



AGENDA
GRANTS ADVISORY COMMITTEE
TO BE HELD ON WEDNESDAY, 2014-JAN-29 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-15 at 3:05 p.m. *Pg. 4-6*

5. **INFORMATION ITEMS:**

- (a) 2014 Grants Committee Budget *Pg. 7*

6. **DELEGATIONS:**

- (a) **RPTE-03 St. John Ambulance Society** *Pg. 8-20.9*

Ms. Pat Threlfall, Office Manager, and Ms. Carol Pilon, Regional Manager, St. John Ambulance Society, to provide the Grants Advisory Committee with more information regarding the type of training offered by their organization at the property it leases at 2250 Labieux Road.

Folio 19805.301 at 2250 Labieux Road
(Property leased from City)
Municipal portion of 2014 taxes: \$17,140

7. **RENEWAL APPLICATIONS:**

- (a) **RPTE-01 Central Vancouver Island Multicultural Society** *Pg. 21-38.2*

Verbal update from Diane Hiscock, Staff Liaison.

Folio 86081.000 at #101 – 319 Selby Street
(Property leased from Kathleen May Widsten and Lindsay Farrell Widsten)
Municipal portion of 2014 taxes: \$14,646

- (b) **RPTE-07 Nanaimo Citizen Advocacy Association** *Pg. 39-58*

Folio 81611.023 at #114 – 285 Prideaux Street
(Property leased from City)
Municipal portion of 2014 taxes: \$1,965

- (c) **RPTE-08 Loaves and Fishes Food Bank** *Pg. 59-85*
Folio 81613.000 at 1009 Farquhar Street
Municipal portion of 2014 taxes: \$3,160
- (d) **RPTE-09 Protection Island Lions Club** *Pg. 86-99*
Folio 13552.001 at 208 Colville Trail
(Property leased from City)
Municipal portion of 2014 taxes: \$12,912
- (e) **RPTE-10 Royal Canadian Legion, Nanaimo Branch 10** *Pg. 100-116*
Folio 17458.266 at 129 Harewood Road
Municipal portion of 2014 taxes: \$2,616
- (f) **RPTE-11 Mid Island Intergroup Society** *Pg. 117-131*
Folio 81611.013 at #212 – 285 Prideaux Street
(Property leased from City)
Municipal portion of 2014 taxes: \$391
- (g) **RPTE-12 Pleasant Valley Social Centre** *Pg. 132-144*
- | | <u>Folio</u> | <u>Address</u> | <u>Municipal Portion
of 2014 Taxes</u> |
|----|--------------|-------------------|--|
| 1. | 07674.020 | 6100 Doumont Road | \$2,656 |
| 2. | 07860.001 | 6006 Doumont Road | 2,616 |
| | | Total | \$5,272 |
- (h) **RPTE-13 Nanaimo Family Life Association** *Pg. 145-166*
Folio 83252.000 at 1070 Townsite Road
Municipal portion of 2014 taxes: \$3,375
- (i) **RPTE-14 Nanaimo Youth Services Association** *Pg. 167-194*
Folio 86055.000 at 290 Bastion Street
Municipal portion of 2014 taxes: \$10,190
- (j) **RPTE-15 McGirr Sports Society** *Pg. 195-225*
Folio 08283.925 at 6175 McGirr Road
(Property leased from City)
Municipal portion of 2014 taxes: \$41,445

- (k) **RPTE-16 Nanaimo Association for Community Living** *Pg. 226-258*
Folio 86175.000 at 83 Victoria Crescent
Municipal portion of 2014 taxes: \$21,794
- (l) **RPTE-17 Air Force Association of Canada, 808 Thunderbird Wing** *Pg. 259-282*
Folio 16000.114 at 901 Fifth Street
(Property leased from the Department of National Defense)
Municipal portion of 2014 taxes: \$3,944
- (m) **RPTE-18 Protection Island Ratepayers Association** *Pg. 283-291*
Folio 13553.701 at A 7 Pirates Lane
(Property leased from Nanaimo Port Authority / City of Nanaimo)
Municipal portion of 2014 taxes: \$4,277
- (n) **RPTE-19 Nanaimo Christian School** *Pg. 292-319*
Folio 05492.201 at 198 Holland Road
Municipal portion of 2014 taxes: \$8,943
- (o) **RPTE-20 Habitat for Humanity Mid Vancouver Island** *Pg. 320-359*
Folio 07375.585 at 4148 Mostar Road
(Property leased from Fernco Development Ltd. / Lenco Development Ltd. / Norco Development Ltd.)
Municipal portion of 2014 taxes: \$11,665
- (p) **RPTE-21 Nanaimo 7-10 Club Society** *Pg. 360-379*
Folio 81611.020 at #205 – 285 Prideaux Street
(Property leased from City)
Municipal portion of 2014 taxes: \$3,354

8. **NEXT MEETING:**

The next meeting is scheduled for 2014-FEB-19 at 2:30 p.m. in the Board Room, Service and Resource Centre, 411 Dunsmuir Street.

9. **ADJOURNMENT:**



MINUTES
GRANTS ADVISORY COMMITTEE
MEETING HELD WEDNESDAY, 2014-JAN-15, 3:05 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 3:05 p.m.

2. INTRODUCTION OF LATE ITEMS:

- (a) Item 5 (a) Information Items – Grants Policy and Guidelines – pages added.
- (b) Item 5 (c) Information Items – *Community Charter* – pages added.
- (c) Item 5 (d) Information Items – Property Tax Exemption Bylaw 2013 No. 7177 – pages added.

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, 2013-NOV-20 at 3:00 p.m. be adopted as circulated. The motion carried.

5. INFORMATION ITEMS:

Correspondence (request for funding to support Nanaimo's Drug Abuse Resistance Education (D.A.R.E.) Program for Nanaimo's Grade 5 and 6 students).

Committee members noted:

- Staff to send an Other Grant application form to the D. A. R. E. BC Society regarding their funding request.

6. RENEWAL APPLICATIONS:

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

Committee members noted:

- Staff to contact the Central Vancouver Island Multicultural Society and ask them if they are sub-leasing space in their premises.

It was moved and seconded that the Central Vancouver Island Multicultural Society's PTE application be deferred to the 2014-JAN-29 Grants Advisory Committee Meeting. The motion carried.

It was moved and seconded that the Permissive Tax Exemption Application form be amended to include a question asking if they rent or lease part of their premises to another organization.

(b) Nanaimo & District Museum Society (RPTE-02)

It was moved and seconded that the Nanaimo & District Museum Society remains on the City's Permissive Tax Exemption Bylaw for property it leases at 101 Gordon Street, receiving exemption from taxes for the year 2015 and until the next review. The motion carried.

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

Committee members noted:

- Staff to contact the St. John Ambulance Society and ask them to attend the next meeting on 2014-JAN-29 for more information regarding the type of training offered by their organization.

It was moved and seconded that the St. John Ambulance Society's PTE application be deferred to the 2014-JAN-29 Grants Advisory Committee Meeting. The motion carried.

(d) The Port Theatre Society (RPTE-04)

It was moved and seconded that The Port Theatre Society remains on the City's Permissive Tax Exemption Bylaw for property it leases at 125 Front Street, receiving exemption from taxes for the year 2015 and until the next review. The motion carried.

(e) The Nature Trust of BC (RPTE-05)

It was moved and seconded that The Nature Trust of BC remains on the City's Permissive Tax Exemption Bylaw for property it owns at the following properties:

- 200 Buttertubs Drive
- 1780 Jingle Pot Road
- 1946 Jingle Pot Road (property leased from City)
- 201 Dogwood Road
- 250 Dogwood Road
- 731 Dogwood Road
- 787 Nanaimo Lakes Road
- 941 College Drive
- 900 Raines Road
- 901 Raines Road
- 1050 Raines Road
- 1125 Maughan Road
- 1141 Frew Road
- 1141 Maughan Road
- 1145 Maughan Road
- 1201 Maughan Road

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

7. NEXT MEETING:

The next meeting of the Grants Advisory Committee is scheduled for Wednesday, 2014-JAN-29 in the Board Room, Service and Resource Centre, 411 Dunsmuir Street.

8. ADJOURNMENT:

It was moved and seconded at 3:50 p.m. that the meeting terminate. The motion carried.

Chair

Date

GRANTS ADVISORY COMMITTEE
2014 Grant Applications

Other Grants 275000 - 1334

Subtotal: Other Grants 275000 - 1334

Permissive Tax Exemptions 275000 - 1332

Subtotal: Permissive Tax Exemptions 27500 - 1332

Security Check Grants 275000 - 1329

Subtotal: Security Check Grants 275000 - 1329

Totals

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

2008 Grant	2009 Grant	2010 Grant	2011 Grant	2012 Grant	2013 Grant	2014 Request	2014 Recommend	2014 Awarded	Remaining Budget
									7,000.00
									7,000.00
									7,000.00
									7,000.00
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,000.00
									5,000.00
								-	5,000.00
								-	5,000.00
								-	5,000.00
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,000.00
									2,000.00
									2,000.00
									2,000.00
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,000.00
									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
PERMISSIVE TAX EXEMPTION
THREE YEAR REVIEW**

Name of Organization: St. John Ambulance Society

Grant No. RPTE-03

Criteria:	Meets Criteria:		Statement of Purpose:
	Yes	No	
➤ the property <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

RPTE-03

ORGANIZATION: St. John Ambulance	DATE: NOVEMBER 8 2013
ADDRESS: 2250 LABIEUX ROAD	PRESIDENT: CEO VANCOUVER: KAREN MACPHERSON
NANAIMO BC V9T 6J9	SENIOR STAFF MEMBER: PAT THRELFALL
	POSITION: OFFICE MANAGER
	CONTACT: PAT THRELFALL
TELEPHONE: 250-729-8889	TELEPHONE:
OVERVIEW OF YOUR ORGANIZATION'S PROGRAMS AND SERVICES OFFERED IN THE COMMUNITY :FIRST AID COVERAGE AT COMMUNITY EVENTS BY OUR ADULT BRIGADE. TEACHING YOUNG CADETS THE IMPORTANCE OF FIRST AID, LEADERSHIP, THEY ATTEND COMPETITIONS . OUR THERAPY DOG TEAMS VISIT SENIOR CARE HOMES,HOSPITAL,AND WE HAVE A SCHOOLD READING PROGRAM.	
GEOGRAPHIC AREA SERVED BY THE ORGANIZATION: NANAIMO,PARKSVILLE QUALICUM,LADYSMITH	
NO. OF FULL TIME STAFF: 2	NO. OF PART TIME STAFF: 1
NO. OF COMMUNITY VOLUNTEERS: 97	NO. OF VOLUNTEER HOURS PER YEAR: 7500
NO. OF MEMBERS 97	MEMBERSHIP FEE: 0 BRIGADE/0CADETS/\$20 ONE TIME FEE THERAPY DOGS
CLIENTS SERVED, LAST YEAR: 7700	CLIENTS SERVED, THIS YEAR (PROJECTED): 8700
B.C. SOCIETY ACT REG. NO.: 517387	REVENUE CANADA CHARITABLE REG. NO.: 108022500RR0009
CURRENT BUDGET: IN PROGRESS INCOME IN PROGRESS EXPENSES: IN PROGRESS NEXT YEAR PROJECTED: AVAILABLE IN NEW YEAR INCOME: SEE ATTACHED	LEGAL DESCRIPTION OF PROPERTY: LEASE HOLD PLAN AAREA ViP72802 TAX FOLIO NUMBER: 19805.301 CURRENT YEAR TAXES (IF KNOWN):

EXPENSES: SEE ATTACHED

SIGNATURE:

TITLE/POSITION:

DATE:

Nov 14/13 -

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

CITY OF NANAIMO GRANT QUESTIONNAIRE

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

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

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

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

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

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

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

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

Cadet Division.

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

CITY OF NANAIMO GRANT QUESTIONNAIRE

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

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

The Therapy Dog program has a \$20.00 fee to offset the evaluation costs. They need to have this in another building and they do not receive many donations and to date have not received gaming funds. The fee is set by the Provincial Board in Vancouver.

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

St John Ambulance Nanaimo is a branch of a provincial organization which is part of a national organization. Money raised by local volunteers stays in the community in the "St. John Foundation."

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

St. John BC/Yukon council has a "St Joh Foundation" in which to hold any capital, reserve or special purpose funds. Any year end surplus or deficits are transferred to the Provincial Office at the end of the year.

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

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

CITY OF NANAIMO GRANT QUESTIONNAIRE

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

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

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

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



2013 Annual Report BC SOCIETY

FORM 11
SOCIETY ACT
Section 68

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

ANNUAL REPORT DETAILS

NAME OF SOCIETY

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

SOCIETY INCORPORATION NUMBER
S-0017387

DATE OF INCORPORATION
July 19, 1982

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

DIRECTOR INFORMATION as of June 13, 2013

Last Name, First Name, Middle Name:

CHUTE, JEAN K.

Physical Address:

3760 KIMATOUCHE ROAD
KELOWNA BC
CANADA V1W 4E6

Mailing Address:

3760 KIMATOUCHE ROAD
KELOWNA BC
CANADA V1W 4E6

Last Name, First Name, Middle Name:

LEWIS, RICKEY (RICK) M.

