUNITY VOLUNTEERS:</b> 300 plus	<b>NO. OF VOLUNTEER HOURS PER YEAR:</b> 1,000's
<b>NO. OF MEMBERS:</b> 60	<b>MEMBERSHIP FEE:</b> 20
<b>CLIENTS SERVED, LAST YEAR:</b> 20,000	<b>CLIENTS SERVED, THIS YEAR (PROJECTED):</b> 20,000
<b>B.C. SOCIETY ACT REG. NO.:</b> S-0005458	<b>REVENUE CANADA CHARITABLE REG. NO.:</b> 119260537 RR001
<b>CURRENT BUDGET:</b> \$1,923,800	<b>LEGAL DESCRIPTION OF PROPERTY:</b> Lot 9, Plan V152989, Section 1 District Lot 32 PID 018-547-311
<b>INCOME:</b> 1,923,800	<b>TAX FOLIO NUMBER:</b> 01054.209
<b>EXPENSES:</b> 1,923,800	
<b>NEXT YEAR PROJECTED:</b> 1,891,816	
<b>INCOME:</b> 1,891,816	<b>CURRENT YEAR TAXES (IF KNOWN):</b> \$1,338.17
<b>EXPENSES:</b> 1,891,816	

<b>SIGNATURE:</b> Signy Madden	<b>TITLE/POSITION:</b> Executive Director	<b>DATE:</b> Nov 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).**

## 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



**BRITISH  
COLUMBIA**  
The Best Place on Earth

Ministry  
of Finance  
BC Registry Services

Mailing Address:  
PO Box 9431 Stn Prov Govt  
Victoria BC V8W 9V3  
Location:  
2nd Floor – 940 Blanshard Street  
Victoria BC  
[www.fin.gov.bc.ca/registries](http://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

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

<b>E DIRECTORS</b>			
LAST NAME	FIRST NAME & INITIALS (IF ANY)	RESIDENTIAL ADDRESS (MUST BE A PHYSICAL ADDRESS)	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	455 Lakewoods Place Nanaimo, BC	V9X 1E7

<b>F CERTIFIED CORRECT</b> – 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		



**BRITISH COLUMBIA**  
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Ministry  
of Finance  
BC Registry Services

Mailing Address:  
PO Box 9431 Stn Prov Govt  
Victoria BC V8W 9V3  
Location:  
2nd Floor – 940 Blanshard Street  
Victoria BC  
[www.fin.gov.bc.ca/registries](http://www.fin.gov.bc.ca/registries)

**SOCIETY**  
**ANNUAL REPORT**  
FORM 11 Section 68  
Society Act

Filing Fee: \$25.00

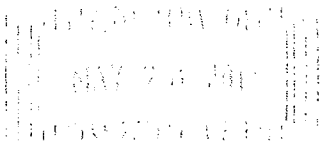
Telephone: 250 356-8609

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

Page 2 of 2

<b>A NAME OF SOCIETY</b>  United Way Central & Northern Vancouver Island 3156 Barons RD Nanaimo, BC V9T 4B5		<b>B ADDRESS OF SOCIETY – MUST BE A PHYSICAL ADDRESS</b>  (This field is empty)		<b>C CERTIFICATE OF INCORPORATION NUMBER</b> S-0005458  <small>OFFICE USE ONLY – DO NOT WRITE IN THIS AREA</small>	
<b>D ANNUAL GENERAL MEETING DATE</b> This report contains information about the society as at the close of the annual general meeting held on					
					YYYY / MM / DD 2012/06/21
<b>E DIRECTORS</b>					
LAST NAME	FIRST NAME & INITIALS (IF ANY)	RESIDENTIAL ADDRESS <small>(MUST BE A PHYSICAL ADDRESS)</small>	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 Nanaimo Bay, BC	V9P 9B5		
<b>F CERTIFIED CORRECT</b> – 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					





**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 <u>ELK</u>	DATE <u>31/07/12</u>
ACCT # _____	

**OFFICE USE ONLY**

ONLINE FILING AVAILABLE at [www.bcregistryservices.gov.bc.ca](http://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.)

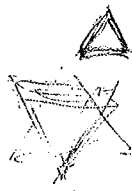
**NOTE**

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**



*cancel*

APPROVED BY _____	DATE _____
ACCT # _____	



Last name: ANDERSON

First name (include initials): WILLIAM

Address (include postal code):

2530 HOLYROOD DRIVE  
NANAIMO BC V9S 4K9

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Last name: BONNER

First name (include initials): DON

Address (include postal code):

2103 DUGGAN RD  
NANAIMO BC V9S 5N9

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Last name: CURLEY

First name (include initials): NANCY

Address (include postal code):

6257 WATERBURY ROAD  
NANAIMO BC V9V 1L5

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Last name: ENNIS

First name (include initials): JEAN

Address (include postal code):

1430 VALLEYVIEW DRIVE  
COURTENAY BC V9N 8T3

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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

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*For the fifteen months ended March 31, 2013*

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## **Management's Responsibility**

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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

	March 31 2013	December 31 2011	January 1 2011
<b>Assets</b>			
<b>Current</b>			
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
<b>Capital assets (Note 6)</b>	5,168	6,463	7,617
	918,923	1,146,089	1,147,011
<b>Liabilities</b>			
<b>Current</b>			
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
<b>Net Assets</b>			
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**

	<i>15 months Ended March 31 2013</i>	<i>12 Months Ended December 31 2011</i>
<b>Revenue</b>		
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	-
	<b>943,319</b>	<b>921,257</b>
<b>Expenses</b>		
Allocations and designated donations	488,321	727,505
UWCNVI programs (Schedule 3)	281,233	145,499
Fundraising (Schedule 3)	246,098	257,018
	<b>1,015,652</b>	<b>1,130,022</b>
Deficiency of revenues over expenses	<b>(72,333)</b>	<b>(208,765)</b>

*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>
<b>Cash provided by (used for) the following activities</b>		
<b>Operating</b>		
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)
	<b>(96,984)</b>	<b>(88,440)</b>
<b>Financing</b>		
Purchase of short term investments	(3,682)	(309,334)
Proceeds from sale of short term investments	70,138	404,385
	<b>66,456</b>	<b>95,051</b>
<b>Investing</b>		
Purchases of capital assets	(526)	(980)
Decrease in externally restricted cash	3,237	-
	<b>2,711</b>	<b>(980)</b>
<b>Increase (decrease) in cash resources</b>	<b>(27,817)</b>	<b>5,631</b>
<b>Cash resources, beginning of year</b>	<b>204,805</b>	<b>199,174</b>
<b>Cash resources, end of year</b>	<b>176,988</b>	<b>204,805</b>

*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*

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**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.

	<b><i>Method</i></b>	<b><i>Rate</i></b>
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*

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**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	-	130,565
Less allowance for uncollectable pledges	-	(60,322)
	-	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:

	<i>March 31</i> <b>2013</b>	<i>December 31</i> <b>2011</b>
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)	-
	<b>164,632</b>	<b>157,863</b>

**8. Deferred revenue - gaming**

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

**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.

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

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

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**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)

				15 months Ended March 31 2013	12 Months Ended December 31 2011
	Success By Six	Access Nanaimo	HPS		
<b>Revenue</b>					
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	905,119	520,666
<b>Expenses</b>					
<b>Administration</b>					
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	141,868	1,020
<b>Programs</b>					
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 grants	-	-	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
<b>Total Expenses</b>	<b>589,481</b>	<b>5,797</b>	<b>356,842</b>	<b>952,120</b>	<b>509,220</b>

**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	26,811	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>
<b>Fundraising Expenses</b>		
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
	<b>246,098</b>	<b>257,018</b>
<b>UWCNVI Programs</b>		
U.W. Centraide and memberships	7,811	6,485
Wages	85,394	-
Allocation of administrative expenses (Schedule 2)	188,028	139,014
	<b>281,233</b>	<b>145,499</b>

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

**REVENUE**

<b>Income</b>		
Other Revenue	849.50	
<b>Total</b>		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	
<b>Total Fundraising - Central Island</b>		37,386.59
C/C 50/50 Kick off Breakfast	124.00	
<b>Total Fundraising - Comox Valley</b>		124.00
<b>Total Income</b>		38,360.09
<b>Central Island</b>		
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	
<b>Campaign Central Island Total</b>		85,363.29
Events - CI	90.00	
<b>Fundraising Central Island Total</b>		90.00
<b>Central Island Total</b>		85,453.29
<b>Campbell River</b>		
Designations - Campbell River	1,878.39	
<b>Campaign Campbell River Total</b>		1,878.39
<b>Campbell River Total</b>		1,878.39
<b>Comox Valley</b>		
Designations - Comox Valley	-352.31	
<b>Campaign Comox Valley Total</b>		-352.31
<b>Comox Valley Total</b>		-352.31
<b>Other Revenue</b>		
Interest Income		1,035.99
<b>Other Revenue Total</b>		1,035.99
<b>TOTAL REVENUE</b>		126,375.45

**EXPENSE**

<b>Expenses</b>	
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	
<b>Total Expenses</b>	<b>540,337.83</b>	
<b>Better At Home</b>		
Better At Home	-4,834.00	
<b>Better At Home</b>	<b>-4,834.00</b>	
<b>HPS Community Entity (UWCNVI)</b>		
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
<b>HPS Total</b>		<b>-28.85</b>
<b>TOTAL EXPENSE</b>	<b>535,474.98</b>	
<b>NET INCOME</b>	<b>-409,099.53</b>	

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

## **ASSET**

<b>Assets</b>		
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
<b>Assets</b>		<b>499,393.20</b>
<b>TOTAL ASSET</b>		<b>499,393.20</b>

## **LIABILITY**

<b>Liabilities</b>		
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
<b>Total Liabilities</b>		<b>247,110.26</b>
<b>TOTAL LIABILITY</b>		<b>247,110.26</b>
<b>EQUITY</b>		
<b>Equities</b>		
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	
<b>Total Equities</b>		<b>252,282.94</b>
<b>TOTAL EQUITY</b>		<b>252,282.94</b>
<b>LIABILITIES AND EQUITY</b>		<b>499,393.20</b>

