



AGENDA
GRANTS ADVISORY COMMITTEE
TO BE HELD ON WEDNESDAY, 2014-FEB-19 AT 2:30 P.M.
BOARD ROOM, 411 DUNSMUIR STREET

1. **CALL TO ORDER:**
2. **INTRODUCTION OF LATE ITEMS:**
3. **ADOPTION OF AGENDA:**
4. **ADOPTION OF MINUTES:**
 - (a) Minutes of the Grants Advisory Committee Meeting held in the Board Room, 411 Dunsmuir Street, Nanaimo, BC, on Wednesday, 2014-JAN-29 at 2:30 p.m. *Pg. 4-8*
5. **INFORMATION ITEMS:**
 - (a) 2014 Grants Committee Budget *Pg. 9*
 - (b) Verbal update from Diane Hiscock, Staff Liaison, regarding RPTE-19: Nanaimo Christian School; and RPTE-05: Nature Trust of BC.
6. **NEW APPLICATIONS:**
 - (a) **OG-01 D.A.R.E. (Drug Abuse Resistance Education) BC Society** *Pg. 10-38*

Cash grant request in the amount of \$7,000 to teach the D.A.R.E. program to over 1,000 Grade 5 and 6 Nanaimo students each year.
 - (b) **OG-02 Nanaimo Volunteer & Information Centre Society** *Pg. 39-61*

Cash grant request in the amount of \$1,501.47 to cover the cost of the rental at Beban Park Auditorium on 2014-APR-10 for their 2014 Annual Volunteer Appreciation Luncheon.
7. **RENEWAL APPLICATIONS:**
 - (a) **RPTE-19 Nanaimo Christian School** *Pg. 62-89*

Folio 05492.201 at 198 Holland Road
Municipal portion of 2014 taxes: \$8,943

- (b) **RPTE-22 Tillicum Lelum Aboriginal Society** *Pg. 90-249*
- | | <u>Folio</u> | <u>Address</u> | <u>Municipal Portion
of 2014 Taxes</u> |
|----|--------------|-----------------------|--------------------------------------------|
| 1. | 81676.000 | 602 Haliburton Street | \$12,137 |
| 2. | 16905.000 | 927 Haliburton Street | 10,342 |
| 3. | 17364.001 | 479 Tenth Street | 10,244 |
| 4. | 17364.002 | 477 Tenth Street | 3,640 |
| | | Total | \$36,363 |
- (c) **RPTE-23 Columbian Centre Society** *Pg. 250-279*
- | | <u>Folio</u> | <u>Address</u> | <u>Municipal Portion
of 2014 Taxes</u> |
|----|--------------|------------------------|--------------------------------------------|
| 1. | 05536.100 | 2352 Rosstown Road | \$2,598 |
| 2. | 05438.015 | 2332 Brackenwood Place | 1,606 |
| 3. | 05438.020 | 2330 Brackenwood Place | 1,606 |
| 4. | 07281.000 | 3793 Norwell Drive | 1,807 |
| | | Total | \$7,617 |
- (d) **RPTE-24 Canadian Mental Health Association** *Pg. 280-307*
- Folio 85840.000 at 1045 Terminal Avenue N
(Property leased from 448708 BC Ltd. / John K. Cheung / Grand Eagle Investments Ltd.
Municipal portion of 2014 taxes: \$5,095
- (e) **RPTE-25 Nanaimo Conservatory of Music** *Pg. 308-332*
- Folio 86099.000 at 375 Selby Street
Municipal portion of 2014 taxes: \$7,620
- (f) **RPTE-26 Options for Sexual Health** *Pg. 333-361*
- Folio 81611.007 at #206 – 285 Prideaux Street
(Property leased from City)
Municipal portion of 2014 taxes: \$2,439
- (g) **RPTE-27 Vancouver Island Military Museum** *Pg. 362-386*
- Folio 85093.003 at #2 & #3 – 100 Cameron Road
(Property leased from City)
Municipal portion of 2014 taxes: \$14,098
- (h) **RPTE-28 BC SPCA** *Pg. 387-415*
- Folio 19805.300 at 2200 Labieux Road
(Property leased from City)
Municipal portion of 2014 taxes: \$6,407

(i) **RPTE-29 Nanaimo FOS Non Profit Housing Society** *Pg. 416-437*

	<u>Folio</u>	<u>Address</u>	<u>Municipal Portion of 2014 Taxes</u>
1.	80951.000	505 Albert Street	\$5,060
2.	85998.000	1191 Seafeld Crescent	8,449
		Total	\$13,509

(j) **RPTE-30 Nanaimo Marine Rescue Society** *Pg. 438-454*

Folio 85576.001 at A 1844 Stewart Avenue
(Property leased from City)
Municipal portion of 2014 taxes: \$1,077

7. **NEXT MEETING:**

The next meeting is scheduled for 2014-MAR-05 at 2:30 p.m. in Room 318,
3rd Floor, Service and Resource Centre, 411 Dunsmuir Street.

8. **ADJOURNMENT:**



MINUTES
GRANTS ADVISORY COMMITTEE
MEETING HELD WEDNESDAY, 2014-JAN-29, 2:30 P.M.
IN THE BOARD ROOM, 411 DUNSMUIR STREET

MEMBERS PRESENT:

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

D. Bonner
I. Thorpe

MEMBERS ABSENT:

Councillor G. Anderson
L. Avis

STAFF PRESENT:

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

1. CALL TO ORDER:

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

2. INTRODUCTION OF LATE ITEMS:

- (a) Bill Anderson – questions regarding the Nature Trust of BC's organization (RPTE-05).

3. ADOPTION OF AGENDA:

It was moved and seconded that the Agenda 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-JAN-15 at 3:05 p.m. be adopted as circulated. The motion carried.

5. DELEGATIONS:

- (a) St. John Ambulance Society (RPTE-03)

Ms. Pat Threlfall, Office Manager, and Ms. Carol Pilon, Regional Manager, St. John Ambulance Society, explained the type of training offered by their organization at the property it leases at 2250 Labieux Road.

It was moved and seconded that the St. John Ambulance Society's renewal PTE application be deferred until all other applications have been reviewed. The motion carried.

6. RENEWAL APPLICATIONS:

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

Verbal update from Diane Hiscock, Staff Liaison, advising that she spoke with the Central Vancouver Island Multicultural Society and that they are not sub-leasing space in their premises, nor do they have any contracts to rent space.

It was moved and seconded that the Central Vancouver Island Multicultural Society's renewal PTE application be deferred to a June meeting, and that representatives from the Central Vancouver Island Multicultural Society be invited to speak to the Grants Advisory Committee about their organization. The motion carried.

(b) Nanaimo Citizen Advocacy Association (RPTE-07)

It was moved and seconded that the Nanaimo Citizen Advocacy Association remains on the City's Permissive Tax Exemption Bylaw for property it leases at #114 - 285 Prideaux Street, receiving exemption from taxes for the year 2015 and until the next review. The motion carried.

(c) Loaves and Fishes Food Bank Foundation (RPTE-08)

Committee members noted:

- Val Alcock-Carter is a Board Member on the Loaves and Fishes Food Bank Foundation.

It was moved and seconded that the Loaves and Fishes Food Bank Foundation's renewal PTE application be deferred to a future Grants Advisory Committee meeting when there is a quorum. The motion carried.

(d) Protection Island Lions Club (RPTE-09)

It was moved and seconded that the Protection Island Lions Club remains on the City's Permissive Tax Exemption Bylaw for property it leases at 208 Colvilleton Trail, receiving exemption from taxes for the year 2015 and until the next review. The motion carried.

(e) Royal Canadian Legion, Nanaimo Branch 10 (RPTE-10)

It was moved and seconded that the Royal Canadian Legion, Nanaimo Branch 10 remains on the City's Permissive Tax Exemption Bylaw for property at 129 Harewood Road, receiving exemption from taxes for the year 2015 and until the next review. The motion carried.

(f) Mid Island Intergroup Society (RPTE-11)

It was moved and seconded that the Mid Island Intergroup Society remains on the City's Permissive Tax Exemption Bylaw for property it leases at #212 - 285 Prideaux Street, receiving exemption from taxes for the year 2015 and until the next review. The motion carried.

(g) Pleasant Valley Social Centre (RPTE-12)

It was moved and seconded that the Pleasant Valley Social Centre remains on the City's Permissive Tax Exemption Bylaw for properties at 6006 & 6100 Doumont Road, receiving exemption from taxes for the year 2015 and until the next review. The motion carried.

(h) Nanaimo Family Life Association (RPTE-13)

It was moved and seconded that the Nanaimo Family Life Association remains on the City's Permissive Tax Exemption Bylaw for property at 1070 Townsite Road, receiving exemption from taxes for the year 2015 and until the next review. The motion carried.

(i) Nanaimo Youth Services Association (RPTE-14)

It was moved and seconded that the Nanaimo Youth Services Association remains on the City's Permissive Tax Exemption Bylaw for property at 290 Bastion Street, receiving exemption from taxes for the year 2015 and until the next review. The motion carried.

(j) McGirr Sports Society (RPTE-15)

It was moved and seconded that the McGirr Sports Society remains on the City's Permissive Tax Exemption Bylaw for property it leases at 6175 McGirr Road, receiving exemption from taxes for the year 2015 and until the next review. The motion carried.

(k) Nanaimo Association for Community Living (RPTE-16)

It was moved and seconded that the Nanaimo Association for Community Living remains on the City's Permissive Tax Exemption Bylaw for property at 83 Victoria Crescent, receiving exemption from taxes for the year 2015 and until the next review. The motion carried.

(l) Air Force Association of Canada, 808 Thunderbird Wing (RPTE-17)

It was moved and seconded that the Air Force Association of Canada, 808 Thunderbird Wing remains on the City's Permissive Tax Exemption Bylaw for property it leases at 901 Fifth Street, receiving exemption from taxes for the year 2015 and until the next review. The motion carried.

Opposed: Councillor Johnstone

(m) Protection Island Ratepayers Association (RPTE-18)

It was moved and seconded that the Protection Island Ratepayers Association's renewal PTE application be deferred to a June meeting, and that representatives from the Protection Island Ratepayers Association be invited to speak to the Grants Advisory Committee about their organization. The motion carried.

(n) Nanaimo Christian School (RPTE-19)

Committee members noted:

- Staff to contact the Nanaimo Christian School regarding public accessibility to their fields.

It was moved and seconded that the Nanaimo Christian School's renewal PTE application be deferred to a future Grants Advisory Committee meeting. The motion carried.

(o) Habitat for Humanity Mid Vancouver Island (RPTE-20)

It was moved and seconded that the Habitat for Humanity Mid Vancouver Island remains on the City's Permissive Tax Exemption Bylaw for property it leases at 4148 Mostar Road, receiving exemption from taxes for the year 2015 and until the next review. The motion carried.

(p) Nanaimo 7-10 Club Society (RPTE-21)

It was moved and seconded that the Nanaimo 7-10 Club Society remains on the City's Permissive Tax Exemption Bylaw for property it leases at #205 - 285 Prideaux Street, receiving exemption from taxes for the year 2015 and until the next review. The motion carried.

7. OTHER BUSINESS:

- (a) Bill Anderson asked if Staff could please research to see if any BC municipalities have denied the Nature Trust of BC's permissive tax exemptions.

8. NEXT MEETING:

The next meeting of the Grants Advisory Committee is scheduled for Wednesday, 2014-FEB-19 in the Board Room, Service and Resource Centre, 411 Dunsmuir Street.

9. ADJOURNMENT:

It was moved and seconded at 4:25 p.m. that the meeting terminate. The motion carried.

Chair

Date

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GRANTS ADVISORY COMMITTEE
2014 Grant Applications

	2008 Grant	2009 Grant	2010 Grant	2011 Grant	2012 Grant	2013 Grant	2014 Request	2014 Recommend	2014 Awarded	Remaining Budget
Other Grants 275000 - 1334										7,000.00 7,000.00 7,000.00 7,000.00
Subtotal: Other Grants 275000 - 1334	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,000.00
Permissive Tax Exemptions 275000 - 1332										5,000.00 5,000.00 - 5,000.00 - 5,000.00 - 5,000.00
Subtotal: Permissive Tax Exemptions 27500 - 1332	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,000.00
Security Check Grants 275000 - 1329										2,000.00 2,000.00 2,000.00
Subtotal: Security Check Grants 275000 - 1329	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,000.00
Totals										
Nanaimo 7-10 Club Society - 50% rent reduction for 2013 only was approved by Council. Funded from 2013 Council Contingency.							2014 Budget (Provisional)			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			0.00
							Remaining Budget (Provisional)			14,000.00

**CITY OF NANAIMO
EVALUATION
OTHER GRANTS**

Name of Organization: **D.A.R.E. (Drug Abuse Resistance Education) BC Society**
Cash grant request in the amount of \$7,000 in order to teach the D.A.R.E. program to over 1,000 Grade 5 and 6 Nanaimo students each year.

Grant No. 2014 OG-01

Criteria:	Meets Criteria:		Statement of Purpose:
	Yes	No	
➤ large number of volunteers			<u>Kind of Funding:</u> educational funding emergency funding capital grants on a matching basis up to a maximum of \$5,000 in-kind funding for facility rental
➤ registered nonprofit society			
➤ sound financial and administrative management			
➤ financial need			
➤ accessible to a large portion of the community			
➤ must have a broad base of support			
➤ must be local in focus			
➤ must adhere to all City of Nanaimo's bylaws and policies			
Grant Awarded:			Amount Recommended: \$
	Yes	No	

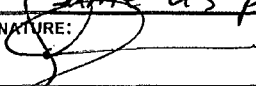
Discussion:

Notes:



CITY OF NANAIMO
APPLICATION FOR GRANT
OTHER GRANTS

Office Use

ORGANIZATION: <i>The D.A.R.E. BC Society</i>	DATE: <i>Feb 7, 2014</i>
ADDRESS: <i>Mailstop #601 14200 Green</i>	PRESIDENT: <i>Greg Tedesco</i>
<i>Timbers Way, Surrey BC V3T6P3</i>	SENIOR STAFF MEMBER: <i>Gary Cleave</i>
TELEPHONE: <i>778-290-2029</i>	POSITION: <i>Development Officer</i>
FAX: <i>778-290-6058</i>	CONTACT: <i>Gary Cleave</i>
EMAIL: <i>dare@darebc.com</i>	TELEPHONE: <i>604-8024210</i>
OVERVIEW OF YOUR ORGANIZATION'S PROGRAMS AND SERVICES OFFERED IN THE COMMUNITY: <i>D.A.R.E BC partners with the RCMP to teach the D.A.R.E Program to over 1,000 Grade 5 & 6 Nanaimo students each year</i>	
GEOGRAPHIC AREA SERVED BY THE ORGANIZATION: <i>Nanaimo and over 100 other BC communities</i>	
NO. OF FULL TIME STAFF: <i>- 0 -</i>	NO. OF PART TIME STAFF: <i>2</i>
NO. OF COMMUNITY VOLUNTEERS: <i>15 volunteers serve on the Board</i>	NO. OF VOLUNTEER HOURS PER YEAR: <i>2,000</i>
NO. OF MEMBERS: <i>150 D.A.R.E Officers</i>	MEMBERSHIP FEE: <i>\$1 / per year</i>
CLIENTS SERVED, LAST YEAR: <i>1,033 in Nanaimo, 16,000 in BC</i>	CLIENTS SERVED, THIS YEAR (PROJECTED): <i>same as last year</i>
B.C. SOCIETY ACT REG. NO.: <i>S-0042160</i>	REVENUE CANADA CHARITABLE REG. NO.: <i>891407413 RR 0001</i>
CURRENT BUDGET: <i>\$10,000 in Nanaimo</i>	DO YOU REQUIRE A RENTAL SUBSIDY? IF SO, HOW MUCH? <i>No</i>
INCOME: <i>None yet</i>	DO YOU REQUIRE A CASH GRANT? IF SO, HOW MUCH? <i>7,000</i>
EXPENSES: <i>\$10,000</i>	TOTAL GRANT REQUESTED: <i>7,000</i>
NEXT YEAR PROJECTED: <i>same as previous year</i>	
INCOME: <i>Same as previous year</i>	
EXPENSES: <i>Same as previous year</i>	
SIGNATURE: 	TITLE/POSITION: <i>Development Officer</i>
	DATE: <i>Feb 7, 2014</i>
NOTE: YOUR ORGANIZATION'S MOST RECENT AUDITED FINANCIAL STATEMENTS, CURRENT FINANCIAL STATEMENTS AND BALANCE SHEET AND INCOME STATEMENT MUST BE ATTACHED TO THE APPLICATION FORM (SEE COMPLETE LIST OF REQUIRED ATTACHMENTS ON BACK OF THIS FORM).	

**CITY OF NANAIMO
GRANT QUESTIONNAIRE**

1. What is the main purpose of your organization?

See attached letter that was sent to Council
Council recommended we apply for this grant

2. Describe the work your organization does in this community.

See attached letter

3. What other agencies provide similar services?

None that we are aware of

4. How is your organization different than those organizations providing similar services in question 3. above?

N/A

5. Describe who your clients are.

Grade 5 or 6 students in Nanaimo schools

6. Where do your clients live?

Nanaimo

**CITY OF NANAIMO
GRANT QUESTIONNAIRE**

7. Describe the needs of your clients.

(See attached letter)

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

(See attached letter)

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

The Program is taught annually by TR RCMP

10. Describe your organization's community support.

We received funding from four service clubs
last year (See question 18)

11. Describe the role of volunteers in your organization.

15 volunteers on D.A.R.E. BC's Board of
Directors which oversees the D.A.R.E Program
in Nanaimo and over 100 other BC communities

12. What are your organization's problems and how are they being addressed?

(See attached letter)

CITY OF NANAIMO GRANT QUESTIONNAIRE

18. List grants applied for/received from other governments or service clubs.

The following service clubs donated a total of \$2,500
last year: Kinsmen, Royal Canadian Legion #10, Women
of the moose. This year we have request grants from the Elks
Knights of Columbus and the Rebekah Lodge.

19. Name other organizations or individuals who can endorse your organization. Provide names and telephone numbers.

Name: RCMP Sgt. Gus Papa giannis Telephone No.: 778-290-2081

Name: _____ Telephone No.: _____

Name: _____ Telephone No.: _____

20. Identify previous grants from the City of Nanaimo and other agencies and describe how your organization ensured funding went towards the program identified.

None

21. What do you plan to use the City grant for this year?

To purchase Learning Materials for Nanaimos
1,000 DARE students

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

Some students may not receive the learning
materials

If you have any questions, call Diane Hiscock at 250-755-4413



Empowering BC's School Children
To Choose a Drug-Free Life

1850-01

RECEIVED

DEC 11 2013

MAYOR'S OFFICE

Board of Directors

December 2, 2013

Greg Tedesco
CFO,
Abacus Private Equity
Chuck Doucette
Founding member of
D.A.R.E. BC and
Retired RCMP Officer

Mayor John Ruttan
455 Wallace Street
Nanaimo, BC V9R 5J6

C/Supt Kevin
Debruyckere
RCMP Deputy Criminal
Operations Officer
Federal Policing in BC
S/Sgt. Anthony Choy
Provincial Coordinator
RCMP Drugs &
Organized Crime
Awareness Service
Mike Yau
Probation Officer
Ministry of the Attorney
General

RE: Request for Funding to Support Nanaimo's D.A.R.E. Program

Dear Mayor Ruttan,

Michelle Moriarty
Lawyer
Legacy Tax+ Trust
Lawyers
Sgt. Gus Papagiannis
District Coordinator
RCMP Drugs &
Organized Crime
Awareness Service
Peter Louwe
Media Relations Officer
Greenpeace Canada

As you may know, each year local RCMP officers teach the Drug Abuse Resistance Education (DARE) Program to many of Nanaimo's Grade 5 and 6 school children to empower them to avoid the use of drugs and alcohol by making healthy choices. While the program is offered at no cost to schools, the cost of the students' learning materials is covered by funds raised from within Nanaimo.

D.A.R.E. BC is a charitable organization which partners with the RCMP to help raise these funds. The learning materials cost \$10 per student.

During the last two school years insufficient funds were raised in to cover the full cost of the materials for your students.

Last year, D.A.R.E. BC undertook a special appeal to service clubs and PACs which raised \$2,500, less than the cost of learning materials for the 1,033 who took the program during the 2012-13 school year, leaving a \$7,830 shortfall which was again covered from our reserve fund. Unfortunately, this fund is now depleted.

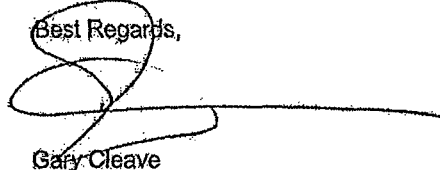
Lainie Goddard
Manager
RCMP Administration
Richmond
Ester Ho
Executive Director,
Integration Youth
Services Society
Lynne Mahood
HR Consultant
Colin Grant
Risk Consultant
Charity Registration
Number 89140 7413
RR0001

We will continue our best efforts to raise sufficient funds within Nanaimo to cover the full cost of delivering the program during the current 2013-14 school year. However, it is unlikely we will be able to raise sufficient funds to cover the full cost of the program from community groups alone.

D.A.R.E. BC is appealing to Nanaimo City Council to make a commitment to cover the anticipated shortfall in funding. Without such a commitment some students may not receive a full set of learning materials. A number of other municipalities in B.C. provide annual grants to support the D.A.R.E. program in their community. We are requesting that Nanaimo does the same.

If you would like to learn more about the D.A.R.E. program, a local D.A.R.E. Officer would be pleased to make a presentation to your council. To arrange for a presentation, please contact Sgt. Gus Papagiannis by phone (778-290-2081) or by email (gus.papagiannis@rcmp-grc.gc.ca). I have attached an overview of D.A.R.E. BC's partnership with the RCMP. Additional information is available on our website (www.darebc.com). Thank you for considering our request to support Nanaimo's D.A.R.E. Program.

Best Regards,



Gary Cleave
Development Officer

The D.A.R.E. BC Society
RCMP 'E' Division Headquarters
Mall Stop #601
14200 Green Timbers Way,
Surrey, BC V3T 6P3
dare@darebc.com
www.darebc.com



Empowering B.C.'s School Children
to Choose a Drug-Free Life

www.darebc.com

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D.A.R.E. BC's Mission

Drug abuse is one of our society's most corrosive social problems and with the movement to legalize the use of marijuana the need for prevention programs targeted at youth has never been greater.

The D.A.R.E. BC Society is a Canadian registered charity (CRA Registration # 89140 7413 RR0001) whose purpose is to empower the children of British Columbia with the critical thinking and life skills necessary to choose a drug-free life. The Society's primary mission is to support the delivery of the RCMP's Drug Abuse Resistance Education Program to BC's Grades 5 and 6 school children.

The Society was established over decade ago in the community of Prince George, BC. Since its inception well over 100,000 BC school children have taken D.A.R.E., making it the most widely used and comprehensive youth drug prevention program in BC. Over 250 police officers teach D.A.R.E. each year to 12,000 Grade 5 or 6 school children in over 100 BC communities (see page 5). D.A.R.E. has been so successful that it has become the foundation of the RCMP's Community Prevention Education Continuum which is a community-lead, police-assisted, comprehensive drug prevention strategy encompassing youth from Kindergarten through to Grade 12.

D.A.R.E. BC's ongoing mission is to provide the RCMP with the resources and support needed to deliver the D.A.R.E. program to Grade 5 and 6 students in every community in the British Columbia.

The D.A.R.E. Program

The D.A.R.E. Program is a comprehensive school-based drug prevention program taught by police officers to children at the Grade 5/6 level. The program is delivered over a 10-week period, and each lesson is presented in a fun and factual way, designed to maximize student participation using an interactive workbook.

The D.A.R.E. Officers partner with classroom teachers to build protective factors for children by providing information and social skills needed to live drug- and violence-free.

D.A.R.E. also provides opportunities to establish positive relationships among police, children, parents, teachers and other community members.

A 2007 survey of the British Columbia students, parents, teachers and principals had an extremely positive view of the D.A.R.E. program. Of the 5,337 students surveyed, 93% agreed that they learned new ways to make good and informed decisions about the use of alcohol, tobacco and drugs by attending the D.A.R.E. program. In addition, 95% felt the D.A.R.E. program would help them to decide against using drugs in the future.

Over 96% of the 3,050 parents surveyed felt D.A.R.E. had a positive effect on their children's attitudes towards drugs and on their children's decision-making skills. Of 284 teachers surveyed, 97% expressed very positive feelings about having D.A.R.E. officers in their classrooms to deliver the program.

Principals also showed strong support for the program and agreed that D.A.R.E. had a positive effect on their school's students. Of the 200 school principals surveyed, 96% felt the program fully met their professional educational standards and practices.

Accessibility

- The D.A.R.E. BC Society is committed to ensuring that the program is inclusive of everyone, regardless of race, colour, ancestry, place of origin, language, religion, marital status, family status, physical or mental ability, gender, sexual orientation, gender identity or income.
- The program is offered in both official languages – English and French.
- A brail version of the student workbook has been developed for students with low vision.
- The program is provided at no cost to students, parents, teachers and schools to ensure financial restraints do not exclude anyone from participation in the program.
- D.A.R.E. Officers receive training on techniques for teaching the program to students with learning disabilities.
- Almost 18% of students graduating from the program are from Aboriginal communities.
- D.A.R.E. Officers teaching the program represent a wide variety of ethnic and religious backgrounds.

Funding Partnerships and Community Supporters

- D.A.R.E. Officer salaries are covered by the RCMP detachments which offer the D.A.R.E. Program to school children in the communities they serve.
- The RCMP also recruits D.A.R.E. Officers from Canadian Border Services, the Department of Oceans and Fisheries, the BC Corrections Service, Canadian Forces Police and municipal police. These agencies cover the salary costs of the D.A.R.E. Officers in their communities.
- The Federal RCMP and the B.C. Ministry of Justice cover the salary costs the RCMP's Drugs and Organized Crime Awareness Service Coordinators who oversee the delivery of the D.A.R.E. program and help to establish community-lead, police-assisted, comprehensive youth drug prevention strategies encompassing youth from Kindergarten through to Grade 12.
- Our education partners include 800 BC schools which support the delivery of the D.A.R.E. Program. Teachers and principals welcome D.A.R.E. because the program directly supports the goals and prescribed learning outcomes of the Health and Career Education curriculum for BC schools.
- Many community organizations contribute generously to cover a portion of the cost of D.A.R.E. learning materials for students in their community.

DARE Communities

The D.A.R.E. program is offered in the following BC communities

Agassiz	Gold River	Pemberton
Ahousaht	Golden	Port Alberni
Alert Bay	Granisle	Port Hardy Port McNeill
Alexis Creek	Grand Forks	Powell River
Anahim Lake	Hope	Prince Rupert
Atlin	Houston	Prince George
Barriere	Hudson's Hope	Princeton
Bella Coola	Invermere	Quadra Island
Bella Bella	Jaffray	Qualicum
Bowen Island	Kamloops	Qualicum Beach
Boston Bar	Keremeos	Queen Charlotte
Bowser	Kimberley	Quesnel
Burns Lake	Kitimat	Revelstoke
Colwood	Ladysmith	Richmond
Campbell River	Lake Cowichan	Rossland
Canal Flats	Langford	Salmo
Castlegar	Lillooet	Salmon Arm
Chase	Logan Lake	Shawnigan Lake
Chetwynd	Lytton	Sicamous
Chemanius	Mackenzie	Sidney
Comox	McBride	Smithers
Coombs	Maple Ridge	Sooke
Courtenay	Masset	Sparwood
Cranbrook	Merritt	Squamish
Cumberland	Midway	Stewart
Dawson Creek	Mission	Summerland
Duncan	Metochosin	Takla Landing
Edgewater	One Hundred Mile House	Tumbler Ridge
Elkford	Nanaimo	Tofino
Enderby	Nelson	Ucluelet
Esquimalt	New Hazelton	Vanderhoof
Fernie	New Aiyansh	Valemont
Fort St. James	New Denver	View Royal
Fort St. John	North Cowichan	Wells
Fort Nelson	North Vancouver	Williams Lake
Fraser Lake	Oliver	Windermere
Fruitvale	Osoyoos	Whistler
Gabriola Island	Parksville	White Rock
	Penticton	

D.A.R.E. BC Society Board of Directors 2013/2014

The D.A.R.E. BC Society is governed by a volunteer Board of Directors who are committed to empowering BC's youth with the critical thinking and decision making skills to choose a drug free life.

President Greg Tedesco
 Chief Financial Officer,
 Abacus Private Equity

Vice President Colin Grant
 Financial Services Consultant

Past President Chuck Doucette
Founding member of D.A.R.E. BC and Retired RCMP Officer

Treasurer Evelyn Miquel
Accounting Manager, University of BC

Secretary Sgt. Gus Papagiannis
District Coordinator RCMP Drugs & Organized Crime Awareness Service

C/Supt Kevin Debruyckere
RCMP Deputy Criminal Operations Officer Federal Policing in BC

S/Sgt. Anthony Choy
Provincial Coordinator RCMP Drugs & Organized Crime Awareness Service

Mike Yau
Probation Officer, Ministry of the Attorney General

Sgt. Gus Papagiannis
District Coordinator RCMP-Drugs & Organized Crime Awareness Service

Jeffrey Helm
Research Manager, University of BC

Michael Jaswal
Secondary Vice Principal Richmond School District

Emmanuel Adjel-Achampong
Elementary
Vice Principal, Richmond

Lainie Goddard Manager
Richmond RCMP Administration
Esther Ho
Executive Director, Integration Youth Services Society
Rob S. Johal
Financial Planning Consultant

Stephanie Stroppa
IT Administrative



RECEIPT

Form Filed: BC Society Annual Report and Notice of Change of Address
Society Number: S-0042160
Business Number: 891407413BC0001
Society Name: D.A.R.E. (DRUG ABUSE RESISTANCE EDUCATION) BRITISH

Filing Date and Time: December 10, 2013 01:03 PM Pacific Time

Fee \$40.00
Service Charge: \$00.00
Subtotal: \$40.00
Service Charge GST: \$00.00
Total: \$40.00

Payment Method: Credit Card
Payment Invoice Number: SOFI000001148849
Transaction ID: 6178354
Your Contact Name is: Chuck Doucette
Your Contact Telephone Number is: 6049433496
Credit Card Type: VISA
Credit Card Number: XXXXXXXXXXXXXXXX
Authorization Number: 092164



2013 Annual Report BC SOCIETY

FORM 11
SOCIETY ACT
Section 68

Filed Date and Time: December 10, 2013 01:03 PM Pacific Time

ANNUAL REPORT DETAILS

NAME OF SOCIETY

D.A.R.E. (DRUG ABUSE RESISTANCE EDUCATION) BRITISH
COLUMBIA SOCIETY
14200 GREEN TIMBERS WAY
SURREY BC V3T 6P3

SOCIETY INCORPORATION NUMBER
S-0042160

DATE OF INCORPORATION
October 2, 2000

DATE OF ANNUAL GENERAL MEETING (AGM)
November 14, 2013

DIRECTOR INFORMATION as of November 14, 2013

Last Name, First Name, Middle Name:

ADJEI-ACHAMPONG, EMMANUEL

Physical Address:

243 - 8091 RYAN RD
RICHMOND BC V7A 2E4

Mailing Address:

243 - 8091 RYAN RD
RICHMOND BC V7A 2E4

Last Name, First Name, Middle Name:

CHOY, ANTHONY

Physical Address:

911 SPERLING AVE
BURNABY BC V5B 4H7

Mailing Address:

911 SPERLING AVE
BURNABY BC V5B 4H7

Last Name, First Name, Middle Name:

DEBRUYCKERE, KEVIN

Physical Address:

14045 33B AVE
SURREY BC V4P 3P6

Mailing Address:

14045 33B AVE
SURREY BC V4P 3P6

Last Name, First Name, Middle Name:

DOUCETTE, CHUCK

Physical Address:1695 53A STREET
DELTA BC
CANADA V4M 3G3**Mailing Address:**1695 53A STREET
DELTA BC
CANADA V4M 3G3**Last Name, First Name, Middle Name:**

GODDARD, LAINIE

Physical Address:21637 47A AVE
LANGLEY BC V3A 8S2**Mailing Address:**21637 47A AVE
LANGLEY BC V3A 8S2**Last Name, First Name, Middle Name:**

GRANT, COLIN

Physical Address:7511 LANGTON RD
RICHMOND BC V7C 4B4**Mailing Address:**7511 LANGTON RD
RICHMOND BC V7C 4B4**Last Name, First Name, Middle Name:**

HELM, JEFFREY

Physical Address:179 17TH AVE W
VANCOUVER BC V5Y 1Z7**Mailing Address:**179 17TH AVE W
VANCOUVER BC V5Y 1Z7**Last Name, First Name, Middle Name:**

HO, ESTHER

Physical Address:3125 8888 ODLIN CRES
RICHMOND BC
CANADA V6X 3Z8**Mailing Address:**3125 8888 ODLIN CRES
RICHMOND BC
CANADA V6X 3Z8**Last Name, First Name, Middle Name:**

JASWAL, MICHAEL

Physical Address:405 - 822 HOMER ST
VANCOUVER BC V6B 6M3**Mailing Address:**405 - 822 HOMER ST
VANCOUVER BC V6B 6M3**Last Name, First Name, Middle Name:**

JOHAL, ROB S

Physical Address:814 61ST AVE W
VANCOUVER BC V6P 2B7**Mailing Address:**814 61ST AVE W
VANCOUVER BC V6P 2B7**Last Name, First Name, Middle Name:**

MIGUEL, EVELYN

Physical Address:8257 SHEAVES RD
DELTA BC V4C 7R5**Mailing Address:**8257 SHEAVES RD
DELTA BC V4C 7R5

Last Name, First Name, Middle Name:

PAPAGIANNIS, GUS

Physical Address:

29 - 20460 66 AVE
LANGLEY BC V2Y 3B6

Mailing Address:

29 - 20460 66 AVE
LANGLEY BC V2Y 3B6

Last Name, First Name, Middle Name:

STROPPIA, STEPHANIE

Physical Address:

12357 20 AVE
SURREY BC V4A 1Z3

Mailing Address:

12357 20 AVE
SURREY BC V4A 1Z3

Last Name, First Name, Middle Name:

TEDESCO, GREG

Physical Address:

6230 LOCHDALE ST
BURNABY BC
CANADA V5B 2M5

Mailing Address:

6230 LOCHDALE ST
BURNABY BC
CANADA V5B 2M5

Last Name, First Name, Middle Name:

YAU, MIKE

Physical Address:

150 - 4200 NO. 3 RD
RICHMOND BC V6X 2C2

Mailing Address:

150 - 4200 NO. 3 RD
RICHMOND BC V6X 2C2



BC Registry
Services

Mailing Address:
PO Box 9431 Stn Prov Govt
Victoria BC V8W 9V3
www.bcregistryservices.gov.bc.ca

Location:
2nd Floor - 940 Blanshard Street
Victoria BC
250 356-8609

Notice of Change of Address for BC Society

FORM 5
SOCIETY ACT
Section 10

Filed Date and Time: **December 10, 2013 01:03 PM Pacific Time**
Effective Date and Time of Filing: **December 11, 2013 12:01 AM Pacific Time**

Society Incorporation Number:
S-0042160

Name of Society:
D.A.R.E. (DRUG ABUSE RESISTANCE EDUCATION)
BRITISH COLUMBIA SOCIETY

REGISTERED OFFICE INFORMATION

Physical Address:
14200 GREEN TIMBERS WAY
SURREY BC V3T 6P3
CANADA

Mailing Address:
RCMP E DIVISION HQ, MAILSTOP #601
14200 GREEN TIMBERS WAY
SURREY BC V3T 6P3
CANADA

**D. A. R. E. (DRUG ABUSE RESISTANCE EDUCATION)
BRITISH COLUMBIA SOCIETY**

**FINANCIAL STATEMENTS
(UNAUDITED)
JULY 31, 2013**

Morrow
& Co.

D. A. R. E. (DRUG ABUSE RESISTANCE EDUCATION) BRITISH COLUMBIA SOCIETY

TABLE OF CONTENTS (UNAUDITED) JULY 31, 2013

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Statement of Financial Position	2
Statement of Operations and Changes in Net Assets	3
Statement of Cash Flows	4
Notes to the Financial Statements	5 - 8

REVIEW ENGAGEMENT REPORT

To the Members of D. A. R. E. (Drug Abuse Resistance Education) British Columbia Society

We have reviewed the statement of financial position of **D. A. R. E. (Drug Abuse Resistance Education) British Columbia Society** as at **July 31, 2013** and the statement of operations and changes in net assets and statement of cash flows for the year ended. Our review was made in accordance with Canadian generally accepted standards for review engagements and accordingly consisted primarily of enquiry, analytical procedures and discussion related to information supplied to us by the Society.

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

In common with many charitable organizations, the Society derives revenue from donations, that are not susceptible to adequate review procedures. Accordingly, our review of these revenues was limited to the amounts recorded by the Society.

Based on our review, except for the effect of adjustments, if any, which we might have determined to be necessary had we been able to satisfy ourselves concerning the completeness of the donations referred to in the proceeding paragraph, nothing has come to our attention that causes us to believe that these financial statements are not, in all material respects, in accordance with Canadian accounting standards for not-for-profit organizations.

Morrow & Co.

Vancouver, B.C.
November 10, 2013

CERTIFIED GENERAL ACCOUNTANTS

D. A. R. E. (DRUG ABUSE RESISTANCE EDUCATION) BRITISH COLUMBIA SOCIETY

STATEMENT OF FINANCIAL POSITION (UNAUDITED) AS AT JULY 31, 2013

	July 31, 2013	July 31, 2012	August 1, 2011
ASSETS			
CURRENT			
Cash	\$ 22,182	\$ 33,352	\$ 15,619
Restricted cash (Note 3)	6,058	8,237	-
Marketable securities	11,812	11,753	36,679
Accounts receivable	10,785	5,740	4,935
	\$ 50,837	\$ 59,082	\$ 57,233
LIABILITIES			
CURRENT			
Accounts payable and accrued liabilities	\$ 3,850	\$ 3,850	\$ 3,920
Deferred revenue (Note 4)	6,058	8,237	-
	9,908	12,087	3,920
NET ASSETS			
UNRESTRICTED	40,929	46,995	53,313
	\$ 50,837	\$ 59,082	\$ 57,233

Approved on behalf of the Board of
Directors:

_____ Director

_____ Director

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

D. A. R. E. (DRUG ABUSE RESISTANCE EDUCATION) BRITISH COLUMBIA SOCIETY

STATEMENT OF OPERATIONS AND CHANGES IN NET ASSETS (UNAUDITED) FOR THE YEAR ENDED JULY 31, 2013

	2013 Budget	2013 Actual	2012 Actual
REVENUE			
Donations	\$ 111,670	\$ 90,573	\$ 97,704
Gaming grant	20,000	13,942	11,763
Interest	-	58	74
Other	-	-	826
	131,670	104,573	110,367
EXPENSES			
Community programs (Note 5)	64,583	62,922	55,473
Consulting	55,000	39,330	51,409
Accounting and legal	4,200	3,803	3,803
Office	225	2,118	802
Insurance	1,050	1,050	1,050
Fundraising expense	1,500	518	3,137
Interest and bank charges	500	514	486
Advertising and promotion	-	271	288
Internet and communications	237	113	237
	127,295	110,639	116,685
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES	4,375	(6,066)	(6,318)
NET ASSETS, BEGINNING OF YEAR	-	46,995	53,313
NET ASSETS, END OF YEAR	\$ 4,375	\$ 40,929	\$ 46,995

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

D. A. R. E. (DRUG ABUSE RESISTANCE EDUCATION) BRITISH COLUMBIA SOCIETY

STATEMENT OF CASH FLOWS (UNAUDITED) FOR THE YEAR ENDED JULY 31, 2013

	2013	2012
OPERATING ACTIVITIES		
Deficiency of revenue over expenses	\$ (6,066)	\$ (6,318)
	(6,066)	(6,318)
Change in non-cash working capital items:		
Deferred revenue	(2,179)	8,237
Accounts payable and accrued liabilities	-	(70)
Accounts receivable	(5,045)	(805)
(DECREASE) INCREASE IN CASH AND CASH EQUIVALENTS	(13,290)	1,044
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	53,342	52,298
CASH AND CASH EQUIVALENTS, END OF YEAR	\$ 40,052	\$ 53,342
Cash and cash equivalents consist of:		
Cash	\$ 22,182	\$ 33,352
Restricted cash	6,058	8,237
Marketable securities	11,812	11,753
	\$ 40,052	\$ 53,342

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

D. A. R. E. (DRUG ABUSE RESISTANCE EDUCATION) BRITISH COLUMBIA SOCIETY

NOTES TO THE FINANCIAL STATEMENTS (UNAUDITED) JULY 31, 2013

1. PURPOSE OF THE SOCIETY

D. A. R. E. (Drug Abuse Resistance Education) British Columbia Society ("the Society") is a volunteer charitable organization whose purpose is to empower the children of British Columbia with skills necessary to avoid substance abuse and violence through community-based prevention, education and awareness programs. The Society is incorporated under the Society Act (British Columbia) and is a registered Canadian charity for Canadian Income Tax Purposes.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

These financial statements are prepared in accordance with Canadian accounting standards for not-for-profit organizations. The significant policies are detailed as follows:

(a) Basis of presentation

On August 1, 2012, the Society adopted the Canadian accounting standards for not-for-profit organizations ("ASNPO").

The financial statements for the year ended July 31, 2013 are the first financial statements that are prepared in accordance with ASNPO. The financial statements for the year ended July 31, 2012 were previously prepared in accordance with the former Canadian generally accepted accounting principles in the CICA Handbook - Accounting Part V version (Pre-changeover GAAP for non-profit organizations). According to the CICA Handbook Section 1500 in Part III for ASNPO, the date of transition is the beginning of the fiscal year for comparative information. Therefore, the transition date for the Society is August 1, 2011, the beginning of the fiscal year ended July 31, 2012.

There were no adjustments to the statement of financial position as at August 1, 2011 nor the statement of operations for the year ended July 31, 2012.

(b) 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 balance sheet date and the reported amounts of revenues and expenses during the year. Actual results could differ from those estimates.

D. A. R. E. (DRUG ABUSE RESISTANCE EDUCATION) BRITISH COLUMBIA SOCIETY

NOTES TO THE FINANCIAL STATEMENTS (UNAUDITED) JULY 31, 2013

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

(c) Revenue Recognition

The Society follows the deferral method of accounting for contributions:

- (i) Restricted contributions are recognized as revenue in the year when related expenses are incurred.
- (ii) Unrestricted contributions are recognized as revenue when received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured.
- (iii) Investment income is recognized as revenue when earned.

(d) Investments

Investments are classified as available for sale and are recorded at fair value.

(e) Donated Property and Non-cash Donations

Donated property and other non-cash donations are recorded as contributions at their fair value at the date of donation. The Society uses free office space provided by the RCMP without charge. Since the office is provided without any incremental cost to the RCMP and because of the difficulty in assigning values for such use, the office-use value is not reflected in the accompanying financial statements. No property or other non-cash donations were made during 2013 or 2012.

(f) Contributed Services

The Society receives a substantial amount of services contributed by its officers. The kinds of services generally involve the contribution of time to organize the Society's activities. Because of the difficulty in assigning values for such services, these items are not reflected in the accompanying financial statements.

3. RESTRICTED CASH

The balance represents cash that is restricted for specific program expenses (Note 4).

D. A. R. E. (DRUG ABUSE RESISTANCE EDUCATION) BRITISH COLUMBIA SOCIETY

NOTES TO THE FINANCIAL STATEMENTS (UNAUDITED) JULY 31, 2013

4. DEFERRED REVENUE

Deferred revenue represents the unexpended balance of a Community Gaming Grant being carried forward to the future years.

	2013	2012
Balance, beginning of the year	\$ 8,237	\$ -
Utilize prior year surplus	(8,237)	-
Current year contribution received	20,000	20,000
Current year expenditures	(13,942)	(11,763)
Balance, end of the year	\$ 6,058	\$ 8,237

5. COMMUNITY PROGRAMS

	2013	2012
Student materials	\$ 62,905	\$ 55,251
Volunteer expense	17	222
Total	\$ 62,922	\$ 55,473

6. COMMITMENTS

The Society has entered into a commitment with a third party for insurance coverage of \$1,050 per annum ending August 2015.

7. FINANCIAL INSTRUMENTS

The Society's financial instruments consist of cash, restricted cash, marketable securities, accounts receivable, accounts payable and accrued liabilities, and deferred revenue. Unless otherwise noted, it is management's opinion that the Society is not exposed to significant interest, currency, or credit risk arising from these financial instruments.

8. CAPITAL MANAGEMENT

The Society's main objective, when managing capital, is to safeguard its ability to continue as a going concern so that it can fund its educational and awareness programs for school children through the use of funds from both internal and external sources.

The Society's capital structure consists of unrestricted net assets comprised primarily of cash and marketable securities. The Society is not subject to any externally imposed capital requirements.

D. A. R. E. (DRUG ABUSE RESISTANCE EDUCATION) BRITISH COLUMBIA SOCIETY

**NOTES TO THE FINANCIAL STATEMENTS
(UNAUDITED)
JULY 31, 2013**

9. BUDGET AMOUNTS

The budgeted figures, as presented for comparative purposes, are unaudited and approved by the Board of Directors.

DARE BC Society
DARE Educational Program
Actual and Projected Program Budgets

	Last Year 2012/2013 Actual	Current Year 2013/2014 Forecast	Next Year 2014/2015 Forecast
PROGRAM REVENUE			
Gaming Direct Access Grant	20,000	20,000	20,000
Donations	84,515	220,250	230,250
Interest	58	75	75
Other	0	0	0
Ace Courier Sponsorship (In-Kind)	30,000	30,000	32,000
DARE Officer Volunteers (7,847 hours In-Kind)	78,470	78,470	78,470
Office Space (In-Kind)	5,000	5,000	5,000
Telephone/Fax/Internet (In-Kind)	1,000	1,000	1,000
Total Program Revenue	219,043	354,795	366,795
PROGRAM EXPENSES			
DARE Student Materials and Shipping	62,922	85,000	92,528
Ace Courier (In-Kind)	30,000	30,000	32,000
DARE Officer Volunteers (7,847 hours In-Kind)	78,470	78,470	78,470
Accounting/Legal	3,803	4,200	4,200
Admin & Msc	3,020	4,000	4,200
Insurance	1,050	1,100	1,100
Bank fees	514	540	565
DARE Officer Training	0	80,000	80,000
Wages/Professional Fees	39,330	65,000	67,500
Office Space (In-Kind)	5,000	5,000	5,000
Telephone/Fax/Internet (In-Kind)	1,000	1,000	1,000
Total Program Expenses	225,109	354,310	366,563
SURPLUS/DEFICIT	-6,066	485	232

**CITY OF NANAIMO
EVALUATION
OTHER GRANTS**

Name of Organization: **Nanaimo Volunteer & Information Centre Society**

Cash grant request in the amount of \$1,501.47 to cover the cost of the rental at Beban Park Auditorium on 2014-APR-10 for their 2014 Annual Volunteer Appreciation Luncheon.

Grant No. 2014 OG-02

Criteria:	Meets Criteria:		Statement of Purpose:	
	Yes	No		
➤ large number of volunteers			<u>Kind of Funding:</u> educational funding emergency funding capital grants on a matching basis up to a maximum of \$5,000 in-kind funding for facility rental	
➤ registered nonprofit society				
➤ sound financial and administrative management				
➤ financial need				
➤ accessible to a large portion of the community				
➤ must have a broad base of support				
➤ must be local in focus				
➤ must adhere to all City of Nanaimo's bylaws and policies				
Grant Awarded:			Amount Recommended:	\$
	Yes	No		

Discussion:

Notes:

For every volunteer an opportunity and for every opportunity a volunteer.




10 January 2014

"Other Grants" Committee
City of Nanaimo
City Hall
455 Wallace Street
Nanaimo, B.C.
V9R 5J6

Dear Sirs:

Please find enclosed our Application for a Grant in the amount of \$1,501.47 to cover the cost of rental for Beban Auditorium on April 10, 2014, which is the date of our 19th annual 2014 annual Volunteer Appreciation Luncheon.

We trust you find the enclosed to be in order, and will await your decision.

Sincerely,

Marjorie Driscoll,
Executive Director,
Volunteer Nanaimo

#3 – 2350 Labieux Road, Nanaimo BC V9T 3M6 Tel: 250.758.7121 Fax: 250.758.7106



CITY OF NANAIMO APPLICATION FOR GRANT OTHER GRANTS

Office Use

ORGANIZATION:

Nanaimo Volunteer & Information Centre Society

DATE: January 02, 2014

ADDRESS: #3 – 2350 Labieux Road,
Nanaimo, BC V9T 3M6

PRESIDENT: Christopher Boldt

SENIOR STAFF MEMBER: Marjorie Driscoll

TELEPHONE: 250.758.7121

POSITION: Executive Director

FAX: 250.758.7106

CONTACT: mdriscoll.vn@shaw.ca

EMAIL: vn.admin@shaw.ca

TELEPHONE: 250.758.7121.

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

See attached

GEOGRAPHIC AREA SERVED BY THE ORGANIZATION: Nanaimo South to Duncan, and North to Oceanside

NO. OF FULL TIME STAFF: None

NO. OF PART TIME STAFF: One (1)

NO. OF COMMUNITY VOLUNTEERS: 40,000

NO. OF VOLUNTEER HOURS PER YEAR: 750,000

NO. OF MEMBERS: 60

MEMBERSHIP FEE: \$60 per year

CLIENTS SERVED, LAST YEAR: approx. 15,000

CLIENTS SERVED, THIS YEAR (PROJECTED): approx 16,000

B.C. SOCIETY ACT REG. NO.: S15055

REVENUE CANADA CHARITABLE REG. NO.: 067.3295.59.28

CURRENT BUDGET :

INCOME: \$ 124,840.64

EXPENSES: \$ 132,883.45

NEXT YEAR PROJECTED:

\$ 70,000.00

INCOME:

\$70,000.00

EXPENSES: \$

70,000.00

DO YOU REQUIRE A RENTAL SUBSIDY? IF SO, HOW MUCH?
\$ 1501.47

CASH GRANT? IF SO, HOW MUCH? No
GRANT REQUESTED: \$ 1501.47

SIGNATURE: *M. Driscoll*

TITLE/POSITION: Executive Director

DATE: Jan 02, 2014

NOTE: YOUR ORGANIZATION'S MOST RECENT AUDITED FINANCIAL STATEMENTS, CURRENT FINANCIAL STATEMENTS AND BALANCE SHEET AND INCOME STATEMENT MUST BE ATTACHED TO THE APPLICATION FORM (SEE COMPLETE LIST OF REQUIRED ATTACHMENTS ON BACK OF THIS FORM).



**Attachment to Application for
Community Service Grant by
Nanaimo Volunteer & Information Centre Society**

- **Volunteer Nanaimo** – is an umbrella Society for non-profit organizations and is best known as a referral system for volunteers and non-profits in the Nanaimo Regional area. We provide training and consultation to organizations on volunteer management and board governance. We offer fund development consultation, event coordination and promote volunteerism through media advertisement and website development, where all our volunteer listings are updated each week. We are funded in part by BC Gaming, corporate sponsorship, and our revenue generating activities.
- **Youth Network** – is a summer run program that introduces volunteerism to youth ages 11 – 18 and provides life-long learning and community experiences. The Government of Canada contributes in part to this yearly initiative.
- **Debt-Free Program** – is a year-long program providing debt management and budget coaching to anyone in the community who needs help managing their finances in an uncertain economy. Start-up funding provided in part by the Government of Canada to this initiative through the New Horizon Seniors Program in 2006, and now run entirely by volunteers.
- **Community Tax Program** – provides tax services to individuals and seniors with an income under \$30,000 per year. This successful program, run entirely by volunteers, has been well used for many years by the community.
- **Watchdog Computer Team** – this program, run by volunteers, provides technical services, expertise and computer repair services to non-profit agencies, seniors, and other members of the public. The teams of volunteer technicians help to keep their computers safe, virus-free and build their technical capacities. The team works with staff and volunteers on:
 - Office Networking
 - Computer Security
 - Computer Tune Up and Repairs

REQUIRED INFORMATION, CRITERIA AND KIND OF FUNDING

The following must be attached to this application for consideration of the Grants Advisory Committee:

1. Copy of most recent Society Act Annual Report (Form 11)
2. Most recent Audited Financial Statement (or year-end financial statements)
3. Year-to-date Financial Statements (including both Balance Sheet and Income Statement)
4. A budget for this fiscal year as well as the next fiscal year
5. List of Directors

Criteria for Awarding Other Grants:

1. large number of volunteers
2. registered nonprofit society
3. sound financial and administrative management
4. demonstrated financial need
5. accessible to a large portion of the community
6. broad base of support
7. other source of financial support
8. must be local in focus and comply with City of Nanaimo bylaws and policies
9. cash grants not provided if organization receives a PTE or where the facility is provided by the City free of charge or reduced rate. Notwithstanding the above statement, organizations facing critical financial difficulties are eligible to apply for emergency funding.

Kind of Funding Provided for Other Grants:

1. educational funding
2. emergency funding
3. capital grants on a matching basis up to a maximum of \$5,000
4. in-kind funding for facility rental

CITY OF NANAIMO

GRANT QUESTIONNAIRE

1. What is the main purpose of your organization?

The main purpose of our organization is to promote community involvement for our non-profit agencies in the greater Nanaimo area, and to assist them in maximizing their efficiency and effectiveness in the community.

2. Describe the work your organization does in this community.

We provide our non-profit agencies with a volunteer workforce which allows them to operate successfully, and by offering on-going workshops to their Board of Directors, which allows them to network with other non-profits. We also maintain a website listing all volunteer vacancies required by any agency (whether member or non-member) and distribute a weekly list to the media, educational institutions and employment agencies. We also operate many successful programs out of our Centre, including free tax returns for low income families, free debt coaching to anyone needing budget advice, free computer repair, maintenance and virus protection service, free use of our Board Room for meetings, free use of equipment rentals such as laptops, multi-media projectors, and advertise their need for volunteers as required.

3. What other agencies provide similar services?

We are unaware of any other agency in the greater Nanaimo area offering all these services in one location at no charge.

4. How is your organization different than those organizations providing similar services in question 3 above?

Our tax program caters to all low income earners, is completely free, run entirely by volunteers, and runs two days per week during the busy tax season and one day per week all year long.

5. Describe who your clients are.

Our clients are non-profit agencies within the Nanaimo area community. We also serve to promote Nanaimo by posting volunteer vacancies for anyone raising funds at specific events, for example the Silly Boat Regatta, Nanaimo Bathtub Race and Cruise Ship Ambassadors.

6. Where do your clients live?

Our client/members are based in the greater Nanaimo area, although we also serve agencies outside the City limits when they require our help.

CITY OF NANAIMO

GRANT QUESTIONNAIRE

7. Describe the needs of your clients.

The needs of our member agencies range from disadvantaged children or adults, to caregivers, youth and seniors. None of these not-for-profits could possibly reach their goals without volunteers, and this is where Volunteer Nanaimo is able to help them all.

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

Our goals for 2014 are to approach our non-profit agencies with a view to improving even further the service we offer to them. In addition, we plan workshops and technical support, highlighting our own profile in the community to ensure more people know where we are, what we can help them with, and what services we can offer them. We will continue to offer our summer program which encourages young people to volunteer in our community by helping at fund-raising events, community programs including the Nanaimo 7-10 Club, VIEX, and Columbian Centre Society annual picnic.

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

We constantly strive to improve the quality of service we offer to our non-profits. In addition, we facilitate workshops on topics of interest to them and their Boards.

10. Describe your organization's community support.

We continually endeavour to promote goodwill, networking and teamwork to help non-profit agencies achieve their goals. We advertise on our website and in the local media outlets indicating the needs of the specific volunteers required, and provide the volunteer with information about the agency to facilitate hiring.

11. Describe the role of volunteers in your organization.

Our volunteers at the offices of Volunteers carry out various duties for us, including receptionist to answer phone enquiries and emails, maintain appointments and records for tax return and debt coaching, administrative assistance to the Executive Director, maintain our website, run annual membership drives, compile volunteer listings weekly, offer computer technician service and repair, maintain the office itself, assist with reception duties for Big Brothers Big Sisters of C.V.I. (shared office space) when required, and general office duties. They also assist in planning the Volunteer Appreciation Luncheon at Beban Auditorium, the Grant for which is requested herein.

12. What are your organization's problems and how are they being addressed?

We have an ongoing funding issue, as do all non-profits in the City. Funding is not always forthcoming, so we spend valuable time trying to plan fund-raisers, time which could be better spent on our non-profit clients.

CITY OF NANAIMO GRANT QUESTIONNAIRE

13. Provide details of fees for service in your organization, and how costs and fees are determined.

Our membership fee was set at \$48.00 annually for 16 years, and in 2012 was increased to \$60.00. This was felt to be a reasonable fee for what Volunteer Nanaimo offers in return to its members.

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

Volunteer Nanaimo is a stand-alone non-profit agency. We network with other volunteer centres on Vancouver island and with Volunteer Canada. The operation and scope of Volunteer Nanaimo is limited only to the amount of funding received.

15. Provide details of any funds that are controlled by your organization that are not part of your operating income. Also provide details of any capital, special purpose bequests, endowments or reserve funds.

There are no funds which are not part of our operating income.

16. Describe your policy and treatment of year-end surpluses or deficits.

We operate on a balanced budget. We have no year-end surplus, and any deficits (minimal) are carried forward.

7. Detail current and/or planned revenue-generating activities of your organization.

Our annual membership drive generates income. In addition, each year we facilitate and host the Volunteer Appreciation Luncheon at Beban Park (the source of this application) and ticket sales for this event cover some of the costs of the meal. We also ask the corporate sector to assist us in this event.

CITY OF NANAIMO GRANT QUESTIONNAIRE

18. List grants applied for/received from other governments or service clubs.
None to date.
-

19. Name other organizations or individuals who can endorse your organization. Provide names and telephone numbers.

Name: Big Brothers Big Sisters of Central V.I.
Denise Robinson, Executive Director

Telephone No.: 250.758.2447

Name: Habitat for Humanity Society
Teresa Pring, Executive Director

Telephone No.: 250.758.8078

20. Identify previous grants from the City of Nanaimo and other agencies and describe how your organization ensured funding went towards the program identified.

We submit one application per year to the Other Grants Committee to subsidize our costs associated with hosting the Volunteer Appreciation Luncheon for about 400 volunteers. The Grant funds are used solely to cover the costs of renting Beban Park auditorium.

21. What do you plan to use the City grant for this year?

As in many previous years, the Grant funds will be used to host the 19th annual Volunteer Appreciation Luncheon at Beban Park Social Centre auditorium for approximately 400 volunteers. The amount requested is the cost of renting the facility.

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

Without the Grant from the City of Nanaimo, it would be impossible for Volunteer Nanaimo to host a Luncheon event of this size.

If you have any questions, call Raymond Reimer, 755-4412

G:\ADMINISTRATION\Committees\Grants Advisory Committee\Grants Application
Forms\Applications\Application for Other Grants.doc



2013 Annual Report BC SOCIETY

FORM 11
SOCIETY ACT
Section 68

Filed Date and Time: January 7, 2014 01:52 PM Pacific Time

ANNUAL REPORT DETAILS

NAME OF SOCIETY

NANAIMO VOLUNTEER AND INFORMATION CENTRE SOCIETY
3-2350 LABIEUX RD
NANAIMO BC
CANADA V9T 3M6

SOCIETY INCORPORATION NUMBER
S-0015055

DATE OF INCORPORATION
October 4, 1979

DATE OF ANNUAL GENERAL MEETING (AGM)
June 20, 2013

DIRECTOR INFORMATION as of June 20, 2013

Last Name, First Name, Middle Name:

BEER, DAVE

Physical Address:

4933 HARTWIG CRES
NANAIMO BC V9V1R2

Mailing Address:

4933 HARTWIG CRES
NANAIMO BC V9V1R2

Last Name, First Name, Middle Name:

BOLDT, CHRIS

Physical Address:

#2 - 3007 HAMMOND BAY ROAD
NANAIMO BC
CANADA V9T 1E1

Mailing Address:

#2 - 3007 HAMMOND BAY ROAD
NANAIMO BC
CANADA V9T 1E1

Last Name, First Name, Middle Name:

BRAMLEY, SARAH

Physical Address:

1339 GREWAIS RD
NANAIMO BC V9X 1P7

Mailing Address:

1339 GREWAIS RD
NANAIMO BC V9X 1P7

Last Name, First Name, Middle Name:

BULGER, RITA MARIA

Physical Address:

3575 SAXMAN RD
NANAIMO BC V9T2G9

Mailing Address:

3575 SAXMAN RD
NANAIMO BC V9T2G9

Last Name, First Name, Middle Name:

OKANO, PARKER

Physical Address:

124 SYLVAN PLACE
NANAIMO BC
CANADA V9R 6S1

Mailing Address:

124 SYLVAN PLACE
NANAIMO BC
CANADA V9R 6S1

Last Name, First Name, Middle Name:

PEDDIE, TIFFANY

Physical Address:

402-305 MILTON STREET
NANAIMO BC
CANADA V9T6H3

Mailing Address:

402-305 MILTON STREET
NANAIMO BC
CANADA V9T6H3

Last Name, First Name, Middle Name:

SALTER, LEANNE

Physical Address:

PO BOX 489
ERRINGTON BC
CANADA V0R 1V0

Mailing Address:

PO BOX 489
ERRINGTON BC
CANADA V0R 1V0

Last Name, First Name, Middle Name:

SAUDER, JERRY

Physical Address:

1260 BUNKER PLACE
NANAIMO BC V9P1W8

Mailing Address:

1260 BUNKER PLACE
NANAIMO BC V9P1W8

Last Name, First Name, Middle Name:

SCHNELL, JOEL

Physical Address:

6016 CEDAR GRAVE DRIVE
NANAIMO BC
CANADA V9R6M7

Mailing Address:

6016 CEDAR GRAVE DRIVE
NANAIMO BC
CANADA V9R6M7

Last Name, First Name, Middle Name:

WINDLEY, VI

Physical Address:

101 - 6100 OLIVER ROAD
NANAIMO BC V9T0B5

Mailing Address:

101 - 6100 OLIVER ROAD
NANAIMO BC V9T0B5

NANAIMO VOLUNTEER AND INFORMATION CENTRE SOCIETY

NOTICE TO READER

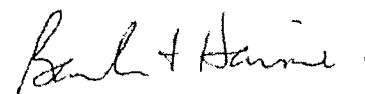
MARCH 31, 2013

On the basis of information provided by management, we have compiled the balance sheet of Nanaimo Volunteer And Information Centre Society as at March 31, 2013 and the statement of revenue and expenses and statement of changes in net assets for the year then ended.

We have not performed an audit or review engagement in respect of these financial statements and, accordingly, we express no assurance thereon.

Readers are cautioned that these statements may not be appropriate for their purposes.

Lantzville, British Columbia
May 16, 2013



Barber and Haime
Chartered Accountants


NANAIMO VOLUNTEER AND INFORMATION CENTRE SOCIETY

BALANCE SHEET
Unaudited - See Notice to Reader
AS AT MARCH 31, 2013

	Note	2013	2012
ASSETS			
CURRENT			
Cash		\$ 51,941	\$ 46,445
Cash restricted for dental program		-	13,677
		51,941	60,122
PROPERTY AND EQUIPMENT (NET)	3	5,423	4,061
		\$ 57,364	\$ 64,183
LIABILITIES & MEMBERS' EQUITY			
CURRENT			
Accounts payable/accrued liabilities		\$ 999	\$ 1,867
Source deductions payable		-	481
		999	2,348
MEMBERS' EQUITY			
Unrestricted net assets		50,942	57,774
Invested in property and equipment		5,423	4,061
MEMBERS' EQUITY, end of year		56,365	61,835
		\$ 57,364	\$ 64,183

Approved on Behalf of the Board

 Director

 Director

NANAIMO VOLUNTEER AND INFORMATION CENTRE SOCIETY

STATEMENT OF REVENUE AND EXPENSES

Unaudited - See Notice to Reader

FOR THE YEAR ENDED MARCH 31, 2013

	2013	2012
REVENUE		
Grants and contributions	\$ 41,993	\$ 12,985
Bingo and casino events	40,000	35,000
Training revenue		3,321
Dental program	31,572	43,407
Volunteer luncheon	2,940	3,775
Membership fees and other	8,236	7,300
Rental income	100	
	124,841	105,788
EXPENSES		
Accounting and legal	2,031	1,100
Advertising	224	484
Amortization	1,796	1,715
Bank charges and interest	547	595
Books, memberships and supplies	35	105
Consultant	3,625	7,442
Dental program expenses	57,185	33,016
Fundraising and board expenses	1,799	8,910
Insurance	2,446	3,239
Office supplies	6,914	13,431
Rent and utilities	9,845	5,780
Repairs and maintenance	2,500	3,765
Telephone	1,804	3,214
Wages and employee benefits	35,737	17,965
Volunteer appreciation	3,823	4,230
	130,311	104,991
EXCESS OF REVENUE OVER EXPENDITURE FOR THE YEAR	\$ (5,470)	\$ 797

NANAIMO VOLUNTEER AND INFORMATION CENTRE SOCIETY

Statement of Changes in Net Assets

Unaudited - See Notice to Reader

For the year ended MARCH 31, 2013

	INVESTED IN PROPERTY & EQUIPMENT	UNRESTRICTED NET ASSETS	2011 TOTAL	2010 TOTAL
BALANCE, at beginning of the year	\$ 4,061	\$ 57,774	\$ 61,835	\$ 61,038
Excess of revenue over expenditure	-	(5,470)	(5,470)	797
Transferred (to) from unrestricted net assets	1,362	(1,362)	-	-
Prior period adjustments				
	1,362	(6,832)	(5,470)	797
BALANCE, at end of year	\$ 5,423	\$ 50,942	\$ 56,365	\$ 61,835

NANAIMO VOLUNTEER AND INFORMATION CENTRE SOCIETY

Statement of Changes in Net Assets

Unaudited - See Notice to Reader

For the year ended MARCH 31, 2013

	INVESTED IN PROPERTY & EQUIPMENT	UNRESTRICTED NET ASSETS	2011 TOTAL	2010 TOTAL
BALANCE, at beginning of the year	\$ 4,061	\$ 57,774	\$61,835	\$61,038
Excess of revenue over expenditure	-	(6,170)	(6,170)	797
Transferred (to) from unrestricted net assets	1,362	(1,362)	-	-
Prior period adjustments				
	1,362	(7,532)	(6,170)	797
BALANCE, at end of year	\$ 5,423	\$ 50,242	\$55,665	\$61,835

NANAIMO VOLUNTEER AND INFORMATION CENTRE SOCIETY

Notes to the Financial Statements
Unaudited - See Notice to Reader

MARCH 31, 2013

1. NATURE OF THE ORGANIZATION

The society promotes volunteerism in Nanaimo and District.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

(a) Property and equipment

Property and equipment are recorded at cost and are being amortized using the following annual rates and bases:

Computer equipment	30-55% declining balance method
Furniture & equipment	20% declining balance method

(b) Revenue recognition

Nanaimo Volunteer & Information Centre follows the deferral method of accounting for contributions. Unrestricted contributions are recognized as revenue when received or receivable if the amount to be received can be reasonably estimated and collectability is reasonably assured.

Unrestricted investment income is recognized as revenue when earned.

Seminar fees are recognized as revenue when the seminars are held.

(c) Contributed services

Volunteers contribute about 5,000 hours per year to assist Nanaimo Volunteer and Information Centre Society in carrying out its service delivery activities. Because of the difficulty of determining their fair value, contributed services are not recognized in the financial statements.

(d) Environment issues

The accounting policy of the Society is to record environmental liabilities as they become known. There are no known environmental liabilities as at March 31, 2013.

(e) Financial instruments

The Society's financial instruments consist of cash, accounts payable and accrued liabilities. 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 instruments approximated their carrying values.

NANAIMO VOLUNTEER AND INFORMATION CENTRE SOCIETY

Notes to the Financial Statements
Unaudited - See Notice to Reader

MARCH 31, 2013

3. PROPERTY AND EQUIPMENT

Property and equipment appeared as net amount on prior year financial statements. No detail was available, therefore opening numbers for 2008 year were net of amortization, rather than actual cost.

	Cost	Accumulated Amortization	Net 2013	Net 2012
Computer equipment	\$ 7,569	\$ 6,237	\$ 1,332	\$ 2,501
Furniture & equipment	7,750	3,659	4,091	1,560
	\$ 15,319	\$ 9,896	\$ 5,423	\$ 4,061

4. STATEMENT OF CHANGES IN FINANCIAL POSITION

A statement of changes in financial position was not included as it would not provide any additional information.