Physical Address:

12825 WOODLAND ROAD
PRINCE GEORGE BC
CANADA V2N 5B4

Mailing Address:

12825 WOODLAND ROAD
PRINCE GEORGE BC
CANADA V2N 5B4

Last Name, First Name, Middle Name:

NADEAU, JOHN

Physical Address:7286 SPRUCE GROVE CIRCLE
WHISTLER BC
CANADA V0N 1B7**Mailing Address:**7286 SPRUCE GROVE CIRCLE
WHISTLER BC
CANADA V0N 1B7**Last Name, First Name, Middle Name:**

NICHOLLS, ROSS

Physical Address:114 - 999 BURDETT AVENUE
VICTORIA BC
CANADA V8V 3G7**Mailing Address:**114 - 999 BURDETT AVENUE
VICTORIA BC
CANADA V8V 3G7**Last Name, First Name, Middle Name:**

RICHARDS, J. PAUL

Physical Address:#62 - 18983 72A AVE
SURREY BC V4N 1A5**Mailing Address:**#62 - 18983 72A AVE
SURREY BC V4N 1A5**Last Name, First Name, Middle Name:**

ROYSTON, RONALD W.

Physical Address:2375 FOLKESTONE WAY
WEST VANCOUVER BC
CANADA V7S 3E1**Mailing Address:**2375 FOLKESTONE WAY
WEST VANCOUVER BC
CANADA V7S 3E1**Last Name, First Name, Middle Name:**

SLOWSKI, DOUGLAS

Physical Address:101 BONA VISTA PLACE
NANAIMO BC
CANADA V9T 5N4**Mailing Address:**101 BONA VISTA PLACE
NANAIMO BC
CANADA V9T 5N4**Last Name, First Name, Middle Name:**

UNGER, MERVIN (MERV) W.

Physical Address:6221 WATERBURY ROAD
NANAIMO BC
CANADA V9V 1N5**Mailing Address:**6221 WATERBURY ROAD
NANAIMO BC
CANADA V9V 1N5**Last Name, First Name, Middle Name:**

WAN, KING R.

Physical Address:3873 WEST 18TH AVENUE
VANCOUVER BC
CANADA V6S 1B4**Mailing Address:**3873 WEST 18TH AVENUE
VANCOUVER BC
CANADA V6S 1B4**Last Name, First Name, Middle Name:**

WILSON, T. CRAIG

Physical Address:28 - 15715 - 34TH AVE.
SURREY BC
CANADA V3S 0J6**Mailing Address:**28 - 15715 - 34TH AVE.
SURREY BC
CANADA V3S 0J6

31 DECEMBER 2012 (DEC & TUESDAY)
NANAIMO - 34
For the Twelve Months Ending 31 December 2012

	MONTH to DATE							YEAR to DATE						
	ACTUAL DEC	BUDGET DEC	Act vs Bud	PRIOR YR DEC	Act vs Prior	2012 per Student	2011 per Student	ACTUAL 12/31/12	BUDGET 12/31/12	Act vs Bud	PRIOR YR 12/31/11	Act vs Prior	2012 per Student	2011 per Student
BUSINESS OPERATIONS														
# of GFA Students	137	195	(58)	244	(107)	0	0	3,547	4,171	(624)	4,412	(865)	0	0
# of OFA Students				7	(7)	0	0	118	208	(90)	202	(84)	0	0
Total # of Students	137	195	(58)	251	(114)	0	0	3,665	4,379	(714)	4,614	(949)	0	0
PRODUCT SALES														
Product Sales	3,133	2,068	1,065	2,576	557	0	0	18,765	24,343	(5,578)	27,927	(9,162)	0	0
Cost of Product Sold	176	1,222	(1,046)	1,631	(1,455)	0	0	9,446	14,407	(4,961)	18,512	(9,066)	0	0
Net Product Sales	2,957	846	2,111	945	2,011	22	4	9,318	9,936	(618)	9,415	(98)	3	2
Margin %	94%	41%	0%	37%	0%	0%	0%	50%	41%	0%	34%	0%	0%	0%
	2,957	846	2,111	945	2,011	22	4	9,318	9,936	(618)	9,415	(98)	3	2
TRAINING - GFA														
Training Revenue - GFA	24,689	19,105	5,583	26,269	(1,580)	0	0	399,258	484,752	(85,494)	447,738	(48,480)	0	0
Cost of Training - GFA	5,256	3,410	1,846	9,498	(4,242)	0	0	125,300	109,708	15,592	132,773	(7,472)	0	0
Net Training Revenue - GFA	19,433	15,695	3,737	16,771	2,652	142	69	273,958	375,044	(101,086)	314,965	(41,008)	77	71
Margin %	79%	82%	0%	64%	0%	0%	0%	69%	77%	0%	70%	0%	0%	0%
TRAINING - OFA														
Training Revenue - OFA	810		810	5,588	(4,778)	0	0	79,213	139,720	(60,507)	137,768	(58,555)	0	0
Cost of Training - OFA	1,689	18	1,671	3,872	(2,183)	0	0	43,521	43,474	47	56,617	(13,095)	0	0
Net Training Revenue - OFA	(878)	(18)	(861)	1,715	(2,594)	0	245	35,692	96,246	(60,555)	81,150	(45,459)	302	402
Margin %	(109%)	0%	0%	31%	0%	0%	0%	45%	69%	0%	59%	0%	0%	0%
Total Gross Revenue	28,632	21,174	7,458	34,433	(5,801)	0	0	497,235	648,815	(151,580)	613,432	(116,197)	0	0
Total Direct Costs	7,121	4,650	2,471	15,001	(7,880)	0	0	178,267	167,589	10,678	207,902	(29,634)	0	0
Total Net Revenue	21,511	16,524	4,987	19,432	2,079	157	77	318,967	481,226	(162,259)	405,531	(86,563)	87	88
Margin %	75%	78%	0%	56%	0%	0%	0%	64%	74%	0%	66%	0%	0%	0%
Admin Expense (also shown as % of Net Rev)														
Admin Staffing	4,096	9,627	(5,531)	10,651	(6,555)	0	0	78,309	115,645	(37,336)	114,475	(36,166)	0	0
Ad & Promo	500	394	106	398	101	0	0	10,006	14,172	(4,166)	10,455	(448)	0	0
Depreciation/Amortization	3,511	2,915	596	3,164	347	0	0	41,176	34,980	6,196	35,854	5,322	0	0
Building & Maintenance	3,848	2,714	1,134	2,778	1,070	0	0	38,536	40,325	(1,789)	42,620	(4,083)	0	0
Other Admin Exp	1,900	1,592	308	2,110	(210)	0	0	18,276	21,341	(3,065)	25,918	(7,643)	0	0
Provincial Fee - Commercial	9,576	9,576	0	4,600	4,976	0	0	114,912	114,912	0	55,200	59,712	0	0
	45%	58%	0%	24%	0%	0%	0%	36%	24%	0%	14%	0%	0%	0%
Subtotal Admin Expense	23,431	26,818	(3,387)	23,702	(270)	171	94	301,215	341,375	(40,160)	284,522	16,693	82	62
Other Income/Revenue						0	0	688	7,865	(7,177)	9,845	(9,157)	0	0
Net Admin Expenses	23,431	26,818	(3,387)	23,702	(270)	171	94	300,527	333,510	(32,983)	274,677	25,850	82	62
	109%	162%	0%	122%	0%	0%	0%	94%	69%	0%	68%	0%	0%	0%
NET BUSINESS OPERATIONS	(1,920)	(10,294)	8,374	(4,270)	2,350	(14)	(17)	18,440	147,716	(129,276)	139,854	(112,413)	5	26
Net Adult Brigade	(757)	(2,309)	1,552	320	(1,077)	0	0	(4,900)	(7,827)	2,927	1,086	(5,986)	0	0
Net Cadet Brigade	61	(81)	142	500	(500)	0	0	506	1,634	(1,128)	1,860	(1,355)	0	0
Net Gaming/Grant Income	300	(300)	600	5	(9)	0	0	1,699	(350)	2,049	(415)	2,114	0	0
Net Therapy Dog	(6)	(68)	62	(36)	30	0	0	181	(623)	804	(1,290)	1,471	0	0
Net Community Services	(763)	(2,016)	1,253	788	(1,551)	(5)	3	(2,515)	(7,206)	4,691	1,241	(3,756)	(1)	0
	(4%)	(12%)	0%	4%	0%	0%	0%	(1%)	(1%)	0%	0%	0%	0%	0%
Net Surplus / (Deficit)	(2,683)	(12,310)	9,627	(3,482)	799	(34)	(31)	15,925	140,510	(124,585)	132,095	(116,169)	9	55
Remove: Net Gaming and Grants		300	(300)	5	(5)	0	0	1,699	(350)	2,049	(415)	2,114	0	0
As % of Net Surplus	0%	(2%)	0%	0%	0%	0%	0%	11%	0%	0%	0%	0%	0%	0%
Adjusted Net Surplus / (Deficit)	(2,683)	(12,610)	9,927	(3,487)	804	(53)	(45)	14,226	140,900	(126,674)	132,510	(118,283)	13	54

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

UNAUDITED

	MONTH to Date					YEAR to Date					% CHANGE VS PRIOR
	ACTUAL DEC	BUDGET DEC	ACT vs BUD	PRIOR YR DEC	ACT vs PRIOR	ACTUAL 12/31/12	BUDGET 12/31/12	ACT vs BUD	PRIOR YR 12/31/11	ACT vs PRIOR	
COMMERCIAL OPERATIONS											
PRODUCT SALES											
Sales - Totals	3		3	71	(67)	607		607	549	58	11%
Sales - First Aid Kits	2,880	897	1,983	432	2,448	12,529	10,291	2,238	7,800	5,129	66%
Sales - Supplies	249	330	(81)	75	174	4,924	3,960	964	4,162	761	18%
Sales - Equipment		841	(841)	1,968	(1,968)	49	10,092	(10,043)	15,162	(15,113)	(100%)
Sales - Other						256		256	233	23	10%
	3,133	2,068	1,065	2,576	557	18,768	24,343	(5,575)	27,927	(9,159)	(33%)
Total Sales	3,133	2,068	1,065	2,576	557	18,768	24,343	(5,575)	27,927	(9,159)	(33%)
COST OF PRODUCT SOLD											
Cost of Sale - First Aid Kits	(65)	493	(558)	263	(328)	4,140	5,559	(1,519)	4,997	(857)	(17%)
Cost of Sale - Supplies	241	182	59	56	185	4,991	2,184	2,807	2,985	2,006	67%
Cost of Sale - Equipment		547	(547)	1,294	(1,294)	245	6,564	(6,319)	9,562	(9,317)	(97%)
Cost of Sale - Other				39	(139)	70		70	973	(903)	(93%)
	176	1,222	(1,046)	1,631	(1,455)	9,446	14,407	(4,961)	18,512	(9,066)	(49%)
NET PRODUCT SALES	2,957	846	2,111	945	2,011	9,322	9,936	(614)	9,415	(65)	(1%)
TRAINING REVENUE - GFA											
Training Revenue - EMM	1,748	3,458	(1,710)	3,068	(1,318)	39,811	52,689	(12,878)	45,074	(5,263)	(12%)
Training Revenue - CPR	2,344		2,344	1,810	534	32,207	20,671	11,536	20,076	6,130	24%
Training Revenue - OH&S	4,700		4,700	4,520	180	40,817	16,650	24,167	20,815	14,002	52%
Training Revenue - STD	3,056	3,082	(26)	3,570	(474)	83,258	107,249	(23,991)	99,715	(16,459)	(17%)
Training Revenue - Other	95	490	(395)	930	(835)	7,894	3,220	4,674	9,508	(1,614)	(17%)
Training Revenue - Online	869	371	498	271	(125)	10,330	17,272	(6,942)	12,843	(2,513)	(20%)
Training Revenue - IND	11,875	11,735	240	11,379	596	165,206	226,401	(71,195)	220,906	(55,700)	(25%)
Training Revenue - EMR						20,839	30,500	(9,661)	6,820	14,089	207%
	24,827	19,106	5,721	26,269	(1,442)	400,399	484,752	(84,353)	447,738	(47,239)	(11%)
Less: Discount on Training	138		138		138	1,142		1,142		1,142	
Total GFA Revenue	24,689	19,106	5,583	26,269	(1,580)	399,258	484,752	(85,494)	447,738	(48,480)	(11%)
COST OF TRAINING - GFA											
Course Material - EMM		20	(20)			76	400	(322)	250	(172)	(59%)
Course Material - CPR							1,110	(1,110)	13	(1,123)	(100%)
Course Material - OH&S				988	(988)	9,547	2,664	6,883	5,816	3,731	64%
Course Material - STD	154	178	(24)	140	54	5,922	3,762	2,160	6,723	(801)	(12%)
Course Material - Other	128	42	86	35	92	568	294	274	245	323	132%
Course Material - Online	863	223	640	568	317	7,080	10,365	(3,285)	7,823	(742)	(9%)
Course Material - IND	273	211	62	71	201	3,256	4,520	(1,264)	7,115	(3,859)	(54%)
Course Material - EMR				(155)	155	(185)	10,188	(10,373)	218	(403)	(185%)
Exam Fee and Expenses - EMR						5,482	1,290	4,192	1,560	3,922	251%
Instructor Fee - GFA	4,269	2,325	1,944	4,819	(550)	74,728	60,482	14,246	63,912	(9,184)	(14%)
Instructor Fee - EMR						4,890	6,880	(1,990)	1,720	3,170	184%
Instructor Travel - GFA	221	110	111	152	68	2,818	1,320	1,598	2,218	700	32%
Instructor Travel - EMR						78		78	78	0%	
Training Supplies - GFA	(891)	295	(966)	2,900	(3,591)	9,821	5,893	3,928	12,548	(2,727)	(22%)
Training Supplies - EMR						1,117	540	577	2,613	(1,496)	(57%)
	5,256	3,410	1,846	9,496	(4,242)	128,300	109,708	18,592	132,773	(7,473)	(6%)
NET GFA TRAINING REVENUE	19,433	15,696	3,737	16,773	2,662	273,958	376,044	(102,086)	314,965	(41,008)	(13%)
TRAINING REVENUE - OFA:											
Training Revenue - OFA 2/3	810		810	5,588	(4,778)	79,213	139,720	(60,507)	137,768	(58,555)	(43%)
	810		810	5,588	(4,778)	79,213	139,720	(60,507)	137,768	(58,555)	(43%)
COST OF TRAINING - OFA:											
Course Material - OFA 2/3	891		891	490	401	3,545	5,898	(2,353)	4,284	(739)	(17%)
Freight - OFA	50	5	45	90	(45)	605	22	583	49	556	1,026%
Instructor Fee - OFA				1,071	(1,071)	27,707	28,032	(325)	34,040	(6,333)	(20%)