**UWCNVI**  
**Budget April 1, 2014 - March 31, 2015**

	<b>Annual Budget</b>	<b>YTD Actual</b>	<b>YTD Variance</b>
<b>REVENUE</b>			
Donations/Pledges/Special Events	901,286		
Administration fees Success by Six	17,342		
SB6 Funding	407,470		
HPS Funding	565,718		
<b>TOTAL REVENUE</b>	<b>1,891,816</b>		
<b>Expenses</b>			
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		
<b>Total Expenses</b>	<b>490341</b>		
<b>Program Grants</b>			
Local Designations	30029		
Flow Through Designations	42817		
HPS	565718		
SB6	407470		
Community Partner Allocation	355441		
<b>Sub-Total</b>	<b>1401475</b>		
<b>Total</b>	<b>1891816</b>		



**United Way**  
Central & Northern  
Vancouver Island

**United Way Central & Northern Vancouver Island**  
**Board of Directors – November 28<sup>th</sup>, 2013**

<b>Name</b>	<b>Position</b>
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.uwcncvi.ca](http://www.uwcncvi.ca)

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

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

**Grant No. RPTE-62**

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.			
<b>Amount Requested:</b>	\$		<b>Amount Recommended:</b>
<b>Grant Awarded:</b>	Yes	No	
			\$

**Discussion:**

**Notes:**



# CITY OF NANAIMO APPLICATION FOR PERMISSIVE TAX EXEMPTION

Office Use

RPT-62

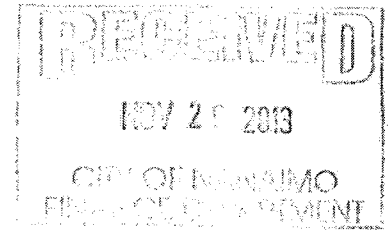
ORGANIZATION: NANAIMO COMMUNITY HOSPICE SOC.		DATE: Nov 26 2013	
ADDRESS: 1080 ST GEORGE CRESC.		PRESIDENT: KAREN BOUDREAU	
NANAIMO BC		SENIOR STAFF MEMBER: WENDY PRATT	
V9S 1X1		POSITION: EXECUTIVE DIRECTOR	
		CONTACT: WENDY PRATT	
TELEPHONE: 250 591 8811		TELEPHONE: 250-591-8811	
OVERVIEW OF YOUR ORGANIZATION'S PROGRAMS AND SERVICES OFFERED IN THE COMMUNITY:  SEE ATTACHED			
GEOGRAPHIC AREA SERVED BY THE ORGANIZATION: NANAIMO, CEDAR, LANTZVILLE			
NO. OF FULL TIME STAFF: 5		NO. OF PART TIME STAFF: 4	
NO. OF COMMUNITY VOLUNTEERS: 150		NO. OF VOLUNTEER HOURS PER YEAR: 23,000	
NO. OF MEMBERS: 298		MEMBERSHIP FEE: VOL: *5 SINGLE: *15 FAMILY *25	
CLIENTS SERVED, LAST YEAR: 2,315		CLIENTS SERVED, THIS YEAR (PROJECTED): 2,500	
B.C. SOCIETY ACT REG. NO.: 16170		REVENUE CANADA CHARITABLE REG. NO.: BN133194043 RR0001	
CURRENT BUDGET:		LOT A PL 47726	
INCOME 452,277		LEGAL DESCRIPTION OF PROPERTY: SEC 1 NANAIMO DIST	
EXPENSES: 427,436		TAX FOLIO NUMBER: 85901.001	
NEXT YEAR PROJECTED:			
INCOME: 461,500		CURRENT YEAR TAXES (IF KNOWN):	
EXPENSES: 454,436			
SIGNATURE: 		TITLE/POSITION: EXEC. DIRECTOR	DATE: Nov 26 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).



NANAIMO COMMUNITY  
**HOSPICE**

*Caring • Commitment • Compassion*



November 29, 2013

City of Nanaimo  
Finance Department

**Re: Permissive Tax Exemption – Application  
Nanaimo Hospice – Tax Folio 85901.001 – Nanaimo Community Hospice Society**

Enclosed please find our application for PTE for 2015-2017.

As per your letter of November 2013, we wish to confirm that we will be exempt from Tax for both 2013 and 2014 and that the enclosed application is for 2105-2017.

**Please also note that the property we are now residing in was given a “new address” of 1080 St. George Crescent. This is the address of the new Hospice House and the parking lot beside the new Hospice House.**

Originally, under the above noted tax folio the address was 945 Waddington which covered all three pieces of property joined under one to include:

- House located at 945 Waddington (facing Waddington Rd)
- Former Montessori School – now the New Hospice House – 1080 St. George (facing St. George Cresc)
- Parking Lot attached to the New Hospice House which previously was the playground of the school

The tax exemption would apply to the former school building and the parking lot area. It would not include the house located at 945 Waddington which is presently being rented out and is providing revenue to Nanaimo Hospice.

If there are any questions in this regard please call me at 250-591-8811

Sincerely,

Wendy Pratt  
Executive Director

**Received by NCHS November 29<sup>th</sup> by:**

Name: \_\_\_\_\_

Signature: \_\_\_\_\_

**CITY OF NANAIMO  
GRANT QUESTIONNAIRE  
NANAIMO COMMUNITY HOSPICE SOCIETY**

**REQUEST FOR PTE:** 1080 St. George Crescent (part of 945 Waddington Rd Property)  
**REQUEST FOR TAX REBATE:** PTE for 3 Years starting 2015 to 2017

**NOTE:** The property known as 945 Waddington was made up of 3 separate pieces of land

- rental property (945 Waddington – house on corner of Waddington & St George Cresc)
- the former Montessori School building (now Hospice House)
- former playground – now parking lot attached to Hospice House

The address 1080 St. George was given to Hospice House/Parking area after we moved in order to differentiate it from the house now located at 945 Waddington and to avoid confusion for Hospice clients.

**Overview of Organization's Programs and Services offered in the community:** The goal of Hospice is to ensure that the dying will experience dignity and peace; their caregivers will receive the help they need; and their friends and family will be supported in their grief. To that end, NCHS staff and volunteers have been providing compassionate care and support in our community for over 30 years. Since inception over 30,000 individuals have been touched by the work of Hospice in our community. Over 1,000 individuals have trained as Hospice Volunteers and have contributed in excess of 500,000 volunteer hours to this work.

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

Hospice staff and volunteers provide the following free services:

- Volunteer support for palliative patients and their families in the home, on the palliative care unit in hospital (8 hrs daily), and in community care facilities as well as at Hospice House.
- Hospice staff attend weekly patient rounds on the palliative care unit to ensure coordination of the volunteer support program.
- Professional counselling for children, teens, and adults
- Children's Therapeutic Garden (as part of Creative Counselling for Children)
- Bereavement group support through Hospice House (includes Young Widows Group, Caregiver Support Group, Survivors of Suicide Group, Walking Group, Companions Through Grief drop in, Finding My Way: Coping with Grief 8 week program run three times a year, etc)
- Education in School – Grades 9,10,11 – on grief and loss
- Support in the work place after an employee/employer death – group and individual
- Weekly Self Care Clinic (complementary therapy to support the dying, bereaved, and caregivers)
- Bereavement follow-up for 1 year following death of a spouse
- Comfort Cushion & Shawl Program (over 4,000 cushions distributed since inception, and 400 comfort shawls made by volunteers for palliative and grief clients)
- Comprehensive library resources open to clients & the public
- Education sessions for professional caregivers (long term care and other care facilities)
- Education sessions for RN, LPN, & RCA Programs at VIU, Discovery College and Spratt Shaw.
- Educational workshops and support groups for active family caregivers
- Training and mentoring of Hospice volunteers.

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

In 2012 Hospice launched a capital campaign to move Hospice to a new home (at 1080 St George Ave) with twice the space and room to grow. In July 2013 we moved into our newly renovated facility and sold the property previously owned at 1729 Boundary Ave. This move has allowed us to expand our Children's Program to include twice the space as well as a Therapeutic Garden, we have added a Grief Support Group for Survivors of Suicide, a permanent therapeutic treatment room for palliative and grief clients, and an adult palliative day program is now in the development stage. We are also working to complete our Serenity Garden which will be an extension of our adult bereavement program.

The campaign had a negative impact on our operating revenue and at the end of 2012 we were showing a \$65,000 deficit in operating funds. Some of this was to be covered by funds received from the campaign which were directly donated for program, but it will take another year or two before we have completely retired that deficit and are back into a position where we have a small operating contingency fund to allow for smooth cash flow.

The campaign has raised \$1,050,000 to date – we have \$200,000 left to raise. Both the deficit and the amount left to raise have left Hospice in a more vulnerable financial position – one that we are confident we can address with the help of our community.

The PTE grant covering taxes on 1080 St. George for the next two years would be of great benefit to us and would help ease the financial burden of owning this larger facility. This would also cover the area adjacent to Hospice House that now forms part of our Hospice House compound and provides a parking lot that will hold 21 vehicles. This grant will help to ensure that the staff and volunteers at Hospice can continue to:

- nurture existing partnerships and seek out new ones to avoid duplication of services and maximize funding.
- strengthen and increase volunteer base both at Hospice House and in our Thrift Store locations to ensure adequate support and funding.
- develop of new programs and enhance existing ones
- create community awareness that fosters easy access to our programs and services when and where we are needed most.

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

- Hospice works closely with our Health Authority and other care partners including RCMP Victims Services, The Crisis Centre, Nanaimo Family Life, Mental Health, Rainbows, and the School District to assess needs, create partnerships, and develop programs that meet the needs surrounding dying, caregiving, and bereavement.
- Hospice programs all run at full capacity with rising wait lists – indicating a clear need.
- Demographics are clear. Canada has a rapidly aging population and Nanaimo has a higher than the provincial average rate of aging population. This has a direct impact on the work of Hospice. Our client numbers, volunteer numbers, and volunteer hours contributed have all increased dramatically in the past 12 years. These numbers speak for themselves.
- Feedback from clients and caregivers served by hospice through program evaluations and anecdotal sources.
- Needs assessments done in the schools.