5. GRANTS AND CONTRIBUTIONS

	2013
Human Resources Development Canada	\$ 2,310
YVC	3,103
Donations	36,580
	\$ 41,993

ASSET

CURRENT ASSETS

Petty cash fund	-114.75	
Bank Acct 00260 0305992	-747.15	
Bank Acct 0026 0000547	7,713.55	
Current/General/718243	2,605.19	
Bank Acct YVC 304813	2,396.14	
Bank Acct JCP/Finance 0306743	274.95	
Gaming 0306840	10,319.10	
Bank Acct Training 0026 0304538	10,886.78	
Total Cash		33,333.81
GST receivables		0.00
Suspence		0.00
Total Current Assets		33,333.81

TOTAL ASSET **33,333.81**

LIABILITY

Current Liabilities

Accounts Payable		0.00
Vacation Payable		0.00
EI Payable	1,250.50	
CPP Payable	2,032.63	
IncomeTax Payable	2,782.75	
Receiver General Payable		6,065.88
Year End Accounts Payable		0.00
Wages Payable		0.00
WBC Payable		200.60
Total Current Liabilities		6,266.48

TOTAL LIABILITY **6,266.48**

EQUITY

Earnings

Members Equity/Retained Earnings	35,120.46
Current Earnings	-18,905.66
Prior Period Adjustments	10,852.53
Total Earnings	27,067.33

TOTAL EQUITY **27,067.33**

LIABILITIES AND EQUITY **33,333.81**

REVENUE

Revenue

interest income	1.06
Nanaimo Youth Services	0.00
Tree Farm	4,500.00
Misc Revenue	3,275.50
Consultingc	0.00
Dental Program	6,278.00
Gaming/Bingo	0.00
CODE Billing Revenue	0.00
Memberships	3,192.00
Volunteer Luncheon	2,215.00
tax program donations	2,070.84
Donations	510.00
Fundraising	1,462.00
Workshops/Honourarium	0.00
watchdog	100.00
Rental Revenue	0.00
Training/Workshops	0.00
JCP-HRDC Revenue	0.00
YVC	4,829.00
Total Revenue	28,433.40

TOTAL REVENUE 28,433.40

EXPENSE

Expenses

Honourarium	600.00
AGM Expenses	971.89
Advertising	1,442.32
bank fees/ charges	187.03
tree farm	2,689.00
Board Meeting Expenses	124.27
Dental Program	0.00
Equipment/Furniture	0.00
Computer hardware/software	1,058.20
Network/Computer Maintenance	110.88
dental pro billing	0.00
insurance	2,210.18
Janitorial	1,065.00
Bookkeeping/Accounting	0.00
Misc Expenses	1,317.14
Office Supplies	897.45
Postage	468.46
Stationary/Printed Materials	0.00
watchdog	0.00
Rent	6,300.00
common charges for property	0.00
Security	0.00
Supplies/Fixes	0.00
Telephone/Internet provider	1,726.18
Travel	0.00
Utilities	973.70
Volunteer appreciation	1,196.49
Volunteer luncheon expense	3,979.12
Youth Volunteer Program	496.77
Wages Expense	15,850.10
Consultant Fees	240.00
EI Expense	226.80
CPP Expense	343.44
Income Tax	0.00
WCB Expense	91.57
Total Wage Expense	16,751.91
tree farm expenses	619.43

Printed On: 01/07/2014

Nanaimo Volunteer & Information Ctr.
Income Statement 04/01/2013 to 12/16/2013

Membership Fees	20.00
Printing/Copying	994.71
Workshop/Orientation expenses	0.00
GST	801.62
PST	266.05
HST	71.26
GST	0.00
Total Expenses	<u>47,339.06</u>
TOTAL EXPENSE	<u>47,339.06</u>
NET INCOME	<u><u>-18,905.66</u></u>

NANAIMO VOLUNTEER AND INFORMATION CENTRE SOCIETY
BOARD MEMBER CONTACT LIST
Address: #3 – 2350 Labieux Road Nanaimo, BC V9T 3M6 Telephone: 250.758.7121

Title	Name	Ph.	Phone #	E-mail	Notes
PRESIDENT	Chris Boldt 2-3007 Hammond Bay Rd Nanaimo, BC V9T 1E1	Home Cell	250-751-0671 250 667 0675	chrisboldt.bc@gmail.com	
DIRECTOR	Rita Bulger 3575 Saxmen Street Nanaimo, BC V9T 3M6	Home Cell	250.756.0056 250.734-3034	rinnamorati@hotmail.com	
ACTING TREASURER	Jerry Sauder 1260 Bunker Place Parksville BC V9P 1W8	Home	250.594.7475	jerrysauder@shaw.ca	
DIRECTOR	Parker Okano 124 Sylvan Place Nanaimo, BC V9R 6S1	Home Fax Cell	250.753.5115 250.755.7307 250.619.8158	deckhand@telus.net	
DIRECTOR	Leanne Salter Box 489, Errington, V0R 1V0	Work Home	250 239.6624 250.248.8097	leannesalter@shaw.ca	
SECRETARY	David Beer 4933 Hartwig Cres Nanaimo, BC V9V 1R2	H C	250-751-8126 250-729-1145	wdbeer@shaw.ca	
VICE- PRESIDENT	Tiffany Peddie, 402-305 Milton Street Nanaimo, B.C.V9T 6H3	Cell	250-816-0643	tmpeddie@gmail.com	
DIRECTOR	Joel Schnell 6016 Cedar Grave Dr. Nanaimo, BC, V9R 6M7	Home	250.585.5635	joelschnell@gmail.com	
DIRECTOR	Sarah Bramley 1339 Grewais Road Nanaimo, B.C. V9X 1P7	Home	250 741- 6968	sarahmbramley@gmail.com	
EXECUTIVE DIRECTOR	Marjorie Driscoll	Cell Home	1.250.468.5704 1.250.468.5704	mdriscollvn@gmail.com	
DIRECTOR	Vi Windley 101 – 6100 Oliver Road Nanaimo V9T 0B5	Home	250.755.1363	bwindley@shaw.ca	

NANAIMO VOLUNTEER AND INFORMATION CENTRE SOCIETY

BOARD MEMBER CONTACT LIST

Address: #3 – 2350 Labieux Road Nanaimo, BC V9T 3M6 Telephone: 250.758.7121

Immediate Past Board Members. 12					
	Geri Sera 38- 3200 Island Hyw. Box 37044 Nanaimo B.C.	Home	250.323-2540	gerisera@shaw.ca	
DIRECTOR	Jennifer Yee Fairweather 605 Walkem Road Ladysmith BC V9G 1P7	Cell	250.802.5968	jveefairweather@gmail.com	
DIRECTOR	Kristine Mulligan, 4861 Hartford Place, Nanaimo, BC, V9V 1N8	Home	250.585.8830	kristinemulligan@gmail.com	
TREASURER	Erick Belanger 67 Kennedy St Nanaimo, B.C.V9R-2H5	B C	250-729-9656 Ext-369 250-713 9186	Erick.Belanger@investorsgroup.com	

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Revised Mar27.13 Id – Admin/2012-13Board

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

Name of Organization: Nanaimo Christian School (1988) Society

Grant No. RPTE-19

Criteria:	Meets Criteria:		Statement of Purpose: All buildings and properties that receive a PTE must be reviewed every three years to ensure that they continue to meet the specific criteria set out in their applicable category.
	Yes	No	
➤ the property <u>must</u> be recommended for a Permissive Tax Exemption in the following year; and			
➤ 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;			
➤ the organization can demonstrate a financial need;			
➤ must adhere to all of the City of Nanaimo's bylaws and policies.			
Amount Requested:	\$		Amount Recommended:
Grant Awarded:	Yes	No	
			\$

Discussion:

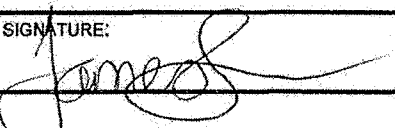
Notes:



CITY OF NANAIMO
APPLICATION FOR PERMISSIVE
TAX EXEMPTION RENEWAL

Office Use

RPT-19

ORGANIZATION: Nanaimo Christian School	DATE NOVEMBER 14, 2013:
ADDRESS: 198 HOLLAND ROAD	PRESIDENT: MR. JOHANN VAN RENSBURG
NANAIMO, B.C. V9R 6W2	SENIOR STAFF MEMBER: MR. JAMES SIJPHEER
	POSITION: PRINCIPAL
	CONTACT: MR. JAMES SIJPHEER
TELEPHONE: 250-754-4512	TELEPHONE: 250-754-4512
OVERVIEW OF YOUR ORGANIZATION'S PROGRAMS AND SERVICES OFFERED IN THE COMMUNITY: PRE-K – GRADE 12 INDEPENDENT CHRISTIAN SCHOOL SPORTING EVENTS INTERNATIONAL STUDENT PROGRAM SPACE PROVISION FOR OCEANSIDE CHURCH	
GEOGRAPHIC AREA SERVED BY THE ORGANIZATION: NANAIMO AND MID VANCOUVER ISLAND	
NO. OF FULL TIME STAFF: 36	NO. OF PART TIME STAFF: 15
NO. OF COMMUNITY VOLUNTEERS 60:	NO. OF VOLUNTEER HOURS PER YEAR: 5,000
NO. OF MEMBERS: 91	MEMBERSHIP FEE: \$10.
CLIENTS SERVED, LAST YEAR: 310	CLIENTS SERVED, THIS YEAR (PROJECTED): 320
B.C. SOCIETY ACT REG. NO.: S-0024116	REVENUE CANADA CHARITABLE REG. NO.: 107758898 RR0001
CURRENT BUDGET: 2013/14 SCHOOL YEAR INCOME	LEGAL DESCRIPTION OF PROPERTY:
EXPENSES:	TAX FOLIO NUMBER:
NEXT YEAR PROJECTED:	
INCOME:	CURRENT YEAR TAXES (IF KNOWN):
EXPENSES:	
SIGNATURE: 	TITLE/POSITION: PRINCIPAL
	DATE: Nov. 21/13

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

CITY OF NANAIMO GRANT QUESTIONNAIRE

1. Please describe the work of your organization in this community.
Nanaimo Christian School (NCS) is a non-profit Independent Christian school offering pre-school to grade 12 class that meet the Ministry of Education requirements.

2. What are your organization's specific priorities for the coming year?
Continue to offer pre-K-12 education, expand pre-school program, re-develop the high school program to meet the realities of 21st century learning.

3. How does your organization ensure that its services address continuing and emerging community needs?
We follow the Ministry of Education requirements for Independent schools. We are members of the Chamber of Commerce and discuss with local business on priorities and initiatives that would benefit our students and their businesses. We offer the only private Christian education in Nanaimo.

4. Please describe the role of volunteers in your organization.
Our volunteers come primarily from the parents of our students. They assist in hot lunch programs, reading programs, chaperoning on field trips and school based committees. Approximately 50% of our families are involved in a volunteer capacity throughout the school year.

5. Please list grants applied for/received from other governments or service clubs.
We receive 50% of the per student FTE grant that our local public schools receive from the Ministry of Education. Special Education funding for our 25 students is at the same level as the public students.

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.
Tuition is charged and are determined by the Board of Directors in February of each year, dependant on projected amount of government grants, cost of living increases and operational costs of the school. Tuition for 1 students is \$5625, withi ncreases for each additional child from a family to a maximum of \$8000.
-
8. If your organization is a branch of a larger organization, please indicate how this affects the financial and other information you have provided.
Not applicable
-
9. Please describe your policy and treatment of: capital, reserve or special purpose funds, and year-end surpluses or deficits.
It is a priority of our school to run a balanced budget. When a deficit does occur it is covered through our cash reserves, surpluses are added to the cash reserves which provide the money necessary for Capital and Facilties projects.
-
10. Please describe current or planned approaches to self generated income.
We have a Fund Drive scheduled for the end of November and Spring Auction in April.
-

CITY OF NANAIMO GRANT QUESTIONNAIRE

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

We strive to make Christian Education as affordable as possible so that all families are able to make this choice. Not receiving the permissive tax exemption would negatively impact resources that would otherwise have been used to directly impact student learning, such as curriculum tools, books, educational assistants. Tuition increases would be necessary.

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

In the presentation of the annual budget to the society, it is noted that our facilities expenses have been reduced due to the exemption. We would be interested in knowing if there are other ways that the City can or would like to be recognized.



2013 Annual Report
Incorporation Number: S-0024116

NANAIMO CHRISTIAN SCHOOL (1988) SOCIETY
198 HOLLAND ROAD
NANAIMO BC V9R 6W2

FILE ONLINE NOW



To file your BC Society Annual Report immediately, go to:
www.bcregistryservices.gov.bc.ca
and use **ACCESS CODE: 130381544.**



Complete this section if submitting by mail.

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

1. Annual General Meeting Date

Date your Annual General Meeting was held: 2013 11 18
(YYYY/MM/DD)

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

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

Physical Address Required. (Post Office Box alone will not be accepted.) **Mailing Address** (If different from physical address)

198 HOLLAND ROAD, NANAIMO BC V9R 6W2

198 HOLLAND ROAD, NANAIMO BC V9R 6W2

Enter new physical address if it has changed.

Enter new mailing address if it has changed.

3. Society Email Address

admin.ncs@shaw.ca

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

OFFICE USE ONLY





4. Society Directors

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

Last Name	First Name	Residential Address (Must be a physical address)	Postal Code
Enders	David	1882 KIRKSTONE WAY, NANAIMO BC	V9X 1X1
Fehr	Cindy	410 WALTON HEATH PL, NANAIMO BC	V9T 4M1
Gall	Mark	256 FRANKIES PL, NANAIMO BC	V9R 6V4
Kroeker	Lis	4046 GULFVIEW DR, NANAIMO BC <i>2560 Seaview Ave Nanaimo BC V9P 7C3</i>	V9T 6B4 <i>V9P 7C3</i>
Pooley	Mark	6330 LASELLE ROAD, NANAIMO BC	V9V 1N5
Van Rensburg	Johann	2720 BENSON VIEW ROAD, NANAIMO BC	V9R 6W7

5. Signature

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

Date Signed (YYYY/MM/DD)



6. Return Form and Fee to BC Registry Services

Mailing Address:

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

Physical Address:

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

Questions? Call 1 877 526-1526

Need help completing this form? Go to www.bcregistryservices.gov.bc.ca for further instructions.

Please make cheque payable to Minister of Finance. Write your incorporation number S-0024116 on the cheque.

☒ **Checklist if Submitting by Mail:**

- ☒ **\$25.00** Annual Report filing fee included.
- ☐ **\$15.00** An additional fee is required if address updated within section 2, for a total fee of \$40.00.
- ☐ All data provided: Annual General Meeting date. Registered office address and director updates made if required.
- ☐ Form signed.

COPY

NANAIMO CHRISTIAN SCHOOL (1988) SOCIETY

Financial Statements

Year Ended June 30, 2013

(Unaudited)

HAYES
STEWART
LITTLE &
COMPANY
CHARTERED ACCOUNTANTS

REVIEW ENGAGEMENT REPORT

To the Members of Nanaimo Christian School (1988) Society

We have reviewed the statement of financial position of Nanaimo Christian School (1988) Society as at June 30, 2013 and the statements of operations, changes in net assets and cash flows for the year then ended. Our review was made in accordance with Canadian generally accepted standards for review engagements and, accordingly, consisted primarily of inquiry, analytical procedures and discussion related to information supplied to us by the society.

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

Based on our review, nothing has come to our attention that causes us to believe that these financial statements are not, in all material respects, in accordance with Canadian Accounting Standards for Not-for-Profit Organizations.

We draw attention to Note 1 to the financial statements which describes that Nanaimo Christian School (1988) Society adopted Canadian Accounting Standards for Not-for-Profit Organizations on July 1, 2012 with a transition date of July 1, 2011. These standards were applied retrospectively by management to the comparative information in these financial statements, including the statements of financial position as at June 30, 2012 and July 1, 2011 and the statements of operations, changes in net assets and cash flows for the year ended June 30, 2012 and related disclosures. We were not engaged to report on the restated comparative information, and as such, it is neither audited nor reviewed.

Hayes Stewart Little + Co.

Duncan, BC
October 9, 2013

CHARTERED ACCOUNTANTS

VICTORIA
1000-747 Fort St.
Victoria, BC V8W 3E9
Tel: 250.383.8994 | Fax: 250.383.8904

DUNCAN
823 Canada Ave.
Duncan, BC V9L 1V2
Tel: 250.746.4406 | Fax: 250.746.1950

NANAIMO
30 Front St.
Nanaimo, BC V9R 5H7
Tel: 250.753.2544 | Fax: 250.754.1903

Victoria: 855.383.8994 | Duncan: 888.746.4406 | Nanaimo: 888.754.9551

NANAIMO CHRISTIAN SCHOOL (1988) SOCIETY

Statement of Financial Position

June 30, 2013

(Unaudited)

	June 30 2013	June 30 2012	July 1 2011
ASSETS			
CURRENT			
Cash (Note 6)	\$ 112,203	\$ 192,135	\$ 326,335
Accounts receivable	46,438	66,541	64,355
GST recoverable	14,129	39,426	13,705
Prepaid expenses and deposits	1,776	1,933	615
	<u>174,546</u>	<u>300,035</u>	<u>405,010</u>
PROPERTY, PLANT AND EQUIPMENT (Note 5)	<u>3,549,933</u>	<u>3,649,236</u>	<u>3,779,639</u>
	<u>\$ 3,724,479</u>	<u>\$ 3,949,271</u>	<u>\$ 4,184,649</u>
LIABILITIES AND NET ASSETS			
CURRENT			
Accounts payable and accrued liabilities	\$ 22,303	\$ 66,506	\$ 42,592
Current portion of long term debt (Note 8)	40,000	-	60,000
Employee deductions payable	19,957	43,907	19,832
WorkSafe BC	2,212	-	2,267
Prepaid tuition	13,188	22,726	27,012
Funds held in trust (Note 6)	28,186	15,860	14,119
	<u>125,846</u>	<u>148,999</u>	<u>165,822</u>
Callable debt (Note 7)	<u>2,407,933</u>	<u>2,470,386</u>	<u>2,691,508</u>
	<u>2,533,779</u>	<u>2,619,385</u>	<u>2,857,330</u>
LONG TERM DEBT (Note 8)	<u>20,000</u>	<u>70,000</u>	<u>40,000</u>
DEFERRED CONTRIBUTIONS RELATED TO PROPERTY, PLANT AND EQUIPMENT (Note 10)	<u>133,702</u>	<u>139,273</u>	<u>145,076</u>
	<u>2,687,481</u>	<u>2,828,658</u>	<u>3,042,406</u>
NET ASSETS			
Unrestricted fund	88,703	151,036	299,190
Invested in property, plant and equipment	948,295	969,577	843,053
	<u>1,036,998</u>	<u>1,120,613</u>	<u>1,142,243</u>
	<u>\$ 3,724,479</u>	<u>\$ 3,949,271</u>	<u>\$ 4,184,649</u>

ON BEHALF OF THE BOARD

Director

Director

See notes to financial statements

HAYES
STEWART
LITTLE &
COMPANY
CHARTERED ACCOUNTANTS

NANAIMO CHRISTIAN SCHOOL (1988) SOCIETY

Statement of Operations

Year Ended June 30, 2013

(Unaudited)

	2013	2012
REVENUE		
Tuition	\$ 1,166,488	\$ 1,239,267
Grants	1,655,086	1,786,154
Donations, bus rider fees and miscellaneous <i>(Note 11)</i>	121,515	128,595
Deferred contributions related to capital assets	5,571	5,803
	<u>2,948,660</u>	<u>3,159,819</u>
EXPENSES		
Accounting and legal	21,690	14,718
Advertising	3,176	8,680
Amortization	196,446	200,295
Bad debts	3,755	3,407
Bursaries	134,281	158,940
Bus	86,841	74,895
Computer support	27,515	11,967
Dues and subscriptions	31,935	30,961
Insurance	22,292	23,626
Interest and bank charges	15,135	16,353
Interest on long term debt and callable debt	78,621	81,966
International student costs	30,273	19,654
Janitorial supplies	89,205	91,513
Learning assistance (grant funded)	28,784	43,615
Library	1,396	5,704
Miscellaneous <i>(Note 11)</i>	37,573	50,118
Office and postage	25,313	31,401
Repairs and maintenance	24,108	21,199
Security system	2,244	3,668
Student activities	29,640	33,265
Supplies and small tools	29,770	44,556
Utilities	54,713	58,162
Wages and benefits <i>(Note 11)</i>	2,056,899	2,152,786
	<u>3,031,605</u>	<u>3,181,449</u>
DEFICIENCY OF REVENUE OVER EXPENSES FROM OPERATIONS	(82,945)	(21,630)
OTHER INCOME		
Loss on disposal of assets	(670)	-
DEFICIENCY OF REVENUE OVER EXPENSES	<u>\$ (83,615)</u>	<u>\$ (21,630)</u>

See notes to financial statements

**HAYES
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CHARTERED ACCOUNTANTS

NANAIMO CHRISTIAN SCHOOL (1988) SOCIETY

Statement of Changes in Net Assets

Year Ended June 30, 2013

(Unaudited)

	Unrestricted	Invested in		
	Fund	Property, Plant and Equipment	2013	2012
NET ASSETS - BEGINNING OF YEAR	\$ 151,036	\$ 969,577	\$ 1,120,613	\$ 1,142,243
Deficiency of revenue over expenses	112,831	(196,446)	(83,615)	(21,630)
Investment in capital assets	(102,810)	102,810	-	-
Disposal of capital assets	5,670	(5,670)	-	-
Repayment of long-term debt	(10,000)	10,000	-	-
Repayment of short-term debt	(107,453)	107,453	-	-
Proceeds from short-term debt	45,000	(45,000)	-	-
Deferred capital contributions	(5,571)	5,571	-	-
NET ASSETS - END OF YEAR	\$ 88,703	\$ 948,295	\$ 1,036,998	\$ 1,120,613

See notes to financial statements

**HAYES
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CHARTERED ACCOUNTANTS

NANAIMO CHRISTIAN SCHOOL (1988) SOCIETY

Statement of Cash Flows

Year Ended June 30, 2013

(Unaudited)

	2013	2012
OPERATING ACTIVITIES		
Deficiency of revenue over expenses	\$ (83,615)	\$ (21,630)
Items not affecting cash:		
Amortization of property, plant and equipment	196,446	200,295
Loss on disposal of assets	670	-
Deferred contributions related to property, plant and equipment	(5,571)	(5,803)
	<u>107,930</u>	<u>172,862</u>
Changes in non-cash working capital:		
Accounts receivable	20,103	(2,186)
Accounts payable and accrued liabilities	(44,208)	23,914
Prepaid tuition	(9,538)	(4,286)
Prepaid expenses and deposits	157	(1,318)
GST payable (receivable)	25,297	(25,721)
Employee deductions payable	(23,950)	24,075
WorkSafe BC	2,212	(2,267)
Funds held in trust	12,326	1,741
	<u>(17,601)</u>	<u>13,952</u>
Cash flow from operating activities	<u>90,329</u>	<u>186,814</u>
INVESTING ACTIVITIES		
Purchase of property, plant and equipment	(102,807)	(69,892)
Proceeds on disposal of property, plant and equipment	5,000	-
Cash flow used by investing activities	<u>(97,807)</u>	<u>(69,892)</u>
FINANCING ACTIVITIES		
Proceeds from callable debt financing	45,000	-
Repayment of callable debt	(107,454)	(221,122)
Repayment of long term debt	(10,000)	(30,000)
Cash flow used by financing activities	<u>(72,454)</u>	<u>(251,122)</u>
DECREASE IN CASH FLOW	<u>(79,932)</u>	<u>(134,200)</u>
Cash - beginning of year	<u>192,135</u>	<u>326,335</u>
CASH - END OF YEAR	<u>\$ 112,203</u>	<u>\$ 192,135</u>

See notes to financial statements

**HAYES
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CHARTERED ACCOUNTANTS

NANAIMO CHRISTIAN SCHOOL (1988) SOCIETY

Notes to Financial Statements

Year Ended June 30, 2013

(Unaudited)

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

During the year the Society adopted Canadian Accounting Standards for Not-for-Profit Organizations (ASNFPO). These financial statements are the first prepared in accordance with these standards. The adoption of ASNFPO had no impact on net assets as at July 1, 2011 or operations or cash flows for the year ended June 30, 2012 as previously reported in accordance with pre-changeover Canadian generally accepted accounting principles.

2. PURPOSE OF THE ORGANIZATION

Nanaimo Christian School (1988) Society is a British Columbia registered not-for-profit Society providing Christian education from kindergarten through grade twelve. The Society is a registered charity under the Income Tax Act and therefore exempt from income taxes. As required by the Ministry of British Columbia, an audit was performed on the "Statement of Per Student Operating Costs", and an unqualified audit report was provided.

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of presentation

The financial statements were prepared in accordance with Canadian Accounting Standards for Not-for-Profit Organizations (ASNFPO).

Financial instruments policy

Financial instruments are recorded at fair value when acquired or issued. In subsequent periods, financial assets with actively traded markets are reported at fair value, with any unrealized gains and losses reported in income. All other financial instruments are reported at amortized cost, and tested for impairment at each reporting date. Transaction costs on the acquisition, sale, or issue of financial instruments are expensed when incurred. The Society's financial instruments consist of cash, accounts receivable, accounts payable and accrued liabilities, callable debt, and long term debt.

Revenue recognition

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

Capital assets contributed and externally restricted contributions for the purchase of capital assets are deferred and amortized over the life of the related capital asset. Unamortized deferred capital contributions relating to capital asset dispositions are recognized as revenue in the period of disposition, provided that all restrictions have been complied with.

Government grants are accounted for as unrestricted contributions or externally restricted contributions in accordance with the terms of the funding.

Tuition revenue is recognized at the commencement of the school year. Tuition fees for next year's school tuition is recorded as prepaid tuition until the commencement of the school year.

(continues)

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NANAIMO CHRISTIAN SCHOOL (1988) SOCIETY

Notes to Financial Statements

Year Ended June 30, 2013

(Unaudited)

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Property, plant and equipment

Property, plant and equipment are recorded at cost. Expenditures for additions and expenditures which substantially increase the useful life of existing assets are capitalized.

Amortization is calculated on the estimated economic life of the asset on a declining balance method, with a half-year's provision in the year of acquisition, at the following annual rates and methods:

Buildings	4%
Equipment	20%
Fencing	20%
Automotive	30%
Computer	30%
Paving	8%
Modular classroom	10%

Cash and cash equivalents

Cash and cash equivalents consist of cash on hand, balances with banks and bank indebtedness.

Callable debt

The Society's demand loans are classified as current liabilities because the lender has the right to demand repayment within one year.

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 amount of assets and liabilities, disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the period. Such estimates are periodically reviewed and any adjustments necessary are reported in earnings in the period in which they become known. Actual results could differ from these estimates. Significant areas requiring the use of management estimates relate to the determination of the valuation of receivables, the useful lives of assets for amortization, and the amounts recorded as accrued liabilities.

Going concern

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

The Society's ability to continue as a going concern is dependent upon its ability to attain profitable operations and generate funds therefrom, and to continue to obtain borrowings from third parties sufficient to meet current and future obligations and/or restructure the existing debt and payables. These financial statements do not reflect the adjustments or reclassification of assets and liabilities, which would be necessary if the society were unable to continue its operations.

Management has reviewed whether events or circumstances indicate that the going concern basis of financial statement preparation may not be appropriate. They have concluded that there is no such an indication.

NANAIMO CHRISTIAN SCHOOL (1988) SOCIETY

Notes to Financial Statements

Year Ended June 30, 2013

(Unaudited)

4. FINANCIAL INSTRUMENTS

The Society is exposed to various risks through its financial instruments and has a comprehensive risk management framework to monitor, evaluate and manage these risks. The following analysis provides information about the Society's risk exposure and concentration as of June 30, 2013.

Interest rate risk

Interest rate risk is the risk that the value of a financial instrument might be adversely affected by a change in the interest rates. In seeking to minimize the risks from interest rate fluctuations, the Society manages exposure through its normal operating and financing activities. The Society is exposed to interest rate risk primarily through its floating interest rate short term and long term debt.

5. PROPERTY, PLANT AND EQUIPMENT

	Cost	Accumulated amortization	2013 Net book value	2012 Net book value
Land	\$ 108,301	\$ -	\$ 108,301	\$ 108,301
Buildings	4,078,578	921,043	3,157,535	3,250,873
Equipment	306,406	194,946	111,460	129,127
Fencing	9,859	7,526	2,333	817
Automotive	173,315	103,015	70,300	44,898
Computer	139,651	110,948	28,703	36,105
Paving	16,234	11,786	4,448	4,834
Modular classrooms	406,020	339,167	66,853	74,281
	<u>\$ 5,238,364</u>	<u>\$ 1,688,431</u>	<u>\$ 3,549,933</u>	<u>\$ 3,649,236</u>

6. FUNDS HELD IN TRUST

The Society collects funds for various activities for which it maintains a separate bank account. This balance represents funds that have either not been designated to pay for specific school expenditures or have been collected and not yet disbursed for third party activities such as extra curricular events or external fundraising. These funds represent a liability to the Society. Funds held in trust are included in cash in the amount of \$28,186 (2012 - \$15,860).

7. CALLABLE DEBT

Christian Reform Church Extension (CRCE) Fund Second Mortgage loan The interest is payable monthly as set quarterly by CRCE. The CRCE rates are based on the favourable rates which are made possible by annuitants and participants in the plan. As at June 30, 2013, the interest rate is 3% per annum. Principal repayments are set at \$125,000 per year. Security is in the form of a second mortgage over land and building subject to a first charge of \$220,000 in favour of the Bank of Montreal. Loan is callable on demand.

	2013	2012
	<u>\$ 2,345,000</u>	<u>\$ 2,430,000</u>

(Continued)
HAYES
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 CHARTERED ACCOUNTANTS

NANAIMO CHRISTIAN SCHOOL (1988) SOCIETY

Notes to Financial Statements

Year Ended June 30, 2013

(Unaudited)

7. CALLABLE DEBT (continued)

Bank of Montreal loan bearing interest at prime plus 1.25% per annum, repayable in monthly payments of \$750 plus interest and is secured by general assignment of book debts, mortgage in the amount of \$220,000 over land and building, general security agreement providing a fixed and floating charge over all personal assets and a floating charge over all real property, including a specific charge over vehicles. Loan is callable on demand.

	2013	2012
	37,500	-

Bank of Montreal loan bearing interest at prime plus 1% per annum, repayable in monthly blended payments of \$1,159 and is secured by general assignment of book debts, mortgage in the amount of \$220,000 over land and building, general security agreement providing a fixed and floating charge over all personal assets and a floating charge over all real property, including a specific charge over vehicles. Loan is callable on demand.

	25,433	38,053
--	--------	--------

Bank of Montreal loan

	-	2,333
	\$ 2,407,933	\$ 2,470,386

8. LONG TERM DEBT

Family Loan Plan

As part of the School's expansion, some family based and supporter based financing has been implemented. Unsecured promissory notes are offered to families of students and supporters in exchange for loans of at least \$5,000. Interest is paid semi-annually with varying interest rates between 3.5% and 4.0% and terms between 2 and 3 years.

	\$ 60,000	\$ 70,000
--	-----------	-----------

Amounts payable within one year

	(40,000)	-
	\$ 20,000	\$ 70,000

Principal repayment terms are approximately:

2014	\$ 40,000
2015	20,000
	\$ 60,000

NANAIMO CHRISTIAN SCHOOL (1988) SOCIETY

Notes to Financial Statements

Year Ended June 30, 2013

(Unaudited)

9. CREDIT FACILITIES

The Society has access to a revolving demand facility in the amount of \$400,000 which bears interest at the Bank's prime lending rate plus 1% per annum and is secured by a general assignment of book debts, mortgage in the amount of \$220,000 over land and building, and a general security agreement providing a fixed and floating charge over all personal assets and a floating charge over all real property of the Society, including a specific charge over vehicles. At June 30, 2013, the Society has not drawn on this loan.

Under the bank facility agreement, the Society has a \$5,000 Corporate MasterCard, interest rate and repayment as per the Cardholder Agreement

Under the terms of the bank financing, the Society is required to maintain a debt service ratio of not less than 1.25:1. At June 30, 2013, the Society has not met this covenant.

10. DEFERRED CONTRIBUTIONS RELATED TO PROPERTY, PLANT AND EQUIPMENT

	2013	2012
Deferred contributions related to property, plant and equipment represent the unamortized portion of donations and grants received for capital expenditures. The deferred contributions are recognized into revenue at the same rate as the asset which the contribution relates.	\$ 133,702	\$ 139,273

11. FUNDRAISING ACTIVITIES

Fundraising revenues included in donations, bus rider fees and miscellaneous revenue is \$18,478 (2012 - \$17,835). Fundraising expenses netted with fundraising revenues is \$11,352 (2012 - \$3,733) and in wages and benefits is \$22,721 (2012 - \$15,538).

12. COMPARATIVE FIGURES

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

Nanaimo Christian School (1988)

Balance Sheet As at 11/27/2013

ASSET**Current Assets**

Savings Account	419.91	
Deferred Salary	0.00	
Petty Cash	500.00	
NCS Foundation Account	9,378.62	
NCS Fundraising Savings Account	8,668.02	
Bank of Montreal	240,025.31	
International Student Account	34,437.33	
NCS Foundation Graduation Account	8,242.89	
Cash Total		301,672.08
Prepaid Expenses		1,775.52
Accounts Receivable	723,890.85	
Doubtful Accounts	0.00	
GST/HST Receivable	630.14	
Receivables Net		724,520.99
Accrued Interest Receivable		0.00
Payroll Advances		0.00
Total Current Assets		1,027,968.59

Fixed Assets

Land		40,000.00
Building	426,083.23	
Accum. Depreciation Building	-346,775.12	
Building - Net		79,308.11
Building Project		3,652,495.14
Accum. Depr. New Bldg		-574,267.74
Grounds		68,300.98
Leasehold Improvements		37,028.94
Accum - Leasehold Improvements		0.00
Furniture & Equipment	288,990.03	
Music Equipment	5,127.30	
Sports Equipment	11,101.06	
Audio Visual Equipment	4,270.78	
Accum. Depreciation Equipment	-194,945.96	
Equipment - Net		114,543.21
Portable Classroom - 1993	406,020.42	
Accum. Depreciation - Portables	-339,167.22	
Portables - Net		66,853.20
Paving	16,233.50	
Accum. Depr.-Paving	-11,786.32	
Paving - Net		4,447.18

Fencing	9,859.12	
Accum.Depr.-Fencing	<u>-7,526.17</u>	
Fencing - Net		2,332.95
Computer Equipment	150,370.59	
Accum Depr.-Computer	<u>-110,948.34</u>	
Computer - Net		39,422.25
School Bus	173,315.00	
Acc Depr. School Bus	<u>-103,015.40</u>	
School Bus - Net		<u>70,299.60</u>
Total Fixed Assets		<u>3,600,763.82</u>
 TOTAL ASSET		 <u>4,628,732.41</u>

LIABILITY

Current Liabilities

Deposits on Tuition	80.02	
Family Loan Plan Deposits	50,000.00	
CRC Extension Fund Advance	2,345,000.00	
Accounts Payable	12,184.67	
Accounts Payable-Adj.	0.00	
Cash Amts Received (Not Allocated)	<u>0.00</u>	
Accounts Payable Total		2,407,264.69
GST Paid on Purchases	0.00	
GST/HST Paid on Books	-36.95	
GST Adj - Payable	<u>0.00</u>	
GST -Total		-36.95
Federal HST Paid on Purchase	-7,951.77	
Provincial HST Paid on Purchases	<u>60.00</u>	
HST-Total Paid on Purchases		-7,891.77
Interest Accrual on FLP		0.00
Int. Accrual On CRC		0.00
Accrued Liabilities		8,313.34
Demand Loan		135,925.00
Loan6519-929Nov2001	0.00	
LoanDec02-#6519-996-0012	0.00	
Loan 6520-129 Nov,2003	0.00	
Bus Loan	55,932.61	
Bus Loan (2010)	0.00	
Loan Payable# 6512129 (1992)	0.00	
Loan Payable # 6513041 (1993)	0.00	
Loan 6519-822 (2001)	<u>0.00</u>	
Loans Payable Total		55,932.61
Vacation Payable	0.00	
EI-Payable	2,510.06	
CPP-Payable	5,294.96	

Tax Payable	<u>12,460.90</u>	
Receiver General Payable		20,265.92
Sunshine Fund		773.61
Volunteer Gift Fund		257.44
Receiver General Payable - RP0002		0.00
Deferred Capital Contributions		133,702.12
DEFERRED REVENUE		972,147.07
Deferred Donations		0.00
SCHOLARSHIPS		0.00
Current Portion Long Term Debt		0.00
Funds held for various purposes		28,354.55
Fund Held for Jazz Band		<u>0.00</u>
Total Current Liabilities		<u>3,755,007.63</u>

Long Term Liabilities

Mortgage - 1ST #6511011 (Blended)		0.00
Mortgage - 2ND		0.00
CRC Extension Fund Mtg DO NOT USE		<u>0.00</u>
Total Long Term Liabilities		<u>0.00</u>

TOTAL LIABILITY	<u>3,755,007.63</u>
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EQUITY

Earnings

Current Earnings		-163,273.41
Retained Earnings		1,036,998.19
Prior period adjustment		<u>0.00</u>
Total Earnings		<u>873,724.78</u>

TOTAL EQUITY	<u>873,724.78</u>
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LIABILITIES AND EQUITY	<u><u>4,628,732.41</u></u>
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Generated On: 11/27/2013

Nanaimo Christian School (1988)
Income Statement 07/01/2013 to 11/27/2013

REVENUE

Fees

FTE Grant		234,418.00
French Grant	0.00	
Grant-PreSchool	4,044.04	
Grants - Other	<u>322,650.00</u>	
Grants Other - Total		326,694.04
Tuition Fees	252,124.66	
Deferred Revenue NO NOT USE	0.00	
Tuition Fees Pre-School	<u>16,297.40</u>	
Tuition Receivable - Net		<u>268,422.06</u>
Total Tuition		<u>829,534.10</u>

Income

Donations - General Receipts	9,955.00	
Donation-Disburse to AppropAcct	0.00	
Donations - Bursary	0.00	
Tuition Relief - Receipts	0.00	
Tuition Relief- Disbursements	<u>0.00</u>	
Cash Donations - Total		9,955.00
International Students Tuition		37,145.50
Bus Rider Fee		8,678.00
Student Activity Fee		0.00
Refunds	0.00	
Bank Interest	<u>0.00</u>	
Interest/refunds - Total		0.00
GST -Refund		0.00
Membership Dues		410.00
Technology Educalton Income		0.00
Miscellaneous		700.00
PreSchool Registration Fees		325.00
Registration Fees		700.00
Rent	740.00	
Instrument Rent	<u>120.00</u>	
Rentals - Total		860.00
Musical Production Income		0.00
Jazz Band Income		913.88
Building Fundraising		0.00
Other (Bibles, T-shirts, Etc.)		509.05
Fundraising	248.97	
Special Event Fund Raising Drive	0.00	
Student Council Income	0.00	

Concession Income	3,594.09	
Graduation Income	2,230.00	
Foundation Income	0.00	
Sports Activities Income	4,970.00	
France Trip Income	7,202.48	
Hot Lunch Income	1,246.20	
Misc Missions Income	0.00	
Designated Donations - Total		19,491.74
Total Income		79,688.17

Other Income

Bursary Assistance	-32,109.80
Total Other Income	-32,109.80

TOTAL REVENUE	877,112.47
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EXPENSE

General & Administration Expense

Scholarships Expense	0.00
Bursary assistance-DON'T USE!	0.00
Bad Debt	2,204.50
Home & School Committee	0.00
Advertising	1,018.14
DEFERRED EXPENSE	0.00
Administration/Business Expense	6,675.10
Ineligible HST Expense	0.00
Amortization	0.00
Bank Service Chgs.& Other Interest	5,781.62
Demand Loan Interest # 6511249	0.00
Dues & Fees	16,223.90
Fund Raising Expense	0.00
Accounting & Legal	15,153.08
Consulting Fees	0.00
Counseling	0.00
Miscellaneous	600.00
Musical Production Expense	223.24
Jazz Band Expense	0.00
Office, Postage & Courier	1,118.65
Pre-School Expense	1,729.24
Telephone	2,745.98
Computer Supplies/Internet	771.17
Computer Licencing	1,549.46
Computer Support	7,343.99
Copier Expense	3,658.55
Woodworking&Technology	3,076.40
Cooking/Sewing fees & supplies	0.00

Cooking & Woodworking - Total	3,076.40
Supplies for Resale(Tshirts/bibles)	0.00
School Supplies	6,589.05
Kindergarten Start-Up	0.00
Text Books	3,360.62
Music Supplies	495.62
Music Activities	0.00
Special Education (Grant)	6,024.10
International Student Costs	4,970.34
Int'l Student Homestay Costs	12,376.00
Middle School Exploratories	0.00
Student Activities	8,318.09
Sporting Activities	7,207.79
Insurance - Building	7,927.32
Insurance - Miscellaneous	<u>0.00</u>
Insurance - Total	7,927.32
Emergency Supplies	0.00
Janitorial & Maintance Contracts	31,966.94
Janitorial Supplies - Cleaning	10,859.10
Maintenance - Building	5,214.05
Maintenance - Grounds	5,588.93
Security (Alarm)	1,098.17
Bus Expense	16,658.42
Bus Driver Contracts	4,330.00
Building Rent Expense	0.00
Hydro	5,353.59
User Rates	2,597.31
Gas	1,526.75
Garbage Collection	1,872.47
Graduation Expense	1,887.31
Foundation Expense	9,276.02
Student Council Expense	0.00
French Trip Expense	5,726.34
Hot Lunch Expense	0.00
Misc Missions Expense	0.00
Concession Expense	2,567.90
New Building Project-DO NOT USE	0.00
Grounds Improvement-Non Capital	64.18
Music Equipment	50.23
Computer Equipment-IN UNDER \$500	0.00
Library	716.34
Sports Equipment-IN UNDER \$500	385.20
Misc. School Equipment-IN UNDER\$500	0.00
Building Rehab-DO NOT USE	0.00
Furnishings-IN UNDER \$500	653.87
Audio Visual Equip.- IN UNDER \$500	<u>0.00</u>
Total General & Admin Expense	<u>235,535.07</u>

Wages & Benefits

Wages - Teachers	483,736.59	
Teacher Contractor	0.00	
Wages - Support,Bus	40,041.22	
Pre-School Staff	14,162.49	
Development Officer	13,386.90	
Sub EA	2,062.50	
Sub-teaching	4,942.58	
Int. Students Staffing	16,808.85	
Teacher's Aides	78,739.96	
Total Wages		653,881.09
WCB Expense	2,025.67	
Tuition Relief	-1,073.00	
Tuition	-7,934.52	
MSP Expense	5,958.07	
CSI Pension	41,889.38	
CTA	1,930.04	
CPP Expense	25,954.60	
EI Expense	14,458.69	
CSI Insurance Expense	30,316.76	
Total Benefits - Staff		113,525.69
Fundraising Payroll ded		-122.50
Library Fundraising-Payroll ded		0.00
Staff Development		13,371.11
Volunteer Gift Fund-DO NOT USE		0.00
Suspense Account		0.00
Society Membership Dues		-470.00
Total Expenses		780,185.39

Bank Expense

Mortgage	0.00
Late Payment Charges	0.00
Building Fund	0.00
Loan 6519929 Interest(2001)	0.00
Loan 6519822 Interest	0.00
GIC - Interest	0.00
Loan Interest	1,157.25
CRC Extension Interest	23,450.00
FLP Loan Interest	58.17
Total Bank Service Chgs & Interest	24,665.42

TOTAL EXPENSE 1,040,385.88

NET INCOME -163,273.41

Generated On: 11/27/2013

Nanaimo Christian School (2013-14)

EXECUTIVE SUMMARY	2012/13 Budget (or revised)	2012/13 Projected	2013/14 Proposed Total	2013/14 Proposed Operations
REVENUE				
Tuition and fees	\$ -	\$ -	\$ 1,349,131	\$ 1,349,131
Government grants	-	-	1,648,254	1,648,254
All other revenues	-	-	53,850	53,850
TOTAL REVENUE			3,051,235	3,051,235
EXPENSES				
Educational	-	-	2,001,306	2,001,306
Facilities	-	-	204,861	204,861
Transportation	-	-	100,345	100,345
Administration	-	-	392,444	392,444
Development and promotion	-	-	40,632	40,632
Capital and financing	-	-	318,111	143,129
TOTAL EXPENSES			3,057,699	2,882,718
Excess (deficit) of revenue over expense			\$ (6,464)	\$ 168,517

*Proposed total includes financing costs and ammortization



Nanaimo Christian School

198 Holland Road, Nanaimo, B.C. V9R 6W2

Tel: (250)754-4512 • Fax: (250)754-4271

Web: www.ncsnanaimo.com • email: admin.ncs@shaw.ca

Nanaimo Christian Board of Directors 2013

Mr. Johann van Rensburg

Mr. Mark Pooley

Mr. David Enders

Mr. Mark Gall

Mrs. Lis Kroeker

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

Name of Organization: Tillicum Lelum Aboriginal Friendship Centre

Grant No. RPTE-22

Criteria:	Meets Criteria:		Statement of Purpose:
	Yes	No	
➤ the property <u>must</u> be recommended for a Permissive Tax Exemption in the following year; and			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.
➤ 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;			
➤ the organization can demonstrate a financial need;			
➤ must adhere to all of the City of Nanaimo's bylaws and policies.			
Amount Requested:	\$		Amount Recommended:
Grant Awarded:	Yes	No	
			\$

Discussion:

Notes:



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

Office
Use
RPT-22

ORGANIZATION: Tillicum Lelum Aboriginal Friendship Centre		DATE: November 27, 2013	
ADDRESS: 927 Haliburton Street		PRESIDENT: Deborah Hollins	
Nanaimo, BC		SENIOR STAFF MEMBER: Grace Elliott-Nielsen	
V9R 6N4		POSITION: Executive Director	
educationcentre@tillicumlelum.ca		CONTACT: Grace Elliott-Nielsen	
TELEPHONE: (250) 753-8291		TELEPHONE: (250) 753-8291	
OVERVIEW OF YOUR ORGANIZATION'S PROGRAMS AND SERVICES OFFERED IN THE COMMUNITY: Tillicum Lelum Aboriginal Friendship Centre offers essential services in health, education, social services, housing, culture and recreation to the urban Aboriginal community within an infrastructure comprised of: An Urban Aboriginal Health and Family Services Centre; an Education & Employment Centre; a Youth Centre and Neutral Zone; a Youth Safe House, a Young Mothers Housing, and an 18 unit Affordable Housing facility.			
GEOGRAPHIC AREA SERVED BY THE ORGANIZATION: Regional District of Nanaimo			
NO. OF FULL TIME STAFF: 41		NO. OF PART TIME STAFF: 30	
NO. OF COMMUNITY VOLUNTEERS: 520		NO. OF VOLUNTEER HOURS PER YEAR: 4,150	
NO. OF MEMBERS: 21 Members; 424 Members at Large		MEMBERSHIP FEE: \$5.00	
CLIENTS SERVED, LAST YEAR: 13943 Points of Service: 26,912		CLIENTS SERVED, THIS YEAR (PROJECTED): 14,500 Points of Service projected: 27,988	
B.C. SOCIETY ACT REG. NO.: S-0007994		REVENUE CANADA CHARITABLE REG. NO.: 108 109 372 RR0001	
CURRENT BUDGET: \$ 4,209,874.34		LEGAL DESCRIPTION OF PROPERTY: Lot A Plan VIP66687, Section1, Nanaimo Land District	
INCOME \$ 4,209,874.34			
EXPENSES: \$ 4,209,000		TAX FOLIO NUMBER: 16905.000 927 Haliburton Street	
NEXT YEAR PROJECTED: \$4,194,670.40			
INCOME: \$ \$4,194,670		CURRENT YEAR TAXES (IF KNOWN): Nil	
EXPENSES: \$ 4,194,670			
SIGNATURE: <i>Grace Elliott-Nielsen</i>		TITLE/POSITION: Executive Director	DATE: November 27, 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
APPLICATION FOR PERMISSIVE
TAX EXEMPTION**

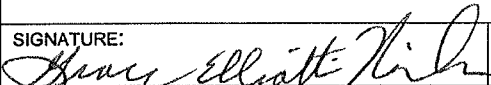
Office
Use
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CLIENTS SERVED, LAST YEAR: 13943 Points of Service: 26,912		CLIENTS SERVED, THIS YEAR (PROJECTED): 14,500 Points of Service projected: 27,988
B.C. SOCIETY ACT REG. NO.: S-0007994		REVENUE CANADA CHARITABLE REG. NO.: 108 109 372 RR0001
CURRENT BUDGET: \$ 4,209,874.34		LEGAL DESCRIPTION OF PROPERTY: 602 HALIBURTON ST Lot 23, Block D, Plan VIP584, Section 1, Nanaimo Land District, Except Plan VIP52239 PID: 008-766-380
INCOME \$ 4,209,874.34		
EXPENSES: \$ 4,209,000		TAX FOLIO NUMBER: 81676.000 602 Haliburton Street
NEXT YEAR PROJECTED: \$4,194,670.40		
INCOME: \$ \$4,194,670		CURRENT YEAR TAXES (IF KNOWN): Nil
EXPENSES: \$ 4,194,670		
SIGNATURE: <i>Grace Elliott-Nielsen</i>	TITLE/POSITION: Executive Director	DATE: November 27, 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
APPLICATION FOR PERMISSIVE
TAX EXEMPTION**

Office Use RPT-22

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Nanaimo, BC		SENIOR STAFF MEMBER: Grace Elliott-Nielsen
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B.C. SOCIETY ACT REG. NO.: S-0007994		REVENUE CANADA CHARITABLE REG. NO.: 108 109 372 RR0001
CURRENT BUDGET: \$ 4,209,874.34		LEGAL DESCRIPTION OF PROPERTY: Lot 2, Plan EPP5225, Newcastle Land District PI D: 028-205-154
INCOME \$ 4,209,874.34		
EXPENSES: \$ 4,209,000		TAX FOLIO NUMBER: 17364.002 477 Tenth Street
NEXT YEAR PROJECTED: \$4,194,670.40		
INCOME: \$ \$4,194,670		CURRENT YEAR TAXES (IF KNOWN): Nil
EXPENSES: \$ 4,194,670		
SIGNATURE: 	TITLE/POSITION: Executive Director	DATE: November 27, 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
APPLICATION FOR PERMISSIVE
TAX EXEMPTION**

Office
Use
RPT-22

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ADDRESS: 927 Haliburton Street		PRESIDENT: Deborah Hollins
Nanaimo, BC		SENIOR STAFF MEMBER: Grace Elliott-Nielsen
V9R 6N4		POSITION: Executive Director
educationcentre@tillicumlelum.ca		CONTACT: Grace Elliott-Nielsen
TELEPHONE: (250) 753-8291		TELEPHONE: (250) 753-8291
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CLIENTS SERVED, LAST YEAR: 13943 Points of Service: 26,912		CLIENTS SERVED, THIS YEAR (PROJECTED): 14,500 Points of Service projected: 27,988
B.C. SOCIETY ACT REG. NO.: S-0007994		REVENUE CANADA CHARITABLE REG. NO.: 108 109 372 RR0001
CURRENT BUDGET: \$ 4,209,874.34		LEGAL DESCRIPTION OF PROPERTY: Lot 1, Plan EPP5225, Newcastle Land District PID: 028-205-146
INCOME \$ 4,209,874.34		
EXPENSES: \$ 4,209,000		TAX FOLIO NUMBER: 17364.001 479 Tenth Street
NEXT YEAR PROJECTED: \$4,194,670.40		
INCOME: \$ \$4,194,670		CURRENT YEAR TAXES (IF KNOWN): Nil
EXPENSES: \$ 4,194,670		
SIGNATURE: <i>Grace Elliott-Nielsen</i>	TITLE/POSITION: Executive Director	DATE: November 27, 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).		

TILLICUM LELUM ABORIGINAL FRIENDSHIP CENTRE

Administration Office

774-B Centre Street
Phone: (250) 753-4417
Fax: (250) 753-8122

Education Centre

927 Haliburton Street
Nanaimo, B.C. V9R 6N4
Phone: (250) 753-8291
Fax: (250) 753-6560

Health Centre

602 Haliburton Street
Phone: (250) 753-6578
Fax: (250) 754-1390



Courier/Mailing Address: 927 Haliburton St., Nanaimo, BC V9R 6N4

November 25, 2013

Diane Hiscock, Staff Liaison
Grants Advisory Committee
City of Nanaimo, 411 Dunsmuir Street
Nanaimo, BC V9R 5J6

Dear: Ms. Hiscock:

Re: Applications For Permissive Tax Exemption
Folio: 16905.000 - 927 Haliburton Street
Folio: 81676.000 - 602 Haliburton Street
Folio: 17364.002 - 477 Tenth Street
Folio: 17364.001 - 479 Tenth Street
Nanaimo, BC

Attached please find our organization's applications for permissive tax exemption for the three-year period commencing in 2015. We also have included one copy of the required addendums including:

1. Copy of most recent Society Act Annual Report (Form 11)
2. Most recent Audited Financial Statement – 2012-2013
3. Year-to-date Financial Statements
4. Current Year Budget (income and expenditure)
5. Proposed Next Year's Budget
6. List of Directors

Should you have any questions, please contact me at our Administration office.

In Friendship,

Grace Elliott-Nielsen
Executive Director

CITY OF NANAIMO GRANT QUESTIONNAIRE

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

The organization is an autonomous non-profit society supported by a provincial and national network of 119 Aboriginal Friendship Centres across Canada, committed to the Aboriginal including Métis and Inuit people choosing to live in urban communities. The Friendship Centre operates under a specific mandate with the National Association of Friendship Centres and Aboriginal Affairs and Northern Development Canada to provide essential human services including health, education, employment, housing, recreation, culture, and social services to urban Aboriginal people living in the City and Regional District of Nanaimo. The urban Aboriginal community of the RDN is representative of over 26 Indigenous languages and cultures from throughout North America and has a population base of over 8,000 people. The Centre's service delivery infrastructure is supported by four Government of BC Ministries through specific term and multi-year contracts. The Friendship Centre has an open-door policy with regard to its services and membership, providing services to non-Aboriginal clients with specific needs.

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

- a. In partnership with School District #68, offer a pilot 4-week summer program for students at the pre-kindergarten level in four inner city schools - Bayview, Georgia Avenue, Park Avenue and Fairview. Research shows that quality early learning programs contribute to higher success rates for all students but may be particularly relevant for vulnerable children.
- b. Continue development on a multi-year project to design and build new facilities on Tenth Street to host Tillicum Lelum's expanding programs and services. Two new facilities were completed in 2010 and 2011 – a Youth Safe House and an Affordable Housing complex.
- c. Increase its community health outreach infrastructure and services.
- d. Gain regional standing with the BC Gaming Policy and Enforcement Branch for the purpose of increased funding levels.

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

- a. Management conducts annual program assessments.
- b. The Board of Directors and Management hold retreats every two years to focus on both goals-based (mission/vision/values) and issues-based (issues and action) strategic planning.
- c. Independent consultants are contracted to complete formal evaluations on services.
- d. Clients are surveyed regularly for feedback on existing services and current needs.
- e. The organization conducts needs assessments and surveys in the community.
- f. The organization maintains partnerships with post-secondary institutions to conduct research specific to Aboriginal communities with a focus on health and social conditions.
- g. The organization maintains strong communication links with provincial and national affiliates to remain attentive to changing trends.
- h. Management and Program Supervisors represent the organization on key Committees of public institutions including:
 - The City of Nanaimo (Social Planning)
 - Ministry of Children and Family Development
 - Island Health (Vancouver Island Health Authority)
 - Vancouver Island University
 - Vancouver Island Health Authority
 - School District 68 (Nanaimo-Ladysmith)

- i. The organization maintains specific protocol agreements with Vancouver Island Health Authority and the Ministry of Children and Family Development.
- j. Management maintains formal links with respective Provincial and Federal Ministries to understand the vision and respective governments' priorities.

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

Governance – The Society's Board of Directors and Executive Members are volunteers who are representative of different cultures, interests and professions.

Program/Services Delivery – Every Program area and service delivery within the organization relies heavily on volunteers in various capacities requiring professional and non-professional support. Within direct services delivery volunteers contribute in client transportation, kitchen duties, child minding, Youth Centre supervision/security, program and peer support and counseling.

Advisory Committees – Respective programs of the organization are overseen by several Advisory Committees comprised of non-member professionals from other private and public service agencies. Members of the Advisory Committees include community health nurses, mental health therapists, nutritionists, physicians, social workers, teachers, small business owners, and Elders.

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

Service Canada	256,676
Health Canada	421,814
National Association of Friendship Centres	244,952
BC Association of Aboriginal Friendship Centres	215,000
Coast Salish Employment & Training Society	256,676

Government of British Columbia

Vancouver Island Health Authority	852,340
Ministry of Children & Family Development	1,140,187
Ministry of Justice	109,560
Ministry of Finance (Gaming)	81,000
United Way of Nanaimo & District	7,000
Royal Bank of Canada	2,000
Literacy Now Nanaimo	

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

Summer Camp Fees - The organization receives nominal registration fees for children-in-care of the Ministry of Children & Family Development to attend the Summer Camp Program. Fees are determined by the Ministry and are related to the special needs of respective children in attending the Program. Many of the children have disruptive behavior disorders and require one-on-one supervision by certified Child Care Workers, resulting in increased personnel costs. All fees are used to cover costs of programs.

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

Our organization is autonomous in terms of governance and accountability to the community and funding sources including all levels of government. However, it also has a dual relationship with the BC Association of Aboriginal Friendship Centres in Victoria and the National Association of Friendship Centres in Ottawa. Both affiliates provide our organization with specific funding, thus having an impact on our financial status. Our organization is accountable to both affiliates for funds received from them as well all other funds received from other sources. Our organization is required to submit audited financial statements on an annual basis to both the provincial and national associations.

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

Capital Funds and Purchases - Expenditures that increase the assets of the organization significantly such as equipment purchase require a competitive bidding process with a minimum of three bids reviewed. All capital expenditures are approved by the Board of Directors.

Special Purpose Funds

- a. The organization maintains a *Building Trust Fund* for the specific purpose of future acquisition, building or renovation of facilities required to meet the needs its members and the community. The Building Trust Fund is a separate entity from the Centre's day-to-day operations and is in a separate bank account. Financial expenditures from the Fund must be reviewed and approved by the organization's Board of Directors.
- b. The organization also maintains a *Crisis Fund Emergency Fund* to meet the pressing, unanticipated needs in the day-to-day operations of a number of programs with term contracts and limited resources. Working with the Ministry of Children & Family Development staff, organization staff in deal with emergency situations including Food disbursements, rent and utility assistance, school supplies, clothing, transportation to medical/social service appointments, medications and expenses related to family losses including death. The Fund also addresses shortfalls in programs faced with large client registrations and demands.
- c. **Year-end Surpluses** – All services and programs are delivered through contribution agreements with respective funders. The agreements detail the roles and responsibilities of each partner, specific rights and obligations, cash-flow and reporting requirements, milestones, deliverables, and payments. Any surpluses must be redirected into the programs for which they were intended
- d. **Deficits** – Any deficits are covered with the organization's *Crisis Fund* and special events fundraising.

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

Self-generated income activities include direct involvement in the BC Gaming Policy and Enforcement Branch's *Community Gaming Grant Program*, under which our organization has an affiliation with Harbour City Bingo receiving grant proceeds, in return for our volunteer in-hall and out-of-hall obligations. A number of Programs within the organization such as the Youth Centre and Education Centre conduct a variety of special fundraising events such as raffles, dinners, silent auctions, Prudy Chocolate sales, looney/tooney auctions and bake sales to help offset expenditures.

**CITY OF NANAIMO
GRANT QUESTIONNAIRE**

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

- a. Existing essential services and programs would face reductions to maintain a balanced budget.
- b. Client case loads may be reduced.
- c. Building maintenance budgets would be slashed and as a result required painting, upgrading and repairing would be delayed and present a risk of increased costs in the future.
- d. Our organization is faced with securing long-term funding for our *Ten –Year Master Plan* of facilities that includes construction of a new Health Centre, Day Care Centre, Administration Building, Education Centre, and Culture/Recreation Centre. Receiving a Grant in Aid from the City of Nanaimo would significantly contribute to the on-going development of the long-term development. The City of Nanaimo's contribution would offer vital financial leverage in partnership funding including other levels of government and the private sector.
- e. Eligibility criteria for accessing BC Gaming Funds through the Direct Access Program and Bingo Affiliation require contributions from other sources. Assistance from the City of Nanaimo through the Permissive Tax Exemption provides the organization with leverage to qualify for larger grants through BC Gaming.

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

No. Our organization received exemption from property tax for the current year.



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.

TILlicum LELUM ABORIGINAL SOCIETY
927 HALIBURTON ST.,
NANAIMO BC V9R 6N4

OFFICE USE ONLY

For immediate filing, Go To 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-0007994
Business Number: 108109372BC0001

Access Code: 128829454 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.)

927 HALIBURTON ST.,
NANAIMO BC V9R 6N4

774 B Centre Street
Nanaimo, BC V9R 2Z6

Mailing Address

927 HALIBURTON ST.,
NANAIMO BC V9R 6N4

Same as physical address? ☒ Yes ☐ 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.

Tim Doyle
5778 Vanderneuk Rd
Nanaimo, BC
V9T 5H4

Leona Gallant
#420-450 Stewart Ave
Nanaimo, BC
V9S 5E9





Last name: CURR

First name (include initials): BRANDON

Address (include postal code):
893 DUFFERIN ST
NANAIMO BC V9S 2B2

Last name: DUNN

First name (include initials): JAMES

Address (include postal code):
685 WESTERN ACRES
NANAIMO BC V9R 5W9

Last name: HOLLINS
First name (include initials): DEBORAH
Address (include postal code):
~~147 SWANSON RD~~
NANAIMO BC ~~V9R 6V8~~

512 Gardasan Way
V9R 4E2

Last name: KONKININ
First name (include initials): PAT
Address (include postal code):
6342 GROVELAND DRIVE
NANAIMO BC V9V 1B1



Last name: MORTIMER

First name (include initials): CARRIE

Address (include postal code):

711 ROBINS STREET
NANAIMO BC V9R 1H5

Last name: ROBINSON

First name (include initials): RENE

Address (include postal code):

422 LENHART AVE
NANAIMO BC V9S 4X3

Last name: SEWARD

First name (include initials): MARIA

Address (include postal code):

744 CENTRE ST
NANAIMO BC V9R 4Z6

774 Centre ST

Last name: WYLIE

First name (include initials): RIKKISHA

Address (include postal code):

775 SOUTHLAND WAY
NANAIMO BC V9R 6P4

Brinden



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

officemanager@tillicumtelum.ca

7. Sign and certify this form.

I certify that this information is accurate and complete.

Signature: R. Robinson

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.

TILlicum LELUM ABORIGINAL FRIENDSHIP CENTRE
Financial Statements
Year Ended March 31, 2013

TILLICUM LELUM ABORIGINAL FRIENDSHIP CENTRE
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Year Ended March 31, 2013

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INDEPENDENT AUDITOR'S REPORT

To the Members of TILlicum Lelum Aboriginal Friendship Centre

We have audited the accompanying financial statements of TILlicum Lelum Aboriginal Friendship Centre, which comprise the statements 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 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.

Auditor's Responsibility

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

(continues)

Independent Auditor's Report to the Members of TILlicum LELUM ABORIGINAL FRIENDSHIP CENTRE
(continued)

Opinion

In our opinion, the financial statements present fairly, in all material respects, the financial position of TILlicum LELUM ABORIGINAL FRIENDSHIP CENTRE as at March 31, 2013, March 31, 2012 and April 1, 2011, and the results of its operations and its cash flows for the years ended March 31, 2013 and March 31, 2012 in accordance with Canadian Accounting Standards for Not-for-Profit Organizations.

White Rock, British Columbia
June 19, 2013

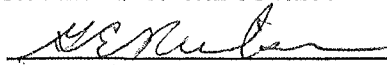

Morine & Co.

CHARTERED ACCOUNTANTS LLP

TILLICUM LELUM ABORIGINAL FRIENDSHIP CENTRE
Statement of Financial Position
March 31, 2013

	<i>March 31</i> 2013	<i>March 31</i> 2012	<i>April 1</i> 2011
ASSETS			
CURRENT			
Cash	\$ 871,992	\$ 741,476	\$ 822,548
Accounts receivable	217,996	198,118	634,377
PCTIA - tuitions receivable	-	-	-
Harmonized sales tax recoverable	40,296	71,386	36,940
Prepaid expenses	18,771	17,844	21,817
	1,149,055	1,028,824	1,515,682
CAPITAL ASSETS (Note 3)	4,430,217	4,495,773	3,150,305
	\$ 5,579,272	\$ 5,524,597	\$ 4,665,987
LIABILITIES AND NET ASSETS			
CURRENT			
Accounts payable	\$ 100,130	\$ 208,040	\$ -
Current portion of long term debt (Note 4)	419,354	46,000	46,000
Wages payable	60,679	19,519	10,720
Employee deductions payable	(233)	129	(200)
Deferred income	143,106	109,356	101,974
	723,036	383,044	158,494
LONG TERM DEBT (Note 4)	162,025	219,461	266,832
	885,061	602,505	425,326
NET ASSETS	4,694,211	4,922,092	4,240,661
	\$ 5,579,272	\$ 5,524,597	\$ 4,665,987

ON BEHALF OF THE SOCIETY

See notes to financial statements
Moline & Co. Chartered Accountants LLP
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TILlicum LELUM ABORIGINAL FRIENDSHIP CENTRE

**Statement of Operations
Year Ended March 31, 2013**

	2013	2012
REVENUE		
Administration	\$ 417,782	\$ 393,462
Donations	5,581	8,842
Gaming	20,250	106,375
Grants - all funders	3,877,522	4,085,268
Interest	9,221	16,009
Other	59,781	138,466
PCTIA - registration fees	-	-
Registration fees	317	1,160
	<u>4,390,454</u>	<u>4,749,582</u>
EXPENSES		
Advertising and promotion	3,271	3,856
Amortization	144,479	60,838
Clerical	102,007	87,468
Equipment rentals	18,728	18,535
Fund projects	956,927	886,761
Insurance	29,234	27,481
Interest and bank charges	2,280	742
Interest on long term debt	8,519	10,229
Material and supplies	40,898	39,205
Meetings	34,122	20,901
Membership dues	8,045	2,984
Office and miscellaneous	60,543	57,128
Participant incentives	1,270	1,282
Professional fees	119,141	130,349
Rental	152,616	141,856
Repairs and maintenance	27,308	25,378
Sub-contracts	539,832	466,673
Telephone	44,212	45,308
Training and fees	46,570	32,331
Travel	81,754	55,415
Utilities	62,998	58,931
Wages and benefits	2,133,581	1,894,500
	<u>4,618,335</u>	<u>4,068,151</u>
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES	<u>\$ (227,881)</u>	<u>\$ 681,431</u>

See notes to financial statements
Moline & Co. Chartered Accountants LLP
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TILlicum LELUM ABORIGINAL FRIENDSHIP CENTRE

Statement of Changes in Net Assets

Year Ended March 31, 2013

	2012 Balance	Excess (deficiency) of revenue over expenses	Transfers	Capital asset purchases net of debt	2013 Balance
Equity in Crisis Fund	\$ 374,762	\$ -	\$ -	\$ -	\$ 374,762
Equity in Building Fund	126,862	-	(25,685)	-	101,177
Equity in Capital Assets	4,230,312	(144,479)	-	(236,997)	3,848,836
Unrestricted	190,156	(83,402)	25,685	236,997	369,436
	<u>\$ 4,922,092</u>	<u>\$ (227,881)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,694,211</u>

	2011 Balance	Excess (deficiency) of revenue over expenses	Transfers	Capital asset purchases	2012 Balance
Equity in Crisis Fund	\$ 274,762	\$ -	\$ 100,000	\$ -	\$ 374,762
Equity in Building Fund	26,862	-	100,000	-	126,862
Equity in Capital Assets	2,837,471	(60,838)	47,372	1,406,307	4,230,312
Unrestricted	1,101,566	742,269	(247,372)	(1,406,307)	190,156
	<u>\$ 4,240,661</u>	<u>\$ 681,431</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,922,092</u>

See notes to financial statements
 Morine & Co. Chartered Accountants LLP
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TILlicum LELUM ABORIGINAL FRIENDSHIP CENTRE

**Statement of Cash Flows
Year Ended March 31, 2013**

	2013	2012
OPERATING ACTIVITIES		
Excess (deficiency) of revenue over expenses	\$ (227,881)	\$ 681,431
Item not affecting cash:		
Amortization of property, plant and equipment	144,479	60,838
	<u>(83,402)</u>	<u>742,269</u>
Changes in non-cash working capital:		
Accounts receivable	(19,878)	436,259
Accounts payable	(107,912)	208,048
Deferred income	33,750	7,382
Prepaid expenses	(927)	3,973
Goods and services tax payable (recoverable)	31,090	(34,446)
Wages payable	41,160	8,792
Employee deductions payable	(362)	329
	<u>(23,079)</u>	<u>630,337</u>
Cash flow from (used by) operating activities	<u>(106,481)</u>	<u>1,372,606</u>
INVESTING ACTIVITY		
Purchase of property, plant and equipment	<u>(78,922)</u>	<u>(1,406,306)</u>
FINANCING ACTIVITIES		
Proceeds from long term financing	365,000	-
Repayment of long term debt	<u>(49,081)</u>	<u>(47,372)</u>
Cash flow from (used by) financing activities	<u>315,919</u>	<u>(47,372)</u>
INCREASE (DECREASE) IN CASH FLOW	<u>130,516</u>	<u>(81,072)</u>
Cash - beginning of year	<u>741,476</u>	<u>822,548</u>
CASH - END OF YEAR	<u>\$ 871,992</u>	<u>\$ 741,476</u>
CASH FLOWS SUPPLEMENTARY INFORMATION		
Interest received	\$ 9,221	\$ 16,009
Interest paid	\$ 10,798	\$ 10,970

See notes to financial statements
Moline & Co. Chartered Accountants LLP
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TILlicum LELUM ABORIGINAL FRIENDSHIP CENTRE

Notes to Financial Statements

Year Ended March 31, 2013

NATURE OF OPERATIONS

TILlicum LELUM ABORIGINAL FRIENDSHIP CENTRE (the "Society") was incorporated under the Society Act of British Columbia on April 26, 1968. The objective is operating programs, activities and essential services to meet the social, cultural, recreational, health, educational and employment needs of urban Aboriginal people.

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

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

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

Fund Accounting

The Society records accounting transactions using the fund accounting method generally in use for non-profit organizations. A fund is determined for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations. Each fund has its own statement of operations which presents the results of operations for the fund. The statement of financial position of the Society includes the assets, liabilities and equity of all funds presented in the financial statements.

The various funds, being the capital fund which accounts for the capital assets of the Centre, the operating fund which accounts for the programs of the centre and the Crisis and Building funds which are internally restricted funds, have been amalgamated for the purpose of presentation in the financial statements. Details of the operations of each program are set out in the supplementary schedules.

All inter-entity balances have been eliminated on consolidation, but in order to present the results of operations for each specific fund, transactions amongst funds have not necessarily been eliminated on the individual schedules.

(continues)

TILLICUM LELUM ABORIGINAL FRIENDSHIP CENTRE

Notes to Financial Statements

Year Ended March 31, 2013

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

Capital Assets

Capital Assets are stated at cost or deemed cost less accumulated amortization. Capital Assets are amortized over their estimated useful lives on a straight-line basis at the following rates and methods:

Buildings	20 years	straight-line method
Computer Equipment	5 years	straight-line method
Equipment	5 years	straight-line method
Furniture and Fixtures	5 years	straight-line method
Motor Vehicles	5 years	straight-line method

Revenue Recognition

Tillicum Lelum Aboriginal Society follows the deferral method of accounting for contributions. Accordingly, amounts received under funding arrangements which relate to a subsequent fiscal period are reflected as deferred revenue on the statement of financial position.

Financial Instruments Policy

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

Measurement Uncertainty

The preparation of financial statements in conformity with Canadian Accounting Standards for Not-for-Profit Organizations requires management to make estimates and assumptions that affect the reported amount of assets and liabilities, disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the period. Such estimates are periodically reviewed and any adjustments necessary are reported in earnings in the period in which they become known. Actual results could differ from these estimates.