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

UNAUDITED

	MONTH to Date					YEAR to Date					% CHANGE VS PRIOR
	ACTUAL DEC	BUDGET DEC	ACT vs BUD	PRIOR YR DEC	ACT vs PRIOR	ACTUAL 12/31/12	BUDGET 12/31/12	ACT vs BUD	PRIOR YR 12/31/11	ACT vs PRIOR	
Instructor Travel - OFA		12	(12)	1,071	(1,071)	688	144	544	1,131	(643)	(39%)
Training Supplies - OFA	708		708	1,241	(533)	10,976	9,378	1,648	15,513	(5,537)	(32%)
	1,689	18	1,671	3,872	(2,183)	43,521	43,474	47	66,817	(13,096)	(23%)
NET OFA TRAINING REVENUE	(879)	(18)	(861)	1,715	(2,594)	33,651	96,248	(60,555)	81,150	(45,459)	(56%)
OTHER INCOME											
Other Income						404		404	404	269,147%	
Rental Income						284	200	84	84	42%	
Fundraising - Other							7,665	(7,665)		0%	
						688	7,865	(7,177)	210	488	244%
ADMIN EXPENSES											
Salaries and Benefits	4,095	9,027	(5,531)	10,631	(6,555)	78,309	115,645	(37,336)	114,475	(36,166)	(32%)
	4,096	9,027	(5,531)	10,631	(6,555)	78,309	115,645	(37,336)	114,475	(36,166)	(32%)
Advertising	471	280	191	390	81	7,762	8,384	(622)	6,277	1,484	24%
Public Relations & Marketing	29	114	(85)	9	71	2,245	5,788	(3,543)	4,178	(1,933)	(46%)
	500	394	106	399	101	10,006	14,172	(4,166)	10,455	(448)	(4%)
Amortization	3,511	2,915	596	3,164	347	41,176	34,980	6,196	35,854	5,322	15%
Building Maintenance	2,680	1,647	1,033	1,540	1,140	23,899	25,595	(1,696)	28,008	(4,109)	(15%)
Maintenance - Office Equipment	265	339	(74)	258	6	83	919	(736)	895	(111)	(12%)
Insurance	903	728	175	793	111	11,384	10,409	975	10,706	678	6%
Utilities	3,848	2,714	1,134	2,778	1,070	38,636	40,328	(1,692)	42,620	(4,083)	(10%)
Bank Charges / Int on L/T Debt	220	221	(1)	300	(80)	3,255	3,466	(207)	4,730	(1,471)	(31%)
Information Technology	282		282	195	87	1,231	1,423	(192)	1,795	(565)	(31%)
Provincial Commercial Support Fee	9,576	9,576		4,800	4,976	114,912	114,912		59,200	59,712	100%
Meetings	68		(68)	30	(30)	826	816	(100)	1,005	(179)	(18%)
Postage	223		(223)	649	(649)	1,431	2,676	(1,245)	2,884	(1,453)	(50%)
Printing & Stationery	502	598	(96)	477	25	5,120	7,176	(2,056)	6,365	(1,245)	(20%)
Telephone	692	452	240	458	233	6,331	5,424	907	5,509	822	15%
Travel	204	30	174	204		271	350	(83)	318	(47)	(15%)
	11,478	11,188	308	6,710	4,768	133,188	136,253	(3,065)	78,007	55,180	71%
TOTAL ADMIN EXPENSES	23,431	26,818	(3,387)	23,702	(270)	301,215	341,375	(40,160)	281,411	19,804	7%
Gross Operational Revenue	28,632	21,174	7,458	34,433	(5,801)	487,923	656,680	(168,757)	813,632	(115,709)	(19%)
Total Direct Costs	7,121	4,850	2,271	15,001	(7,880)	178,267	167,589	10,678	207,802	(29,634)	(14%)
Net Revenue	21,511	18,524	4,987	19,432	2,079	319,656	489,091	(169,435)	405,731	(86,075)	(21%)
Total Admin Expenses	23,431	26,818	(3,387)	23,702	(270)	301,215	341,375	(40,160)	281,411	19,804	7%
NET CONTRIBUTION TO COMMUNI	(1,920)	(10,294)	8,374	(4,270)	2,350	18,440	147,716	(129,276)	124,320	(105,879)	(85%)

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

UNAUDITED

	MONTH to Date					YEAR to Date					% CHANGE VS PRIOR
	ACTUAL DEC	BUDGET DEC	ACT vs BUD	PROG YR DEC	ACT vs PRIOR	ACTUAL 12/31/12	BUDGET 12/31/12	ACT vs BUD	PROG YR 12/31/11	ACT vs PRIOR	
COMMUNITY SERVICES											
BROGADE											
Donations		215	(210)			2,074	5,103	(3,029)	5,268	(3,214)	(61%)
Donations - Public Duty		120	(120)			4,500	4,980	(480)	3,075	1,425	46%
Fund Raising - Other						77		77		77	0%
Other Revenue					1,000				1,000	(1,000)	(100%)
		330	(330)	1,000	(1,000)	6,651	10,083	(3,432)	9,363	(2,712)	(29%)
Administration		71	(71)	180	(180)	58	1,792	(1,734)	1,050	(1,050)	(100%)
Communications						58		58			0%
Prov Community Service Support Fee	660	660		660		7,920	7,920		7,920		0%
First Aid Equipment		70	(70)			466	921	(455)	1,450	(984)	(88%)
First Aid Supplies		1,341	(1,341)			357	1,734	(1,377)	389	(311)	(84%)
Printing & Stationery		93	(93)			16	880	(864)	962	(877)	(96%)
Promotion & Awards						1,052	(1,052)		254	(254)	(100%)
Training & Competition		66	(66)			1,631	1,057	574	820	810	99%
Travel						398	36	362	37	362	951%
Uniform		277	(277)			773	(773)		195	(195)	(100%)
Vehicle Fuel	97			97		434	298	135	322	112	35%
Vehicle Insurance						(259)		(259)		(259)	0%
Vehicle Repair						26		26		26	0%
	757	2,878	(1,821)	180	577	11,046	16,278	(5,232)	6,488	4,629	72%
NET BROGADE	(737)	(2,248)	1,491	800	(1,677)	(4,395)	(5,185)	789	2,846	(7,341)	(289%)
GRANTS AND GAMING											
Donations - Association		300	(300)	5	(5)	1,899	(390)	2,089	(415)	2,114	(509%)
Gaming Revenue - Direct Access	3,789	6,220	(2,431)	2,437	1,352	4,187	13,010	(8,823)	9,202	(5,075)	(55%)
Interest Earned - Short Term	8	30	(22)	2	6	101	900	(799)	53	48	92%
	3,797	6,550	(2,753)	2,444	1,353	5,987	12,980	(6,993)	8,900	(2,913)	(32%)
Gaming Expenditures	3,797	6,250	(2,453)	2,438	1,358	4,298	13,370	(9,072)	8,518	(4,552)	(54%)
NET GRANTS AND GAMING		300	(300)	5	(5)	1,689	(390)	2,079	(415)	2,114	(609%)
THERAPY DOG											
Fees						80	80		120	(40)	(33%)
Donations						180	178	2	621	(441)	(57%)
						266	258	8	741	(475)	(64%)
Administration	6	63	(57)	35	(30)	6	498	(492)	668	(662)	(99%)
Travel						117	(117)		240	(240)	(100%)
Supplies						25	208	(183)	208	(183)	(88%)
Uniform		5	(5)			48	90	(42)	514	(466)	(91%)
	6	68	(62)	38	(30)	79	861	(782)	1,431	(1,352)	(96%)
NET THERAPY DOG	(6)	(63)	57	35	(30)	181	(623)	804	(1,390)	1,671	(116%)
Therapy Dog Volunteer Hours				2,185	(2,185)				2,185	(2,185)	(100%)
NET COMMUNITY SERVICE	(763)	(2,016)	1,253	788	(1,551)	(2,515)	(7,206)	4,691	1,241	(3,756)	(303%)
Contribution from Commercial Operations	(1,920)	(10,284)	8,374	(4,270)	2,250	18,440	147,715	(129,275)	124,530	(105,870)	(85%)
Community Service Revenue	3,797	6,889	(3,092)	3,444	353	12,839	23,321	(10,482)	18,804	4,535	(24%)
	1,877	(3,414)	5,291	(829)	2,703	31,339	171,037	(139,698)	143,124	(111,785)	(78%)
Comm Service and Gaming Exp	4,562	8,895	(4,333)	2,652	1,955	15,414	30,521	(15,107)	17,993	(2,189)	(12%)
NET SURPLUS/(DEFICIT)	(2,683)	(12,310)	9,627	(3,482)	799	15,925	140,510	(124,585)	125,581	(109,656)	(87%)

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

UNAUDITED

Branch - Adult Division:

	MONTH to Date					YEAR to Date					% CHANGE VS PRIOR
	ACTUAL DEC	BUDGET DEC	ACT vs BUD	PRIOR YR DEC	ACT vs PRIOR	ACTUAL 12/31/12	BUDGET 12/31/12	ACT vs BUD	PRIOR YR 12/31/11	ACT vs PRIOR	
Donations		110	(110)			874	1,725	(851)	2,154	(1,279)	(59%)
Donations - Public Duty		120	(120)			4,500	4,980	(480)	3,075	1,425	46%
Other Revenue				500	(500)				500	(500)	(100%)
		230	(230)	500	(500)	5,374	6,705	(1,331)	5,729	(354)	(6%)
Administration		71	(71)	180	(180)		1,654	(1,654)	1,779	(1,779)	(100%)
Communications						58		58		58	0%
Community Service Support Fee	660	660			660	7,920	7,920			2,920	0%
First Aid Equipment		70	(70)			486	921	(435)	1,450	(964)	(66%)
First Aid Supplies		1,341	(1,341)			357	1,365	(1,008)	20	338	1,724%
Printing & Stationery		93	(93)			18	689	(673)	456	(441)	(97%)
Promotion & Awards							550	(550)	254	(254)	(100%)
Training & Competition		27	(27)			1,005	564	442	367	639	174%
Travel						252	39	213	37	215	586%
Uniform		277	(277)				628	(628)	57	(57)	(100%)
Vehicle Fuel	97		97		97	434	202	232	225	209	93%
Vehicle Insurance						(259)		(259)		(259)	0%
Vehicle Repair						26		26		26	0%
	757	2,539	(1,782)	180	577	10,276	14,532	(4,257)	4,843	5,632	121%
Net Division Surplus / (Deficit)	(767)	(2,309)	1,562	320	(1,077)	(4,900)	(7,827)	2,927	1,088	(5,988)	(551%)
Adult Volunteer Hours				4,366	(4,366)				4,366	(4,366)	(100%)

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

UNAUDITED

Branch - Cadet Division:

	MONTH to Date					YEAR to Date					% CHANGE VS PRIOR
	ACTUAL DEC	BUDGET DEC	ACT vs BUD	PRIOR YR DEC	ACT vs PRIOR	ACTUAL 12/31/12	BUDGET 12/31/12	ACT vs BUD	PRIOR YR 12/31/11	ACT vs PRIOR	
Donations		100	(100)			1,200	3,378	(2,178)	3,135	(1,935)	(62%)
Fund Raising - Other						77		77		77	0%
Other Revenue				500	(500)				500	(500)	(100%)
		100	(100)	500	(500)	1,277	3,378	(2,101)	3,635	(2,358)	(65%)
Administration							138	(138)	180	(180)	(100%)
First Aid Supplies							369	(369)	369	(369)	(100%)
Printing & Stationery							502	(502)	536	(536)	(100%)
Promotion & Awards							132				0%
Training & Competition		39	(39)			625	493	132	454	171	35%
Travel						147		147		147	0%
Uniform							145	(145)	138	(138)	(100%)
Vehicle Fuel							97	(97)	97	(97)	(100%)
		39	(39)			771	1,744	(973)	1,775	(1,003)	(57%)
Net Division Surplus / (Deficit)		51	(51)	500	(500)	506	1,834	(1,328)	1,660	(1,355)	(73%)
Cadet Volunteer Hours				2,707	(2,707)				2,707	(2,707)	(100%)

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

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

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

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

Volunteer Hours	<u>7,695.50</u>	<u>1,804.00</u>
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St. John Society (BC & Yukon)
NANAIMO - 34
 For the Nine Months Ending 30 September 2013

	MONTH to DATE							YEAR to DATE						
	ACTUAL SEP	BUDGET SEP	Act vs Bud	PRIOR YR SEP	Act vs Prior	2013 per Student	2012 per Student	ACTUAL 09/30/13	BUDGET 09/30/13	Act vs Bud	PRIOR YR 09/30/12	Act vs Prior	2013 per Student	2012 per Student
BUSINESS OPERATIONS														
# of GFA Students	276	397	(121)	269	7	0	0	2,846	3,325	(479)	2,816	30	0	0
# of OFA Students	8	16	(8)	5	3	0	0	102	140	(38)	99	3	0	0
Total # of Students	284	413	(129)	274	10	0	0	2,948	3,465	(517)	2,915	33	0	0
PRODUCT SALES														
Product Sales	6,420	1,250	5,170	58	6,362	0	0	29,631	18,154	11,477	10,486	19,145	0	0
Cost of Product Sold	4,649	688	3,961	5	4,644	0	0	23,682	10,619	13,063	5,485	18,197	0	0
Net Product Sales	1,771	562	1,209	53	1,718	6	0	5,949	7,535	(1,586)	5,001	948	2	2
Margin %	28%	45%	0%	91%	0%	0%	0%	20%	42%	0%	48%	0%	0%	0%
	1,771	562	1,209	53	1,718	6	0	5,949	7,535	(1,586)	5,001	948	2	2
TRAINING - GFA														
Training Revenue - GFA	33,992	38,811	(4,819)	34,647	(655)	0	0	305,769	362,446	(56,677)	311,868	(6,099)	0	0
Cost of Training - GFA	9,001	10,019	(1,018)	9,008	(7)	0	0	90,316	91,044	(728)	97,602	(7,285)	0	0
Net Training Revenue - GFA	24,991	28,792	(3,801)	25,639	(648)	91	95	215,453	271,402	(55,949)	214,266	1,187	76	76
Margin %	74%	74%	0%	74%	0%	0%	0%	70%	75%	0%	69%	0%	0%	0%
TRAINING - OFA														
Training Revenue - OFA	4,542	10,440	(5,898)	4,146	396	0	0	65,175	94,850	(29,675)	67,920	(2,744)	0	0
Cost of Training - OFA	1,455	5,926	(4,471)	2,220	(765)	0	0	33,343	43,304	(9,961)	35,200	(1,857)	0	0
Net Training Revenue - OFA	3,087	4,514	(1,427)	1,926	1,161	385	385	31,832	51,546	(19,714)	32,719	(887)	312	330
Margin %	68%	43%	0%	46%	0%	0%	0%	49%	54%	0%	48%	0%	0%	0%
Total Gross Revenue	44,954	50,501	(5,547)	38,851	6,103	0	0	400,575	475,450	(74,875)	390,273	10,302	0	0
Total Direct Costs	15,106	16,633	(1,527)	11,234	3,872	0	0	147,341	144,967	2,374	138,287	9,054	0	0
Total Net Revenue	29,849	33,868	(4,019)	27,617	2,231	105	101	253,234	330,483	(77,249)	251,986	1,248	86	86
Margin %	66%	67%	0%	71%	0%	0%	0%	63%	70%	0%	65%	0%	0%	0%
Admin Expense (also shown as % of Net Rev)														
Admin Staffing	7,412	8,866	(1,454)	2,621	4,791	0	0	68,462	79,794	(11,332)	61,989	6,473	0	0
	25%	26%	0%	9%	0%	0%	0%	27%	24%	0%	25%	0%	0%	0%
Ad & Promo	330	300	30	2,235	(1,905)	0	0	958	2,700	(1,742)	9,015	(8,057)	0	0
	1%	1%	0%	8%	0%	0%	0%	0%	1%	0%	4%	0%	0%	0%
Depreciation/Amortization	3,285	3,149	136	2,836	449	0	0	29,565	28,341	1,224	27,980	1,585	0	0
	11%	9%	0%	10%	0%	0%	0%	12%	9%	0%	11%	0%	0%	0%
Building & Maintenance	3,685	3,807	(122)	2,140	1,544	0	0	27,936	29,243	(1,307)	28,224	(288)	0	0
	12%	11%	0%	8%	0%	0%	0%	11%	9%	0%	11%	0%	0%	0%
Other Admin Exp	1,074	1,449	(375)	1,115	(41)	0	0	12,612	13,545	(933)	13,671	(1,059)	0	0
	4%	4%	0%	4%	0%	0%	0%	5%	4%	0%	5%	0%	0%	0%
Provincial Fee - Commercial				9,576	(9,576)	0	0				85,184	(86,184)	0	0
	0%	0%	0%	35%	0%	0%	0%	0%	0%	0%	34%	0%	0%	0%
Subtotal Admin Expense	15,786	17,571	(1,785)	20,523	(4,737)	56	75	139,533	153,623	(14,090)	227,062	(87,530)	47	78
Other Income/Revenue	100	1,980	(1,880)	4	96	0	0	889	4,309	(3,420)	288	601	0	0
Net Admin Expenses	15,686	15,591	95	20,519	(4,834)	56	75	138,644	149,314	(10,670)	226,774	(88,130)	47	78
	53%	46%	0%	74%	0%	0%	0%	55%	45%	0%	90%	0%	0%	0%
NET BUSINESS OPERATIONS	14,163	18,277	(4,114)	7,098	7,065	50	26	114,590	181,169	(66,579)	25,212	89,378	39	9
Net Adult Brigade	608	(23)	631	554	54	0	0	3,162	1,893	1,269	(2,311)	5,473	0	0
Net Cadet Brigade		(180)	180			0	0	860	2,155	(1,295)	6	855	0	0
Net Gaming/Grant Income		270	(270)	750	(750)	0	0	141	(149)	290	1,349	(1,208)	0	0
Net Therapy Dog		(138)	138	20	(20)	0	0	689	(600)	1,289	87	602	0	0
Net Community Services	608	(71)	679	1,324	(716)	2	5	4,852	3,299	1,553	(870)	5,722	2	0
	2%	0%	0%	5%	0%	0%	0%	2%	1%	0%	0%	0%	0%	0%
Net Surplus / (Deficit)	14,771	18,206	(3,435)	8,422	6,349	102	57	119,442	184,468	(65,026)	24,342	95,100	79	17
Remove: Net Gaming and Grants		270	(270)	750	(750)	0	0	141	(149)	290	1,349	(1,208)	0	0
As % of Net Surplus	0%	1%	0%	9%	0%	0%	0%	0%	0%	0%	6%	0%	0%	0%
Adjusted Net Surplus / (Deficit)	14,771	17,936	(3,165)	7,672	7,099	154	85	119,301	184,617	(65,316)	22,993	96,308	120	25

St. John's Country (DC & TURKEY)
Nanaimo
BUDGET 2014

BUSINESS OPERATIONS:

Product Sales

Sale of Texts	4200	34	00
Sale of First Aid Kits	4210	34	00
Sale of Supplies	4220	34	00
Sale of Other	4230	34	00
Sale of Equipment	4280	34	00

Less: Discounts	5247	34	00
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Product Sales (Net of Discounts)

Cost of Product Sold

Cost of Sale - Texts	5200	34	00
Cost of Sale - First Aid Kits	5210	34	00
Cost of Sale - Supplies	5220	34	00
Cost of Sale - Other	5230	34	00
Cost of Sale Equipment	5280	34	00
Commission - FA Kits	5240	34	00

NET PRODUCT REVENUE

Margin %

Training Revenue - GFA

Training Revenue - CPR	4010	34	00
Training Revenue - STD	4020	34	00
Training Revenue - OH&S	4100	34	00
Training Revenue - IND	4040	34	00
Training Revenue - Other	4030	34	00
Training Revenue - EMM	4000	34	00
Training Revenue - ONL	4070	34	00
Training Revenue - EMR	4080	34	00

Less: Discounts	5246	34	00
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GFA Sales (Net of Discounts)

Cost of Training - GFA

Course Materials - EMM	5000	34	00
Course Materials - CPR	5010	34	00
Course Materials - OH&S	5050	34	00
Course Materials - STD	5020	34	00
Course Materials - IND	5040	34	00
Course Materials - Other	5030	34	00
Course Materials - ONL	5070	34	00
Course Materials - EMR	5080	34	00
Instructor Honoraria - CPR	5101	34	00
Instructor Honoraria - STD	5102	34	00
Instructor Honoraria - OH&S	5110	34	00
Instructor Honoraria - OTH	5103	34	00
Instructor Fees - IND	5104	34	00
Instructor Honoraria - EMM	5100	34	00
Instructor Fees - EMR	5108	34	00
Instructor Travel	5112	34	00
Instructor Travel - EMR	5158	34	00
Training Supplies	5095	34	00
Training Supplies - EMR	5094	34	00
Exam Fees - EMR	5156	34	00
Exam Travel - EMR	5157	34	00

NET TRAINING REVENUE - GFA

Margin %

Training Revenue - OFA

Training Revenue - OFA 2/3	4110	34	00
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Less: Discounts	5246	34	00
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Cost of Training - OFA

Course Material - OFA 2/3	5060	34	00
Examiner Travel - OFA 2/3	5112	34	00
Freight - OFA 2/3	5120	34	00
Instructor Fees - OFA 2/3	5111	34	00

JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	Total
50	50	50	50	50	50	50	50	50	50	50	50	600
910	1,237	870	727	890	798	873	1,097	828	753	705	424	9,910
1,242	1,025	1,023	735	906	825	755	978	1,076	977	977	694	11,213
50	-	-	-	-	-	-	-	-	-	-	-	50
1,609	2,893	1,417	3,340	1,806	3,340	2,950	1,350	1,417	1,350	2,115	50	23,827
3861	5195	3360	4852	3652	5011	4428	3475	3371	3130	3847	1218	45,400
-	140	-	388	-	-	-	-	458	458	-	-	1,444
3,861	5,055	3,360	4,464	3,652	5,011	4,428	3,475	2,913	2,672	3,847	1,218	\$ 43,956
-	-	-	220	-	-	-	-	220	220	-	-	660
363	448	320	263	346	290	242	392	282	280	282	153	3,661
511	432	409	366	445	383	368	449	473	459	480	304	5,079
32	-	-	-	-	-	-	-	-	-	-	-	32
1,070	1,851	978	2,125	1,211	2,125	1,898	931	978	931	1,385	32	15,516
1,976	2,731	1,707	2,974	2,002	2,798	2,508	1,772	1,953	1,890	2,147	489	24,947
1,885	2,324	1,653	1,490	1,550	2,213	1,920	1,703	960	782	1,700	729	\$ 19,009
49%	45%	49%	31%	45%	44%	43%	49%	28%	25%	44%	60%	42%
2,319	2,271	3,855	3,666	1,542	1,740	4,611	3,948	2,151	2,286	1,845	1,404	31,638
5,745	10,440	6,350	10,980	6,750	9,660	3,490	6,350	7,800	4,500	4,270	1,860	78,215
3,680	7,360	3,680	7,360	3,680	3,680	3,680	3,450	3,680	4,140	3,450	2,760	60,600
20,224	19,868	19,868	19,238	16,145	14,935	9,730	9,100	17,441	19,416	19,214	10,735	195,914
-	-	-	-	-	-	-	-	-	-	-	-	-
3,312	3,312	3,312	3,312	3,312	5,520	2,208	3,312	4,600	3,680	3,680	1,196	40,756
1,306	1,435	1,375	1,475	1,256	1,156	871	971	1,086	1,000	961	1,687	14,579
-	-	-	5,100	-	-	-	-	-	5,100	-	-	10,200
36,586	44,686	38,450	61,131	32,685	36,691	24,590	27,141	36,758	40,122	33,420	19,642	421,902
668	1,196	116	1,196	116	668	116	116	1,265	1,514	752	668	8,391
35,918	43,490	38,334	49,935	32,569	36,023	24,474	27,025	35,493	38,608	32,668	18,974	\$ 413,511
87	87	87	87	87	145	58	87	121	97	97	31	1,071
81	82	147	127	57	70	173	137	73	91	67	52	1,157
621	1,243	621	1,243	621	621	621	583	621	699	583	466	8,543
95	117	102	124	109	102	55	102	73	73	70	29	1,051
416	410	410	383	356	285	202	176	360	387	378	218	3,981
-	-	-	-	-	-	-	-	-	-	-	-	-
564	508	478	528	419	489	376	396	409	-	391	724	5,282
-	-	-	-	-	-	-	-	-	-	-	-	-
662	662	662	662	322	304	429	511	486	662	662	662	6,686
2,116	3,666	2,768	3,992	2,442	2,934	1,384	1,710	1,384	2,116	1,384	692	26,588
1,518	1,800	900	1,800	900	900	900	900	1,800	900	900	-	13,218
-	87	-	1,716	-	-	-	-	1,716	-	-	-	3,519
2,551	2,744	2,744	2,724	2,009	2,009	1,480	1,480	1,979	2,887	2,704	1,347	26,658
489	489	652	652	489	815	326	489	652	652	489	163	6,357
-	-	-	1,720	-	-	-	-	-	1,720	-	-	3,440
450	650	250	350	150	200	-	-	-	-	-	-	2,050
-	-	-	125	-	-	-	-	-	125	-	-	250
3,383	3,743	3,669	3,977	2,901	3,164	2,452	2,523	3,231	3,284	3,139	1,787	37,263
-	-	-	164	-	-	-	-	-	164	-	-	328
-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-
13,033	16,288	13,490	20,374	10,862	12,038	8,456	9,094	12,905	13,867	10,864	6,171	147,432
22,885	27,202	24,844	29,661	21,707	23,985	18,018	17,931	22,888	24,781	21,804	12,803	\$ 268,079
63%	61%	65%	58%	66%	65%	65%	66%	61%	62%	65%	65%	63%
14,675	4,720	8,955	14,060	-	6,095	4,540	4,970	7,400	10,940	10,690	-	87,035
-	-	-	118	-	118	-	118	-	-	-	-	354
14,675	4,720	8,955	13,932	-	5,977	4,540	4,852	7,400	10,940	10,690	-	\$ 86,681
399	160	239	359	-	160	120	160	200	320	320	-	2,477
206	103	103	206	-	103	103	103	103	206	103	103	1,442
383	153	230	383	-	153	115	153	191	306	306	-	2,373
4,826	1,338	2,413	3,751	-	2,613	2,413	1,338	2,413	2,613	3,751	-	27,469