- Our Executive Director was involved both at the provincial and national levels (BC and Canadian Hospice Palliative Care Associations) for over 10 years and has a very clear sense of the global issues surrounding end of life care, all of which impact our own community. She is also Past President of the Vancouver Island Federation of Hospices comprised of 10 members hospices on Vancouver Island and continues to actively advocate for quality end of life care in our community.
- Creating public awareness through speaking engagements, and educational events

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

In 2012 our 250 volunteers contributed over 38,000 volunteer hours. Volunteers who work directly with clients (150) undergo 40 hours of classroom training and an additional 8 hours of orientation to the palliative care unit at Nanaimo Hospital. Once trained they can volunteer in a variety of roles:

- One-on-one volunteering in the home
- Volunteer support on the palliative care unit in hospital for patients and families
- Volunteer support in other care facilities
- Facilitation of grief groups (at Hospice House – further training required)
- Practitioner in Self Care Clinic (further training required)
- Facilitation of the Caregivers' Support Circle
- Comfort Cushion/Shawl Program provides warm and soft comfort to patients/families.
- Bereavement counselling & home assessments (by qualified volunteers with professional credentials)
- Facilitating educational workshops related to Hospice work
- Providing education and facilitate peer support groups in the schools.
- Support through Elders in Transition Program offered through the thrift stores

100 of our volunteers do not work with clients but help out in other ways including:

- Assisting at fundraising and other special events
- Board governance
- House and office support
- Library services
- Working at one of two thrift store locations

All client-based volunteers are also required to participate in continuing education, mentoring and support programs to ensure that their skills are current.

**5. List grants applied for/received from other government or service clubs - 2012**

Granting Organization For Operational/Programs	Amount Applied For	Amount Received
Gaming	\$100,000	*\$65,822 (restricted to Programs)
United Way (paid quarterly)	\$40,000	*\$15,000 (restricted Seniors/Youth)
VIHA (Health Authority)	\$15,700	\$15,700 (restricted to programs)
Service Clubs	\$0	\$4,080 (restricted to programs)
Order of St Lazarus	\$0	\$2,000 (restricted to programs)

NOTE: \* In addition to the impact from the capital campaign we were impacted in two other areas of funding including Gaming (Down \$34,000 in 2012 – reinstated in 2013) and the United Way funding which was reduced due to a change in allocation periods on the part of the United Way. In 2013 UWay funding improved slightly but there are still adjustment allocations periods which impact

amount of funding received. This also occurred in Gaming in 2010 and we are still catching up from the impact of this. As a result of these two items plus the capital campaign Hospice no longer has a \$30,000 contingency fund for operating and were in a deficit position. If Gaming and the United Way had remained stable the impact from the capital campaign would not have been as great. As noted above – we are confident we can remedy the deficit over the next two years but it will take longer to create the aforementioned operating contingency.

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

All client-based programs and services are free. On fees charged are \$125 for volunteer training with \$75 refundable on completion of 100 hours of service (\$75 portion waived at outset if appropriate).

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

NCHS partners with many organizations in the delivery of service but is an independent non-profit society and none of our affiliations affect the financial information provided here.

**8. Describe your policy and treatment of: capital, reserve or special purpose funds and year end surpluses or deficits.**

Hospice uses a deferral method of accounting (designated donations are recorded in the year in which they are used).

Cash surplus at year end is used to balance our contingency fund (3 months operating) and then to expand programs and services in the following year. We have never run at a deficit and although we had a line of credit for 3 years we have never used it until this past year during the capital campaign.

Capital reserves in the amount of \$185,000 were in the NCHS account at the end of 2010 fiscal year end. This was put towards the Offer to Purchase of the new Hospice House in 2011 and the finalized purchase in 2012. Hospice no longer has a capital reserve, except as it applies to funds raised to pay off the existing mortgage and complete the final phase of the renovations (Serenity Garden at Hospice House).

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

Our two thrift stores generate funding for our programs and services. These funds are unrestricted and help with infrastructure costs as well as program funding. In addition, the property we now refer to as 945 Waddington (which no longer includes the portion now known as 1080 St. George, including the parking lot) will generate rental income to offset any mortgage that we may still owe after April 2015 – when our interest free mortgage expires),

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

The permissive tax exemption is an important part of our budget calculations. It would be a great hardship if we didn't continue to receive the PTE. If we didn't receive it we would have to search for alternate funding in this amount elsewhere and there simply are few stones unturned when it comes to funding our programs each year. We completely count on the PTE as we do with all other grants that are received through our efforts at fundraising.

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



REMINDER

Society Annual Report (Form 11)

Annual Report Fee: \$25.00

Change of Registered Office

Address: Additional \$15.00

2013 Annual Report

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

NANAIMO COMMUNITY HOSPICE SOCIETY  
1729 BOUNDARY AVENUE  
NANAIMO BC V9S 4P3

OFFICE USE ONLY

For immediate filing, Go To [www.bcregistryservices.gov.bc.ca](http://www.bcregistryservices.gov.bc.ca) and file your annual report online. This provides instant processing of your annual report. See the last page for details.

2. Incorporation Number: S-0016170  
Business Number: 133194043BC0001

Access Code: 128519865 used to file online

3. The date your 2013 Annual General Meeting was held is (YYYY/MM/DD):

2013/05/22

(If no Annual General Meeting was held in this calendar year, please write "NO MEETING HELD" in the date field above.)

4. The society's registered office addresses in B.C. are listed below. Enter new addresses in the space provided.

Physical Address (Must be a physical location; Post Office box only is not acceptable.)

1729 BOUNDARY AVENUE  
NANAIMO BC V9S 4P3

1080 ST GEORGE CRESS  
NANAIMO BC V9S 1X1

Mailing Address

1729 BOUNDARY AVENUE  
NANAIMO BC V9S 4P3

Same as physical address? Yes or No (circle one)

YES (AS ABOVE) AFTER

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 and postal code is required.)

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: BENOIT  
First name (include initials): SUZANNE  
Address (include postal code):  
475 CHESTNUT STREET  
NANAIMO BC V9S 2K7

RETIRED MAY 22, 2013

Last name: BOUDREAU  
First name (include initials): KAREN  
Address (include postal code):  
530 SUMMIT DR  
NANAIMO BC V9T 5J7

Last name: CLARK  
First name (include initials): KRIS  
Address (include postal code):  
3119 JINGLE POT ROAD  
NANAIMO BC V9R 6W6

RETIRED MAY 22, 2013

Last name: CLUCHEY  
First name (include initials): GORDON  
Address (include postal code):  
1421 SEASPRAY BLVD  
NANAIMO BC V9X 1P5

RETIRED MAY 22, 2013

Last name: LYONS

First name (include initials): TERRY

Address (include postal code):

2310 STOBART RD  
NANAIMO BC V9R 6W2

RESIGNED NOV 2012

Last name: MAGOR

First name (include initials): DIANNE

Address (include postal code): CHANGE:

1717 COUNTRY RD  
QUALICUM BEACK BC V9K 2S3

368 PETROGLYPH CRES  
NANAIMO BC  
V9R 5K1

Last name: MICHAUD

First name (include initials): ANN

Address (include postal code):

4884 LOGAN'S RUN  
NANAIMO BC V9V 1N8

Last name: SHERSTONE

First name (include initials): DAVE

Address (include postal code):

5958 SUNSET RD  
NANAIMO BC V9V 1K4

NEW APPOINTMENT 2012-<sup>①</sup>SEPTEMBER/<sup>②</sup>JAN 2013  
① CHRISTINA FOGARTY ② SIMONA SEBASTIAN  
2501 NADELY CRESCENT 3612 UPLANDS DR.  
NANAIMO BC V9T4X1 NANAIMO BC V9T2T7

③ NEW APPOINTMENT EFF JUNE 24, 2013

③ JANICE VAWTER  
BRANCH MANAGER  
WESTERN FINANCIAL GROUP  
5540 BAYSHORE DR  
NANAIMO BC V9U1G9



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

Wendyp@nanaimohospice.com

7. Sign and certify this form.

I certify that this information is accurate and complete.

Signature: \_\_\_\_\_

*[Signature]* Jim Richard

**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 1 877 526-1526 Extension 4.

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

**NANAIMO COMMUNITY HOSPICE SOCIETY**  
**FINANCIAL STATEMENTS**  
**(UNAUDITED)**  
**December 31, 2012**



## REVIEW ENGAGEMENT REPORT

To the Directors

We have reviewed the statement of financial position of **Nanaimo Community Hospice Society** as at December 31, 2012, and the statements of operations, changes in net assets, and cash flows for the year ended December 31, 2012. Our review was made in accordance with Canadian generally accepted standards for review engagements and accordingly consisted primarily of enquiry, analytical procedures, and discussion related to information supplied to us by the society.

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

We draw attention to Note 2 to the financial statements which describes that **Nanaimo Community Hospice Society** adopted Canadian accounting standards for not-for-profit organizations on January 1, 2012 with a transition date of January 1, 2011. These standards were applied retrospectively by management to the comparative information in these financial statements, including the statement of financial position as at December 31, 2011 and January 1, 2011 and the statements of operations, changes in net assets, and cash flows for the period ended December 31, 2011 and related disclosures. We were not engaged to report on the restated comparative information. Review reports with the qualification noted below were issued for periods ended December 31, 2011 and December 31, 2010 under pre-changeover accounting standards by a previous accountant.

### **Basis for Qualified Opinion**

As is common with many charitable organizations, the society derives revenue from donations and fund raising, the completeness of which is not susceptible to satisfactory audit verification. Accordingly, our review procedures for these revenues were 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 donation revenue, excess of revenue over expenses, assets and net assets.

(1)

## **REVIEW ENGAGEMENT REPORT**

(Continued)

### **Qualified Opinion**

In our opinion, except for the 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 **Nanaimo Community Hospice Society** as at December 31, 2012, 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.

As required by the *Society Act of British Columbia*, we report that, in our opinion, these principles have been applied on a basis consistent with that of the preceding year.