2. FINANCIAL INSTRUMENTS

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

Liquidity risk

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

(continues)

TILlicum LELUM ABORIGINAL FRIENDSHIP CENTRE

Notes to Financial Statements

Year Ended March 31, 2013

2. FINANCIAL INSTRUMENTS (continued)

Interest rate risk

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

3. CAPITAL ASSETS

	Cost	Accumulated amortization	2013 Net book value	2012 Net book value
Buildings	\$ 4,776,345	\$ 658,938	\$ 4,117,407	\$ 222,674
Capital assets under construction	-	-	-	3,953,809
Computer equipment	168,671	168,671	-	-
Equipment	85,219	85,219	-	-
Furniture and fixtures	65,441	65,441	-	-
Land	312,810	-	312,810	312,810
Motor vehicles	125,605	125,605	-	6,480
	<u>\$ 5,534,091</u>	<u>\$ 1,103,874</u>	<u>\$ 4,430,217</u>	<u>\$ 4,495,773</u>

4. LONG TERM DEBT

	2013	2012
Royal Bank of Canada loan bearing interest at 1.5% per annum, repayable in monthly blended payments of \$2,300. The loan matures on November 30, 2015 and is secured by certain assets.	\$ 101,422	\$ 125,018
Royal Bank of Canada loan bearing interest at 1.5% per annum, repayable in monthly blended payments of \$2,500. The loan matures on November 30, 2015 and is secured by certain assets.	114,957	140,443
Royal Bank of Canada loan bearing interest at 1.5% per annum, repayable in monthly blended payments of \$2,700. The loan matures on March 31, 2014 and is secured by certain assets.	365,000	-
	581,379	265,461
Amounts payable within one year	(419,354)	(46,000)
	<u>\$ 162,025</u>	<u>\$ 219,461</u>

(continues)

TILlicum LELUM ABORIGINAL FRIENDSHIP CENTRE
Notes to Financial Statements
Year Ended March 31, 2013

4. LONG TERM DEBT (*continued*)

Principal repayment terms are approximately:

2014	\$ 419,354
2015	55,170
2016	55,997
2017	<u>50,858</u>
	<u>\$ 581,379</u>

TILLICUM LELUM ABORIGINAL FRIENDSHIP CENTRE

**Summer Camp
(Schedule 1)**

Year Ended March 31, 2013

	2013	2012
REVENUE		
Registrations	\$ 8,460	\$ 5,580
EXPENSES		
Fund projects	-	800
Wages and benefits	674	59
	674	859
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES	7,786	4,721
SURPLUS (DEFICIENCY), BEGINNING OF YEAR	4,941	220
SURPLUS (DEFICIENCY), END OF YEAR	\$ 12,727	\$ 4,941

See notes to financial statements
Morine & Co. Chartered Accountants LLP
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TILlicum LELUM ABORIGINAL FRIENDSHIP CENTRE

**Core Program
(Schedule 2)**

Year Ended March 31, 2013

	2013	2012
REVENUE		
NAFC	\$ 135,562	\$ 139,285
Administration	417,782	385,962
Young Moms	5,200	-
Other	47,700	125,558
Interest	8,732	15,298
	<u>614,976</u>	<u>666,103</u>
EXPENSES		
Advertising and promotion	271	856
Amortization	144,479	60,838
Insurance	22,658	22,155
Interest and bank charges	1,940	642
Interest on long term debt	8,519	10,229
Membership dues	7,595	2,534
Office and miscellaneous	25,291	21,199
Rental	12,846	10,744
Equipment rentals	18,728	18,535
Repairs and maintenance	13,729	13,812
Wages and benefits	238,563	221,324
Sub-contracts	44,132	36,525
Material and supplies	5,065	7,073
Travel	7,112	15,146
Meetings	4,438	2,497
Utilities	43,636	43,689
Telephone	15,852	16,902
Fund projects	93,488	49,690
Training and fees	-	98
Professional fees	78,335	88,043
	<u>786,677</u>	<u>642,531</u>
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES	<u>(171,701)</u>	<u>23,572</u>
SURPLUS (DEFICIENCY), BEGINNING OF YEAR	<u>206,043</u>	<u>372,098</u>
TRANSFERS		
Allocation of amortization to equity in capital assets	144,479	60,838
Transfer of principal payments on long term debt	(49,080)	(47,372)
Transfers	60,128	(203,095)
	<u>155,527</u>	<u>(189,629)</u>
SURPLUS (DEFICIENCY), END OF YEAR	<u>\$ 189,869</u>	<u>\$ 206,041</u>

See notes to financial statements
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TILLICUM LELUM ABORIGINAL FRIENDSHIP CENTRE

**HRSDC - Aboriginal Young Mothers
(Schedule 3)**

Year Ended March 31, 2013

	2013	2012
REVENUE		
HRSDC	\$ 134,934	\$ -
EXPENSES		
Fund projects	5,979	-
Insurance	1,250	-
Interest and bank charges	240	-
Office and miscellaneous	550	-
Rental	12,000	-
Repairs and maintenance	2,157	-
Telephone	601	-
Training and fees	216	-
Utilities	3,600	-
Wages and benefits	108,341	-
	<u>134,934</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES	<u>\$ -</u>	<u>\$ -</u>

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Morine & Co. Chartered Accountants LLP
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TILlicUM LELUM ABORIGINAL FRIENDSHIP CENTRE
Community Action Program for Children
(Schedule 4)
Year Ended March 31, 2013

	2013	2012
REVENUE		
PHAC	\$ 306,355	\$ 306,355
EXPENSES		
Clerical	2,558	2,558
Fund projects	214,253	214,253
Insurance	116	116
Professional fees	1,278	1,278
Rental	360	360
Repairs and maintenance	300	300
Training and fees	547	547
Travel	1,700	1,700
Wages and benefits	27,643	27,642
	<u>248,755</u>	<u>248,754</u>
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES	57,600	57,601
TRANSFERS	<u>(57,600)</u>	<u>(57,601)</u>
SURPLUS (DEFICIENCY), END OF YEAR	<u>\$ -</u>	<u>\$ -</u>

See notes to financial statements
Morine & Co. Chartered Accountants LLP
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TILLICUM LELUM ABORIGINAL FRIENDSHIP CENTRE

**Health Centre
(Schedule 5)**

Year Ended March 31, 2013

	2013	2012
REVENUE		
VIHA	\$ 293,460	\$ 288,460
EXPENSES		
Clerical	4,227	4,227
Fund projects	29,459	29,238
Material and supplies	16,048	11,048
Meetings	-	100
Office and miscellaneous	2,301	2,343
Professional fees	6,251	6,251
Rental	14,688	14,688
Sub-contracts	44,645	53,184
Telephone	3,000	3,000
Training and fees	511	1,750
Travel	1,500	1,500
Utilities	562	562
Wages and benefits	169,029	160,569
	<u>292,221</u>	<u>288,460</u>
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES	<u>1,239</u>	<u>-</u>
SURPLUS (DEFICIENCY), BEGINNING OF YEAR	<u>-</u>	<u>(958)</u>
TRANSFERS	<u>(1,239)</u>	<u>958</u>
SURPLUS (DEFICIENCY), END OF YEAR	<u>\$ -</u>	<u>\$ -</u>

See notes to financial statements
Morine & Co. Chartered Accountants LLP
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TILlicum LELUM ABORIGINAL FRIENDSHIP CENTRE

**Sexual Abuse Interventions
(Schedule 6)**

Year Ended March 31, 2013

	2013	2012
REVENUE		
VIHA	\$ 211,927	\$ 211,927
EXPENSES		
Clerical	10,102	10,102
Fund projects	2,337	2,325
Material and supplies	420	420
Meetings	99	100
Office and miscellaneous	1,863	2,207
Participant incentives	1,270	1,282
Professional fees	6,059	6,059
Rental	14,688	14,688
Sub-contracts	47,887	64,602
Telephone	3,600	3,600
Training and fees	1,676	1,869
Travel	3,483	3,483
Utilities	562	562
Wages and benefits	117,343	100,628
	<u>211,389</u>	<u>211,927</u>
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES	538	-
TRANSFERS		
Transfers	<u>(538)</u>	<u>-</u>
SURPLUS (DEFICIENCY), END OF YEAR	<u>\$ -</u>	<u>\$ -</u>

See notes to financial statements
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TILlicum LELUM ABORIGINAL FRIENDSHIP CENTRE
Pregnancy Outreach Program - BBB
(Schedule 7)
Year Ended March 31, 2013

	2013	2012
REVENUE		
VIHA	\$ 107,068	\$ 107,068
EXPENSES		
Advertising and promotion	500	500
Clerical	1,800	1,800
Fund projects	22,450	22,450
Material and supplies	793	793
Membership dues	200	200
Office and miscellaneous	1,120	1,120
Professional fees	600	600
Rental	2,780	2,780
Sub-contracts	22,306	16,710
Telephone	660	660
Training and fees	500	500
Travel	300	300
Utilities	562	562
Wages and benefits	52,497	58,093
	<u>107,068</u>	<u>107,068</u>
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES	<u>\$ -</u>	<u>\$ -</u>

See notes to financial statements
Morine & Co. Chartered Accountants LLP
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TILlicum LELUM ABORIGINAL FRIENDSHIP CENTRE

**Family Support Workers
(Schedule 8)**

Year Ended March 31, 2013

	2013	2012
REVENUE		
MCF	\$ 448,947	\$ 448,947
EXPENSES		
Clerical	23,126	23,126
Fund projects	24,775	34,189
Material and supplies	1,500	1,500
Meetings	1,411	1,800
Office and miscellaneous	16,608	17,675
Professional fees	3,183	3,183
Rental	27,200	27,200
Sub-contracts	19,662	50,884
Telephone	7,980	7,980
Training and fees	17,000	16,680
Travel	6,000	6,009
Utilities	3,400	3,400
Wages and benefits	295,647	268,119
	<u>447,492</u>	<u>461,745</u>
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES	<u>1,455</u>	<u>(12,798)</u>
SURPLUS (DEFICIENCY), BEGINNING OF YEAR	<u>-</u>	<u>6,681</u>
TRANSFERS	<u>(1,455)</u>	<u>6,117</u>
SURPLUS (DEFICIENCY), END OF YEAR	<u>\$ -</u>	<u>\$ -</u>

See notes to financial statements
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TILLICUM LELUM ABORIGINAL FRIENDSHIP CENTRE

HIV / Aids Awareness

(Schedule 9)

Year Ended March 31, 2013

	2013	2012
REVENUE		
VIHA	\$ 103,475	\$ 103,475
EXPENSES		
Clerical	2,000	2,000
Fund projects	600	600
Material and supplies	5,568	5,568
Membership dues	250	250
Office and miscellaneous	1,287	1,287
Professional fees	2,176	2,176
Rental	8,154	8,154
Sub-contracts	4,000	-
Telephone	1,530	1,530
Training and fees	541	800
Travel	600	600
Utilities	320	320
Wages and benefits	76,190	80,190
	<u>103,216</u>	<u>103,475</u>
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES	259	-
TRANSFERS		
Transfers	<u>(259)</u>	<u>-</u>
SURPLUS (DEFICIENCY), END OF YEAR	<u>\$ -</u>	<u>\$ -</u>

See notes to financial statements
Morine & Co. Chartered Accountants LLP
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TILlicum LELUM ABORIGINAL FRIENDSHIP CENTRE
HRSDC - Horizons for Seniors
(Schedule 10)
Year Ended March 31, 2013

	2013	2012
REVENUE		
HRSDC	\$ 23,700	\$ -
EXPENSES		
Fund projects	1,000	-
Wages and benefits	29	-
	<u>1,029</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES	22,671	-
TRANSFERS		
Transfers	<u>(2,250)</u>	<u>-</u>
SURPLUS (DEFICIENCY), END OF YEAR	<u>\$ 20,421</u>	<u>\$ -</u>

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TILLICUM LELUM ABORIGINAL FRIENDSHIP CENTRE

**Diabetes
(Schedule 11)**

Year Ended March 31, 2013

	2013	2012
REVENUE		
ADI	\$ 103,000	\$ 33,333
EXPENSES		
Clerical	2,800	1,100
Fund projects	18,921	3,156
Material and supplies	800	500
Rental	4,800	2,167
Sub-contracts	35,300	-
Training and fees	2,715	-
Travel	150	-
Utilities	960	400
Wages and benefits	62,279	-
	<u>128,725</u>	<u>7,323</u>
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES	<u>(25,725)</u>	<u>26,010</u>
SURPLUS (DEFICIENCY), BEGINNING OF YEAR	<u>26,010</u>	<u>-</u>
TRANSFERS	<u>(285)</u>	<u>-</u>
SURPLUS (DEFICIENCY), END OF YEAR	<u>\$ -</u>	<u>\$ 26,010</u>

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TILLICUM LELUM ABORIGINAL FRIENDSHIP CENTRE

Adult Basic Education

(Schedule 12)

Year Ended March 31, 2013

	2013	2012
REVENUE		
CSETS	\$ 85,018	\$ 81,818
EXPENSES		
Fund projects	3,000	3,360
Office and miscellaneous	801	1,000
Professional fees	3,000	3,000
Rental	3,200	3,200
Telephone	800	800
Training and fees	6,005	2,400
Utilities	300	300
Wages and benefits	67,912	67,758
	<u>85,018</u>	<u>81,818</u>
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES	<u>-</u>	<u>-</u>
SURPLUS (DEFICIENCY), BEGINNING OF YEAR	<u>-</u>	<u>(1,114)</u>
TRANSFERS	<u>-</u>	<u>1,114</u>
SURPLUS (DEFICIENCY), END OF YEAR	<u>\$ -</u>	<u>\$ -</u>

See notes to financial statements
Moline & Co. Chartered Accountants LLP
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TILLICUM LELUM ABORIGINAL FRIENDSHIP CENTRE

Counsellor Training

(Schedule 13)

Year Ended March 31, 2013

	2013	2012
REVENUE	\$ -	\$ -
EXPENSES		
Meetings	-	441
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES	-	(441)
SURPLUS (DEFICIENCY), BEGINNING OF YEAR	-	441
SURPLUS (DEFICIENCY), END OF YEAR	\$ -	\$ -

See notes to financial statements
 Morine & Co. Chartered Accountants LLP
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TILLICUM LELUM ABORIGINAL FRIENDSHIP CENTRE

**Gaming
(Schedule 14)**

Year Ended March 31, 2013

	2013	2012
REVENUE		
Gaming	\$ 20,250	\$ 106,375
Direct Access	27,000	-
Interest	488	711
	<u>47,738</u>	<u>107,086</u>
EXPENSES		
Fund projects	74,388	91,477
Professional fees	200	200
	<u>74,588</u>	<u>91,677</u>
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES	<u>(26,850)</u>	<u>15,409</u>
SURPLUS (DEFICIENCY), BEGINNING OF YEAR	<u>15,409</u>	<u>-</u>
SURPLUS (DEFICIENCY), END OF YEAR	<u>\$ (11,441)</u>	<u>\$ 15,409</u>

See notes to financial statements
Moline & Co. Chartered Accountants LLP
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TILlicum LELUM ABORIGINAL FRIENDSHIP CENTRE
 BCAAFC - ECD
(Schedule 15)
 Year Ended March 31, 2013

	2013	2012
REVENUE		
BCAAFC	\$ -	\$ 15,303
EXPENSES		
Sub-contracts	-	14,600
Material and supplies	-	200
Travel	-	200
Fund projects	-	303
	-	15,303
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES	\$ -	\$ -

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TILLICUM LELUM ABORIGINAL FRIENDSHIP CENTRE

**Program Director
(Schedule 16)**

Year Ended March 31, 2013

	2013	2012
REVENUE		
BCAAFC	\$ 25,000	\$ 25,000
EXPENSES		
Office and miscellaneous	1,354	1,354
Wages and benefits	23,646	23,646
	25,000	25,000
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES	\$ -	\$ -

TILlicUM LELUM ABORIGINAL FRIENDSHIP CENTRE
 Cultural Connections Aboriginal Youth - CCAY
 (Schedule 17)
 Year Ended March 31, 2013

	2013	2012
REVENUE		
NAFC	\$ 75,000	\$ -
EXPENSES		
Professional fees	1,500	-
Wages and benefits	72,500	-
Fund projects	1,000	-
	<u>75,000</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES	<u>\$ -</u>	<u>\$ -</u>

TILlicum LELUM ABORIGINAL FRIENDSHIP CENTRE

Mid Island Metis

(Schedule 18)

Year Ended March 31, 2013

	2013	2012
REVENUE		
MIM	\$ 4,400	\$ -
EXPENSES		
Sub-contracts	4,346	-
Wages and benefits	40	-
	<u>4,386</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES	<u>\$ 14</u>	<u>\$ -</u>

TILLICUM LELUM ABORIGINAL FRIENDSHIP CENTRE
TAP Accreditation
(Schedule 19)
Year Ended March 31, 2013

	2013	2012
EXPENSES		
Training and fees	\$ 10,028	\$ -
Wages and benefits	63	-
	<u>10,091</u>	<u>-</u>
SURPLUS (DEFICIENCY), BEGINNING OF YEAR	<u>15,000</u>	<u>15,000</u>
SURPLUS (DEFICIENCY), END OF YEAR	<u>\$ 4,909</u>	<u>\$ 15,000</u>

TILLICUM LELUM ABORIGINAL FRIENDSHIP CENTRE
Creating Healthy Families
(Schedule 20)
Year Ended March 31, 2013

	2013	2012
REVENUE	\$ -	\$ -
EXPENSES		
Clerical	2,415	2,415
Fund projects	18,009	17,940
Insurance	110	110
Professional fees	1,209	1,209
Rental	1,500	1,500
Repairs and maintenance	122	300
Training and fees	363	516
Travel	12,354	12,500
Wages and benefits	21,110	21,111
	<u>57,192</u>	<u>57,601</u>
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES	(57,192)	(57,601)
TRANSFERS	57,192	57,601
SURPLUS (DEFICIENCY), END OF YEAR	\$ -	\$ -

TILLICUM LELUM ABORIGINAL FRIENDSHIP CENTRE
PHAC Building Better Babies
(Schedule 21)
Year Ended March 31, 2013

	2013	2012
REVENUE		
PHAC	\$ 45,792	\$ 45,792
EXPENSES		
Clerical	3,800	3,800
Fund projects	11,650	10,650
Insurance	1,000	1,000
Material and supplies	6,354	7,492
Office and miscellaneous	380	380
Sub-contracts	5,996	4,644
Training and fees	500	500
Travel	4,500	4,500
Utilities	1,200	1,200
Wages and benefits	10,412	11,626
	<u>45,792</u>	<u>45,792</u>
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES	<u>\$ -</u>	<u>\$ -</u>

TILlicum LELUM ABORIGINAL FRIENDSHIP CENTRE
CSETS Youth Career Support
(Schedule 22)
Year Ended March 31, 2013

	2013	2012
REVENUE		
CSETS	\$ 37,161	\$ 33,768
EXPENSES		
Fund projects	5,943	3,000
Wages and benefits	31,216	30,768
	<u>37,159</u>	<u>33,768</u>
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES	2	-
TRANSFERS		
Transfers	<u>(2)</u>	-
SURPLUS (DEFICIENCY), END OF YEAR	<u>\$ -</u>	<u>\$ -</u>

TILLICUM LELUM ABORIGINAL FRIENDSHIP CENTRE

Prison Liaison Project

(Schedule 23)

Year Ended March 31, 2013

	2013	2012
REVENUE		
Province of BC	\$ 58,120	\$ 65,560
EXPENSES		
Wages and benefits	53,216	56,699
Fund projects	7,602	8,861
	<u>60,818</u>	<u>65,560</u>
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES	(2,698)	-
SURPLUS (DEFICIENCY), BEGINNING OF YEAR	-	(126)
TRANSFERS	-	126
SURPLUS (DEFICIENCY), END OF YEAR	<u>\$ (2,698)</u>	<u>\$ -</u>

TILLICUM LELUM ABORIGINAL FRIENDSHIP CENTRE
 BCAAFC - AYSLF Grant
(Schedule 24)
 Year Ended March 31, 2013

	2013	2012
REVENUE		
BCAAFC	\$ 1,000	\$ -
EXPENSES		
Fund projects	1,000	-
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES	\$ -	\$ -

TILlicum LELUM ABORIGINAL FRIENDSHIP CENTRE
NAFC Young Canada Works
(Schedule 25)
Year Ended March 31, 2013

	2013	2012
REVENUE		
NAFC	\$ 19,829	\$ 18,355
EXPENSES		
Wages and benefits	19,829	18,355
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES	\$ -	\$ -

TILLICUM LELUM ABORIGINAL FRIENDSHIP CENTRE
SASP - Male Survivors of Sexual Abuse
(Schedule 26)
Year Ended March 31, 2013

	2013	2012
REVENUE		
AG	\$ 35,560	\$ 35,560
EXPENSES		
Clerical	500	500
Fund projects	1,065	1,350
Office and miscellaneous	200	200
Professional fees	500	500
Rental	1,200	1,200
Sub-contracts	23,017	10,111
Telephone	400	400
Training and fees	970	970
Travel	500	500
Wages and benefits	7,208	19,829
	<u>35,560</u>	<u>35,560</u>
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES	<u>\$ -</u>	<u>\$ -</u>

TILlicum LELUM ABORIGINAL FRIENDSHIP CENTRE
Hospital Liaison Workers
(Schedule 27)
Year Ended March 31, 2013

	2013	2012
REVENUE		
VIHA	\$ 64,126	\$ 63,126
EXPENSES		
Fund projects	1,780	780
Professional fees	1,200	1,200
Travel	1,541	1,541
Wages and benefits	59,605	59,605
	<u>64,126</u>	<u>63,126</u>
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES	<u>\$ -</u>	<u>\$ -</u>

TILLICUM LELUM ABORIGINAL FRIENDSHIP CENTRE
 Gathering Our Voices
 (Schedule 28)
 Year Ended March 31, 2013

	2013	2012
REVENUE		
BCAAFC	\$ -	\$ 15,000
EXPENSES		
Fund projects	-	15,000
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES	\$ -	\$ -

TILLICUM LELUM ABORIGINAL FRIENDSHIP CENTRE
 VIHA - Aboriginal Community Profile
(Schedule 29)
 Year Ended March 31, 2013

	2013	2012
REVENUE		
VIHA	\$ -	\$ 7,250
EXPENSES		
Sub-contracts	-	7,250
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES	\$ -	\$ -

TILlicum LELUM ABORIGINAL FRIENDSHIP CENTRE

HRDC Youth Safe House

(Schedule 30)

Year Ended March 31, 2013

	2013	2012
REVENUE		
HRSDC	\$ -	\$ 104,564
EXPENSES		
Wages and benefits	-	104,564
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES	\$ -	\$ -

TILlicum LELUM ABORIGINAL FRIENDSHIP CENTRE
 BCAAFC - Minor Projects
 (Schedule 31)
 Year Ended March 31, 2013

	2013	2012
REVENUE		
BCAAFC	\$ -	\$ 12,097
EXPENSES		
Fund projects	-	12,097
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES	\$ -	\$ -

TILlicum LELUM ABORIGINAL FRIENDSHIP CENTRE
MCF - Early Childhood Development
(Schedule 32)
Year Ended March 31, 2013

	2013	2012
REVENUE		
MCF	\$ 366,195	\$ 366,195
EXPENSES		
Clerical	12,000	12,000
Fund projects	164,213	164,335
Material and supplies	120	120
Office and miscellaneous	5,310	5,310
Professional fees	2,200	2,200
Rental	12,000	12,000
Sub-contracts	55,313	49,770
Telephone	4,800	4,800
Training and fees	2,998	3,700
Travel	1,722	3,000
Utilities	1,200	1,200
Wages and benefits	103,617	117,869
	<u>365,493</u>	<u>376,304</u>
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES	702	(10,109)
SURPLUS (DEFICIENCY), BEGINNING OF YEAR	<u>-</u>	<u>10,109</u>
TRANSFERS		
Transfers	<u>(702)</u>	<u>-</u>
SURPLUS (DEFICIENCY), END OF YEAR	<u>\$ -</u>	<u>\$ -</u>

TILlicum LELUM ABORIGINAL FRIENDSHIP CENTRE
Christmas Hampers
(Schedule 33)
Year Ended March 31, 2013

	2013	2012
REVENUE		
Staff Donations	\$ 1,130	\$ 1,545
Xmas Hamper Campaign Donations	<u>12,006</u>	<u>11,703</u>
	<u>13,136</u>	<u>13,248</u>
EXPENSES		
Fund projects	9,893	6,467
Material and supplies	<u>1,030</u>	<u>1,490</u>
	<u>10,923</u>	<u>7,957</u>
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES	2,213	5,291
SURPLUS (DEFICIENCY), BEGINNING OF YEAR	<u>8,864</u>	<u>3,574</u>
SURPLUS (DEFICIENCY), END OF YEAR	<u>\$ 11,077</u>	<u>\$ 8,865</u>

TILLICUM LELUM ABORIGINAL FRIENDSHIP CENTRE
Summer Career Placement
(Schedule 34)
Year Ended March 31, 2013

	2013	2012
REVENUE		
HRSDC	\$ 10,760	\$ 9,179
EXPENSES		
Wages and benefits	10,760	9,179
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES	\$ -	\$ -

TILLICUM LELUM ABORIGINAL FRIENDSHIP CENTRE
Indigenous Response to Sexual Abuse
(Schedule 35)
Year Ended March 31, 2013

	2013	2012
REVENUE		
BCAAFC	\$ 47,500	\$ 142,500
EXPENSES		
Clerical	7,000	14,000
Fund projects	(440)	23,907
Material and supplies	3,000	3,000
Meetings	13,548	15,962
Professional fees	2,800	5,600
Rental	3,000	7,375
Sub-contracts	67,691	84,968
Travel	20,332	666
Wages and benefits	465	7,977
	<u>117,396</u>	<u>163,455</u>
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES	(69,896)	(20,955)
SURPLUS (DEFICIENCY), BEGINNING OF YEAR	<u>69,896</u>	<u>90,851</u>
SURPLUS (DEFICIENCY), END OF YEAR	<u>\$ -</u>	<u>\$ 69,896</u>

TILLICUM LELUM ABORIGINAL FRIENDSHIP CENTRE

MCF Youth Safe House

(Schedule 36)

Year Ended March 31, 2013

	2013	2012
REVENUE		
MCF	\$ 380,590	\$ 325,047
EXPENSES		
Clerical	3,600	3,600
Fund projects	23,600	23,902
Insurance	4,100	4,100
Interest and bank charges	100	100
Office and miscellaneous	787	787
Professional fees	3,600	3,600
Rental	27,600	27,600
Repairs and maintenance	11,000	10,966
Sub-contracts	3,718	36,290
Telephone	1,764	2,411
Travel	2,000	2,207
Utilities	5,496	5,536
Wages and benefits	293,225	245,097
	<u>380,590</u>	<u>366,196</u>
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES	-	(41,149)
SURPLUS (DEFICIENCY), BEGINNING OF YEAR	-	41,149
SURPLUS (DEFICIENCY), END OF YEAR	<u>\$ -</u>	<u>\$ -</u>

TILLICUM LELUM ABORIGINAL FRIENDSHIP CENTRE
 BCAAFC Honouring Feast
(Schedule 37)
 Year Ended March 31, 2013

	2013	2012
REVENUE		
BCAAFC	\$ -	\$ 3,000
EXPENSES		
Fund projects	-	3,000
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES	\$ -	\$ -

TILlicum LELUM ABORIGINAL FRIENDSHIP CENTRE
Community Wellness Initiative
(Schedule 38)
Year Ended March 31, 2013

	2013	2012
REVENUE		
CWI Registrations	\$ 9,650	\$ 4,973
Other	75	1,205
	<u>9,725</u>	<u>6,178</u>
EXPENSES		
Fund projects	<u>32,839</u>	<u>9,078</u>
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES	(23,114)	(2,900)
SURPLUS (DEFICIENCY), BEGINNING OF YEAR	23,797	14,943
TRANSFERS	<u>7,234</u>	<u>11,755</u>
SURPLUS (DEFICIENCY), END OF YEAR	<u>\$ 7,917</u>	<u>\$ 23,798</u>

TILlicum LELUM ABORIGINAL FRIENDSHIP CENTRE
 VIU - Student Housing Facility
(Schedule 39)
 Year Ended March 31, 2013

	2013	2012
REVENUE		
VIU	\$ 27,000	\$ -
EXPENSES		
Fund projects	9,949	-
Sub-contracts	17,004	-
Wages and benefits	47	-
	27,000	-
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES	\$ -	\$ -

TILlicum LELUM ABORIGINAL FRIENDSHIP CENTRE

Street Outreach

(Schedule 40)

Year Ended March 31, 2013

	2013	2012
EXPENSES		
Fund projects	\$ 360	\$ 295
Wages and benefits	1,079	2,644
	<u>1,439</u>	<u>2,939</u>
SURPLUS (DEFICIENCY), BEGINNING OF YEAR	<u>28,913</u>	<u>31,852</u>
SURPLUS (DEFICIENCY), END OF YEAR	<u>\$ 27,474</u>	<u>\$ 28,913</u>

TILlicum LELUM ABORIGINAL FRIENDSHIP CENTRE

**Substance Abuse
(Schedule 41)**

Year Ended March 31, 2013

	2013	2012
REVENUE		
VIHA	\$ 77,286	\$ 77,286
EXPENSES		
Advertising and promotion	2,100	2,100
Clerical	5,040	5,040
Fund projects	9,649	10,420
Office and miscellaneous	719	500
Professional fees	1,150	1,150
Rental	3,000	3,000
Sub-contracts	4,267	-
Telephone	2,025	2,025
Utilities	600	600
Wages and benefits	48,638	52,451
	<u>77,188</u>	<u>77,286</u>
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES	98	-
TRANSFERS		
Transfers	<u>(98)</u>	<u>-</u>
SURPLUS (DEFICIENCY), END OF YEAR	<u>\$ -</u>	<u>\$ -</u>

TILLICUM LELUM ABORIGINAL FRIENDSHIP CENTRE
CSETS Employment Counsellors & Childcare
(Schedule 42)
Year Ended March 31, 2013

	2013	2012
REVENUE		
CSETS	\$ 121,497	\$ 151,354
VIHA	-	7,500
	<u>121,497</u>	<u>158,854</u>
EXPENSES		
Advertising and promotion	400	400
Fund projects	24,654	40,287
Office and miscellaneous	1,970	1,770
Professional fees	3,900	4,100
Rental	3,600	3,600
Sub-contracts	3,642	12,600
Telephone	1,200	1,200
Training and fees	2,000	2,000
Utilities	600	600
Wages and benefits	79,531	92,297
	<u>121,497</u>	<u>158,854</u>
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES	<u>\$ -</u>	<u>\$ -</u>

TILlicum LELUM ABORIGINAL FRIENDSHIP CENTRE

**BC Housing
(Schedule 43)**

Year Ended March 31, 2013

	2013	2012
REVENUE		
BC Housing	\$ -	\$ 701,608
EXPENSES		
Fund projects	-	44,142
Sub-contracts	-	4,655
Wages and benefits	-	100
	-	48,897
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES	-	652,711
SURPLUS (DEFICIENCY), BEGINNING OF YEAR	50,128	8,722
TRANSFERS	(50,128)	(611,305)
SURPLUS (DEFICIENCY), END OF YEAR	\$ -	\$ 50,128

TILlicum LELUM ABORIGINAL FRIENDSHIP CENTRE
 Personal Empowerment Training
(Schedule 44)
 Year Ended March 31, 2013

	2013	2012
SURPLUS (DEFICIENCY), BEGINNING OF YEAR	\$ -	\$ 8,435
TRANSFERS	-	(8,435)
SURPLUS (DEFICIENCY), END OF YEAR	\$ -	\$ -

TILlicum LELUM ABORIGINAL FRIENDSHIP CENTRE

**Donations
(Schedule 45)**

Year Ended March 31, 2013

	2013	2012
REVENUE		
Donations	\$ 4,451	\$ 7,297
EXPENSES		
Fund projects	1,357	2,318
Material and supplies	200	-
	<u>1,557</u>	<u>2,318</u>
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES	2,894	4,979
SURPLUS (DEFICIENCY), BEGINNING OF YEAR	<u>9,068</u>	<u>4,089</u>
SURPLUS (DEFICIENCY), END OF YEAR	<u>\$ 11,962</u>	<u>\$ 9,068</u>

TILlicum LELUM ABORIGINAL FRIENDSHIP CENTRE

**United Way - About Program
(Schedule 46)**

Year Ended March 31, 2013

	2013	2012
REVENUE		
United Way	\$ -	\$ 5,000
EXPENSES		
Fund projects	-	5,000
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES	\$ -	\$ -

TILlicum LELUM ABORIGINAL FRIENDSHIP CENTRE

**Literacy BC
(Schedule 47)**

Year Ended March 31, 2013

	2013	2012
REVENUE		
PG Fund	\$ -	\$ 750
EXPENSES		
Fund projects	-	750
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES	\$ -	\$ -

TILLICUM LELUM ABORIGINAL FRIENDSHIP CENTRE
NAFC - Youth and Elders
(Schedule 48)
Year Ended March 31, 2013

	2013	2012
REVENUE		
BCAAFC	\$ -	\$ 500
EXPENSES		
Fund projects	-	500
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES	\$ -	\$ -

TILlicum LELUM ABORIGINAL FRIENDSHIP CENTRE

MCF Development

(Schedule 49)

Year Ended March 31, 2013

	2013	2012
EXPENSES		
Fund projects	\$ -	\$ 668
Sub-contracts	-	19,157
Wages and benefits	-	175
	-	20,000
SURPLUS (DEFICIENCY), BEGINNING OF YEAR	-	20,000
SURPLUS (DEFICIENCY), END OF YEAR	\$ -	\$ -

TILlicum LELUM ABORIGINAL FRIENDSHIP CENTRE
BCAAFC - Language and Culture
(Schedule 50)
Year Ended March 31, 2013

	2013	2012
REVENUE		
BCAAFC	\$ -	\$ 14,256
EXPENSES		
Fund projects	-	12,656
Rental	-	1,600
	-	14,256
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES	\$ -	\$ -

TILlicum LELUM ABORIGINAL FRIENDSHIP CENTRE
Elevator Project
(Schedule 51)
Year Ended March 31, 2013

	2013	2012
REVENUE		
HRSDC	\$ -	\$ 50,400
TRANSFERS	-	(50,400)
SURPLUS (DEFICIENCY), END OF YEAR	\$ -	\$ -

TILLICUM LELUM ABORIGINAL FRIENDSHIP CENTRE
Education and Materials
(Schedule 52)
Year Ended March 31, 2013

	2013	2012
REVENUE		
VIU	\$ 3,500	\$ -
City of Nanaimo	-	3,500
ABE Supplies Fee	<u>317</u>	<u>1,160</u>
	<u>3,817</u>	<u>4,660</u>
EXPENSES		
Fund projects	2,213	160
Travel	<u>2,949</u>	<u>1,548</u>
	<u>5,162</u>	<u>1,708</u>
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES	(1,345)	2,952
SURPLUS (DEFICIENCY), BEGINNING OF YEAR	2,952	(896)
TRANSFERS	<u>-</u>	<u>896</u>
SURPLUS (DEFICIENCY), END OF YEAR	<u>\$ 1,607</u>	<u>\$ 2,952</u>

TILLICUM LELUM ABORIGINAL FRIENDSHIP CENTRE

Doula Services

(Schedule 53)

Year Ended March 31, 2013

	2013	2012
REVENUE		
VIHA	\$ 20,000	\$ 2,000
EXPENSES		
Fund projects	10,105	2,000
Wages and benefits	67	-
	<u>10,172</u>	<u>2,000</u>
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES	<u>\$ 9,828</u>	<u>\$ -</u>

TILlicum LELUM ABORIGINAL FRIENDSHIP CENTRE

**Rites of Passage
(Schedule 54)**

Year Ended March 31, 2013

	2013	2012
REVENUE		
BCAAFC	\$ 4,000	\$ 6,000
EXPENSES		
Fund projects	3,943	3,579
Sub-contracts	50	2,421
Wages and benefits	7	-
	<u>4,000</u>	<u>6,000</u>
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES	<u>\$ -</u>	<u>\$ -</u>

TILLICUM LELUM ABORIGINAL FRIENDSHIP CENTRE
Success by Six - United Way
(Schedule 55)
Year Ended March 31, 2013

	2013	2012
REVENUE		
Success by Six	\$ 13,075	\$ 8,075
EXPENSES		
Clerical	-	1,200
Fund projects	549	5,000
Sub-contracts	12,440	-
Wages and benefits	86	1,875
	<u>13,075</u>	<u>8,075</u>
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES	<u>\$ -</u>	<u>\$ -</u>

TILlicum LELUM ABORIGINAL FRIENDSHIP CENTRE
 VIU - Aboriginal Community Profile
(Schedule 56)
 Year Ended March 31, 2013

	2013	2012
REVENUE		
VIU	\$ -	\$ 2,000
EXPENSES		
Fund projects	-	3,075
Sub-contracts	624	(1,699)
	624	1,376
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES	(624)	624
SURPLUS (DEFICIENCY), BEGINNING OF YEAR	624	-
SURPLUS (DEFICIENCY), END OF YEAR	\$ -	\$ 624

TILlicum LELUM ABORIGINAL FRIENDSHIP CENTRE

MCF - YSH Development

(Schedule 57)

Year Ended March 31, 2013

	2013	2012
EXPENSES		
Fund projects	\$ 23,437	\$ -
Wages and benefits	-	525
	<u>23,437</u>	<u>525</u>
SURPLUS (DEFICIENCY), BEGINNING OF YEAR	<u>(278,326)</u>	<u>361,745</u>
TRANSFERS	<u>301,763</u>	<u>(639,546)</u>
SURPLUS (DEFICIENCY), END OF YEAR	<u>\$ -</u>	<u>\$ (278,326)</u>

TILlicum LELUM ABORIGINAL FRIENDSHIP CENTRE
BCAAFC Misc Grants
(Schedule 58)
Year Ended March 31, 2013

	2013	2012
REVENUE		
BCAAFC Project Enhancement	\$ -	\$ 7,500
Grant - BCAAFC Equipment	-	2,000
	-	9,500
EXPENSES		
Fund projects	6,832	2,668
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES	(6,832)	6,832
SURPLUS (DEFICIENCY), BEGINNING OF YEAR	6,832	-
SURPLUS (DEFICIENCY), END OF YEAR	\$ -	\$ 6,832

TILLICUM LELUM ABORIGINAL FRIENDSHIP CENTRE

NP Sector Profile

(Schedule 59)

Year Ended March 31, 2013

	2013	2012
REVENUE		
NP	\$ 1,600	\$ -
EXPENSES		
Sub-contracts	1,593	-
Wages and benefits	7	-
	<u>1,600</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES	<u>\$ -</u>	<u>\$ -</u>

TILlicum LELUM ABORIGINAL FRIENDSHIP CENTRE

Sports Med BC
(Schedule 60)

Year Ended March 31, 2013

	2013	2012
REVENUE		
AHLA	\$ 2,000	\$ 1,000
EXPENSES		
Fund projects	-	1,000
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES	\$ 2,000	\$ -

TILlicum LELUM ABORIGINAL FRIENDSHIP CENTRE
 VIHA - Youth Safe House Grant
(Schedule 61)
 Year Ended March 31, 2013

	2013	2012
SURPLUS (DEFICIENCY), BEGINNING OF YEAR	\$ -	\$ 100,000
TRANSFERS	-	(100,000)
SURPLUS (DEFICIENCY), END OF YEAR	\$ -	\$ -

TILlicum LELUM ABORIGINAL FRIENDSHIP CENTRE
City of Nanaimo- Young Moms Supportive Housing
(Schedule 62)
Year Ended March 31, 2013

	2013	2012
REVENUE		
City of Nanaimo	\$ 37,674	\$ -
EXPENSES		
Wages and benefits	24,766	-
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES	\$ 12,908	\$ -

TILlicum LELUM ABORIGINAL FRIENDSHIP CENTRE
Walmart Evergreen Grant
(Schedule 63)
Year Ended March 31, 2013

	2013	2012
REVENUE		
Walmart	\$ 10,000	\$ -
EXPENSES		
Fund projects	10,000	-
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES	<u>\$ -</u>	<u>\$ -</u>

TILlicum LELUM ABORIGINAL FRIENDSHIP CENTRE

Kwumut Lelum Services

(Schedule 64)

Year Ended March 31, 2013

	2013	2012
EXPENSES		
Fund projects	\$ -	\$ 37
Travel	-	15
Wages and benefits	-	203
	<u>-</u>	<u>255</u>
SURPLUS (DEFICIENCY), BEGINNING OF YEAR	<u>-</u>	<u>255</u>
SURPLUS (DEFICIENCY), END OF YEAR	<u>\$ -</u>	<u>\$ -</u>

TILlicum LELUM ABORIGINAL FRIENDSHIP CENTRE

Salish Lelum Housing

(Schedule 65)

Year Ended March 31, 2013

	2013	2012
REVENUE		
SLH	\$ 55,851	\$ 33,523
EXPENSES		
Wages and benefits	55,851	33,523
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES	\$ -	\$ -

TILLICUM LELUM ABORIGINAL FRIENDSHIP CENTRE
CSETS - Childcare Enhancement
(Schedule 66)
Year Ended March 31, 2013

	2013	2012
REVENUE		
CSETS	\$ 29,000	\$ -
EXPENSES		
Fund projects	14,996	-
Sub-contracts	13,914	-
Wages and benefits	90	-
	29,000	-
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES	\$ -	\$ -

TILlicum LELUM ABORIGINAL FRIENDSHIP CENTRE
BCAAFC - ASAIP
(Schedule 67)
Year Ended March 31, 2013

	2013	2012
REVENUE		
BCAAFC	\$ 270,000	\$ -
EXPENSES		
Clerical	21,039	-
Fund projects	40,196	-
Meetings	14,626	-
Sub-contracts	108,284	-
Travel	15,011	-
Wages and benefits	241	-
	<u>199,397</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES	<u>\$ 70,603</u>	<u>\$ -</u>

TILlicum LELUM ABORIGINAL FRIENDSHIP CENTRE
 BCAAFC - ASAIP Cultural
(Schedule 68)
 Year Ended March 31, 2013

	2013	2012
Revenue		
BCAAFC	\$ 30,000	\$ -
EXPENSES		
Fund projects	29,884	-
Wages and benefits	116	-
	30,000	-
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES	\$ -	\$ -

TILlicum LELUM ABORIGINAL FRIENDSHIP CENTRE
City of Nanaimo - Litter Pickup
(Schedule 69)
Year Ended March 31, 2013

	2013	2012
REVENUE		
City of Nanaimo	\$ 250	\$ -

TILlicum LELUM ABORIGINAL FRIENDSHIP CENTRE

YSH
(Schedule 70)

Year Ended March 31, 2013

	2013	2012
SURPLUS (DEFICIENCY), BEGINNING OF YEAR	\$ -	\$ 5,056
TRANSFERS	-	(5,056)
SURPLUS (DEFICIENCY), END OF YEAR	\$ -	\$ -

TILlicum LELUM ABORIGINAL FRIENDSHIP CENTRE
MCF - Family Support Program
(Schedule 71)
Year Ended March 31, 2013

	2013	2012
SURPLUS (DEFICIENCY), BEGINNING OF YEAR	\$ -	\$ 9,437
TRANSFERS	-	(9,437)
SURPLUS (DEFICIENCY), END OF YEAR	\$ -	\$ -

Tillicum Lelum Aboriginal Society
Income Statement and Budget Report
November 30, 2013
Actual

	CONSOLIDATED		CONSOLIDATED				
	CURRENT	YTD	% OF	YTD	ANNUAL	BUDGET	
	MONTH	ACTUAL	YTD BUD	BUDGET	BUDGET	REMAINING	
REVENUE							
SURPLUS/(DEFICIT) - PREVIOUS YEAR		369,432.75		207,205.75	207,205.75	(162,227.00)	
4110 PHAC C.A.P.C.	-	294,101.00	96.00	306,355.00	306,355.00	12,254.00	
4140 Literacy Now Nanaimo	-	2,000.00	100.00	2,000.00	2,000.00	-	
4160 Community Wellness Initiative	-	1,425.00	100.00	1,425.00	1,425.00	-	
4165	-	6,537.50	100.00	6,537.50	13,075.00	6,537.50	
4171 HRSDC Aboriginal Young Mothers Supp	-	59,603.00	80.36	74,172.00	111,258.00	51,655.00	
4180 HRDC Canada Summer Jobs	-	10,763.00	100.00	10,763.00	10,763.00	-	
4185 MCF Youth Safe House	27,087.23	216,697.84	100.00	216,697.84	325,046.76	108,348.92	
4200 NAFC CORE	-	128,783.90	142.50	90,374.64	135,562.00	6,778.10	
4210 NAFC	2,671.71	26,184.20	100.00	26,184.20	26,184.20	-	
4211 NAFC Canadian Museum for Human Ri	-	-	-	3,225.00	3,225.00	3,225.00	
4220 NAFC UMAC	-	37,500.00	100.00	37,500.00	75,000.00	37,500.00	
4225	-	2,500.00	50.00	5,000.00	5,000.00	2,500.00	
4226	-	2,400.00	100.00	2,400.00	2,400.00	-	
4227 United Way Grant	-	1,750.00	25.00	7,000.00	7,000.00	5,250.00	
4300 BCAAFC Program Director	-	12,500.00	55.56	22,500.00	25,000.00	12,500.00	
4310 Aboriginal Child & Family Summer Cam	-	7,847.00	100.00	7,847.00	7,847.00	-	
4320 Province of BC Prison Liaison Worker	-	32,413.79	65.70	49,333.36	74,000.00	41,586.21	
4330 A/G Sexual Abuse Survivors Program	-	26,670.00	112.50	23,706.64	35,560.00	8,890.00	
4349 Young Persons Wellness Program	-	13,784.00	100.00	13,784.00	13,784.00	-	
4350 MFC Family Support Worker	37,412.26	299,298.08	100.00	299,298.08	448,947.12	149,649.04	
4360 MCF Early Childhood Education	30,516.22	244,129.76	100.00	244,129.76	366,194.64	122,064.88	
4364 Aboriginal Diabetes Initiative	-	69,667.00	150.00	46,444.64	69,667.00	-	
4400 VIHA Building Better Babies	8,922.00	71,376.00	100.00	71,378.64	107,068.00	35,692.00	
4405 PHAC Building Better Babies	-	45,792.00	150.00	30,528.00	45,792.00	-	
4410 VIHA Aboriginal Hospital Liaison	5,343.81	42,750.52	100.00	42,750.48	64,125.76	21,375.24	
4420 VIHA Substance Abuse Counsellor	8,101.50	53,185.00	103.22	51,524.00	78,947.00	25,762.00	
4520 CSETS Life Skills & Literacy	-	19,121.00	33.66	56,807.36	85,211.00	66,090.00	
4526	-	7,200.00	135.00	5,333.36	8,000.00	800.00	
4527	-	8,500.00	100.00	8,500.00	8,500.00	-	
4530 CSETS Urban Aboriginal Employment &	-	54,024.00	66.80	80,869.36	121,304.00	67,280.00	
4550 CSETS Youth Career Support & Leader	-	18,624.00	75.18	24,774.00	37,161.00	18,537.00	
4613 BCAAFC Aboriginal Sexual Abuse Inter	-	85,000.00	100.00	85,000.00	170,000.00	85,000.00	
4620 VIHA Urban Aboriginal Health	24,038.37	192,307.04	100.00	192,306.96	288,460.48	96,153.44	
4640 VIHA Sexual Abuse Intervention Progra	17,660.57	141,284.56	100.00	141,284.56	211,926.88	70,642.32	
4660 VIHA HIV/AIDS	8,622.94	68,983.52	100.00	68,983.52	103,475.29	34,491.77	
4686 City of Nanaimo "Litter Pick Up"	-	125.00	100.00	250.00	250.00	-	
4750 Donations Youth Group	186.73	452.50	100.00	452.50	452.50	-	
4755	30.00	130.00	100.00	130.00	130.00	-	
4756 Donations Sweat Lodge	100.00	350.00	100.00	350.00	350.00	-	
4757 Donations Summer Camp	-	400.00	100.00	400.00	400.00	-	
4758 Donations Fathers Circle	-	619.12	100.00	619.12	619.12	-	
4759 Donations RBC Young Mom's	-	1,000.00	100.00	1,000.00	1,000.00	-	
4761 Donations RBC Health Center	-	1,000.00	100.00	1,000.00	1,000.00	-	
4762 Salish Lelum Housing	-	30,299.84	100.00	30,299.84	30,299.84	-	
4790 Community Gaming Grants	-	81,000.00	100.00	81,000.00	81,000.00	-	
5000 Administrative Program	28,663.07	227,682.48	100.45	226,666.64	340,000.00	112,317.52	
5010 Revenue Rental	370.00	9,500.00	95.00	10,000.00	15,000.00	5,000.00	
5011 Young Moms Revenue	375.00	6,765.00	102.89	6,575.00	6,765.00	-	
5020 Pooled Transportation***	1,333.33	10,666.64	133.33	8,000.00	12,000.00	1,333.36	
5220 Interest Income	345.94	7,298.60	136.85	5,333.36	8,000.00	701.40	
5230 Pooled	4,182.54	32,156.85	373.28	8,614.64	12,922.00	(19,234.85)	
5300 Other Income	-	33,289.24	146.86	22,666.64	34,000.00	710.76	
5400 Inter Program Transfer	-	-	-	38,400.00	57,600.00	57,600.00	
5605 Staff Xmas Hamper	355.00	640.00	100.00	640.00	640.00	-	
5615 Christmas Hamper Campaign	2,985.00	4,975.00	100.00	4,975.00	4,975.00	-	
	209,428.22	3,122,610.73	103.70	3,011,296.39	4,209,874.34	1,087,263.61	

EXPENSES

6000 Audit/Bookkeeping	2,914.77	23,730.72	103.23	22,988.16	35,107.22	11,376.50
6002 Clerical/Supervisory *	6,788.49	57,319.45	100.00	57,319.45	81,718.42	24,398.97
6004 Utilities	375.00	2,850.00	100.00	2,850.00	4,350.00	1,500.00
6006 Admin Photocopying	307.08	2,456.64	100.00	2,456.64	3,685.00	1,228.36
6008 Admin Postage/Courier	5.84	46.72	100.00	46.72	70.00	23.28
6010 Admin Rent	4,039.62	27,528.08	100.00	27,528.08	40,442.00	12,913.92
6012 Professional	780.34	51,960.90	156.42	33,218.00	49,952.00	(2,008.90)
6014 Admin Telephone	419.58	2,956.64	100.00	2,956.64	4,635.00	1,678.36
6018 Janitorial	784.51	6,276.08	100.00	6,276.08	9,414.00	3,137.92
6020 Advertising/Promotion	216.67	2,102.16	68.55	3,066.72	4,600.00	2,497.84
6022	4,857.39	6,707.50	45.03	14,895.53	19,895.53	13,188.03
6025 Activity Chronicle	94.11	1,819.79	54.59	3,333.36	5,000.00	3,180.21
6030 Audit/Accounting Expense	114.92	12,419.36	177.77	6,986.00	10,479.00	(1,940.36)
6100 Bank Charges	8.35	1,542.79	136.13	1,133.28	1,700.00	157.21
6110 Utilities	1,785.33	28,251.57	79.59	35,497.36	52,966.00	24,714.43
6120 Janitorial Supplies	438.06	2,568.06	80.25	3,200.00	4,800.00	2,231.94
6125 Janitorial Services	-	-	-	9,983.36	14,975.00	14,975.00
6130 Expense	329.73	16,769.28	88.00	19,055.43	27,495.43	10,726.15
6131 ABE Expense	-	-	-	46.00	46.00	46.00
6132 Recreation Center Expense	-	-	-	2,005.00	2,005.00	2,005.00
6133 Gathering Place	-	-	-	500.00	500.00	500.00
6134 Sweat Lodge	-	-	-	1,120.00	1,120.00	1,120.00
6135	3,378.33	27,026.64	99.79	27,082.24	40,595.60	13,568.96
6136 Summer Camp	-	-	-	575.00	575.00	575.00
6137 Fathers Circle	(58.82)	619.12	100.00	619.12	619.12	-
6138 Young Mom's	-	985.48	98.55	1,000.00	1,000.00	14.52
6139 Health Center	-	954.06	95.41	1,000.00	1,000.00	45.94
6140 Building Rent	4,524.00	43,262.00	107.41	40,278.64	60,418.00	17,156.00
6150 Building Insurance	425.00	11,010.18	91.24	12,066.64	18,100.00	7,089.82
6200	4,376.55	33,611.71	126.94	26,478.64	37,980.00	4,368.29
6220 Childcare Supplies	-	99.62	49.81	200.00	300.00	200.38
6300 CAPC Coalition Projects	-	131,210.00	75.85	172,976.00	259,464.00	128,254.00
6390 Elder Participation	541.10	5,468.15	28.40	19,251.96	21,802.82	16,334.67
6400 Client Support	727.61	14,740.96	75.04	19,644.56	29,467.00	14,726.04
6401 Shipbuilding Training	-	-	-	1,666.66	5,000.00	5,000.00
6405 Client Support	-	-	-	1,000.00	1,500.00	1,500.00
6415 Client Support Mobile Needle Exchange	-	233.90	7.31	3,200.00	4,800.00	4,566.10
6430	2,272.66	19,995.60	102.15	19,574.64	27,748.00	7,752.40
6450 Contract	-	4,116.00	24.08	17,096.32	25,644.43	21,528.43
6460 Contract	9,271.00	108,201.95	54.95	196,923.43	244,816.80	136,614.85
6465 N.L. Sub Contract Wages	1,640.34	54,598.48	50.63	107,831.76	161,747.59	107,149.11
6475 N.L. Benefits	-	180.75	-	-	-	(180.75)
6480 Cultural	1,029.20	36,978.89	145.97	25,333.36	38,000.00	1,021.11
6530 Driver	2,372.33	18,288.64	102.26	17,885.28	26,828.00	8,539.36
6630 Equipment Maintenance/Repair	139.87	2,017.29	68.77	2,933.28	4,400.00	2,382.71
6640 Equipment Rental	2,457.65	9,223.66	84.62	10,900.00	16,350.00	7,126.34
6690 Evaluation	-	4,794.28	39.04	12,280.00	18,420.00	13,625.72
6910 BBB Support Group	-	3,891.47	56.13	6,933.36	10,400.00	6,508.53
6920 Support /	466.37	1,864.12	93.21	2,000.00	3,000.00	1,135.88
6950 Diabetes	24.89	2,672.87	45.82	5,833.36	8,750.00	6,077.13
6990 Groups	766.55	1,687.62	20.66	8,167.92	8,342.92	6,655.30
7010 Moms Dads Babies	-	2,453.99	113.26	2,166.64	3,250.00	796.01
7020 Parents	221.42	10,554.21	122.72	8,600.00	12,900.00	2,345.79
7030 Prenatal Support Group	-	806.41	43.99	1,833.36	2,750.00	1,943.59
7050 Support	-	69.95	25.51	274.24	411.39	341.44
7065 Walking With Elders Program	48.45	2,849.62	63.23	4,506.64	6,760.00	3,910.38
7070 Treasure Box	-	260.28	19.52	1,333.36	2,000.00	1,739.72
7075 Wellness	-	103,694.98	108.77	95,333.36	143,000.00	39,305.02
7130 Participant Incentive	-	295.83	34.62	854.56	1,281.82	985.99
7200 Interest	1,606.55	13,182.01	187.78	7,020.00	10,530.00	(2,652.01)
7210 Internet Connection	-	2,703.20	94.30	2,866.64	4,300.00	1,596.80
7310 Liability Insurance	18.84	6,166.02	111.09	5,550.72	8,326.00	2,159.98
7410 Meetings Board	147.19	671.51	55.96	1,200.00	1,800.00	1,128.49
7420 Meeting Expense	-	12,385.66	98.76	12,540.95	13,424.27	1,038.61
7460 Membership Fees/Dues	53.33	7,481.64	408.08	1,833.36	2,750.00	(4,731.64)
7600 Expense	837.87	11,049.15	105.36	10,487.20	15,730.76	4,681.61
7700 Postage/Courier	104.59	2,558.86	79.06	3,236.72	4,855.00	2,296.14
7710 Printing/Publishing	403.55	4,457.68	80.71	5,523.00	7,859.00	3,401.32

7740 Books Expense	-	781.72	195.43	400.00	800.00	18.28
7900	8,829.97	8,829.97	66.36	13,306.64	19,640.00	10,810.03
7930 Expense	6,038.00	6,038.00	37.61	16,052.63	16,052.63	10,014.63
8000 Program Audio/Visual	-	-	-	422.16	633.24	633.24
8010 Educational	461.20	12,917.11	100.39	12,866.64	19,300.00	6,382.89
8020 Kitchen Supplies	3.35	3,250.57	81.26	4,000.00	6,000.00	2,749.43
8025 Bursaries/Scholarships Expense	-	1,300.00	145.52	893.36	1,340.00	40.00
8030	14,061.96	79,049.32	44.90	176,063.30	207,246.74	128,197.42
8031 Expense	2,600.00	4,200.64	55.45	7,575.00	7,765.00	3,564.36
8040 Medical Supplies	-	6,701.27	72.69	9,218.64	13,828.00	7,126.73
8050 Computer Software/Maintenance	-	13,423.65	140.81	9,533.28	14,300.00	876.35
8060 Supplies	21.83	174.64	100.00	174.64	262.00	87.36
8065 Program Meeting Expense	-	31.74	95.14	33.36	50.00	18.26
8070 Training/Education Costs	37.90	1,251.91	75.12	1,666.64	3,000.00	1,748.09
8100 Telephone Expense	1,780.00	22,763.04	78.90	28,849.36	43,274.00	20,510.96
8120 Professional Development	-	4,432.69	42.03	10,546.00	15,819.06	11,386.37
8200 Travel	-	1,123.55	99.13	1,133.36	1,700.00	576.45
8210 Travel Board	-	118.80	23.76	500.00	750.00	631.20
8220 Travel	2,065.60	17,756.26	114.80	15,466.64	23,200.00	5,443.74
8230 Travel	7,607.58	23,694.75	51.56	45,959.07	56,736.18	33,041.43
8300 Vehicle Insurance	486.67	3,917.32	67.54	5,800.00	8,700.00	4,782.68
8305 Support	54.69	1,256.65	83.78	1,500.00	3,000.00	1,743.35
8500 Wages Payroll	136,146.15	1,127,865.49	90.31	1,248,948.28	1,833,993.99	706,128.50
8520 Wages	8,725.27	76,779.28	93.30	82,297.04	122,143.16	45,363.88
8530 Wages	6,371.11	47,267.88	110.24	42,877.88	64,050.66	16,782.78
8540 Wages	1,186.50	8,850.80	90.27	9,804.83	14,690.89	5,840.09
8550 WCB	1,354.40	11,481.21	96.39	11,911.67	17,645.67	6,164.46
	<u>259,888.39</u>	<u>2,451,938.44</u>	<u>83.39</u>	<u>2,940,155.15</u>	<u>4,209,874.34</u>	<u>1,757,935.90</u>

CAPITAL EXPENDITURES

-	-	-	-	-	-	-
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SURPLUS/(DEFICIT) - CURRENT YEAR

(50,460.17)	670,672.29		71,141.24	(0.00)	(670,672.29)	
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DEPARTMENT 110 - PHAC - CAPC

	CURRENT MONTH	YTD ACTUAL	% OF YTD BUD	YTD BUDGET	ANNUAL BUDGET	BUDGET REMAINING
REVENUE						
4110 PHAC C.A.P.C.	-	294,101.00	96.00	306,355.00	306,355.00	12,254.00
5400 Inter Program Transfer	(4,800.00)	(38,400.00)	-	-	-	38,400.00
	(4,800.00)	255,701.00	83.47	306,355.00	306,355.00	50,654.00
EXPENSES						
6000 Audit/Bookkeeping *	100.00	800.00	100.00	800.00	1,200.00	400.00
6002 Clerical/Supervisory *	213.17	1,705.36	100.00	1,705.36	2,558.00	852.64
6010 Admin Rent *	30.00	240.00	100.00	240.00	360.00	120.00
6012 Professional Fees Expense *	6.50	52.00	100.00	52.00	78.00	26.00
6300 CAPC Coalition Projects	-	131,210.00	75.85	172,976.00	259,464.00	128,254.00
6630 Equipment Maintenance/Repair *	25.00	200.00	100.00	200.00	300.00	100.00
6690 Evaluation	-	1,710.28	28.50	6,000.00	9,000.00	7,289.72
7310 Liability Insurance *	9.67	77.36	100.00	77.36	116.00	38.64
8030 Program Expense Supplies & Materials	-	631.31	27.93	2,260.00	3,390.00	2,758.69
8120 Professional Development	-	-	-	364.64	547.00	547.00
8200 Travel Expense Staff	-	1,123.55	99.13	1,133.36	1,700.00	576.45
8500 Wages Payroll	1,470.00	12,495.00	89.72	13,927.36	20,891.00	8,396.00
8520 Wages CPP/EI Expense	106.53	903.98	94.88	952.80	1,429.21	525.23
8530 Wages Group Ins. Benefits	272.58	2,135.41	75.08	2,844.00	4,266.00	2,130.59
8540 Wages MSP benefits	-	-	-	544.00	816.00	816.00
8550 Wages WCB Expense	23.06	196.01	122.63	159.84	239.79	43.78
	2,256.51	153,480.26	75.15	204,236.72	306,355.00	152,874.74
CAPITAL EXPENDITURES	-	-	-	-	-	-
SURPLUS/(DEFICIT) - CURRENT YEAR	(7,056.51)	102,220.74		102,118.28	-	(102,220.74)

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DEPARTMENT 140 - LITERACY NOW NANAIMO

	CURRENT MONTH	YTD ACTUAL	% OF YTD BUD	YTD BUDGET	ANNUAL BUDGET	BUDGET REMAINING
REVENUE						
4140 Literacy Now Nanaimo	-	2,000.00	100.00	2,000.00	2,000.00	-
	-	2,000.00	100.00	2,000.00	2,000.00	-
EXPENSES						
8030 Program Expense	-	882.81	44.14	2,000.00	2,000.00	1,117.19
	-	882.81	44.14	2,000.00	2,000.00	1,117.19
CAPITAL EXPENDITURES						
	-	-	-	-	-	-
SURPLUS/(DEFICIT) - CURRENT YEAR	-	1,117.19		-	-	(1,117.19)

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DEPARTMENT 150 - ACCREDITATION

	CURRENT MONTH	YTD ACTUAL	% OF YTD BUD	YTD BUDGET	ANNUAL BUDGET	BUDGET REMAINING
REVENUE						
SURPLUS/(DEFICIT) - PREVIOUS YEAR		4,909.57		4,909.57	4,909.57	-
	-	4,909.57	100.00	4,909.57	4,909.57	-
EXPENSES						
6022 Accreditation Costs TAP	-	1,577.22	32.22	4,895.53	4,895.53	3,318.31
8550 Wages WCB Expense	-	14.04	100.00	14.04	14.04	-
	-	1,591.26	32.41	4,909.57	4,909.57	3,318.31
CAPITAL EXPENDITURES						
	-	-	-	-	-	-
SURPLUS/(DEFICIT) - CURRENT YEAR	-	3,318.31		-	-	(3,318.31)

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DEPARTMENT 160 - COMMUNITY WELLNESS INITIATIVE

	CURRENT MONTH	YTD ACTUAL	% OF YTD BUD	YTD BUDGET	ANNUAL BUDGET	BUDGET REMAINING
REVENUE						
SURPLUS/(DEFICIT) - PREVIOUS YEAR		7,917.23		7,917.23	7,917.23	-
4160 Community Wellness Initiative	-	1,425.00	100.00	1,425.00	1,425.00	-
	-	9,342.23	100.00	9,342.23	9,342.23	-
EXPENSES						
8030 Program Expense	9,420.00	9,524.98	101.96	9,342.23	9,342.23	(182.75)
	9,420.00	9,524.98	101.96	9,342.23	9,342.23	(182.75)
CAPITAL EXPENDITURES						
	-	-	-	-	-	-
SURPLUS/(DEFICIT) - CURRENT YEAR	(9,420.00)	(182.75)		-	-	182.75

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DEPARTMENT 165 - SUCCESS BY SIX (UNITED WAY)

	CURRENT MONTH	YTD ACTUAL	% OF YTD BUD	YTD BUDGET	ANNUAL BUDGET	BUDGET REMAINING
REVENUE						
4165 Success By Six	-	6,537.50	100.00	6,537.50	13,075.00	6,537.50
	-	6,537.50	100.00	6,537.50	13,075.00	6,537.50
EXPENSES						
8030 Program Expense	-	-	-	8,716.64	13,075.00	13,075.00
	-	-	-	8,716.64	13,075.00	13,075.00
CAPITAL EXPENDITURES						
	-	-	-	-	-	-
SURPLUS/(DEFICIT) - CURRENT YEAR	-	6,537.50		(2,179.14)	-	(6,537.50)

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DEPARTMENT 166 - SPORTS MED B.C.