20.6

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

			JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	Total
Examiner Fees - OFA 2/3	5119	34 00	800	400	400	800	-	400	200	400	400	400	800	-	5,000
Instructor Travel - OFA 2/3	5113	34 00	-	150	-	-	-	-	-	-	-	150	-	-	300
Training Supplies - OFA 2/3	5098	34 00	815	309	489	798	-	326	245	309	408	635	635	-	4,969
			7,429	2,613	3,874	6,337	-	3,755	3,196	2,463	3,715	4,630	5,915	103	44,030
NET TRAINING REVENUE - OFA			7,246	2,107	5,081	7,595	-	2,222	1,344	2,389	3,885	6,310	4,775	103	\$ 42,651
Margin %			49%	45%	57%	55%	#DIV/0!	37%	30%	49%	50%	58%	45%	#DIV/0!	49%
Total Gross Revenue			54,454	53,263	50,849	58,331	36,221	47,011	33,442	35,362	45,806	52,220	47,205	20,192	544,148
Total Direct Costs			22,438	21,632	19,071	29,685	12,864	18,591	14,160	13,329	18,573	20,377	18,926	6,763	216,409
TOTAL NET REVENUE			32,016	31,631	31,578	38,646	23,357	28,420	19,282	22,033	27,233	31,843	28,279	13,429	\$ 327,739
Margin %			59%	59%	62%	57%	64%	60%	58%	62%	59%	61%	60%	67%	60%
ESTIMATED ADMIN EXPENSES (Based on 2013 YTD)															
Admin Staffing			7,312	7,312	7,312	7,312	7,312	7,312	7,312	7,312	7,312	7,312	7,312	7,312	87,744
Ad & Promo			162	162	162	162	162	162	162	162	162	162	162	162	1,944
Depreciation/Amortization			3,563	3,563	3,563	3,563	3,563	3,563	3,563	3,563	3,563	3,563	3,563	3,563	42,766
Building & Maintenance			3,187	3,187	3,187	3,187	3,187	3,187	3,187	3,187	3,187	3,187	3,187	3,187	38,244
Other Admin Exp			1,435	1,435	1,435	1,435	1,435	1,435	1,435	1,435	1,435	1,435	1,435	1,435	17,220
Subtotal Admin Expense			15,659	15,659	15,659	15,659	15,659	15,659	15,659	15,659	15,659	15,659	15,659	15,659	\$ 187,908
Other Income/Revenue															
Competition Income	4525	34 00	-	-	-	-	-	-	-	-	-	-	-	-	-
Fundraising - Other	4650	34 00	-	-	-	-	-	-	-	-	-	-	-	-	-
Grants - United Way	4900	34 00	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Income/UW Operations	4520	34 00	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental Income	4350	34 00	-	-	290	-	-	290	-	-	-	145	-	-	725
Subtotal Other Income/Revenue			-	-	290	-	-	290	-	-	-	145	-	-	\$ 725
NET ADMIN EXPENSE			15,659	15,659	15,369	15,659	15,659	15,369	15,659	15,659	15,659	15,659	15,659	15,659	\$ 187,183
NET BUSINESS OPERATIONS			16,357	15,974	16,209	22,987	7,698	13,051	3,623	6,364	11,574	18,328	12,620	2,230	\$ 140,556

20.7



St. John Ambulance

Branch Executive Committee Contact List

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

BEC Members 2013 April 22

Branch: Nanaimo

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

20.8



St. John Ambulance

Branch Executive Committee Contact List

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

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

July 11 2013

20.9

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

Name of Organization: Central Vancouver Island Multicultural Society

Grant No. RPTE-01

Criteria:	Meets Criteria:		Statement of Purpose:
	Yes	No	
➤ the property <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

RPTE-01

ORGANIZATION:		DATE: NOV 4, 2013	
ADDRESS: Central Vancouver Island Multicultural Society #101 - 319 Selby St. Nanaimo, BC V9R 2R4		PRESIDENT: SHARON JENSEN	
		SENIOR STAFF MEMBER: HILDE SCHLOSAR	
		POSITION: EXECUTIVE DIRECTOR	
		CONTACT: HILDE SCHLOSAR	
TELEPHONE: 250-753-6911		TELEPHONE: 250-753-6911	
OVERVIEW OF YOUR ORGANIZATION'S PROGRAMS AND SERVICES OFFERED IN THE COMMUNITY: IMMIGRANT SERVICES, ENGLISH LANGUAGE CLASSES, EMPLOYMENT SERVICES, INTERPRETING, DIVERSITY/ANTI-RACISM PROGRAMS			
GEOGRAPHIC AREA SERVED BY THE ORGANIZATION: NANAIMO AREA (LADYSMITH-PARKSVILLE)			
NO. OF FULL TIME STAFF: 22		NO. OF PART TIME STAFF: 6	
NO. OF COMMUNITY VOLUNTEERS: 187		NO. OF VOLUNTEER HOURS PER YEAR: 2000	
NO. OF MEMBERS: 176		MEMBERSHIP FEE: \$10/PERSON, \$20/FAMILY	
CLIENTS SERVED, LAST YEAR: 1350		CLIENTS SERVED, THIS YEAR (PROJECTED): 1450	
B.C. SOCIETY ACT REG. NO.: S-15303		REVENUE CANADA CHARITABLE REG. NO.: 13201 8235 BC0001	
CURRENT BUDGET: 2.2 MIL.		LEGAL DESCRIPTION OF PROPERTY: LT 2, SEC 1, PLN 27926, LD32	
INCOME: 2.2 MIL.			
EXPENSES: 2.2 MIL.		TAX FOLIO NUMBER: 86081.000	
NEXT YEAR PROJECTED: 1.6 MIL.		CURRENT YEAR TAXES (IF KNOWN):	
INCOME: 1.6 MIL.			
EXPENSES: 1.6 MIL.			
SIGNATURE: <i>H. Schlosar</i>		TITLE/POSITION: EXECUTIVE DIRECTOR	DATE: NOV. 5, 2013

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

CITY OF NANAIMO GRANT QUESTIONNAIRE

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

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

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

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

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

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

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

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

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

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

CITY OF NANAIMO GRANT QUESTIONNAIRE

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

N/A

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

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

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

N/A.

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

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

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

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

CITY OF NANAIMO GRANT QUESTIONNAIRE

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

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

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

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



BC Registry
Services

PAID CHQ # 6747
\$25.00
JUNE 28/13

REMINDER

Society Annual Report (Form 11)

Annual Report Fee: \$25.00

Change of Registered Office

Address: Additional \$15.00

2013 Annual Report

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

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

OFFICE USE ONLY

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

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

Access Code: 128881984 used to file online

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

2013/06/20

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

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

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

#101, 319 SELBY STREET
NANAIMO BC V9R 2R4

Mailing Address

#101, 319 SELBY STREET
NANAIMO BC V9R 2R4

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

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

NOTE

One director must be a
B.C. resident.

Draw line through name if director has ceased.

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





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

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

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

KAILLY
MINDY
13152 PROSPECT DR
LADYSMITH, BC V9G 1G8

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

PIKE
GRAHAM
3500 WILTSHIRE DR
NANAIMO BC V9T 5K1

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



Last name: PEARSON

First name (include initials): MILTON

Address (include postal code):

3569 SHELBY LANE
NANOOSE BAY BC V9P 9J8

SHAKESPEARE

MAUREEN

6065 SEALAND RD

NANAIMO BC V9V 1K4

Last name: WONG

First name (include initials): WINNIE

Address (include postal code):

#227 - 6439 PORTSMOUTH RD
NANAIMO BC V9V 1R6

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

hschl@sar@cvims.org

7. Sign and certify this form.

I certify that this information is accurate and complete.

Signature:

Shawn Jensen, President B&D.
27/June/2013

NOTE

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

8. Return form and fee to BC Registry Services.

Mailing Address:

PO Box 9431 Stn Prov Govt
Victoria BC
V8W 9V3

Physical Address:

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

NOTE

Annual Report filing fee is
\$25.00.

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

Questions? Call 1 877 526-1526 Extension 4.

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

CENTRAL VANCOUVER ISLAND MULTICULTURAL SOCIETY

FINANCIAL STATEMENTS

MARCH 31, 2013



Robert F. Fischer & Company*
CERTIFIED GENERAL ACCOUNTANT

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

AUDITOR'S REPORT

To the Members of

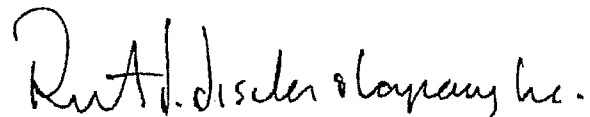
Central Vancouver Island Multicultural Society

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

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

In my opinion these financial statements present fairly, in all material respects, the financial position of the Society as at March 31, 2013 and the results of its operations and its cash flows for the year then ended in accordance with Canadian generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Nanaimo, BC
June 11, 2013



ROBERT F. FISCHER & COMPANY INC.
CERTIFIED GENERAL ACCOUNTANT



Member, Certified General Accountants
Association of British Columbia



CENTRAL VANCOUVER ISLAND MULTICULTURAL SOCIETY

STATEMENT OF FINANCIAL POSITION

MARCH 31, 2013

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

APPROVED BY THE DIRECTORS

 Director
 Director

The accompanying notes are an integral part of these financial statements

CENTRAL VANCOUVER ISLAND MULTICULTURAL SOCIETY

STATEMENT OF CHANGES IN NET ASSETS

FOR THE YEAR ENDED MARCH 31, 2013

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

The accompanying notes are an integral part of these financial statements

CENTRAL VANCOUVER ISLAND MULTICULTURAL SOCIETY

STATEMENT OF OPERATIONS

FOR THE YEAR ENDED MARCH 31, 2013

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

The accompanying notes are an integral part of these financial statements

CENTRAL VANCOUVER ISLAND MULTICULTURAL SOCIETY

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED MARCH 31, 2013

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

The accompanying notes are an integral part of these financial statements

CENTRAL VANCOUVER ISLAND MULTICULTURAL SOCIETY
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2013

1. PURPOSE OF THE ORGANIZATION

Central Vancouver Island Multicultural Society is a local organization whose goal is to preserve and foster an awareness of the community's cultural diversity, as well as develop an understanding of Canada's multicultural policy and provide services to immigrants. Central Vancouver Island Multicultural Society is incorporated under the Society Act of British Columbia as a Not-For-Profit organization and is a registered charity under the Income Tax Act.

2. SIGNIFICANT ACCOUNTING POLICIES

Capital Assets and Amortization

Capital assets are recorded on the statement of financial position at cost or at fair market value if they are contributed. The cost is amortized over their useful life by the organization. Amortization has been calculated annually at the following rates:

Computer equipment	3 years straight-line
Office furniture	5 years straight-line
Leasehold improvements	10 years straight line

Revenue Recognition

Central Vancouver Island Multicultural 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.