Nanaimo, B.C.  
April 29, 2013

**CHURCH PICKARD**  
Chartered Accountants

# NANAIMO COMMUNITY HOSPICE SOCIETY

## STATEMENT OF FINANCIAL POSITION as at December 31, 2012

(unaudited)

	December 31, 2012	December 31, 2011	January 1, 2011
<b>Assets</b>			
<b>Current</b>			
Cash - unrestricted	\$ 5,980	\$ 88,536	\$ 97,350
Externally restricted gaming funds - Note 6	9,087	65,552	4,824
Accounts receivable	10,360	5,791	8,312
Grants receivable	-	10,000	274
Prepaid expenses	13,295	18,319	13,090
Marketable securities - Note 5	<u>4,989</u>	<u>-</u>	<u>-</u>
	43,711	188,198	123,850
<b>Property and equipment, and leasehold improvements - Note 3</b>	1,139,621	127,929	134,324
<b>Externally restricted cash and deposits - Note 16</b>	238,877	39,421	53,223
<b>Internally restricted cash and deposits - Note 16</b>	<u>-</u>	<u>184,754</u>	<u>127,065</u>
	<u>\$ 1,422,209</u>	<u>\$ 540,302</u>	<u>\$ 438,462</u>
<b>Liabilities</b>			
<b>Current</b>			
Accounts payable and accrued liabilities	\$ 31,075	\$ 20,611	\$ 15,299
Current portion of capital lease obligation - Note 7	-	2,364	2,126
Deferred revenue - Note 6	9,087	73,815	13,387
Current portion of long-term debt - Note 8	150,000	-	-
Deferred revenue related to capital campaign	<u>237,773</u>	<u>37,964</u>	<u>-</u>
	427,935	134,754	30,812
<b>Capital lease obligation - Note 7</b>	-	1,129	3,457
<b>Deferred contributions related to property and equipment - Note 9</b>	269,626	21,662	75,388
<b>Long-term debt - Note 8</b>	<u>435,000</u>	<u>-</u>	<u>-</u>
	<u>1,132,561</u>	<u>157,545</u>	<u>109,657</u>
<b>Net Assets</b>			
<b>Net investment in property and equipment</b>	284,995	102,772	106,576
<b>Internally restricted net assets - Note 16</b>	-	184,754	127,065
<b>Externally restricted net assets - Note 16</b>	247,964	104,973	-
<b>Unrestricted net assets</b>	<u>(243,311)</u>	<u>(9,742)</u>	<u>95,164</u>
	289,648	382,757	328,805
	<u>\$ 1,422,209</u>	<u>\$ 540,302</u>	<u>\$ 438,462</u>

Approved:

# NANAIMO COMMUNITY HOSPICE SOCIETY

## STATEMENT OF OPERATIONS

For the year ended December 31, 2012

(unaudited)

	2012	2011
<b>Income</b>		
Revenue - Schedule 1	\$ 225,403	\$ 359,437
Hospice Shoppe - net - Schedule 2	106,765	132,124
Rental (loss) - Schedule 3	<u>(5,617)</u>	<u>-</u>
	<u>326,551</u>	<u>491,561</u>
<b>Expenses</b>		
Programs - grief and palliative support	182,976	173,653
Programs - Community Outreach	48,090	49,164
Programs - volunteer training and support	45,672	44,931
Fundraising activities and special events	40,578	43,384
Wages and benefits - administrative - Note 14	39,115	32,728
Office	17,895	14,875
Professional fees	15,499	6,952
Programs - Twinning	14,345	8,594
Property taxes	6,290	2,449
Amortization	5,474	6,324
Telephone	4,768	4,721
Professional development	4,279	4,667
Utilities	4,002	3,352
Insurance	3,359	3,145
Repairs and maintenance	3,276	18,796
Interest on capital lease obligation	<u>135</u>	<u>524</u>
	<u>435,753</u>	<u>418,259</u>
<b>Excess of (expenses over revenue) revenue over expenses before undernoted items</b>	(109,202)	73,302
<b>Capital campaign - net - Note 11</b>	19,073	(19,350)
<b>Loss on disposal of property and equipment</b>	<u>(2,980)</u>	<u>-</u>
<b>Excess of (expenses over revenue) revenue over expenses</b>	(93,109)	53,952
<b>Net assets beginning of the year</b>	<u>382,757</u>	<u>328,805</u>
<b>Net assets end of the year</b>	<u>\$ 289,648</u>	<u>\$ 382,757</u>

Contributed volunteer services - Note 10

(4)

# NANAIMO COMMUNITY HOSPICE SOCIETY

## STATEMENT OF CHANGES IN NET ASSETS

For the year ended December 31, 2012

(unaudited)

	Investment In Property and Equipment	Internally Restricted Capital Campaign	Externally Restricted Capital Campaign	Externally Restricted Gaming	Unrestricted	Total 2012	Total 2011
Balance, beginning of the year	\$ 102,772	\$ 184,754	\$ 39,421	\$ 65,552	\$ (9,742)	\$ 382,757	\$ 328,805
Excess of (expenses over revenue) revenue over expenses	(5,905)	-	(70,718)	-	(16,486)	(93,109)	53,952
Purchase of capital assets (net of disposals)	1,025,923	(184,754)	(262,483)	-	(578,686)	-	-
Interest earned	-	-	919	-	(919)	-	-
Deferred donations received for capital campaign	(256,287)	-	531,738	-	(275,451)	-	-
Mortgage advanced	(585,000)	-	-	-	585,000	-	-
Termination of obligation under capital lease	3,492	-	-	-	(3,492)	-	-
Gaming grants and donations	-	-	-	11,307	(11,307)	-	-
Wages	-	-	-	(67,772)	67,772	-	-
Balance, end of the year	<u>\$ 284,995</u>	<u>\$ -</u>	<u>\$ 238,877</u>	<u>\$ 9,087</u>	<u>\$ (243,311)</u>	<u>\$ 289,648</u>	<u>\$ 382,757</u>

(5)

# NANAIMO COMMUNITY HOSPICE SOCIETY

## STATEMENT OF CASH FLOWS

For the year ended **December 31, 2012**

(unaudited)

	2012	2011
<b>Cash provided (used):</b>		
<b>Operating activities</b>		
673374 Excess of (expenses over revenue)		
revenue over expenses	\$ (93,109)	\$ 53,952
Items not involving cash		
Amortization	10,003	10,685
Loss on disposal of property and equipment	<u>2,980</u>	<u>-</u>
	(80,126)	64,637
Changes in non-cash operating accounts		
(Increase) decrease in accounts receivable	(4,569)	2,521
Decrease (increase) in grants receivable	10,000	(9,726)
Decrease (increase) in prepaid expenses	5,024	(5,229)
Increase in accounts payable and accrued liabilities	10,464	5,310
(Decrease) increase in deferred revenue	(64,728)	60,428
Increase (decrease) in deferred capital contributions	<u>443,079</u>	<u>(15,762)</u>
	<u>319,144</u>	<u>102,179</u>
<b>Investing activities</b>		
Purchase of property and equipment	(1,029,960)	(4,288)
Increase in marketable securities	<u>4,989</u>	<u>-</u>
	<u>(1,024,971)</u>	<u>(4,288)</u>
<b>Financing activities</b>		
Repayments of capital lease obligation	(3,492)	(2,090)
Proceeds from long-term debt	<u>585,000</u>	<u>-</u>
	<u>581,508</u>	<u>(2,090)</u>
<b>(Decrease) increase in cash</b>	(124,319)	95,801
<b>Cash, beginning of the year</b>	<u>378,263</u>	<u>282,462</u>
<b>Cash, end of the year</b>	<u>\$ 253,944</u>	<u>\$ 378,263</u>
<b>Cash is defined as:</b>		
Cash - unrestricted	\$ 5,980	\$ 88,536
Externally restricted gaming funds	9,087	65,552
Externally restricted cash	238,877	39,421
Internally restricted cash	<u>-</u>	<u>184,754</u>
	<u>\$ 253,944</u>	<u>\$ 378,263</u>

(6)

# NANAIMO COMMUNITY HOSPICE SOCIETY

## NOTES TO THE FINANCIAL STATEMENTS

For the year ended December 31, 2012

(unaudited)

### 1. Purpose of the organization

The Nanaimo Community Hospice Society is incorporated under the laws of the *Province of British Columbia Society Act* and is exempt from income tax as a non-profit organization. The society is also a registered charity under the *Income Tax Act*. The society operates programs that provide practical care and support to the dying, their families and caregivers, and the bereaved in the Nanaimo, Lantzville, and Cedar areas. The Hospice Twinning program, "Partners in Compassion," provides minimal support to patients and families in the palliative care unit at Bhaktapur Hospital in Nepal. The society also operates the Hospice Shoppe, a thrift store set up for the sole purpose of providing funds for Hospice programs and services. A second thrift store was opened on February 1, 2012.

### 2. Significant accounting policies

The society has elected to apply Canadian accounting standards for not-for-profit organizations.

These financial statements are the first financial statements for which the society has applied the Canadian accounting standards for not-for-profit organizations.

The financial statements for all periods presented were prepared in accordance with the Canadian accounting standards for not-for-profit organizations and provisions set out in First-Time Adoption, Section 1501, for first-time adopters of this basis of accounting.

The impact of adopting these standards was accounted for in net assets at the date of transition, January 1, 2011 (beginning of the first fiscal period for comparison purposes). However, because of the elections the society has chosen upon transition, no adjustments were required to be made to net assets at the date of transition.

#### - Property and equipment, and leasehold improvements

Property and equipment, and leasehold improvements are recorded at cost and amortized.

Amortization is recorded on a declining-balance basis over the estimated useful life of the assets, except for leasehold improvements which are on a straight-line basis, as follows:

Buildings	4%
Equipment	20%
Furniture and fixtures	20%
Vehicle	30%
Computer equipment	30 to 55%
Leasehold improvements - Hospice Shoppes	10 years

In the year of acquisition, amortization is recorded at one-half of these rates.