	CURRENT MONTH	YTD ACTUAL	% OF YTD BUD	YTD BUDGET	ANNUAL BUDGET	BUDGET REMAINING
REVENUE						
SURPLUS/(DEFICIT) - PREVIOUS YEAR		2,000.00		2,000.00	2,000.00	-
	-	2,000.00	100.00	2,000.00	2,000.00	-
EXPENSES						
8030 Program Expense Pedro	(199.30)	1,000.00	100.00	1,000.00	1,000.00	-
8031 Program Expense Soren	-	1,000.00	100.00	1,000.00	1,000.00	-
	(199.30)	2,000.00	100.00	2,000.00	2,000.00	-
CAPITAL EXPENDITURES						
	-	-	-	-	-	-
SURPLUS/(DEFICIT) - CURRENT YEAR	199.30	-		-	-	-

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DEPARTMENT 171 - HRSDC ABORIGINAL YOUNG MOTHERS SUPPORTIVE HOUSING

	CURRENT MONTH	YTD ACTUAL	% OF YTD BUD	YTD BUDGET	ANNUAL BUDGET	BUDGET REMAINING
REVENUE						
4171 HRSDC Aboriginal Young Mothers Supp	-	59,603.00	80.36	74,172.00	111,258.00	51,655.00
	-	59,603.00	80.36	74,172.00	111,258.00	51,655.00
EXPENSES						
6110 Utilities Expense	170.07	2,262.20	154.24	1,466.64	2,200.00	(62.20)
6140 Building Rent *	1,000.00	8,000.00	100.00	8,000.00	12,000.00	4,000.00
6630 Equipment Maintenance/Repair	-	1,005.85	150.88	666.64	1,000.00	(5.85)
8030 Program Expense	-	3,353.88	151.39	2,215.36	3,323.00	(30.88)
8100 Program Telephone Expense	-	354.63	106.38	333.36	500.00	145.37
8500 Wages Payroll	5,615.60	52,532.75	96.61	54,374.00	81,561.00	29,028.25
8520 Wages CPP/EI Expense	411.53	3,772.70	91.54	4,121.52	6,182.32	2,409.62
8530 Wages Group Ins. Benefits	430.77	3,318.20	144.18	2,301.36	3,452.00	133.80
8540 Wages MSP Benefits	160.00	1,147.00	548.28	209.20	313.78	(833.22)
8550 Wages WCB Expense	53.84	453.78	93.77	483.92	725.90	272.12
	7,841.81	76,200.99	102.74	74,172.00	111,258.00	35,057.01
CAPITAL EXPENDITURES						
	-	-	-	-	-	-
SURPLUS/(DEFICIT) - CURRENT YEAR	(7,841.81)	(16,597.99)		-	-	16,597.99

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DEPARTMENT 173 - HRSDC NEW HORIZONS FOR SENIORS (NHSP)

	CURRENT MONTH	YTD ACTUAL	% OF YTD BUD	YTD BUDGET	ANNUAL BUDGET	BUDGET REMAINING
REVENUE						
SURPLUS/(DEFICIT) - PREVIOUS YEAR		20,421.06		20,421.06	20,421.06	-
	-	20,421.06	100.00	20,421.06	20,421.06	-
EXPENSES						
6390 Elder Participation	(8.90)	4,618.15	52.70	8,762.82	8,762.82	4,144.67
6460 Contract Services	-	10,450.00	100.00	10,450.00	10,450.00	-
8030 Program Expense	-	-	-	1,200.00	1,200.00	1,200.00
8550 Wages WCB Expense	8.90	8.24	100.00	8.24	8.24	-
	-	15,076.39	73.83	20,421.06	20,421.06	5,344.67
CAPITAL EXPENDITURES						
	-	-	-	-	-	-
SURPLUS/(DEFICIT) - CURRENT YEAR	-	5,344.67		-	-	(5,344.67)

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DEPARTMENT 180 - HRDC - CANADA SUMMER JOBS

	CURRENT MONTH	YTD ACTUAL	% OF YTD BUD	YTD BUDGET	ANNUAL BUDGET	BUDGET REMAINING
REVENUE						
4180 HRDC Canada Summer Jobs	-	10,763.00	100.00	10,763.00	10,763.00	-
	-	10,763.00	100.00	10,763.00	10,763.00	-
EXPENSES						
8500 Wages Payroll	-	9,362.76	90.94	10,295.56	10,295.56	932.80
8520 Wages CPP/EI Expense	-	383.38	100.00	383.38	383.38	-
8550 Wages WCB Expense	-	84.06	100.00	84.06	84.06	-
	-	9,830.20	91.33	10,763.00	10,763.00	932.80
CAPITAL EXPENDITURES						
	-	-	-	-	-	-
SURPLUS/(DEFICIT) - CURRENT YEAR	-	932.80		0.00	0.00	(932.80)

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DEPARTMENT 185 - MCF YOUTH SAFE HOUSE

	CURRENT MONTH	YTD ACTUAL	% OF YTD BUD	YTD BUDGET	ANNUAL BUDGET	BUDGET REMAINING
REVENUE						
4185 MCF Youth Safe House	27,087.23	216,697.84	100.00	216,697.84	325,046.76	108,348.92
	27,087.23	216,697.84	100.00	216,697.84	325,046.76	108,348.92
EXPENSES						
6000 Audit/Bookkeeping *	200.00	1,600.00	100.00	1,600.00	2,400.00	800.00
6002 Clerical/Supervisory *	300.00	2,400.00	100.00	2,400.00	3,600.00	1,200.00
6006 Admin Photocopying *	40.00	320.00	100.00	320.00	480.00	160.00
6012 Admin Professional Fees *	100.00	800.00	100.00	800.00	1,200.00	400.00
6025 Activity Chronicle	94.11	1,819.79	54.59	3,333.36	5,000.00	3,180.21
6100 Bank Charges *	8.33	66.64	100.00	66.64	100.00	33.36
6110 Utilities Expense	163.56	4,025.32	120.76	3,333.36	5,000.00	974.68
6130 Building Expense R/M	-	2,190.11	29.87	7,333.36	11,000.00	8,809.89
6140 Building Rent *	2,300.00	18,400.00	100.00	18,400.00	27,600.00	9,200.00
6150 Building Insurance *	341.67	2,733.36	100.00	2,733.36	4,100.00	1,366.64
6460 Contract Services	-	-	-	3,866.64	5,800.00	5,800.00
7600 Office Expense *	25.56	204.48	100.00	204.48	306.76	102.28
8030 Program Expense Food	570.76	7,862.35	63.41	12,400.00	18,600.00	10,737.65
8100 Program Telephone Expense	-	682.99	51.22	1,333.36	2,000.00	1,317.01
8230 Travel Expense	83.68	791.44	59.36	1,333.36	2,000.00	1,208.56
8500 Wages Payroll	13,801.04	119,013.04	85.23	139,640.00	209,460.00	90,446.96
8520 Wages CPP/EI Expense	956.72	8,290.04	69.08	12,000.00	18,000.00	9,709.96
8530 Wages Group ins. Benefits	277.30	2,179.33	65.38	3,333.36	5,000.00	2,820.67
8540 Wages MSP Benefits	33.25	665.00	99.75	666.64	1,000.00	335.00
8550 Wages WCB Benefits	126.97	1,100.15	68.76	1,600.00	2,400.00	1,299.85
	19,422.95	175,144.04	80.82	216,697.92	325,046.76	149,902.72
CAPITAL EXPENDITURES	-	-	-	-	-	-
SURPLUS/(DEFICIT) - CURRENT YEAR	7,664.28	41,553.80		(0.08)	-	(41,553.80)

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DEPARTMENT 200 - NAFC CORE

	CURRENT MONTH	YTD ACTUAL	% OF YTD BUD	YTD BUDGET	ANNUAL BUDGET	BUDGET REMAINING
REVENUE						
SURPLUS/(DEFICIT) - PREVIOUS YEAR		162,227.00		-	-	(162,227.00)
4200 NAFC CORE	-	128,783.90	142.50	90,374.64	135,562.00	6,778.10
5000 Administrative Program Subsidy*	28,663.07	227,682.48	100.45	226,666.64	340,000.00	112,317.52
5010 Revenue Rental	370.00	9,500.00	95.00	10,000.00	15,000.00	5,500.00
5011 Young Moms Revenue	375.00	6,765.00	102.89	6,575.00	6,765.00	-
5020 Pooled Transportation***	1,333.33	10,666.64	133.33	8,000.00	12,000.00	1,333.36
5220 Interest Income	309.91	6,824.83	127.96	5,333.36	8,000.00	1,175.17
5230 Pooled Wages**	4,182.54	32,156.85	373.28	8,614.64	12,922.00	(19,234.85)
5300 Other Income	-	33,289.24	146.86	22,666.64	34,000.00	710.76
	35,233.85	617,895.94	163.36	378,230.92	564,249.00	(53,646.94)
EXPENSES						
6000 Audit/Bookkeeping	-	1,662.56	180.71	920.00	1,380.00	(282.56)
6012 Professional Fees	30.17	46,209.54	168.24	27,466.64	41,200.00	(5,009.54)
6020 Advertising/Promotion	-	368.80	27.66	1,333.36	2,000.00	1,631.20
6030 Audit/Accounting Expense	-	11,500.00	189.56	6,066.64	9,100.00	(2,400.00)
6100 Bank Charges *	0.02	1,476.15	138.39	1,066.64	1,600.00	123.85
6110 Utilities Expense	976.48	18,100.05	67.45	26,833.36	40,250.00	22,149.95
6120 Janitorial Supplies	438.06	2,568.06	80.25	3,200.00	4,800.00	2,231.94
6125 Janitorial Services	-	-	-	9,983.36	14,975.00	14,975.00
6130 Building Expense R/M	159.73	14,409.17	150.93	9,546.64	14,320.00	(89.17)
6140 Building Rent	-	7,070.00	173.00	4,086.64	6,130.00	(940.00)
6150 Building Insurance	-	7,610.18	87.81	8,666.64	13,000.00	5,389.82
6200 Childcare	2,340.00	16,933.07	172.79	9,800.00	14,700.00	(2,233.07)
6430 Cook	1,179.00	10,887.60	104.02	10,466.64	15,700.00	4,812.40
6460 Contract Services	-	-	-	1,933.36	2,900.00	2,900.00
6465 N.L. Sub Contract Wages	-	6,208.41	38.80	16,000.00	24,000.00	17,791.59
6475 N.L. Benefits	-	45.18	-	-	-	(45.18)
6530 Driver	1,320.00	9,870.00	104.26	9,466.64	14,200.00	4,330.00
6630 Equipment Maintenance/Repair	114.87	715.86	38.35	1,866.64	2,800.00	2,084.14
6640 Equipment Rental	2,336.45	9,102.46	83.51	10,900.00	16,350.00	7,247.54
7200 Interest on Long Term Debt	1,606.55	13,182.01	187.78	7,020.00	10,530.00	(2,652.01)
7210 Internet Connection	-	2,703.20	94.30	2,866.64	4,300.00	1,596.80
7310 Liability Insurance	-	6,015.30	111.39	5,400.00	8,100.00	2,084.70
7410 Meetings Board	147.19	671.51	55.96	1,200.00	1,800.00	1,128.49
7420 Meeting Expense	-	138.74	29.73	466.64	700.00	561.26
7460 Membership Fees/Dues	53.33	7,431.64	484.66	1,533.36	2,300.00	(5,131.64)
7600 Office Expense	56.14	3,237.89	110.38	2,933.36	4,400.00	1,162.11
7700 Postage/Courier	-	1,722.14	71.76	2,400.00	3,600.00	1,877.86
7710 Printing/Publishing	-	1,134.68	51.58	2,200.00	3,300.00	2,165.32
8025 Bursaries/Scholarships Expense	-	1,300.00	145.52	893.36	1,340.00	40.00
8030 Program Expense	-	2,573.92	55.59	4,630.00	6,945.00	4,371.08
8031 Young Moms Expense	2,600.00	3,200.64	48.68	6,575.00	6,765.00	3,564.36
8050 Computer Software/Maintenance	-	4,440.79	154.91	2,866.64	4,300.00	(140.79)
8100 Program Telephone Expense	-	7,485.42	57.84	12,942.64	19,414.00	11,928.58
8210 Travel Board	-	118.80	23.76	500.00	750.00	631.20
8220 Travel Pooled Transportation Costs	732.27	7,089.62	147.70	4,800.00	7,200.00	110.38
8230 Staff Travel Expense	-	2,635.61	61.77	4,266.64	6,400.00	3,764.39
8300 Vehicle Insurance	486.67	3,917.32	67.54	5,800.00	8,700.00	4,782.68
8500 Wages Payroll	17,424.21	152,268.02	112.51	135,333.36	203,000.00	50,731.98
8520 Wages CPP/EI Expense	760.74	10,270.35	126.27	8,133.36	12,200.00	1,929.65
8530 Wages Group Ins. Benefits	765.35	6,005.42	150.14	4,000.00	6,000.00	(5.42)
8540 Wages MSP benefits	93.50	748.00	86.31	866.64	1,300.00	552.00
8550 Wages WCB Expense	181.38	1,709.60	170.96	1,000.00	1,500.00	(209.60)
	33,802.11	404,737.71	107.01	378,230.84	564,249.00	159,511.29
CAPITAL EXPENDITURES	-	-	-	-	-	-
SURPLUS/(DEFICIT) - CURRENT YEAR	1,431.74	213,158.23		0.08	-	(213,158.23)

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DEPARTMENT 210 - NAFC - YOUNG CANADA WORKS

	CURRENT MONTH	YTD ACTUAL	% OF YTD BUD	YTD BUDGET	ANNUAL BUDGET	BUDGET REMAINING
REVENUE						
4210 NAFC Young Canada Works	2,671.71	26,184.20	100.00	26,184.20	26,184.20	-
	2,671.71	26,184.20	100.00	26,184.20	26,184.20	-
EXPENSES						
8500 Wages Payroll	-	23,283.08	95.57	24,363.36	24,363.36	1,080.28
8520 Wages CPP/EI Expense	-	1,605.96	100.00	1,605.96	1,605.96	-
8550 Wages WCB Expense	-	214.88	100.00	214.88	214.88	-
	-	25,103.92	95.87	26,184.20	26,184.20	1,080.28
CAPITAL EXPENDITURES						
	-	-	-	-	-	-
SURPLUS/(DEFICIT) - CURRENT YEAR	2,671.71	1,080.28		-	-	(1,080.28)

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DEPARTMENT 211 - NAFC - CANADIAN MUSEUM FOR HUMAN RIGHTS

	CURRENT MONTH	YTD ACTUAL	% OF YTD BUD	YTD BUDGET	ANNUAL BUDGET	BUDGET REMAINING
REVENUE						
4211 NAFC Canadian Museum for Human Rig	-	-	-	3,225.00	3,225.00	3,225.00
5400 Inter Program Transfer	(1,000.00)	(1,000.00)	100.00	(1,000.00)	(1,000.00)	-
	<u>(1,000.00)</u>	<u>(1,000.00)</u>	<u>(44.94)</u>	<u>2,225.00</u>	<u>2,225.00</u>	<u>3,225.00</u>
EXPENSES						
6010 Admin Rent *	500.00	500.00	100.00	500.00	500.00	-
6390 Elder Participation	300.00	300.00	100.00	300.00	300.00	-
6460 Contract Services	-	-	-	800.00	800.00	800.00
8030 Program Expense	1,179.80	1,179.80	188.77	625.00	625.00	(554.80)
	<u>1,979.80</u>	<u>1,979.80</u>	<u>88.98</u>	<u>2,225.00</u>	<u>2,225.00</u>	<u>245.20</u>
CAPITAL EXPENDITURES						
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
SURPLUS/(DEFICIT) - CURRENT YEAR	<u>(2,979.80)</u>	<u>(2,979.80)</u>		<u>-</u>	<u>-</u>	<u>2,979.80</u>

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DEPARTMENT 220 - NAFC - UMAC

	CURRENT MONTH	YTD ACTUAL	% OF YTD BUD	YTD BUDGET	ANNUAL BUDGET	BUDGET REMAINING
REVENUE						
4220 NAFC UMAC	-	37,500.00	100.00	37,500.00	75,000.00	37,500.00
	-	37,500.00	100.00	37,500.00	75,000.00	37,500.00
EXPENSES						
6000 Audit/Bookkeeping *	125.00	1,000.00	100.00	1,000.00	1,500.00	500.00
8030 Program Expense	199.30	359.38	53.91	666.64	1,000.00	640.62
8500 Wages Payroll	4,208.28	37,598.04	85.39	44,032.48	66,048.70	28,450.66
8520 Wages CPP/EI Expense	292.41	2,657.05	68.50	3,879.12	5,818.70	3,161.65
8550 Wages WCB Expense	37.45	333.38	79.04	421.76	632.60	299.22
	4,862.44	41,947.85	83.90	50,000.00	75,000.00	33,052.15
CAPITAL EXPENDITURES	-	-	-	-	-	-
SURPLUS/(DEFICIT) - CURRENT YEAR	(4,862.44)	(4,447.85)		(12,500.00)	-	4,447.85

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DEPARTMENT 225 - NAFC - CAASP

	CURRENT MONTH	YTD ACTUAL	% OF YTD BUD	YTD BUDGET	ANNUAL BUDGET	BUDGET REMAINING
REVENUE						
4225 NAFC CAASP	-	2,500.00	50.00	5,000.00	5,000.00	2,500.00
	-	2,500.00	50.00	5,000.00	5,000.00	2,500.00
EXPENSES						
8030 Program Expense	135.73	679.86	13.87	4,900.00	4,900.00	4,220.14
8230 Staff Travel Expense	-	36.40	36.40	100.00	100.00	63.60
	135.73	716.26	14.33	5,000.00	5,000.00	4,283.74
CAPITAL EXPENDITURES	-	-	-	-	-	-
SURPLUS/(DEFICIT) - CURRENT YEAR	(135.73)	1,783.74		-	-	(1,783.74)

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DEPARTMENT 226 - MID ISLAND METIS NATION YOUTH PROJECT

	CURRENT MONTH	YTD ACTUAL	% OF YTD BUD	YTD BUDGET	ANNUAL BUDGET	BUDGET REMAINING
REVENUE						
SURPLUS/(DEFICIT) - PREVIOUS YEAR		13.94		13.94	13.94	-
4226 Mid Island Metis Nation Youth Project	-	2,400.00	100.00	2,400.00	2,400.00	-
	-	2,413.94	100.00	2,413.94	2,413.94	-
EXPENSES						
6460 Contract Services	-	1,063.94	44.25	2,404.59	2,404.59	1,340.65
8550 Wages WCB Expense	-	9.35	100.00	9.35	9.35	-
	-	1,073.29	44.46	2,413.94	2,413.94	1,340.65
CAPITAL EXPENDITURES						
	-	-	-	-	-	-
SURPLUS/(DEFICIT) - CURRENT YEAR	-	1,340.65		-	-	(1,340.65)

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DEPARTMENT 227 - UNITED WAY GRANT

	CURRENT MONTH	YTD ACTUAL	% OF YTD BUD	YTD BUDGET	ANNUAL BUDGET	BUDGET REMAINING
REVENUE						
4227 United Way Grant	-	1,750.00	25.00	7,000.00	7,000.00	5,250.00
	-	1,750.00	25.00	7,000.00	7,000.00	5,250.00
EXPENSES						
8500 Wages Payroll	-	-	-	7,000.00	7,000.00	7,000.00
	-	-	-	7,000.00	7,000.00	7,000.00
CAPITAL EXPENDITURES						
	-	-	-	-	-	-
SURPLUS/(DEFICIT) - CURRENT YEAR	-	1,750.00		-	-	(1,750.00)

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DEPARTMENT 270 - OUTREACH HEALTH PROGRAM

	CURRENT MONTH	YTD ACTUAL	% OF YTD BUD	YTD BUDGET	ANNUAL BUDGET	BUDGET REMAINING
REVENUE						
SURPLUS/(DEFICIT) - PREVIOUS YEAR		27,474.57		27,474.57	27,474.57	-
	-	27,474.57	100.00	27,474.57	27,474.57	-
EXPENSES						
8030 Program Expense	-	-	-	1,484.16	1,484.16	1,484.16
8500 Wages Payroll	-	-	-	25,961.23	25,961.23	25,961.23
8520 Wages CPP/EI Expense	-	-	-	29.18	29.18	29.18
	-	-	-	27,474.57	27,474.57	27,474.57
CAPITAL EXPENDITURES						
	-	-	-	-	-	-
SURPLUS/(DEFICIT) - CURRENT YEAR	-	27,474.57		-	-	(27,474.57)

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DEPARTMENT 300 - BCAAFC - PROGRAM DIRECTOR (C/R)

	CURRENT MONTH	YTD ACTUAL	% OF YTD BUD	YTD BUDGET	ANNUAL BUDGET	BUDGET REMAINING
REVENUE						
4300 BCAAFC Program Director	-	12,500.00	55.56	22,500.00	25,000.00	12,500.00
	-	12,500.00	55.56	22,500.00	25,000.00	12,500.00
EXPENSES						
7600 Office Expense *	112.83	902.64	100.00	902.64	1,354.00	451.36
8500 Wages Payroll	1,400.00	13,300.00	86.36	15,400.88	23,101.31	9,801.31
8520 Wages CPP/EI Expense	-	141.48	38.96	363.12	544.69	403.21
	1,512.83	14,344.12	86.06	16,666.64	25,000.00	10,655.88
CAPITAL EXPENDITURES						
	-	-	-	-	-	-
SURPLUS/(DEFICIT) - CURRENT YEAR	(1,512.83)	(1,844.12)		5,833.36	-	1,844.12

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DEPARTMENT 310 - CHILD & YOUTH SUMMER CAMP

	CURRENT MONTH	YTD ACTUAL	% OF YTD BUD	YTD BUDGET	ANNUAL BUDGET	BUDGET REMAINING
REVENUE						
SURPLUS/(DEFICIT) - PREVIOUS YEAR		12,727.49		12,727.49	12,727.49	-
4310 Aboriginal Child & Family Summer Camp	-	7,847.00	100.00	7,847.00	7,847.00	-
	-	20,574.49	100.00	20,574.49	20,574.49	-
EXPENSES						
8030 Program Expense	-	99.00	0.51	19,449.32	19,449.32	19,350.32
8500 Wages Payroll	-	-	-	1,125.17	1,125.17	1,125.17
	-	99.00	0.48	20,574.49	20,574.49	20,475.49
CAPITAL EXPENDITURES						
	-	-	-	-	-	-
SURPLUS/(DEFICIT) - CURRENT YEAR	-	20,475.49		-	-	(20,475.49)

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DEPARTMENT 320 - ATTGEN PRISON LIAISON WORKER

	CURRENT MONTH	YTD ACTUAL	% OF YTD BUD	YTD BUDGET	ANNUAL BUDGET	BUDGET REMAINING
REVENUE						
4320 Province of BC Prison Liaison Worker	-	32,413.79	65.70	49,333.36	74,000.00	41,586.21
	-	32,413.79	65.70	49,333.36	74,000.00	41,586.21
EXPENSES						
6000 Audit/Bookkeeping *	487.69	3,901.52	100.00	3,901.52	5,852.22	1,950.70
8030 Program Expense	172.80	3,678.40	57.48	6,400.00	9,600.00	5,921.60
8500 Wages Payroll	2,940.00	27,000.96	78.72	34,298.72	51,448.10	24,447.14
8520 Wages CPP/EI Expense	209.58	1,960.93	84.96	2,308.08	3,462.17	1,501.24
8530 Wages Group Ins. Benefits	-	524.89	27.45	1,912.00	2,868.00	2,343.11
8540 Wages MSP Benefits	-	120.50	25.00	482.00	723.00	602.50
8550 Wages WCB Expense	26.16	270.51	871.49	31.04	46.51	(224.00)
	3,836.23	37,457.71	75.93	49,333.36	74,000.00	36,542.29
CAPITAL EXPENDITURES						
	-	-	-	-	-	-
SURPLUS/(DEFICIT) - CURRENT YEAR	(3,836.23)	(5,043.92)		(0.00)	-	5,043.92

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DEPARTMENT 330 - ATTGEN SEXUAL ABUSE SURVIVORS PROGRAM

	CURRENT MONTH	YTD ACTUAL	% OF YTD BUD	YTD BUDGET	ANNUAL BUDGET	BUDGET REMAINING
REVENUE						
4330 A/G Sexual Abuse Survivors Program	-	26,670.00	112.50	23,706.64	35,560.00	8,890.00
	-	26,670.00	112.50	23,706.64	35,560.00	8,890.00
EXPENSES						
6000 Audit/Bookkeeping *	41.67	333.36	100.00	333.36	500.00	166.64
6002 Clerical/Supervisory *	41.67	333.36	100.00	333.36	500.00	166.64
6010 Admin Rent *	100.00	800.00	100.00	800.00	1,200.00	400.00
6014 Admin Telephone *	33.33	266.64	100.00	266.64	400.00	133.36
6400 Client Support	-	384.27	138.91	276.64	415.00	30.73
6465 N.L. Sub Contract Wages	548.12	2,087.19	18.42	11,333.36	17,000.00	14,912.81
7600 Office Expense *	16.67	133.36	100.00	133.36	200.00	66.64
8030 Program Expense	-	542.82	125.26	433.36	650.00	107.18
8120 Professional Development	-	128.12	19.81	646.64	970.00	841.88
8230 Travel Expense	-	144.80	43.44	333.36	500.00	355.20
8500 Wages Payroll	804.96	6,420.96	78.97	8,130.48	12,195.68	5,774.72
8520 Wages CPP/EI Expense	47.70	373.50	61.17	610.64	915.90	542.40
8550 Wages WCB Expense	7.16	57.11	75.54	75.60	113.42	56.31
	1,641.28	12,005.49	50.64	23,706.80	35,560.00	23,554.51
CAPITAL EXPENDITURES	-	-	-	-	-	-
SURPLUS/(DEFICIT) - CURRENT YEAR	(1,641.28)	14,664.51		(0.16)	-	(14,664.51)

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DEPARTMENT 349 - YOUNG PERSONS WELLNESS

	CURRENT MONTH	YTD ACTUAL	% OF YTD BUD	YTD BUDGET	ANNUAL BUDGET	BUDGET REMAINING
REVENUE						
4349 Young Persons Wellness Program	-	13,784.00	100.00	13,784.00	13,784.00	-
	-	13,784.00	100.00	13,784.00	13,784.00	-
EXPENSES						
6390 Elder Participation	-	-	-	800.00	1,200.00	1,200.00
6460 Contract Services	-	-	-	666.64	1,000.00	1,000.00
6530 Driver **	100.00	800.00	100.00	800.00	1,200.00	400.00
8030 Program Expense	-	-	-	933.36	1,400.00	1,400.00
8500 Wages Payroll	-	-	-	5,520.24	8,280.37	8,280.37
8520 Wages CPP/EI Expense	-	-	-	419.84	629.70	629.70
8550 Wages WCB Expense	-	-	-	49.28	73.93	73.93
	100.00	800.00	8.71	9,189.36	13,784.00	12,984.00
CAPITAL EXPENDITURES						
	-	-	-	-	-	-
SURPLUS/(DEFICIT) - CURRENT YEAR	(100.00)	12,984.00		4,594.64	(0.00)	(12,984.00)

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DEPARTMENT 350 - MCF - FAMILY SUPPORT SERVICES

	CURRENT MONTH	YTD ACTUAL	% OF YTD BUD	YTD BUDGET	ANNUAL BUDGET	BUDGET REMAINING
REVENUE						
4350 MFC Family Support Worker	37,412.26	299,298.08	100.00	299,298.08	448,947.12	149,649.04
	<u>37,412.26</u>	<u>299,298.08</u>	<u>100.00</u>	<u>299,298.08</u>	<u>448,947.12</u>	<u>149,649.04</u>
EXPENSES						
6000 Audit/Bookkeeping *	98.58	788.64	100.00	788.64	1,183.00	394.36
6002 Clerical/Supervisory *	1,927.17	15,417.36	100.00	15,417.36	23,126.00	7,708.64
6004 Utilities *	83.33	666.64	100.00	666.64	1,000.00	333.36
6006 Admin Photocopying *	75.00	600.00	100.00	600.00	900.00	300.00
6010 Admin Rent *	166.67	1,333.36	100.00	1,333.36	2,000.00	666.64
6012 Professional Fees Expense *	166.67	1,333.36	100.00	1,333.36	2,000.00	666.64
6014 Admin Telephone *	45.00	360.00	100.00	360.00	540.00	180.00
6018 Janitorial Expense *	260.33	2,082.64	100.00	2,082.64	3,124.00	1,041.36
6022 Community Development	4,857.39	5,130.28	51.30	10,000.00	15,000.00	9,869.72
6110 Utilities Expense *	200.00	1,600.00	100.00	1,600.00	2,400.00	800.00
6135 Program Rent *	876.00	7,008.00	100.00	7,008.00	10,512.00	3,504.00
6140 Building Rent *	1,224.00	9,792.00	100.00	9,792.00	14,688.00	4,896.00
6390 Elder Participation	250.00	300.00	18.75	1,600.00	2,400.00	2,100.00
6400 Client Support	123.76	5,851.67	75.83	7,716.64	11,575.00	5,723.33
6460 Contract Services	-	1,576.84	5.76	27,373.60	41,060.40	39,483.56
7020 Parents Supervised Visits	-	6,446.18	115.11	5,600.00	8,400.00	1,953.82
7420 Meeting Expense	-	-	-	1,200.00	1,800.00	1,800.00
7600 Office Expense *	304.17	2,433.36	100.00	2,433.36	3,650.00	1,216.64
7710 Printing/Publishing *	125.00	1,000.00	100.00	1,000.00	1,500.00	500.00
8030 Program Expense	-	767.56	47.97	1,600.00	2,400.00	1,632.44
8050 Computer Software/Maintenance	-	8,982.86	134.74	6,666.64	10,000.00	1,017.14
8100 Program Telephone Expense *	620.00	4,960.00	100.00	4,960.00	7,440.00	2,480.00
8120 Professional Development	-	35.00	2.62	1,333.36	2,000.00	1,965.00
8230 Staff Travel Expense	53.60	5,052.01	126.30	4,000.00	6,000.00	947.99
8500 Wages Payroll	20,587.99	174,823.20	106.55	164,079.84	246,119.72	71,296.52
8520 Wages CPP/EI Expense	1,286.55	11,922.62	105.20	11,333.36	17,000.00	5,077.38
8530 Wages Group Ins. Benefits	562.86	3,973.14	81.42	4,880.00	7,320.00	3,346.86
8540 Wages MSP Benefits	166.25	864.50	80.34	1,076.00	1,614.00	749.50
8550 Wages WCB Expense	195.84	1,551.97	106.06	1,463.36	2,195.00	643.03
	<u>34,256.16</u>	<u>276,653.19</u>	<u>92.43</u>	<u>299,298.16</u>	<u>448,947.12</u>	<u>172,293.93</u>
CAPITAL EXPENDITURES						
	-	-	-	-	-	-
SURPLUS/(DEFICIT) - CURRENT YEAR	3,156.10	22,644.89		(0.08)	-	(22,644.89)

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DEPARTMENT 360 - MCF EARLY CHILDHOOD DEVELOPMENT

	CURRENT MONTH	YTD ACTUAL	% OF YTD BUD	YTD BUDGET	ANNUAL BUDGET	BUDGET REMAINING
REVENUE						
4360 MCF Early Childhood Education	30,516.22	244,129.76	100.00	244,129.76	366,194.64	122,064.88
	30,516.22	244,129.76	100.00	244,129.76	366,194.64	122,064.88
EXPENSES						
6000 Audit/Bookkeeping *	100.00	800.00	100.00	800.00	1,200.00	400.00
6002 Clerical/Supervisory *	1,000.00	8,000.00	100.00	8,000.00	12,000.00	4,000.00
6004 Utilities *	100.00	800.00	100.00	800.00	1,200.00	400.00
6006 Admin Photocopying *	75.83	606.64	100.00	606.64	910.00	303.36
6010 Admin Rent *	1,000.00	8,000.00	100.00	8,000.00	12,000.00	4,000.00
6012 Professional Fees Expense *	83.33	666.64	100.00	666.64	1,000.00	333.36
6018 Janitorial Expense *	216.67	1,733.36	100.00	1,733.36	2,600.00	866.64
6200 Childcare **	216.67	1,733.36	100.00	1,733.36	2,600.00	866.64
6220 Childcare Supplies	-	99.62	49.81	200.00	300.00	200.38
6430 Cook **	175.00	1,400.00	100.00	1,400.00	2,100.00	700.00
6465 N.L. Sub Contract Wages	-	12,411.00	38.65	32,113.36	48,170.00	35,759.00
6475 N.L. Benefits	-	90.39	-	-	-	(90.39)
6530 Driver **	95.83	766.64	100.00	766.64	1,150.00	383.36
6990 Groups Small Ball Program	-	200.00	57.14	350.00	525.00	325.00
7020 Parents of Little People	221.42	4,108.03	136.93	3,000.00	4,500.00	391.97
7065 Walking With Elders Program	48.45	2,849.62	63.23	4,506.64	6,760.00	3,910.38
7070 Treasure Box Literacy Home Program	-	260.28	19.52	1,333.36	2,000.00	1,739.72
7075 Family Wellness Camps	-	103,694.98	108.77	95,333.36	143,000.00	39,305.02
7600 Office Expense *	150.00	1,200.00	100.00	1,200.00	1,800.00	600.00
7700 Postage/Courier *	10.00	80.00	100.00	80.00	120.00	40.00
8100 Program Telephone Expense *	400.00	3,200.00	100.00	3,200.00	4,800.00	1,600.00
8120 Professional Development	-	2,264.95	91.82	2,466.64	3,700.00	1,435.05
8230 Staff Travel Expense	-	737.60	36.88	2,000.00	3,000.00	2,262.40
8500 Wages Payroll	10,350.00	71,701.68	114.22	62,773.12	94,159.64	22,457.96
8520 Wages CPP/EI Expense	614.48	4,287.90	128.64	3,333.36	5,000.00	712.10
8530 Wages Group Ins. Benefits	1,099.25	7,704.21	135.96	5,666.64	8,500.00	795.79
8540 Wages MSP Benefits	253.50	1,787.00	167.54	1,066.64	1,600.00	(187.00)
8550 Wages WCB Expense	102.63	1,172.79	117.28	1,000.00	1,500.00	327.21
	16,313.06	242,356.69	99.27	244,129.76	366,194.64	123,837.95
CAPITAL EXPENDITURES	-	-	-	-	-	-
SURPLUS/(DEFICIT) - CURRENT YEAR	14,203.16	1,773.07	-	-	-	(1,773.07)

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DEPARTMENT 364 - ABORIGINAL DIABETES INITIATIVE

	CURRENT MONTH	YTD ACTUAL	% OF YTD BUD	YTD BUDGET	ANNUAL BUDGET	BUDGET REMAINING
REVENUE						
4364 Aboriginal Diabetes Initiative	-	69,667.00	150.00	46,444.64	69,667.00	-
	-	69,667.00	150.00	46,444.64	69,667.00	-
EXPENSES						
6002 Clerical/Supervisory *	181.44	1,633.00	100.00	1,633.00	1,633.00	-
6010 Admin Rent *	311.11	2,800.00	100.00	2,800.00	2,800.00	-
6110 Utilities Expense *	62.22	560.00	100.00	560.00	560.00	-
6200 Childcare **	386.22	3,476.00	100.00	3,476.00	3,476.00	-
6430 Cook **	358.66	3,228.00	100.00	3,228.00	3,228.00	-
6460 Contract Services	5,575.00	16,436.06	135.46	12,133.36	18,200.00	1,763.94
6690 Evaluation	-	-	-	2,946.64	4,420.00	4,420.00
7710 Printing/Publishing *	94.55	851.00	100.00	851.00	851.00	-
8030 Program Expense	-	817.25	136.52	598.64	898.00	80.75
8230 Travel Expense	2,250.00	2,791.54	137.29	2,033.36	3,050.00	258.46
8500 Wages Payroll	3,688.00	24,176.00	138.64	17,437.36	26,156.00	1,980.00
8520 Wages CPP/EI Expense	270.36	1,744.99	152.18	1,146.64	1,720.00	(24.99)
8530 Wages Group Ins. Benefits	161.15	1,532.36	114.92	1,333.36	2,000.00	467.64
8540 Wages MSP Benefits	60.25	482.00	153.82	313.36	470.00	(12.00)
8550 Wages WCB Expense	82.02	391.48	286.50	136.64	205.00	(186.48)
	13,480.98	60,919.68	120.33	50,627.36	69,667.00	8,747.32
CAPITAL EXPENDITURES	-	-	-	-	-	-
SURPLUS/(DEFICIT) - CURRENT YEAR	(13,480.98)	8,747.32		(4,182.72)	-	(8,747.32)

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DEPARTMENT 400 - VIHA PREGANCY OUTREACH PROGRAM

	CURRENT MONTH	YTD ACTUAL	% OF YTD BUD	YTD BUDGET	ANNUAL BUDGET	BUDGET REMAINING
REVENUE						
4400 VIHA Building Better Babies	8,922.00	71,376.00	100.00	71,378.64	107,068.00	35,692.00
	8,922.00	71,376.00	100.00	71,378.64	107,068.00	35,692.00
EXPENSES						
6000 Audit/Bookkeeping *	50.00	400.00	100.00	400.00	600.00	200.00
6002 Clerical/Supervisory *	150.00	1,200.00	100.00	1,200.00	1,800.00	600.00
6004 Utilities *	46.83	374.64	100.00	374.64	562.00	187.36
6010 Admin Rent *	81.67	653.36	100.00	653.36	980.00	326.64
6018 Janitorial Expense *	50.00	400.00	100.00	400.00	600.00	200.00
6020 Advertising/Promotion *	41.67	333.36	100.00	333.36	500.00	166.64
6135 Program Rent *	150.00	1,200.00	100.00	1,200.00	1,800.00	600.00
6200 Childcare **	250.00	2,000.00	100.00	2,000.00	3,000.00	1,000.00
6390 Elder Participation	-	250.00	37.50	666.64	1,000.00	750.00
6430 Cook **	300.00	2,400.00	100.00	2,400.00	3,600.00	1,200.00
6450 Contract Nutritionist	-	4,116.00	29.40	14,000.00	21,000.00	16,884.00
6530 Driver **	141.67	1,133.36	100.00	1,133.36	1,700.00	566.64
6910 BBB Support Group	-	3,891.47	56.13	6,933.36	10,400.00	6,508.53
7030 Prenatal Support Group	-	806.41	43.99	1,833.36	2,750.00	1,943.59
7460 Membership Fees/Dues	-	-	-	133.36	200.00	200.00
7600 Office Expense *	43.33	346.64	100.00	346.64	520.00	173.36
7700 Postage/Courier Expense *	3.58	28.64	100.00	28.64	43.00	14.36
8030 Program Expense	56.00	71.32	14.26	500.00	750.00	678.68
8100 Program Telephone Expense *	55.00	440.00	100.00	440.00	660.00	220.00
8120 Professional Development	-	220.37	66.11	333.36	500.00	279.63
8230 Staff Travel Expense	-	300.00	150.00	200.00	300.00	-
8500 Wages Payroll	3,416.80	33,582.45	105.92	31,705.76	47,558.62	13,976.17
8520 Wages CPP/EI Expense	249.12	2,918.32	120.86	2,414.72	3,622.08	703.76
8530 Wages Group Ins. Benefits	278.62	1,974.90	201.72	979.04	1,468.58	(506.32)
8540 Wages MSP benefits	66.50	465.50	200.99	231.60	347.36	(118.14)
8550 Wages WCB Expense	117.74	565.01	105.10	537.60	806.36	241.35
	5,548.53	60,071.75	84.16	71,378.80	107,068.00	46,996.25
CAPITAL EXPENDITURES	-	-	-	-	-	-
SURPLUS/(DEFICIT) - CURRENT YEAR	3,373.47	11,304.25		(0.16)	-	(11,304.25)

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DEPARTMENT 402 - CITY OF NANAIMO ABORIGINAL YOUNG MOTHERS HOUSING

	CURRENT MONTH	YTD ACTUAL	% OF YTD BUD	YTD BUDGET	ANNUAL BUDGET	BUDGET REMAINING
REVENUE						
SURPLUS/(DEFICIT) - PREVIOUS YEAR		12,908.00		12,908.00	12,908.00	-
	-	12,908.00	100.00	12,908.00	12,908.00	-
EXPENSES						
8500 Wages Payroll	-	11,965.47	100.06	11,957.79	11,957.79	(7.68)
8520 Wages CPP/EI Expense	-	834.75	100.04	834.43	834.43	(0.32)
8550 Wages WCB Expense	-	117.56	101.54	115.78	115.78	(1.78)
	-	12,917.78	100.08	12,908.00	12,908.00	(9.78)
CAPITAL EXPENDITURES						
	-	-	-	-	-	-
SURPLUS/(DEFICIT) - CURRENT YEAR	-	(9.78)		(0.00)	(0.00)	9.78

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DEPARTMENT 405 - PHAC - BUILDING BETTER BABIES

	CURRENT MONTH	YTD ACTUAL	% OF YTD BUD	YTD BUDGET	ANNUAL BUDGET	BUDGET REMAINING
REVENUE						
4405 PHAC Building Better Babies	-	45,792.00	150.00	30,528.00	45,792.00	-
	-	45,792.00	150.00	30,528.00	45,792.00	-
EXPENSES						
6002 Clerical/Supervisory *	316.67	2,533.36	100.00	2,533.36	3,800.00	1,266.64
6110 Utilities Expense *	100.00	800.00	100.00	800.00	1,200.00	400.00
6150 Building Insurance *	83.33	666.64	100.00	666.64	1,000.00	333.36
6200 Childcare **	458.33	3,666.64	100.00	3,666.64	5,500.00	1,833.36
6400 Client Support	-	3,734.91	135.00	2,766.64	4,150.00	415.09
6450 Contract Nutritionist	-	-	-	3,096.32	4,644.43	4,644.43
7600 Office Expense *	31.67	253.36	100.00	253.36	380.00	126.64
7700 Postage/Courier *	7.67	61.36	100.00	61.36	92.00	30.64
8020 Kitchen Supplies	3.35	3,250.57	81.26	4,000.00	6,000.00	2,749.43
8030 Program Expense	-	388.62	29.15	1,333.36	2,000.00	1,611.38
8060 Supplies Printing*	21.83	174.64	100.00	174.64	262.00	87.36
8120 Professional Development Staff	-	320.00	95.99	333.36	500.00	180.00
8220 Travel Participant ***	333.33	2,666.64	100.00	2,666.64	4,000.00	1,333.36
8230 Travel Staff	-	500.00	149.99	333.36	500.00	-
8500 Wages Payroll	1,008.00	6,678.00	92.34	7,232.00	10,848.00	4,170.00
8520 Wages CPP/EI Expense	307.43	712.06	120.02	593.28	889.95	177.89
8550 Wages WCB Benefits	-	-	-	17.12	25.62	25.62
	2,671.61	26,406.80	86.50	30,528.08	45,792.00	19,385.20
CAPITAL EXPENDITURES	-	-	-	-	-	-
SURPLUS/(DEFICIT) - CURRENT YEAR	(2,671.61)	19,385.20		(0.08)	-	(19,385.20)

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DEPARTMENT 410 - VIHA HOSPITAL LIAISON WORKER

	CURRENT MONTH	YTD ACTUAL	% OF YTD BUD	YTD BUDGET	ANNUAL BUDGET	BUDGET REMAINING
REVENUE						
4410 VIHA Aboriginal Hospital Liaison	5,343.81	42,750.52	100.00	42,750.48	64,125.76	21,375.24
	<u>5,343.81</u>	<u>42,750.52</u>	<u>100.00</u>	<u>42,750.48</u>	<u>64,125.76</u>	<u>21,375.24</u>
EXPENSES						
6000 Audit/Bookkeeping *	100.00	800.00	100.00	800.00	1,200.00	400.00
8030 Program Expense	151.37	737.25	62.13	1,186.64	1,780.00	1,042.75
8230 Travel Expense	-	324.00	31.54	1,027.36	1,541.00	1,217.00
8500 Wages Payroll	3,808.00	32,606.00	92.93	35,086.56	52,629.80	20,023.80
8520 Wages CPP/EI Expense	268.27	2,401.01	98.67	2,433.36	3,650.00	1,248.99
8530 Wages Group Ins. Benefits	293.17	2,298.52	121.59	1,890.32	2,835.50	536.98
8540 Wages MSP Benefits	66.50	532.00	-	-	-	(532.00)
8550 Wages WCB Expense	33.90	290.26	88.95	326.32	489.46	199.20
	<u>4,721.21</u>	<u>39,989.04</u>	<u>93.54</u>	<u>42,750.56</u>	<u>64,125.76</u>	<u>24,136.72</u>
CAPITAL EXPENDITURES						
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
SURPLUS/(DEFICIT) - CURRENT YEAR	622.60	2,761.48		(0.08)	-	(2,761.48)

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DEPARTMENT 420 - VIHA SUBSTANCE ABUSE COUNSELLOR

	CURRENT MONTH	YTD ACTUAL	% OF YTD BUD	YTD BUDGET	ANNUAL BUDGET	BUDGET REMAINING
REVENUE						
4420 VIHA Substance Abuse Counsellor	8,101.50	53,185.00	103.22	51,524.00	78,947.00	25,762.00
	<u>8,101.50</u>	<u>53,185.00</u>	<u>103.22</u>	<u>51,524.00</u>	<u>78,947.00</u>	<u>25,762.00</u>
EXPENSES						
6002 Clerical/Supervisory *	420.00	3,360.00	100.00	3,360.00	5,040.00	1,680.00
6004 Utilities *	50.00	400.00	100.00	400.00	600.00	200.00
6012 Admin Professional Fees*	95.83	766.64	100.00	766.64	1,150.00	383.36
6020 Advertising/Promotion Expense *	175.00	1,400.00	100.00	1,400.00	2,100.00	700.00
6135 Program Rent *	250.00	2,000.00	100.00	2,000.00	3,000.00	1,000.00
6465 N.L. Sub Contract Wages	1,092.22	27,683.38	-	-	-	(27,683.38)
7600 Office Expense	-	372.65	111.79	333.36	500.00	127.35
8030 Program Expense	343.23	3,010.94	43.34	6,946.64	10,420.00	7,409.06
8100 Program Telephone Expense *	168.75	1,350.00	100.00	1,350.00	2,025.00	675.00
8500 Wages Payroll	3,494.40	5,341.44	16.39	32,583.56	48,044.80	42,703.36
8520 Wages CPP/EI Expense	251.62	371.66	17.63	2,108.24	3,162.33	2,790.67
8530 Wages Group Ins. Benefits	-	953.72	56.31	1,693.68	2,540.52	1,586.80
8550 Wages WCB Expense	31.10	47.54	19.57	242.88	364.35	316.81
	<u>6,372.15</u>	<u>47,057.97</u>	<u>88.48</u>	<u>53,185.00</u>	<u>78,947.00</u>	<u>31,889.03</u>
CAPITAL EXPENDITURES	-	-	-	-	-	-
SURPLUS/(DEFICIT) - CURRENT YEAR	1,729.35	6,127.03		(1,661.00)	(0.00)	(6,127.03)

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DEPARTMENT 435 - DOULA SERVICES (VIHA)

	CURRENT MONTH	YTD ACTUAL	% OF YTD BUD	YTD BUDGET	ANNUAL BUDGET	BUDGET REMAINING
REVENUE						
SURPLUS/(DEFICIT) - PREVIOUS YEAR		9,827.85		9,827.85	9,827.85	-
	-	9,827.85	100.00	9,827.85	9,827.85	-
EXPENSES						
8030 Program Expense	-	6,900.00	70.57	9,777.98	9,777.98	2,877.98
8550 WCB Expense	-	49.87	100.00	49.87	49.87	-
	-	6,949.87	70.72	9,827.85	9,827.85	2,877.98
CAPITAL EXPENDITURES						
	-	-	-	-	-	-
SURPLUS/(DEFICIT) - CURRENT YEAR	-	2,877.98		-	-	(2,877.98)

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DEPARTMENT 520 - CSETS - LIFE SKILLS & LITERACY

	CURRENT MONTH	YTD ACTUAL	% OF YTD BUD	YTD BUDGET	ANNUAL BUDGET	BUDGET REMAINING
REVENUE						
4520 CSETS Life Skills & Literacy	-	19,121.00	33.66	56,807.36	85,211.00	66,090.00
	-	19,121.00	33.66	56,807.36	85,211.00	66,090.00
EXPENSES						
6000 Audit/Bookkeeping *	312.50	1,250.00	100.00	1,250.00	2,500.00	1,250.00
6004 Utilities *	37.50	150.00	100.00	150.00	300.00	150.00
6010 Admin Rent *	400.00	1,600.00	100.00	1,600.00	3,200.00	1,600.00
6012 Professional Fees Expense *	62.50	250.00	100.00	250.00	500.00	250.00
6014 Admin Telephone *	100.00	400.00	100.00	400.00	800.00	400.00
7740 Books Expense	-	781.72	195.43	400.00	800.00	18.28
8070 Training/Education Costs	37.90	1,053.09	105.31	1,000.00	2,000.00	946.91
8305 Student Support	54.69	1,256.65	83.78	1,500.00	3,000.00	1,743.35
8500 Wages Payroll	7,662.92	26,142.98	82.08	31,851.60	63,703.20	37,560.22
8520 Wages CPP/EI Expense	560.82	1,909.10	80.38	2,375.04	4,750.07	2,840.97
8530 Wages Group Ins. Benefits	405.57	1,358.20	100.61	1,350.00	2,700.00	1,341.80
8540 Wages MSP benefits	33.25	179.55	89.78	200.00	400.00	220.45
8550 Wages WCB Expense	68.20	234.90	84.23	278.88	557.73	322.83
	9,735.85	36,566.19	85.83	42,605.52	85,211.00	48,644.81
CAPITAL EXPENDITURES	-	-	-	-	-	-
SURPLUS/(DEFICIT) - CURRENT YEAR	(9,735.85)	(17,445.19)		14,201.84	0.00	17,445.19

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DEPARTMENT 525 - LIFE SKILLS & LITERACY EDUCATION & MATERIALS FEES

	CURRENT MONTH	YTD ACTUAL	% OF YTD BUD	YTD BUDGET	ANNUAL BUDGET	BUDGET REMAINING
REVENUE						
SURPLUS/(DEFICIT) - PREVIOUS YEAR		1,607.45		1,607.45	1,607.45	-
4527 VIU Training Support	-	3,500.00	100.00	3,500.00	3,500.00	-
	-	5,107.45	100.00	5,107.45	5,107.45	-
EXPENSES						
8030 Program Expense	-	1,669.60	32.69	5,107.45	5,107.45	3,437.85
	-	1,669.60	32.69	5,107.45	5,107.45	3,437.85
CAPITAL EXPENDITURES	-	-	-	-	-	-
SURPLUS/(DEFICIT) - CURRENT YEAR	-	3,437.85		-	-	(3,437.85)

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DEPARTMENT 526 - CSETS - CHILDCARE ENHANCEMENT

	CURRENT MONTH	YTD ACTUAL	% OF YTD BUD	YTD BUDGET	ANNUAL BUDGET	BUDGET REMAINING
REVENUE						
4526 CSETS Childcare Enhancement	-	7,200.00	135.00	5,333.36	8,000.00	800.00
4527 F.K. Morrow Qeq College	-	5,000.00	100.00	5,000.00	5,000.00	-
	-	12,200.00	118.06	10,333.36	13,000.00	800.00
EXPENSES						
6460 Contract Services	-	1,962.00	55.38	3,542.57	5,320.31	3,358.31
8030 Program Expense	132.91	1,327.87	26.56	5,000.00	5,000.00	3,672.13
8120 Professional Development	-	-	-	1,777.76	2,666.66	2,666.66
8550 Wages WCB Expense	-	13.03	100.00	13.03	13.03	-
	132.91	3,302.90	31.96	10,333.36	13,000.00	9,697.10
CAPITAL EXPENDITURES	-	-	-	-	-	-
SURPLUS/(DEFICIT) - CURRENT YEAR	(132.91)	8,897.10		-	(0.00)	(8,897.10)

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DEPARTMENT 530 - CSETS EMPLOYMENT ASSISTANCE SERVICES

	CURRENT MONTH	YTD ACTUAL	% OF YTD BUD	YTD BUDGET	ANNUAL BUDGET	BUDGET REMAINING
REVENUE						
4530 CSETS Urban Aboriginal Employment S	-	54,024.00	66.80	80,869.36	121,304.00	67,280.00
	-	54,024.00	66.80	80,869.36	121,304.00	67,280.00
EXPENSES						
6000 Audit/Bookkeeping *	283.33	2,266.64	100.00	2,266.64	3,400.00	1,133.36
6004 Utilities *	50.00	400.00	100.00	400.00	600.00	200.00
6006 Admin Photocopying *	66.67	533.36	100.00	533.36	800.00	266.64
6010 Admin Rent *	300.00	2,400.00	100.00	2,400.00	3,600.00	1,200.00
6012 Admin Professional Fees*	41.67	333.36	100.00	333.36	500.00	166.64
6014 Admin Telephone *	100.00	800.00	100.00	800.00	1,200.00	400.00
6400 Client Support	603.85	4,592.11	66.77	6,878.00	10,317.00	5,724.89
6401 Shipbuilding Training	-	-	-	1,666.66	5,000.00	5,000.00
6405 Client Support Disabled	-	-	-	1,000.00	1,500.00	1,500.00
6460 Contract Services	336.00	2,218.50	-	-	-	(2,218.50)
7600 Office Expense *	97.50	780.00	100.00	780.00	1,170.00	390.00
8070 Training/Education Costs	-	198.82	29.82	666.64	1,000.00	801.18
8500 Wages Payroll	5,600.00	41,109.16	75.31	54,588.64	81,882.94	40,773.78
8520 Wages CPP/EI Expense	406.84	2,950.28	64.49	4,575.04	6,862.53	3,912.25
8530 Wages Group Ins. Benefits	552.40	2,992.69	-	-	-	(2,992.69)
8540 Wages MSP benefits	60.25	180.75	9.81	1,842.64	2,764.00	2,583.25
8550 Wages WCB Expense	52.84	395.52	83.85	471.68	707.53	312.01
	8,551.35	62,151.19	78.47	79,202.66	121,304.00	59,152.81
CAPITAL EXPENDITURES	-	-	-	-	-	-
SURPLUS/(DEFICIT) - CURRENT YEAR	(8,551.35)	(8,127.19)		1,666.70	-	8,127.19

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DEPARTMENT 550 - CSETS - YOUTH CAREER SUPPORT & LEADERSHIP

	CURRENT MONTH	YTD ACTUAL	% OF YTD BUD	YTD BUDGET	ANNUAL BUDGET	BUDGET REMAINING
REVENUE						
4550 CSETS Youth Career Support & Leaders	-	18,624.00	75.18	24,774.00	37,161.00	18,537.00
	-	18,624.00	75.18	24,774.00	37,161.00	18,537.00
EXPENSES						
6400 Client Support	-	178.00	9.85	1,806.64	2,710.00	2,532.00
8030 Program Expense Employment & Trainir	-	161.03	14.21	1,133.36	1,700.00	1,538.97
8500 Wages Payroll	2,240.00	19,092.80	94.88	20,123.92	30,185.89	11,093.09
8520 Wages CPP/EI Expense	160.46	1,365.73	89.24	1,530.40	2,295.59	929.86
8530 Wages Group Inc. Benefits	137.61	1,080.32	-	-	-	(1,080.32)
8540 Wages MSP. Benefits	33.25	266.00	-	-	-	(266.00)
8550 Wages WCB Expense	19.94	169.96	94.59	179.68	269.52	99.56
	2,591.26	22,313.84	90.07	24,774.00	37,161.00	14,847.16
CAPITAL EXPENDITURES						
	-	-	-	-	-	-
SURPLUS/(DEFICIT) - CURRENT YEAR	(2,591.26)	(3,689.84)		-	0.00	3,689.84

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DEPARTMENT 611 - BCAAFC ABORIGINAL SEXUAL ABUSE INTERVENTION PROGRAM

	CURRENT MONTH	YTD ACTUAL	% OF YTD BUD	YTD BUDGET	ANNUAL BUDGET	BUDGET REMAINING
REVENUE						
SURPLUS/(DEFICIT) - PREVIOUS YEAR		70,603.62		70,603.62	70,603.62	-
	-	70,603.62	100.00	70,603.62	70,603.62	-
EXPENSES						
6002 Clerical/Supervisory *	-	3,506.42	100.00	3,506.42	3,506.42	-
6460 Contract Services	-	31,536.61	509.05	6,195.15	6,195.15	(25,341.46)
7420 Meeting Expense	-	12,195.67	113.19	10,774.31	10,774.31	(1,421.36)
8030 Program Expense	-	20,344.77	66.15	30,754.06	30,754.06	10,409.29
8230 Travel Expense	-	2,823.01	14.57	19,373.68	19,373.68	16,550.67
8550 Wages WCB Expense	-	197.14	-	-	-	(197.14)
	-	70,603.62	100.00	70,603.62	70,603.62	(0.00)
CAPITAL EXPENDITURES						
	-	-	-	-	-	-
SURPLUS/(DEFICIT) - CURRENT YEAR	-	-		-	-	0.00

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DEPARTMENT 613 - BCAAFC ABORIGINAL SEXUAL ABUSE INTERVENTION PROGRAM

	CURRENT MONTH	YTD ACTUAL	% OF YTD BUD	YTD BUDGET	ANNUAL BUDGET	BUDGET REMAINING
REVENUE						
4613 BCAAFC Aboriginal Sexual Abuse Interv	-	85,000.00	100.00	85,000.00	170,000.00	85,000.00
	-	85,000.00	100.00	85,000.00	170,000.00	85,000.00
EXPENSES						
6002 Clerical/Supervisory *	676.37	4,734.59	100.00	4,734.59	5,411.00	676.41
6390 Elder Participation	-	-	-	7,122.50	8,140.00	8,140.00
6460 Contract Services	3,360.00	40,760.00	35.81	113,820.00	130,080.00	89,320.00
8030 Program Expense	-	24.97	0.15	16,170.00	18,480.00	18,455.03
8230 Travel Expense	5,220.30	5,220.30	75.62	6,902.91	7,889.00	2,668.70
8550 Wages WCB Expense	-	192.24	-	-	-	(192.24)
	9,256.67	50,932.10	34.24	148,750.00	170,000.00	119,067.90
CAPITAL EXPENDITURES	-	-	-	-	-	-
SURPLUS/(DEFICIT) - CURRENT YEAR	(9,256.67)	34,067.90		(63,750.00)	-	(34,067.90)

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DEPARTMENT 620 - VIHA URBAN ABORIGINAL HEALTH CENTRE

	CURRENT MONTH	YTD ACTUAL	% OF YTD BUD	YTD BUDGET	ANNUAL BUDGET	BUDGET REMAINING
REVENUE						
4620 VIHA Urban Aboriginal Health	24,038.37	192,307.04	100.00	192,306.96	288,460.48	96,153.44
	<u>24,038.37</u>	<u>192,307.04</u>	<u>100.00</u>	<u>192,306.96</u>	<u>288,460.48</u>	<u>96,153.44</u>
EXPENSES						
6000 Audit/Bookkeeping *	385.08	3,080.64	100.00	3,080.64	4,621.00	1,540.36
6002 Clerical/Supervisory *	352.25	2,818.00	100.00	2,818.00	4,227.00	1,409.00
6006 Admin Photocopying *	18.33	146.64	100.00	146.64	220.00	73.36
6010 Admin Rent *	816.00	6,528.00	100.00	6,528.00	9,792.00	3,264.00
6012 Professional Fees Expense *	83.33	666.64	100.00	666.64	1,000.00	333.36
6014 Admin Telephone *	100.00	800.00	100.00	800.00	1,200.00	400.00
6018 Janitorial Expense *	93.67	749.36	100.00	749.36	1,124.00	374.64
6030 Audit/Accounting Expense *	52.50	420.00	100.00	420.00	630.00	210.00
6110 Utilities Expense *	46.83	374.64	100.00	374.64	562.00	187.36
6135 Program Rent *	408.00	3,264.00	100.00	3,264.00	4,896.00	1,632.00
6200 Childcare **	413.33	3,306.64	100.00	3,306.64	4,960.00	1,653.36
6460 Contract Services	-	-	-	7,070.88	10,606.35	10,606.35
6465 N.L. Sub Contract Wages	-	6,208.50	28.59	21,718.40	32,577.59	26,369.09
6475 N.L. Benefits	-	45.18	-	-	-	(45.18)
6530 Driver **	314.83	2,518.64	100.00	2,518.64	3,778.00	1,259.36
6640 Equipment Rental	121.20	121.20	-	-	-	(121.20)
6690 Evaluation	-	3,084.00	92.52	3,333.36	5,000.00	1,916.00
6920 Support / Training Breastfeeding	466.37	1,864.12	93.21	2,000.00	3,000.00	1,135.88
6950 Groups Diabetes	24.89	2,672.87	45.82	5,833.36	8,750.00	6,077.13
7010 Moms Dads Babies	-	2,453.99	113.26	2,166.64	3,250.00	796.01
7420 Meeting Expense	-	51.25	153.63	33.36	50.00	(1.25)
7600 Office Expense	-	1,002.35	150.36	666.64	1,000.00	(2.35)
7700 Postage/Courier Expense *	41.67	333.36	100.00	333.36	500.00	166.64
7710 Printing/Publishing Expense *	79.17	633.36	100.00	633.36	950.00	316.64
8030 Program Expense	-	505.20	151.55	333.36	500.00	(5.20)
8040 Medical Supplies	-	5,008.18	78.27	6,398.64	9,598.00	4,589.82
8065 Program Meeting Expense	-	31.74	95.14	33.36	50.00	18.26
8100 Program Telephone Expense *	150.00	1,200.00	100.00	1,200.00	1,800.00	600.00
8120 Professional Development	-	274.00	23.49	1,166.64	1,750.00	1,476.00
8230 Staff Travel Expense	-	161.80	16.18	1,000.00	1,500.00	1,338.20
8500 Wages Payroll	11,776.44	97,399.74	96.11	101,337.76	152,006.61	54,606.87
8520 Wages CPP/EI Expense	600.51	5,775.04	104.41	5,530.96	8,296.45	2,521.41
8530 Wages Group Ins. Benefits	559.33	3,539.48	79.25	4,466.40	6,699.57	3,160.09
8540 Wages MSP benefits	66.50	399.00	33.09	1,205.68	1,808.50	1,409.50
8550 Wages WCB Expense	39.79	464.37	39.64	1,171.60	1,757.41	1,293.04
	<u>17,010.02</u>	<u>157,901.93</u>	<u>82.11</u>	<u>192,306.96</u>	<u>288,460.48</u>	<u>130,558.55</u>
CAPITAL EXPENDITURES	-	-	-	-	-	-
SURPLUS/(DEFICIT) - CURRENT YEAR	<u>7,028.35</u>	<u>34,405.11</u>		-	-	<u>(34,405.11)</u>

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DEPARTMENT 640 - VIHA SEXUAL ABUSE INTERVENTION PROGRAM

	CURRENT MONTH	YTD ACTUAL	% OF YTD BUD	YTD BUDGET	ANNUAL BUDGET	BUDGET REMAINING
REVENUE						
4640 VIHA Sexual Abuse Intervention Program	17,660.57	141,284.56	100.00	141,284.56	211,926.88	70,642.32
	17,660.57	141,284.56	100.00	141,284.56	211,926.88	70,642.32
EXPENSES						
6000 Audit/Bookkeeping *	423.75	3,390.00	100.00	3,390.00	5,085.00	1,695.00
6002 Clerical/Supervisory *	841.83	6,734.64	100.00	6,734.64	10,102.00	3,367.36
6004 Utilities *	3.17	25.36	100.00	25.36	38.00	12.64
6006 Admin Photocopying *	25.00	200.00	100.00	200.00	300.00	100.00
6008 Admin Postage/Courier *	4.17	33.36	100.00	33.36	50.00	16.64
6010 Admin Rent *	81.67	653.36	100.00	653.36	980.00	326.64
6012 Professional Fees Expense *	41.67	333.36	100.00	333.36	500.00	166.64
6014 Admin Telephone *	20.00	160.00	100.00	160.00	240.00	80.00
6018 Janitorial Expense *	93.67	749.36	100.00	749.36	1,124.00	374.64
6030 Audit/Accounting Expense *	39.50	316.00	100.00	316.00	474.00	158.00
6110 Utilities Expense*	43.67	349.36	100.00	349.36	524.00	174.64
6135 Program Rent *	1,142.33	9,138.64	100.00	9,138.64	13,708.00	4,569.36
6460 Contract Services	-	2,198.00	32.97	6,666.64	10,000.00	7,802.00
6465 N.L. Sub Contract Wages	-	-	-	26,666.64	40,000.00	40,000.00
7050 Support Group	-	69.95	25.51	274.24	411.39	341.44
7130 Participant Incentive	-	295.83	34.62	854.56	1,281.82	985.99
7420 Meeting Expense	-	-	-	66.64	99.96	99.96
7600 Office Expense	-	109.21	46.80	233.36	350.00	240.79
7710 Printing/Publishing *	35.00	280.00	100.00	280.00	420.00	140.00
8000 Program Audio/Visual	-	-	-	255.52	383.24	383.24
8030 Program Expense	-	221.87	17.39	1,275.60	1,913.40	1,691.53
8100 Program Telephone Expense *	280.00	2,240.00	100.00	2,240.00	3,360.00	1,120.00
8120 Professional Development	-	280.00	22.47	1,246.24	1,869.40	1,589.40
8230 Staff Travel Expense	-	1,611.72	69.42	2,321.68	3,482.50	1,870.78
8500 Wages Payroll	7,008.00	69,277.92	98.83	70,098.88	105,148.36	35,870.44
8520 Wages CPP/EI Expense	301.43	4,834.42	135.85	3,558.56	5,337.87	503.45
8530 Wages Group Ins. Benefits	299.77	2,350.81	119.27	1,970.96	2,956.43	605.62
8540 Wages MSP benefits	60.25	482.00	117.08	411.68	617.50	135.50
8550 Wages WCB Expense	62.37	593.32	76.07	780.00	1,170.01	576.69
	10,807.25	106,928.49	75.68	141,284.64	211,926.88	104,998.39
CAPITAL EXPENDITURES	-	-	-	-	-	-
SURPLUS/(DEFICIT) - CURRENT YEAR	6,853.32	34,356.07		(0.08)	-	(34,356.07)

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DEPARTMENT 660 - VIHA ABORIGINAL HEALTH HIV / AIDS

	CURRENT MONTH	YTD ACTUAL	% OF YTD BUD	YTD BUDGET	ANNUAL BUDGET	BUDGET REMAINING
REVENUE						
4660 VIHA HIV/AIDS	8,622.94	68,983.52	100.00	68,983.52	103,475.29	34,491.77
	<u>8,622.94</u>	<u>68,983.52</u>	<u>100.00</u>	<u>68,983.52</u>	<u>103,475.29</u>	<u>34,491.77</u>
EXPENSES						
6000 Audit/Bookkeeping *	95.92	767.36	100.00	767.36	1,151.00	383.64
6002 Clerical/Supervisory *	166.67	1,333.36	100.00	1,333.36	2,000.00	666.64
6004 Utilities *	4.17	33.36	100.00	33.36	50.00	16.64
6006 Admin Photocopying *	6.25	50.00	100.00	50.00	75.00	25.00
6008 Admin Postage/Courier *	1.67	13.36	100.00	13.36	20.00	6.64
6010 Admin Rent *	127.50	1,020.00	100.00	1,020.00	1,530.00	510.00
6012 Professional Fees Expense *	62.50	500.00	100.00	500.00	750.00	250.00
6014 Admin Telephone *	21.25	170.00	100.00	170.00	255.00	85.00
6018 Janitorial Expense *	70.17	561.36	100.00	561.36	842.00	280.64
6030 Audit/Accounting Expense *	22.92	183.36	100.00	183.36	275.00	91.64
6110 Utilities Expense *	22.50	180.00	100.00	180.00	270.00	90.00
6135 Program Rent *	552.00	4,416.00	100.00	4,416.00	6,624.00	2,208.00
6400 Client Support	-	-	-	200.00	300.00	300.00
7460 Membership Fees/Dues	-	50.00	30.00	166.64	250.00	200.00
7600 Office Expense	-	73.21	109.86	66.64	100.00	26.79
7700 Postage/Courier *	41.67	333.36	100.00	333.36	500.00	166.64
7710 Printing/Publishing *	69.83	558.64	100.00	558.64	838.00	279.36
8000 Program Audio/Visual	-	-	-	166.64	250.00	250.00
8010 Educational Material	-	-	-	200.00	300.00	300.00
8040 Medical Supplies	-	1,693.09	60.04	2,820.00	4,230.00	2,536.91
8100 Program Telephone Expense *	106.25	850.00	100.00	850.00	1,275.00	425.00
8120 Professional Development	-	394.25	73.92	533.36	800.00	405.75
8230 Staff Travel Expense	-	364.42	91.11	400.00	600.00	235.58
8500 Wages Payroll	3,116.96	17,558.40	36.77	47,752.16	71,628.29	54,069.89
8520 Wages CPP/EI Expense	216.33	1,221.31	50.19	2,433.36	3,650.00	2,428.69
8530 Wages Group Ins. Benefits	-	1,188.70	50.06	2,374.56	3,561.86	2,373.16
8540 Wages MSP benefits	-	266.00	58.33	456.00	684.00	418.00
8550 Wages WCB Expense	27.75	158.26	35.64	444.08	666.14	507.88
	<u>4,732.31</u>	<u>33,937.80</u>	<u>49.20</u>	<u>68,983.60</u>	<u>103,475.29</u>	<u>69,537.49</u>
CAPITAL EXPENDITURES	-	-	-	-	-	-
SURPLUS/(DEFICIT) - CURRENT YEAR	<u>3,890.63</u>	<u>35,045.72</u>		<u>(0.08)</u>	<u>-</u>	<u>(35,045.72)</u>

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Actual

DEPARTMENT 686 - CITY OF NANAIMO "LITTER PICK UP"

	CURRENT MONTH	YTD ACTUAL	% OF YTD BUD	YTD BUDGET	ANNUAL BUDGET	BUDGET REMAINING
REVENUE						
SURPLUS/(DEFICIT) - PREVIOUS YEAR		250.00		250.00	250.00	-
4686 City of Nanaimo "Litter Pick Up"	125.00	250.00	100.00	250.00	250.00	-
	125.00	500.00	100.00	500.00	500.00	-
EXPENSES						
8030 Program Expense	-	-	-	500.00	500.00	500.00
	-	-	-	500.00	500.00	500.00
CAPITAL EXPENDITURES						
	-	-	-	-	-	-
SURPLUS/(DEFICIT) - CURRENT YEAR	125.00	500.00		-	-	(500.00)

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DEPARTMENT 700 - CAPC - CREATING HEALTHY FAMILIES

	CURRENT MONTH	YTD ACTUAL	% OF YTD BUD	YTD BUDGET	ANNUAL BUDGET	BUDGET REMAINING
REVENUE						
5400 Inter Program Transfer	4,800.00	38,400.00	100.00	38,400.00	57,600.00	19,200.00
	4,800.00	38,400.00	100.00	38,400.00	57,600.00	19,200.00
EXPENSES						
6000 Audit/Bookkeeping *	94.58	756.64	100.00	756.64	1,135.00	378.36
6002 Clerical/Supervisory *	201.25	1,610.00	100.00	1,610.00	2,415.00	805.00
6010 Admin Rent *	125.00	1,000.00	100.00	1,000.00	1,500.00	500.00
6012 Professional Fees Expense *	6.17	49.36	100.00	49.36	74.00	24.64
6200 Childcare**	312.00	2,496.00	100.00	2,496.00	3,744.00	1,248.00
6430 Cook**	260.00	2,080.00	100.00	2,080.00	3,120.00	1,040.00
6530 Driver **	400.00	3,200.00	100.00	3,200.00	4,800.00	1,600.00
6630 Equipment Maintenance/Repair	-	95.58	47.79	200.00	300.00	204.42
7310 Liability Insurance *	9.17	73.36	100.00	73.36	110.00	36.64
8030 Program Expense	-	3,369.99	80.54	4,184.00	6,276.00	2,906.01
8120 Professional Development	-	516.00	150.00	344.00	516.00	-
8220 Travel Transportation Costs ***	1,000.00	8,000.00	100.00	8,000.00	12,000.00	4,000.00
8230 Staff Travel Expense	-	200.10	60.03	333.36	500.00	299.90
8500 Wages Payroll	1,260.00	10,740.00	85.29	12,592.64	18,889.00	8,149.00
8520 Wages CPP/EI Expense	88.95	757.92	65.19	1,162.64	1,744.00	986.08
8550 Wages WCB Expense	21.80	185.30	58.27	318.00	477.00	291.70
	3,778.92	35,130.25	91.49	38,400.00	57,600.00	22,469.75
CAPITAL EXPENDITURES	-	-	-	-	-	-
SURPLUS/(DEFICIT) - CURRENT YEAR	1,021.08	3,269.75	-	-	-	(3,269.75)

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DEPARTMENT 720 - CHRISTMAS HAMPER CAMPAIGN

	CURRENT MONTH	YTD ACTUAL	% OF YTD BUD	YTD BUDGET	ANNUAL BUDGET	BUDGET REMAINING
REVENUE						
SURPLUS/(DEFICIT) - PREVIOUS YEAR		11,077.63		11,077.63	11,077.63	-
5605 Staff Xmas Hamper	355.00	640.00	100.00	640.00	640.00	-
5615 Christmas Hamper Campaign	2,985.00	4,975.00	100.00	4,975.00	4,975.00	-
	<u>3,340.00</u>	<u>16,692.63</u>	<u>100.00</u>	<u>16,692.63</u>	<u>16,692.63</u>	<u>-</u>
EXPENSES						
7900 Christmas Hampers Staff	-	-	-	640.00	640.00	640.00
7930 Program Expense	6,038.00	6,038.00	37.61	16,052.63	16,052.63	10,014.63
	<u>6,038.00</u>	<u>6,038.00</u>	<u>36.17</u>	<u>16,692.63</u>	<u>16,692.63</u>	<u>10,654.63</u>
CAPITAL EXPENDITURES						
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
SURPLUS/(DEFICIT) - CURRENT YEAR	<u>(2,698.00)</u>	<u>10,654.63</u>		<u>-</u>	<u>-</u>	<u>(10,654.63)</u>

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DEPARTMENT 750 - DONATIONS

	CURRENT MONTH	YTD ACTUAL	% OF YTD BUD	YTD BUDGET	ANNUAL BUDGET	BUDGET REMAINING
REVENUE						
SURPLUS/(DEFICIT) - PREVIOUS YEAR		11,962.45		11,962.45	11,962.45	-
4750 Donations Youth Group	186.73	452.50	100.00	452.50	452.50	-
4755 Donations Recreation Center	30.00	130.00	100.00	130.00	130.00	-
4756 Donations Sweat Lodge	100.00	350.00	100.00	350.00	350.00	-
4757 Donations Summer Camp	-	400.00	100.00	400.00	400.00	-
4758 Donations Fathers Circle	-	619.12	100.00	619.12	619.12	-
4759 Donations RBC Young Mom's	-	1,000.00	100.00	1,000.00	1,000.00	-
4761 Donations RBC Health Center	-	1,000.00	100.00	1,000.00	1,000.00	-
5400 Inter Program Transfer	1,000.00	1,000.00	100.00	1,000.00	1,000.00	-
	<u>1,316.73</u>	<u>16,914.07</u>	<u>100.00</u>	<u>16,914.07</u>	<u>16,914.07</u>	<u>-</u>
EXPENSES						
6130 YSH Expense	170.00	170.00	7.81	2,175.43	2,175.43	2,005.43
6131 ABE Expense	-	-	-	46.00	46.00	46.00
6132 Recreation Center Expense	-	-	-	2,005.00	2,005.00	2,005.00
6133 Gathering Place	-	-	-	500.00	500.00	500.00
6134 Sweat Lodge	-	-	-	1,120.00	1,120.00	1,120.00
6135 United Way	-	-	-	55.60	55.60	55.60
6136 Summer Camp	-	-	-	575.00	575.00	575.00
6137 Fathers Circle	(58.82)	619.12	100.00	619.12	619.12	-
6138 Young Mom's	-	985.48	98.55	1,000.00	1,000.00	14.52
6139 Health Center	-	954.06	95.41	1,000.00	1,000.00	45.94
6990 Groups Youth	766.55	1,487.62	19.03	7,817.92	7,817.92	6,330.30
	<u>877.73</u>	<u>4,216.28</u>	<u>24.93</u>	<u>16,914.07</u>	<u>16,914.07</u>	<u>12,697.79</u>
CAPITAL EXPENDITURES						
	-	-	-	-	-	-
SURPLUS/(DEFICIT) - CURRENT YEAR	439.00	12,697.79		-	-	(12,697.79)

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DEPARTMENT 762 - ELDERS & YOUTH HOUSING

	CURRENT MONTH	YTD ACTUAL	% OF YTD BUD	YTD BUDGET	ANNUAL BUDGET	BUDGET REMAINING
REVENUE						
4762 Salish Lelum Housing	-	30,299.84	100.00	30,299.84	30,299.84	-
	-	30,299.84	100.00	30,299.84	30,299.84	-
EXPENSES						
8500 Wages Payroll	4,051.79	30,179.04	115.51	26,127.25	26,127.25	(4,051.79)
8520 Wages CPP/UIC Expense	286.15	2,158.29	115.28	1,872.14	1,872.14	(286.15)
8530 Wages Group Ins. Benefits	275.38	2,157.58	114.63	1,882.20	1,882.20	(275.38)
8540 Wages MSP Benefits	33.25	266.00	114.29	232.75	232.75	(33.25)
8550 Wages WCB Expense	26.44	211.94	114.25	185.50	185.50	(26.44)
	4,673.01	34,972.85	115.42	30,299.84	30,299.84	(4,673.01)
CAPITAL EXPENDITURES	-	-	-	-	-	-
SURPLUS/(DEFICIT) - CURRENT YEAR	(4,673.01)	(4,673.01)		-	-	4,673.01

Tillicum Lelum Aboriginal Society
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DEPARTMENT 780 - ECO DEVELOPMENT FUND

	CURRENT MONTH	YTD ACTUAL	% OF YTD BUD	YTD BUDGET	ANNUAL BUDGET	BUDGET REMAINING
REVENUE						
SURPLUS/(DEFICIT) - PREVIOUS YEAR		3,504.89		3,504.89	3,504.89	-
	-	3,504.89	100.00	3,504.89	3,504.89	-
EXPENSES						
8030 Eco Development	-	1,006.14	100.00	1,006.14	1,006.14	-
8500 Wages Payroll	(587.24)	2,216.60	100.00	2,216.60	2,216.60	-
8520 Wages CPP/EI Expense	70.74	254.51	100.00	254.51	254.51	-
8550 Wages WCB Expense	7.12	27.64	100.00	27.64	27.64	-
	(509.38)	3,504.89	100.00	3,504.89	3,504.89	-
CAPITAL EXPENDITURES						
	-	-	-	-	-	-
SURPLUS/(DEFICIT) - CURRENT YEAR	509.38	-		-	-	-

Tillicum Lelum Aboriginal Society
Income Statement and Budget Report
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Actual

DEPARTMENT 781 - WINDSOR PLYWOOD FOUNDATION

	CURRENT MONTH	YTD ACTUAL	% OF YTD BUD	YTD BUDGET	ANNUAL BUDGET	BUDGET REMAINING
REVENUE						
SURPLUS/(DEFICIT) - PREVIOUS YEAR		10,000.00		10,000.00	10,000.00	-
	-	10,000.00	100.00	10,000.00	10,000.00	-
EXPENSES						
8030 Program Expense	1,899.36	5,356.43	53.56	10,000.00	10,000.00	4,643.57
	1,899.36	5,356.43	53.56	10,000.00	10,000.00	4,643.57
CAPITAL EXPENDITURES						
	-	-	-	-	-	-
SURPLUS/(DEFICIT) - CURRENT YEAR	(1,899.36)	4,643.57		-	-	(4,643.57)

Tillicum Lelum Aboriginal Society
Income Statement and Budget Report
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Actual

DEPARTMENT 790 - BINGO AFFILIATION

	CURRENT MONTH	YTD ACTUAL	% OF YTD BUD	YTD BUDGET	ANNUAL BUDGET	BUDGET REMAINING
REVENUE						
4790 Community Gaming Grants	-	81,000.00	100.00	81,000.00	81,000.00	-
5220 Interest Income	36.03	473.77	-	-	-	(473.77)
	<u>36.03</u>	<u>81,473.77</u>	<u>100.58</u>	<u>81,000.00</u>	<u>81,000.00</u>	<u>(473.77)</u>
EXPENSES						
6000 Audit/Bookkeeping *	16.67	133.36	100.00	133.36	200.00	66.64
6415 Client Support Mobile Needle Exchange	-	233.90	7.31	3,200.00	4,800.00	4,566.10
6480 Cultural Recreation	1,029.20	36,978.89	145.97	25,333.36	38,000.00	1,021.11
7900 Christmas Hampers Expense	8,829.97	8,829.97	69.71	12,666.64	19,000.00	10,170.03
8010 Educational Material Sandwich Shop	461.20	12,917.11	101.98	12,666.64	19,000.00	6,082.89
	<u>10,337.04</u>	<u>59,093.23</u>	<u>109.43</u>	<u>54,000.00</u>	<u>81,000.00</u>	<u>21,906.77</u>
CAPITAL EXPENDITURES						
	-	-	-	-	-	-
SURPLUS/(DEFICIT) - CURRENT YEAR	<u>(10,301.01)</u>	<u>22,380.54</u>		<u>27,000.00</u>	<u>-</u>	<u>(22,380.54)</u>