Measurement uncertainty

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates that affect the reported amounts of assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures during the year. Items requiring the use of significant estimates include revenue recognition and the collection of grants receivable. Actual results could differ from those estimates.

CENTRAL VANCOUVER ISLAND MULTICULTURAL SOCIETY

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED MARCH 31, 2013

3. CAPITAL ASSETS

Capital assets are comprised of the following:

			<u>2013</u>	<u>2012</u>
	<u>Cost</u>	<u>Accumulated Amortization</u>	<u>Net Book Value</u>	<u>Net Book Value</u>
Office furniture and computers	\$ 151,251	\$ 90,371	\$ 60,880	\$ 77,996
Leasehold improvements	<u>387,626</u>	<u>101,315</u>	<u>286,311</u>	<u>314,353</u>
	<u>\$ 538,877</u>	<u>\$ 191,686</u>	<u>\$ 347,191</u>	<u>\$ 392,349</u>

4. DEFERRED REVENUE

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

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

Ending balance consists of the following:

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

5. RENT

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

6. LEASE COMMITMENT

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

Central Vancouver Island Multicultural Society

Comparative Income Statement

TO END OF SEPT. 2013

	Actual 04/01/2013 to 09/30/2013	Budget 04/01/2013 to 03/31/2014	Percent
REVENUE			
Revenue			
DIVERSITY	147,150.00	255,000.00	-42.29
ELSA	301,963.42	427,502.00	-29.37
DONATIONS/FUNDRAISING	1,936.05	5,000.00	-61.28
EMPLOYMENT SERVICE	93,511.00	208,000.00	-55.04
MEMBERSHIPS	225.00	750.00	-70.00
JOB OPTIONS	247,578.98	554,227.00	-55.33
SETTLEMENT	463,436.52	617,115.00	-24.90
SKILLS CONNECT	22,106.43	65,000.00	-65.99
TSSP	6,300.00	30,000.00	-79.00
INTER-CULTURAL PROGRAMS	18,656.33	35,000.00	-46.70
INTEREST INCOME	1,440.97	4,886.00	-70.51
Total Other Revenue	1,304,304.70	2,202,480.00	-40.78
TOTAL REVENUE	1,304,304.70	2,202,480.00	-40.78
EXPENSE			
Payroll Expenses			
Wages & Salaries	535,115.79	1,333,771.00	-59.88
Total Wages	535,115.79	1,333,771.00	-59.88
EI Expense	13,795.06	0.00	0.00
CPP Expense	24,152.76	0.00	0.00
WCB Expense	2,910.91	0.00	0.00
Employee Benefits	20,993.75	85,132.00	-75.34
Employee Benefits-RSP	6,987.00	0.00	0.00
Total Employee Benefits	27,980.75	85,132.00	-67.13
Total Payroll Expense	603,955.27	1,418,903.00	-57.44
PROGRAM EXPENSES			
Direct Client Costs	5,905.60	10,000.00	-40.94
JO Client Cost	31,459.30	60,527.00	-48.02
Accounting & Legal	5,178.62	9,000.00	-42.46
Advertising & Promotions	21,760.91	45,000.00	-51.64
Computer	12,274.89	20,000.00	-38.63
Courier & Postage	332.32	1,000.00	-66.77
Facility Costs - Triple Net	2,108.93	25,000.00	-91.56
Insurance	1,994.00	8,500.00	-76.54
Interest & Bank Charges	253.46	600.00	-57.76
Office Supplies & small equipment	11,296.60	50,000.00	-77.41
Equipment Lease/Rental	28,486.33	75,000.00	-62.02
Offsite Rental & Miscellaneous	4,093.47	25,000.00	-83.63
Resource Material	591.99	8,000.00	-92.60
Memberships	1,361.61	2,200.00	-38.11
Honorarium	915.00	5,000.00	-81.70
JO Participant Allowance	58,725.00	127,500.00	-53.94
Professional Fees	31,418.23	62,000.00	-49.33
Rent	67,289.45	145,000.00	-53.59
Repair & Maintenance	18,541.25	50,000.00	-62.92
Professional Development	3,649.01	17,000.00	-78.54
Staff & Board Expenses	1,900.29	7,000.00	-72.85
Telephone & Internet	2,448.28	8,500.00	-71.20
Travel	2,740.93	12,000.00	-77.16
Utilities	5,156.31	9,750.00	-47.11
GST Expense	1,109.30	0.00	0.00
Total General & Admin. Expen...	320,991.08	783,577.00	-59.04
TOTAL EXPENSE	924,946.35	2,202,480.00	-58.00
NET INCOME	379,358.35	0.00	0.00

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

ASSET**Current Assets**

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

Capital Assets

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

TOTAL ASSET **1,442,444.51**

LIABILITY**Current Liabilities**

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

TOTAL LIABILITY **50,832.15**

EQUITY**Retained Earnings**

Retained Earnings - Previous Year	1,012,254.01	
Current Earnings	379,358.35	
Total Retained Earnings	1,391,612.36	

TOTAL EQUITY **1,391,612.36**

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

Central Vancouver Island Multicultural Society

Projected
as of Nov. 2013

Budget

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

incl ELSA & Diversity

NET INCOME \$ - \$0.00



**Central Vancouver Island
Multicultural Society**

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

**CVIMS Board Members
2013 - 2014**

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

STAFF

SCHLOSAR, Hilde <i>Executive Director</i>	Office address: 101 – 319 Selby Street Nanaimo, BC V9R 2N4 (w) hschlosar@cvims.org (h) hilde@schlosar.com	W: 250-753-6911 ext 2 H: 250-754-5227 C: 250-668-0985
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**CITY OF NANAIMO
EVALUATION
PERMISSIVE TAX EXEMPTION
THREE YEAR REVIEW**

Name of Organization: Nanaimo Citizen Advocacy Association

Grant No. RPTE-07

Criteria:	Meets Criteria:		Statement of Purpose:
	Yes	No	
➤ the property <u>must</u> be recommended for a Permissive Tax Exemption in the following year; and			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

R.P.T.E.-01

ORGANIZATION: NANAIMO CITIZEN ADVOCACY ASSOCIATION		DATE: NOVEMBER 22, 2013	
ADDRESS: #114 – 285 PRIDEAUX STREET		PRESIDENT: PAM PADY	
COMMUNITY SERVICES BUILDING		SENIOR STAFF MEMBER: GEORGE MCGLADREY	
NANAIMO, BC		POSITION: EXECUTIVE DIRECTOR	
V9R 2N2		CONTACT: GEORGE MCGLADREY	
TELEPHONE: 250 – 753 - 2321		TELEPHONE: 250 – 753 - 2321	
OVERVIEW OF YOUR ORGANIZATION'S PROGRAMS AND SERVICES OFFERED IN THE COMMUNITY: ALL SERVICES ARE PROVIDED FREE TO ANY CITIZEN OR INDIVIDUAL SEEKING ASSISTANCE & MAY INCLUDE BUT ARE NOT LIMITED TO GENERAL/CRISIS ADVOCACY, COUNSELLING, EDUCATION, INFORMATION, REFERRAL, PERSONAL SUPPORT, HOMELESSNESS, OUTREACH OR SPECIALIZED SUPPORT FOR MENTAL HEALTH, ADDICTIONS, PHYSICAL OR CHALLENGED BECAUSE OF AGING. OUR LAW FOUNDATION PROGRAM PROVIDES LEGAL ASSISTANCE WITH THE PROVINCIAL RECONSIDERATION PROCESS, PROVINCIAL DISABILITY APPLICATION AND RESIDENTIAL TENANCY			
GEOGRAPHIC AREA SERVED BY THE ORGANIZATION: NANAIMO MID ISLAND AREA			
NO. OF FULL TIME STAFF: TWO (2)		NO. OF PART TIME STAFF: SEVEN (7)	
NO. OF COMMUNITY VOLUNTEERS: THIRTY-FOUR (34)		NO. OF VOLUNTEER HOURS PER YEAR: 4141 FOUR THOUSAND, ONE HUNDRED & FORTY-ONE	
NO. OF MEMBERS: COMMUNITY AT LARGE, CLIENTS RECEIVE FREE MEMBERSHIP AS THEY CANNOT AFFORD IT (APPROXIMATELY 7000)		MEMBERSHIP FEE: \$ ZERO TO \$5	
CLIENTS SERVED, LAST YEAR: SEVEN THOUSAND AND TWENTY-SIX (7026)		CLIENTS SERVED, THIS YEAR (PROJECTED): SEVEN THOUSAND TWO HUNDRED (7200)	
B.C. SOCIETY ACT REG. NO.: S16473		REVENUE CANADA CHARITABLE REG. NO.: BN10775-8914RP	
CURRENT BUDGET: 2013 - 2014		LEGAL DESCRIPTION OF PROPERTY: LD32, PRTN, COMM SERV BLDG – ROOMS 110-111-112-113-114-115	
INCOME \$205,202.00		TAX FOLIO NUMBER: 81611.023	
EXPENSES: \$218,375.00		NEXT YEAR PROJECTED: 2014 – 2014	
INCOME: \$204,052.00		CURRENT YEAR TAXES (IF KNOWN): ?	
EXPENSES: \$218,435.00			
SIGNATURE: 		TITLE/POSITION: EXECUTIVE DIRECTOR	
		DATE: NOVEMBER 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).

CITY OF NANAIMO GRANT QUESTIONNAIRE

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

Our work is focused on the relief of suffering experienced by individuals who are low income, the working poor, physically/mentally or challenged by aging. Our work encompasses social services such as: general and crisis advocacy for any individual who is disenfranchised, homeless, has mental health &/or physical disabilities or are disabled due to aging and requests our assistance.

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

Maintaining our public presence so that we can continue to provide free public access to legal, general & crisis advocacy assistance to any individual who requests assistance

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

We keep monthly statistical records of all services provided – these reflect emerging
As well as ongoing community needs. For instance in 1999-2000 we provided 3500
Recorded interventions compared to 48,271 interventions in 2012-2013 (see attached)

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

Volunteers act as board members, work as office receptionists, do fundraising
Gather food and clothing for distribution, offer assistance in applying for CPP

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

BC Gaming Policy and Enforcement Branch Application for a gaming grant

United Way Central & Northern Vancouver Island –

B. C. Ministry of Social Development and Social Innovation

Law Foundation of British Columbia - Community Living British Columbia

CITY OF NANAIMO GRANT QUESTIONNAIRE

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

There are NO FEES for any services provided by Nanaimo Citizen Advocacy
Association

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

We are not a branch of or affiliated with any larger organization –

We are a grass roots organization started in the early 1970's by individuals living in the
Nanaimo area with disabled children/family members who needed support and
Assistance –

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

All would be carried forward to the following fiscal year – unless it is a requirement
By the funder that any excess be returned or dispursed

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

We continually apply for contracts from the Provincial Government i.e. Ministry of
Social Development & Social Innovation, Community Living B.C., the Law Foundation
Of BC, & BC Gaming and United Way. We also receive donations from the community
And conduct fundraising activities such as Souperbowl

10. What will the effect be if you do not receive a Grant in Aid from the City of Nanaimo?
If we did not receive the permissive tax exemption we would not be able to afford the
Increasing rental costs which would negate & displace 50 years of free service to the
Community. As well it would jeopardize any future advocacy services to the citizens
Of Nanaimo.

**CITY OF NANAIMO
GRANT QUESTIONNAIRE**

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

Our Permissive Tax Exemption Bylaw No. 7177 is up for review March 2014

for a three-year period commencing in 2015



REMINDER

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

2013 Annual Report

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

NANAIMO CITIZEN ADVOCACY ASSOCIATION
114 - 285 PRIDEAUX ST
NANAIMO BC V9R 2N2

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-0016473
Business Number: 107758914BC0001

Access Code: 128808003 used to file online

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

2013/06/11

(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.)

114 - 285 PRIDEAUX ST
NANAIMO BC V9R 2N2

Mailing Address

114 - 285 PRIDEAUX ST
NANAIMO BC V9R 2N2

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.

Two additional
directors





Last name: ANDREYCHUK

First name (include initials): SHEILA

Address (include postal code):

2460 GATEWHEEL RD
MILL BAY BC V0R 2P0

Carlson

Susan A.

728 Pine St

Nanaimo BC

V9R 2E3

Last name: BELTGENS

First name (include initials): PAULA D.

Address (include postal code):

432 VICTORIA RD
NANAIMO BC V9R 4R3

Splait

Jane M.

260 Blythe Ave

Nanaimo BC

V9S 4X7

Last name: BRODIE

First name (include initials): FAY

Address (include postal code):

732 GIRVIN AVE
NANAIMO BC V9S 4W8

FULLER

als): GORDON W

Address (include postal code):
604 NICOL ST
NANAIMO BC
V9R 4T9



Last name: GREENE

First name (include initials): LUCY

Address (include postal code):

167 OCEAN WALK DR
NANAIMO BC V9V 1N2

Last name: PADY

First name (include initials): PAMELA L

Address (include postal code):

175 VIEW ST
NANAIMO BC V9R 4N5

Last name: SMART

First name (include initials): JAN

Address (include postal code):

430 VICTORIA RD.
NANAIMO BC V9R 4R3



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

ncaa2@shaw.ca

7. Sign and certify this form.

I certify that this information is accurate and complete.