# NANAIMO COMMUNITY HOSPICE SOCIETY

## NOTES TO THE FINANCIAL STATEMENTS

For the year ended **December 31, 2012**

(unaudited)

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### 2. Significant accounting policies

#### - Use of estimates

The preparation of the financial statements in accordance with Canadian accounting standards for not-for-profit organizations, requires management to make estimates and assumptions, mainly considering values, which affect reported amounts of assets, liabilities, revenue and expenses, and related disclosures. Amounts are based on best estimates, but actual amounts may vary from the amounts recorded. Adjustments, if any, will be reflected in operations in the period of settlement.

#### - Revenue recognition

The society follows the deferral method of accounting for revenue. Donations restricted for the purchase of capital assets are deferred and amortized into revenue at a rate corresponding with the amortization rate for the related capital assets. Grants, donations, and gaming revenue with external restrictions are recognized as revenue in the year in which the related expenses are incurred. Unrestricted donations are recognized when received or receivable if the amount can be reasonably estimated and collection is assured. Revenue from events is recognized when the event occurs and when the amount can be reasonably estimated and collection is reasonably assured. Revenue from the Hospice Shoppes is recognized upon receipt.

#### - Contributed goods and services

Volunteers contribute numerous hours each year to assist the society in carrying out its services. Contributed goods 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 organization's operations and would have otherwise been purchased.



# NANAIMO COMMUNITY HOSPICE SOCIETY

## NOTES TO THE FINANCIAL STATEMENTS

For the year ended December 31, 2012

(unaudited)

### 3. Property and equipment, and leasehold improvements

	Cost	Accumulated Amortization	Net 2012	Net 2011
Land	\$ 392,426	\$ -	\$ 392,426	\$ 27,888
Buildings **	797,005	76,700	720,305	70,234
Equipment	40,209	33,104	7,105	8,881
Furniture and fixtures	18,298	16,870	1,428	1,785
Vehicle	8,000	6,857	1,143	1,633
Computer equipment	46,422	42,716	3,706	3,100
Equipment under capital lease	-	-	-	4,037
Leasehold improvements	<u>24,464</u>	<u>10,956</u>	<u>13,508</u>	<u>10,371</u>
	<u>\$ 1,326,824</u>	<u>\$ 187,203</u>	<u>\$ 1,139,621</u>	<u>\$ 127,929</u>

\*\* Includes \$445,832 for 1080 St. George Crescent which was purchased on June 29, 2012. The property is not being amortized for accounting purposes as it was not available for use in 2012.

### 4. Comparative figures

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

### 5. Marketable securities

The society's investments consist of shares of publicly traded companies on Canadian exchanges and are initially and subsequently measured at fair value. Changes in fair value are recognized in net income in the period incurred. Transaction costs that are directly attributable to the acquisition of these investments are recognized in net income in the period incurred.

# NANAIMO COMMUNITY HOSPICE SOCIETY

## NOTES TO THE FINANCIAL STATEMENTS

For the year ended December 31, 2012

(unaudited)

### 6. Deferred revenue

Deferred revenue consists of funds received in the current period that is related to a subsequent period. Changes in the deferred contributions are as follows:

	Twinning Project	Externally Restricted Gaming	General Designated Donations	Total 2012	Total 2011
Opening balance	\$ 7,483	\$ 65,552	\$ 780	\$ 73,815	\$ 13,387
Add: Amount received during the year	7,470	11,307	-	18,777	195,436
Less: Amount recognized as revenue in the year	<u>(14,953)</u>	<u>(67,772)</u>	<u>(780)</u>	<u>(83,505)</u>	<u>(135,008)</u>
	<u>\$ -</u>	<u>\$ 9,087</u>	<u>\$ -</u>	<u>\$ 9,087</u>	<u>\$ 73,815</u>

### 7. Obligation under capital lease

	2012	2011
Konica Minolta lease - payable at \$218 per month including an implicit interest rate of 10.6% per annum; secured by the copier equipment; due May 2013	\$ -	\$ 3,493
Less: Current portion	<u>-</u>	<u>2,364</u>
	<u>\$ -</u>	<u>\$ 1,129</u>

The copier was returned during the year. A new copier is being leased and is being treated as an operating lease for accounting purposes.

# NANAIMO COMMUNITY HOSPICE SOCIETY

## NOTES TO THE FINANCIAL STATEMENTS

For the year ended **December 31, 2012**

(unaudited)

### 8. Long-term debt

	2012	2011
Mortgage - payable to James Nelson for the purchase of 945 Waddington and 1080 St. George Crescent; the loan is non-interest bearing and requires the following repayment terms:		
April 25, 2013	\$ 150,000	\$ -
April 25, 2014	150,000	-
April 25, 2015	<u>285,000</u>	<u>-</u>
	585,000	-
Less: Current portion	<u>150,000</u>	<u>-</u>
	<u>\$ 435,000</u>	<u>\$ -</u>

The loan is secured by the properties. The loan payment due April 25, 2013 was made subsequent to the date of this review report

### 9. Deferred capital contributions

Deferred contributions related to property and equipment represent contributions of assets and/or cash used for the acquisition of property and equipment. The changes in deferred contributions for the year are as follows:

	2012	2011
Balance, beginning of the year	\$ 21,662	\$ 75,388
Add: Capital contributions received	256,287	1,002
Less: Amortization for the year	(8,323)	(4,728)
Less: Bequest transferred to internally restricted assets	<u>-</u>	<u>(50,000)</u>
	<u>\$ 269,626</u>	<u>\$ 21,662</u>

# NANAIMO COMMUNITY HOSPICE SOCIETY

## NOTES TO THE FINANCIAL STATEMENTS

For the year ended December 31, 2012

(unaudited)

### 10. Contributed services

Volunteers contributed 40,810 hours (2011 - 35,549 hours) to assist the society in carrying out its service delivery activities. Of these hours, 18,050 (2011 - 16,750) are related to the Hospice Shoppes' volunteers. Contributed services represent the estimated fair value of the contribution of volunteer hours to the society based on an hourly rate of \$16.50 (2011 - \$16.50).

	2012	2011
Nanaimo Community Hospice	\$ 375,541	\$ 310,183
Hospice Shoppes	<u>297,833</u>	<u>276,375</u>
	<u>\$ 673,374</u>	<u>\$ 586,558</u>

### 11. Capital campaign

	2012	2011
Revenue - donations recognized	\$ 75,642	\$ 996
Expenses	<u>56,569</u>	<u>20,346</u>
	<u>\$ 19,073</u>	<u>\$ (19,350)</u>

### 12. Government remittances

The society has the following amounts owing/receivable for government remittances at December 31, 2012:

HST	\$ 11,298 receivable
WCB	\$ 659 payable

### 13. Property tax exemption

The property tax exemption from the City of Nanaimo was \$2,564 (2011 - \$2,605) for 1729 Boundary Avenue.

# NANAIMO COMMUNITY HOSPICE SOCIETY

## NOTES TO THE FINANCIAL STATEMENTS

For the year ended December 31, 2012

(unaudited)

### 14. Wages, employee benefits, and contracted services

Included in these financial statements are total wage costs (excluding Hospice Shoppe wages and employee benefits) of \$263,951 (2011 - \$218,187) and contracted services of \$62,003 (2011 - \$86,076). Wage and contracted service costs are allocated to individual programs and have been allocated based on estimated employee/contractor time as follows:

	2012		2011	
	Amount	%	Amount	%
Programs				
Community Outreach	\$ 29,336	9	\$ 28,364	9
Grief and Palliative Support	179,275	55	171,169	55
Volunteer training and support	39,115	12	34,910	12
Twinning	3,259	1	2,182	1
Fundraising	35,855	11	34,910	11
Administrative	<u>39,115</u>	<u>12</u>	<u>32,728</u>	<u>12</u>
	<u>\$ 325,955</u>	<u>100</u>	<u>\$ 304,263</u>	<u>100</u>

### 15. Lease commitments

The society is committed under several lease agreements for the rental of the premises for the Hospice Shoppe and for photocopier equipment. The payments for each of the next five years and in total, are as follows:

2013	\$ 84,487
2014	85,987
2015	85,987
2016	88,428
2017	<u>25,057</u>
	<u>\$ 369,946</u>

# NANAIMO COMMUNITY HOSPICE SOCIETY

## NOTES TO THE FINANCIAL STATEMENTS

For the year ended December 31, 2012

(unaudited)

### 16. Restricted net assets

	2012	2011
Externally restricted cash capital campaign		
Balance, beginning of the year	\$ 39,421	\$ -
Donations received	531,738	37,964
Interest earned	919	1,457
Capital campaign costs	<u>(333,201)</u>	<u>-</u>
	<u>238,877</u>	<u>39,421</u>
Externally restricted cash gaming - Note 6	<u>9,087</u>	<u>65,552</u>
Internally restricted cash capital campaign		
Balance, beginning of the year	184,754	129,932
Bequest transferred to internally restricted	-	50,000
Interest earned	-	4,822
Funds spent on property purchase	<u>(184,754)</u>	<u>-</u>
	<u>-</u>	<u>184,754</u>
Total restricted assets	<u>\$ 247,964</u>	<u>\$ 289,727</u>

### 17. Operating loan

The society has access to an operating loan of \$202,000. The loan bears interest at prime plus 2% which was 5% at December 31, 2012.

# NANAIMO COMMUNITY HOSPICE SOCIETY

## NOTES TO THE FINANCIAL STATEMENTS

For the year ended December 31, 2012

(unaudited)

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### 18. Financial assets and liabilities

The significant financial risks to which the society is exposed to are credit risk, interest rate risk, and market risk.

- Credit risk

Credit risk arises from the potential that a counterparty will fail to perform its obligations. The society is exposed to credit risk from customers and accounts receivable. However, the society mitigates this risk by dealing only with what management believes to be financially sound counterparties and, accordingly, does not anticipate significant loss for non-performance.

- Interest rate risk

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates. The society is exposed to interest rate risk on its line of credit.

- Market risk

Market risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices. The society's investments in publicly traded securities expose the society to market risk as such investments are subject to price changes in the open market. The society does not use derivative financial instruments to alter the effects of this risk.