Tillicum Lelum Aboriginal Society
2013 - 2014

BUDGET

REVENUE

SURPLUS/(DEFICIT) - PREVIOUS YEAR	207,205.75
4110 PHAC C.A.P.C.	306,355.00
4140 Literacy Now Nanaimo	2,000.00
4160 Community Wellness Initiative	1,425.00
4165 Success by Six	13,075.00
4171 HRSDC Aboriginal Young Mothers Supp	111,258.00
4180 HRDC Canada Summer Jobs	10,763.00
4185 MCF Youth Safe House	325,046.76
4200 NAFC CORE	135,562.00
4210 NAFC	26,184.20
4211 NAFC Canadian Museum for Human Ri	3,225.00
4220 NAFC UMAC	75,000.00
4225 NAFC - CAASP	5,000.00
4226 Mid Island Metis Youth Prioject	2,400.00
4227 United Way Grant	7,000.00
4300 BCAAFC Program Director	25,000.00
4310 Aboriginal Child & Family Summer Cam	7,847.00
4320 Province of BC Prison Liaison Worker	74,000.00
4330 A/G Sexual Abuse Survivors Program	35,560.00
4349 Young Persons Wellness Program	13,784.00
4350 MFC Family Support Worker	448,947.12
4360 MCF Early Childhood Education	366,194.64
4364 Aboriginal Diabetes Initiative	69,667.00
4400 VIHA Building Better Babies	107,068.00
4405 PHAC Building Better Babies	45,792.00
4410 VIHA Aboriginal Hospital Liaison	64,125.76
4420 VIHA Substance Abuse Counsellor	78,947.00
4520 CSETS Life Skills & Literacy	85,211.00
4526 CSETS Childcare Enhancement	8,000.00
4527 CSETS Childcare Enhancement	8,500.00
4530 CSETS Urban Aboriginal Employment S	121,304.00
4550 CSETS Youth Career Support & Leader	37,161.00
4613 BCAAFC Aboriginal Sexual Abuse Inter	170,000.00
4620 VIHA Urban Aboriginal Health	288,460.48
4640 VIHA Sexual Abuse Intervention Progra	211,926.88
4660 VIHA HIV/AIDS	103,475.29
4686 City of Nanaimo "Litter Pick Up"	250.00
4750 Donations Youth Group	452.50
4755 Donations Recreation Center	130.00
4756 Donations Sweat Lodge	350.00
4757 Donations Summer Camp	400.00
4758 Donations Fathers Circle	619.12
4759 Donations RBC Young Mom's	1,000.00
4761 Donations RBC Health Center	1,000.00
4762 Salish Lelum Housing	30,299.84
4790 Community Gaming Grants	81,000.00
5000 Administrative Program	340,000.00
5010 Revenue Rental	15,000.00
5011 Young Moms Revenue	6,765.00
5020 Pooled Transportation***	12,000.00
5220 Interest Income	8,000.00
5230 Pooled	12,922.00
5300 Other Income	34,000.00
5400 Inter Program Transfer	57,600.00
5605 Staff Xmas Hamper	640.00
5615 Christmas Hamper Campaign	4,975.00
	<u>4,209,874.34</u>

EXPENSES

6000 Audit/Bookkeeping	35,107.22
6002 Clerical/Supervisory *	81,718.42
6004 Utilities	4,350.00
6006 Admin Photocopying	3,685.00
6008 Admin Postage/Courier	70.00
6010 Admin Rent	40,442.00
6012 Professional	49,952.00
6014 Admin Telephone	4,635.00
6018 Janitorial	9,414.00
6020 Advertising/Promotion	4,600.00
6022 Community Development	19,895.53
6025 Activity Chronicle	5,000.00
6030 Audit/Accounting Expense	10,479.00
6100 Bank Charges	1,700.00
6110 Utilities	52,966.00
6120 Janitorial Supplies	4,800.00
6125 Janitorial Services	14,975.00
6130 Expense	27,495.43
6131 ABE Expense	46.00
6132 Recreation Center Expense	2,005.00
6133 Gathering Place	500.00
6134 Sweat Lodge	1,120.00
6135 Gathering Place	40,595.60
6136 Summer Camp	575.00
6137 Fathers Circle	619.12
6138 Young Mom's	1,000.00
6139 Health Center	1,000.00
6140 Building Rent	60,418.00
6150 Building Insurance	18,100.00
6200 Childcare	37,980.00
6220 Childcare Supplies	300.00
6300 CAPC Coalition Projects	259,464.00
6390 Elder Participation	21,802.82
6400 Client Support	29,467.00
6401 Shipbuilding Training	5,000.00
6405 Client Support	1,500.00
6415 Client Support Mobile Needle Exchange	4,800.00
6430 Cook	27,748.00
6450 Contract	25,644.43
6460 Contract	244,816.80
6465 N.L. Sub Contract Wages	161,747.59
6480 Cultural	38,000.00
6530 Driver	26,828.00
6630 Equipment Maintenance/Repair	4,400.00
6640 Equipment Rental	16,350.00
6690 Evaluation	18,420.00
6910 BBB Support Group	10,400.00
6920 Support /	3,000.00
6950 Diabetes	8,750.00
6990 Groups	8,342.92
7010 Moms Dads Babies	3,250.00
7020 Parents	12,900.00
7030 Prenatal Support Group	2,750.00
7050 Support	411.39
7065 Walking With Elders Program	6,760.00
7070 Treasure Box	2,000.00
7075 Wellness	143,000.00
7130 Participant Incentive	1,281.82
7200 Interest	10,530.00
7210 Internet Connection	4,300.00
7310 Liability Insurance	8,326.00
7410 Meetings Board	1,800.00
7420 Meeting Expense	13,424.27
7460 Membership Fees/Dues	2,750.00
7600 Expense	15,730.76
7700 Postage/Courier	4,855.00
7710 Printing/Publishing	7,859.00

7740 Books Expense	800.00
7900 Christmas Hampers	19,640.00
7930 Expense	16,052.63
8000 Program Audio/Visual	633.24
8010 Educational	19,300.00
8020 Kitchen Supplies	6,000.00
8025 Bursaries/Scholarships Expense	1,340.00
8030 Program Expenses	207,246.74
8031 Expense	7,765.00
8040 Medical Supplies	13,828.00
8050 Computer Software/Maintenance	14,300.00
8060 Supplies	262.00
8065 Program Meeting Expense	50.00
8070 Training/Education Costs	3,000.00
8100 Telephone Expense	43,274.00
8120 Professional Development	15,819.06
8200 Travel	1,700.00
8210 Travel Board	750.00
8220 Travel	23,200.00
8230 Travel	56,736.18
8300 Vehicle Insurance	8,700.00
8305 Support	3,000.00
8500 Wages Payroll	1,833,993.99
8520 Wages - CPP/EI	122,143.16
8530 Wages - Group Insurance Benefits	64,050.66
8540 Wages - MSP Benefits	14,690.89
8550 WCB	17,645.67
	<u>4,209,874.34</u>

Tillicum Lelum Aboriginal Society

2014 - 2015 Estimated Budget

CONSOLIDATED CONSOLIDATED		ANNUAL BUDGET
REVENUE		
SURPLUS/(DEFICIT) - PREVIOUS YEAR		207,205.75
4110 PHAC C.A.P.C.		306,355.00
4140 Literacy Now Nanaimo		2,000.00
4160 Community Wellness Initiative		1,425.00
4171 HRSDC Aboriginal Young Mothers Sup		111,258.00
4180 HRDC Canada Summer Jobs		10,763.00
4185 MCF Youth Safe House		325,046.76
4200 NAFC CORE		135,562.00
4210 NAFC		29,390.61
4220 NAFC UMAC		75,000.00
4225 NAFC CAASP		5,000.00
4226 Mid Island Metis Youth Project		2,000.00
4227 United Way Grant		7,000.00
4300 BCAAFC Program Director		25,000.00
4310 Aboriginal Child & Family Summer Car		6,897.00
4320 Province of BC Prison Liaison Worker		74,000.00
4330 A/G Sexual Abuse Survivors Program		35,560.00
4349 Young Women's Wellness Program		13,784.00
4350 MFC Family Support Worker		448,947.12
4360 MCF Early Childhood Education		366,194.64
4364 Aboriginal Diabetes Initiative		69,667.00
4400 VIHA Building Better Babies		107,068.00
4405 PHAC Building Better Babies		45,792.00
4410 VIHA Aboriginal Hospital Liaison		64,125.76
4420 VIHA Substance Abuse Counsellor		77,286.00
4520 CSETS Life Skills & Literacy		85,211.00
4526 CSETS Childcare Enhancement		8,000.00
4526 CSETS Childcare Enhancement		5,000.00
4530 CSETS Urban Aboriginal Employment		121,304.00
4550 CSETS Youth Career Support & Leade		37,161.00
4613 BCAAFC Aboriginal Sexual Abuse Inte		190,000.00
4620 VIHA Urban Aboriginal Health		288,460.48
4640 VIHA Sexual Abuse Intervention Progr		211,926.88
4660 VIHA HIV/AIDS		103,475.29
4686 City of Nanaimo "Litter Pick Up"		125.00
4750 Donations Youth Group		204.13
4755 Donations Rec Centre		100.00
4756 Donations Sweat Lodge		250.00
4757 Donations Summer Camp		400.00
4758 Donations Fathers Circle		619.12
4759 Donations RBC Young Mom's		1,000.00
4761 Donations RBC Health Center		1,000.00
4762 Salish Lelum Housing		25,888.86
4790 Bingo Revenue		81,000.00
5000 Administrative Program		340,000.00
5010 Revenue Rental		15,000.00
5011 Young Moms Revenue		570.00
5020 Pooled Transportation***		12,000.00
5220 Interest Income		8,000.00
5230 Pooled		12,922.00
5300 Other Income		34,000.00
5400 Inter Program Transfer		57,600.00
5605 Staff Xmas Hamper		130.00
5615 Christmas Hamper Campaign		995.00
		<u>4,194,670.40</u>

EXPENSES

6000 Audit/Bookkeeping	35,107.22
6002 Clerical/Supervisory *	93,579.42
6004 Utilities	4,350.00
6006 Admin Photocopying	3,685.00
6008 Admin Postage/Courier	70.00
6010 Admin Rent	39,942.00
6012 Professional	49,952.00
6014 Admin Telephone	4,635.00
6018 Janitorial	9,414.00
6020 Advertising/Promotion	4,600.00
6022 Accreditation	19,909.57
6025 Activity Chronicle	5,000.00
6030 Audit/Accounting Expense	10,479.00
6100 Bank Charges	1,700.00
6110 Utilities	52,966.00
6120 Janitorial Supplies	4,800.00
6125 Janitorial Services	14,975.00
6130 Expense	27,495.43
6131 ABE Expense	46.00
6132 Recreation Center Expense	1,975.00
6133 Gathering Place	500.00
6134 Sweat Lodge	1,020.00
6135 United Way Expenses	40,595.60
6136 Summer Camp	575.00
6137 Fathers Circle	619.12
6138 Young Mom's	1,000.00
6139 Health Center	1,000.00
6140 Building Rent	60,418.00
6150 Building Insurance	18,100.00
6200 Childcare	37,980.00
6220 Childcare Supplies	300.00
6300 CAPC Coalition Projects	259,464.00
6390 Elder Participation	13,371.06
6400 Client Support	29,467.00
6401 Shipbuilding Training	5,000.00
6405 Client Support	1,500.00
6415 Client Support Mobile Needle Exchang	9,800.00
6430 Cook	27,748.00
6450 Contract	25,644.43
6460 Contract	196,495.86
6465 N.L. Sub Contract Wages	161,747.59
6475 N.L. Benefits	-
6480 Cultural	33,000.00
6530 Driver	26,828.00
6630 Equipment Maintenance/Repair	4,400.00
6640 Equipment Rental	16,350.00
6690 Evaluation	18,420.00
6910 BBB Support Group	10,400.00
6920 Support /	3,000.00
6950 Diabetes	8,750.00
6990 Groups	7,094.55
7010 Moms Dads Babies	3,250.00
7020 Parents	12,900.00
7030 Prenatal Support Group	2,750.00
7050 Support	411.39
7065 Walking With Elders Program	6,760.00
7070 Treasure Box	2,000.00
7075 Wellness	143,000.00
7130 Participant Incentive	1,281.82
7200 Interest	10,530.00
7210 Internet Connection	4,300.00
7310 Liability Insurance	8,326.00
7410 Meetings Board	1,800.00
7420 Meeting Expense	81,226.27
7460 Membership Fees/Dues	2,750.00
7600 Expense	15,730.76
7700 Postage/Courier	4,855.00

7710 Printing/Publishing	7,859.00
7740 Books Expense	800.00
7900 Christmas Hamper Expense	19,130.00
7930 Expense	12,072.63
8000 Program Audio/Visual	633.24
8010 Educational	19,300.00
8020 Kitchen Supplies	6,000.00
8025 Bursaries/Scholarships Expense	1,340.00
8030 Program Expense	170,832.68
8031 Expense	1,570.00
8040 Medical Supplies	13,828.00
8050 Computer Software/Maintenance	14,300.00
8060 Supplies	262.00
8065 Program Meeting Expense	50.00
8070 Training/Education Costs	3,000.00
8100 Telephone Expense	43,274.00
8120 Professional Development	15,819.06
8200 Travel	1,700.00
8210 Travel Board	750.00
8220 Travel	23,200.00
8230 Travel	73,044.18
8300 Vehicle Insurance	8,700.00
8305 Support	3,000.00
8500 Wages Payroll	1,831,805.58
8520 Wages	119,627.12
8530 Wages	63,775.28
8540 Wages	14,657.64
8550 WCB	17,199.90
	<u>4,194,670.40</u>

TILlicum LELUM ABORIGINAL FRIENDSHIP CENTRE

Board of Directors 2013-2014

#	NAME	POSITION	ADDRESS	PHONE #	FAX# /EMAIL
1	Deborah Hollins	President	512 Gardasan Way Nanaimo, BC V9R 4E2	250-714-5436	deborah183@shaw.ca
2	Rene Robinson	Vice-President	422 Lenhart Avenue Nanaimo, BC V9S 4X3	250-753-0606 250-606-1619 (cell)	250-753-0650 rene.r@shaw.ca
3	Maria Seward	Secretary	774 Centre Street Nanaimo, BC V9R 4Z6	250-754-4787	
4	James Dunn	Treasurer	685 Western Acres Nanaimo, BC V9R 5W9	250-753-1280 250-714-0055 (cell) 604-685-2171 (work)	250-753-1280 jamesnrdunn@shaw.ca
5	Tim Doyle	Director	5778 Vanderneuk Road Nanaimo, BC V9T 5H4	250-740-5778	canada_timothy@yahoo.ca
6	Leona Gallant	Director	420 – 450 Stewart Avenue Nanaimo, BC V9S 5E9	250-754-1316	leonagallant@gmail.com
7	Tim Davie	Director	6605 Golden Eagle Way Nanaimo, BC V9V 1P8	250-390-2468	tdavie@sd68.bc.ca
8	Brin Wylie	Youth Rep	775 Southland Way Nanaimo, BC V9R 6P4	250-756-5655	Email: brinwylie@hotmail.com

Updated September 19, 2013

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

Name of Organization: Columbian Centre Society

Grant No. RPTE-23


Criteria:	Meets Criteria:		Statement of Purpose: All buildings and properties that receive a PTE must be reviewed every three years to ensure that they continue to meet the specific criteria set out in their applicable category.
	Yes	No	
➤ the property <u>must</u> be recommended for a Permissive Tax Exemption in the following year; and			
➤ 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;			
➤ the organization can demonstrate a financial need;			
➤ must adhere to all of the City of Nanaimo's bylaws and policies.			
Amount Requested:	\$		Amount Recommended:
Grant Awarded:	Yes	No	
			\$
Discussion:			
<hr/>			
<hr/>			
Notes:			
<hr/>			
<hr/>			



CITY OF NANAIMO APPLICATION FOR PERMISSIVE TAX EXEMPTION

Office Use

RPTe-23

ORGANIZATION: COLUMBIAN CENTRE SOCIETY	DATE: 21-NOV-2013	
ADDRESS: 2356 ROSSTOWN RD.	PRESIDENT: BILL MACGOUGAN	
NANAIMO, BC	SENIOR STAFF MEMBER: THOMAS H. GRAUMAN	
V9T 3R7	POSITION: EXECUTIVE DIRECTOR	
	CONTACT: MARY WALLACE	
TELEPHONE: 250-758-8711	TELEPHONE: 250-756-9205	
OVERVIEW OF YOUR ORGANIZATION'S PROGRAMS AND SERVICES OFFERED IN THE COMMUNITY: THE SOCIETY PROVIDES TRANSITIONAL HOUSING AND COMMUNITY BASED SUPPORT SERVICES FOR APPROXIMATELY 30 INDIVIDUAL ADULTS, AT ANY GIVEN MOMENT, WHO HAVE PSYCHIATRIC DISABILITIES IN FIVE SEPARATE RESIDENCES. ALL REFERRALS COME THROUGH VANCOUVER ISLAND HEALTH AUTHORITY (VIHA) ADULT MENTAL HEALTH AND ADDICTION SERVICES. RESIDENTS MAY HAVE ADDICTIONS IN ADDITION TO A MENTAL ILLNESS. CCS ADDRESSES THESE ISSUES IN ALL HOUSING PROJECTS USING A RECOVERY-BASED PSYCHOSOCIAL MODEL. RESIDENTS' LENGTH OF STAY IS BASED UPON EACH PERSON'S RECOVERY PROCESS.		
GEOGRAPHIC AREA SERVED BY THE ORGANIZATION: NANAIMO, BC		
NO. OF FULL TIME STAFF: 7	NO. OF PART TIME STAFF: 9	
NO. OF COMMUNITY VOLUNTEERS: 40	NO. OF VOLUNTEER HOURS PER YEAR: 500	
NO. OF MEMBERS: 87	MEMBERSHIP FEE: \$15.00 PER YEAR	
CLIENTS SERVED, LAST YEAR: 60 DIRECTLY, SEVERAL HUNDRED INDIRECTLY	CLIENTS SERVED, THIS YEAR (PROJECTED): 60 DIRECTLY, SEVERAL HUNDRED INDIRECTLY	
B.C. SOCIETY ACT REG. NO.: S-0012994	REVENUE CANADA CHARITABLE REG. NO.: 12211 2816 RR0001	
CURRENT BUDGET: \$1,511,570.00	LEGAL DESCRIPTION OF PROPERTY: LT 12, BLK 22, SEC S, PLAN 318A, LD 58	
INCOME \$1,511,570.00		
EXPENSES: \$1,511,570.00		
NEXT YEAR PROJECTED: \$1,565,865.00	TAX FOLIO NUMBER: 7281.000	
INCOME: \$1,565,865.00		
EXPENSES: \$1,565,865.00	CURRENT YEAR TAXES (IF KNOWN):	
SIGNATURE: 	TITLE/POSITION: EXECUTIVE DIRECTOR	DATE: 28 Nov. 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 APPLICATION FOR PERMISSIVE TAX EXEMPTION

Office Use

RPTC-23

ORGANIZATION: COLUMBIAN CENTRE SOCIETY	DATE: 21-Nov-2013
ADDRESS: 2356 ROSSTOWN RD. NANAIMO, BC V9T 3R7	PRESIDENT: BILL MACGOUGAN SENIOR STAFF MEMBER: THOMAS H. GRAUMAN POSITION: EXECUTIVE DIRECTOR
TELEPHONE: 250-758-8711	CONTACT: MARY WALLACE TELEPHONE: 250-756-9205
OVERVIEW OF YOUR ORGANIZATION'S PROGRAMS AND SERVICES OFFERED IN THE COMMUNITY: THE SOCIETY PROVIDES TRANSITIONAL HOUSING AND COMMUNITY BASED SUPPORT SERVICES FOR APPROXIMATELY 30 INDIVIDUAL ADULTS, AT ANY GIVEN MOMENT, WHO HAVE PSYCHIATRIC DISABILITIES IN FIVE SEPARATE RESIDENCES. ALL REFERRALS COME THROUGH VANCOUVER ISLAND HEALTH AUTHORITY (VIHA) ADULT MENTAL HEALTH AND ADDICTION SERVICES. RESIDENTS MAY HAVE ADDICTIONS IN ADDITION TO A MENTAL ILLNESS. CCS ADDRESSES THESE ISSUES IN ALL HOUSING PROJECTS USING A RECOVERY-BASED PSYCHOSOCIAL MODEL. RESIDENTS' LENGTH OF STAY IS BASED UPON EACH PERSON'S RECOVERY PROCESS.	
GEOGRAPHIC AREA SERVED BY THE ORGANIZATION: NANAIMO, BC	
NO. OF FULL TIME STAFF: 7	NO. OF PART TIME STAFF: 9
NO. OF COMMUNITY VOLUNTEERS: 40	NO. OF VOLUNTEER HOURS PER YEAR: 500
NO. OF MEMBERS: 87	MEMBERSHIP FEE: \$15.00 PER YEAR
CLIENTS SERVED, LAST YEAR: 60 DIRECTLY, SEVERAL HUNDRED INDIRECTLY	CLIENTS SERVED, THIS YEAR (PROJECTED): 60 DIRECTLY, SEVERAL HUNDRED INDIRECTLY
B.C. SOCIETY ACT REG. NO.: S-0012994	REVENUE CANADA CHARITABLE REG. NO.: 12211 2816 RR0001
CURRENT BUDGET: \$1,511,570.00	LEGAL DESCRIPTION OF PROPERTY: STATA LT B, SEC 19, RGE 6, Vis 5043, LD31
INCOME: \$1,511,570.00	
EXPENSES: \$1,511,570.00	TAX FOLIO NUMBER: 5438.020
NEXT YEAR PROJECTED: \$1,565,865.00	
INCOME: \$1,565,865.00	CURRENT YEAR TAXES (IF KNOWN):
EXPENSES: \$1,565,865.00	
SIGNATURE: 	TITLE/POSITION: EXECUTIVE DIRECTOR
DATE: 28 Nov. 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 APPLICATION FOR PERMISSIVE TAX EXEMPTION

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RPT-23

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NANAIMO, BC	SENIOR STAFF MEMBER: THOMAS H. GRAUMAN
V9T 3R7	POSITION: EXECUTIVE DIRECTOR
TELEPHONE: 250-758-8711	CONTACT: MARY WALLACE
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NO. OF MEMBERS: 87	MEMBERSHIP FEE: \$15.00 PER YEAR
CLIENTS SERVED, LAST YEAR: 60 DIRECTLY, SEVERAL HUNDRED INDIRECTLY	CLIENTS SERVED, THIS YEAR (PROJECTED): 60 DIRECTLY, SEVERAL HUNDRED INDIRECTLY
B.C. SOCIETY ACT REG. NO.: S-0012994	REVENUE CANADA CHARITABLE REG. NO.: 12211 2816 RR0001
CURRENT BUDGET: \$1,511,570.00	LEGAL DESCRIPTION OF PROPERTY: STATA LT A, SEC 19, RGE 6, Vis 5043, LD31
INCOME \$1,511,570.00	TAX FOLIO NUMBER: 5438.015
EXPENSES: \$1,511,570.00	CURRENT YEAR TAXES (IF KNOWN):
NEXT YEAR PROJECTED: \$1,565,865.00	
INCOME: \$1,565,865.00	
EXPENSES: \$1,565,865.00	
SIGNATURE: 	TITLE/POSITION: EXECUTIVE DIRECTOR
DATE: 28 Nov. 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 APPLICATION FOR PERMISSIVE TAX EXEMPTION

Office Use

RPT-23

ORGANIZATION: COLUMBIAN CENTRE SOCIETY	DATE: 21-Nov-2013
ADDRESS: 2356 ROSSTOWN RD. NANAIMO, BC	PRESIDENT: BILL MACGOUGAN SENIOR STAFF MEMBER: THOMAS H. GRAUMAN
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NO. OF COMMUNITY VOLUNTEERS: 40	NO. OF VOLUNTEER HOURS PER YEAR: 500
NO. OF MEMBERS: 87	MEMBERSHIP FEE: \$15.00 PER YEAR
CLIENTS SERVED, LAST YEAR: 60 DIRECTLY, SEVERAL HUNDRED INDIRECTLY	CLIENTS SERVED, THIS YEAR (PROJECTED): 60 DIRECTLY, SEVERAL HUNDRED INDIRECTLY
B.C. SOCIETY ACT REG. NO.: S-0012994	REVENUE CANADA CHARITABLE REG. NO.: 12211 2816 RR0001
CURRENT BUDGET: \$1,511,570.00	LEGAL DESCRIPTION OF PROPERTY: LOT 1, PLAN VIP27484, SECTION 19, RANGE 7, MOUNTAIN LAND DISTRICT TAX FOLIO NUMBER: 05536.100 CURRENT YEAR TAXES (IF KNOWN):
INCOME: \$1,511,570.00	
EXPENSES: \$1,511,570.00	
NEXT YEAR PROJECTED: \$1,565,865.00	
INCOME: \$1,565,865.00	CURRENT YEAR TAXES (IF KNOWN):
EXPENSES: \$1,565,865.00	
SIGNATURE: 	TITLE/POSITION: EXECUTIVE DIRECTOR
DATE: 28 Nov. 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.

Columbian Centre Society (CCS) provides housing for 32 adults who have psychiatric illness and, who in many cases, have a co-occurring addiction. For 28 of our residents, we also provide staff support to aid in life-skills building so they can function as independently as possible. In many cities, the psychiatrically disabled make up a significant portion of the homeless population. We are proud to be a part of the solution of homelessness here in Nanaimo.

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

Renewal of a multi-year service provider agreement with VIHA.

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

CCS works locally with VIHA Mental Health and Addiction Services to remain current toward local needs as well as provincial initiatives. We also are active participants in the Nanaimo Mental Health Advisory Committee.

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

CCS Has dedicated twelve (12) member Board of Directors who spend many hours working with paid staff to ensure that we deliver the best service possible. We also have a variety of health-field volunteers such as yoga or exercise instructors who work with our residents. We rely on volunteers paint walls periodically in our houses in conjunction with the United Way of Nanaimo. We make space available for peer/volunteer groups such as Alcoholics Anonymous and Narcotics.

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

CCS applied for and received funds from the United Way of Nanaimo. We have also received funding from BC Gaming Branch, Mid-Island Co-op and the Women of the Moose. We are applying for fund from Bell Canada, Canada Post, CCCU Spirit Fund and the Community Action Initiative.

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.
Mar 25, 2013 – Community Service Grant – received \$2,500.00
Nanaimo Working Group on Homelessness - not received
7. Please provide details of fees for service in your organization, and how costs and fees are determined.
This location is a licensed facility which charges the Ministry of Housing & Social Development a mandated per diem of \$30.90 a day.
8. If your organization is a branch of a larger organization, please indicate how this affects the financial and other information you have provided
NA
9. Please describe your policy and treatment of: capital, reserve or special purpose funds, and year-end surplus or deficits.
We have Special Use reserves which are mandated by our Funding bodies – These are accumulated and used as prescribed by the funders. In surplus years we sometimes set aside a discretionary reserve to be used during the deficit years. We have no capital reserves.
10. Describe current or planned approaches to self generated income.
Over the past five years CCS has increased its fundraising capacity to over \$50,000/year. We also seek to diversify our funding sources. This application is in response to that realization. As a non-profit society, it is a rare event to complete a fiscal year with a surplus.
11. What will the effect be if you do not receive a permissive tax exemption from the city of Nanaimo?
To compensate for static Provincial funding, we have been forced to pass modest rental costs on to the residents.
We wish we avoid adding a further economic burden to our clientele. Most of our residents receive PWD income assistance. Adding stress to their lives will only have a negative impact on their mental health. It may well be that some residents will choose to live on the streets if the cost of living at CCS is significantly greater than the housing allowance provided by the Ministry of Housing and Social Development.
12. How will the city's contribution be recognized?
The City of Nanaimo Logo would be in our newsletter Currents (see attached), on facebook and in our Annual Report (see attached). We also mention The City of Nanaimo to our members at our AGM.



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.

COLUMBIAN CENTRE SOCIETY
2352 - 2356 ROSSTOWN ROAD
NANAIMO BC V9T 3R7

Min of Finance
OFFICE USE ONLY

For immediate filing, Go To 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-0012994
Business Number: 122112816BC0001

Access Code: 128945367 used to file online

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

2013/06/25

(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.)

2352 - 2356 ROSSTOWN ROAD
NANAIMO BC V9T 3R7

Mailing Address

2352 - 2356 ROSSTOWN ROAD
NANAIMO BC V9T 3R7

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.



COLUMBIAN CENTRE SOCIETY

FINANCIAL STATEMENTS

March 31, 2013

COLUMBIAN CENTRE SOCIETY

INDEX TO THE FINANCIAL STATEMENTS

As at March 31, 2013

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Statement of Financial Position	3
Statement of Revenue and Expenses	4
Statement of Changes in Net Assets	5
Statement of Cash Flows	6
Notes to the Financial Statements	7 - 15
Semi-Independent Living - Schedule of Revenues and Expenses	16

INDEPENDENT AUDITOR'S REPORT

The Directors
Columbian Centre Society

Report on Financial Statements

We have audited the accompanying financial statements of **Columbian Centre Society**, which comprise the statement of financial position as at March 31, 2013, March 31, 2012, and April 1, 2011, and the statements of revenue and expenses, changes in net assets, and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control.

INDEPENDENT AUDITOR'S REPORT

(Continued)

Auditor's Responsibility (continued)

An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

Basis for Qualified Opinion

The Columbian Centre Society derives part of its income from fundraising and donations which are not susceptible to complete audit examination. Accordingly, our verification of this income was limited to accounting for the amounts recorded in the society.

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 as at March 31, 2013, March 31, 2012, and April 1, 2011 and its financial performance and its cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.



CHURCH PICKARD
Chartered Accountants

Nanaimo, B.C.
June 17, 2013

COLUMBIAN CENTRE SOCIETY


STATEMENT OF FINANCIAL POSITION

As at **March 31, 2013**

	March 31, 2013	March 31, 2012	April 1, 2011
Assets			
Current			
Cash - Note 5	\$ 262,442	\$ 305,906	\$ 285,273
Cash (replacement reserves) - Note 4	33,853	54,810	63,322
Short-term investments - Note 6	15,420	15,275	15,151
Accounts receivable	25,139	19,067	16,366
Prepaid expenses	<u>4,141</u>	<u>3,920</u>	<u>6,352</u>
	340,995	398,978	386,464
Capital assets - Note 3	<u>616,647</u>	<u>662,259</u>	<u>659,309</u>
	<u>\$ 957,642</u>	<u>\$ 1,061,237</u>	<u>\$ 1,045,773</u>

Liabilities and Net Assets

Current			
Accounts payable and accrued liabilities - Note 13	\$ 177,931	\$ 167,313	\$ 152,678
Deferred revenue - Note 9	92,715	92,131	-
Current portion of vehicle loan - Note 8	5,000	4,821	3,032
Current portion of capital lease - Note 17	2,425	2,039	1,789
Current portion of mortgages - Note 14	<u>24,679</u>	<u>24,101</u>	<u>22,806</u>
Current liabilities before mortgages due on demand	302,750	290,405	180,305
Mortgages due on demand - Note 16	<u>176,680</u>	<u>223,678</u>	<u>243,367</u>
	<u>479,430</u>	<u>514,083</u>	<u>423,672</u>
Long-term			
Promissory note/contingency - Note 7	12,000	12,000	12,000
Vehicle loan - Note 8	19,177	24,178	-
Capital lease - Note 17	2,389	4,814	6,853
Mortgages - Note 14	<u>78,607</u>	<u>103,300</u>	<u>127,806</u>
	<u>112,173</u>	<u>144,292</u>	<u>146,659</u>
	<u>591,603</u>	<u>658,375</u>	<u>570,331</u>
Net assets			
Investment in capital assets	307,691	275,328	253,656
Externally restricted - Note 5	92,888	90,279	124,027
Internally restricted - Note 5	-	33,795	95,561
Unrestricted	<u>(34,540)</u>	<u>3,460</u>	<u>2,198</u>
	<u>366,039</u>	<u>402,862</u>	<u>475,442</u>
	<u>\$ 957,642</u>	<u>\$ 1,061,237</u>	<u>\$ 1,045,773</u>

Approved: 
Erin Warner


Derek Thomas

COLUMBIAN CENTRE SOCIETY

STATEMENT OF REVENUE AND EXPENSES

For the year ended March 31, 2013

	Gateway Program	Semi-Independent Living Program	Rosehill Apartments	Total 2013	Total 2012
Revenue					
VIHA (Ministry of Health)	\$ 544,722	\$ 560,855	\$ -	\$ 1,105,577	\$ 1,104,155
User fees - Note 22	102,773	-	-	102,773	107,130
Rents - Note 23	-	82,056	16,215	98,271	100,150
Gaming	49,027	-	-	49,027	49,021
Donations and United Way - Note 21	17,555	17,555	-	35,110	32,766
Other income	24,849	361	137	25,347	12,986
BC Housing funding - Note 15	4,158	2,151	6,992	13,301	15,158
City of Nanaimo - Note 19	960	9,590	-	10,550	10,764
	<u>744,044</u>	<u>672,568</u>	<u>23,344</u>	<u>1,439,956</u>	<u>1,432,130</u>
Expenses					
Wages and benefits	554,540	554,100	-	1,108,640	1,091,542
Food and supplies	52,830	-	-	52,830	48,994
Community educational programs	50,223	-	-	50,223	74,568
Repairs and maintenance	18,241	26,853	2,629	47,723	56,183
Amortization	17,023	26,603	1,986	45,612	50,490
Organizational and staff development	16,102	16,102	-	32,204	28,004
Utilities	12,331	14,915	3,889	31,135	32,072
Community reintegration	14,264	14,941	-	29,205	26,070
Telephone, office, and administration	12,251	13,697	2,500	28,448	27,469
Mortgage interest	1,173	12,752	957	14,882	17,642
Professional fees	4,170	7,605	1,348	13,123	13,888
Property tax - Note 19	1,006	9,590	2,395	12,991	12,887
Insurance	3,900	4,620	1,244	9,764	9,054
Project development	-	-	-	-	14,704
	<u>758,054</u>	<u>701,778</u>	<u>16,948</u>	<u>1,476,780</u>	<u>1,503,567</u>
Excess of (expenses over revenue) revenue over expenses	<u>\$ (14,010)</u>	<u>\$ (29,210)</u>	<u>\$ 6,396</u>	<u>\$ (36,824)</u>	<u>\$ (71,437)</u>

COLUMBIAN CENTRE SOCIETY

STATEMENT OF CHANGES IN NET ASSETS

For the year ended March 31, 2013

	Investment in Capital Assets	Internally- Restricted Reserves	Externally Restricted Net Assets	Unrestricted	Total 2013	Total 2012
Balance, beginning of the year	\$ 275,329	\$ 33,795	\$ 90,279	\$ 3,460	\$ 402,863	\$ 475,443
Excess of (expenses over revenue) revenue over expenses	(45,612)	925	318	7,545	(36,824)	(71,437)
Repayment of prior year's surplus	-	-	-	-	-	(1,143)
Contribution to replacement reserves	-	1,500	4,704	(6,204)	-	-
Transfers	-	(36,220)	(2,413)	38,633	-	-
Debt repayment	<u>77,974</u>	<u>-</u>	<u>-</u>	<u>(77,974)</u>	<u>-</u>	<u>-</u>
	<u>\$ 307,691</u>	<u>\$ -</u>	<u>\$ 92,888</u>	<u>\$ (34,540)</u>	<u>\$ 366,039</u>	<u>\$ 402,863</u>

Externally restricted gaming reserve - Note 5

COLUMBIAN CENTRE SOCIETY

STATEMENT OF CASH FLOWS

For the year ended **March 31, 2013**

	2013	2012
Cash provided (used):		
Operating activities		
Excess of expenses over revenue	\$ (36,824)	\$ (71,437)
Item not involving cash		
Amortization	<u>45,612</u>	<u>50,490</u>
	8,788	(20,947)
Changes in non-cash operating accounts		
Increase in accounts receivable	(6,072)	(2,700)
(Increase) decrease in prepaid expenses	(221)	2,432
Increase in accounts payable and accrued liabilities	10,619	14,634
Increase in deferred revenue	584	92,131
Repayment of surplus	<u>-</u>	<u>(1,143)</u>
	<u>13,698</u>	<u>84,407</u>
Investing activities		
Purchase of capital assets	<u>-</u>	<u>(53,440)</u>
Financing activities		
Repayment of capital lease obligation	(2,039)	(1,789)
Repayment of mortgages	(71,113)	(42,900)
Proceeds from vehicle loan	-	31,342
Repayment of vehicle loan	<u>(4,822)</u>	<u>(5,375)</u>
	<u>(77,974)</u>	<u>(18,722)</u>
(Decrease) increase in cash	(64,276)	12,245
Cash, beginning of the year	<u>375,991</u>	<u>363,746</u>
Cash, end of the year	<u>\$ 311,715</u>	<u>\$ 375,991</u>
Cash is defined as:		
Cash - Note 5	\$ 262,442	\$ 305,906
Cash (replacement reserves) - Note 4	33,853	54,810
Short-term investments - Note 6	<u>15,420</u>	<u>15,275</u>
	<u>\$ 311,715</u>	<u>\$ 375,991</u>

COLUMBIAN CENTRE SOCIETY

NOTES TO THE FINANCIAL STATEMENTS

For the year ended March 31, 2013

1. Operations of the society

The Columbian Centre Society demonstrates service excellence in rehabilitation and housing for adults with psychiatric disabilities including those with co-occurring addictions. The society promotes community and develops programs that support social inclusion through personalized, respectful, and caring service.

- a) Gateway House supports ten residents at a time in a ten-bed licensed residential mental health facility. Prior to March 17, 2009, this facility was known as Columbia House.
- b) The semi-independent living program supports five residents in K.C. House, five residents in Gwladys Brewster House, and eight residents in Bob Currie Place.
- c) Rosehill Apartments consists of four single, self-contained independent living housing units.
In consideration of the support provided, the Province of British Columbia has registered a covenant on the title of the Rosehill Apartments property which restricts the use of the property to the provision of housing for disabled persons.
- d) The society provides public education and community outreach activities.

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, April 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.

- Capital assets

Capital assets are recorded at cost. Amortization is recorded on a straight-line basis, except for vehicles which are amortized on a declining-balance basis, over the estimated useful life of the assets as follows:

Buildings	25 years
Equipment under capital lease	5 years
Vehicles	30%

- Revenue recognition

Revenue is recognized in the period to which the funding contract relates. Grants and donations given to the society, which are to be used to purchase capital assets are recorded as a deferred contribution and amortized using the same rates as those of the related assets.

COLUMBIAN CENTRE SOCIETY

NOTES TO THE FINANCIAL STATEMENTS

For the year ended March 31, 2013

2. Significant accounting policies - cont.

- Use of estimates

The preparation of the financial statements of Columbian Centre Society, 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.

- Administration costs

Administration costs are allocated among the housing projects according to the actual time spent. Administration costs at Rosehill Apartments are limited to the amount that BC Housing allows in its operating agreement budget even when actual costs are higher.

3. Capital assets

	Cost	Accumulated Amortization	Net 2013	Net 2012
Gateway House				
Land	\$ 58,920	\$ -	\$ 58,920	\$ 58,920
Building	<u>171,139</u>	<u>88,779</u>	<u>82,360</u>	<u>93,261</u>
	<u>230,059</u>	<u>88,779</u>	<u>141,280</u>	<u>152,181</u>
Rosehill Apartments				
Land	52,942	-	52,942	52,942
Building	<u>49,658</u>	<u>34,903</u>	<u>14,755</u>	<u>16,742</u>
	<u>102,600</u>	<u>34,903</u>	<u>67,697</u>	<u>69,684</u>
Semi-Independent Living - K.C. House				
Building	<u>227,246</u>	<u>143,439</u>	<u>83,807</u>	<u>92,897</u>
Semi-Independent Living - Gwladys Brewster House				
Land	55,000	-	55,000	55,000
Building	<u>111,423</u>	<u>71,307</u>	<u>40,116</u>	<u>44,573</u>
	<u>166,423</u>	<u>71,307</u>	<u>95,116</u>	<u>99,573</u>
Semi-Independent Living - Bob Currie Place				
Land	70,913	-	70,913	70,913
Building	<u>224,558</u>	<u>89,826</u>	<u>134,732</u>	<u>143,714</u>
	<u>295,471</u>	<u>89,826</u>	<u>205,645</u>	<u>214,627</u>
General				
Equipment under capital lease	10,238	6,148	4,090	6,138
Vehicles	<u>78,090</u>	<u>59,078</u>	<u>19,012</u>	<u>27,159</u>
	<u>88,328</u>	<u>65,226</u>	<u>23,102</u>	<u>33,297</u>
Total	<u>\$ 1,110,127</u>	<u>\$ 493,480</u>	<u>\$ 616,647</u>	<u>\$ 662,259</u>

COLUMBIAN CENTRE SOCIETY

NOTES TO THE FINANCIAL STATEMENTS

For the year ended **March 31, 2013**

3. Capital assets - cont.

The society has a lease agreement on the property known as K.C. House with the Knights of Columbus for \$1 per year. The initial lease term expires in December 2018 with two successive 25-year renewal periods. Upon expiration of the lease, any buildings on the site will be yielded to the lessor.

Subsequent to year-end, the society signed an agreement to purchase the land upon which K.C. House is situated for \$1. The transfer of title is currently in progress.

4. Cash (replacement reserves)

	Gateway House	Rosehill Apartments	Gwladys Brewster House	K.C. House	Bob Currie Place	Total
Balance, beginning of the year	\$ 9,301	\$ 12,126	\$ 7,404	\$ 17,298	\$ 8,681	\$ 54,810
Annual provision	960	2,444	1,300	500	1,000	6,204
Other transfers	-	-	-	(17,976)	(9,777)	(27,753)
Interest earned	<u>98</u>	<u>134</u>	<u>86</u>	<u>178</u>	<u>96</u>	<u>592</u>
Balance, end of the year	<u>\$ 10,359</u>	<u>\$ 14,704</u>	<u>\$ 8,790</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 33,853</u>

Pursuant to its agreements for Gateway House, Rosehill Apartments, and Gwladys Brewster House with BC Housing, the society is required to maintain separate deposits equal to the replacement reserves to cover approved replacements and major repairs. The funds held as a result of this requirement are classified as externally restricted on the statement of financial position. The society sets aside separate deposits on a similar basis for K.C. House and Bob Currie Place which are not funded by BC Housing and they are classified as internally restricted on the statement of financial position.

For further information on the transfers out of the K.C. House and Bob Currie Place replacement reserves, please refer to Note 16. The transfers were required to replenish the contingency fund, which was used to discharge the second mortgage on Gwladys Brewster House.

5. Restricted net assets

	Externally Restricted	Internally Restricted
Gateway House	\$ 10,359	\$ -
Rosehill Apartments	14,704	-
Gwladys Brewster House	8,790	-
Reserved as credit card security	15,000	-
Gaming reserve	<u>44,035</u>	<u>-</u>
	<u>\$ 92,888</u>	<u>\$ -</u>

The gaming reserve is included in the total for cash. All restricted net assets are maintained in separate bank accounts.

COLUMBIAN CENTRE SOCIETY

NOTES TO THE FINANCIAL STATEMENTS

For the year ended March 31, 2013

6. Short-term investments

Short-term investments consist of a \$15,347 non-redeemable GIC, plus accrued interest, due June 23, 2013 with a 1.00% interest rate. This GIC is restricted to secure a Visa credit card.

7. Promissory note/contingency

This note is payable to the Mid Island Council 3842 of the Knights of Columbus in the event that the society sells the property in which Gateway House is located. The note does not bear interest.

Subsequent to the year-end, the note was discharged at its carrying amount.

8. Vehicle loan

	2013	2012
Toyota Financial Services - payable at \$489 per month including interest at 3.90%; due September 8, 2016; secured by a first charge over the 2011 Toyota Sienna van	\$ 24,177	\$ 28,999
Less: Current portion	<u>5,000</u>	<u>4,821</u>
	<u>\$ 19,177</u>	<u>\$ 24,178</u>
Principal payments due in each of the next five years are as follows:		
2014	\$ 5,000	
2015	5,200	
2016	5,400	
2017	5,600	
2018	<u>2,977</u>	
	<u>\$ 24,177</u>	

9. Deferred revenue

The deferred revenue relates to funds that were received from the Vancouver Island Health Authority for April 2013 operating expenses. This amount will be recognized in revenue during April 2013.

COLUMBIAN CENTRE SOCIETY

NOTES TO THE FINANCIAL STATEMENTS

For the year ended March 31, 2013

10. Pension obligations

The Colombian Centre Society and its employees contribute to the Municipal Pension Plan (Plan), a jointly trusted pension plan. The Board of Trustees, representing plan members and employers, is responsible for overseeing the management of the Plan, including investment of the assets and administration of benefits. The Plan is a multi-employer contributory pension plan. Basic pension benefits provided are defined. The plan has about 163,000 active members and approximately 60,000 retired members. Active members include approximately 35,000 contributors from local governments.

Every three years an actuarial valuation is performed to assess the financial position of the Plan and adequacy of Plan funding. The most recent valuation, as at December 31, 2009, indicated an unfunded liability of \$1.024 billion for basic pension benefits. The next valuation will be as at December 31, 2012 with results available in 2013. The actuary does not attribute portions of the unfunded liability to individual employers. The Colombian Centre Society paid \$71,574 for employer contributions to the plan in fiscal 2013.

11. Contingent liability

Sick pay and special leave is accumulated and paid out when an employee is sick or requires a special leave. Accumulated to date is a pool of 5,379 sick hours and 1,817 hours for special leave (2012 - 4,711 sick hours and 1,887 hours for special leave). Using the rates of pay in effect on April 1, 2013, the maximum liability of the society could be \$211,794 (2012 - \$186,129). As at March 31, 2013, \$69,035 (2012 - \$58,828) has been set up in accounts payable for potential payouts, based on the average historical usage.

Staff are generally not entitled to have their accumulated sick leave paid out if employment with the society is terminated. The exception is that nurses who leave the society after reaching age 55 are entitled to have 40% of their accumulated sick leave paid out. If a nurse returns to work for the society after receiving this payout, they are not entitled to a second payout if they leave again.

12. Contracts

Terms of employment for the society's nurses and mental health support workers are determined by collective agreements which expired as at March 31, 2012. The society continues to operate under the terms of the previous agreements until new agreements are signed. New wage rates have gone into effect as of February 28, 2013 for mental health support workers and April 1, 2013 for nurses, but the remainder of the contract is in progress.

13. Accounts payable and accrued liabilities

	2013	2012
Trade payables	\$ 36,341	\$ 39,529
Wages and benefits	72,555	68,956
Sick pay and special leave	<u>69,035</u>	<u>58,828</u>
	<u>\$ 177,931</u>	<u>\$ 167,313</u>

COLUMBIAN CENTRE SOCIETY

NOTES TO THE FINANCIAL STATEMENTS

For the year ended **March 31, 2013**

14. Mortgages

	2013	2012
Gateway House		
BC Housing - payable at \$1,199 per month including interest at 2.26%; due July 1, 2016; secured by a first charge over the building and land, as well as assignment of rents	\$ 46,182	\$ 59,377
Rosehill Apartments		
BC Housing - payable at \$409 per month including interest at 2.75%; due February 1, 2016; secured by a first charge over the building and land	33,253	37,197
Semi-Independent Living - Gwladys Brewster House		
BC Housing - payable at \$636 per month including interest at 2.40%; due October 1, 2015; secured by a first charge over the building and land	<u>23,851</u>	<u>30,827</u>
	103,286	127,401
Less: Current portion	<u>24,679</u>	<u>24,101</u>
	<u>\$ 78,607</u>	<u>\$ 103,300</u>

Assuming the loans are renewed under similar terms as they come due, the principal payments due in each of the next five years are as follows:

2014	\$ 24,679
2015	25,272
2016	25,879
2017	11,085
2018	<u>4,516</u>
	<u>\$ 91,431</u>

15. Debt assistance

The society receives monthly grants from BC Housing over the repayment period of the mortgages on Gateway House, Rosehill Apartments, and Gwladys Brewster House. These grants reduce the effective rate of interest on the BC Housing mortgages to less than 1% per annum. The balance presented for Rosehill Apartments also includes funding from the BC Housing annual operating agreement.

COLUMBIAN CENTRE SOCIETY

NOTES TO THE FINANCIAL STATEMENTS

For the year ended **March 31, 2013**

16. Mortgages due on demand

The Coastal Community Credit Union mortgages for Bob Currie Place, K.C. House, and Gwladys Brewster House have been classified as a current debt as the loans are due on demand.

	2013	2012
Semi-Independent Living - Bob Currie Place		
Coastal Community Credit Union - due on demand, payable at \$1,325 per month including interest at 5.94% until May 1, 2014; secured by a first charge over the building and land, as well as assignment of rents	\$ 119,584	\$ 128,118
Semi-Independent Living - K.C. House		
Coastal Community Credit Union - due on demand, payable at \$1,093 per month including interest at 5.65% until April 1, 2013; secured by a first charge over the building and land lease, as well as all of the society's present and after-acquired personal property	57,096	66,696
Semi-Independent Living - Gwladys Brewster House		
Coastal Community Credit Union - payable at \$378 per month including interest at 6.29%; due January 1, 2013; secured by a second charge over the building and land, as well as all of the society's present and after-acquired personal property	<u>-</u>	<u>28,864</u>
	<u>\$ 176,680</u>	<u>\$ 223,678</u>

On January 1, 2013 the Society transferred \$27,000 from the contingency fund to pay off the balance owing on the Gwladys Brewster House second mortgage held with Coastal Community Credit Union.

On May 29, 2013, the Society approved the terms of a new mortgage offered by Coastal Community Credit Union for renewal of the K.C. House first mortgage and borrowed an additional \$27,000 to repay the contingency fund.

The new mortgage will commence July 1, 2013, is due on demand, payable at \$1,152 per month including interest at 4.65% until June 1, 2016. It is secured by a first charge over K.C. House building and land, as well as an assignment of rents.

17. Capital lease

	2013	2012
Hartman Business Solutions - capital lease - payable at \$253 per month, blended payments, with interest at 13.15%; secured by specific equipment; due March 2015	\$ 4,814	\$ 6,853
Less: Current portion	<u>2,425</u>	<u>2,039</u>
	<u>\$ 2,389</u>	<u>\$ 4,814</u>

Security consists of two Ricoh multifunction photocopiers, of which there is an option to purchase the photocopiers for their fair market value at the end of the lease.

The interest rate has been determined by an estimate of fair market value provided by the supplier.

COLUMBIAN CENTRE SOCIETY

NOTES TO THE FINANCIAL STATEMENTS

For the year ended March 31, 2013

18. Repayment of surplus and deficit funding

BC Housing assesses financial information to determine adjustments for repayments of surplus and funding deficits related to Rosehill Apartments. These repayments of surplus or funding of deficits are recognized on a cash basis.

19. Property tax

In 2006, the BC Assessment Authority exempted the society from property tax on Gateway House. In 2010, the classification of the property was changed to Supportive Housing, which permanently exempts the society from property tax until any further classification changes. The value of this exemption from April 1 to December 31, 2012 was estimated at \$2,880.

Gwladys Brewster House, K.C. House, and Bob Currie Place were permissively exempted from property tax by the City of Nanaimo. The exemptions are expected to continue for the years 2011 to 2013. These are reviewed every three years and the next review is due 2014.

In 2013, the BC Assessment Authority removed the Supportive Housing classification from Gateway House, but the society has successfully appealed to the City of Nanaimo for a permissive tax exemption. At the same time, K.C. House received the Supportive Housing classification, which means it is now exempt from property tax until further notice. The value of this exemption from January 1 to March 31, 2013 is estimated at \$840.

The value of these exemptions for the current and previous taxation years are as follows:

	2013	2012
Gateway House	\$ 960	\$ -
Gwladys Brewster House	2,165	2,345
K.C. House	2,520	3,336
Bob Currie Place	<u>4,905</u>	<u>5,083</u>
	<u>\$ 10,550</u>	<u>\$ 10,764</u>

20. Subsidy assistance payments

The society received subsidy assistance from BC Housing on behalf of the provincial government to provide housing for people with psychiatric disabilities. The amount of assistance recorded for the year ended 2013 was \$5,570 (2012 - \$5,730) with respect to the eligible residential component.

COLUMBIAN CENTRE SOCIETY

NOTES TO THE FINANCIAL STATEMENTS

For the year ended March 31, 2013

21. Donations and United Way

	2013	2012
Fundraising	\$ 42,053	\$ 36,952
Fundraising expenses	<u>(14,097)</u>	<u>(15,842)</u>
Net fundraising	27,956	21,110
United Way	<u>7,154</u>	<u>11,656</u>
	<u>\$ 35,110</u>	<u>\$ 32,766</u>

22. User fees

	2013	2012
Potential user fees	\$ 112,785	\$ 113,094
Vacancy losses	<u>(10,012)</u>	<u>(5,964)</u>
	<u>\$ 102,773</u>	<u>\$ 107,130</u>

23. Rents

	2013	2012
Potential rents	\$ 102,960	\$ 102,960
Vacancy losses	<u>(4,689)</u>	<u>(2,810)</u>
	<u>\$ 98,271</u>	<u>\$ 100,150</u>

24. Comparative figures

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

COLUMBIAN CENTRE SOCIETY

NOTES TO THE FINANCIAL STATEMENTS

For the year ended March 31, 2013

25. Risk management

The significant financial risks to which the society is exposed are currency risk, credit risk, and liquidity risk.

- Currency risk

The financial risk is the risk to the society's earnings that arises from fluctuations in interest rates, foreign exchange rates, market rates, and degree of volatility of these rates. The society does not use derivative instruments to reduce its exposure to interest rate risk as management does not consider them to be material. The society is not exposed to foreign exchange risk from financial instruments.

- Credit risk

Credit risk arises from the potential that a funder or client will fail to perform its obligations. The society is exposed to credit risk from its residents; however, there are a number of residents which reduces the concentration of credit risk. The society receives a large portion of its funding from the provincial government.

- Liquidity risk

Liquidity risk is the risk that the society will encounter difficulty in meeting obligations associated with financial liabilities. The society is exposed to liquidity risk arising primarily from the mortgages due on demand. The society's ability to meet obligations depends on the receipt of funds from its funding contracts and tenants.

- Fair value

For cash, short-term investments, accounts receivable, accounts payable and accrued liabilities, vehicle loan, and mortgages, the carrying amounts of these financial instruments approximate their fair value due to their short-term maturity, capacity of prompt liquidation, or discount factors. For the promissory note, the carrying amount approximates its fair value as it was discharged for the carrying amount subsequent to year-end.

COLUMBIAN CENTRE SOCIETY

Schedule 1

SEMI-INDEPENDENT LIVING SCHEDULE OF REVENUE AND EXPENSES

For the year ended **March 31, 2013**

	Gwladys Brewster House	K.C. House	Bob Currie Place	Total 2013	Total 2012
Revenue					
VIHA (Ministry of Health)	\$ 10,965	\$ 15,940	\$ 533,950	\$ 560,855	\$ 570,737
Rents - Note 23	23,300	22,400	36,356	82,056	84,100
Donations and United Way - Note 21	-	-	17,555	17,555	16,383
City of Nanaimo - Note 19	2,165	2,520	4,905	9,590	10,764
BC Housing funding - Note 15	2,151	-	-	2,151	2,151
Other income	<u>86</u>	<u>178</u>	<u>97</u>	<u>361</u>	<u>364</u>
	<u>38,667</u>	<u>41,038</u>	<u>592,863</u>	<u>672,568</u>	<u>684,499</u>
Expenses					
Wages and benefits	16,500	16,500	521,100	554,100	548,865
Repairs and maintenance	7,230	4,434	15,190	26,853	32,754
Amortization	4,457	9,090	13,056	26,603	28,350
Organizational and staff development	-	-	16,102	16,102	14,002
Community reintegration	-	-	14,941	14,941	13,165
Utilities	3,628	4,292	6,995	14,915	16,005
Telephone, office, and administration	2,447	2,398	8,852	13,697	13,318
Mortgage interest	1,956	3,471	7,325	12,752	14,570
Property tax - Note 19	2,165	2,520	4,905	9,590	10,764
Professional fees	1,920	1,515	4,170	7,605	7,983
Insurance	<u>1,380</u>	<u>1,380</u>	<u>1,860</u>	<u>4,620</u>	<u>3,960</u>
	<u>41,683</u>	<u>45,600</u>	<u>614,496</u>	<u>701,778</u>	<u>703,736</u>
Excess of expenses over revenue	<u>\$ (3,016)</u>	<u>\$ (4,562)</u>	<u>\$ (21,633)</u>	<u>\$ (29,210)</u>	<u>\$ (19,237)</u>

Columbian Centre Society
Condensed internal financial statements for 7 months

Oct 31/13

		Current Month	March 31 2013	Change from Mar 31/13	% Change
Balance Sheet					
Assets	Cash	235,278.71	233,827.13	1,451.58	0.6%
	Gaming & Mandated Reserves	51,827.87	77,887.85	-26,059.98	-33.5%
	Accounts Receivable	51,363.72	25,139.48	26,224.24	104.3%
	Equity in Mid Island Co-op	1,703.77	1,613.55	90.22	5.6%
	Prepaid Expenses	9,371.07	2526.97	6,844.10	270.8%
	Capital Assets	594,619.08	616,647.08	-22,028.00	-3.6%
Total Assets		944,164.22	957,642.06	- 13,477.84	-1.4%
Liabilities	Accounts Payable	175,441.43	174,708.59	732.84	0.4%
	Payroll Clearing	-	-	0.00	
	Contingent Liability	-	12,000.00	-12,000.00	-100.0%
	Unearned Revenues	147,912.10	136,750.02	11,162.08	8.2%
	Loan & lease Obligations	311,141.15	308,957.30	2,183.85	0.7%
	Reserve Liabilities	52,060.17	48,852.69	3,207.48	6.6%
	Damage Deposits	4,049.50	3,219.50	830.00	25.8%
	Total liabilities	690,604.35	684,488.10	6,116.25	0.9%
Net Assets	Retained Surpluses/(Losses)	273,153.96	316,776.83	-43,622.87	-13.8%
	Revenue (loss) for Period	(\$19,594.09)	- 43,622.87	24,028.78	
	Total Net Assets	253,559.87	273,153.96	- 19,594.09	-7.2%
Total Liabilities and Net Assets		944,164.22	957,642.06	-13,477.84	-1.4%

		Income & Expenses				Oct 31/13	
		Actual YTD	Budget YTD	Over (under) Budget	Variance %	Last Year YTD	Current Budget
Revenues							
subtotal	Provincial Funding	672,545.14	665,122.57	\$7,422.57	1.12%	652,771.98	1,140,210.00
4011	Project Development Funding	0.00	5,000.00	-\$5,000.00		1,250.00	25,000.00
4020	User Fees	66,126.00	66,126.00	\$0.00	0.00%	66,126.00	112,800.00
4040	Tenant Rents	61,300.00	61,320.00	-\$20.00	-0.03%	60,060.00	105,120.00
4100	Gaming Revenue	28,000.00	26,833.31	\$1,166.69	4.35%	28,622.25	46,000.00
subtotal	Donations and other	45,414.12	54,440.00	-\$9,025.88	-16.58%	57,222.02	82,440.00
4070	Transfer from reserves	716.04	0.00	\$716.04		0.00	-
Total Revenue		\$ 874,101.30	\$ 878,841.88	-\$4,740.58	-0.54%	866,052.25	1,511,570.00
Expenses							
subtotal	Total payroll and benefits	646,751.86	645,170.02	1,581.84	0.25%	628,867.54	1,117,870.00
subtotal	Staff & Org Development	5,520.26	16,718.38	-11,198.12	-66.98%	8,024.82	28,660.00
	Management Recruitment	5,679.76	0.00	5,679.76		0.00	0.00
5027	Project Development	0.00	12,500.00	-12,500.00	-100.00%	0.00	25,000.00
5160	Fundraising Expense	11,640.83	10,966.62	674.21	6.15%	8,167.10	18,800.00
subtotal	Total PECO expenses	34,562.25	30,444.12	4,118.13	13.53%	31,881.64	52,190.00
5025	Mortgage Interest	10,132.82	10,179.19	-46.37	-0.46%	11,549.28	17,450.00
5045	Property Taxes	14,201.17	13,340.00	861.17		12,810.92	13,340.00
subtotal	Business Utilities and telephone	19,909.70	22,983.24	-3,073.54	-13.37%	23,168.39	39,400.00
subtotal	Repairs and Maintenance	24,675.40	26,985.00	-2,309.60	-8.56%	26,849.86	46,260.00
subtotal	Extraordinary Purchases	716.04	0.00	716.04		0.00	0.00
5075	Insurance	5,773.67	5,833.38	-59.71	-1.02%	5,695.55	10,000.00
subtotal	Food/Medical/Household	32,602.38	32,316.69	285.69	0.88%	30,790.02	55,400.00
5150	Vacancy Loss/Bad Debt	11,444.70	7,408.31	4,036.39	54.48%	4,315.88	12,700.00
subtotal	Prof. Fees & other admin	23,061.21	24,587.64	-1,526.43	-6.21%	21,629.75	31,900.00
subtotal	Resident costs	21,375.34	21,233.24	142.10	0.67%	17,160.16	36,400.00
Total Expenses		868,047.39	880,665.83	-12,618.44	-1.43%	830,910.91	1,505,370.00
Revenue over current exp.		6,053.91	-1,823.95	7,877.86		35,141.34	6,200.00
Reserves for Future Expenses		3,619.00	3,616.62	2.38	0.07%	3,619.00	6,200.00
Budgeted Surplus		2,434.91	-5,440.57	7,875.48		31,522.34	0.00
Depreciation		22,029.00	22,093.68	-64.68	-0.29%	27,405.00	37,875.00
Adjusted Surplus (loss)		(\$19,594.09)	(\$27,534.25)	7,940.16		\$4,117.34	(\$37,875.00)

27/11/2013 13:39	Columbian Centre Society	
	Current year and next year budgets	
	Current Budget	Next Year
	2013/14 budget	2014/15 budget
Revenues		
Min of Health	\$1,126,750.00	1,149,285.00
BCHMC	\$13,460.00	\$13,460.00
Donations & fundraising	48,000.00	\$48,000.00
United Way	10,000.00	\$15,000.00
Resident fees and rents	217,920.00	\$217,920.00
Interest (NON-gaming)	2,700.00	\$2,700.00
City of Nanaimo	11,240.00	\$11,500.00
Other Income	33,500.00	\$35,000.00
Gaming - PECO program	48,000.00	\$ 73,000.00
Gaming funds interest		\$ 500.00
	1,511,570.00	1,566,365.00
Expenses		
Exec Director	\$89,800.00	91,500.00
Man. of Rehabilitation	85,500.00	87,100.00
Man. of Support Services	57,520.00	58,650.00
Nurses	136,200.00	138,700.00
MHRW	524,110.00	534,050.00
Total wage costs	\$893,130.00	910,000.00
CPP/UIC/WCB	71,740.00	73,175.00
Benefits	153,000.00	152,000.00
total payroll costs	\$1,117,870.00	1,135,175.00
PECO Program compensation	41,785.00	\$45,000.00
PECO Program supplies	10,405.00	\$47,000.00
Staff Development	6,000.00	\$6,000.00
Recruit.&Orientation	4,000.00	\$4,100.00
Board & Organizational Develep	10,500.00	\$20,000.00
Social Marketing	8,160.00	\$3,500.00
Project Development Expenses	25,000.00	\$20,000.00
Fundraising costs	18,800.00	\$18,000.00
Mortgage/rent	17,450.00	\$17,000.00
Repl. reserve	6,200.00	\$6,440.00
Property taxes	13,340.00	\$13,500.00
Utilities	33,900.00	\$34,000.00
Repair & mainten.	46,260.00	\$46,000.00
Business Telephone	5,500.00	\$5,500.00
Insurance	10,000.00	\$10,000.00
Food	48,000.00	\$48,000.00
Household supplies	6,200.00	\$6,000.00
Medical supplies -	1,200.00	\$1,200.00
Vacancy loss exp	12,700.00	\$13,000.00
Professional fees	13,800.00	\$13,500.00
Postage/Office/equip lease	12,650.00	\$12,000.00
Computer support	4,500.00	\$4,000.00
Miscellaneous	400.00	\$400.00
Membership fees	550.00	\$550.00
Education/Activation Program	16,500.00	\$16,500.00
Travel expenses	12,000.00	\$12,000.00
Resident utility costs	7,900.00	\$8,000.00
	1,511,570.00	1,566,365.00
Rev over Expenses	-	-
Amortization	37,875.00	40,000.00



CCS BOARD MEMBERS – 2013-2014

Name	Position	Address	Home	Office	Email
1. Lisa BHOPALSINGH	Director	3247 Telescope Terrace Nanaimo, B.C. V9T 3V4	250-758-1430	250-390-6510	justaplanner@shaw.ca
2. Valerie FULFORD	Director	1382 Rose Ann Drive Nanaimo, B.C. V9T 3Z3	250-756-3902	250-390-3231 ext.1	valeriejfulford@gmail.com
3. Peter GIOVANDO	Vice Chair	225 Newcastle Avenue Nanaimo, B.C. V9S 4H8	250-753-3493		egiovando@shaw.ca
4. Bill MacGOUGAN	Chair	4011 Landmark Crescent Nanaimo, BC V9T 5P9	250-756-4607	250-753-6621 ext. 246	bill@macgougan.ca
5. Christine McAULEY	Secretary	3497 Budehaven Drive Nanaimo, B.C. V9T 6E1	250-756-0543	250-758-1511	bcmcauley@shaw.ca
6. Dorina MEDLAND	Director	Box 76 Cassidy, B.C. V0R 1H0	250-245-4006	250-245-4067	dorinamedland@shaw.ca
7. Avis MUIR	Director	1820 Meghan Place Nanaimo B.C. V9S 5R4	250-751-1271		avismuir@gmail.com
8. Carol STUART	Director	3586 Oakridge Drive Nanaimo, B.C. V9T 1M4	250-585-4838	250-740-6242	carol.stuart2@gmail.com
9. Derek THOMAS	Director	1460 Rose Ann Drive Nanaimo, B.C. V9T 4K8	250-751-7989		DrkThomas@aol.com
10. Erin WARNER	Treasurer	6246 Brickyard Rd Nanaimo B.C. V9V 1K2	250-751-2956	250-751-2939	erinwarner@live.ca
11. Mark WILLOTT	Director	311 Pioneer Crescent Parksville B.C. V9P 1V5	250-586 1973		markwillott75@gmail.com
12. Jason WINTON	Director	2415 Yellow Point Road Nanaimo, B.C. V9X 1W5	250-722-2551	250-740-1060	jasonwinton@shaw.ca

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

**Name of Organization: Canadian Mental Health Association,
Mid Island Branch**

Grant No. RPTE-24

Criteria:

**Meets
Criteria:**

Statement of Purpose:

Yes No

➤ the property must be recommended for a Permissive Tax Exemption in the following year; and

➤ 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;

➤ the organization can demonstrate a financial need;

➤ must adhere to all of the City of Nanaimo's bylaws and policies.

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.

Amount Requested:

\$

Grant Awarded:

Yes

No

Amount Recommended:

\$

Discussion:

Notes:



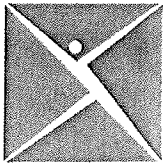
CITY OF NANAIMO

APPLICATION FOR PERMISSIVE TAX EXEMPTION RENEWAL

Office Use

RPT-24

ORGANIZATION: Canadian Mental Health Assoc. – Mid Island		DATE:	
ADDRESS: 126 HALIBURTON ST, NANAIMO, BC V9R 4V8		PRESIDENT: CAROL KEANE	
FOR PROPERTY AT 1045 A TERMINAL AVE.		SENIOR STAFF MEMBER: ANNE HODGE	
		POSITION: EXECUTIVE DIRECTOR	
		CONTACT: JANET SIMMONS, ACCOUNTANT	
TELEPHONE (250) 244-4042		TELEPHONE: (250) 244-4042	
OVERVIEW OF YOUR ORGANIZATION'S PROGRAMS AND SERVICES OFFERED IN THE COMMUNITY: SEE ATTACHED BROCHURE			
GEOGRAPHIC AREA SERVED BY THE ORGANIZATION: NANAIMO & REGION			
NO. OF FULL TIME STAFF: 13		NO. OF PART TIME STAFF: 15	
NO. OF COMMUNITY VOLUNTEERS: 60		NO. OF VOLUNTEER HOURS PER YEAR: 650+	
NO. OF MEMBERS: 30		MEMBERSHIP FEE: \$20 REG, \$5 LOW INCOME	
CLIENTS SERVED, LAST YEAR: OVER 600		CLIENTS SERVED, THIS YEAR – OVER 600	
B.C. SOCIETY ACT REG. NO.: S26759		REVENUE CANADA CHARITABLE REG. NO.: 13072 6813 RR0001	
CURRENT BUDGET \$1,707,497		LEGAL DESCRIPTION OF PROPERTY: LOT 1, SEC 1 OF LOT 96B NEWCASTLE RES SEC 1, NAN DISTRICT PLAN 17684	
INCOME \$1,704,545		TAX FOLIO NUMBER: 85840.000	
EXPENSES: \$1,707,497		CURRENT YEAR TAXES (IF KNOWN):	
NEXT YEAR PROJECTED: NOT AVAILABLE UNTIL LATE NOVEMBER OR DECEMBER			
INCOME: NOT AVAILABLE – OUR YEAR END IS MARCH 31			
EXPENSES: NOT AVAILABLE			
SIGNATURE: 		TITLE/POSITION: EXECUTIVE DIRECTOR	
		DATE: Nov. 22 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).			



**CANADIAN MENTAL
HEALTH ASSOCIATION**

**ASSOCIATION CANADIENNE
POUR LA SANTÉ MENTALE**

Mid Island Branch
126 Haliburton Street
Nanaimo, B.C. V9R 4V8
Tel: (250) 244-4042
Fax: (250) 244-4045
www.mid-island.cmha.bc.ca
midisland@cmha.bc.ca

November 28, 2013

City of Nanaimo
Attention: Diane Hiscock
455 Wallace Street
Nanaimo, B.C.
V9R 5J6

Re: Permissive Tax Exemption Folio 85840.000

I have enclosed the documents required for the application for permissive tax exemption renewal.

Please note that our fiscal year end is March 31 and as such we have not yet prepared our proposed next year's budget. We should have it prepared by December 31 and will forward it to you at that time.

Additionally note that the current year budget shown on our year-to-date September income statement represents 6 months (April 1 – September 30), not the entire fiscal year. Our budget for the fiscal year is exactly twice the amount shown.

Please do not hesitate to call me if you have any questions.

Sincerely,

Janet Simmons,
Accountant
Enclosures

CITY OF NANAIMO GRANT QUESTIONNAIRE

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

Primarily our organization has housing facilities for over 50 homeless and hard to
House clients. We have various public education courses. We also operate a day
Program (Phoenix Centre) for clients with mental health issues.

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

Increasing our community education courses and fundraising to help fund our
Programs.

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

Staff attend community groups – Nanaimo working group on homelessness -
Mental health and addictions advisory committee. Continuing to support the
Homeless and hard to house in our community.

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

Volunteers sit on the board, help with fundraising events.

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

We received \$10,000.00 from the "Nanaimo Foundation" for upgrading the heating
In our tenants' rooms.

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.

We currently offer Living Life to the Full Course and mental health first aid as

Fee for service courses. We also have a contract with GT Hiring for upcoming Courses.

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

We are part of a larger provincial and national organization but we manage our own Funds. We pay membership fees to both organizations.

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

Please see the notes to our audited financial statements.

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

We offer fee for service workshops within the community and are continuing

Our fund raising events. (Ride Don't Hide, Wine Women & Chocolate) to generate Extra income.

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?

Without the PTE the leasing costs of the building would increase. We would have to
Reduce program hours which would ultimately affect the purpose of the program.

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

Thank you.



RECEIVED

SEP 30 2013

REMINDER

Society Annual Report (Form 11)

Filing Fee: \$25.00

2013 Annual Report

Incorporation Number: S-0057478

CANADIAN MENTAL HEALTH ASSOCIATION, MID ISLAND BRANCH
126 HALIBURTON STREET
NANAIMO BC V9R 4V8

FILE ONLINE NOW



To file your BC Society Annual Report immediately, go to:

www.bcregistryservices.gov.bc.ca

and use **ACCESS CODE: 129928222**.

POSTED



Complete this section if submitting by mail.

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

PLEASE PRINT CLEARLY.

1. Annual General Meeting Date

Date your Annual General Meeting was held: 2013/06/18
(YYYY/MM/DD)

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

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

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

126 HALIBURTON STREET, NANAIMO BC V9R 4V8

Mailing Address (If different from physical address)

126 HALIBURTON STREET, NANAIMO BC V9R 4V8

Enter new physical address if it has changed.