Signature: _____

NOTE

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

8. Return form and fee to BC Registry Services.

Mailing Address:

PO Box 9431 Stn Prov Govt
Victoria BC
V8W 9V3

Physical Address:

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

NOTE

Annual Report filing fee is
\$25.00.

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

Questions? Call 1 877 526-1526 Extension 4.

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

NANAIMO CITIZEN ADVOCACY ASSOCIATION

FINANCIAL STATEMENTS
(Unaudited)

MARCH 31, 2013



REVIEW ENGAGEMENT REPORT

To the Directors of
Nanaimo Citizen Advocacy Association

We have reviewed the statement of financial position of Nanaimo Citizen Advocacy Association as at March 31, 2013 and the statement of operations for the year then ended. Our review was made in accordance with 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.

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 generally accepted accounting principles.

*Whiteaker &
Associates*

Nanaimo, B.C.
June 3, 2013

CHARTERED ACCOUNTANTS

NANAIMO CITIZEN ADVOCACY ASSOCIATION
STATEMENT OF FINANCIAL POSITION
(Unaudited)
MARCH 31, 2013

ASSETS

	<u>2013</u>	<u>2012</u>	<u>April 1, 2011</u>
CURRENT			
General cash	\$ 71,905	\$ 76,992	\$ 78,193
Restricted cash (Note 3)	34,020	22,213	22,541
Accounts receivable	1,130	989	1,253
Prepaid expenses	<u>975</u>	<u>975</u>	<u>1,408</u>
	<u>\$ 108,030</u>	<u>\$ 101,169</u>	<u>\$ 103,395</u>

LIABILITIES

CURRENT

Accounts payable and accrued liabilities	\$ 7,186	\$ 7,664	\$ 11,128
Deferred revenue	<u>37,500</u>	<u>15,000</u>	<u>22,500</u>
	<u>44,686</u>	<u>22,664</u>	<u>33,628</u>

NET ASSETS

Operating net assets - Statement 2	47,289	62,450	53,712
Appropriated net assets (Note 4)	<u>16,055</u>	<u>16,055</u>	<u>16,055</u>
NET ASSETS	<u>63,344</u>	<u>78,505</u>	<u>69,767</u>
	<u>\$ 108,030</u>	<u>\$ 101,169</u>	<u>\$ 103,395</u>

APPROVED ON BEHALF OF THE BOARD:

Pamela Pady Director

B. Greene Director

See accompanying notes to financial statements

NANAIMO CITIZEN ADVOCACY ASSOCIATION
STATEMENT OF OPERATIONS
(Unaudited)
FOR THE YEAR ENDED MARCH 31, 2013

	<u>2013</u>	<u>2012</u>
REVENUES		
Grants and contributions	\$ 73,382	\$ 73,172
Law Foundation	75,568	75,464
Gaming funds	22,500	52,500
United Way	9,375	20,000
Donations and miscellaneous	6,446	1,584
Interest	<u>777</u>	<u>283</u>
	<u>188,048</u>	<u>223,003</u>
EXPENSES		
Wages and benefits	84,409	82,472
Law Foundation program	74,694	81,190
Outreach	15,239	19,986
Community funding program	12,241	9,671
Rent	8,110	6,286
Office expenses	3,222	5,541
Repairs and maintenance	1,284	834
Telephone	998	2,474
Sundry	779	756
Accounting and legal	757	363
Travel	567	520
Staff and volunteers	529	533
Insurance	242	355
Training	123	550
Equipment purchases	10	2,610
Fundraising	<u>6</u>	<u>125</u>
	<u>203,210</u>	<u>214,266</u>
NET (LOSS) INCOME	(15,162)	8,737
OPERATING NET ASSETS, beginning	<u>62,451</u>	<u>53,713</u>
OPERATING NET ASSETS, ending - Statement 1	\$ <u>47,289</u>	\$ <u>62,450</u>

See accompanying notes to financial statements

NANAIMO CITIZEN ADVOCACY ASSOCIATION
NOTES TO THE FINANCIAL STATEMENTS
(Unaudited)
MARCH 31, 2013

1. PURPOSE OF THE ASSOCIATION

Nanaimo Citizen Advocacy Association is a not-for-profit organization dedicated to advocating for individuals in the Nanaimo area who seek assistance, by providing education, information, referral, support and assisting them in exercising rights that maximize independence with dignity. The Association is incorporated under the Society Act of British Columbia and is a registered charity for income tax purposes.

2. SIGNIFICANT ACCOUNTING POLICIES

The Nanaimo Citizen Advocacy Association follows accounting policies generally accepted for not-for-profit organizations.

(a) Adoption of Accounting Standards for Not-for-profit Organizations

Effective April 1, 2012, the Society adopted the requirements of the Canadian Institute of Chartered Accountant (CICA) Handbook Accounting, electing to adopt the new accounting framework: Canadian accounting standards for not-for-profit organizations. These are the Society's first financial statements prepared in accordance with these accounting standards for not-for-profit organizations which has been applied retrospectively. The accounting policies set out in the significant accounting policy note have been applied in preparing the financial statements for the year ended March 31, 2013, the comparative information presented in these financial statements for the year ended March 31, 2012 and in the preparation of an opening accounting standards for not-for-profit organizations statement of financial position at April 1, 2011 (the Society's date of transition).

The Society issued financial statements for the year ended March 31, 2012 using generally accepted accounting principles prescribed by CICA handbook. The adoption of accounting standards for not-for-profit organizations had no impact on the previously reported assets, liabilities and equity of the Society, and accordingly; no adjustments have been recorded in the comparative statement of financial position, and statement of operations. Certain of the Society's disclosures included in these financial statements reflect the new disclosure requirements of accounting standards for not-for-profit organizations.

The Society has elected to exempt business combinations and related party transactions from retrospective application.

(b) Revenue Recognition

Contract funding is recognized according to the contract period. Other funding is recognized as the related expenses are incurred. Donations and contributions are recorded as revenue when received.

(c) Capital Assets

In common with other not-for-profit organizations, whose average annual revenue is less than \$500,000, Nanaimo Citizen Advocacy Association expenses capital asset purchases in the year of acquisition. The assets consist of office furnishings and computers.

NANAIMO CITIZEN ADVOCACY ASSOCIATION
NOTES TO THE FINANCIAL STATEMENTS
(Unaudited)
MARCH 31, 2013

3. RESTRICTED CASH

Restricted cash, which consists of gaming proceeds, may only be used for charitable purposes as approved by the Gaming Policy & Enforcement Branch.

4. APPROPRIATED NET ASSETS

The Board of Directors originally approved a resolution on September 21, 2004 to set aside funds to continue the Poverty Advocacy program once its existing funding from the Law Foundation has terminated. The Board of Directors has approved a motion to reclassify these funds as the Contingency Reserve. During the year none of these funds were used.

5. CASH FLOW STATEMENT

These financial statements do not include a statement of cash flows as it does not provide any beneficial information to the users of the financial statements.

6. ECONOMIC DEPENDENCE

The Association's ability to provide services is dependent on funding from Government and private sources.

Profit & Loss Statement

October 2013

	Selected Period	Year to Date
Income		
Prov. B.C./MSD	\$9,765.00	\$29,295.00
Prov. B.C./CL	\$2,860.20	\$20,021.40
Law Foundation	\$18,750.00	\$56,250.00
Donations	\$1,025.00	\$2,660.00
GST Law Foundation	\$0.00	\$338.56
United Way	\$3,250.00	\$6,375.00
City of Nan.	\$0.00	\$1,350.00
Interest	\$0.42	\$3.27
Memberships	\$0.00	\$45.00
Miscellaneous Income	\$0.00	\$0.04
Total Income	\$35,650.62	\$116,338.27
Expenses		
Supplies	\$97.66	\$969.56
Volunteer	\$0.00	\$301.16
Office	\$243.57	\$395.32
Insurance	\$0.00	\$526.00
Legal & Accounting	\$0.00	\$840.00
Maintenance	\$0.00	\$179.70
Fundraising	\$0.00	\$120.00
Payroll		
Wages - Regular	\$6,447.26	\$42,956.40
Wages - Community Projects	\$1,464.32	\$10,845.97
Postage & Shipping	\$0.00	\$71.84
GST Paid	\$79.10	\$748.06
HST paid	\$0.00	(\$754.30)
Rent	\$974.62	\$4,947.72
Internet	\$0.00	\$92.91
Telephone	\$0.00	\$135.55
Travel	\$0.00	\$164.86
Sundry	\$76.97	\$451.71
Board Expense	\$22.67	\$296.74
Community funding	\$615.86	\$5,825.26
Law Foundation		
Advocates	\$3,743.06	\$29,502.68
Ex. Director	\$0.00	\$1,500.00
Bookkeeper/Auditor	\$0.00	\$1,900.85
Poverty Lawyer	\$0.00	\$2,500.00
Computer	\$0.00	\$1,164.80
Rent & Insurance	\$0.00	\$2,394.62
Internet	\$88.76	\$349.23
Office Supplies/Advertising	\$30.00	\$1,081.02
Telephone	\$0.00	\$627.63
Travel	\$0.00	\$133.07
Postage & Courier	\$0.00	\$37.00
Total Law Foundation	\$3,861.82	\$41,190.90
Outreach		
Outreach Worker	\$0.00	\$1,787.23
Accounting CGA	\$0.00	\$500.00
O. Travel	\$69.72	\$285.12
Communications	\$0.00	\$247.73
Administration	\$0.00	\$375.00
Total Expenses	\$13,953.57	\$113,500.44
Net Profit / (Loss)	\$21,697.05	\$2,837.83

NANAIMO CITIZEN ADVOCACY ASSOCIATION**Budget 2013-2014****Budget 2014-2015**

Proposed

Revenue

Prov. BC/MSD	39060	39060
Prov CLBC - COP	34322	34322
Law Foundation	75000	75000
GST Law Foundation	250	250
United Way Grant	9000	9000
Fundraising/Donations	700	800
*Gaming - shortfall because of short payment	45000	45000
Interest	400	400
Memberships	120	120
Misc. Income	1350	100

Total Income	205202	204052
--------------	--------	--------

Expenses

Supplies	1800	1800
Advertising	250	250
Volunteer	600	600
Program Expenses	175	175
Equipment purchases	2000	2000
Office	400	400
Insurance	550	550
Training	500	500
Legal/Accounting	1200	1200
Maintenance	1700	1750
Fundraising	250	250
Payroll	75000	75000
Postage & Shipping	340	340
HST paid/amended from GST	1400	1400
Rent & Hydro	11100	11100
Internet	360	370
Telephone	2200	2200
Travel	750	750
Sundry	750	750
Board Expenses	800	800
Payroll C.L.B.C.	20000	20000
Community Funding C.L.B.C.-COP	12000	12000
Workshops	250	250
Law Foundation	75000	75000
United Way	9000	9000
Total Expenses	218375	218435
Expenses over income	-13173	-14383

NANAIMO CITIZEN ADVOCACY ASSOCIATION
Board of Directors 2013 - 2015

<i>Name & position</i>	<i>Address</i>	<i>Telephone</i>
Andreychuck, Sheila Director	2460 Gatewheel Road Mill Bay B.C. VOR 2P4	250-732-4332
Beltgens, Paula Secretary	508 Victoria Road Nanaimo, BC V9R 4R3	250-591-8474
Brodie, Fay Director	732 Girvin Avenue Nanaimo, B.C. V9S 4W3	250-591-0607
Sue Carlson A. Director	728 Pine Street Nanaimo, B.C. V9R 2E3	250-754-2675
Fuller, Gordon Director	604 Nicol Street Nanaimo, B.C. V9R 4T9	250-754-6389
Greene, Lucy Treasurer	167 Ocean Walk Drive Nanaimo, B.C. V9V 1N2	250-756-9149
Pady, Pam President	175 View Street Nanaimo, B.C. V9R 4N5	250-754-5613
Smart, Jan Vice President	430 Victoria Road Nanaimo, B.C. V9R 4R3	250-741-8125
Splait, Jane M. Director	260 Blythe Avenue Nanaimo, B.C. V9S 4X7	250-754-2916

NANAIMO CITIZEN ADVOCACY ASSOCIATION Fiscal year April 1, 2012 through March 31, 2013