# NANAIMO COMMUNITY HOSPICE SOCIETY

Schedule 1

## SCHEDULE OF REVENUE

For the year ended December 31, 2012

	2012	2011
Gaming	\$ 67,959	\$ 107,362
Donations - general	67,362	84,033
Fundraising and special events	35,793	39,642
Grants - Vancouver Island Health Authority	15,700	11,700
Grants - United Way	15,160	41,440
Donations - Twinning program	12,953	6,412
Amortization of deferred capital contributions	4,630	503
Volunteer training fees	3,685	925
Interest	1,501	1,570
Memberships	660	850
Donations - bequest	-	50,000
Grants - Nanaimo Community Foundation	-	15,000
	<u>\$ 225,403</u>	<u>\$ 359,437</u>



# NANAIMO COMMUNITY HOSPICE SOCIETY

Schedule 2

## SCHEDULE OF HOSPICE SHOPPE REVENUE AND EXPENSES

For the year ended December 31, 2012

	2012	2011
<b>Revenue</b>		
Ladies wear	\$ 85,522	\$ 75,388
Housewares	74,565	61,718
Elders in transition	38,912	29,176
Jewelry	27,096	21,127
Books	23,548	17,775
Seasonal and sports equipment	22,533	13,794
Accessories	21,453	19,047
Arts and crafts	17,727	14,674
Men's wear	12,110	7,900
General donations	10,581	7,152
Furniture	7,020	4,783
Electronics and computers	5,303	-
Children's wear	4,038	4,950
Amortization of deferred capital contributions	3,693	4,225
Clothing recycle	679	671
Scrap metal	205	528
Interest	<u>125</u>	<u>194</u>
	<u>355,110</u>	<u>283,102</u>
<b>Expenses</b>		
Wages	127,670	88,494
Rent	81,168	35,304
Utilities	6,711	3,641
Vehicle	5,753	6,510
Store supplies	5,138	2,278
Office supplies	4,773	632
Amortization	4,529	4,361
Interest and bank charges	3,559	2,887
Telephone	2,991	1,797
Insurance	2,344	1,100
Volunteers	2,040	2,728
Advertising	1,216	1,150
Repairs and maintenance	<u>453</u>	<u>96</u>
	<u>248,345</u>	<u>150,978</u>
<b>Excess of revenue over expenses</b>	<u>\$ 106,765</u>	<u>\$ 132,124</u>

Contributed volunteer services - Note 10

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# NANAIMO COMMUNITY HOSPICE SOCIETY

Schedule 3

## SCHEDULE OF RENTAL INCOME

For the year ended December 31, 2012

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<b>Rental revenue</b>	<b>\$ 4,200</b>
<b>Expenses</b>	
Amortization	4,225
Repairs and maintenance	2,435
Property taxes	1,791
Insurance	<u>1,366</u>
	<u>9,817</u>
<b>Excess of expenses over revenue</b>	<b><u>\$ (5,617)</u></b>

# NANAIMO COMMUNITY HOSPICE SOCIETY

2013 October - Operating Statement Current Year

Acct No	Account Name	Year End 2012	Budget 2014	Budget 2013	Actuals 2013
	<b>GAMING REVENUE</b>				
	Gaming deferred to 2013 \$9087				
4030	Gaming Direct Access (+ Deferred)	65,822	100,000	102,087	102,087
4035	Gaming Designated (+ Deferred to 2013)	3,081	5,000	5,000	3,253
4040	Gaming Other (+ Deferred to 2013)	1,000	6,500	6,500	6,500
4050	Int. on Gaming start 2007	143	500	250	307
	<b>TOTAL GAMING REVENUE</b>	<b>70,046</b>	<b>112,000</b>	<b>113,837</b>	<b>112,148</b>
	<b>OPERATING REVENUE</b>				
4100	Donations - General	30,869	60,000	55,000	53,890
4110	Donations - Monthly Giving	9,789	10,000	10,000	8,453
4130	Donations - Memorials	22,239	25,000	25,000	13,498
4140	Donations - Designated Purposes	500		600	675
4150	Donations - designated United Way	160	150	100	80
4160	Gifts in Kind (PTE Tax Credit)	2,600	3,500	2,600	2,600
4191	Twining - Monthly Giving	2,680	2,000	2,040	1,720
4192	Twining - Gen Donations + (Deferred)	15,682	12,000	12,800	12,529
	<b>TOTAL DONATIONS</b>	<b>84,518</b>	<b>112,650</b>	<b>108,140</b>	<b>93,446</b>
4200	Grants - VIHA	15,700	15,700	15,700	15,700
4220	Grants - United Way	15,000	15,000	23,500	21,250
4230	Grants - Hospice Shoppe	130,000	150,000	130,000	95,769
	<b>TOTAL GRANTS</b>	<b>160,700</b>	<b>180,700</b>	<b>169,200</b>	<b>132,719</b>
4300	Membership Fees	660	600	750	555
4310	Vol Training Fees (Non-Refundable)	1,300	650	550	650
4330	Vol Education Fees (External)	885		0	0
	<b>TOTAL REVENUE FROM FEES</b>	<b>2,845</b>	<b>1,250</b>	<b>1,300</b>	<b>1,205</b>
4430	Fund Raising - Celeb. Life	5,413	5,000	5,000	0
4450	Fund Raising - Other	90	100	100	46
4470	Fund Raising - Hike for Hospice	30,289	32,000	32,000	31,475
	<b>TOTAL FUND RAISING REVENUE</b>	<b>35,793</b>	<b>37,100</b>	<b>37,100</b>	<b>31,521</b>
4520	Interest Current Acct & Bonds	598	300	300	209
4530	Miscellaneous Income	158		100	0
4610	Amortization of deferred contributions			4,800	4,630
	<b>Total Misc Revenue</b>	<b>756</b>	<b>300</b>	<b>5,200</b>	<b>4,839</b>
4800	Revenue from Rental (Waddington)	4,200	16800	16,800	13991
4801	Rental Deposit - Deferred	0	700	700	700
	<b>Total Revenue (Rental)</b>	<b>4,200</b>	<b>17,500</b>	<b>17,500</b>	<b>14,691</b>
	<b>Total Revenue</b>	<b>358,859</b>	<b>456,500</b>	<b>452,277</b>	<b>390,568</b>
	<b>Operating Expenses</b>	<b>2,012</b>	<b>2,014</b>	<b>Budg 2013</b>	<b>Actual 2013</b>
5250	Rental Property Equipment	1,335	500	500	409
5255	Rental Property Taxes	1,791	1800	1,800	0
5260	Rental Property Repairs & Maint	1,139	1000	1,500	1243

5265	Rental Property User Rates	-39	500	1,000	520
5266	Rental Property Amortization				
5270	Rental Property Insurance	2,537	2350	2,325	0
	<b>TOTAL RENTAL EXPENSES</b>	<b>6,763</b>	<b>6,150</b>	<b>7,125</b>	<b>2,172</b>
5040	Celebrate a Life Expenses	2,658	1000	1,500	0
5050	Other Fundraiser Expenses	214		100	27
5080	Hike for Hospice Expenses	1,851	1750	1,750	1729
5097	Gaming Expense	175		150	140
5689	F/R Wages 16%	39,461	56006	56,006	45730
	<b>TOTAL FUND RAISING EXPENSES</b>	<b>44,359</b>	<b>58,756</b>	<b>59,506</b>	<b>47,625</b>
5410	Accounting (YE) and Legal Fees	10,941	12000	14,750	14671
5420	Annual General Mtg. Expenses	199	450	450	434
5430	Advertising Expense	757	1000	1,000	340
5440	Bank/Card/Cda Hlps fees	2,134	2000	2,000	1412
5460	Photocopier Lease	2,500	3000	3,000	2379
	Sharp Copier				204
5465	Postage Machine Lease - Pitney Bowes	1,080	1080	1,080	784
5470	Cleaning & Caretaking	1,684	2000	1,500	1221
5490	Gifts in Kind Operating (incl PTE)	2,600	3500	2,600	2600
5500	Yard and Garden	612	3000	800	680
5510	Hydro	1,431	2500	2,000	1238
5520	Insurance	3,183	2700	2,650	2643
5530	Licences, Dues, Memberships	660	1000	750	939
5540	Board Expenses		100	100	85
5560	Natural Gas (Boundary Ave only)	1,169	0	550	545
5570	Office Supplies/Eqpt/Photocopying	6,897	4500	4,500	3459
5580	Technical Support	3,415	5000	5,000	4697
5590	Postage - General Office	520	1750	1,750	1576
5610	Professional Devlpmnt., Staff/Board	4,279	4000	4,000	3401
5620	Repairs and Maintenance	558	2000	3,000	2177
5630	Telephone /Fax/e-mail/Website	4,533	6000	6,000	3485
5640	Travel - Mileage Expense	3,238	2500	2,500	1547
5650	Water, Sewer and Garbage	685	800	650	410
5689	Other Wages (Admin/Programs) 22%	78,921	77000	77,008	62878
	<b>TOTAL ADMIN/OPERATING EXPENSES</b>	<b>131,996</b>	<b>137,880</b>	<b>113,858</b>	<b>113,805</b>
5810	Library - Books & Periodicals	831	250	250	226
5820	Community Newsletter	10,238	7500	10,500	13
5825	Pamphlets	940	500	500	192
5830	Donor Appreciation	119	2500	250	216
5835	House & Meetings (coffee etc.)	807	800	800	675
5840	Community Outreach	1,648	5000	5,000	3964
5689	WAGES Comm O/R 8%	31,569	28000	28,003	22865
	<b>TOTAL COMMUNITY OUTREACH</b>	<b>46,152</b>	<b>44,550</b>	<b>45,303</b>	<b>28,150</b>
5850	WAGES Children 10%	27,595	35000	35,004	28581
5850	WAGES Teen Counselling 3%		10500	10,501	8574
5851	C & Y Supplies & Prof Development	1,343	1500	1,500	897
5865	Contract - Counselling/Assessments		0	1,800	1799