Enter new mailing address if it has changed.

3. Society Email Address

anne.hodge@cmha.bc.ca

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

OFFICE USE ONLY





4. Society Directors

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

Last Name	First Name	Residential Address (Must be a physical address)	Postal Code
✓ Gaudaur	Gregory G	360 WESSEX LANE, NANAIMO BC	V9R 6H5
✓ Gomes	Maria	307 KENNEDY ST, NANAIMO BC	V9R 2J2
✓ Keane	Carol	1065 PAT BURNS AVE, GABRIOLA ISLAND BC	V0R 1X2
Mcrac	Sarah	302A WAKESIAH AVE, NANAIMO BC	V9R 3K4
DENDOFF	ROBERT	657 HAMILTON STREET, NANAIMO	
Reeves	Doug	2657 JASMINE PL, NANAIMO BC	V9T 5W6
Routledge (ON LEAVE)	Sherry	6005 HAMMOND BAY RD, NANAIMO BC	V9T 5M5
Simpson (ON LEAVE)	Bob	5812 CARRINGTON RD, NANAIMO BC	V9T 6C2
Waatainen (ON LEAVE)	Paula	5359 BAYSHORE DR, NANAIMO BC	V9V 1R4
SANKEY	KRISTINA		
PATEL	MAR	303-5800 TURNER RD, NANAIMO BC	V9T 6T4
MUIR	BOB	1078 COLLEGE DRIVE, NANAIMO	V9R 5V5
MACCANNELL	CAROL	387 LARCH STREET, NANAIMO BC	V9S 2G7



5. Signature

Anne Moly

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

Oct. 24th 2013

Date Signed (YYYY/MM/DD)

6. Return Form and Fee to BC Registry Services

Mailing Address:

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

Physical Address:

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

Questions? Call 1 877 526-1526

Need help completing this form? Go to www.bcregistryservices.gov.bc.ca for further instructions.

Please make cheque payable to Minister of Finance. Write your incorporation number S-0057478 on the cheque.

☒ **Checklist if Submitting by Mail:**

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

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

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

☒ Form signed.

**CANADIAN MENTAL HEALTH ASSOCIATION,
MID ISLAND BRANCH
FINANCIAL STATEMENTS
March 31, 2013**

AUDITORS' REPORT

To the Members

Report on Financial Statements

We have audited the accompanying financial statements of the **Canadian Mental Health Association, Mid Island Branch**, which comprise the statements of financial position as at **March 31, 2013**, and the statements of revenues and expenditures, changes in fund balances, and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

(1)

Suite 301, 17 Church Street, Nanaimo, BC V9R 5H5
Tel. (250) 754-6396 Toll Free. 1-866-754-6396
Fax. (250) 754-8177 Email. mail@churchpickard.com
www.churchpickard.com

AUDITORS' REPORT - cont.

Basis for Qualified Opinion

In common with many not-for-profit organizations, the organization derives revenue from donations and memberships, 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 donations and memberships, excess of revenues over expenditures, assets, or net assets.

We cannot rely on the controls in place related to the sales of food and other miscellaneous items at the Phoenix Centre, the Courtenay Peppermill program, the Nanaimo Peppermill Program, and Café. Cash is accepted at these locations and the controls in place are not sufficient to ensure that all funds are deposited and balances are complete. 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 other income, excess of revenues over expenditures, assets, or net assets.

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 the **Canadian Mental Health Association, Mid Island Branch** as at March 31, 2013, and its financial performance and its cash flows for the year then in accordance with Canadian accounting standards for not-for-profit organizations.



CHURCH PICKARD
Chartered Accountants

Nanaimo, B.C.
June 18, 2013

CANADIAN MENTAL HEALTH ASSOCIATION, MID ISLAND BRANCH

STATEMENT OF FINANCIAL POSITION

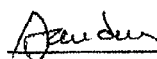
As at **March 31, 2013**

	March 31, 2013	March 31, 2012	April 1, 2011
		(Restated - Note 15)	(Restated - Note 15) (Note 4)
Assets			
Current			
Cash	\$ 284,008	\$ 144,488	\$ 88,018
Cash and term deposits - restricted - Note 9	89,816	68,684	71,920
Term deposits - Note 10	112,624	111,666	110,636
Accounts receivable	41,572	19,670	5,417
Prepaid expenses	<u>7,434</u>	<u>2,131</u>	<u>4,864</u>
	535,454	346,639	280,855
Capital assets - Note 3	<u>2,408,004</u>	<u>2,466,678</u>	<u>2,530,135</u>
	<u>\$ 2,943,458</u>	<u>\$ 2,813,317</u>	<u>\$ 2,810,990</u>

Liabilities and Fund Balances

Current			
Accounts payable and accrued liabilities	\$ 121,676	\$ 66,094	\$ 84,606
Wages payable	61,659	34,935	28,201
Deferred revenue	174,022	65,294	84,881
Current portion of long-term debt - Note 11	<u>63,843</u>	<u>62,524</u>	<u>60,876</u>
	421,200	228,847	258,564
Long-term debt - Note 11	1,903,911	1,966,294	2,028,783
Due to related parties - Note 6	<u>-</u>	<u>16,615</u>	<u>20,701</u>
	<u>2,325,111</u>	<u>2,211,756</u>	<u>2,308,048</u>
Fund balances			
Unrestricted	2,608	(15,658)	(143,466)
Investment in capital assets	440,251	437,861	463,814
Internally restricted - Note 8	85,673	110,673	110,673
Externally restricted - Note 9	<u>89,815</u>	<u>68,685</u>	<u>71,921</u>
	618,347	601,561	502,942
	<u>\$ 2,943,458</u>	<u>\$ 2,813,317</u>	<u>\$ 2,810,990</u>

Approved:





(3)

ChurchPickard Chartered Accountants

**CANADIAN MENTAL HEALTH ASSOCIATION,
MID ISLAND BRANCH**

STATEMENT OF CHANGES IN FUND BALANCES

For the year ended **March 31, 2013**

	Unrestricted	Investment in Capital Assets	Internally Restricted (Note 8)	Externally Restricted (Note 9)	2013	2012 (Restated - Note 15)
Balance, beginning of the year	\$ (15,658)	\$ 437,861	\$ 110,673	\$ 68,685	\$ 601,561	\$ 502,942
Excess of (expenditures over revenues) revenues over expenditures	<u>(5,635)</u>	<u>65</u>	<u>-</u>	<u>400</u>	<u>(5,170)</u>	<u>98,619</u>
	<u>(21,293)</u>	<u>437,926</u>	<u>110,673</u>	<u>69,085</u>	<u>596,391</u>	<u>601,561</u>
Interfund transfers						
Contributions to externally restricted funds	-	-	-	21,956	21,956	-
Interfund transfers	25,000	-	(25,000)	-	-	-
Purchase of capital assets	<u>(1,099)</u>	<u>2,325</u>	<u>-</u>	<u>(1,226)</u>	<u>-</u>	<u>-</u>
	<u>23,901</u>	<u>2,325</u>	<u>(25,000)</u>	<u>20,730</u>	<u>21,956</u>	<u>-</u>
Balance, end of the year	<u>\$ 2,608</u>	<u>\$ 440,251</u>	<u>\$ 85,673</u>	<u>\$ 89,815</u>	<u>\$ 618,347</u>	<u>\$ 601,561</u>

CANADIAN MENTAL HEALTH ASSOCIATION, MID ISLAND BRANCH

STATEMENT OF REVENUES AND EXPENDITURES

For the year ended March 31, 2013

	2013	2012
		(Restated Note 15)
Revenues		
BC Housing	\$ 566,910	\$ 557,338
Vancouver Island Health Authority	408,944	391,260
Rental income	145,767	128,175
Program revenue	53,470	108,320
Other income	23,069	35,105
Canada Mortgage and Housing Corporation	20,117	20,117
Donations and fundraising	10,120	11,479
Interest income	1,775	1,730
Gaming receipts	<u>-</u>	<u>41,601</u>
	<u>1,230,172</u>	<u>1,295,125</u>
Expenditures		
Wages and benefits	738,334	710,236
Program expenses	114,888	116,486
Utilities	61,391	42,340
Amortization	60,999	66,991
Interest on long-term debt	50,103	53,340
Professional fees	46,242	42,948
Rent	44,484	44,759
Repairs and maintenance	36,929	25,998
Insurance	24,206	13,662
Office	20,078	23,445
Telephone	12,522	10,050
Travel	9,009	12,004
Property taxes	5,864	8,552
Memberships	3,796	5,550
Security	2,404	9,684
Training	2,293	4,378
Vehicle operation	2,173	3,650
Bank charges	1,670	1,028
Advertising and promotion	507	619
Bad debts	<u>150</u>	<u>786</u>
	<u>1,238,042</u>	<u>1,196,506</u>
Excess of (expenditures over revenues) revenues over expenditures before undernoted item	(7,870)	98,619
Gain on sale of capital assets	<u>2,700</u>	<u>-</u>
Excess of (expenditures over revenues) revenues over expenditures	<u>\$ (5,170)</u>	<u>\$ 98,619</u>

(5)

ChurchPickard Chartered Accountants

CANADIAN MENTAL HEALTH ASSOCIATION, MID ISLAND BRANCH

STATEMENT OF CASH FLOWS

For the year ended **March 31, 2013**

	2013	2012
		(Restated - Note 15)
Cash provided (used):		
Operating activities		
Excess of (expenditures over revenues) revenues over expenditures	\$ (5,170)	\$ 98,619
Items not involving cash		
Amortization	60,999	66,991
Gain on disposal of capital assets	<u>(2,700)</u>	<u>-</u>
	53,129	165,610
Changes in non-cash operating accounts		
Increase in accounts receivable	(21,902)	(14,253)
(Increase) decrease in prepaid expenses	(5,303)	2,733
Increase (decrease) in accounts payable and accrued liabilities, and wages payable	82,306	(11,777)
Increase (decrease) in deferred income	<u>108,728</u>	<u>(19,587)</u>
	<u>216,958</u>	<u>122,726</u>
Investing activities		
Purchase of capital assets	(2,325)	(3,534)
Proceeds on the sale of capital assets	2,700	-
Net increase in marketable securities	(958)	(1,030)
Transfer of restricted funds	<u>21,956</u>	<u>-</u>
	<u>21,373</u>	<u>(4,564)</u>
Financing activities		
Repayment of long-term debt	(61,064)	(60,842)
Repayments to related parties	<u>(16,615)</u>	<u>(4,086)</u>
	<u>(77,679)</u>	<u>(64,928)</u>
Increase in cash	160,652	53,234
Cash, beginning of the year	<u>213,172</u>	<u>159,938</u>
Cash, end of the year	<u>\$ 373,824</u>	<u>\$ 213,172</u>
Cash is defined as:		
Cash	\$ 284,008	\$ 144,488
Cash and term deposits - restricted	<u>89,816</u>	<u>68,684</u>
	<u>\$ 373,824</u>	<u>\$ 213,172</u>

(6)

ChurchPickard Chartered Accountants

CANADIAN MENTAL HEALTH ASSOCIATION, MID ISLAND BRANCH

NOTES TO THE FINANCIAL STATEMENTS

For the year ended **March 31, 2013**

1. Purpose of the organization

Canadian Mental Health Association, Mid Island Branch is a non-profit community agency. As the nation-wide leader and champion for mental health, CMHA facilitates access to the resources people require to maintain and improve mental health and community integration, build resilience, and support recovery from mental illness.

2. Significant accounting policies

- Basis of accounting

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 the 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, April 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 income or retained earnings at the date of transition.

- Capital assets

Capital assets are recorded at cost. Amortization is recorded on a straight-line basis over the estimated useful life of the assets as follows:

Balmoral Hotel building	40 years
Courtenay lease interest	60 years
Courtenay land lease	60 years
Furniture and equipment	3 and 20 years
Computer hardware	3 years
Computer software	3 years
Leasehold improvements	6 years

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

CANADIAN MENTAL HEALTH ASSOCIATION, MID ISLAND BRANCH

NOTES TO THE FINANCIAL STATEMENTS

For the year ended **March 31, 2013**

2. Significant accounting policies - cont.

- Fund accounting

The organization uses the restricted fund method of accounting for revenues and expenditures.

- Revenue recognition

Contributions received are recognized in the period to which the funding contract relates. Program funds received in advance of service performed are recorded as deferred revenue.

- Use of estimates

The preparation of the financial statements of the society in accordance 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 expenditures during the reporting period. Significant areas requiring the use of management estimates relate to the determination of the collectibility of accounts receivable, estimated useful life of capital assets, and the amount of deferred revenue. Actual results could differ from those estimates. Adjustments, if any, will be reflected in operations in the period of settlement.

- Asset contributions

Contribution of assets, supplies, and services that would otherwise have been purchased, are recorded at fair value at the date of contribution, provided a fair value can be reasonably determined.

3. Capital assets

	Cost	Accumulated Amortization	Net 2013	Net 2012
Land	\$ 371,338	\$ -	\$ 371,338	\$ 371,338
Building	1,563,676	145,819	1,417,857	1,456,949
Courtenay lease interest	626,025	62,334	563,691	579,341
Courtenay land lease	66,000	22,733	43,267	44,367
Furniture and equipment	61,109	53,575	7,534	7,909
Computer hardware	5,915	4,296	1,619	1,439
Computer software	2,924	2,589	335	558
Leasehold improvements	<u>44,824</u>	<u>42,461</u>	<u>2,363</u>	<u>4,777</u>
	<u>\$ 2,741,811</u>	<u>\$ 333,807</u>	<u>\$ 2,408,004</u>	<u>\$ 2,466,678</u>

The Wesley Street building and its contents are owned by BC Housing and, as such, are not recorded in the financial statements of the society.

**CANADIAN MENTAL HEALTH ASSOCIATION,
MID ISLAND BRANCH**

NOTES TO THE FINANCIAL STATEMENTS

For the year ended March 31, 2013

4. Comparative figures

We draw attention to Note 2 of the financial statements which describes that the society adopted the Canadian accounting standards for not-for-profit organizations on April 1, 2012 with a transition date of April 1, 2011. These standards were applied retrospectively by management to the comparative information in these financial statements, including the statement of financial position as at April 1, 2011 and March 31, 2012 and the statements of revenues and expenditures, changes in fund balances, and cash flows for the year ended March 31, 2012 and related disclosures. We were not engaged to report on the restated comparative information at April 1, 2011 and March 31, 2012 and, as such, it is neither audited nor reviewed. An audit report without qualification was issued for the period ended March 31, 2011 under pre-change-over accounting standards by a previous auditor. An audit report with qualification was issued for the period ended March 31, 2012 under pre-change-over accounting standards by Church Pickard, Chartered Accountants.

5. Bank advances

The society has a \$30,000 line of credit available with CIBC at an interest rate of prime plus 0.50% per annum. It is secured by the term deposits held as internally-restricted funds and is payable on demand. At March 31, 2013, the society had not utilized this financing.

6. Related party transactions

The society is related to Canadian Mental Health Association - Cowichan Valley branch which is included under the B.C. Division of the Canadian Mental Health Association. During the year, rent subsidies of \$24,000 (2012 - \$24,000) were paid to the Cowichan Valley branch. These transactions are in the normal course of operations and are measured at the exchange amount, which is the amount of consideration established and agreed to by the related companies.

The society is related to Canadian Mental Health Association - B.C. Division which is the governing body in B.C. for the national Canadian Mental Health Association. During the year, membership fees and peer review fees of \$4,632 (2012 - \$5,380) were paid to the B.C. Division. The membership fees are based on revenues of the prior year and peer review fees are dependent on the number of peer reviews required in the year. These transactions are in the normal course of operations and are measured at the exchange amount, which is the amount of consideration established and agreed to by the related companies.

**CANADIAN MENTAL HEALTH ASSOCIATION,
MID ISLAND BRANCH**

NOTES TO THE FINANCIAL STATEMENTS

For the year ended March 31, 2013

7. Contingent liability

Based on the current union contract, sick pay for employees is accumulated at a rate of 6.9% to a maximum of 1,170 hours and does not vest. For non-union staff, sick pay is accumulated at a rate of 1.5 days per month to a maximum of 120 days. Accumulated to date is a pool of 1,375 hours. Based on the employees' current rates of pay, the maximum liability of the society could be \$32,242. No accrual has been set up in the financial statements for this contingent liability.

8. Internally restricted

This fund is for future office building and program development. This amount is not available for any other purposes without appropriate board approval.

9. Externally restricted net assets

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

The society is maintaining the replacement reserve in accordance with the terms of its agreement and is currently funded correctly.

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

10. Term deposits

Term deposits are made up of three GICs which mature between April 2 and December 2, 2013 and all bear interest at 1.00% per annum.

CANADIAN MENTAL HEALTH ASSOCIATION, MID ISLAND BRANCH

NOTES TO THE FINANCIAL STATEMENTS

For the year ended **March 31, 2013**

11. Long-term debt

	2013	2012
Canada Mortgage and Housing Corporation - mortgage - payable at \$2,910 per month including interest at 3.09%; secured by a 60-year leasehold interest in land and buildings and an assignment of rents; due August 1, 2028	\$ 429,457	\$ 449,776
Royal Bank of Canada - mortgage - payable at \$4,685 per month including interest at 3.129%; secured by land and buildings and an assignment of rents; due November 1, 2044	1,133,487	1,154,115
Canada Mortgage and Housing Corporation - forgivable loan for renovations made to Balmoral land and building; to be forgiven over 15 years as long as the property is used for its intended purpose; due December 1, 2025	254,810	274,927
BC Housing - forgivable mortgage for the Balmoral land and building; to be forgiven over 25 years commencing in 2020	<u>150,000</u>	<u>150,000</u>
	1,967,754	2,028,818
Less: Current portion	<u>63,843</u>	<u>62,524</u>
	<u><u>\$ 1,903,911</u></u>	<u><u>\$ 1,966,294</u></u>

Principal payments due in each of the next five years are as follows:

2014	\$ 63,843
2015	65,202
2016	66,483
2017	68,046
2018	<u>69,536</u>
	<u><u>\$ 333,110</u></u>

**CANADIAN MENTAL HEALTH ASSOCIATION,
MID ISLAND BRANCH**

NOTES TO THE FINANCIAL STATEMENTS

For the year ended **March 31, 2013**

12. Government remittances

Included in accounts payable and accrued liabilities are the following amounts owing/receivable for government remittances at March 31, 2013:

HST	\$ 5,481	receivable
WCB	\$ 966	payable
Payroll source deductions	\$ 14,410	payable

13. Pension obligations

The society and its employees contribute to the Municipal Pension Plan (Plan), a jointly trusted pension plan. The Board of Trustees, representing plan members and employers, is responsible for overseeing the management of the Plan, including investment of the assets and administration of benefits. The Plan is a multi-employer contributory pension plan. Basic pension benefits provided are defined. The plan has about 175,000 active members and approximately 67,000 retired members.

Every three years an actuarial valuation is performed to assess the financial position of the Plan and adequacy of Plan funding. The most recent valuation, as at December 31, 2009, indicated an unfunded liability of \$1,024 billion for basic pension benefits. The next valuation will be as at December 31, 2012 with results available in 2013. The actuary does not attribute portions of the unfunded liability to individual employers. The society paid \$24,197 for employer contributions to the plan in fiscal 2013.

14. Repayment of surplus and deficit funding

B.C. Housing assesses financial information to determine adjustments for repayments of surplus and funding deficits related to the Wesley Street housing. These repayments of surplus or funding of deficits are recognized on a cash basis.

**CANADIAN MENTAL HEALTH ASSOCIATION,
MID ISLAND BRANCH**

NOTES TO THE FINANCIAL STATEMENTS

For the year ended March 31, 2013

15. Correction of an error

In the current period, Canada Revenue Agency performed an audit on the 2009 to 2010 GST returns. It was discovered that an incorrect rebate was claimed in relation to the capital improvements at the Balmoral location. The errors have been corrected by recording adjustments to the April 1, 2011 opening balances of the Balmoral building, accumulated amortization of the Balmoral building, accounts payable, and amortization expense. The impact of the correction on the April 1, 2011 balances is shown below:

Capital assets increased by \$20,182;
Accounts payable and accrued liabilities increased by \$20,968;
Fund balances decreased by \$786.

16. Risk management

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

- 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 does not use derivative instruments to reduce its exposure to interest risk and management does not consider them to be material.

- 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 its residents; however, there are a number of residents which reduces the concentration of credit risk. The society receives a large portion of its funding from the provincial government.

CMHA-Mid Island Branch
Balance Sheet As at 09/30/2013

ASSET

ASSETS		
Petty Cash-Phoenix	400.00	
Petty Cash-Balmoral	200.00	
Petty Cash - Wesley	200.00	
Undeposited Funds (CSH DR...	384.31	
Wesley Tenant Float	50.00	
Total Cash		1,234.31
CIBC Ride Don't Hide 4520319	4,872.84	
CIBC Gaming 01240 45-20211	63,585.71	
CIBC Acct 01240 4514211 Da...	12,009.44	
CIBC Main Acct 22-02417	184,144.56	
CIBC Term Deposit	111,672.58	
CIBC Acct # 49-14465	1.00	
Scotiabank #01458-23	1,453.63	
Scotiabank Savings#10812-25	25,550.69	
Scotia Bank Courtenay #0249...	4,515.38	
Investments-Courtenay GIC	47,329.67	
Bank accounts		455,135.50
Due from NewHor 1081225	4,800.88	
Paid from CIBC due from Scoti...	-4,800.88	
A/R GST	3,125.51	
GST Paid	24,057.28	
Prepaid expenses	23,077.42	
Account Receivable		50,260.21
vehicle	15,659.18	
BC Housing WESLEY STREET	333.28	
Land - Balmoral	371,338.00	
A/A Furniture & equip - Balmoral	-8,058.35	
Furniture & equipment - Balmo...	11,690.93	
A/A Balmoral	-145,818.71	
Balmoral	1,563,676.32	
Leasehold Int-New Horizons	626,025.00	
Courtenay Land	66,000.00	
A/A Courtenay land lease	-22,733.00	
A/A Leasehold Interest	-62,334.26	
A/A Equipment	-3,902.13	
Furniture & Equipment Wesley	560.00	
Equipment-Courtenay	2,971.37	
Equipment-Peppermill	5,209.75	
computer equipment	6,905.44	
Equipment-Phoenix	16,829.66	
Computer Software	2,924.39	
Asset-Looms	10,923.14	
Leasehold Improvements-Wea...	6,936.66	
Equipment-Courtenay	4,285.83	
leasehold improvements-Phoe...	37,887.13	
A/A Equipment-Courtenay	-1,949.39	
Assets		2,505,360.24
Equipment-20 Yr S/L		8,606.69
A/A Equipment 20 yrs		728.86
Total Assets		3,021,325.81

CMHA-Mid Island Branch
Balance Sheet As at 09/30/2013

TOTAL ASSET 3,021,325.81

LIABILITY

Liabilities

Accum Amort-Leasehold Phoe...	37,258.43	
Accum Amort-Vehicle	13,143.18	
Accum Amort-Equipment Phoe...	16,829.66	
Accum Amort-Computer Softw...	2,589.40	
Accum Amort-Looms	10,923.14	
Accum Amort-Computer Hdw.	4,295.65	
Accum Amort-Leaseholds We...	5,202.88	
Accum Amort-Equip. Peppermill	5,209.75	
Accum Amortization		95,452.09
Current Portion of CMHC Mtge.	20,762.00	
CMHC Mortgage- New Horizons	418,505.31	
Current Portion Mortgage-Cou...	-20,762.00	
Mortgage payable - Balmoral	1,122,935.35	
CMHS Forgivable loan - Balm...	254,810.28	
BC Housing forgivable loan - B...	150,000.00	
Accounts Payable	14,071.20	
Acct payable contra	15,360.02	
RRSP Payable	2,437.25	
Vacation Pay Payable-Simply	25,620.09	
Vac Pay adjust due to linking	-10,901.79	
Accrued Wages	31,386.00	
Accounts payable - Balmoral	10,000.00	
Accrued bank time	1,292.42	
Payables		2,035,516.13
Unearned Revenue	141,432.04	
Damage Dep. New Horizon	1,291.50	
Damage deposit - Balmoral	3,237.50	
Damage Deposits - Wesley Str...	7,340.00	
Deferred		153,301.04
Liabilities		<u>2,284,269.26</u>

TOTAL LIABILITY 2,284,269.26

EQUITY

Funds

Externally Restricted	89,815.33
Capital Fund-Inv. Capital Assets	440,250.03
Internally Restricted	85,673.00
posted equity	2,607.49
equity	<u>618,345.85</u>

Current Earnings 118,710.70

TOTAL EQUITY 737,056.55

LIABILITIES AND EQUITY 3,021,325.81

Canadian Mental Health Association -- Mid Island Branch
Fiscal 2013/14 -- Actual to Budget Comparison
YTD September 30, 2013

	Actual	Budget	\$\$ variance	%% variance
Revenue				
Contract Revenue	629,696	656,992	(27,296)	-4.2%
Other Revenues	177,344	185,221	(7,878)	-4.3%
Total Revenue	807,040	842,214	(35,174)	-4.2%
Expenses				
Employee Costs	491,739	557,097	(65,358)	-11.7%
General & Admin	56,582	77,703	(21,121)	-27.2%
Building Costs	74,405	73,549	856	1.2%
Vehicle Costs	1,539	2,108	(569)	-27.0%
Total Supplies	44,079	78,108	(34,029)	-43.6%
	668,344	788,565	(120,221)	-15.2%
Amortization		27,500	(27,500)	-100.0%
Total Capital Fund	19,986	23,703	(3,717)	-15.7%
Total Expenses	688,330	839,768	(151,438)	-18.0%
Net Income	118,710	2,446	116,264	4752.9%

CMHA MID-ISLAND BRANCH			BOARD MEMBERS 2013-2014	
Carol Keane, Past - President	Disability Management Specialist & Life Coach	1065 Pat Burns Ave. Gabriola Island BC V0R 1X2	250-618-0292 250-247-9062	keane@island.net
Maria Gomes Secretary	Human Rights Advisor, VIU	307 Kennedy St. Nanaimo, BC V9R 2J2	250-754-2274	megomes@shaw.ca
Bob Simpson, President (on leave)	Nanaimo Deputy Fire Chief	5812 Carrington Rd Nanaimo, BC V9T 6C2	250 758-2642 250 616-0577	bobandwendy@mac.com
Doug Reeves	Retired	2657 Jasmine Place Nanaimo, BC	250-753-9739	dougreeves@shaw.ca
Paula Waatainen (on leave)	Social Studies Teacher	5359 Bayshore Drive Nanaimo, BC V9V 1R4	250-758-6543	pwaat@shaw.ca fax: 250-758-9486
Gregory G. Gaudaur, Treasurer	Administrator, Nanaimo Travellers Lodge	360 Wessex Lane Nanaimo, BC V9R 6H5	250-739-0383 250-760-2633	ggaudaur@shaw.ca Fax: 250-716-1227
Sherry Routledge (on leave)		6005 Hammond Bay Rd. Nanaimo, BC V9T 5M5	250-756-3962	sherrymr@shaw.ca
Kristina Sankey				kpsankey@shaw.ca
Bob Muir		1078 College Drive Nanaimo, BC V9R 5V5	250-755-1646	Parksville10@hotmail.com
Carole MacCannell		387 Larch Street Nanaimo BC V9S 2E7	250-7855-1301	Maccannell37@gmail.com

[illegible]

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

Name of Organization: Nanaimo Conservatory of Music

Grant No. RPTE-25

Criteria:

**Meets
Criteria:**

Yes No

- the property must be recommended for a Permissive Tax Exemption in the following year; and
- 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;
- the organization can demonstrate a financial need;
- must adhere to all of the City of Nanaimo's bylaws and policies.

Statement of Purpose:

All buildings and properties that receive a PTE must be reviewed every three years to ensure that they continue to meet the specific criteria set out in their applicable category.

Amount Requested:

\$

Grant Awarded:

Yes

No

Amount Recommended:

\$

Discussion:

Notes:



CITY OF NANAIMO
APPLICATION FOR PERMISSIVE
TAX EXEMPTION RENEWAL

Office Use

RPTE-25

ORGANIZATION: NANAIMO CONSERVATORY OF	DATE: NOVEMBER 18, 2013
ADDRESS: MUSIC	PRESIDENT: ANDREW HOMZY
375 SELBY STREET	SENIOR STAFF MEMBER: KATHLEEN DARBY.
NANAIMO, BC V9R 2R4	POSITION: EXECUTIVE DIRECTOR
	CONTACT: AS ABOVE
TELEPHONE: (250) 754 4611	TELEPHONE: (250) 754 4611
OVERVIEW OF YOUR ORGANIZATION'S PROGRAMS AND SERVICES OFFERED IN THE COMMUNITY: NCM offer music instruction to the community of Nanaimo and beyond. We also offer enrichment programs and concerts, many of which are free. In addition our facility is used by many community groups.	
GEOGRAPHIC AREA SERVED BY THE ORGANIZATION: NRD and beyond.	
NO. OF FULL TIME STAFF: 1	NO. OF PART TIME STAFF: 1
NO. OF COMMUNITY VOLUNTEERS: 30	NO. OF VOLUNTEER HOURS PER YEAR: 1000
NO. OF MEMBERS: 300	MEMBERSHIP FEE: \$5
CLIENTS SERVED, LAST YEAR: 375 Students; 1500+ Concert + event patrons	CLIENTS SERVED, THIS YEAR (PROJECTED): about the same
B.C. SOCIETY ACT REG. NO.: S-13888	REVENUE CANADA CHARITABLE REG. NO.: 10 699 7091
CURRENT BUDGET: \$ 393,850	LEGAL DESCRIPTION OF PROPERTY: 28924 Lot 1, Section 1, Nanaimo District
INCOME \$ 393,850	TAX FOLIO NUMBER: 86099.000
EXPENSES: \$ 393,478	
NEXT YEAR PROJECTED: \$ 400,000	
INCOME: \$ 400,000	CURRENT YEAR TAXES (IF KNOWN):
EXPENSES: \$ 400,000	
SIGNATURE: <i>[Signature]</i>	TITLE/POSITION: Executive Director
	DATE: Nov 25, 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 Conservatory of Music

375 Selby Street, Nanaimo, BC V9R 2R4
T: 250 754 4611 F: 250 716 7274 E: ncmusic@island.net W: www.ncmusic.ca

November 23, 2013

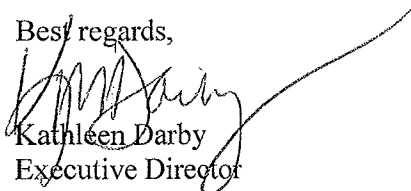
Diane Hiscock, Staff Liaison
Grants Advisory Committee
Permissive Tax Exemption Review
455 Wallace Street
Nanaimo, BC V9R 5J6

Dear Ms Hiscock,

Thank you for your letter dated November 4, 2013 requesting our application for Permissive Tax Exemption for the Nanaimo Conservatory of Music located at 375 Selby Street, Folio 86099.000.

Enclosed is our completed application form along with the other documents you require for the process to review.

Best regards,



Kathleen Darby
Executive Director

encls.

CITY OF NANAIMO GRANT QUESTIONNAIRE

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

The Nanaimo Conservatory of Music offers music instruction at all levels in more than 20 instruments. We offer free concerts and highly subsidized group classes as well as scholarships and bursaries.

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

We are currently in the final stages of our 3-year business plan. One of the items is to increase our marketing and communications including a new logo and signage for our building.

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

Having been in operation for more than 35 years, the Nanaimo Conservatory of Music aligns its programs with the needs of its students on an ongoing basis. We also produce concerts for the community.

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

We have many volunteers who have work such as maintaining our gardens, working at our events and doing maintenance and administrative duties.

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

Province of BC - Gaming \$50,500 (2013)

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.

City of Nanaimo Operating - \$14,500 (applied)
" " Festivals - \$2,500 (applied)

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

Lesson fees for individual lessons are set by the
instructor and the Conservatory adds an admin fee.
Group lesson fees are set by the Board of Directors.
Bursaries are available to support students who
otherwise might have trouble financially.

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

No.

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

Our organization is a non-profit, run at a break-even
position. We do own our building (mortgaged)
and funds are often directed to special
accounts. For example we have a Scholarship
fund of \$5000 where we only use the interest.

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

Our budget is approximately \$400,000 p.a and
about 80% of that is self-generated annually
through lesson fees donation campaigns and
special events.

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?

It would mean we would face a deficit in the amount of the tax; we would have a cash flow crisis and we may have to lay off staff.

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

We acknowledge the City of Nanaimo on all of our materials. In addition we recognize the value of the Permissive Tax Exemption as an ~~asset~~ expense and revenue item on our annual audited financial statements.



AMENDED Annual Report

OFFICE USE ONLY

1. Name of Society:

Nanaimo Conservatory of Music

Address of Society:

301-321 Wallace Street

Nanaimo, BC V9R 5B6

2.

Incorporation Number:

S-0013888

ONLINE FILING AVAILABLE at www.bcregistryservices.gov.bc.ca

See the last page for details

3. Give us the date your 2012 Annual General Meeting was held (YYYY/MM/DD): 2012/11/15

[Insert year of Annual General Meeting]

(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. No PO Boxes.

301-321 Wallace Street

Nanaimo, BC V9R 5B6

Is this is a change to your registered address from the previous

year? ☐ Yes ☒ No (if yes, submit an additional

\$15.00 for the Change of Address)

NOTE

One director must be a
B.C. resident

5. The society's directors are listed below.

Addresses must be physical locations. No PO Boxes.

Last name: Homzy

First name (include initials): Andrew

Address (include postal code): 38 Pirates Lane, Nanaimo, BC V9R 6R1

Last name: Farenholtz

First name (include initials): Jim

Address (include postal code): 560 Cumberland Place, Nanaimo, BC V9T 4S5



Last name: Hamilton
First name (include initials): Louise
Address (include postal code): 14 Pirates Lane, Nanaimo, BC V9R 6R1

Last name: Speelman
First name (include initials): Cindy
Address (include postal code): 3323 Glenford Place, Nanaimo, BC V9X 1Y3

Last name: Wagner
First name (include initials): Veronica
Address (include postal code): 278A Selby Street, Nanaimo, BC V9R 2R3

Last name: Ricker
First name (include initials): Eric
Address (include postal code): 3052 Hammond Bay Road, Nanaimo, BC V9T 1E2

Last name: Gerbert
First name (include initials): Cynthia
Address (include postal code): 3310 Arrowsmith Road, Nanaimo, BC V9T 5V3



Last name: Hofman
First name (include initials): Liza
Address (include postal code): 2948 Glen Eagle, Nanaimo, BC V9T 1R9

Last name: Firouzli
First name (include initials): Daryoush
Address (include postal code): 6165 Brickyard Road, Nanaimo, BC V9V 1K3

Last name: _____
First name (include initials): _____
Address (include postal code): _____

Last name: _____
First name (include initials): _____
Address (include postal code): _____

Last name: _____
First name (include initials): _____
Address (include postal code): _____

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

assistant@e-law.bc.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

Mail to: BC Registry Services
PO Box 9431 Stn Prov Govt
Victoria BC V8W 9V3

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

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

NANAIMO CONSERVATORY OF MUSIC

FINANCIAL STATEMENTS

JUNE 30, 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@robertfischerco.ca

INDEPENDENT AUDITOR'S REPORT

To the Members of

Nanaimo Conservatory of Music

I have audited the accompanying financial statements of Nanaimo Conservatory of Music, which comprises the statement of financial position as at June 30, 2013 and the statements of net assets, operations, and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Canadian Accounting Standards for Not-For-Profit organizations, and for such internal controls as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's responsibility

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 comply with ethical requirements and plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement.

An audit includes performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgement, 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.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion,

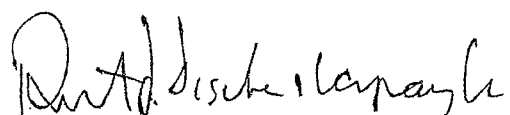
Basis for Qualified Opinion

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

Opinion

In my opinion the financial statements present fairly, in all material respects, the financial position of the Society as at June 30, 2013 and its financial performance and its cash flows for the year then ended in accordance with Canadian Accounting Standards for Not-For-Profit applied on a basis consistent with that of the preceding year.

Nanaimo, BC
November 14, 2013



ROBERT F. FISCHER & COMPANY INC.
CERTIFIED GENERAL ACCOUNTANT



Member, Certified General Accountants
Association of British Columbia

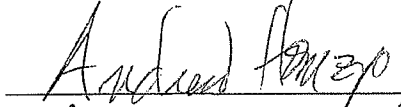
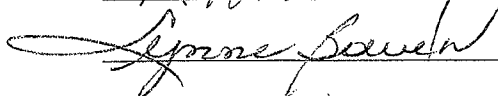
* A Professional Corporation

NANAIMO CONSERVATORY OF MUSIC
STATEMENT OF FINANCIAL POSITION

JUNE 30, 2013

	Capital Asset Fund	Operating Fund	<u>2013</u>	<u>2012</u>
ASSETS				
CURRENT				
Cash and cash equivalents (Note 3)	\$ -	\$ 14,012	\$ 14,012	\$ 16,400
Accounts receivable	-	7,069	7,069	1,370
Prepaid expenses	-	-	-	930
	-	21,081	21,081	18,700
CAPITAL ASSETS (Notes 2 and 4)	<u>480,692</u>	<u>-</u>	<u>480,692</u>	<u>480,692</u>
	<u>\$ 480,692</u>	<u>\$ 21,081</u>	<u>\$ 501,773</u>	<u>\$ 499,392</u>
LIABILITIES				
CURRENT				
Bank line of credit (Note 3)		\$ 5,500	\$ 5,500	\$ 250
Accounts payable and accruals	-	5,490	5,490	4,000
Wages and benefits payable	-	2,096	2,096	-
Deferred revenue (Note 5)	-	42,426	42,426	47,780
Mortgage payable (Note 6)	<u>206,276</u>	<u>-</u>	<u>206,276</u>	<u>218,572</u>
	<u>206,276</u>	<u>50,262</u>	<u>261,788</u>	<u>270,602</u>
NET ASSETS				
NET ASSETS	<u>275,416</u>	<u>(35,431)</u>	<u>239,985</u>	<u>228,790</u>
	<u>\$ 481,692</u>	<u>\$ 15,081</u>	<u>\$ 501,773</u>	<u>\$ 499,392</u>

APPROVED BY THE DIRECTORS

 Director
 Director

The accompanying notes are an integral part of these financial statements

NANAIMO CONSERVATORY OF MUSIC

STATEMENT OF NET ASSETS

FOR THE YEAR ENDED JUNE 30, 2013

	Capital Asset Fund	Operating Fund	<u>2013</u>	<u>2012</u>
BALANCE, at beginning of the year	\$ 262,120	\$ (33,330)	\$ 228,790	\$ 227,376
EXCESS OF REVENUE OVER EXPENDITURES FOR THE YEAR	<u>(9,320)</u>	<u>20,515</u>	<u>11,195</u>	<u>1,414</u>
	252,800	(12,815)	239,985	228,790
TRANSFER OF FUNDS (principal payments on mortgage)	<u>22,616</u>	<u>(22,616)</u>	<u>-</u>	<u>-</u>
BALANCE, at end of the year (Note 7)	<u>\$ 275,416</u>	<u>\$ (35,431)</u>	<u>\$ 239,985</u>	<u>\$ 228,790</u>

The accompanying notes are an integral part of these financial statements

NANAIMO CONSERVATORY OF MUSIC

STATEMENT OF OPERATIONS

FOR THE YEAR ENDED JUNE 30, 2013

	Capital Asset Fund	Operating Fund	<u>2013</u>	<u>2012</u>
REVENUE				
Student fees	\$ -	\$ 276,955	\$ 276,955	\$ 273,464
Gaming	-	50,000	50,000	40,750
Gifts, donations and bursaries	-	37,030	37,030	26,256
Miscellaneous	-	9,644	9,644	3,607
City of Nanaimo	-	21,750	21,750	22,000
Interest and investments	-	202	202	(34)
Memberships	-	95	95	1,100
VICMF revenue (ticket sales and grants)	-	-	-	6,992
	<u>-</u>	<u>395,676</u>	<u>395,676</u>	<u>374,135</u>
EXPENDITURES, ADMINISTRATIVE AND GENERAL				
Wages and benefits	-	77,097	77,097	73,286
Property taxes	-	12,500	12,500	12,500
Office and miscellaneous	-	12,473	12,473	10,492
Repairs and maintenance	-	11,916	11,916	4,194
Mortgage interest	9,320	-	9,320	10,606
Fundraising expenses	-	7,968	7,968	774
Advertising	-	6,103	6,103	7,921
Accounting and legal	-	5,600	5,600	4,050
Supplies and equipment	-	4,853	4,853	6,075
Utilities	-	4,313	4,313	3,566
Insurance	-	3,294	3,294	1,850
Telephone	-	2,625	2,625	2,034
Bank charges and interest	-	2,587	2,587	2,149
Rent	-	1,766	1,766	1,975
Accompanists	-	1,500	1,500	2,338
Performances and workshops	-	1,458	1,458	3,053
Education and training	-	690	690	760
Licences and dues	-	300	300	703
VICMF expenditures	-	-	-	7,328
Consultant fees	-	-	-	1,135
Bad debts	-	-	-	63
	<u>9,320</u>	<u>157,043</u>	<u>166,363</u>	<u>156,852</u>
Instructors' fees	-	214,793	214,793	211,589
Scholarships paid	-	2,400	2,400	4,280
Instructors' travel	-	925	925	-
	<u>9,320</u>	<u>375,161</u>	<u>384,481</u>	<u>372,721</u>
EXCESS OF REVENUE OVER EXPENDITURES FOR THE YEAR	<u>\$ (9,320)</u>	<u>\$ 20,515</u>	<u>\$ 11,195</u>	<u>\$ 1,414</u>

The accompanying notes are an integral part of these financial statements

NANAIMO CONSERVATORY OF MUSIC
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED JUNE 30, 2013

	<u>2013</u>	<u>2012</u>
OPERATING ACTIVITIES		
Excess of expenditures over revenue for the year	\$ 11,195	\$ 1,414
Cash applied to net changes in non cash working capital items	<u>(1,286)</u>	<u>(9,916)</u>
Cash provided from (applied to) operating activities	<u>9,909</u>	<u>(8,502)</u>
FINANCING ACTIVITIES		
Mortgage principle repayment	<u>(12,297)</u>	<u>(11,561)</u>
Cash applied to financing activities	<u>(12,297)</u>	<u>(11,561)</u>
DECREASE IN CASH DURING THE YEAR	(2,388)	(20,063)
CASH AND CASH EQUIVALENTS, at beginning of the year	<u>16,400</u>	<u>36,463</u>
CASH AND CASH EQUIVALENTS, at end of the year (Note 3)	<u>\$ 14,012</u>	<u>\$ 16,400</u>

Net changes in non-cash working capital items consist of:

Accounts receivable	\$ (5,699)	\$ 2,167
Prepaid expenses	930	(930)
Bank line of credit	5,250	(19,750)
Accounts payable and accruals	1,491	(1)
Wages and benefits payable	2,096	(1,767)
Deferred revenue	<u>(5,354)</u>	<u>10,365</u>
	<u>\$ (1,286)</u>	<u>\$ (9,916)</u>

The accompanying notes are an integral part of these financial statements

NANAIMO CONSERVATORY OF MUSIC
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2013

1. PURPOSE OF THE ORGANIZATION

The Nanaimo Conservatory of Music exists to conduct a school of music and other performing arts. It is a Registered Charity under the Income Tax Act.

2. SIGNIFICANT ACCOUNTING POLICIES

Use of estimates

When preparing financial statements according to Canadian GAAP, estimates and assumptions are made relating to:

- Reported amounts of revenue and expenses
- Reported amounts of assets and liabilities

Assumptions are made on a number of factors including historical experience, current events and actions that the organization may undertake in the future, and other assumptions that are reasonable under the circumstances. Actual results could differ from those estimates under different conditions and assumptions.

The Nanaimo Conservatory of Music follows the deferral method of accounting for contributions.

Fund accounting

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

The Capital Asset Fund reports assets, liabilities, revenues and expenditures related to the Conservatory's capital assets.

Revenue Recognition

Restricted contributions are recognized as revenue of the appropriate fund in the year in which the related expenses are incurred. Unrestricted contributions are recognized as revenue of the appropriate fund when received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured.

Capital assets

The Nanaimo Conservatory of Music does not record its equipment on the Statement of Financial Position. Management has determined that based on the gross revenue of the organization and the minimal amounts of acquired assets, the current policy is of treating the cost as an expenditure in the year of acquisition is warranted.

Significant purchased capital assets however (consisting of the land and building) are recorded in the Capital Asset Fund at cost. Management has determined that the building will not be amortized as it would most correctly reflect the current situation of ongoing renovations.

NANAIMO CONSERVATORY OF MUSIC
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2013

3. CASH AND CASH EQUIVALENTS

Cash and cash equivalents consist of the following:

	<u>2013</u>	<u>2012</u>
CCCU - Gaming	\$ 3	\$ 1
CCCU - General	1,253	5,230
Investments	7,756	6,169
GIC - Royal Bank (Note 7)	<u>5,000</u>	<u>5,000</u>
	<u>\$ 14,012</u>	<u>\$ 16,400</u>

The organization has a bank line of credit to a maximum of \$20,000. The line of credit is secured by the RBC credit facility.

4. CAPITAL ASSETS

		<u>2013</u>		<u>2012</u>	
	<u>Cost</u>	<u>Accumulated Amortization</u>	<u>Net Book Value</u>		<u>Net Book Value</u>
Building	\$ 296,955	\$ -	\$ 296,955		\$ 296,955
Land	<u>183,737</u>	<u>-</u>	<u>183,737</u>		<u>183,737</u>
	<u>\$ 480,692</u>	<u>\$ -</u>	<u>\$ 480,692</u>		<u>\$ 480,692</u>

5. DEFERRED REVENUE

	<u>2013</u>	<u>2012</u>
Beginning balance	\$ 47,780	\$ 37,415
Less amount recognized as revenue in the year	(22,530)	(36,415)
Add amount received related to the following year	<u>17,176</u>	<u>46,780</u>
Ending Balance	<u>\$ 42,426</u>	<u>\$ 47,780</u>
Ending balance consists of the following:		
Swann Guitar Scholarship Fund	\$ 24,250	\$ 24,750
Student fees	12,496	22,030
Jean Apland Memorial Scholarship	1,000	1,000
Grants	<u>4,680</u>	<u>-</u>
	<u>\$ 42,426</u>	<u>\$ 47,780</u>

NANAIMO CONSERVATORY OF MUSIC
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2013

6. MORTGAGE PAYABLE

	<u>2013</u>	<u>2012</u>
RBC loan, repayable at \$1,609 per month including interest at 4.35%, payable on demand. Due September 2014. Secured by mortgage on land and building.	\$ 186,492	\$ 197,451
RBC loan, repayable at \$192 per month including interest at prime plus 1.75%, payable on demand. Due September 2013. Secured by mortgage on land and building.	<u>19,784</u>	<u>21,121</u>
	206,276	218,572
Less current portion	<u>12,650</u>	<u>12,506</u>
	<u>\$ 193,626</u>	<u>\$ 206,066</u>

Amount due in each of the next two years is as follows:

2014	\$ 12,650
2015	193,626

7. RESTRICTIONS ON DONATED FUNDS

The Conservatory receives certain donations which are intended for specific purposes by the donors. Such donations are part of the Operating Fund equity and are informally restricted for future disbursement in accordance with the donors' wishes.

	<u>2013</u>	<u>2012</u>
Operating fund equity - restricted	\$ 5,000	\$ 5,000
Operating fund equity - unrestricted	<u>(40,431)</u>	<u>(38,330)</u>
	<u>\$ (35,431)</u>	<u>\$ (33,330)</u>

The restricted funds are represented by the Joie de Vivre fund, which stipulates that the principal not be disbursed but the interest earned be disbursed as a scholarship annually.

NANAIMO CONSERVATORY OF MUSIC
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2013

8. FINANCIAL INSTRUMENTS

Financial instruments consist of cash and cash equivalents, accounts receivables, and accounts payable and accruals. Unless otherwise noted, it is our opinion that the organization is not exposed to significant interest, currency, or credit risks arising from these financial instruments. The fair value of the instruments approximates their carrying values, unless otherwise noted.

The organization is exposed to financial risk that arises from the fluctuation in interest rates and in the credit quality of its customers.

Credit risk

Credit risk consists principally of cash and cash equivalents, and accounts receivable. Cash and cash equivalents are maintained with reputable and major financial institutions.

Currency risk

The organization does not have any significant currency risks.

Interest rate risk

There is exposure to interest risk with respect to following financial instruments:

Cash and cash equivalents

There are no derivative financial instruments to mitigate these risks.

Fair value

Cash and cash equivalents, accounts receivable, and accounts payable and accruals are short-term financial instruments whose fair value approximates their carrying values.

Nanaimo Conservatory of Music

Comparative Balance Sheet

	As at 10/31/2013	As at 09/30/2013
ASSET		
Current Assets		
Cash Clearing	-10,741.90	-28,747.91
Equity Shares	5.23	5.23
Petty Cash	22.27	22.27
Investors Group	6,657.82	6,657.82
CCCU - General	-11,089.97	12,328.27
CCCU - Gaming	2.55	2.55
Royal Bank	178.21	178.21
GIC - Royal Bank	5,000.00	5,000.00
Total Cash	-9,965.79	-4,553.56
Accounts Receivable	1,275.00	1,275.00
Receivable From Students	15,746.67	6,426.27
GST Receivable	1,091.82	1,029.49
Prov HST receivable	1,156.43	1,156.43
Total Receivable	19,269.92	9,887.19
Prepaid Expenses	929.92	929.92
Total Current Assets	10,234.05	6,263.55
Capital Assets		
Building	296,954.61	296,954.61
Net - Building	296,954.61	296,954.61
Land	183,737.00	183,737.00
Total Capital Assets	480,691.61	480,691.61
TOTAL ASSET	490,925.66	486,955.16
LIABILITY		
Current Liabilities		
Accounts Payable	187.75	2,195.49
Accrued Liabilities	4,000.00	4,000.00
Due To Employees	647.33	647.33
Prepaid Fees and Registration	24,048.00	13,896.50
Due to/from students	753.53	0.00
RBC Loan	16,625.94	16,625.94
Royal Bank Line of Credit	15,500.00	15,500.00
Deferred Grant Revenue	5,180.00	5,180.00
Vacation payable	238.81	170.21
EI Payable	318.47	8.26
CPP Payable	601.38	18.14
Federal Income Tax Payable	792.42	54.68
Total Receiver General	1,712.27	81.08
Jean Aplan Memorial Scholars...	1,000.00	1,000.00
Swann Guitar Scholarship Fund	23,750.00	23,750.00
Joie de Vivre Bursary Fund	5,000.00	5,000.00
Total Bursary Funds	29,750.00	29,750.00
Total Current Liabilities	98,643.63	88,046.55
Long Term Liabilities		
Mortgage Payable	174,925.68	174,925.68
Total Long Term Liabilities	174,925.68	174,925.68
TOTAL LIABILITY	273,569.31	262,972.23
EQUITY		
Retained Earnings		
Operating Surplus	243,189.04	243,189.04
Current Earnings	-25,832.69	-19,206.11

For management use only

Nanaimo Conservatory of Music **Comparative Balance Sheet**

	As at 10/31/2013	As at 09/30/2013
Total Retained Earnings	<u>217,356.35</u>	<u>223,982.93</u>
TOTAL EQUITY	<u>217,356.35</u>	<u>223,982.93</u>
LIABILITIES AND EQUITY	<u>490,925.66</u>	<u>486,955.16</u>

For management use only

Nanaimo Conservatory of Music
Budget 2013-14

25-Nov-13

2014/15

	To Date Oct 31/13	Budget 2013/14	Projection to year end	Budget 134
REVENUE				
Instructional revenue				
Registration fees	6,425	7,700	7,700	7,700
Summer Programs	10,130	5,700	5,700	5,700
Student fees - individual	35,588	170,000	170,000	170,000
Student fees - groups	6,370	27,000	27,000	27,000
Student fees - Suzuki	11,003	57,000	57,000	57,000
Camps	2,705	3,800	3,800	3,800
Kindermusik fees	960	3,500	3,500	3,500
Total instructional revenue	73,180	274,700	274,700	274,700
Grants				
BC Gaming	16,833	50,000	50,500	51,000
City of Nanaimo		10,000	10,000	10,000
Other Grants (VICMF)	3,650	3,650	3,650	3,650
Total Grant revenue	20,483	63,650	64,150	64,650
Fundraising				
Individual Donations		20,000	20,000	20,000
Corporate Donations		5,000	5,000	5,000
Fundraising - Raffle				
Foundations				
Total Fundraising	0	25,000	25,000	25,000
Other Revenue				
NCM concerts & recitals (incl VICMF)	70	14,000	14,000	14,000
Society memberships		1,200	1,200	1,200
Kindermusik materials	40	1,500	1,500	1,500
Music fees + Uniform fees	1,382	3,000	3,000	3,000
Credit Card fees	99	700	700	700
Interest	0	250	250	250
Miscellaneous (incl. Advertising)	155	4,000	4,000	4,000
Total Other revenue	1,747	24,650	24,650	24,650
TOTAL REVENUE	95,410	388,000	388,500	389,000

2014/15

	To Date Oct 31/13	Budget 2013/14	Projection to year end	Budget 134
EXPENSES				
Administrative expenses				
Accounting & legal	2,290	8,500	7,500	8,500
Advertising & promotion	1,283	6,103	6,103	6,103
Insurance	927	3,300	3,300	3,300
Mortgage payments		18,000	18,000	18,000
Bank charges, interest and CAFT	689	2,600	2,600	2,600
Office & miscellaneous	488	4,500	3,500	4,500
Repairs & maintenance	835	6,000	2,000	6,000
Telephone	756	2,700	2,700	2,700
Printing, photocopying and Postage	1,863	4,250	4,250	4,250

Memberships	135	1,000	1,000	1,000
Wages/benefits & WCB	30,804	78,000	78,000	79,000
Utilities	782	4,350	4,000	4,350
Janitorial	746	4,200	4,200	4,200
GST/HST		-2,500	-2,500	-2,500
Total administrative expenses	41,599	141,003	134,653	142,003
Instructional expenses				
Instructor fees - individual	30,173	146,000	146,000	146,000
Instructor fees - Suzuki	9,052	46,000	46,000	46,000
Instructor fees- group	5,380	19,000	19,000	19,000
Summer Program Expenses	11,102	4,000	11,102	4,000
Accompanists	934	2,000	2,000	2,000
Camps		2,125	2,125	2,125
Instruments, chairs, music stands		500	500	500
Travel				
Facilities rental	175	1,800	1,800	1,800
Youth Choir Materials & Uniforms	45	5,000	5,000	5,000
Program materials		350	350	350
Kindermusik Materials & Fees	1,434	4,500	4,500	4,500
Professional Development (k:bcacms)	630	800	800	800
Bursaries				
J. Horner and other Scholarships		2,500	2,500	2,500
Piano Tuning	460	1,300	1,300	1,300
Full Fee Discount				
Bad debts				
Miscellaneous (incl gifts)		300	300	300
Total instructional expenses	59,384	236,175	243,277	236,175
Fundraising expenses				
Concert/Festival Expenses	386	10,000	10,000	10,000
Other fundraising	350		350	
Total fundraising expenses	736	10,000	10,350	10,000
TOTAL EXPENSES	101,719	387,178	388,280	388,178
Net Income (Deficit)	-6,308	822	220	822



Nanaimo Conservatory of Music

375 Selby Street, Nanaimo, BC V9R 2R4

T: 250 754 4611 F: 250 716 7274 E: ncmusic@island.net W: www.ncmusic.ca

BOARD OF DIRECTORS

As of November 2013

Title	Name	Home Address	Phone	email
President	Andrew Homzy retired	38 Pirates Lane Nanaimo, BC V9R 6R1	h: 667-0238	andrew.homzy@gmail.com
Vice-President	Jim Farenholtz lawyer	560 Cumberland Place Nanaimo, BC V9T 4S5	h: 585-5606 c: 740-5606	jfarenholtz@yahoo.ca
Secretary	Liza Hofman Draftsperson	2948 Glen Eagle Nanaimo, BC V9T 1R9	h: 729-9141	eliroda@telus.net Joined December 11, 2012
Treasurer	Lynne Bowen Writer/Historian	603 - 225 Rosehill Street, Nanaimo, B.C., V9S 1E1	h: 716-0411	lynne.bowen@shaw.ca Joined October 2013
	Cindy Speelman teacher	2323 Glenford Place Nanaimo, BC V9X 1Y3	h: 591-8891 c: 802-3876	spcindy@shaw.ca
	Veronica Wagner teacher	278A Selby Street Nanaimo, BC V9R 2R3	h: 753-8190 c: 618-0371	r_wagner@island.net

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

Name of Organization: Options for Sexual Health

Grant No. RPTE-26

Criteria:

**Meets
Criteria:**

Yes No

- the property must be recommended for a Permissive Tax Exemption in the following year; and
- 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;
- the organization can demonstrate a financial need;
- must adhere to all of the City of Nanaimo's bylaws and policies.

Statement of Purpose:

All buildings and properties that receive a PTE must be reviewed every three years to ensure that they continue to meet the specific criteria set out in their applicable category.

Amount Requested:

\$

Grant Awarded:

Yes

No

Amount Recommended:

\$

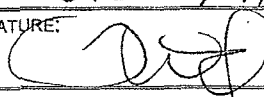
Discussion:

Notes:



CITY OF NANAIMO APPLICATION FOR PERMISSIVE TAX EXEMPTION RENEWAL

Office Use
RPT-26

ORGANIZATION: Options for Sexual Health (Ox)		DATE: November 26 2013
ADDRESS: Provincial Office Nanaimo 300-285		PRESIDENT: Barbara Hestlin
3350 East Highway Prideaux St		SENIOR STAFF MEMBER: Jan Washen deCarle
Vancouver BC	Nanaimo BC	POSITION: Finance Director
V5K 2A7	VAR 2N2	CONTACT: Karen Han Co-supervisor, Nanaimo Clinic
TELEPHONE: 604 731-4252		TELEPHONE: 250-753-9511
OVERVIEW OF YOUR ORGANIZATION'S PROGRAMS AND SERVICES OFFERED IN THE COMMUNITY: <ul style="list-style-type: none"> • sexual health clinical services in 60 clinics throughout BC • sexual health education - schools, parents, professionals • nurse and physician training 		
GEOGRAPHIC AREA SERVED BY THE ORGANIZATION: Primarily Nanaimo, Mid-Island as well		
NO. OF FULL TIME STAFF: Prov. office: 9 Nanaimo: 1		NO. OF PART TIME STAFF: all of BC: 140 Nanaimo: 7
NO. OF COMMUNITY VOLUNTEERS: All BC: 350 Nanaimo: 7		NO. OF VOLUNTEER HOURS PER YEAR: All BC: 28,000 Nanaimo: 100
NO. OF MEMBERS: All BC: 226 Nanaimo: 5		MEMBERSHIP FEE: no charge
CLIENTS SERVED, LAST YEAR: All BC 25,500 Nanaimo: 2600		CLIENTS SERVED, THIS YEAR (PROJECTED): All BC: 26,000 Nanaimo: 2600
B.C. SOCIETY ACT REG. NO.: S-6548		REVENUE CANADA CHARITABLE REG. NO.: 107848269 RR0001
CURRENT BUDGET: Ox Nanaimo		LEGAL DESCRIPTION OF PROPERTY: 300-285 Prideaux St Nanaimo BC
INCOME 2,341,935 24,745		TAX FOLIO NUMBER: 81611.007.
EXPENSES: 2,341,761 23,240		
NEXT YEAR PROJECTED:		CURRENT YEAR TAXES (IF KNOWN): 0
INCOME: 2,306,183 24,240		DATE: Nov 26/13
EXPENSES: 2,305,976 23,200		
SIGNATURE: 		TITLE/POSITION: Finance Director
<p>NOTE: YOUR ORGANIZATION'S MOST RECENT AUDITED FINANCIAL STATEMENTS AND CURRENT FINANCIAL STATEMENTS MUST BE ATTACHED TO THE APPLICATION FORM (INCLUDING A BALANCE SHEET AND INCOME STATEMENT).</p>		

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

Opt Nanaimo offers expert, unbiased and comprehensive clinical services to all ages, genders, and orientations in the community. We cover all aspects of sexual health with an emphasis on prevention. We provide health screening for cervical and breast cancer and all sexual transmitted infections (STIs).

We offer sexual health education in schools and to parents and professionals in the community.

We train nurses who are completing certification in Contraceptive Management and STI Management.

We provide training and practicums for Vancouver Island University (VIU) nursing students as well as for physicians and residents.

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

Priorities for the coming year include:

Continuing progress in lowering unplanned pregnancy rates – focusing on adolescents, with a pro-choice philosophy. This is accomplished by offering education, low-cost birth control and accessibility to all with sexual health needs. We offer safe, unbiased counseling in relation to unplanned pregnancies.

Reducing STIs by emphasizing prevention and easy access to care for HIV, Hepatitis B and C, chlamydia, gonorrhea and syphilis.

Increasing clientele and services offered by recruiting physicians to serve the clinic – as has been the case in past.

Adding intrauterine device (IUD) insertion clinic nights to increase accessibility to all birth control methods for women – currently most go to Victoria. This will be possible with the reintroduction of three physicians to the clinic.

Focusing on health promotion and screening programs such as the Pap Awareness Week and breast cancer awareness.

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

Opt clinics charge no service fees. We charge \$15 per pack for most oral contraception pills, as this increases accessibility to patients who cannot afford pharmacy prices and/or do not have health coverage. This charge covers our expenses and any profit is used to operate the clinic program.

Opt education department charges fees for teaching in schools and to train professionals. These fees cover the cost of the educator and the program administration.

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

Details have been provided for both the whole Opt organization and the clinic. Donations and funds raised through local events/appeals are credited 100% to each clinic. Each clinic has separate accounting and performance tracking.

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

The Society segregates its net assets into two funds: "Invested in Capital Assets" and "Unrestricted". The amount included in "Invested in Capital Assets" represents the Society's capital assets less any debt or funding received to purchase those capital assets. The "Unrestricted" fund represents the residual net assets (or accumulated surpluses and deficits) of prior years that will be re-invested in the Society's operations.

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

Opt currently generates 36% of its revenue as earned income from the sale of contraceptives, sexual health education fees, and fees for specialized courses, plus the sale of some publications and teaching kits.



2013 Annual Report BC SOCIETY

FORM 11
SOCIETY ACT
Section 68

Filed Date and Time: November 22, 2013 02:58 PM Pacific Time

ANNUAL REPORT DETAILS

NAME OF SOCIETY

OPTIONS FOR SEXUAL HEALTH
3550 E HASTINGS ST
VANCOUVER BC
CANADA V5K 2A7

SOCIETY INCORPORATION NUMBER
S-0006548

DATE OF INCORPORATION
January 24, 1963

DATE OF ANNUAL GENERAL MEETING (AGM)
October 25, 2013

DIRECTOR INFORMATION as of October 25, 2013

Last Name, First Name, Middle Name:

BAKER, NORMA-JO

Physical Address:

3271 WESTWOOD DR
PRINCE GEORGE BC V2N 1S4

Mailing Address:

3271 WESTWOOD DR
PRINCE GEORGE BC V2N 1S4

Last Name, First Name, Middle Name:

BREAKSPEAR, JENNIFER

Physical Address:

306 - 527 COMMODORE RD
VANCOUVER BC V5Z 4G5

Mailing Address:

306 - 527 COMMODORE RD
VANCOUVER BC V5Z 4G5

Last Name, First Name, Middle Name:

DALTON, GARY

Physical Address:

ANKORS 46 17TH AVENUE SOUTH
CRANBROOK BC
CANADA V1C 5A8

Mailing Address:

ANKORS 46 17TH AVENUE SOUTH
CRANBROOK BC
CANADA V1C 5A8

Last Name, First Name, Middle Name:

DOCTOROFF, JILL

Physical Address:

200 - 1177 WEST BROADWAY
VANCOUVER BC
CANADA V6H 1G3

Mailing Address:

200 - 1177 WEST BROADWAY
VANCOUVER BC
CANADA V6H 1G3

Last Name, First Name, Middle Name:

FITZGERALD, KATHRYN

Physical Address:

1798 ROBSON ST
VANCOUVER BC V6G 1E2

Mailing Address:

1798 ROBSON ST
VANCOUVER BC V6G 1E2

Last Name, First Name, Middle Name:

HESTRIN, BARB

Physical Address:

2243 MCMULLEN AVE
VANCOUVER BC
CANADA V6L 2E2

Mailing Address:

2243 MCMULLEN AVE
VANCOUVER BC
CANADA V6L 2E2

Last Name, First Name, Middle Name:

HUNTER-OGLOW, SHIRLEY

Physical Address:

820 SILVERBIRCH LANE
CASTLEGAR BC
CANADA V1N 1E7

Mailing Address:

820 SILVERBIRCH LANE
CASTLEGAR BC
CANADA V1N 1E7

Last Name, First Name, Middle Name:

KRISJANSON, LAUREN

Physical Address:

307 - 1275 HARO ST
VANCOUVER BC V6E 1G1

Mailing Address:

307 - 1275 HARO ST
VANCOUVER BC V6E 1G1

Last Name, First Name, Middle Name:

KUBOTA, MERIKO

Physical Address:

403 - 22 CORDOVA ST E
VANCOUVER BC V6A 1K2

Mailing Address:

403 - 22 CORDOVA ST E
VANCOUVER BC V6A 1K2

Last Name, First Name, Middle Name:

MCEWAN, HEATHER

Physical Address:

1010 - 168 1 AV W
VANCOUVER BC V5Y 0H6

Mailing Address:

1010 - 168 1 AV W
VANCOUVER BC V5Y 0H6

Last Name, First Name, Middle Name:

NOON, SALEEMA

Physical Address:

4942 PINE CRES
VANCOUVER BC V6M 3P6

Mailing Address:

4942 PINE CRES
VANCOUVER BC V6M 3P6

Last Name, First Name, Middle Name:

SILVERMAN, ELIANE

Physical Address:

120 THOMAS RD
SALT SPRING ISLAND BC V8K 1R2

Mailing Address:

120 THOMAS RD
SALT SPRING ISLAND BC V8K 1R2

Last Name, First Name, Middle Name:

SOMAN, SUZIE

Physical Address:

PO BOX 1879
GARIBALDI HIGHLANDS BC
CANADA V0N 1T0

Mailing Address:

PO BOX 1879
GARIBALDI HIGHLANDS BC
CANADA V0N 1T0

Last Name, First Name, Middle Name:

VENTURI, CARMEN

Physical Address:

185 PORTVIEW CRT
KELOWNA BC V1V 1T9

Mailing Address:

185 PORTVIEW CRT
KELOWNA BC V1V 1T9

Last Name, First Name, Middle Name:

WILLIAMS, MIRIAM

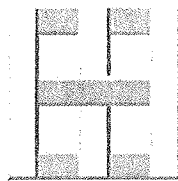
Physical Address:

23 ESCOLA BAY
PORT MOODY BC
CANADA V3H 3Z1

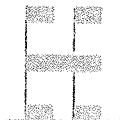
Mailing Address:

23 ESCOLA BAY
PORT MOODY BC
CANADA V3H 3Z1

OPTIONS FOR SEXUAL HEALTH
FINANCIAL STATEMENTS
FOR THE YEARS ENDED
MARCH 31, 2013 AND 2012



MANNING ELLIOTT
CHARTERED ACCOUNTANTS



MANNING ELLIOTT
CHARTERED ACCOUNTANTS

11th Floor, 1050 West Pender Street, Vancouver, BC, Canada V6E 3S7

Tel: 604. 714. 3600 Fax: 604. 714. 3669 Web: manningelliott.com

INDEPENDENT AUDITORS' REPORT

To the Members of:
Options for Sexual Health

Report on the Financial Statements

We have audited the accompanying financial statements of Options for Sexual Health (the "Society") which comprise the statements of financial position as at March 31, 2013, March 31, 2012 and April 1, 2011 and the statements of revenue and expenses, changes in net assets and cash flows for the years ended March 31, 2013 and March 31, 2012, and the related notes comprising 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

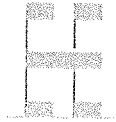
Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on our 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, we consider 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 in our audit is sufficient and appropriate to provide a basis for our audit opinion.

Basis for Qualified Opinion

In common with many charitable organizations, the Society derives revenue from donations, the completeness of which is not susceptible 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 unable to determine whether any adjustments might be necessary to donation revenue, excess of revenue over expenses, and cash flows from operations, assets, and changes in net assets as at March 31, 2013, March 31, 2012 and April 1, 2011 and for the years ended March 31, 2013 and March 31, 2012. Our audit opinion on the financial statements for the year ended March 31, 2012 also contained a qualification because of the possible effects of this limitation in scope.



MANNING ELLIOTT
CHARTERED ACCOUNTANTS

11th Floor, 1050 West Pender Street, Vancouver, BC, Canada V6E 3S7

Tel: 604. 714. 3600 Fax: 604. 714. 3669 Web: manningelliott.com

INDEPENDENT AUDITORS' REPORT

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 Options for Sexual Health as at March 31, 2013, March 31, 2012 and April 1, 2011 and the results of its operations and its cash flows for the years ended March 31, 2013 and March 31, 2012 in accordance with Canadian accounting standards for not-for-profit organizations.

Report on Other Legal and Regulatory Requirements

As required by the British Columbia Society Act, we report that, in our opinion, the Society's financial statements have been prepared following Canadian accounting standards for not-for-profit organizations applied on a consistent basis.

Manning Elliott LLP

Chartered Accountants

Vancouver, British Columbia

July 25, 2013

OPTIONS FOR SEXUAL HEALTH
STATEMENTS OF FINANCIAL POSITION
AS AT MARCH 31, 2013, 2012 AND APRIL 1, 2011

	March 31 2013	March 31 2012	April 1 2011 (Note 2)
ASSETS			
CURRENT ASSETS			
Cash	\$ 436,402	\$ 562,901	\$ 281,854
Accounts receivable	14,080	21,844	103,612
GST receivable	22,284	24,241	19,749
Government grant receivable	250,000	-	-
Inventory	132,374	115,476	156,965
Prepaid expenses and deposits	18,236	19,113	56,958
	873,376	743,575	619,138
CAPITAL ASSETS (Note 4)	5,431	5,878	10,201
	\$ 878,807	\$ 749,453	\$ 629,339
LIABILITIES			
CURRENT LIABILITIES			
Accounts payable and accrued liabilities	\$ 128,945	\$ 141,628	\$ 241,703
Deferred revenue (Note 5)	554,782	515,590	270,669
	683,727	657,218	512,372
COMMITMENTS (Note 6)			
NET ASSETS			
INVESTED IN CAPITAL ASSETS	5,431	5,878	10,201
UNRESTRICTED	189,649	86,357	106,766
	195,080	92,235	116,967
	\$ 878,807	\$ 749,453	\$ 629,339

Approved by the Board:

_____ Director

_____ Director



OPTIONS FOR SEXUAL HEALTH
STATEMENTS OF CHANGES IN NET ASSETS
FOR THE YEARS ENDED MARCH 31, 2013 AND 2012

	2013			2012 (Note 2)	
	Invested in capital assets	Unrestricted	Total	Total	
BALANCE, BEGINNING OF YEAR	\$ 5,878	\$ 86,357	\$ 92,235	\$ 116,967	
Excess (deficiency) of revenue over expenses for the year	(4,892)	107,737	102,845	(24,732)	
Acquisition of capital assets	4,445	(4,445)	-	-	
BALANCE, END OF YEAR	\$ 5,431	\$ 189,649	\$ 195,080	\$ 92,235	



OPTIONS FOR SEXUAL HEALTH
STATEMENTS OF REVENUE AND EXPENSES
FOR THE YEARS ENDED MARCH 31, 2013 AND 2012

	2013	2012 (Note 2)
REVENUE		
Fundraising:		
Province of British Columbia contracts	\$ 1,200,096	\$ 1,165,056
Gaming and other	210,833	187,448
United Way	48,418	56,365
Grants	33,364	74,322
Donations and memberships	23,667	40,732
Services:		
Sale of medical supplies	670,071	747,395
Education fees	126,266	165,472
Conference fees	27,707	46,890
MSP commissions	12,988	12,846
Clinic fees and services	4,657	3,515
Education supplies - sales	258	567
Investment income	431	58
	2,358,756	2,500,666
EXPENSES		
Human Resources:		
Salaries and benefits	1,243,369	1,292,558
Services:		
Medical supplies	415,953	476,449
Sex sense program (Schedule)	219,832	210,634
Training / education	35,730	103,857
Outreach publicity	8,297	8,154
Administration:		
Travel	6,248	9,556
Office	151,749	231,972
Fundraising	13,523	176
Special programs	9,171	19,685
Operations:		
Rent	103,009	108,961
Telephone	34,932	42,207
Professional fees	9,206	14,826
Amortization	4,892	6,363
	2,255,911	2,525,398
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES		
FOR THE YEAR	\$ 102,845	\$ (24,732)



**OPTIONS FOR SEXUAL HEALTH
STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED MARCH 31, 2013 AND 2012**

	2013	2012 (Note 2)
CASH FROM (USED IN):		
OPERATING ACTIVITIES		
Excess (deficiency) of revenue over expenses for the year	\$ 102,845	\$ (24,732)
Items not involving cash:		
Amortization	4,892	6,363
	107,737	(18,369)
Change in non-cash working capital items:		
Accounts receivable	7,764	81,767
GST receivable	1,957	(4,491)
Government grant receivable	(250,000)	-
Inventory	(16,898)	41,489
Prepaid expenses and deposits	877	37,845
Accounts payable and accrued liabilities	(12,683)	(100,075)
Deferred revenue	39,192	244,921
	(122,054)	283,087
INVESTING ACTIVITIES		
Acquisition of capital assets	(4,445)	(2,040)
INCREASE (DECREASE) IN CASH DURING THE YEAR	(126,499)	281,047
CASH, BEGINNING OF YEAR	562,901	281,854
CASH, END OF YEAR	\$ 436,402	\$ 562,901



OPTIONS FOR SEXUAL HEALTH
NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED MARCH 31, 2013 AND 2012

PURPOSE AND HISTORY OF THE SOCIETY

The Society's mission is to prevent unplanned pregnancies and promote optimal reproductive health by providing quality education, information, and clinic services to individuals, groups and communities in B.C.