5855	Adult Grief Support	1,108	500	500	282
5850	WAGES: Adult/Seniors Counselling 18%	34,409	63000	63,006	51446
5870	Twinning Transfers to Nepal	7,050	6650	6,650	5640
5871	Twinning CC fees & Exchange	226	750	750	262
5873	Twinning Travel to Nepal	5,229	3500	3,500	3500
5875	Self Care Clinic	1,213	1500	1,500	690
5880	Other Support Service Expenses	37	100	100	203
	WAGES: Adult/Sr Programs 10%	63,137	35000	35,004	28581
	<b>TOTAL SUPPORT EXPENSES</b>	<b>141,346</b>	<b>158,000</b>	<b>159,815</b>	<b>130,455</b>
5900	Vol. Training/Support Contract*	165	200	200	61
5905	Volunteer Training Honorariums*	63	100	100	0
5910	Vol. Training-Materials & Supplies*	908	300	150	84
5915	Volunteer Newsletter & Postage*	465	400	400	198
5920	Volunteer Travel Expenses	55	100	100	0
5925	Volunteer Education (External)*	3,063	1500	1,500	1342
5935	Volunteer Support	1,956	1000	1,000	246
5689	WAGES: Volunteer Program 13%	49,983	45500	45,505	37155
	<b>TOTAL VOLUNTEER EXPENSES</b>	<b>56,658</b>	<b>49,100</b>	<b>48,955</b>	<b>39,087</b>
1430	Office Furniture & Equipment	0		0	0
2132	Photocopier	2,049		0	0
1440	Computer Upgrades	1,320		0	0
	<b>Other Expenses</b>	<b>3,369</b>		<b>0</b>	<b>0</b>
	<b>Total Expenses</b>	<b>423,881</b>	<b>454,436</b>	<b>427,436</b>	<b>361,294</b>
	<b>Total Revenues</b>	<b>358,859</b>	<b>461,500</b>	<b>452,277</b>	<b>390,568</b>
	<b>Variance</b>	<b>-65,022</b>	<b>7,064</b>	<b>24,841</b>	<b>29,274</b>

**NANAIMO COMMUNITY HOSPICE SOCIETY**

Balance Sheet As at 10/31/2013

**ASSET****CURRENT ASSETS**

Capital Campaign Chequing	72.42	
Capital Campaign HISA	107,938.75	
<b>TOTAL CAPITAL CAMPAIGN</b>		108,011.17
Petty Cash	62.82	
CCCU High Interest Savings	30,237.70	
Credit Union - Current Account	13,066.76	
Island Savings Credit Union	168.49	
RBC Acct #102-320-9	421.29	
High Interest GAMING 1504	6,676.16	
Credit Union - Gaming Account...	67.69	
Cash Clearing	29,496.00	
Gaming Asset - Due from Oper...	0.00	
Operations - Due from Gaming	0.00	
<b>TOTAL CASH ON HAND</b>		80,196.91
Credit Card (IATS) Receivable	0.00	
Credit Card Rcvble - Twinning ...	0.00	
PCU Exp. for Reimbursement	17.73	
Federation Exp reimbursable	1.11	
HST Recoverable (54%)	0.00	
Due To/From Hospice Shoppe	1,111.90	
<b>TOTAL ACCOUNTS RECEIVA...</b>		1,130.74
Prepaid Insurance		3,400.32
Prepaid Postage		-8.26
CCCU Cashable Bond	0.00	
Island Savings Cashable Bond	0.00	
Island Savings Shares	5.00	
Accrued Int. on Cashable Bonds	0.00	
CCCU M'ship Rewards	18.02	
Total Contingency Reserve		23.02
Shirt Inventory		0.00
RBC Dominion Investment		0.00
<b>TOTAL CURRENT ASSETS</b>		192,753.90

**CAPITAL ASSETS**

Waddington Hospice Building	445,832.21
Waddington Hospice Building A...	0.00
Waddington Rental Building	211,273.59
Waddington Rental Building Ac...	-4,225.00
Lease Improve - Waddington H...	0.00
Lease Improve - House Acc Dep	0.00
Lease Improve - Rental	0.00
Lease Improve - Rental Acc Dep	0.00
Building	-173,429.18
Accum Depr - Building	-64,943.48
Building Renovations	28,188.57
Renovation - accum depr	-7,531.65
<b>NET BUILDING</b>	-217,715.74
Equipment	21,870.26
Accum Depr - Equipment/Phon...	-20,354.63
<b>NET EQUIPMENT</b>	1,515.63

**NANAIMO COMMUNITY HOSPICE SOCIETY**

Balance Sheet As at 10/31/2013

Photocopier under capital lease	720.48	
Accum Depr-photocopier	0.00	
<b>NET PHOTOCOPIER UNDER ...</b>		<b>720.48</b>
Furniture and Fixtures	18,297.55	
Accum Depr - Furniture & Fixtu...	-16,869.66	
<b>NET FURNITURE &amp; FIXTURES</b>		<b>1,427.89</b>
Computer Equipment	44,746.96	
Accum Depr - Computer	-42,255.24	
<b>NET COMPUTER EQUIPMENT</b>		<b>2,491.72</b>
Computer Software	1,443.82	
Accum Depr - Computer Softw...	-1,443.82	
<b>NET COMPUTER SOFTWARE</b>		<b>0.00</b>
Land		27,888.00
Land 945 Waddington		247,330.72
Land 1080 St George		117,206.54
<b>TOTAL CAPITAL ASSETS</b>		<b>833,746.04</b>
<b>TOTAL ASSET</b>		<b>1,026,499.94</b>
<b>LIABILITY</b>		
<b>CURRENT LIABILITIES</b>		
Allowance for Accounting Fees	10,000.00	
Accounts Payable	1,058.40	
Line of Credit	0.00	
Other Payables	18,129.69	
<b>TOTAL TRADE PAYABLES</b>		<b>29,188.09</b>
Wages Payable		-23.22
Vacation pay accrued	5,949.17	
Vacation Pay remaining		5,949.17
WCB Payable		123.38
NCHS commitment to Twinning...		0.00
HST Paid		-2,152.24
HST Recoverable		0.00
PST Payable		-3,120.60
GST Payable		-12,714.41
<b>TOTAL CURRENT LIABILITIES</b>		<b>17,250.17</b>
<b>OTHER LIABILITIES</b>		
Waddington Pmt Due 2013April...		0.00
Waddington Pmt Due 2014April...		150,000.00
Waddington Pmt Due 2015April...		285,000.00
Vol Training Fees Refundable		3,150.00
Deferred Capital Contributions		492,645.97
Deferred Designated - Twinning		0.00
<b>TOTAL OTHER LIABILITIES</b>		<b>930,795.97</b>
<b>TOTAL LIABILITY</b>		<b>948,046.14</b>
<b>EQUITY</b>		
<b>MEMBERS EQUITY</b>		

**NANAIMO COMMUNITY HOSPICE SOCIETY**

Balance Sheet As at 10/31/2013

Interfund Transfer-Capital	238,877.14	
Invested in Capital Assets	284,995.26	
Purchase of capital assets	0.00	
Internally restricted net assets	-0.10	
Capital lease obligation	0.00	
Capital Surplus (Deficit) - P/L	143,074.44	
<b>TOTAL CAPITAL SURPLUS (D...</b>		666,946.74
Net Operating Assets	-411,151.80	
<b>TOTAL OPERATING ASSETS</b>		-411,151.80
<b>CURRENT EARNINGS</b>		-186,428.42
Purchase offset		0.00
Capital lease offset		0.00
Gaming Reverse		9,087.28
<b>TOTAL MEMBERS EQUITY</b>		78,453.80
<b>TOTAL EQUITY</b>		78,453.80
<b>LIABILITIES AND EQUITY</b>		1,026,499.94



**NANAIMO COMMUNITY HOSPICE SOCIETY**

Income Statement 01/01/2013 to 10/31/2013

**REVENUE****GAMING REVENUE**

Card Sales	30.00	
Gaming - Direct Access Program	102,087.28	
Gaming - Raffles	1,174.00	
Gaming Other - Designated	3,253.33	
Gaming Other Organizations	6,500.00	
Int. on Gaming start 2007	306.98	
<b>TOTAL GAMING REVENUE</b>		<u>113,351.59</u>

**OPERATING REVENUE**

Donations - General	53,860.45	
Donations - Monthly Giving	8,453.00	
Donations - Restricted	0.00	
Donations - Memorials	13,498.10	
Donations - Designated Purpo...	675.00	
Donations - designated United ...	0.00	
Gifts in Kind Credit	2,700.00	
Self Care Clinic	0.00	
Twinning - Monthly Giving	1,720.00	
Twinning - General Donations	12,529.00	
<b>TOTAL DONATIONS</b>		<u>93,435.55</u>
Grants - VIHA	15,700.00	
Grants - United Way	21,250.00	
Grants - Hospice Shoppe	95,768.60	
Grants - Other	0.00	
<b>TOTAL GRANTS</b>		<u>132,718.60</u>
Membership Fees	555.00	
Vol Training Fees (Non-Refund...	650.00	
Volunteer Training Refundable ...	0.00	
<b>TOTAL FEE REVENUE</b>		<u>1,205.00</u>
Fund Raising - Celeb. Life	0.00	
Fund Raising - Other	46.00	
Fund Raising - Hike for Hospice	25,911.93	
<b>TOTAL FUND RAISING REVE...</b>		<u>25,957.93</u>
Interest on Current Acct & Bonds		225.98
Miscellaneous Income		0.00
<b>TOTAL OPERATING REVENUE</b>		<u>253,543.06</u>

**CAPITAL CAMPAIGN**

Individual Donations CC	92,568.60	
Corporate Donations CC	59,665.20	
Service Clubs & Other Org. CC	8,928.43	
Third Party F/R CC	23,200.48	
Grants CC	12,500.00	
Bank Interest CC	1,313.71	
Rental Property	13,991.22	
Rental Property Security Deposit	0.00	
<b>TOTAL CAPITAL CAMPAIGN</b>		<u>212,167.64</u>

<b>TOTAL REVENUE</b>	<u>579,062.29</u>
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**NANAIMO COMMUNITY HOSPICE SOCIETY**

Income Statement 01/01/2013 to 10/31/2013

**EXPENSE****EXPANSION EXPENSES**

Property Purchase	0.00
Professional Fees CC	2,512.50
Branding/Signage/Printing CC	1,092.94
Meetings and Events CC	923.35
Office Supplies & Misc. CC	1,309.65
Renos and Landscape CC	316,659.49
Equipment & Furnishings CC	75,771.75
Moving Costs CC	143.98
Donor Recognition CC	1,227.04
GIK CC	0.00
Media CC	522.50
F/R Exp inc Canada Helps Fees	1.10
Utilities & Security - St George	3,060.22
Line of Credit Interest CC	0.00
Telephone/Internet - St George	723.10
Property Taxes - St George	2,600.00
User Rates - St George	0.00
Repairs & Maintenance - St Ge...	255.51
Bank Service Charges	0.00
Insurance St George	0.63
<b>TOTAL EXPANSION EXPENS...</b>	<b>406,803.76</b>

**FUND RAISING EXPENSES**

Celebrate a Life Expenses	0.03
Other Fundraiser Expenses	26.62
Hike for Hospice Expenses	1,728.82
Gifts in Kind F/R	0.00
Gaming Expense	140.00
<b>TOTAL FUND RAISING EXPE...</b>	<b>1,895.47</b>

**Rental Property Expenses**

Rental Property - Equipment	408.88
Rental Property - Property Taxes	0.00
Rental Property - R & M	1,243.12
Rental Property - User Rates	768.17
Rental Property - Insurance	0.00
<b>Total Rental Property Expens...</b>	<b>2,420.17</b>

**OPERATING EXPENSES**

Accounting (YE) and Legal Fees	14,670.75
Annual General Mtg. Expenses	434.49
Advertising Expense	339.85
Bank/Card/Cda Hlps fees	1,412.22
Konica Minolta Copier Lease	2,379.46
Sharp Copier	203.98
Postage Machine Lease - Pithe...	784.15
Cleaning & Caretaking	1,617.00
Gifts in Kind Operating	0.00
Yard and Garden	680.15
Hydro	1,238.21

**NANAIMO COMMUNITY HOSPICE SOCIETY**

Income Statement 01/01/2013 to 10/31/2013

Insurance		2,642.68
Licences, Dues, Memberships		939.30
Board Expenses		85.00
Suspense Account		-805.95
Natural Gas		545.38
Office Supplies & Eqpt.		3,458.89
Technical Support		4,696.74
Postage - General Office		1,575.80
Professional Devlpmnt., Staff/B...		3,400.87
Repairs and Maintenance		2,176.74
Telephone /Fax/e-mail/Website		3,484.62
Travel - Mileage Expense		1,546.63
Water, Sewer and Garbage		410.47
Wages	260,365.27	
Employee Benefits	5,967.60	
CPP Expense	11,467.82	
EI Expense	6,734.39	
WCB Expense	1,275.05	
<b>TOTAL WAGES &amp; BENEFITS</b>		<b>285,810.13</b>
Loss on Disposal of Assets		0.00
<b>TOTAL OPERATING EXPENS...</b>		<b>333,727.56</b>
<b>PROGRAMS &amp; SERVICES EX...</b>		
Library - Books & Periodicals	226.82	
Community Newsletter	12.51	
Pamphlets	191.71	
Donor Appreciation	216.13	
House & Meetings (coffee etc.)	675.32	
Community Outreach	3,963.52	
<b>TOTAL COMMUNITY OUTRE...</b>		<b>5,286.01</b>
Child & Youth Contract Counse...	152.76	
C & Y Supplies & Prof Develop...	897.33	
Adult Grief Support	281.98	
External Counselling Office	0.00	
Contract - Counselling/Assess...	1,799.28	
Twinning Transfers to Nepal	5,640.00	
Twinning CC fees & Exchange	262.19	
Twinning F/R & Promo	0.09	
Twinning Travel/Education Ne...	3,500.00	
Self Care Clinic	689.86	
Other Support Service Expenses	202.90	
Gifts in Kind P & S	0.00	
<b>TOTAL SUPPORT EXPENSES</b>		<b>13,426.39</b>
Vol. Training/Support Contract*	61.49	
Volunteer Training Honorariums*	0.00	
Vol. Training-Materials & Suppl...	84.00	
Volunteer Newsletter & Postage*	197.82	
Volunteer Travel Expenses	0.00	
Volunteer Education (External)*	1,341.85	
Volunteer Support	246.19	
<b>TOTAL VOLUNTEER EXPENS...</b>		<b>1,931.35</b>
<b>TOTAL PROGRAM EXPENSES</b>		<b>20,643.75</b>

**NANAIMO COMMUNITY HOSPICE SOCIETY**

**Income Statement 01/01/2013 to 10/31/2013**

<b>TOTAL EXPENSE</b>	<u>765,490.71</u>
<b>NET INCOME</b>	<u><u>-186,428.42</u></u>

# **HOSPICE - CAMPAIGN SUMMARY & PROJECTIONS TO APRIL 2015**

**Total Amount Raised from Campaign: \$1,009,485**

<b>39,644</b>	<b>Bank Balance at end of September 2013</b>				
-35,000	Garden & Other	2013/14	projected		
5,200	Pledge - R	Oct-13	outstanding pledge		
12,500	Pledge - H	Dec-13	outstanding pledge		
3,333	Pledge - JL	Sep-13	received 2013 pledge		
500	Pledge - CC	Dec-13	outstanding pledge		
15,000	Donor - WP	Dec-13	outstanding new pledge		
35,000	Donor - SK	Oct-13	outstanding new pledge		
10,000	Donor - DBS	Dec-13	projected		
5,000	Donor - IP (IMO HM)	Sep-13	received		
2,150	Rec'd at Grand Opening	Oct-13	received		
10,000	Estate FC rec'd	Oct-13	received		
35,000	Estate of HM	Oct-13	projected		
<b>138,327</b>	<b>Projected Balance at Year End 2013</b>				
1,600	Donor - RN	Jan-14	outstanding pledge		
3,300	Pledge - RLR	Jan-14	outstanding pledge		
15,000	Pledge - PA	Jan-14	outstanding pledge		
3,333	Pledge - JL	Mar-14	outstanding pledge		
25,000	Pledge - NCF	Mar-14	outstanding pledge		
<b>186,560</b>	<b>Balance available prior to mortgage payment 2014</b>				
-150,000	Mortgage Payment	Apr-14			
500	Pledge - CC	Dec-14	outstanding pledge		
10,000	Donor - NDS	Dec-14	projected		
12,500	Pledge - H	Dec-14	outstanding pledge		
5,000	Third Party - KC	mid 14	projected		
2,000	Third Party - 50	mid 14	projected		
2,500	Third Party - RLCS	mid 14	projected		
2,000	Third Party - VI	mid 14	projected		
<b>71,060</b>	<b>Funds available prior to mortgage payment April 2015</b>				
1,600	Pledge - RN	Mar-15	outstanding pledge		
-285,000	Mortgage Pymt	Apr-15			
<b>-212,340</b>	<b>Shortfall to be Mortgaged</b>				
100,000	Proceeds of Burn Mortgage Camp 2014	projected			
<b>-112,340</b>	<b>Mortgage - Worst Case Scenario</b>				

## **NOTE:**

**This summary of our capital campaign rev/exp projected to 2015 is provided for information only. These are capital funds & do not affect our operating statement.**

**Nanaimo Community Hospice Society**  
**Board of Directors – Effective June 25, 2013**

<b>Board Executive</b>	<b>Address</b>	<b>Phone</b>
<b>BOUDREAU, Karen – President</b> Marketing Manager, Country Club Mall <a href="mailto:karen@nwproperties.ca">karen@nwproperties.ca</a>	530 Summit Drive Nanaimo BC V9T 5J7	H : 250-585-3170 W :250-758-1102 ext. 203
<b>MAGOR, Dianne – Vice-President</b> Executive Director – Pacific Child & Family Enrichment Society <a href="mailto:dmagor@pacific-care.bc.ca">dmagor@pacific-care.bc.ca</a>	1717 Country Road Qualicum Beach, BC V9K 2S3	H: 250-752-6076 W: 250-756-2022
<b>MICHAUD, Ann – Treasurer</b> Retired <a href="mailto:Ann.michaud1@gmail.com">Ann.michaud1@gmail.com</a>	4884 Logan's Run Nanaimo, BC V9V 1N8	H: 250-729-7966 C: 250-714-8534

<b>Members at Large</b>	<b>Address</b>	<b>Phone</b>
<b>FOGARTY, Christina – Member at Large</b> Behavioural Interventionist Footholds Therapy Center <a href="mailto:christinaafogarty@gmail.com">christinaafogarty@gmail.com</a>	2501 Nadely Cresc. Nanaimo BC V9T 4X1	C: 250-667-2807
<b>SHERSTONE, Dave – Member at Large</b> Coroner <a href="mailto:dwsherstone@shaw.ca">dwsherstone@shaw.ca</a>	5958 Sunset Road Nanaimo, BC V9V 1K4	H: 250-758-1414 F: 250-758-1414
<b>SEBASTIAN, Simona – Member at Large</b> Homestay Assistant, Vancouver Island University <a href="mailto:simonasebastian@hotmail.com">simonasebastian@hotmail.com</a>	3612 Uplands Drive Nanaimo, BC V9T 2T7	H. 250 729-9980
<b>VAWTER, Janice – Member at Large</b> Branch Manager, Western Financial Group <a href="mailto:Janice.vawter@westernfg.ca">Janice.vawter@westernfg.ca</a>	5540 Bayshore Dr Nanaimo BC V9V 1G9	H: 250-751-1679 W: 250-758-3343 C: 250-713-0553

<b>Ex-Officio Members</b>	<b>Address</b>	<b>Phone</b>
<b>PRATT, Wendy</b> Executive Director, Hospice <a href="mailto:wendyp@nanaimohospice.com">wendyp@nanaimohospice.com</a>	#30 – 571 Bradley St. Nanaimo, BC V9S 1B9	H: 250-755-3021 W: 250-758-8857 Cell: 250-616-9426
<b>FAHLMAN, Jeanne</b> Development Officer, Hospice <a href="mailto:jeannef@nanaimohospice.com">jeannef@nanaimohospice.com</a>	2743 Labieux Rd Nanaimo, BC V9T 4B9	H: 250-751-0501 W: 250-758-8857 Cell: 250-816-1878