The Society is a non-profit organization incorporated under the British Columbia Society Act and is a charitable organization under the Income Tax Act. Accordingly, the Society is not subject to income taxes.

1. SIGNIFICANT ACCOUNTING POLICIES

These financial statements have been prepared in accordance with Canadian accounting standards for not-for-profit organizations ("ASNPO") under Part III of the CICA Handbook - Accounting. Financial statements prepared in accordance with ASNPO are also in accordance with Canadian generally accepted accounting principles (GAAP). See Note 2 for information regarding the Society's adoption of ASNPO.

These financial statements have, in management's opinion, been prepared within reasonable limits of materiality using the significant accounting policies noted below:

a) Financial instruments

i) Measurement

The Society's financial instruments consist of cash, accounts receivable and accounts payable. The Society initially measures all of its financial assets and liabilities at fair value, except for certain non-arm's length transactions. The Society subsequently measures all of its financial assets and liabilities at amortized cost.

ii) Impairment

Financial assets measured at cost are tested for impairment when there are indicators of impairment. The amount of any write-down that is determined is recognized in the statement of revenue and expenses. A previously recognized impairment loss may be reversed to the extent of any improvement, provided it is no greater than the amount that would have been reported at the date of the reversal had the impairment not been recognized previously. The amount of the reversal is recognized in the statement of revenue and expenses in the period in which it is determined.

b) Cash

Cash consists of cash on hand and cash on deposit.

c) Inventory

Inventory is stated at the lower of cost and estimated net realizable value. Cost has been determined on a first-in, first-out basis. All inventory consists of retail products available for resale.

d) Capital assets

Capital assets are stated at cost less accumulated amortization which is recorded over the useful lives of the assets on the straight-line method using the following annual rates:

Computer equipment	33%
Furniture and equipment	33%



OPTIONS FOR SEXUAL HEALTH
NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED MARCH 31, 2013 AND 2012

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

e) Long-lived assets

The Society's policy is to record a write-down to residual value when it is determined that a long-lived asset no longer has any long-term service potential.

f) Revenue recognition

The Society follows the deferral method of accounting for contributions. Grants are recorded when notice of approval is received or conditions for receipt are fulfilled. Where grants are to be applied over given periods, portions relating to periods beyond the fiscal year are recorded as deferred revenue.

Revenue from memberships, donations and fundraising is recorded when received.

Revenue from the sale of goods and services is recorded at the time of sale or provision of service if the amount to be received can be reasonably estimated and collection is reasonably assured.

g) Donated services

The Society benefits greatly from donated services in the form of volunteer time. The value of volunteer time is not recognized in these financial statements. Other contributed materials and services are recognized only when their fair value can be reasonably estimated and when the materials and services are used in the normal course of operations and would otherwise have been purchased.

h) Allocation of expenses

The Society reports its expenses under one of the following functions: human resources, services, outreach, administration, fundraising, special programs, and operations.

The Society's total salaries and benefit expense is allocated between the human resources and services functions. This allocation is based on the relative amount of time the Society's employees work on each function. Details of the amounts allocated are disclosed in Note 7.

i) Use of estimates

The preparation of the financial statements in conformity with Canadian accounting standards for not-for-profit organizations requires management to make estimates and assumptions about future events that affect the reported amounts of assets, liabilities, revenues and expenses as at the end of or during the reporting period. Management believes that the estimates used are reasonable and prudent, however, actual results could differ from those estimates. Significant areas requiring the use of management estimates relate to the determination of the useful lives of capital assets, the valuation of inventory, the measurement of accrued liabilities, and the recognition of deferred revenue.

OPTIONS FOR SEXUAL HEALTH
NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED MARCH 31, 2013 AND 2012

2. ADOPTION OF CANADIAN ACCOUNTING STANDARDS FOR NOT-FOR-PROFIT ORGANIZATIONS

The Society adopted Canadian accounting standards for not-for-profit organizations ("ASNPO") on April 1, 2012 for its year ended March 31, 2013. As these are the Society's first set of ASNPO financial statements, they have been prepared retrospectively as at the opening statement of financial position date of April 1, 2011. Retrospective preparation upon first-time adoption of ASNPO allows for the use of certain exemptions and elections. The Society has not made use of any exemptions or elections.

The adoption of ASNPO resulted in a change in accounting policy with respect to the Society's financial instruments. Under ASNPO, the Society accounts for its financial instruments following the policies described in Note 1(a). The Society previously followed the accounting policies for financial instruments set out in Sections 3855 and 3861 of Part V of the CICA Handbook - Accounting. Although there has been a change in accounting policy, there has been no effect on the carrying amounts of the Society's financial instruments.

The adoption of ASNPO did not result in any other changes in accounting policy or changes in the carrying amounts of the Society's assets and liabilities.

Accordingly, the adoption of ASNPO had no effect on the Society's opening statement of financial position as at April 1, 2011, the comparative statement of financial position as at March 31, 2012 its statement of revenue and expenses, changes in net assets, or cash flows for the year ended March 31, 2012.

3. FINANCIAL INSTRUMENTS RISKS

The Society's financial instruments are described in Note 1(a). In management's opinion, the Society is not exposed to significant currency, credit, liquidity, interest rate or other market risks. In addition, the Society is not exposed to any material concentrations of risk and there has been no change in risk exposures from the prior year.

OPTIONS FOR SEXUAL HEALTH
NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED MARCH 31, 2013 AND 2012

4. CAPITAL ASSETS

				2013	2012
	Cost	Accumulated Amortization		Net Book Value	Net Book Value
Computer equipment	\$ 80,176	\$ 76,990	\$	3,186	\$ 4,822
Furniture and equipment	42,784	40,539		2,245	1,056
	\$ 122,960	\$ 117,529	\$	5,431	\$ 5,878

5. DEFERRED REVENUE

	2013	2012
Provincial Health Services Authority	\$ 310,000	\$ 285,000
BC Gaming	173,000	192,000
Other projects	58,832	21,733
Professional education workshops	10,000	7,500
Teaching programs	2,200	4,840
United Way	750	540
BC Cancer Agency community grants	-	3,977
	\$ 554,782	\$ 515,590

6. COMMITMENTS

The Society leases equipment and premises under agreements expiring between December 2013 and March 2018. Minimum payments under these agreements during the next five years are anticipated to be as follows:

2014	\$ 72,930
2015	35,662
2016	35,662
2017	11,342
2018	6,478
	\$ 162,074

7. ALLOCATION OF SALARIES AND BENEFITS EXPENSE

Pursuant to the policy described in Note 1(h), the Society's expenditures for the year on salaries and benefits are allocated as follows:

	2013	2012
Human Resources	\$ 1,243,369	\$ 1,292,558
Services - Sex Sense Program	122,323	118,894
	\$ 1,365,692	\$ 1,411,452

OPTIONS FOR SEXUAL HEALTH
NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED MARCH 31, 2013 AND 2012

8. BANK CREDIT FACILITY

The Society has a \$30,000 demand revolving credit facility with the Royal Bank of Canada secured by a general security agreement creating a first charge over all property of the Society. Advances under this facility bear interest at 2.7% over the bank's prime lending rate. The facility was not in use as at March 31, 2013 (2012 - \$Nil).

9. ECONOMIC DEPENDENCE

The Society receives approximately 47% (2012 - 47%) of its annual operating revenue from provincial grants. The Society is dependent upon this funding to continue its operations.



OPTIONS FOR SEXUAL HEALTH**SCHEDULE OF SEX SENSE PROGRAM REVENUE AND EXPENSES****FOR THE YEARS ENDED MARCH 31, 2013 AND 2012**

	2013	2012
REVENUE		
Province of British Columbia	\$ 240,000	\$ 240,000
EXPENSES		
Accounting and audit	6,903	6,523
Advertising and promotion	50,548	44,177
Management salaries and benefits	24,134	25,938
Office supplies	134	500
Printing and mailouts	460	366
Rent	11,232	9,580
Resource development	166	130
Staff salaries and benefits	122,323	118,879
Telephone	3,932	4,541
	219,832	210,634
EXCESS OF REVENUE OVER EXPENSES FOR THE YEAR	\$ 20,168	\$ 29,366



OPTIONS FOR SEXUAL HEALTH
NANAIMO BRANCH
BALANCE SHEET AS AT
10/31/2013
UNAUDITED - SEE NOTICE TO READER

ASSETS

CURRENT ASSETS

Cash	209.02
Inventory	5,142.94
	<u>5,351.96</u>
	<u>5,351.96</u>

LIABILITIES

CURRENT LIABILITIES

Inter-Branch Balance	(127,194.25)
	<u>(127,194.25)</u>

FUND BALANCE

OPERATING FUND

Balance at APR 01, 2011	129,061.67
Current Period Surplus (Deficit)	3,484.54
Balance at 10/31/2013	<u>132,546.21</u>
	<u>5,351.96</u>

OPTIONS FOR SEXUAL HEALTH
NANAIMO
STATEMENT OF REVENUE & EXPENDITURES
FOR THE 7 MONTHS ENDED 10/31/2013
UNAUDITED - SEE NOTICE TO READER

		YTD ACTUAL	YTD BUDGET	VARIANCE	ANNUAL BUDGET	LAST YEAR ACTUAL YTD
REVENUE						
Clinics (net)	-SCHEDULE A	16,498.87	14,317.94	2,180.93	24,545.00	44,290.22
Donations		194.20	116.69	77.51	200.00	404.84
		<u>16,693.07</u>	<u>14,434.63</u>	<u>2,258.44</u>	<u>24,745.00</u>	<u>44,695.06</u>
EXPENDITURES						
Equipment Maintenance & Lease		0.00	240.00	(240.00)	240.00	257.66
Office & General		582.48	466.69	115.79	800.00	493.14
Postage & Delivery		52.14	116.69	(64.55)	200.00	581.86
Advertising		118.67	233.31	(114.64)	400.00	0.00
Rent & Utilities		10,784.37	10,850.00	(65.63)	18,600.00	10,768.98
Telephone		1,670.87	1,633.31	37.56	2,800.00	1,531.95
Volunteer		0.00	0.00	0.00	250.00	0.00
Wages/Benefits/Contr Serv -Admin		0.00	0.00	0.00	0.00	82.03
		<u>13,208.53</u>	<u>13,540.00</u>	<u>(331.47)</u>	<u>23,290.00</u>	<u>13,715.62</u>
NET SURPLUS (DEFICIT) FOR THE PERIOD		<u>3,484.54</u>	<u>894.63</u>	<u>2,589.91</u>	<u>1,455.00</u>	<u>30,979.44</u>

SCHEDULE A

OPTIONS FOR SEXUAL HEALTH
NANAIMO
STATEMENT OF CLINIC REVENUE & EXPENDITURES
FOR THE 7 MONTHS ENDED 10/31/2013
UNAUDITED - SEE NOTICE TO READER

	YTD ACTUAL	YTD BUDGET	VARIANCE	ANNUAL BUDGET	LAST YEAR ACTUAL YTD
REVENUE					
Sale of Medical Supplies	34,786.85	33,569.69	1,217.16	57,548.00	32,473.92
Clinic Services	240.00	583.31	(343.31)	1,000.00	327.00
PHSA Funding	56,635.60	56,635.25	0.35	97,089.00	85,750.00
	<u>91,662.45</u>	<u>90,788.25</u>	<u>874.20</u>	<u>155,637.00</u>	<u>118,550.92</u>
EXPENDITURES					
Clinic Supplies & Miscellaneous	1,119.12	700.00	419.12	1,200.00	1,043.87
Medical Supplies	19,354.39	19,135.06	219.33	32,803.00	21,374.69
Wages & Benefits	54,690.07	56,635.25	(1,945.18)	97,089.00	51,842.14
	<u>75,163.58</u>	<u>76,470.31</u>	<u>(1,306.73)</u>	<u>131,092.00</u>	<u>74,260.70</u>
	<u>16,498.87</u>	<u>14,317.94</u>	<u>2,180.93</u>	<u>24,545.00</u>	<u>44,290.22</u>

OPTIONS FOR SEXUAL HEALTH
CONSOLIDATED BALANCE SHEET AS AT
10/31/2013

ASSETS

CURRENT ASSETS	
Cash	229,007
Investments	250,293
Accounts Receivable	16,303
Prepaid Expenses	6,647
Inter-Branch Account	(1,493)
Inventory	147,885
	<u>648,642</u>
FIXED ASSETS	14,418
	<u>663,060</u>

LIABILITIES

CURRENT LIABILITIES	
Accounts Payable	66,848
Wages Payable	29,587
MSP Payable	4,750
	<u>101,185</u>
DEFERRED REVENUE	<u>288,882</u>

FUND BALANCE

OPERATING FUND	
Balance at APR 01 13	195,080
Current Period Surplus (Deficit)	77,914
Balance at 10/31/2013	<u>272,993</u>
	<u>663,060</u>

	OPTIONS FOR SEXUAL HEALTH				
	#1 - CONSOLIDATED STATEMENT OF REVENUE & EXPENDITURES				
	FOR THE 7 MONTHS ENDED 10/31/2013				
	YTD	YTD		ANNUAL	LAST YEAR
	ACTUAL	BUDGET	VARIANCE	BUDGET	ACTUAL YTD
REVENUE					
PHSA Funding	533,759	539,546	(5,787)	924,936	534,212
MHS Sex Sense	140,332	140,000	332	240,200	140,182
United Way	34,950	36,667	(1,717)	50,000	35,618
Grants	15,072	36,750	(21,678)	63,000	10,111
Donations	19,010	20,902	(1,892)	35,832	9,140
Education Fees & Product Sales	82,066	91,394	(9,328)	161,700	64,055
Fundraising	3,210	2,392	818	20,700	1,022
Conference Fees & Sponsors	0	0	0	0	27,707
Gaming Direct Access	85,684	86,500	(816)	173,000	95,209
Interest	443	443	(0)	760	177
Misc	3,146	2,654	493	4,549	2,415
Clinic Sales	339,928	385,792	(45,864)	661,358	408,530
MSP &/or MSP Processing Revenue	7,085	11,025	(3,940)	18,900	11,843
	1,264,686	1,354,065	(89,379)	2,354,935	1,340,220
EXPENDITURES					
Projects	0	0	0	0	12,000
PHSA Pill Subsidy	2,500	2,500	0	5,000	2,500
Advertising	26,752	32,438	(5,685)	50,250	30,116
Audit & Legal	7,268	10,817	(3,549)	17,900	9,979
Bank & Service Charges	3,846	4,626	(780)	7,930	4,375
Board Meetings	2,912	4,632	(1,720)	7,940	1,067
Annual Board Meeting	3,168	8,000	(4,832)	8,000	3,497
Board Retreat	2,438	7,000	(4,562)	7,000	6,872
Board Awards	0	3,500	(3,500)	7,000	0
Clinical Supplies and Products	201,815	257,978	(56,163)	442,248	266,195
Computer Supplies, Web Site, Main	1,324	4,142	(2,818)	7,100	1,443
Computer Software	4,793	4,375	418	7,500	3,949
Depreciation	1,787	2,803	(1,016)	5,520	3,105
Education Program Expense	13,105	13,833	(728)	21,570	11,682
Equipment & Furniture	394	0	394	0	530
Equipment Maintenance & Lease	10,566	7,240	3,326	12,240	7,762
Fundraising	1,295	420	875	10,225	0
Insurance	7,202	7,000	202	12,000	7,201
Memberships and Dues	499	992	(493)	1,700	1,163
Newsletter	878	400	478	500	0
Office & General	8,622	11,871	(3,249)	20,350	10,714
Outreach, Community Relations	2,077	8,040	(5,963)	12,925	1,041
Pill Subsidy to Clients	90	0	90	0	425
Postage & Delivery	9,316	9,541	(225)	16,356	9,370
Printing	1,323	1,750	(427)	3,000	0
Professional Dev't & Conference	8,245	14,729	(6,485)	25,250	43,289
Recognition & Rewards	0	583	(583)	1,000	0
Rent & Utilities	63,295	66,089	(2,794)	114,900	67,312
Repairs & Maintenance	544	1,400	(856)	2,400	343
Resource Centre	82	233	(151)	400	31
Security	265	0	265	350	0
Telephone	11,748	14,525	(2,777)	24,900	13,943
Travel	4,092	5,005	(913)	8,580	4,095
Volunteer	831	817	14	7,525	1,514
Wages & Benefits	737,862	824,422	(86,560)	1,409,482	772,833
Contract Services	28,987	25,820	3,167	51,720	386
Group Insurance & WCB	16,854	14,000	2,854	24,000	12,414
	1,186,772	1,371,519	(184,747)	2,354,761	1,311,146
NET SURPLUS (DEFICIT) FOR THE	77,914	(17,454)	95,368	174	29,073

OPTIONS FOR SEXUAL HEALTH
CONSOLIDATED BUDGET
April 2014 to March 2015

REVENUE

PHSA Funding	924,934
MHS Sex Sense	240,200
BCIT	3,800
United Way	50,000
Grants	50,000
Donations	37,000
Education Fees & Product Sales	143,900
Fundraising	20,000
Conference Fees & Sponsors	40,000
Gaming	173,000
Interest	800
FHA	4,549
Clinic Sales	600,000
Services & MSP Processing Revenue	18,000
	<u>2,306,183</u>

EXPENDITURES

PHSA Pill Subsidy	5,000
Advertising	50,250
Audit & Legal	17,900
Bank Charges	7,930
Board Meetings	7,940
Board Awards	7,000
Annual General Meeting	8,000
Board Retreat	7,000
Clinical Supplies and Products	401,217
Computer Supplies, Web Site Maintenance	10,000
Computer Software	7,500
Depreciation	5,520
Education Program Expense	21,570
Equipment Maintenance & Lease	20,240
Fundraising	13,000
Insurance	12,000
Memberships and Dues	1,700
Newsletter	500
Office & General	20,350
Outreach, Community Relations	2,000
Postage & Delivery	16,356
Printing	3,000
Professional Dev't & Conference	55,000
Recognition & Rewards	1,000
Rent & Utilities	114,900
Repairs & Maintenance	2,400
Resource Centre	400
Security	850
Telephone	20,000
Travel	8,580
Volunteer	7,525
Wages & Benefits	1,355,549
Contract Services	64,800
Group Insurance & WCB	29,000
	<u>2,305,976</u>

NET SURPLUS (DEFICIT) FOR THE PERIOD	<u>207</u>
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**Options for Sexual Health
Nanaimo
APRIL 2014 - MARCH 2015 BUDGET**

REVENUES

Net Surplus (Deficit) from Clinics	23,240
United Way	0
Grants	0
Donations/Memberships	1,000
Fund Raising	0
Interest	0
	<u>24,240</u>

EXPENDITURES

Equipment Maintenance & Lease	250
Office & General	800
Education Travel	0
Postage & Delivery	100
Promotion & Publicity/Outreach	400
Rent & Utilities	18,600
Telephone/Internet	2,800
Volunteer	250
Wages & Benefits (Outreach)	0
	<u>23,200</u>

NET SURPLUS (DEFICIT)	<u><u>1,040</u></u>
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Opt Nanaimo Clinic
APRIL 2014 - MARCH 2015 BUDGET

REVENUES

Medical Supply Sales	58,000
Clinic Services (no MSP)	500
PHSA Funding	98,000
	<u>156,500</u>

EXPENDITURES

Clinic supplies	2,200
Medical Supplies	33,060
Travel - clinic	
Wages and Benefits	98,000
	<u>133,260</u>
NET SURPLUS (DEFICIT)	<u><u>23,240</u></u>

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

Name of Organization: Vancouver Island Military Museum

Grant No. RPTE-27

Criteria:	Meets Criteria:		Statement of Purpose: All buildings and properties that receive a PTE must be reviewed every three years to ensure that they continue to meet the specific criteria set out in their applicable category.
	Yes	No	
➤ the property <u>must</u> be recommended for a Permissive Tax Exemption in the following year; and			
➤ 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;			
➤ the organization can demonstrate a financial need;			
➤ must adhere to all of the City of Nanaimo's bylaws and policies.			
Amount Requested:	\$		Amount Recommended:
Grant Awarded:	Yes	No	
			\$
Discussion:			
<hr/>			
<hr/>			
Notes:			
<hr/>			
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CITY OF NANAIMO APPLICATION FOR PERMISSIVE TAX EXEMPTION RENEWAL

Office Use

RPT-27

ORGANIZATION: <i>VANCOUVER ISLAND MILITARY MUSEUM</i>		DATE: <i>6 NOV 2013</i>	
ADDRESS: <i>100 CAMERON ROAD</i>		PRESIDENT: <i>ROGER BIRD</i>	
<i>NANAIMO, BC</i>		SENIOR STAFF MEMBER: <i>BRIAN McFADDEN</i>	
<i>M9R 0C8</i>		POSITION: <i>VICE PRESIDENT</i>	
		CONTACT:	
TELEPHONE: <i>250-753-3814</i>		TELEPHONE: <i>250-753-3814</i>	
OVERVIEW OF YOUR ORGANIZATION'S PROGRAMS AND SERVICES OFFERED IN THE COMMUNITY:			
GEOGRAPHIC AREA SERVED BY THE ORGANIZATION: <i>NANAIMO & DISTRICT & VANCOUVER ISLAND</i>			
NO. OF FULL TIME STAFF: <i>NONE</i>		NO. OF PART TIME STAFF: <i>NONE (10 VOLUNTEERS) (AS DIRECTORS)</i>	
NO. OF COMMUNITY VOLUNTEERS: <i>50</i>		NO. OF VOLUNTEER HOURS PER YEAR: <i>52 (150 + 50 = 200) = 10,400</i>	
NO. OF MEMBERS: <i>-</i>		MEMBERSHIP FEE: <i>NONE</i>	
CLIENTS SERVED, LAST YEAR: <i>(MUSEUM OPENED) 600 28 SEP 2012</i>		CLIENTS SERVED, THIS YEAR (PROJECTED): <i>3,520</i>	
B.C. SOCIETY ACT REG. NO.: <i>S-0020906</i>		REVENUE CANADA CHARITABLE REG. NO.: <i>12972-2260-RR0001</i>	
CURRENT BUDGET:		LEGAL DESCRIPTION OF PROPERTY: <i>NANAIMO PLAN DISTRICT 8779 LOT 8, SECTION 1 CENTENNIAL MUSEUM PIPER PARK 100 CAMERON RD, NANAIMO BC</i>	
INCOME <i>52,000</i>		TAX FOLIO NUMBER: <i>85093.003</i>	
EXPENSES: <i>30,000</i>			
NEXT YEAR PROJECTED:			
INCOME: <i>58,000</i>		CURRENT YEAR TAXES (IF KNOWN):	
EXPENSES: <i>55,000</i>			
SIGNATURE: <i>Bird</i>		TITLE/POSITION: <i>President</i>	
		DATE: <i>27 Nov 13</i>	

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



VANCOUVER ISLAND MILITARY MUSEUM

COME SEE • COME LEARN • COME EXPERIENCE HISTORY

27 November 2013

Ms Diane Hiscock
Staff Liaison, Grants Advisory Committee
455 Wallace Street
Nanaimo, BC V9R 5J6

HONOURARY PATRON

His Honour
The Honourable Steven L. Point, O.B.C.
Lieutenant Governor of British Columbia

HONOURARY PAST PATRONS

The Honourable
Iona Campagnolo
P.C., C.M., O.B.C.

The Hon. David C. Lam
C.V.O., C.M., K. St. J., O.B.C.,
B.C., (Econ.), M.B.A., LL.D.,
D. Mil Sc., D.H.L., D.H.

Col. The Hon. Robert G. Rogers
O.C., K. St. J., O.B.C., LL.D.,
D.Sc.M., C.D.

Brig. The Hon. H.P. Bell-Irving
O.C., D.S.O., O.B.E., K. St. J.
O.B.C., E.D., C.D.

HONOURARY PRESIDENT

Cdr. (Ret) Evan Petley-Jones CD

Re: Folio 85093.003 2 & 3 - 100 Cameron Road

Dear Ms Hiscock:

As requested, please find enclosed the completed **Application For Permissive Tax Exemption Renewal** for the Vancouver Island Military Museum at Pipers Park, 100 Cameron Road.

I trust that all is in order and please contact me should additional information is required.

Sincerely,

Roger Bird
President

CITY OF NANAIMO GRANT QUESTIONNAIRE

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

TO ACT AS A CHARITY BENEFITING ALL CITIZENS OF VANCOUVER ISLAND
IN PARTICULAR, AND CANADIANS IN GENERAL BY PRESERVING THE MILITARY HERITAGE
OF VANCOUVER ISLAND; THEREBY ADDING TO THE KNOWLEDGE AND UNDERSTANDING
OF THE PEOPLE OF CANADA.

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

TO CONTINUE TO STIMULATE INTEREST IN CANADIAN MILITARY HISTORY,
BY DEMONSTRATING THROUGH VARIOUS EXHIBITS & DISPLAYS THE ROLE
PLAYING BY THE CANADIAN NAVY, ARMY, AIR FORCE, RCMP & MERCHANT
NAVY IN WORLD CONFLICTS. ALSO THE CONSTRUCTION OF A VETERANS' WALL
OF HONOUR DISPLAY ON THE EXTERIOR OF THE BUILDING.

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

TO FOCUS ON STRONG LEADERSHIP & RESPONSIBLE MANAGEMENT, WHICH, ON A
CONTINUING BASIS, ENCOMPASSES STRATEGIC PLANNING, ANNUAL BUSINESS PLANNING,
ACHIEVABLE PROJECTS, FISCAL RESPONSIBILITY, AND SUCCESSION.

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

THE SOCIETY'S GOALS ARE BEST ACHIEVED THROUGH THE ACTIVE PARTICIPATION
OF CITIZENS THROUGHOUT THE NANAIMO & VANCOUVER ISLAND AREA. THUS, THE SOCIETY
ACCEPTS VOLUNTEERS INVOLVED IN ALL ITS PROGRAMS & ACTIVITIES; ENCOURAGES
TEAMWORK AMONG STAFF & VOLUNTEERS, WHO ARE PARTNERS IN IMPLEMENTING
THE SOCIETY'S AIMS & PROGRAMS.

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

BC GAMING GRANT (CULTURAL/MUSEUMS) \$36,000

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.

FEES ARE APPLICABLE WHEN ORGANIZED TOURS OR LECTURES ARE CARRIED OUT BY MUSEUM STAFF. THE FEES ARE DETERMINED BY THE BOARD OF DIRECTORS, THERE ARE NO FEES FOR TOURS OR LECTURES FOR VETERANS' GROUPS.

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.

TO PROVIDE FACILITIES FOR ACCOMMODATION & DISPLAY. COLLECT MONIES RECEIVED & INVEST FUNDS AS APPLICABLE, THE INCOME FROM WHICH IS TO BE USED FOR THE BENEFIT OF THE SOCIETY AND ITS MEMBERS. THE AIM IS TO STIMULATE INTEREST IN CANADIAN MILITARY HISTORY WITH EMPHASIS ON VANCOUVER ISLAND.

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

ALL INCOME IS \$, WILL BE USED FOR THE OPERATION OF THE MUSEUM. INCOME RAISED FROM FUNDRAISING WILL BE USED FOR SPECIAL PROJECTS.

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 MUSEUM OPERATION DEPENDS ON MONIES RAISED,
DONATED AND GAMING GRANT (BC). THE PAYING OF
CITY TAXES WOULD HAVE AN ^(NEGATIVE) IMPACT ON THE MUSEUM
BEING OPEN TO THE PUBLIC (6 DAYS A WEEK). THE MORE
EXPENSES PAID, THE LESS WE HAVE TO RUN THE MUSEUM.

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

THROUGH OUR WEBSITE, ADVERTISING AND
LITERATURE PROMOTIONS. I.E. "SUPPORTED
IN PART BY THE CITY OF NANAIMO".

CITY OF NANAIMO

APPLICATION FOR PERMISSIVE TAX EXEMPTION

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

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

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

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

The following attachments are also required for consideration:

1. Copy of most recent Society Act Annual Report (Form 11)
- ✓ 2. Most recent Audited Financial Statement (or year-end financial statements)
- ✓ 3. Year-to-date Financial Statements
4. Current Year Budget (income and expenditure) or Year-to-Date Statement
- ✓ 5. Proposed Next Year's Budget (NOT COMPLETED)
6. List of Directors (LIST WITH SOCIETY ACT ANNUAL REPORT)

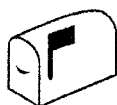
2013 Annual Report
Incorporation Number: S-0020906

VANCOUVER ISLAND MILITARY MUSEUM
100 CAMERON RD
NANAIMO BC V9R 0C8

FILE ONLINE NOW



To file your BC Society Annual Report immediately, go to:
www.bcregistryservices.gov.bc.ca
and use **ACCESS CODE: 125928010.**



Complete this section if submitting by mail.

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

PLEASE PRINT CLEARLY.

1. Annual General Meeting Date

Date your Annual General Meeting was held: 2013/01/04
(YYYY/MM/DD)

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

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

Physical Address Required. (Post Office Box alone will not be accepted.) **Mailing Address** (If different from physical address)

100 CAMERON RD, NANAIMO BC V9R 0C8

100 CAMERON RD, NANAIMO BC V9R 0C8

Enter new physical address if it has changed.

Enter new mailing address if it has changed.

3. Society Email Address

oic@vimms.ca

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

OFFICE USE ONLY



4. Society Directors

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

Last Name	First Name	Residential Address (Must be a physical address)	Postal Code
Bird	Roger	5937 RALSTON DRIVE, NANAIMO BC	V9T 5X2
Buch	Gordon H.	112 - 6310 MCROBB AVE, NANAIMO BC	V9V 1W8
Harris	Phil A.	3140 SMUGGLERS HILL, NANAIMO BC	V9T 1H8
Mcfadden	W. Brian	6142 GREENWOOD PLACE, NANAIMO BC	V9V 1K6
Murphy	Pat	124 - 6325 METRAL DR, NANAIMO BC	V9T 2L9
Patterson	Sheridan L.	1927 RICHARDSON RD., NANAIMO BC	V9X 1C2
Swanson	Gordon	1572 SEABIRD ROAD, LADYSMITH BC	V8G 1L3
Ziebart	Jack	1334 SHERWOOD, NANAIMO BC	V9T 1G5



5. Signature



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

2013/11/27
Date Signed (YYYY/MM/DD)

6. Return Form and Fee to BC Registry Services

Mailing Address:

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

Physical Address:

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

Questions? Call 1 877 526-1526

Need help completing this form? Go to www.bcregistryservices.gov.bc.ca for further instructions.

Please make cheque payable to Minister of Finance. Write your incorporation number S-0020906 on the cheque.

☒ Checklist if Submitting by Mail:

☒ \$25.00 Annual Report filing fee included.

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

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

☒ Form signed.

VANCOUVER ISLAND MILITARY MUSEUM
(Incorporated under the Society Act of British Columbia)
FINANCIAL STATEMENTS
(UNAUDITED)
FOR THE YEAR ENDED MARCH 31, 2013

Prepared by:
MacRob Enterprises Ltd.
1355 Artesian Court
Victoria, BC V9B 0L9
Telephone (250) 298-7534

VANCOUVER ISLAND MILITARY MUSEUM
(Incorporated under the Society Act of British Columbia)

FINANCIAL STATEMENTS

MARCH 31, 2013

CONTENTS

	Page
Notice to Readers	1
Balance Sheet	2
Statement of Surplus	3
Statement of Operating Revenues and Expenditures	4
Notes to Financial Statements	5 - 7

Prepared by:
MacRob Enterprises Ltd.
1355 Artesian Court
Victoria, BC V9B 0L9
Telephone (250)298-7534

MACROB ENTERPRISES LTD.

1355 Artesian Court
Victoria, BC
V9B 0L9
Telephone (250)298-7534

April 20, 2013

To the Directors of
Vancouver Island Military Museum

NOTICE TO READERS

I have compiled the accompanying balance sheet of Vancouver Island Military Museum as at March 31, 2013 and the statements of surplus and operating revenues and expenditures for the year then ended from the information supplied to me by the society.

I have not audited, reviewed or otherwise attempted to verify the accuracy or completeness of such information. Nothing, however, has come to my attention that leads me to believe that these financial statements are not, in all material respects, in accordance with generally accepted accounting principles.

W. A. MacDonald

MacRob Enterprises Ltd.
Accounting Services
Victoria, BC

VANCOUVER ISLAND MILITARY MUSEUM
BALANCE SHEET
(Unaudited)
AS AT MARCH 31, 2013

ASSETS

	2013	2012
	\$	\$
CURRENT ASSETS		
Cash	23,418	17,581
Building and acquisitions fund	33,344	38,066
Accounts receivable	1,638	2,643
	-----	-----
	58,400	58,290
 CAPITAL ASSETS (Note 3)	 251,723	 198,451
	-----	-----
	310,123	256,741
	=====	=====

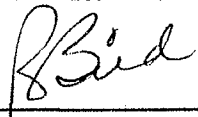
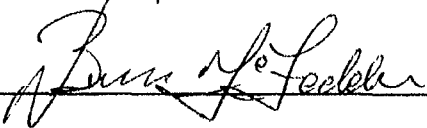
LIABILITIES

CURRENT LIABILITIES		
Accounts payable	11,961	12,796

SURPLUSES

CAPITAL	225,663	214,428
OPERATING	47,499	4,517
RESTRICTED	25,000	25,000
	-----	-----
	310,123	256,741
	=====	=====

APPROVED BY THE DIRECTORS


 _____ DIRECTOR

 _____ DIRECTOR

See notes to financial statements

VANCOUVER ISLAND MILITARY MUSEUM
STATEMENT OF SURPLUS
(UNAUDITED)
FOR THE YEAR ENDED MARCH 31, 2013

CAPITAL SURPLUS

	2013	2012
	\$	\$
BALANCE AT BEGINNING OF YEAR	214,428	211,080
CONTRIBUTIONS FROM OPERATING FUND	11,235	3,348
	-----	-----
BALANCE AT END OF YEAR	225,663	214,428
	=====	=====

OPERATING SURPLUS

BALANCE AT BEGINNING OF YEAR	4,517	(14,855)
CONTRIBUTIONS FROM RESTRICTED FUNDS	-	50,000
EXCESS OF REVENUES OVER EXPENDITURES	42,982	(30,628)
	-----	-----
BALANCE AT END OF YEAR	47,499	4,517
	=====	=====

RESTRICTED FUNDS

BALANCE AT BEGINNING OF YEAR	25,000	75,000
CONTRIBUTIONS TO OPERATING FUND	-	50,000
	-----	-----
BALANCE AT END OF YEAR	25,000	25,000
	=====	=====

See notes to financial statements

VANCOUVER ISLAND MILITARY MUSEUM
STATEMENT OF OPERATING REVENUES AND EXPENDITURES
(UNAUDITED)
FOR THE YEAR ENDED MARCH 31, 2013

	2013	2012
	\$	\$
REVENUES (note 4)	140,629	58,046
	-----	-----
EXPENDITURES		
Accounting and legal	206	254
Acquisitions and display material	13,101	-
Advertising & promotion	4,732	4,531
Bank charges	653	240
Consulting & research	-	332
Fees, dues and licences	475	824
Insurance	1,672	1,672
Loss due to re-evaluation of assets	-	10,696
Office	2,241	1,592
Programs	-	1,181
Relocation expenses	30	10,659
Rent and storage	43,797	41,258
Repairs and maintenance	1,862	1,423
Security	665	551
Supplies & small tools	4,351	2,373
Telephone	855	828
Travel & meals	237	308
Trophies and awards	300	88
Volunteer appreciation	3,297	3,648
Website & internet	1,619	667
Workshop materials	6,319	2,201
	-----	-----
	86,412	85,326
	-----	-----
OPERATING SURPLUS (DEFICIT)	54,217	(27,280)
CONTRIBUTIONS TO CAPITAL SURPLUS	11,235	3,348
CONTRIBUTIONS FROM RESTRICTED FUNDS	-	50,000
	-----	-----
EXCESS OF REVENUES OVER EXPENDITURES	42,982	19,372
	=====	=====

See notes to financial statements

VANCOUVER ISLAND MILITARY MUSEUM
NOTES TO THE FINANCIAL STATEMENTS
(UNAUDITED)
FOR THE YEAR ENDED MARCH 31, 2013

1. PURPOSE OF THE ORGANIZATION

The Vancouver Island Military Museum is incorporated under the Society Act of British Columbia as a not-for-profit organization and is a registered charity under the Income Tax Act. The Society operates a Military Museum in Nanaimo, B.C.

2. SIGNIFICANT ACCOUNTING POLICIES

(a) Capital Assets

Capital assets are recorded at cost or at fair market value at time of donation if a donation receipt is issued. Capital assets are not amortized.

(b) Revenue Recognition

The Vancouver Island Military Museum follows the deferral method of accounting for contributions. Restricted contributions are recognized as revenue in the year in which the related expenses are incurred. Unrestricted contributions are recognized when received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assumed.

Donated goods and services are recorded at their fair market value at the time of donation, only if a donation receipt is issued.

(c) Financial Instruments

The society's financial instruments consist of cash, accounts receivable and accounts payable. 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.

VANCOUVER ISLAND MILITARY MUSEUM
NOTES TO THE FINANCIAL STATEMENTS
(Unaudited)
FOR THE YEAR ENDED MARCH 31, 2013

3. CAPITAL ASSETS	2013	2012
Museum acquisitions	\$ 166,245	\$ 150,450
Museum equipment	2,395	2,395
Work shop equipment	2,615	2,615
Leasehold improvements	66,258	34,481
Computer hardware	1,621	952
Office equipment	4,008	3,044
Display equipment	5,011	3,767
Security system	3,570	747
	-----	-----
	\$ 251,723	\$ 198,451
	=====	=====

Due to the age of the equipment a re-evaluation was done to reflect more of a fair market value.

4. REVENUES

Donations from individuals	\$ 29,680	\$ 6,871
Donations from organizations	45,109	7,646
Admission fees	1,234	-
Gaming revenue	40,000	30,000
Donation box	5,209	5,314
Donations of goods	11,235	3,348
Workshop revenue	6,434	3,029
Sale of artifacts	1,450	980
Interest revenue	278	858
	-----	-----
	\$ 140,629	\$ 58,046
	=====	=====

Donations of goods include military uniforms, weapons, medals and office equipment with a combined value of \$11,235.

5. STATEMENT OF CASH FLOW

A statement of changes in financial position was not prepared as it was not considered necessary to the fair presentation given the extent of investing and financing activities.

VANCOUVER ISLAND MILITARY MUSEUM
NOTES TO THE FINANCIAL STATEMENTS
(Unaudited)
FOR THE YEAR ENDED MARCH 31, 2013

7. SPECIAL RESOLUTION

A special resolution was passed by the Directors in 2006 to set up a \$25,000 restricted fund to be used for the possible relocation of the Vancouver Island Military Museum in the event that Shape Property Management Corp. terminate the lease or for future expansion.

A special resolution was passed by the Directors in 2008 to add \$50,000 to the restricted fund from a bequest made to the Vancouver Island Military Museum Society. This restricted fund was to be used only for a new museum relocation or construction.

Shape Property Management Corp. terminated the lease effective January 1, 2012. A search for a suitable location was made and with the cooperation of the City of Nanaimo the Vancouver Military Museum relocated to the Centennial Building at 100 Cameron Road.

The museum reopened to the public in July, 2012 after renovations were completed.

The restricted funds were used for the relocation and renovation expenses as was originally intended.

VANCOUVER ISLAND MILITARY MUSEUMBalance Sheet As at ~~20/09/2013~~ 28/09/2013**ASSETS****CURRENT ASSETS**

Bank Of Nova Scotia	6,587.24	
Gaming Account - Scotiabank	30,763.35	
Cash Float	<u>100.00</u>	
Cash: Total		37,450.59
ING - Building & Acquisitions Fund		<u>33,484.16</u>
TOTAL CURRENT ASSETS		<u>70,934.75</u>

FIXED ASSETS

Museum Acquisitions	166,245.08	
Museum Equipment	2,394.43	
Work Shop Equipment	2,615.09	
Leasehold Improvements	66,258.13	
Computer Hardware	1,621.28	
Office Equipment	4,007.44	
Display Equipment	5,651.66	
Security System	<u>3,570.50</u>	
TOTAL FIXED ASSETS		<u>252,363.61</u>

TOTAL ASSETS	<u>323,298.36</u>
---------------------	-------------------

LIABILITIES**CURRENT LIABILITIES**

Visa Payable	1,793.98	
Receiver General Payable	0.00	
GST 50% Fed. Portion Charged	<u>-361.83</u>	
GST Owing(Refund)		<u>-361.83</u>
TOTAL CURRENT LIABILITIES		<u>1,432.15</u>

TOTAL LIABILITIES	<u>1,432.15</u>
--------------------------	-----------------

EQUITY**SURPLUSES**

Capital	225,663.29	
Operating	47,498.85	
Restricted	25,000.00	
Surplus	<u>23,704.07</u>	
TOTAL EARNINGS		<u>321,866.21</u>

TOTAL EQUITY	<u>321,866.21</u>
---------------------	-------------------

LIABILITIES AND EQUITY	<u>323,298.36</u>
-------------------------------	-------------------

VANCOUVER ISLAND MILITARY MUSEUM
Comparative Income Statement

	Actual 01/09/2013 to 28 09/2013	Actual 01/04/2013 to 28 09/2013
REVENUE		
REVENUE		
Donations from individuals	0.00	509.00
Donations from organizations	1,393.08	3,393.08
Admission Fees	375.00	2,461.70
Gaming	0.00	36,000.00
Gift Shop Sales	45.00	300.00
Donation Box	359.92	3,161.08
Workshop Revenue	430.00	4,275.24
Sale of Artifacts	0.00	700.00
Other Revenue	0.00	140.00
TOTAL REVENUE	2,603.00	50,940.10
TOTAL REVENUE	2,603.00	50,940.10
EXPENSE		
EXPENSES		
Acquisitions & Display Material	140.83	2,247.40
Advertising	1,999.99	5,551.60
Promotion	0.00	72.21
Total Advertising & Promotion	1,999.99	5,623.81
Bank Charges	0.00	102.42
Interac Fees	2.00	406.16
Delivery/Freight/Postage	14.53	415.57
Fees, Dues And Licences	100.00	260.00
Insurance	0.00	750.00
Internet	65.95	456.66
Membership Services	0.00	210.00
Meals	39.02	39.02
Office	179.14	682.90
Products for Resale	0.00	122.75
Rent & Utilities	0.00	10,500.00
Total Rent & Storage	0.00	10,500.00
Repairs & Maintenance - General	155.20	700.02
Total Repairs & Maintenance	155.20	700.02
Total Research	0.00	0.00
Resource Library	0.00	88.84
Security	162.82	325.64
Supplies - Museum	98.33	1,158.94
Telephone	74.67	418.34
Travel	0.00	53.34
Volunteer Appreciation	0.00	751.64
Workshop - Framing supplies	99.55	402.16
Workshop - Medals & Ribbon	0.00	1,102.12
Workshop - Supplies	10.95	418.30
Total Workshop Expenses	110.50	1,922.58
Total Wages & Benefits	0.00	0.00
TOTAL EXPENSES	3,142.98	27,236.03
TOTAL EXPENSE	3,142.98	27,236.03
NET INCOME	-539.98	23,704.07

VANCOUVER ISLAND MILITARY MUSEUM
Comparative Income Statement

	Actual 01/09/2013 to 28 09/2013	Actual 01/04/2013 to 28 09/2013
REVENUE		
REVENUE		
Donations from individuals	0.00	509.00
Donations from organizations	1,393.08	3,393.08
Admission Fees	375.00	2,461.70
Gaming	0.00	36,000.00
Gift Shop Sales	45.00	300.00
Donation Box	359.92	3,161.08
Workshop Revenue	430.00	4,275.24
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Other Revenue	0.00	140.00
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EXPENSES		
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Advertising	1,999.99	5,551.60
Promotion	0.00	72.21
Total Advertising & Promotion	1,999.99	5,623.81
Bank Charges	0.00	102.42
Interac Fees	2.00	406.16
Delivery/Freight/Postage	14.53	415.57
Fees, Dues And Licences	100.00	260.00
Insurance	0.00	750.00
Internet	65.95	456.66
Membership Services	0.00	210.00
Meals	39.02	39.02
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Products for Resale	0.00	122.75
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Repairs & Maintenance - General	155.20	700.02
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Total Research	0.00	0.00
Resource Library	0.00	88.84
Security	162.82	325.64
Supplies - Museum	98.33	1,158.94
Telephone	74.67	418.34
Travel	0.00	53.34
Volunteer Appreciation	0.00	751.64
Workshop - Framing supplies	99.55	402.16
Workshop - Medals & Ribbon	0.00	1,102.12
Workshop - Supplies	10.95	418.30
Total Workshop Expenses	110.50	1,922.58
Total Wages & Benefits	0.00	0.00
TOTAL EXPENSES	3,142.98	27,236.03
TOTAL EXPENSE	3,142.98	27,236.03
NET INCOME	-539.98	23,704.07

VANCOUVER ISLAND MILITARY MUSEUM

VIMM Project Income Summary 01/04/2013 to 30/09/2013

28/09/2013

Revenue

Expense

4010	Donations from individuals	509.00	
4020	Donations from organizations	893.08	
4035	Admission Fees	2,461.70	
4045	Gift Shop Sales	300.00	
4050	Donation Box	3,161.08	
4065	Sale of Artifacts	700.00	
4070	Other Revenue	140.00	
5020	Acquisitions & Display Material		2,247.40
5025	Advertising		5,551.60
5027	Promotion		72.21
5030	Bank Charges		61.04
5031	Interac Fees		406.16
5062	Delivery/Freight/Postage		374.59
5067	Fees, Dues And Licences		260.00
5070	Insurance		750.00
5080	Internet		456.66
5090	Membership Services		210.00
5095	Meals		39.02
5100	Office		682.90
5110	Products for Resale		122.75
5140	Repairs & Maintenance - General		700.02
5155	Resource Library		88.84
5160	Security		325.64
5170	Supplies - Museum		1,158.94
5180	Telephone		418.34
5190	Travel		53.34
5215	Volunteer Appreciation		751.64
		8,164.86	14,731.09
	REVENUE minus EXPENSE	-6,566.23	

VANCOUVER ISLAND MILITARY MUSEUM

VIMM - Gaming Project Income Summary 01/04/2013 to 30/09/2013 28/09/2013

		Revenue	Expense
4020	Donations from organizations	2,500.00	
4040	Gaming	36,000.00	
5030	Bank Charges		41.38
5120	Rent & Utilities		10,500.00
		38,500.00	10,541.38
REVENUE minus EXPENSE		27,958.62	

VANCOUVER ISLAND MILITARY MUSEUMVIMM Workshop Project Income Summary 01/04/2013 to ~~30/09/2013~~ 28/09/2013

		Revenue	Expense
4060	Workshop Revenue	4,275.24	
5062	Delivery/Freight/Postage		40.98
5600	Workshop - Framing supplies		402.16
5620	Workshop - Medals & Ribbon		1,102.12
5660	Workshop - Supplies		418.30
		4,275.24	1,963.56
REVENUE minus EXPENSE		2,311.68	

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

Name of Organization: British Columbia Society for the Prevention of Cruelty to Animals, Nanaimo & District

Grant No. RPTE-28

Criteria:	Meets Criteria:		Statement of Purpose:
	Yes	No	
➤ the property <u>must</u> be recommended for a Permissive Tax Exemption in the following year; and			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.
➤ 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;			
➤ the organization can demonstrate a financial need;			
➤ must adhere to all of the City of Nanaimo's bylaws and policies.			
Amount Requested:	\$		Amount Recommended:
Grant Awarded:	Yes	No	
			\$

Discussion:

Notes:



CITY OF NANAIMO APPLICATION FOR PERMISSIVE TAX EXEMPTION RENEWAL

Office Use

RTE-28

ORGANIZATION: NANAIMO DISTRICT BCSPCA		DATE: NOV 20th 2013.	
ADDRESS: 2200 Labieux Road		PRESIDENT: Marylee Davies	
Nanaimo BC		SENIOR STAFF MEMBER: Leon Davis	
V9L 1S5		POSITION: Manager	
		CONTACT: ldavis@spca.bc.ca	
TELEPHONE: 250-758-0351		TELEPHONE: 250-618-2618	
OVERVIEW OF YOUR ORGANIZATION'S PROGRAMS AND SERVICES OFFERED IN THE COMMUNITY: Animal surrender services, sheltering, volunteer programs, adoption services, compassionate boarding, compassionate euthanasia, youth programs, cruelty investigations, social service volunteer programs, low income spay + neuter			
GEOGRAPHIC AREA SERVED BY THE ORGANIZATION: nanose reservation to Ladysmith shell beach reservation including Lantzville, cedar, Cassidy, Gabriola, Protection Island			
NO. OF FULL TIME STAFF: 4		NO. OF PART TIME STAFF: 4	
NO. OF COMMUNITY VOLUNTEERS: 100+		NO. OF VOLUNTEER HOURS PER YEAR: 3000+	
NO. OF MEMBERS: 300		MEMBERSHIP FEE: Adult \$25 Seniors \$15	
CLIENTS SERVED, LAST YEAR: 3300+		CLIENTS SERVED, THIS YEAR (PROJECTED): 3400	
B.C. SOCIETY ACT REG. NO.: N/A Prevention of Cruelty to animals act		REVENUE CANADA CHARITABLE REG. NO.: BN 11881 9036 RRono 1	
CURRENT BUDGET: \$735,274.00		LEGAL DESCRIPTION OF PROPERTY:	
INCOME: \$736,958.00			
EXPENSES: \$735,274.00		TAX FOLIO NUMBER:	
NEXT YEAR PROJECTED: \$750,634.00			
INCOME: \$736,958.00		CURRENT YEAR TAXES (IF KNOWN):	
EXPENSES: \$750,634.00			
SIGNATURE: LD Davis		TITLE/POSITION: Branch Manager	
		DATE: NOV 20 2013	
<p>NOTE: YOUR ORGANIZATION'S MOST RECENT AUDITED FINANCIAL STATEMENTS AND CURRENT FINANCIAL STATEMENTS MUST BE ATTACHED TO THE APPLICATION FORM (INCLUDING A BALANCE SHEET AND INCOME STATEMENT).</p>			

CITY OF NANAIMO GRANT QUESTIONNAIRE

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

Criminal Investigation and Enforcement, Emergency and Compassionate
Boarding, at risk youth volunteer program, Haven House based program,
Education programs, social service volunteer programs, low income
spay neuter services, Outreach, Surrender and adoption services

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

Our lease with the city expires
in April 2014 will see us concentrating on
a Capital Campaign to raise several Million dollars
for operating expenses at current location and
for the capital building project of a new location.

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

By our very nature we are in close contact with the
community and often attend public speaking engagements
for various organizations. We have a close relationship
with local media helping connect our work with the
community. We have an open door policy to all members of the
community.

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

Volunteers assist in many aspects of our operations
including animal care and shelter maintenance, Advocacy
humane education, fostering, event management

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

In 2013 we applied for and received
\$25,000 for Nanaimo's Community low income
spay and neuter fund. This was not a grant
for Nanaimo SPCA operational expenses

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.

In 2013 we applied for, and received a \$25,000 grant.
For Nanaimo's Community low income spay and
neuter fund (SNIP) This was not for operational
funding

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

Base fee for surrendering an owned pet - \$50
this covers the cost of processing (deworm, flea vaccines)
Stray animal fee \$10 per cat per day \$15 per dog per day
this equals approx 1 days care. We ask for a \$50
non mandatory donation for accessing SNIP, this goes back to
the deferred SNIP account.

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

All local donations are directed toward Nanaimo's
BCSPCA operations with a small allocation to support
our provincial office and direct mail campaigns

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

Deficits are made up by provincial reserve funds.
Surpluses are reinvested into existing programs or used
to cover previous deficits.

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

We hold multiple fundraisers each year and have
ongoing marketing campaigns. We charge fees for adoption and
surrender.

**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?

The shelter runs on donated funds. Revenue spent on taxes will directly affect funds available for animal care.

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

In all of our discussions with donors, volunteers and groups we speak about our facility and the fact that the city exempts us from taxes. This information is also included in our biweekly public information volunteer sessions.

BC Society for the Prevention of Cruelty to Animals

Statement of Operations

September				Year-to-date				2013 Annu
2012	Budget	2013		2013	Budget	2012	Budget	
316 - Nanaimo								
Revenues								
BB Adoption Fees								
925	7,672	11,311	10-4110-316	Adoption Fees	56,327	59,679	43,875	83,616
(145)	1,450	0	10-4111-316	Offsite Adoption Fees	1,035	13,050	9,972	17,400
0	0	58	10-4113-316	Special Event Adoption Fees	3,420	0	345	0
780	9,122	11,369			60,782	72,729	54,191	101,016
DD Sale of Merchandise								
230	440	0	10-4660-316	Sale of merchandise	91	3,960	253	5,280
0	10	0	10-4665-316	Sale of Hills Merchandise	0	90	0	120
0	0	0	10-4690-316	Sale Of Calendars	575	0	0	0
230	450	0		Total DD Sale of Merchandise	666	4,050	253	5,400
FF Service Fees								
0	500	1,345	10-4120-316	Service Fees	14,972	4,500	4,068	6,000
0	0	0	10-4130-316	Board & Pound Fees	0	0	615	0
0	500	1,345			14,972	4,500	4,683	6,000
CCC Provincial Fundraising - Direct Marketing								
431	517	830	10-4248-316	Donations Transferred from Biscuit Fund	9,576	4,650	4,881	6,200
10,555	10,700	10,883	10-4290-316	Donation-Distr. to Branches	94,311	96,300	94,573	128,400
10,986	11,217	11,713			103,886	100,950	99,455	134,600
EE Grants								
0	0	0	10-4390-316	Government Grants	25,000	0	0	0
0	0	0			25,000	0	0	0
GG Gaming and Lottery								
0	0	5,210	10-4620-316	Gaming B License	11,249	0	0	0
0	0	5,210			11,249	0	0	0
HH OTCs and Memberships								
0	0	25	10-4020-316	Branch Direct Mail	50	0	0	0
0	84	275	10-4030-316	Memberships	1,755	3,234	1,530	4,200
2,030	7,083	6,482	10-4040-316	General Donations	42,383	63,750	46,291	85,000
30	333	640	10-4041-316	Hills Matching	3,777	3,000	2,655	4,000
388	583	525	10-4045-316	Donation cans	6,013	5,250	5,509	7,000
6,000	0	0	10-4230-316	Major Giving	0	0	15,000	0
0	75	0	10-4260-316	Corporate Donations	0	675	0	900
0	0	0	10-4275-316	Donations -Employee Groups	184	0	0	0
8,448	8,159	7,947			54,162	75,909	70,985	101,100
PP Branch Fundraising								
1,000	1,340	95	10-4000-316	Third Party Fundraiser - Donations	21,269	12,060	4,677	16,000
450	0	709	10-4005-316	Third Party Fundraiser - Event Proceeds	11,412	0	6,766	0
55	2,328	2,020	10-4010-316	Branch Fund Raising - Donations	5,593	20,952	10,467	27,996
2,695	0	1,416	10-4015-316	Branch Fund Raising - Event Proceeds	24,127	0	21,044	0
0	40	0	10-4025-316	Kennel Sponsorships	500	360	0	500
4,200	3,708	4,239			62,902	33,372	42,954	44,496

BC Society for the Prevention of Cruelty to Animals

Statement of Operations

September							Year-to-date		2013 Annu	
2012	Budget	2013					2013	Budget	2012	Budget
			LL Walkathon							
9,877	14,250	8,954	10-4310-316	Walk-a-thon Donations			12,058	23,000	16,637	23,000
0	0	934	10-4315-316	Walk-a-thon misc revenue (non-receipt)			4,434	0	5,000	0
9,877	14,250	9,888					16,492	23,000	21,637	23,000
			QQ Legacies & Planned Giving							
7,733	6,141	6,141	10-4240-316	Legacies			228,462	228,463	215,179	311,346
7,733	6,141	6,141					228,462	228,463	215,179	311,346
			RR Financial Income							
0	0	0	10-4810-316	Bank Interest Income			1	0	1	0
11,363	2,500	7,835	10-4830-316	Dividend & Interest Income			19,677	7,500	25,690	10,000
11,363	2,500	7,835					19,678	7,500	25,691	10,000
			SS Other Income							
0	0	0	10-4755-316	Miscellaneous Income			0	0	229	0
0	0	0					0	0	229	0
53,618	56,046	65,688		Total revenue before allocation			598,251	550,473	535,256	736,958
			YY Provincial Support							
0	1	1	10-4990-316	Provincial Office Income Distribution			1	1	0	1
0	1	1					1	1	0	1
53,618	56,047	65,689		Total revenue			598,252	550,473	535,256	736,958
			Direct Operating Expenses							
			W Wages & Benefits							
5,078	5,585	5,410	10-8510-316	Salaries			51,776	50,817	50,559	67,576
14,225	18,513	16,820	10-8520-316	Wages – Non-Union, Hourly			163,619	165,466	146,980	222,236
19,303	24,098	22,230					215,394	216,283	197,539	289,813
			W2 Contractors							
7,385	0	0	10-8040-316	Contractors			0	0	7,385	0
7,385	0	0					0	0	7,385	0
			A Spay/Neuter							
5,049	5,958	12,143	10-6010-316	Spay/neuter expense			64,302	53,625	56,002	71,500
0	0	309	10-6030-316	Low-cost Spay/Neuter			309	0	0	0
5,049	5,958	12,451					64,611	53,625	56,002	71,500
			B Medical							
237	92	108	10-6110-316	Euthanasia Expenses			1,461	828	1,651	1,104
78	0	51	10-6120-316	Pathological Disposal			834	0	886	0
615	108	400	10-6130-316	Laboratory Expenses			7,025	972	4,472	1,296
2,551	1,558	2,583	10-6140-316	Medical Supplies			10,532	14,022	10,989	18,696
1,037	3,547	1,294	10-6150-316	Veterinary Services			27,993	31,925	24,208	42,566
0	382	0	10-6160-316	Veterinary Services – Emergency			470	3,440	220	4,586
220	17	401	10-6170-316	Vaccinations			2,557	153	2,261	204
4,738	5,704	4,837					50,872	51,339	44,687	68,452
			M1 Cost of Goods Sold							
0	450	0	10-7350-316	Cost of Merchandise Sold			0	4,050	3,384	5,400

BC Society for the Prevention of Cruelty to Animals

Statement of Operations

September			Year-to-date			
2012	Budget	2013	2013	Budget	2012	2013 Annu Budget
0	450	0	0	4,050	3,384	5,400
C Transport						
6	100	71	117	900	724	1,200
191	242	233	1,453	2,175	1,853	2,900
778	780	808	7,214	7,020	2,924	9,360
0	0	0	111	0	156	0
0	0	0	626	0	0	0
174	170	104	1,498	1,530	439	2,040
0	90	0	341	810	749	1,080
1,150	1,382	1,216	11,360	12,435	6,845	16,580
D Shelter & Pound						
0	0	0	100	0	0	0
0	63	65	1,374	567	0	756
178	667	302	1,249	6,003	1,949	8,004
1,452	806	1,793	10,365	7,257	12,803	9,676
0	42	0	0	378	0	504
0	33	0	484	297	738	396
1,630	1,611	2,160	13,573	14,502	15,490	19,336
E Premises						
183	250	0	1,678	2,250	1,709	3,000
479	500	488	4,438	4,500	3,603	6,000
718	450	757	8,790	5,400	8,036	7,500
633	333	700	6,039	2,997	5,872	3,996
2,013	1,533	1,946	20,945	15,147	19,220	20,496
G Communications						
559	512	716	5,872	4,610	4,958	6,147
74	75	65	189	675	215	900
89	100	96	914	900	890	1,200
722	687	876	6,974	6,185	6,063	8,247
H Office						
0	14	0	422	152	586	274
0	0	0	284	0	0	0
736	0	133	2,021	0	3,558	0
0	140	0	0	1,260	1,102	1,680
0	0	0	0	0	24	0
0	75	0	170	675	0	900
0	40	0	0	360	0	480
736	269	133	2,896	2,447	5,270	3,334
M2 Fundraising Expenses						
0	250	0	311	2,250	664	3,000
(125)	0	276	175	0	11	0
68	0	83	2,459	0	1,749	0
0	167	0	0	1,503	0	2,004
(57)	417	359	2,945	3,753	2,424	5,004
M3 Walkathon Expenses						

BC Society for the Prevention of Cruelty to Animals

Statement of Operations

September					Year-to-date		2013 Annu	
2012	Budget	2013			2013	Budget	2012	Budget
0	0	0	10-6340-316	Shelter Supplies	0	0	215	0
0	0	32	10-6730-316	Office Supplies	32	0	0	0
0	0	0	10-6765-316	Staff and Business Meetings	22	0	0	0
916	0	179	10-7285-316	Branch Fundraising Expenses	474	0	1,656	0
0	0	1,325	10-7350-316	Cost of Merchandise Sold	1,325	0	0	0
0	88	40	10-7370-316	Walkathon Expenses	66	513	0	552
0	0	0	10-7720-316	Advertising Expenses (non-fundraising)	0	0	34	0
916	88	1,576			1,919	513	1,905	552
Q Training								
0	0	0	10-7530-316	Training	353	0	0	0
0	0	0			353	0	0	0
R Directors' Governance								
0	26	0	10-7630-316	Community Council Meetings	146	234	173	312
0	26	0			146	234	173	312
S Public Awareness								
0	83	0	10-7720-316	Advertising Expenses (non-fundraising)	628	750	1,926	1,000
0	83	0			628	750	1,926	1,000
43,584	42,307	47,784		Total direct operating expenses before allocation	392,617	381,264	368,313	510,026
Y Provincial Office Expense Allocation								
3,952	4,116	4,116	10-9990-316	Admin Expense Allocation	42,436	42,436	38,320	56,037
662	716	716	10-9991-316	Community Relations and Volunteer Expense Alloca	8,624	8,624	8,380	13,125
2,500	2,786	2,786	10-9992-316	Regional Operations and Animal Behaviour Expense A	27,296	27,296	25,574	36,480
106	186	186	10-9993-316	Animal Health Expense Allocation	1,770	1,770	1,059	2,345
8,037	9,236	9,236	10-9994-316	CID Expense Allocation	80,838	80,838	72,262	107,599
621	599	599	10-9995-316	Humane Education Expense Allocation	7,185	7,185	7,287	9,661
15,878	17,638	17,638			168,150	168,150	152,882	225,248
59,461	59,945	65,422		Total direct operating expenses	560,767	549,414	521,195	735,274
(5,843)	(3,898)	267		Net Operating Surplus (Deficiency) Before Undemoted	37,485	1,060	14,061	1,685
Indirect Items								
X Amortization								
0	(4,017)	0	10-9720-316	Amortization - Buildings	0	0	0	0
0	(4,017)	0			0	0	0	0
U Interest and Bank Charges								
153	118	225	10-7930-316	Bank & Credit Card Charges	1,515	1,062	1,303	1,688
153	118	225		Total U Interest and Bank Charges	1,515	1,062	1,303	1,688
153	(3,899)	225		Total Indirect	1,515	1,062	1,303	1,688
(153)	3,899	(225)		Total	(1,515)	(1,062)	(1,303)	(1,688)
(5,996)	1	42		NET SURPLUS/(DEFICIT)	35,970	(2)	12,758	(3)

**BC SPCA Nanaimo
Budget
For Period Ending December-Fy2014**

DESCRIPTION	2010 Actual	2011 Actual	2012 Actual	2013 FORECAST	2012 Budget	2013 Budget	2014 Budget	Budget Delta
BB Adoption Fees	94,749	113,874	95,978	85,214	100,626	101,016	101,016	0
DD Sale of Merchandise	6,153	1,510	283	2,879	3,200	5,400	5,400	0
FF- Service Fees	5,382	5,055	6,498	14,897	10,800	6,000	6,000	0
CC - Provincial Fundraising	12,992	7,709	0	0	1,495	0	0	0
CCC Direct Marketing Revenue	126,096	137,595	142,081	136,006	129,895	134,600	134,600	0
EE Grants	0	19,641	0	25,000	0	0	0	0
GG Gaming and Lottery	0	0	0	1,775	0	0	0	0
HH - OTC's and Memberships	108,686	99,855	123,398	82,343	108,088	101,100	101,100	0
PP Branch Fundraising	39,605	51,062	61,172	72,317	38,500	44,496	44,496	0
LL Walkathon	22,504	18,545	23,307	22,358	25,000	23,000	23,000	0
QQ Legacies & Planned Giving	136,911	258,547	256,714	311,345	256,715	311,346	311,346	0
MM Youth Camp Fees	0	80	0	0	0	0	0	0
RR Financial Income	14,390	-6,985	33,032	16,843	18,000	10,000	10,000	0
SS Other Income	8	1,214	654	0	0	0	0	0
YY Provincial Office Support	186	0	0	1	0	1	1	0
Total Revenues	567,663	707,702	743,115	770,777	692,319	736,958	736,958	0
W Wages & Benefits	273,261	266,770	265,128	291,976	271,385	289,813	305,181	15,369
A Spay/Neuter	69,153	99,817	79,896	76,125	71,500	71,500	71,500	0
B Medical	60,322	59,724	64,443	66,221	68,452	68,452	68,452	0
M1 Cost of Goods Sold	6,928	7,534	3,384	2,250	0	5,400	5,400	0
C Transport	8,264	6,055	10,694	15,824	14,550	16,580	16,580	0
D Shelter & Pound	13,830	20,388	25,234	17,979	19,084	19,336	19,336	0
E Premises	29,050	24,107	25,114	26,176	20,496	20,496	20,496	0
G Communications	13,543	9,791	8,587	8,750	8,412	8,247	8,247	0
H Office	6,151	6,985	6,139	3,799	2,434	3,334	3,334	0
M2 Fundraising Exp	587	3,957	10,010	4,309	5,004	5,004	5,004	0
M3 Walkathon Expenses	5,394	0	0	188	552	552	552	0
Q Training	112	339	0	353	0	0	0	0
R Directors' Governance	115	78	173	276	1,212	312	312	0
S Public Awareness	1,506	1,493	2,096	870	1,000	1,000	1,000	0
Y Provincial Office Expense Allo	156,319	193,116	205,055	225,248	12,570	225,248	225,248	0
Total Direct Expenses less Inter-	644,535	700,164	705,952	740,343	496,651	735,274	750,643	15,369
Net Oper Surplus (Deficiency)	-76,872	7,539	37,163	30,434	195,668	1,685	-13,684	-15,369
X Amortization	292	0	0	-2,008	0	0	0	0
U Interest & Bank Charges	1,822	2,090	1,748	1,948	1,688	1,688	1,688	0
Total Indirect Expenses	2,114	2,090	1,748	-60	1,688	1,688	1,688	0
Net Surplus / (Deficit)	-78,986	5,448	35,415	30,494	193,980	-3	-15,372	-15,369
FTE FTE	0.00	0.00	0.00	2.75	6.60	6.60	6.60	0.00
Dog Adoptions	119	133	82	109	112	112	112	0
Puppy Adoptions	49	79	47	26	42	42	42	0
Cat Adoptions	255	289	269	245	246	246	246	0
Kitten Adoptions	287	341	291	252	300	300	300	0
Other Adoptions	53	73	28	72	80	80	80	0
Total Adoptions	763	915	717	704	780	780	780	0
Non Emergency Medical to Ado	77	65	89	91	82	82	82	0
Shelter Spay/Neuter per Adoptio	91	109	111	108	92	92	92	0

**British Columbia Society
for the Prevention of
Cruelty to Animals**

Financial Statements
**December 31, 2012, December 31, 2011
and January 1, 2011**
(in thousands of dollars)



April 20, 2013

Independent Auditor's Report

To the Members of British Columbia Society for the Prevention of Cruelty to Animals

We have audited the accompanying financial statements of the British Columbia Society for the Prevention of Cruelty to Animals (the "Society"), which comprise the statements of financial position as at December 31, 2012 and December 31, 2011 and January 1, 2011 and the statements of changes in net assets, operations and cash flows for the years ended December 31, 2012 and December 31, 2011, and the related notes, which comprise a summary of significant accounting policies and other explanatory information.

Management's responsibility for the financial statements

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

Auditor's responsibility

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

*PricewaterhouseCoopers LLP
PricewaterhouseCoopers Place, 250 Howe Street, Suite 700, Vancouver, British Columbia, Canada V6C 3S7
T: +1 604 806 7000, F: +1 604 806 7806*

"PwC" refers to PricewaterhouseCoopers LLP, an Ontario limited liability partnership.

**Basis for qualified opinion**

In common with many not-for-profit organizations, the Society derives revenues from donations and fundraising, the completeness of which is not susceptible of satisfactory audit verification. Accordingly, verification of these revenues was limited to the amounts recorded in the records of the Society. Therefore, we were not able to determine whether any adjustments might be necessary to donation and fundraising revenue, net operating surplus (deficiency) and cash flows from operating activities for the years ended December 31, 2012 and December 31, 2011, and current assets and net assets as at December 31, 2012 and December 31, 2011 and January 1, 2011.

In addition, the Society is unable to provide adequate information with respect to the historical costs of certain property, buildings and equipment that were acquired prior to January 1, 2003 (the "2003 property, buildings and equipment"). Without this information, we were unable to satisfy ourselves as to the accuracy of the 2003 property, buildings and equipment with a net book value of \$4,285,758 as of December 31, 2012 (\$4,817,914 - December 31, 2011 and \$5,350,070 - January 1, 2011). As a result, we were unable to determine whether any adjustments might be necessary to property, buildings and equipment and net assets as of December 31, 2012 and December 31, 2011 and January 1, 2011 and the amortization of property, buildings and equipment and net operating surplus (deficiency) for the years ended December 31, 2012 and December 31, 2011.

Qualified opinion

In our opinion, except for the possible effects of the matters described in the basis for qualified opinion paragraphs, the financial statements present fairly, in all material respects, the financial position of the Society as at December 31, 2012 and December 31, 2011 and January 1, 2011 and the results of its operations and its cash flows for the years ended December 31, 2012 and December 31, 2011 in accordance with Canadian accounting standards for not-for-profit organizations.


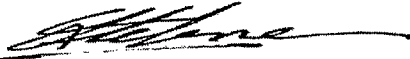
PricewaterhouseCoopers LLP

Chartered Accountants

British Columbia Society for the Prevention of Cruelty to Animals

Statements of Financial Position

(in thousands of dollars)

	December 31, 2012 \$	December 31, 2011 \$	January 1, 2011 \$
Assets			
Current assets			
Cash	451	430	344
Unrestricted investments (note 4)	6,215	3,230	3,495
Accounts receivable	783	747	1,360
Prepaid expenses	132	132	88
Supplies	307	220	217
	<u>7,888</u>	<u>4,759</u>	<u>5,504</u>
Property, buildings and equipment (Schedule A)	12,451	11,637	10,575
Charitable remainder trusts and life insurance policies (note 7)	602	602	562
Restricted investments (note 4)	11,136	11,862	10,478
	<u>32,077</u>	<u>28,860</u>	<u>27,119</u>
Liabilities			
Current liabilities			
Bank indebtedness (note 5)	551	442	142
Accounts payable and accrued liabilities (note 6)	2,548	2,182	2,274
	<u>3,099</u>	<u>2,624</u>	<u>2,416</u>
Long-term liability	-	66	132
Deferred contributions (note 7)	10,415	11,187	9,533
Deferred capital contributions (note 8)	4,673	3,361	3,279
Post-employment benefits payable (Schedule B)	945	905	893
	<u>19,132</u>	<u>18,143</u>	<u>16,253</u>
Net Assets			
Endowments (note 9)	1,323	1,276	1,276
Operations	11,622	9,441	8,427
Internally restricted (note 10)	-	-	1,163
	<u>12,945</u>	<u>10,717</u>	<u>10,866</u>
	<u>32,077</u>	<u>28,860</u>	<u>27,119</u>
Commitments (note 12)			
Contingencies (note 14)			
Approved by the Board of Directors			
			
Director		Director	

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

British Columbia Society for the Prevention of Cruelty to Animals
Statements of Changes in Net Assets

(in thousands of dollars)

	Endowments \$	Operations \$	Internally restricted \$	Total \$
Balance - January 1, 2011	1,276	8,427	1,163	10,866
Net operating deficiency	-	(149)	-	(149)
Interfund transfer (note 10)	-	1,163	(1,163)	-
Balance - December 31, 2011	1,276	9,441	-	10,717
Net operating surplus	-	2,181	-	2,181
Endowment contributions received	47	-	-	47
Balance - December 31, 2012	1,323	11,622	-	12,945

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

British Columbia Society for the Prevention of Cruelty to Animals

Statements of Operations

For the years ended December 31, 2012 and 2011

(in thousands of dollars)

	2012 \$	2011 \$
Revenue		
Donations and fundraising	12,086	11,540
Legacy and life insurance	6,528	4,744
Kennelling and bylaw enforcement services	2,151	2,421
Sheltering, medical and clinical services	5,662	5,702
Lottery and raffles	671	703
Provincial government grants	-	100
Other grants received	523	836
Investment income (note 4)	817	187
(Loss) gain on disposal of property, buildings and equipment	(30)	3
	<u>28,408</u>	<u>26,236</u>
Program expenses		
Sheltering, kennelling and bylaw enforcement	11,129	11,399
Hospital and clinics	2,434	2,355
Veterinary care and spay and neuter	2,236	2,268
Cruelty investigations	2,160	2,322
Animal health and welfare	746	696
Humane education	615	621
Advocacy and volunteer development	520	562
	<u>19,840</u>	<u>20,223</u>
General expenses		
Administration and program support	2,264	2,099
Revenue development	2,958	2,931
	<u>5,222</u>	<u>5,030</u>
Operating surplus before the undernoted	<u>3,346</u>	<u>983</u>
Bank charges and interest	301	296
Amortization of property, buildings and equipment	1,154	1,102
Amortization of deferred capital contributions	(290)	(266)
Net operating surplus (deficiency) for the year	<u>2,181</u>	<u>(149)</u>
Total revenue	28,408	26,236
Total expenses	<u>26,227</u>	<u>26,385</u>
Net operating surplus (deficiency) for the year	<u>2,181</u>	<u>(149)</u>

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

British Columbia Society for the Prevention of Cruelty to Animals

Statements of Cash Flows

For the years ended December 31, 2012 and 2011

(in thousands of dollars)

	2012 \$	2011 \$
Cash flows from operating activities		
Net operating surplus (deficiency) for the year	2,181	(149)
Items not affecting cash		
Amortization of deferred capital contributions	(290)	(266)
Amortization of property, buildings and equipment	1,154	1,102
Loss (gain) on disposal of property, buildings and equipment	30	(3)
(Gain) loss on investments	(359)	425
Deferred contributions realized as revenue	(3,752)	(3,898)
Provision for actuarially determined post-employment benefits	79	73
	(957)	(2,716)
Changes in non-cash working capital items		
Accounts receivable	(36)	613
Prepaid expenses	-	(44)
Supplies	(87)	(3)
Accounts payable and accrued liabilities	366	(93)
Post-employment benefits payable	(39)	(60)
	(753)	(2,303)
Cash flows from investing activities		
Purchase of property, buildings and equipment	(2,002)	(2,170)
Proceeds on disposal of property, buildings and equipment	4	9
Purchase of investments	(15,195)	(13,809)
Proceeds on sale of investments	13,295	12,265
	(3,898)	(3,705)
Cash flows from financing activities		
Repayment of long-term liability	(66)	(66)
Endowment contributions received	47	-
Deferred contributions received	2,980	5,512
Deferred capital contributions received	1,602	348
	4,563	5,794
Decrease in cash	(88)	(214)
Net cash - Beginning of year	(12)	202
Net cash - End of year	(100)	(12)
Net cash consists of the following		
Cash	451	430
Bank indebtedness	(551)	(442)
	(100)	(12)

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

British Columbia Society for the Prevention of Cruelty to Animals

Notes to Financial Statements

December 31, 2012 and 2011

(in thousands of dollars)

1 Purpose of the organization

The British Columbia Society for the Prevention of Cruelty to Animals (the "Society") is a charitable organization incorporated in 1895 by an Act of the Legislative Assembly of the Province of British Columbia, now called the "Prevention of Cruelty to Animals Act", R.S. 372. The Society may form and establish branches in its discretion anywhere in British Columbia. The Society helps prevent cruelty to animals, investigates and prosecutes incidents of animal cruelty, delivers medical and clinical animal health care, provides education to the public on the ethical and humane treatment of animals, and provides kennelling and bylaw enforcement services to municipalities throughout the province. As a registered charity, the Society is not subject to income taxes.

2 Adoption of accounting standards for not-for-profit organizations

Effective January 1, 2012, the Society elected to adopt Canadian accounting standards for not-for-profit organizations ("ASNPO") as issued by the Canadian Accounting Standards Board. The accounting policies selected under this framework have been applied consistently and retrospectively as if these policies had always been in effect. The Society has not utilized any transitional exemptions on the adoption of ASNPO. There were no adjustments to the statements of financial position or the statements of operations, changes in net assets and cash flows as a result of adopting ASNPO.

3 Summary of significant accounting policies

Basis of presentation

The financial statements have been prepared by management in accordance with ASNPO. These financial statements reflect the combined assets, liabilities, net assets, revenue and expenses of the Society's Provincial Office, three veterinary facilities, 30 animal community centres, three education and adoption centres, a wild animal rehabilitation centre and three branches without facilities.

Fund accounting

As set out in the statement of changes in net assets, the Society maintains its accounts in accordance with the principles of fund accounting. Resources are classified for accounting and reporting purposes into funds according to the activity or objective specified by outside restrictions or determinations made by the Board of Directors.

Endowment contributions are subject to externally imposed stipulations that the resources contributed be maintained permanently. "Endowments" reports the activities of donor-designated endowments. Earnings or losses on endowments are included in the statement of operations.

"Operations" reports the Society's general activities, excluding the items above.

"Internally restricted funds" are those restricted by the Board of Directors for a specific purpose.

(1)

British Columbia Society for the Prevention of Cruelty to Animals

Notes to Financial Statements

December 31, 2012 and 2011

(in thousands of dollars)

Revenue recognition

The Society follows the deferral method of accounting for contributions. Fundraising revenues, unrestricted donations and grants are recorded as revenue when received or receivable, if the amount can be reasonably estimated and collection is reasonably assured.

When the donor has specified that a contribution is intended for a specific use in operations or in a future period, the donation is recorded as a deferred contribution and recorded as revenue when the specified terms have been satisfied.

When the donor has specified that a donation is for the acquisition of property, buildings and equipment, the donation is initially recorded as a deferred contribution. When the asset is purchased, the donation is transferred to deferred capital contributions. Deferred capital contributions are amortized on the same basis as the related property, buildings and equipment.

Kennelling, bylaw enforcement, sheltering, medical and clinical services are recognized as revenue in the period in which the service is provided.

Unless otherwise designated, investment income earned on unrestricted investments, and on restricted investments that relate to either deferred contributions for operations or endowments, is recorded as earned. If restricted by the terms of the donation, investment income is allocated to the deferred contribution account.

Legacies are recorded when cash is received, unless restricted by the terms of the will. If restricted, legacies are allocated to the deferred contribution account until the terms of the will are met, at which time the legacy is transferred to revenue or to deferred capital contributions in accordance with the Society's revenue recognition policies.

Life insurance policies in which the Society is the named beneficiary are recorded at tax receipted amounts. Charitable remainder trusts are recorded at an amount determined by an actuarial method once vested irrevocably with the Society. Charitable remainder trusts and life insurance policies are recognized as assets and deferred contributions until the Society receives the proceeds of the trust or policy. Upon receipt, the proceeds are recorded as revenue or as deferred contributions.

Endowment contributions are recognized as direct increases in restricted investments and net assets.

The Society receives donations of goods and services from time to time. Because of the difficulty in determining their fair value, contributed goods and services are not recognized in the financial statements.

British Columbia Society for the Prevention of Cruelty to Animals

Notes to Financial Statements

December 31, 2012 and 2011

(in thousands of dollars)

Investments

Investments consist of amounts invested in both individual securities and pooled fund units. The investments consist of short-term notes, bonds and debentures, and marketable equity securities.

Investment income comprises the Society's share of interest, dividends and realized and unrealized gains/losses on the underlying securities.

All investments are carried at market value. Changes in market value are included in the statement of operations or in deferred contribution balances as appropriate.

Cash included within investments relates to timing of investment purchases and sales and is not available to the Society for operational use.

Supplies

Supplies consist of animal medication and feed, office supplies and items held in stock to support merchandise sales operations and are valued at the lower of cost and current replacement cost.

Property, buildings and equipment

Property, buildings and equipment are recorded at cost and amortized over their estimated useful economic lives using the straight-line method at the following annual rates:

Buildings	20 years
Furniture and equipment	8-10 years
Shelter and medical equipment	8-10 years
Vehicles	5 years
Computer equipment and software	3 years
Leasehold improvements	life of lease

Post-employment benefits payable

The Society is required to pay severance benefits to certain unionized employees. The Society is also required to pay severance benefits to salaried employees for services provided prior to December 31, 2001. Certain senior managers who retired prior to December 31, 2001 and their spouses also receive post-employment benefits including the payment of insurance premiums for health, medical, dental, life, and accidental death and dismemberment.

The Society records these benefits based on annual actuarial valuations. The cost of benefits earned is determined as the actuarial present value of all future post-employment benefits that will be paid on behalf of employees and their dependants, multiplied by the ratio of their service at the valuation date to their projected service at their full eligibility date.

(3)

British Columbia Society for the Prevention of Cruelty to Animals

Notes to Financial Statements

December 31, 2012 and 2011

(in thousands of dollars)

Adjustments from plan amendments, changes in assumptions, and experience gains and losses are amortized on a straight-line basis over the estimated average remaining service life of the employee group. Obligations for these post-employment benefits are settled upon completion of employment.

Financial instruments

The Society's financial instruments consist of cash, restricted and unrestricted investments, accounts receivable, bank indebtedness, accounts payable and accrued liabilities, and long-term liability.

Cash, accounts receivable, bank indebtedness, accounts payable and accrued liabilities, and long-term liability are initially measured at fair value and subsequently carried at amortized cost.

Unrestricted and restricted investments are initially measured at, and subsequently carried at fair value.

Use of estimates

The preparation of financial statements in accordance with ASNPO requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those reported. Significant items requiring the use of management estimates include post-employment benefit assumptions, recognition of accrued liabilities, amortization periods and rates, and claims relating to contingencies.

4 Investments

	Fair value		
	December 31, 2012 \$	December 31, 2011 \$	January 1, 2011 \$
Cash	178	393	192
Short-term deposits	1,631	1,104	865
Fixed income			
Government and government guaranteed	1,561	1,738	1,733
Commercial	8,828	6,883	6,564
Canadian equities - common	2,943	3,894	3,710
Foreign equities - common	2,210	1,080	909
	17,351	15,092	13,973
Less: Restricted investments	11,136	11,862	10,478
	6,215	3,230	3,495

(4)

British Columbia Society for the Prevention of Cruelty to Animals

Notes to Financial Statements

December 31, 2012 and 2011

(in thousands of dollars)

Investment income (loss) consists of the following:

	2012 \$	2011 \$
Interest income and dividends	611	510
Gain (loss) on investments	359	(425)
	970	85
Restricted investment (income) loss allocated to deferred contributions	(656)	112
Restricted investment income (loss) realized as revenue	503	(10)
	(153)	102
	817	187

5 Bank indebtedness

At December 31, 2012, the Society had two lines of credit, a \$2,000 line of credit for general operating purposes ("operating line") and a \$1,000 line of credit for capital purposes ("capital line").

The operating line includes a maximum of \$100 for Society credit cards and a maximum of \$250 in standby provisions relating to letters of guarantee. The remainder of \$1,650 is available for the Society's operations. The amount drawn against the operating line at December 31, 2012 was \$551 (December 31, 2011 - \$442; January 1, 2011 - \$142). The credit card facility used by the Society at December 31, 2012 was \$87 (December 31, 2011 - \$59; January 1, 2011 - \$67). The amount drawn against the standby provisions at December 31, 2012 was \$124 (December 31, 2011 - \$122; January 1, 2011 - \$227). The operating line bears interest at the bank's prime rate plus 0.25%, payable monthly.

The capital line bears interest at the bank's prime rate plus 0.50%, payable monthly. There were no amounts drawn against this facility at December 31, 2012 (December 31, 2011 - \$nil; January 1, 2011 - \$nil).

The Society has provided the following as security for the lines of credit: a general assignment of book debts; a general security agreement over all present and future personal property with appropriate insurance coverage payable to the bank; and hypothecation of unrestricted investment assets for which the bank is custodian.

Loan conditions include restrictions on the minimum value of the investments held by the bank determined in accordance with pre-determined margins to market value and certain reporting requirements that include providing audited financial statements within 120 days of the fiscal year-end.

6 Government remittances

Government remittances consist of amounts (such as property taxes, sales taxes, payroll withholding taxes and workers' compensation premiums) required to be paid to government authorities and are recognized when the amounts become due. At December 31, 2012, \$79 (December 31, 2011 - \$78; January 1, 2011 - \$55) is included within accounts payable and accrued liabilities.

(5)

British Columbia Society for the Prevention of Cruelty to Animals

Notes to Financial Statements

December 31, 2012 and 2011

(in thousands of dollars)

7 Deferred contributions

	December 31, 2012 \$	December 31, 2011 \$	January 1, 2011 \$
Operations	7,647	7,958	6,266
Property, buildings and equipment	2,166	2,627	2,705
	<u>9,813</u>	<u>10,585</u>	<u>8,971</u>
Charitable remainder trusts	89	89	89
Life insurance policies - at tax receipted amount	513	513	473
	<u>602</u>	<u>602</u>	<u>562</u>
	<u>10,415</u>	<u>11,187</u>	<u>9,533</u>
		2012 \$	2011 \$
Balance - Beginning of year		11,187	9,533
Deferred contributions received		4,582	5,860
Deferred contributions realized as revenue		(3,752)	(3,898)
Transfers to deferred capital contributions		(1,602)	(348)
Tax receipts issued for life insurance policy premiums		65	46
Lapse of life insurance policies		<u>(65)</u>	<u>(6)</u>
Balance - End of year		<u>10,415</u>	<u>11,187</u>

The principal amount of the life insurance policies assuming they do not lapse is \$1,538 (December 31, 2011 - \$1,226; January 1, 2011 - \$1,191).

8 Deferred capital contributions

	2012 \$	2011 \$
Balance - Beginning of year	3,361	3,279
Transfer from deferred contributions	1,602	348
Amortization	<u>(290)</u>	<u>(266)</u>
Balance - End of year	<u>4,673</u>	<u>3,361</u>

(6)

British Columbia Society for the Prevention of Cruelty to Animals

Notes to Financial Statements

December 31, 2012 and 2011

(in thousands of dollars)

9 Endowments

	December 31, 2012 \$	December 31, 2011 \$	January 1, 2011 \$
Giles Estate	129	129	129
Fitch	200	200	200
Jim and Nan Heggie	125	125	125
Bergeron Estate	310	310	310
Yates	50	50	50
Cameroun Webster	50	50	50
Anonymous	200	200	200
Miller	22	22	22
Aqueduct Foundation	2	2	2
Sellers-St.Clair	185	138	138
Hutchinson	50	50	50
	<u>1,323</u>	<u>1,276</u>	<u>1,276</u>

These endowments are included in restricted investments. Earnings from the above endowments are to be used for the purposes specified by the donors. The capital is not available to the Society. Income from endowments, net of expenses, totalling \$78 was recorded in 2012 compared to an investment loss of \$45 in 2011.

10 Internally restricted net assets

During 2010, land in Coquitlam was sold for net proceeds of \$933. The Board of Directors restricted the proceeds from the sale to be used for the building of a new animal centre in Maple Ridge, and accordingly, the amount of \$933 was transferred to the internally restricted fund during 2010. During 2011, the construction of the new animal centre in Maple Ridge was completed and the facility was opened to the public; accordingly, \$933 was transferred to the operations fund.

During 2009, the Boundary shelter was sold for proceeds of \$230. The Board of Directors restricted the proceeds from the sale to be used for the building of a new animal centre in the West Kootenay region, and accordingly, the amount of \$230 was transferred to the internally restricted fund. During 2011, land was purchased in Trail that will be the site of the new animal centre in the West Kootenays, and accordingly, \$230 was transferred to the operations fund.

11 Financial instruments and risk management

a) Currency risk

Currency risk is the risk that the value of a financial instrument will fluctuate due to changes in foreign exchange rates. The Society is not exposed to significant currency risk.

(7)

British Columbia Society for the Prevention of Cruelty to Animals

Notes to Financial Statements

December 31, 2012 and 2011

(in thousands of dollars)

b) Interest rate risk

Interest rate risk is the risk that the value of a financial instrument will fluctuate due to changes in market interest rates. The Society is exposed to interest rate risk on short-term deposits and investments. Management frequently reviews the interest rates to mitigate risk and uses professional investment management services.

c) Market risk and other price risk

Market risk and other price is the risk that the value of a financial instrument will fluctuate as a result of changes in market prices. The Society's investments are subject to market risk through its equity and fixed income investments. The Society mitigates this risk by diversifying its investments across asset classes and by using professional investment management services.

d) Credit risk

Credit risk is the risk that one party to a financial instrument will fail to discharge an obligation and cause the other party to incur financial loss. The Society does not have a significant concentration of credit risk in any single party or group of parties. Accounts receivable are due primarily from several donors and BC municipalities under animal control contracts.

e) Liquidity risk exposure

Liquidity risk is the risk that an entity will encounter difficulty in raising funds to meet commitments associated with financial instruments. The Society is not exposed to significant liquidity risk.

There have not been any significant changes in risk exposure from prior years.

12 Commitments

The Society has committed to operating leases on certain of its vehicles and properties, the lease payments for which are as follows:

	\$
2013	427
2014	249
2015	147
2016	68
2017	58
	<hr/>
	949
	<hr/>

(8)

British Columbia Society for the Prevention of Cruelty to Animals

Notes to Financial Statements

December 31, 2012 and 2011

(in thousands of dollars)

13 Related party transactions

The Society receives grants annually from the SPCA Vancouver Hospital Trust Fund (the "Trust Fund") to provide funds for spay and neuter services, to provide emergency and ongoing care to ill, injured and destitute animals, whether stray or owned, and to promote public education encouraging responsible pet ownership. Some of the trustees of the Trust Fund are employees of the Society. Grants received in 2012 totalled \$41 (2011 - \$83).

14 Contingencies

A number of claims are pending against the Society. Given that these claims are likely to occur, and that their amount can be reasonably estimated, the amount of \$195 (December 31, 2011 - \$207; January 1, 2011 - \$245) has been accrued for in the financial statements. The claims relate primarily to employment and other matters.

British Columbia Society for the Prevention of Cruelty to Animals
Schedules of Property, Buildings and Equipment

Schedule A

(in thousands of dollars)

	December 31, 2012		
	Cost \$	Accumulated amortization \$	Net \$
Land	3,511	-	3,511
Buildings	11,885	6,777	5,108
Leasehold improvements including buildings on unowned land	4,630	3,298	1,332
Shelter and medical equipment	327	150	177
Computer equipment and software	912	629	283
Furniture and equipment	38	16	22
Vehicles	203	140	63
Projects-in-progress	1,955	-	1,955
	23,461	11,010	12,451
	December 31, 2011		
	Cost \$	Accumulated amortization \$	Net \$
Land	3,132	-	3,132
Buildings	11,644	6,192	5,452
Leasehold improvements including buildings on unowned land	4,708	3,052	1,656
Shelter and medical equipment	287	113	174
Computer equipment and software	843	588	255
Furniture and equipment	36	12	24
Vehicles	323	268	55
Projects-in-progress	889	-	889
	21,862	10,225	11,637
	January 1, 2011		
	Cost \$	Accumulated amortization \$	Net \$
Land	2,253	-	2,253
Buildings	9,793	5,647	4,146
Leasehold improvements including buildings on unowned land	4,652	2,718	1,934
Shelter and medical equipment	259	101	158
Computer equipment and software	821	435	386
Furniture and equipment	24	7	17
Vehicles	733	654	79
Projects-in-progress	1,602	-	1,602
	20,137	9,562	10,575

British Columbia Society for the Prevention of Cruelty to Animals

Schedules of Post-Employment Benefits Payable

Schedule B

(in thousands of dollars)

Information about the Society's post-employment benefit obligation is as follows:

	December 31, 2012 \$	December 31, 2011 \$	January 1, 2011 \$
Accrued benefit obligation - Beginning of year	790	732	679
Current service cost	48	42	38
Interest cost	34	37	39
Benefits paid	(39)	(60)	(56)
Actuarial loss (gain)	(44)	39	32
Accrued benefit obligation - End of year	789	790	732
Change in plan assets			
Market value of plan assets - Beginning of year	-	-	-
Employer contributions	39	60	56
Benefits paid	(39)	(60)	(56)
Market value of plan assets - End of year	-	-	-
Reconciliation of funded status			
Funded status - deficit	789	790	732
Unamortized net actuarial gain	156	115	161
Accrued benefit liability	945	905	893
Components of expense			
Current service cost	48	42	38
Interest cost	34	37	39
Amortization of actuarial gain	(3)	(7)	(9)
Net expense	79	72	68

The significant actuarial assumptions adopted in measuring the Society's accrued benefit obligation are as follows:

	December 31, 2012 %	December 31, 2011 %	January 1, 2011 %
At beginning of year			
Discount rate	4.15	5.00	5.70
Rate of compensation increase	3.00	3.00	3.00
At end of year			
Discount rate	3.70	4.15	5.00
Rate of compensation increase	2.00	3.00	3.00

The most recent actuarial valuation was prepared by Mercer as of December 31, 2012.

BC SPCA Provincial Board of Directors

The Board of Directors oversees the affairs and business of the BC SPCA and establishes policies, rules and regulations to carry out the obligations and powers of the BC SPCA pursuant to the Prevention of Cruelty to Animals Act and the Constitution and Bylaws of the Society.

The Board is currently comprised of 12 volunteer directors, seven of whom are elected as regional directors and five of whom are elected as directors at large. Directors serve for a three-year term and are eligible for re-election. All directors must be members of the BCSPCA

The composition of the current Board is as follows:

President	<u>Marylee Davies</u>
Secretary Treasurer	<u>Eric Stebner</u>

Regional Directors	Directors at Large
<u>J. Kristin Bryson</u>	<u>Marylee Davies</u>
<u>Michelle Grant</u>	<u>Peter Havlik</u>
<u>Dr. Lorna Medd</u>	<u>Barbara Sharp</u>
<u>Linden Loughridge</u>	<u>Cindy Soules</u>
<u>Romany Runnalls</u>	<u>Eric Stebner</u>
<u>Kathi Travers</u>	
<u>Ryan Layton</u>	

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

Name of Organization: Nanaimo F.O.S. Non-Profit Housing Society

Grant No. RPTE-29

Criteria:	Meets Criteria:		Statement of Purpose:
	Yes	No	
➤ the property <u>must</u> be recommended for a Permissive Tax Exemption in the following year; and			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.
➤ 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;			
➤ the organization can demonstrate a financial need;			
➤ must adhere to all of the City of Nanaimo's bylaws and policies.			
Amount Requested:	\$		Amount Recommended:
Grant Awarded:	Yes	No	
			\$

Discussion:

Notes:

CITY OF NANAIMO
APPLICATION FOR PERMISSIVE
TAX EXEMPTION RENEWAL

Office Use

RPT-29

(A)

ORGANIZATION: Nanaimo F.O.S. Non-Profit Housing Society	DATE: November 28, 2013
ADDRESS: 505 Albert St.	PRESIDENT: Lana Robinson
Nanaimo BC V9R 2W1	SENIOR STAFF MEMBER: Ramona MacLeod
	POSITION: Administrator
	CONTACT: Ramona MacLeod
TELEPHONE: 250-754-3075	TELEPHONE: 250-754-3075
OVERVIEW OF YOUR ORGANIZATION'S PROGRAMS AND SERVICES OFFERED IN THE COMMUNITY: To provide affordable housing for low and moderate income adult individuals who are afflicted with a mental illness, especially schizophrenia.	
GEOGRAPHIC AREA SERVED BY THE ORGANIZATION: City of Nanaimo	
NO. OF FULL TIME STAFF: 0	NO. OF PART TIME STAFF: 1
NO. OF COMMUNITY VOLUNTEERS:	NO. OF VOLUNTEER HOURS PER YEAR:
NO. OF MEMBERS: 92	MEMBERSHIP FEE: \$25.00 Lifetime Membership
CLIENTS SERVED, LAST YEAR: 21	CLIENTS SERVED, THIS YEAR (PROJECTED): 20
B.C. SOCIETY ACT REG. NO.: S-25739	REVENUE CANADA CHARITABLE REG. NO.: 132004995RR0001
CURRENT BUDGET: 2013-2013	Parcel A of Lot 11 (DD670N) Parcel A of LEGAL DESCRIPTION OF PROPERTY: Lots 12 & 13 (DD699N) and Parcel B of Lots 12 & 13
INCOME: \$83,190	Block 20, section 1, Nanaimo District
EXPENSES: \$111,444	TAX FOLIO NUMBER: 809 51.000
NEXT YEAR PROJECTED: 2014	
INCOME: \$82,439	CURRENT YEAR TAXES (IF KNOWN): 2013
EXPENSES: \$120,980	
SIGNATURE: Ramona MacLeod	TITLE/POSITION: Administrator
	DATE: Nov. 28, 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 APPLICATION FOR PERMISSIVE TAX EXEMPTION RENEWAL

Office Use
RPT E-29

ORGANIZATION: Nanaimo F.O.S. Non-Profit Housing Society		DATE: November 28, 2013	
ADDRESS: 403-1191 Seafield Cres.		PRESIDENT: Lana Robinton	
Nanaimo, BC V9S 4S1		SENIOR STAFF MEMBER: Ramona MacLeod	
		POSITION: Administrator	
		CONTACT: Ramona MacLeod	
TELEPHONE: 250-754-3075		TELEPHONE: 250-754-3075	
OVERVIEW OF YOUR ORGANIZATION'S PROGRAMS AND SERVICES OFFERED IN THE COMMUNITY: To provide affordable housing for low and moderate income adult individuals who are afflicted with a mental illness, especially schizophrenia.			
GEOGRAPHIC AREA SERVED BY THE ORGANIZATION: City of Nanaimo			
NO. OF FULL TIME STAFF: 0		NO. OF PART TIME STAFF: 1	
NO. OF COMMUNITY VOLUNTEERS:		NO. OF VOLUNTEER HOURS PER YEAR:	
NO. OF MEMBERS: 92		MEMBERSHIP FEE: \$25.00 Lifetime Membership	
CLIENTS SERVED, LAST YEAR: 23		CLIENTS SERVED, THIS YEAR (PROJECTED): 24	
B.C. SOCIETY ACT REG. NO.: S-25739		REVENUE CANADA CHARITABLE REG. NO.: 132004995 RR0001	
CURRENT BUDGET: 2013		Lot A, District Lot 976	
INCOME \$111,311		LEGAL DESCRIPTION OF PROPERTY: Newcastle Reserve	
EXPENSES: \$87,366		Section 1, Nanaimo District, Plan 19919	
NEXT YEAR PROJECTED: 2014		TAX FOLIO NUMBER: 85998.000	
INCOME: \$110,866		CURRENT YEAR TAXES (IF KNOWN): 2013	
EXPENSES: \$94,890		0	
SIGNATURE: Ramona MacLeod		TITLE/POSITION: Administrator	
		DATE: Nov. 28, 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.

Nanaimo F.O.S. Non-Profit Society (the Society) owns and operates two apartment buildings. The Seafeld Crescent building has 20 units and the Albert Street building has 15 units. The Albert St building was purchased in 2010. Both buildings house people with a severe mental illness or a disability. We provide affordable, safe, and long-term independent housing. We also provide a supportive stable atmosphere which places emphasis on building relationships between tenants, their families, friends, staff and, board members. The Society continues to build a relationship towards access to greater community resources for people with a mental illness.

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

The Society purchased the apartment building at 505 Albert St in 2010 and spent approximately \$35,000 in major repairs such as roof replacement, the painting of common areas, and the installation of new carpet in the hallways; however, the building still requires numerous repairs and maintenance. In addition, the amenities are not of the same quality or quantity compared to our Seafeld building. Seafeld offers free amenities such as hot water, a monthly meal program, and cable; these amenities are of great value to our tenants who struggle to meet their basic daily needs. It is our goal for the next year to make the rentals more comparable between the two building and also to complete the much needed repairs to ensure the Albert St. building offers safe and secure housing. During 2013 we installed a free-for-use industrial washer and dryer for the tenants at Albert, and in 2014 we will be proving free basic cable.

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

The apartment block model is most effective for individuals with a chronic mental illness who can live independently. Tenants benefit from peer support offered by tenants in the building who also understand their illness. Tenants also benefit from the socialization and support programs offered by our staff and the Society.

The problem of homelessness is growing in our community and our Society is addressing a small portion of the people in this community who need to be in a safe, affordable and a healthier environment. We hope in the future to provide more housing for this sector of our community.

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

We have over 20 members who are active in various aspects of the Society. A Board of eight oversees the month to month decisions and direction. Our membership organizes and volunteers at fundraising events when needed, provides monthly dinners for our tenants at Seafeld, a Christmas party, and summer picnics. Food vouchers at Christmas are purchased by the Society and distributed to all our tenants and this year, the board is proving a holiday dinner for the Albert Street tenants. We meet with and correspond with Vancouver Island

Health Authority regarding the health and welfare of our tenants. Our membership also advocates throughout the community for those with a mental illness. Since there is only one part-time employee of the Society, the existing Board contributes many hours throughout the month to ensure the required functions for both buildings are completed.

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

The Society receives a grant from the Vancouver Island Health Authority of \$3,620 to use for our monthly meal program at the Seafield building. We provide to our tenants a dinner once a month. The dinner is held approximately one week before tenants receive their disability cheques; this can be a time when they may be out of food and hungry. In addition to providing much needed food, the dinner provides the opportunity to socialize with other tenants, volunteers and Board members.

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.

The Seafield building has ten units that are subsidized by BC Housing but the remaining nine units at Seafield and the fifteen units at Albert St. are currently not subsidized. We have an agreement with BC Housing to ensure that we will offer units to low income individuals for minimum rent.

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

Our Society currently shares membership with the BC Schizophrenia Society, Nanaimo Branch. We do not share financial information or resources of any kind with either the BC Schizophrenia Society, Nanaimo Branch nor the British Columbia Schizophrenia Society.

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

Our Society has established a replacement reserve for capital repairs required for both buildings. As identified on the income statements, we recognize \$12,000 as an expense for both for Seafield Cres and Albert St annually to contribute to this reserve. BC Housing states we should ideally have \$231,00 for Seafield and \$174,00 for Albert St to be completely funded for the required future needs. Our reserve calculations are attached, we have used the template suggested by BC Housing. Albert St building is in need of some repairs and upgrades and this will be our focus over the next year.

When we purchased the Albert St apartment the bachelor suites had monthly rent ranging from \$375 - \$450. The was below the current market value and as natural tenancy turnover occurred (twelve have occurred to date), we have renovated each suite completely and this

has required a large amount of funds; major costs for the renovated apartments include laminate to replace worn carpet, painting, tub surrounds (most units had old tile that was falling off the wall), and appliances when required. In the past year, there has also been an unusually high tenant turnover at both buildings, and as a result, higher than anticipated renovation costs occurred.

Any year-end surpluses are transferred into our Replacement Reserve. Any deficits will also be covered by the previous accumulated fund in the Replacement Reserve.

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

We currently receive rental income; however the rental rate is not intended to produce any profit. We will be submitting grant proposals where possible and in the future years we will look at a more active fundraising plan.

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

The Society will continue with its long-term plans to expand low cost housing in Nanaimo and look for other opportunities to raise funds. We have streamlined our overhead expenses; therefore, we will have to continue to search for alternative ways to increase revenue.

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

The Society publicly announces at each board meeting during the financial statement review, and the Board publicly announces at our annual AGM how the City of Nanaimo provides the property tax exemption for us. Unfortunately, we currently do not publish any documentation for distribution at this point in time.



REMINDER

Society Annual Report (Form 11)

Annual Report Fee: \$25.00

Change of Address: Additional \$15.00

2013 Annual Report

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

NANAIMO F.O.S. NON-PROFIT HOUSING SOCIETY
403 1191 SEAFIELD CR
NANAIMO BC V9S 4S1

File
copy

OFFICE USE ONLY

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

2. Incorporation Number: S-0025739 Access Code: 127292779
Business Number: 132004995BC0001

3. The date your 2013 Annual General Meeting was held is (YYYY/MM/DD): 2013/05/30
(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.)

403 1191 SEAFIELD CR
NANAIMO BC V9S 4S1

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: ABRAHAM

Robinton

First name (include initials): MARVIN

Lana

Address (include postal code):

1596 TOWNSITE RD
NANAIMO BC V9S 1N2

6370 Lewis Road

Nanaimo BC V9V 1P5



Last name: KENNEY

First name (include initials): BEJAY

Address (include postal code):

937 HOWARD AVENUE
NANAIMO BC V9R 3T4

Last name: LEE

First name (include initials): DORIS

Address (include postal code):

419 LAMBERT AVE
NANAIMO BC V9R 3N4

Last name: PARKER

First name (include initials): MARY

Address (include postal code):

6220 FARBER WAY
NANAIMO BC V9T 6J2

Last name: RUMSBY

First name (include initials): DORIS

Address (include postal code):

3816 KING ARTHUR DRIVE
NANAIMO BC V9T 6B9

Kenney

Robert N.

937 Howard Avenue

Nanaimo BC V9R 3T4

Adams

Heather A.

934 Riverside Drive

Nanaimo BC V9S 1G1

Last name: ~~SPRATT~~

First name (include initials): ~~ROSEMARY~~

Address (include postal code):

3132 HERTEL RD.

LADYSMITH BC V9G 1C6

Peterson

Dorcen

306-30 Canon Street

Nanaimo BC V9R 6K3

Last name: ~~WACHOLTZ~~

First name (include initials): ~~GLENN~~

Address (include postal code):

213 BIRD SANCTUARY DR

NANAIMO BC V9R 6G8

Kurulak

250-613-7058

Donna M.

839 St. Andrews Street

Nanaimo BC V9S 1S8

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

mona.fos@shaw.ca

7. Sign and certify this form.

I certify that this information is accurate and complete.

Signature:

Beyan Kenney

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.

FILE ONLINE at www.bcregistryservices.gov.bc.ca

Using the access code printed on Page 1, go to www.bcregistryservices.gov.bc.ca to file your Annual Report over the Internet. Payment is by credit card or BC OnLine deposit account. There is online information you can access to help you through the process. The fee to submit online is \$25.00. If you are also changing your registered office address in British Columbia, there is an additional fee of \$15.00.

If you need assistance to submit the Annual Report filing, either electronically or on paper, you can use the services of BC Registry Services' Preferred Service Provider Dye & Durham who will submit the filing on your behalf for an additional service fee. Complete and sign the form and mail it with a cheque payable to Dye & Durham for \$42.75 (or \$66.43 if you are also changing your registered office address). Your cancelled cheque will be your receipt. For more information, call toll free 1 800 665-6211 or visit www.dyedurhambc.com.

IMPORTANT INFORMATION ABOUT THE SOCIETY ACT

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

INSTRUCTIONS FOR SOCIETIES IN BRITISH COLUMBIA

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

- A. Section 68 of the *Society Act* requires every society to file an Annual Report (Form 11) within 30 days after the annual general meeting was held. **Information you enter in this report must be current as at the close of the annual general meeting.**
- B. Please read the section below titled **Important Information About the Annual Report** and then update this form if required by:
- entering the date of the Annual General Meeting in Item 3;
 - entering the New Address of the society in Item 4;
 - listing the names and residential addresses of all of the directors of the society in Item 5 (attach an additional sheet if more space is required for directors);
 - providing your email address in Item 6; and
 - **signing this form in Item 7.**
- C. If a society has FAILED TO FILE its annual report with this office for two years, the Registrar may strike the society from the register and dissolve it.
- D. Society forms are available from this office or your local Service BC Centre (Government Agent).
- E. Please take a photocopy of this document if you require a copy for your records.
- F. Fees must be submitted with any documents you are filing. You may pay by cheque or money order payable to the Minister of Finance. Your cancelled cheque is your receipt.
- G. Please return the original Annual Report with any additional forms and fees to BC Registry Services at (item 8):
- | | |
|---------------------------|---------------------------------|
| Mailing Address: | Physical Address: |
| PO Box 9431 Stn Prov Govt | 2nd floor, 940 Blanshard Street |
| Victoria BC | Victoria BC |
| V8W 9V3 | V8W 3E6 |

Freedom of Information and Protection of Privacy Act (FOIPPA):- Personal information provided on this form is collected, used and disclosed under the authority of the FOIPPA and the *Society Act* for the purpose of assessment. Questions regarding the collection, use and disclosure of personal information can be directed to the Executive Coordinator of the BC Registry Services at 250 356-1198, PO Box 9431 Stn Prov Govt, Victoria BC V8W 9V3.

IMPORTANT INFORMATION ABOUT THE ANNUAL REPORT

1. **Name of Society** This is the full legal name of the society as shown on the Certificate of Incorporation or Change of Name.
2. **Incorporation Number**
This number is assigned at the time of incorporation and is located at the top right-hand corner of the Certificate of Incorporation.
Access Code You will need this code to file your Annual Report online.
Business Number Please provide if known.
3. **Annual General Meeting** Show the date the annual general meeting was held. Section 56 of the *Society Act* requires every society to hold its first annual general meeting not more than 15 months after the date of incorporation. After that, an annual general meeting must be held at least once every calendar year and not more than 15 months after the adjournment of the previous annual meeting.
4. **Address of Society** A society must have an address in the Province to receive notices and communications, to be served documents and a location where the financial statements are kept. This address must be a complete physical address. You may include general delivery, post office box, rural route, site or comp. number as part of the address, but BC Registry Services cannot accept this information as a complete address. You must also include a postal code. If an area does not have street names or numbers, please provide a description that will readily allow a person to locate the office.
5. **Directors' Names and Residential Addresses** These are the full names and residential addresses of all directors. The full name of a director must include a last name, a first name and initial(s) if any.

The *Society Act* defines a **director** to include a trustee, officer, member of an executive committee and a person occupying any such position by whatever name.

The residential address of a director must be a complete physical address. You may include general delivery, post office box, rural route, site or comp. number as part of the address, but BC Registry Services cannot accept this information as a complete address. You must also include a postal code. If an area does not have street names or numbers, please provide a description that will readily allow a person to locate the residence. Attach an additional sheet if more space is required for directors.
6. **Email Address** Provide an email address that we may use for future communications.
7. **Signature** This report must be originally signed by a current director, officer or society solicitor.

Nanaimo F.O.S. Non-Profit Housing Society

Review Engagement Report

Financial Statements

December 31, 2012

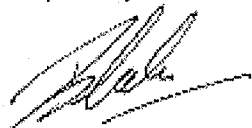
To the Members of
Nanaimo F.O.S. Non-Profit Housing Society
1191 Seafield Crescent
Nanaimo, B. C.

I have reviewed the accompanying balance sheet of Nanaimo F.O.S. Housing Society as at December 31, 2012 and the statement of income and expense for the year then ended. My review was made of information supplied to me by the Society and its staff.

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

RRAP Operating Agreement with CMHC was entered into 16th of August, 2004 and expires in January of 2014. The funds advanced were used to improve the building and payment is forgiven under conditions which limit the rents that may be charged on some units. This agreement is a contingent liability of the Society. The loan balance is now reflected in the financial statements.

Respectfully submitted



Esplanade Tax
Division of Esplanade Properties Inc.
10 Esplanade
Nanaimo, B. C.
V9R 4Y7

May 22, 2013

Nanaimo F.O.S. Non-Profit Housing Society

Balance Sheet

December 31, 2012

Assets

Current Assets

Cash in bank	\$ 35,064.	
Term deposits	156,311.	
Accounts receivable	1,993.	
GST Refund receivable	3,505.	
Accrued interest on term deposits	180.	
Prepaid expenses	<u>3,396.</u>	\$ 200,449.

Fixed Assets

Building, 1191 Seafield	\$ 552,405.		
Less: accumulated depreciation	<u>142,014.</u>	\$ 410,391.	
Building, Albert	\$ 716,000.		
Less: accumulated depreciation	<u>17,757.</u>	698,243.	
Equipment	\$ 1,236.		
Less: accumulated depreciation	<u>1,236.</u>		
Land, Seafield	\$ 192,000.		
Land, Albert	<u>179,000.</u>	<u>371,000.</u>	<u>1,479,634.</u>
			\$ 1,680,083.
			=====

Liabilities and Member's Equity

Current Liabilities

Accounts payable	\$ 7,877.	
Security deposits	6,129.	
Deferred revenue	9,305.	
Current portion of mortgage	57,110.	
Current portion of forgivable loan	<u>7,500.</u>	\$ 87,921.

Long Term Liabilities

Mortgage payable, payments of \$ 4,759.16 per month, including interest at 3.577 %	\$ 1,010,588.	
Forgivable loan	8,750.	
Less: current portion	(64,610.)	
Replacement reserve	<u>153,039.</u>	1,107,767.

Members' Equity

Capital

Capital Assets	\$ 451,041.
----------------	-------------

Retained Earnings

Net income for period	<u>33,354.</u>	<u>484,395.</u>
		\$ 1,680,083.
		=====

Prepared Without Audit
See Review Engagement Report

Nanaimo F.O.S. Non-Profit Housing Society

Statement of Income and Expense

For The Twelve Months Ended December 31, 2012

<u>Income</u>	<u>2012</u>	<u>2011</u>
Rents	\$ 183,523.	\$ 190,867.
Other income	1,767.	1,662.
Donations	1,090.	20,354.
Interest	1,938.	1,653.
GST rebate	<u>3,505.</u>	<u>7,520.</u>
	<u>\$ 191,823.</u>	<u>\$ 222,056.</u>
<u>Occupancy Costs</u>		
Cable	\$ 7,779.	\$ 7,253.
Electricity	6,142.	4,958.
Garbage	2,994.	2,562.
Gas	7,445.	8,798.
Insurance	6,454.	6,849.
Maintenance	17,369.	330.
Internet	516.	468.
Fire Inspection	790.	944.
Sewer and water	6,079.	5,994.
Administration	<u>16,719.</u>	<u>15,370.</u>
	<u>\$ 72,287.</u>	<u>\$ 53,526.</u>
<u>Expenses</u>		
Accounting and legal	\$ 440.	\$ 440.
Interest	36,324.	37,009.
Office	950.	1,703.
Telephone	1,662.	1,549.
GST Paid	6,480.	13,904.
Repairs and maintenance		25,790.
Miscellaneous	3,752.	8,470.
Dues fees and licences	396.	
Meals	980.	1,030.
Amortization	<u>11,198.</u>	<u>11,724.</u>
	<u>\$ 62,182.</u>	<u>\$ 101,619.</u>
<u>Other</u>		
Replacement Reserve	<u>\$ 24,000.</u>	
<u>NET Income</u>	<u>\$ 33,354.</u>	<u>\$ 66,911.</u>

Prepared Without Audit
See Review Engagement Report

**Nanaimo F.O.S. Non-Profit Housing
Seafeld Crescent
Income Statement
January - September 2013**

	Actual Year to Date	Budget Year to Date	Annual Budget
Revenue			
Rental Income	80,746	80,883	107,844
Vacancy (4)	-1,984	-1,473	-1,473
BC Housing Admin	540	540	720
Donations	1,027	750	1,000
Term Deposit Interest	790	1,200	1,600
Miscellaneous	137	0	0
HST Rebate	0	0	1,620
Total Revenue	<u>81,257</u>	<u>81,900</u>	<u>111,311</u>
Expenses			
Accounting	220	200	200
Administration	7,015	7,650	10,200
Amortization*	0	0	4,100
Building manager	2,000	3,600	4,800
Cable	6,218	6,120	8,160
Christmas	0	0	1,500
Due & Licenses	398	400	400
Electricity	2,891	2,675	3,400
Expenses from RR**	0	0	0
Fire Inspection	366	500	500
Garbage Removal	841	945	1,260
Gas	3,393	5,975	7,700
GST/HST Paid	2,330	2,430	3,240
Improvements and Repairs	5,435	9,522	12,696
Insurance	4,067	4,000	4,000
Internet	426	405	540
Miscellaneous	2,636	0	0
Mortgage/Interest	1,281	1,260	1,680
Mortgage/Interest	2,152	2,205	2,940
Office Supplies	578	375	500
Postage	95	150	200
Property Tax***	0	0	11,449
Grant Received	0	0	-11,449
Replacement Reserve	9,000	9,000	12,000
Suite Cleaning	160	500	500
Sewer and Water	2,053	2,300	3,450
Telephone	1,815	1,800	2,400
Training	0	500	1,000
Total Expenses	<u>55,371</u>	<u>62,512</u>	<u>87,366</u>
Surplus/(Deficit)	<u>25,885</u>	<u>19,388</u>	<u>23,945</u>

*Non cash expense

**Expenses from Replacement Reserve budgeted to be \$15,000
but these expenses not detailed here (separate report attached)

***Property tax exemption granted from City of Nanaimo
as of February 13, 2011 (for the years 2011 - 2013)

**Nanaimo F.O.S. Non-Profit Housing
Seafield Crescent
Replacement Reserve Budget (2013)**

Appliances:

Fridge	1,962	3 x \$654
Stove	1,620	3 x \$540
Flashing repair	300	
Kitchen Renovation	7,000	
Steps	800	
Laminate	3,600	2 x \$1,800
Annual	<u>15,282</u>	

Nanaimo F.O.S. Non-Profit Housing
Consolidated
Income Statement
January - September 2013

	Actual Year to Date	Budget Year to Date	Annual Budget
Revenue			
Rental Income	143,293	143,406	191,208
Vacancies (10)	-4,776	-2,847	-2,847
BC Housing Admin	540	540	720
Donations	1,027	750	1,000
Term Deposit Interest	790	1,200	1,600
Miscellaneous	137	0	0
HST Rebate	0	0	2,820
Total Revenue	<u>141,011</u>	<u>143,049</u>	<u>194,501</u>
Expenses			
Accounting	440	400	400
Administration*	14,030	15,300	20,400
Amortization	0	0	11,100
Building manager	4,000	7,200	9,600
Cable	6,218	6,120	8,160
Christmas	0	0	2,250
Due & Licenses	398	400	400
Electricity	5,401	5,500	6,550
Expenses from RR**	0	0	0
Fire Inspection	736	1,000	1,000
Garbage Removal	1,941	2,187	2,916
Gas	3,393	5,975	7,700
HST Paid	3,498	4,230	5,640
Improvements and Repairs	9,866	16,722	22,296
Insurance	6,778	6,600	6,600
Internet	426	405	540
Meal Program	630	630	840
Miscellaneous	3,297	0	0
Mortgage/Interst	15,976	15,615	20,820
Mortgage/Interst	26,863	27,225	36,300
Office Supplies	709	600	800
Postage	114	225	300
Property Tax***	0	0	18,889
Grant Received	0	0	-18,889
Replacement Reserve	18,000	18,000	24,000
Suite Cleaning	160	500	500
Sewer and Water	3,770	4,200	6,300
Telephone	1,815	1,800	2,400
Training	0	500	1,000
Total Expenses	<u>128,459</u>	<u>141,334</u>	<u>198,812</u>
Surplus/(Deficit)	<u>12,552</u>	<u>1,715</u>	<u>-4,311</u>

*Non cash expense

**Expenses from Replacement Reserve budgeted to be \$35,000
but these expenses not detailed here (separate Apartment Report)

***Property tax exemption granted from City of Nanaimo
as of February 13, 2011 (for the years 2011 - 2013)

Nanaimo F.O.S.Non-Profit Housing Society

#403-1191 Seafield Crescent

Nanaimo, B. C.

V9S 4S1

Balance Sheet

As of September 2013

11/27/2013

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Assets

Current Assets		
Toronto-Dominion - General	27,644	
Accounts Receivable	923	
Term Deposits	169,764	
Prepaid expenses	4,563	
Total Current Assets		202,894
Fixed Assets		
Seafield Apartments	552,405	
Less Acc Amort Seafield	(142,014)	
Seafield - Land	192,000	
Albert St Apartment	716,000	
Less Acc Amort Albert St	(17,757)	
Albert St - Land	179,000	
Equipment	1,237	
Less: Acc Amort Equipment	(1,237)	
Total Fixed Assets		1,479,634
Total Assets		1,682,528

Liabilities

Current Liabilities		
Accounts Payable	7,980	
Security Deposits	6,272	
Deferred revenue	9,459	
Total Current Liabilities		23,711
Long Term Liabilities		
Mortgage	1,010,588	
Total Long Term Liabilities		1,010,588

Equity

Members' Equity		
Invested in capital assets	451,041	
Replacement Reserve	184,636	
Current Year Earnings	12,552	
Total Members' Equity		648,230
Total Liability & Equity		1,682,528

Nanaimo F.O.S. Non-Profit Housing Society
Seafield
2014 Budget (DRAFT)

Revenue

Rental Income	107,844	
Vacancies (3 units)	-1,473	
BC Housing Admin	720	
Donations	1,500	
Interest	1,600	
GST Rebate	675	
Total Revenue		110,866

Expenses

Accounting	250	
Administration	10,200	
Amortization*	4,100	
Building Manager	4,800	
Cable	8,160	
Christmas	1,150	
Due & Licenses	400	
Electricity	3,500	
Expenses from RR**	0	
Fire Inspection	400	
Garbage Removal	1,260	
Gas	7,700	
GST Paid	2,500	
Improvements and Repairs	10,000	
Insurance	4,200	
Internet	600	
Mortgage/Interest	1,680	
Mortgage/Interest	2,940	
Office Supplies	550	
Postage	200	
Property Tax***	11,450	
Replacement Reserve	12,000	
Suite Cleaning	400	
Sewer and Water	3,450	
Telephone	2,000	
Training	1,000	
Total Expenses		94,890

Surplus/(Deficit)	15,976
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*Non cash expense

**Expenses from Replacement Reserve budgeted to be \$13,000
but these expenses not detailed here (separate report attached)

***Property tax exemption grant from City of Nanaimo currently being requested

Nanaimo F.O.S. Non-Profit Housing Society
Seafield
Replacement Reserve
2014 Budget (DRAFT)

Building Assessment	5,000	
Appliances:		
Fridge	1,050	3 x \$350
Stove	1,050	3 x \$350
Tenant change:		
Key replacement	150	3 x \$50
Laminate	3,600	2 x \$1,800
Misc supplies		
Paint	1,200	3 x \$400
Vanity, other, etc	600	3 x \$200
Window coverings	360	3 x \$120
Cleaning	36	3 x \$120
Flashing repair	300	
Annual	<u>13,346</u>	

Nanaimo F.O.S. Non-Profit Housing Society
Consolidated
2014 Budget (DRAFT)

Revenue

Rental Income	191,208	
Vacancy (6 units)	-2,898	
BC Housing Admin	720	
Donations	1,500	
Interest	1,600	
GST Rebate	1,175	
Total Revenue		193,305

Expenses

Accounting	500	
Administration	20,400	
Amortization*	11,100	
Building Manager	9,600	
Cable	11,760	
Christmas	2,350	
Due & Licenses	400	
Electricity	6,750	
Expenses from RR**	0	
Fire Inspection	800	
Garbage Removal	2,960	
Gas	7,700	
GST Paid	4,300	
Improvements and Repairs	18,000	
Insurance	6,950	
Internet	600	
Meal Program	840	
Mortgage/Interest	20,820	
Mortgage/ Interest	36,300	
Office Supplies	850	
Postage	300	
Property Tax***	18,890	
Replacement Reserve	24,000	
Suite Cleaning	400	
Sewer and Water	6,300	
Telephone	2,000	
Training	1,000	
Total Expenses		215,870

Surplus/(Deficit) **-22,565**

*Non cash expense

**Expenses from Replacement Reserve budgeted to be \$39,000
but these expenses not detailed here (see apartment budgets)

***Property tax exemption grant from City of Nanaimo currently being requested

Nanaimo F.O.S. Non-Profit Housing Society
#403 – 1191 Seafield Crescent, Nanaimo, B.C. V9S 4S1
Telephone: 250-754-3075 Fax: 250-754-3075

October 23, 2013
Executive Officers

President:	Lana Robinton	250-933-5262	Lawyer
Nov/03/1967	6370 Lewis Rd Nanaimo BC V9V 1P5 E-mail: lana.krogco@shaw.ca		
Vice-President:	Bejay Kenney	250-753-3635	Retired
Apr/18/1930	937 Howard Avenue Nanaimo BC V9R 3T4 E-mail: kenney01@telus.net		
Secretary-Treasurer:	Mary Parker	250-390-2050	Retired
Nov/25/1932	6220 Farber Way Nanaimo BC V9T 6J2 E-mail: maryxmary@live.ca		
Director:	Doris Lee	250-753-5078	Retired
Oct/24/1932	419 Lambert Road Nanaimo BC V9R 3N4 E-mail: n/a		
Director:	Robert Kenney	250-327-6774	
Jan/31/1978	937 Howard Avenue Nanaimo BC V9R 3T4 E-mail: kenneyrn@hotmail.com		
Director:	Doreen Peterson	250-716-0019	
Jul/07/1941	306-30 Cavan Street Nanaimo BC V9R 6K3 E-mail: doreen716@shaw.ca		
Director:	Donna Kurulak	250-591-7649	
Apr/14/1958	839 St. Andrews Street Nanaimo BC V9S 1S8 E-mail: n/a		
Director:	Heather Adams	250-591-8924	
Mar/18/1959	934 Riverside Drive Nanaimo BC V9S 1G1 E-mail: n/a		

Housing Provider	Nanaimo F.O.S. Non-Profit Housing Society
BCH File#	51901 & 51902
Building Name	Seafield Place
Building Address	403 - 1191 Seafield Cres. Nanaimo BC V9S 4S1
# Units	20

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437

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

Name of Organization: Nanaimo Marine Rescue Society

Grant No. RPTE-30

Criteria:

**Meets
Criteria:**

Yes No

- the property must be recommended for a Permissive Tax Exemption in the following year; and
- 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;
- the organization can demonstrate a financial need;
- must adhere to all of the City of Nanaimo's bylaws and policies.

Statement of Purpose:

All buildings and properties that receive a PTE must be reviewed every three years to ensure that they continue to meet the specific criteria set out in their applicable category.

Amount Requested:

\$

Grant Awarded:

Yes No

Amount Recommended:

\$

Discussion:

Notes:



CITY OF NANAIMO
APPLICATION FOR PERMISSIVE
TAX EXEMPTION RENEWAL

Office Use

RPT-30

ORGANIZATION: Nanaimo Marine Rescue Society	DATE: Nov 29/2013
ADDRESS: P.O. Box 146 station A.	PRESIDENT: Anthony Thorne
Nanaimo BC V9R-5K9	SENIOR STAFF MEMBER: Brian Humbert
	POSITION: Treasurer
	CONTACT: Brian Humbert
TELEPHONE:	TELEPHONE: 250 754-2046
OVERVIEW OF YOUR ORGANIZATION'S PROGRAMS AND SERVICES OFFERED IN THE COMMUNITY: Providing Marine Search + Rescue Services	
GEOGRAPHIC AREA SERVED BY THE ORGANIZATION: Nanaimo + Harbour + Surrounding Area	
NO. OF FULL TIME STAFF: 0	NO. OF PART TIME STAFF: 0
NO. OF COMMUNITY VOLUNTEERS: 45	NO. OF VOLUNTEER HOURS PER YEAR: 1600 hrs +
NO. OF MEMBERS: 45	MEMBERSHIP FEE: 0
CLIENTS SERVED, LAST YEAR: 9 Saved, 63 Assisted	CLIENTS SERVED, THIS YEAR (PROJECTED):
B.C. SOCIETY ACT REG. NO.: S-0038743	REVENUE CANADA CHARITABLE REG. NO.: 869013334 BC 0001
CURRENT BUDGET: 2013	LEGAL DESCRIPTION OF PROPERTY: A-1844 Stewart Ave.
INCOME: \$143,023.28 **	TAX FOLIO NUMBER: 85576.001
EXPENSES: \$47,363.34	CURRENT YEAR TAXES (IF KNOWN):
NEXT YEAR PROJECTED: 2014	
INCOME: \$110,650.24 **	
EXPENSES: 43,500.00	
SIGNATURE: [Signature]	TITLE/POSITION: Treasurer
	DATE: 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).

** Income includes gaming grants for refit projects.

CITY OF NANAIMO GRANT QUESTIONNAIRE

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

We provide marine search & rescue services to the area. Our volunteers are on call 24 hrs a day, 365 days a year.

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

Maintain current standards with respect to crew training & readiness as well as maintaining equipment & infrastructure.

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

We currently operate two rescue vessels and are continuously maintaining a high training standard.

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

Volunteers are the organization there are no paid individuals. Volunteers make up the board & all rescue personnel are volunteers 24/7, 365.

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

We have & hope to receive funding grants for a vessel refit project.

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.

Not aware of other city grants

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

Receive fee for service from Coast Guard Pacific. This would cover basic cost of operating rescue vessel(s) during a call. We also receive funding for training. These amounts make up the majority of income.

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

Royal Canadian Marine Search & Rescue. Monies from Coast Guard flow through & are dispersed by them.

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

All funds are maintained in bank accounts. Any surpluses if any are carried over to following year.

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

Tastings & most training is covered as fee for service. These amounts cover day to day expenses of maintaining vessels, fundraising & the other means of generating income.

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?

Unknown. Money earmarked for training / community events etc may have to be diverted. There is only some much more.

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

word of mouth generally.

CITY OF NANAIMO

APPLICATION FOR PERMISSIVE TAX EXEMPTION

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

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

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

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

The following attachments are also required for consideration:

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



SOCIETY ANNUAL REPORT (FORM 11)

Annual Report Fee \$25.00

Change of Registered Office Address:

Additional \$15.00

Annual Report

1. Name of Society:

Nanaimo Marine Rescue Society

Address of Society:

#4-1150 Terminal Ave. N.
Box 134, Nanaimo, BC V9S-5L6

2.

Incorporation Number:

S-0038743

OFFICE USE ONLY

NOV 20 2013

CITY OF NANAIMO

FINANCE

ONLINE FILING AVAILABLE at www.bcregistryservices.gov.bc.ca

See the last page for details

3. Give us the date your 2013 Annual General Meeting was held (YYYY/MM/DD): 2013 04 08

[Insert year of Annual General Meeting]

(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 address in B.C. is – Must be a physical location, Post Office Box only is not acceptable.

#4-1150 Terminal Ave. N
Box 134
Nanaimo BC V9S-5L6

Is this a change to your registered address from the previous year? ☐ Yes ☒ No (if yes, submit an additional \$15.00 for the Change of Address)

NOTE

One director must be a B.C. resident

5. The society's directors are listed below.

Addresses must be physical locations, Post Office Box only is not acceptable.

Last name:

Atkins

First name (include initials):

Mike

Address (include postal code):

2174 Sun Valley Dr.
Nanaimo BC V9T-6K6

Last name:

Blackmore

First name (include initials):

Phil

Address (include postal code):

4937 Hartwig Cres.
Nanaimo BC V9V-1R2



Last name: Deshman
First name (include initials): John
Address (include postal code): 1918 Carmel Pl.
Nanaimo BC V9T-5R3

Last name: Humber
First name (include initials): Brian
Address (include postal code): 38 Kennedy St.
Nanaimo BC V9R-2H6

Last name: Robinson
First name (include initials): Gordie
Address (include postal code): 240 Fernside Rd.
Nanaimo BC V9T-5M1

Last name: Richers
First name (include initials): Nikolas
Address (include postal code): 208 Scarborough Rd.
Nanaimo BC V9T-5L3

Last name: Morin
First name (include initials): Michel
Address (include postal code): 579 Seventh St.
Nanaimo BC V9R-1B1



Last name: Drew
First name (include initials): Todd
Address (include postal code): 286 Harrell Rd.
Nanaimo BC V9R-6T9

Last name: Banning
First name (include initials): Mike
Address (include postal code): 4166 Gulfview Dr.
Nanaimo BC V9T-6G3

Last name: Moore
First name (include initials): Clayton
Address (include postal code): 6576 Albatross Way
Nanaimo BC V9U-1P9

Last name: _____
First name (include initials): _____
Address (include postal code): _____

Last name: _____
First name (include initials): _____
Address (include postal code): _____



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

Shumber@live.com

7. Sign and certify this form

I certify that this information is accurate and complete.

Signature: [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

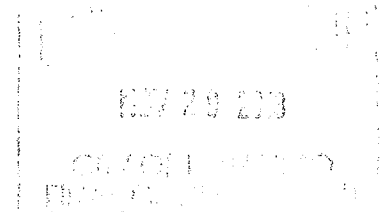
Questions? Call 1 877 526-1526, Extension 4

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



ROYAL CANADIAN MARINE
SEARCH & RESCUE
Search Lives. Save Lives.

Nanaimo Marine Rescue Society
Statement of Financial Position
January 1st-December 31st 2012



Income:

CCGA-P (Incident and Training)	\$26,648.51
HST	2127.67
Fundraising	<u>3902.30</u>
Total:	\$32,678.48

Expenditures:

Fuel	\$15,968.10
Maint:	8585.27
Equipment	2416.95
Recognition	1419.28
Admin:	7769.26
Insurance	1953.00
Pagers	<u>3010.19</u>
Total:	\$41,122.05

Treasurer:

Brian Humber



ROYAL CANADIAN MARINE
SEARCH & RESCUE
Service à la recherche maritime

Financial Statement 2012

Assets:

Current Year End Amounts:

Operating Account	\$12,804.16
Gaming Account (Restricted)	2987.11
Capital Account	10,478.67
Fundraising Account	<u>42,453.74</u>
Total:	\$68,723.68

Property and Equipment:

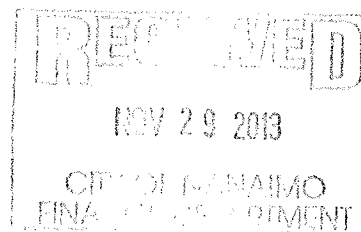
Boathouse	\$ 72,224.00
Equipment	42,090.30
Vessel-McGregor	507,036.32
Vessel-Meynell	<u>301,523.46</u>
	\$ 922,874.08

Net Assets:

Investments in Capital Assets	\$922,874.08
Externally Restricted Funds	2987.11
Internally Restricted	<u>65,736.57</u>
	\$991,597.76

Nanaimo Marine Rescue Society

Income Statement 2013-01-01 to 2013-10-31



REVENUE

Sales Revenue

CCG -P Payments Incidents	13,475.72
CCG -P Payments Vessel Survey	196.00
CCG -P Payments Training	5,904.61
Gaming Account	100,000.00
Capital Account	0.00
Membership Fees	0.00
Donations - Individual	8,609.07
Donations - Corporate	14,425.00
Operating Revenue from Fund R...	0.00
Operating Revenue from Other S...	0.00
Program Fees	0.00
Sales	0.00
Sales Returns	0.00
Early Payment Sales Discounts	0.00
Net Sales	142,610.40

Gaming (Restricted)

Other Revenue

Freight Revenue	0.00
Interest Revenue	412.88
Miscellaneous Revenue	0.00
Total Other Revenue	412.88

TOTAL REVENUE **143,023.28**

EXPENSE

Program Costs

Program - Clothing	3,067.00
Program - Equipment	600.00
Program C Cost	0.00
Total Programs Cost	3,667.00

Cost of Goods Sold

Inventory A Cost	0.00
Inventory B Cost	0.00
Inventory C Cost	0.00
Subcontracts	0.00
Inventory Variance	0.00
Item Assembly Costs	0.00
Adjustment Write-off	0.00
Transfer Costs	0.00
Purchases	0.00
Purchase Returns	0.00
Early Payment Purchase Discou...	0.00
Net Purchases	0.00
Freight Expense	0.00
Total Cost of Goods Sold	0.00

Payroll Expenses

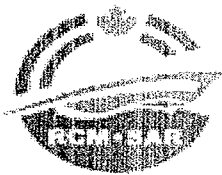
Wages & Salaries	0.00
EI Expense	0.00
CPP Expense	0.00
WCB Expense	0.00
User-Defined Expense 1 Expense	0.00
User-Defined Expense 2 Expense	0.00
User-Defined Expense 3 Expense	0.00
User-Defined Expense 4 Expense	0.00
User-Defined Expense 5 Expense	0.00
Employee Benefits	0.00
Total Payroll Expense	0.00

Printed On: 2013-11-29

Nanaimo Marine Rescue Society

Income Statement 2013-01-01 to 2013-10-31

General & Administrative Expe...		
Accounting & Legal		215.00
Advertising & Promotions		338.64
Bad Debts		0.00
Business Fees & Licenses		320.00
Cash Short/Over		0.00
Courier & Postage		129.59
Credit Card Charges		0.00
Currency Exchange & Rounding		0.00
Amortization Expense		0.00
Income Taxes		0.00
Insurance - Board of Directors		950.00
Insurance - McGregor		2,115.00
Insurance - Meynell		1,019.00
Insurance - Boathouse		1,019.00
Insurance - Boat Trailer		54.00
Interest & Bank Charges		0.00
Office Supplies		289.18
Property Taxes		0.00
Motor Vehicle Expenses		0.00
Miscellaneous Expenses		0.00
Realized Exchange Gain/Loss		0.00
Rent		0.00
Maintenance - McGregor		14,983.13
Maintenance - Meynell & Trailer		1,549.89
Maintenance - Boathouse		378.37
Maintenance - Crew Equipment		861.60
Boating Safety		21.40
Pagers/Phone		4,823.01
Fundraising		583.19
Events		311.47
Recognition		904.04
Training		453.14
Fuel - McGregor		7,881.97
Fuel - Maynell		4,495.72
Utilities		0.00
Visa Commissions	0.00	
MasterCard Commissions	0.00	
American Express Commissions	0.00	
Other Credit Card Commissions	0.00	
Total Credit Card Commissions		0.00
Total General & Admin. Expen...		43,696.34
TOTAL EXPENSE		47,363.34
NET INCOME		95,659.94



**ROYAL CANADIAN MARINE
SEARCH & RESCUE**
Saving Lives on the Water

Budget for 2013.

Estimated Income:

Canadian Coast Guard Aux.-Pacific	\$28,000.00
HST Rebate	1000.00
Fundraising	10,000.00
Regional District of Nanaimo	8000.00
Gaming Grant (2012)	100,000.00
Gaming Grant (2013)	<u>55,650.24</u>
Total:	\$ 202,000.00

Gaming (Restricted)

\$100,000.00
<u>55,650.24</u>
\$155,650.24

Expenses:

Fuel	\$14,000.00
Maint:	5000.00
Equipment Replacement	800.00
Recognition	1000.00
Administration	1500.00
Insurance	5000.00
Pagers	3500.00
Training	500.00
Boating Safety	500.00
SAR Olympics	1500.00
Crew Equipment	3500.00
Rebranding Crew Clothing	3488.80
Estimated Refit	135,000.00
Engine Replacement	43,500.00
Communication Headsets	12,200.00
Safety Equipment	<u>18,500.32</u>
Total:	\$248,089.12

\$100,000.00
32,625.00
9150.00
<u>13,875.24</u>
\$155,650.24



ROYAL CANADIAN MARINE
SEARCH & RESCUE
SEARCHING FOR THE LOST

Proposed Budget for 2014:

Estimated Income:

Royal Canadian Marine Search and Rescue	\$28,000.00	
GST Rebate	2000.00	
Fundraising	15,000.00	
Regional District of Nanaimo	10,000.00	
Gaming Grant (2012)	100,000.00 (Restricted)	- CARRY OVER from 2012
Gaming Grant (2013)	<u>55,650.24</u> (Restricted)	
Total:	\$210,650.24	

Expenses:

Fuel	\$15,000.00
Maint.	7500.00
Equipment Replacement	1000.00
Administration	1500.00
Insurance	5500.00
Pagers/Coms.	5000.00
Training	1000.00
Inter-station Training	1500.00
Junior Group	2000.00
Boating Safety	1000.00
Multi-Media Program	1500.00
Fundraising	1000.00
Estimated Meynell Refit	\$135,000.00
Engine Replacement	43,500.00
Communication Headsets	12,200.00
Crew Safety Equipment	<u>18,500.32</u>
Total:	\$252,700.32

NOV 28 2013
COMMUNICATIONS
RECEIVED

[Handwritten signature]

Directors of Nanaimo Marine Rescue Society 2013

Executive:

President: Anthony Thorne (Retired) ; AnthonyNMRS@gmail.com

Treasurer: Brian Humber (Island Health), 38 Kennedy Street, Nanaimo BC. V9R-2H6; 250-754204; bhumber@shaw.ca

Secretary: Nikolaj Richers (Information Architect, IBM Canada), 208 Scarborough Place, Nanaimo BC. V9T-5L3; 250-7166235; nrichers@gmail.com

Directors:

Mike Atkins (Marine Biologist, Trident Consulting), 2174 Sun Valley Drive, Nanaimo BC. V9T-6K6; 250-8023483; matkins@alumni.uvic.ca

Gordie Robinson (Retired), 240 Ferntree Place, Nanaimo BC. V9T-5M1; 250-7583786; garobinson@shaw.ca

Michel Morin (Washington Marine Group), 579 Seventh Street, Nanaimo BC. V9R-1G1; 250-2441909; morin78@gmail.com

Todd Drew (Vancouver Island Health Authority), 286 Harwell Drive, Nanaimo BC. V9R-6T9; 250-7138760; drewtod@hotmail.com

Mike Banning (Canadian Imperial Bank of Canada), 4166 Gulf View Drive, Nanaimo BC. V9T-6G3; 250-7560219; mbanning@shaw.ca

Clayton Moore (Project Coordinator), 6576 Albatross Way, Nanaimo BC. V9V-1P9; 250-8024670; claytonmoore@shaw.ca

Lorraine Willgress ('Semi-Retired'), 1785 Argyle Avenue, Nanaimo BC. V9S-3K6; 250-7587667; safeyacht@gmail.com