Month	Apr	May	June	July	Aug	Sept	Oct	Nov	2012 Dec	2013 Jan	Feb	Mar	To date
Individual Services													Interventions
Advocacy (legal-family-comm)	519	517	613	517	575	496	472	504	455	631	607	558	6464
Appeal/Tribunal	34	40	39	54	69	73	45	48	31	54	51	47	585
Budgeting	231	217	317	206	247	176	194	179	183	224	266	267	2707
Canada Pension	30	48	33	49	37	33	34	31	36	57	48	47	483
Cheque/Money Distribution	71	66	63	68	60	36	46	51	57	57	45	73	693
Community Liason	78	84	103	83	112	66	118	108	101	137	108	105	1203
Counselling/Problem solve	305	342	338	315	344	269	297	266	260	356	323	298	3713
Disability Application - New	77	95	71	61	55	61	79	56	71	100	80	82	888
Disability Application - Ongoing	94	102	112	97	109	93	116	145	99	133	94	76	1270
Drop-in support	263	263	227	261	310	276	294	279	236	385	296	289	3379
Employment Ins - Standards	2	3	5	7	3	3	3	2	5	3	8	6	50
Finance (income tax, etc)	307	297	375	256	331	251	252	234	255	296	343	302	3499
Housing	206	186	247	205	272	199	178	175	159	261	268	227	2583
Information/Referral	675	671	780	676	762	616	667	652	594	823	801	729	8446
Medical	119	98	152	102	120	91	124	106	106	169	139	130	1456
Ministry Contact*	170	180	247	165	205	168	137	162	17	175	217	192	2035
Ministry direct referrals *	28	28	32	35	30	32	30	29	30	31	32	33	370
Misc.forms-passes-phone	292	283	304	237	306	243	287	275	265	325	361	353	3531
Outreach	120	125	162	138	139	114	136	138	118	139	152	109	1590
Public Trustee	1	2	4	5	5	2	3	0	1	5	2	1	31
Researching info med/legal/gen	208	217	223	171	196	197	189	184	184	323	214	224	2530
Residential Tentancy	51	42	31	72	68	41	42	50	56	74	64	48	639
Seniors	6	4	5	2	8	4	5	8	8	15	10	8	83
Trusts	3	3	1	3	1	1	2	1	4	1	3	2	25
Workman's Comp. Brd.	1	3	0	5	0	0	0	1	0	5	1	2	18
Total number of intervention services	3891	3916	4484	3790	4364	3541	3750	3684	3331	4779	4533	4208	48271
Intervention services for individuals which required a file notation	3623	3643	4286	3573	4071	3324	3402	3384	3297	4276	4191	3904	44974
Individuals constituting file notation	327	315	337	325	316	313	343	337	304	365	310	362	3954
Interventions with Individuals not requiring a file notation	240	243	216	192	263	185	318	268	152	380	344	271	3072
Individudals provided with service aprox.	567	558	553	517	579	498	661	605	456	745	654	633	7026

NANAIMO CITIZEN ADVOCACY ASSOCIATION Fiscal year April 1, 2013 through March 31, 2014

Month	Apr	May	June	July	Aug	Sept	Oct	Nov	2013 Dec	2014 Jan	Feb	Mar	To date
Individual Services													Interventions
Advocacy (legal-family-comm)	571	621	526	577	572	640	609						4116
Appeal/Tribunal	56	40	58	56	46	28	52						336
Budgeting	216	213	195	239	263	325	280						1731
Canada Pension	33	54	45	38	36	37	51						294
Cheque/Money Distribution	100	67	72	58	76	68	54		1999-2000 = 3500				495
Community Liason	131	154	139	145	123	117	134		2000-2001 = 4984				943
Counselling/Problem solve	314	382	284	313	307	381	364		2001-2002 = 5423				2345
Disability Application - New	79	82	66	99	88	100	120		2002-2003 = 9436				634
Disability Application - Ongoing	112	170	111	137	115	150	152		2003-2004 = 12642				947
Drop-in support	320	328	252	299	310	347	306		2004-2005 = 14827				2162
Employment Ins - Standards	5	7	6	5	8	6	6		2005-2006 = 19267				43
Finance (income tax, etc)	280	265	249	282	277	371	351		2006-2007 = 26445				2075
Housing	201	204	204	225	211	258	257		2007-2008 = 30218				1560
Information/Referral	775	775	699	773	755	850	851		2008-2009 = 38229				5478
Medical	119	185	167	150	142	157	156		2009-2010 = 47174				1076
Ministry Contact*	210	172	202	218	196	250	243		2010-2011 = 48041				1491
Ministry direct referrals *	32	32	33	31	33	34	33		2011-2012 = 45276				228
Misc.forms-passes-phone	373	420	415	470	439	484	539		2012-2013 = 48271				3140
Outreach	117	149	158	137	148	158	132						999
Public Trustee		1	7	7	5	3	2						25
Researching info med/legal/gen	236	301	288	327	277	342	305						2076
Residential Tentancy	68	69	58	53	55	70	53						426
Seniors	13	16	10	10	15	5	16						85
Trusts	6	6	1	4	1	1	4						23
Workman's Comp. Brd.	0	2	1	1	0	2	6						12
Total number of intervention services	4367	4715	4246	4654	4498	5184	5076		0	0	0	0	32740
Intervention services for individuals which required a file notation	4120	4436	3943	4373	4122	4887	4766						
Individuals constituting file notation	371	360	356	353	352	370	385						
Interventions with Individuals not requiring a file notation	216	238	270	250	343	263	276						
Individudals provided with service aprox.	587	598	626	603	695	633	661		0	0	0	0	4403

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

Name of Organization: Nanaimo Loaves and Fishes Food Bank Foundation

Grant No. RPTE-08

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

RPTE-08

ORGANIZATION: Leaves and Fishes Food Bank	DATE: Nov 6 2013
ADDRESS: 1009 Farguhar Street Nanaimo B.C. V9R 2G2	PRESIDENT: Brian Fillmore SENIOR STAFF MEMBER: Peter Sinclair POSITION: Executive Director CONTACT: Peter Sinclair TELEPHONE: 250 754 8347 ext 222

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

Food Bank services to clients and other Non Profits

GEOGRAPHIC AREA SERVED BY THE ORGANIZATION:

All Nanaimo, cedar to Lantzville

NO. OF FULL TIME STAFF: 4	NO. OF PART TIME STAFF: 6
NO. OF COMMUNITY VOLUNTEERS: 300	NO. OF VOLUNTEER HOURS PER YEAR: 21600 approx
NO. OF MEMBERS: 32	MEMBERSHIP FEE: \$10
CLIENTS SERVED, LAST YEAR: 6769 directly at least once	CLIENTS SERVED, THIS YEAR (PROJECTED): 7000
B.C. SOCIETY ACT REG. NO.: S-39032	REVENUE CANADA CHARITABLE REG. NO.: 87425-8429-RR0001
CURRENT BUDGET:	LEGAL DESCRIPTION OF PROPERTY: Lot 8, Block A Plan VIP584
INCOME: \$1,696,960	TAX FOLIO NUMBER: 04-68-250-81613.000
EXPENSES: 1,755,960	CURRENT YEAR TAXES (IF KNOWN): N/A
NEXT YEAR PROJECTED: 2,000,000	
INCOME: 2,000,000	
EXPENSES: 2,000,000	

SIGNATURE: 	TITLE/POSITION: Executive Director	DATE: Nov 6/2013
----------------	---------------------------------------	---------------------

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.

We supply emergency food hampers to people in need. Food is available at 9 locations in the city at 12 different times. We also supply food free of charge to other non profits in Nanaimo.

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

Our focus will be on expanding our Food4U food recovery program and customizing the food that is available to meet specific client needs.

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

We survey our clients both formally and informally. We also connect with other non profits to better understand their needs.

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

Volunteers are absolutely critical to what we do. Volunteers do everything from sort food, and assemble hampers to check clients in and attend fundraisers.

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

Province of BC. Gaming Funds apply for \$100,000
We do receive funding from Service Clubs but in most cases we don't formally apply. The last service club application we did was to Nanaimo Rotary Club for \$3,000 to purchase food recovery bins.

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.

We applied for and received a \$60,000 grant
through SPAC in November of 2012. Funds
were received in January of 2013.

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

We do not charge for our services.

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 not a branch of a larger
organization.

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

Loaves and Fishes has internally restricted reserves which are allocations
made by the board of unrestricted net assets and are designated as reserves
for specific purchases or programs. We also have externally restricted reserves from
the BC Gaming Commission which places restrictions on the expenditure of these funds.
Year end surpluses or deficits are taken into account when budgeting for the following year.
Surpluses/Deficits are factored into follow year budget to ensure budget is balanced.

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

Ongoing appeals to the community. We are
also in the process of developing a signature
fundraising event.

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 will have less funds available to deliver
food to people in need.

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

The City of Nanaimo logo is on the
side of our 5-Ton delivery Truck



Annual Report

OFFICE USE ONLY

1. Name of Society:

Leaves and Fishes Food Bank Foundation

Address of Society:

1009 Farquhar St
Nanaimo B.C.

2.

Incorporation Number:

S-39032

ONLINE FILING AVAILABLE at www.bcregistryservices.gov.bc.ca

See the last page for details

3. Provide the date your 2013 Annual General Meeting was held (YYYY/MM/DD): 2013 103/05

[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.

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: See Attached.

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): _____

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): _____

Last name: _____

First name (include initials): _____

Address (include postal code): _____



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

7. Sign and certify this form

I certify that this information is accurate and complete.

Signature: _____

NOTE

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

8. Return form and fee to BC Registry Services.

Mailing Address

PO Box 9431 Stn Prov Govt
Victoria BC V8W 9V3

Physical Address

2nd Floor, Suite 200, 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

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

LOAVES AND FISHES FOOD BANK FOUNDATION
(Operating as Loaves and Fishes Community Food Bank)
Financial Statements
Year Ended December 31, 2012
(Unaudited)

- HOUGH & COMPANY -

HOUGH & COMPANY

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

JOHN D. HOUGH, BA, CGA
CERTIFIED GENERAL ACCOUNTANT

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

REVIEW ENGAGEMENT REPORT

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

I have reviewed the statement of financial position of Loaves and Fishes Food Bank Foundation, operating as Loaves and Fishes Community Food Bank, as at December 31, 2012 and the statements of revenues and expenditures, changes in net assets and cash flows for the year then ended. My review was made in accordance with Canadian generally accepted standards for review engagements and, accordingly, consisted primarily of inquiry, analytical procedures and discussion related to information supplied to me by the company.

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

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

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

Nanaimo, British Columbia
February 28, 2013

Digitally signed by John D Hough
DN: cn=John D Hough, o, ou, email=john@johndhough.com, c=CA
Date: 2013.02.28 13:47:12 -08'00'

JOHN D. HOUGH LTD.
CERTIFIED GENERAL ACCOUNTANT

LOAVES AND FISHES FOOD BANK FOUNDATION
(Operating as Loaves and Fishes Community Food Bank)
Index to Financial Statements
Year Ended December 31, 2012
(Unaudited)

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LOAVES AND FISHES FOOD BANK FOUNDATION
(Operating as Loaves and Fishes Community Food Bank)
Statement of Financial Position
December 31, 2012
(Unaudited)

	2012	2011	2010
ASSETS			
CURRENT			
Cash (Note 5)	\$ 90,420	\$ 156,415	\$ 112,778
Gaming funds (Notes 2, 5)	79,503	72,182	72,191
Term deposits (Notes 2, 5)	-	30,376	50,000
Accounts receivable	-	183	-
Inventory (Note 2)	127,276	54,424	99,853
Food coupons on hand	17,802	6,490	21,791
Harmonized sales tax recoverable	9,888	7,638	3,150
Prepaid expenses	1,525	1,666	1,289
	<u>326,414</u>	<u>329,374</u>	<u>361,052</u>
CAPITAL ASSETS (Notes 2, 6, 7, 8)	<u>319,436</u>	<u>210,040</u>	<u>133,229</u>
	<u>\$ 645,850</u>	<u>\$ 539,414</u>	<u>\$ 494,281</u>
LIABILITIES AND NET ASSETS			
CURRENT			
Accounts payable	\$ 3,751	\$ 7,297	\$ 1,920
Deferred income	75,000	70,000	70,000
Callable debt due in one year (Note 7)	6,542	51,460	6,011
Current portion of long term debt (Note 8)	5,714	5,329	4,969
	<u>91,007</u>	<u>134,086</u>	<u>82,900</u>
Callable debt due thereafter (Note 7)	38,770	-	51,472
	<u>129,777</u>	<u>134,086</u>	<u>134,372</u>
LONG TERM DEBT (Note 8)	<u>4,095</u>	<u>9,808</u>	<u>15,187</u>
	<u>133,872</u>	<u>143,894</u>	<u>149,559</u>
NET ASSETS			
Invested in capital assets	264,314	136,872	55,590
Unrestricted	180,479	241,463	236,941
Restricted reserves internally/externally	67,185	17,185	52,191
	<u>511,978</u>	<u>395,520</u>	<u>344,722</u>
	<u>\$ 645,850</u>	<u>\$ 539,414</u>	<u>\$ 494,281</u>

ON BEHALF OF THE BOARD



Director



Director

The accompanying notes are an integral part of these financial statements

- HOUGH & COMPANY -

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LOAVES AND FISHES FOOD BANK FOUNDATION
(Operating as Loaves and Fishes Community Food Bank)
Statement of Revenues and Expenditures
Year Ended December 31, 2012
(Unaudited)

	2012	%	2011	%
REVENUES				
Donations - General	\$ 346,287	25.64	\$ 294,053	31.64
Donations - Food	883,799	65.45	439,116	47.25
Donations - Food coupons	32,554	2.41	50,661	5.45
Donations - Fund raising	8,820	0.65	8,613	0.93
Gaming revenue	70,000	5.18	87,500	9.42
Membership dues	280	0.03	360	0.04
Other revenues	1,683	0.12	3,954	0.43
Grants	7,000	0.52	-	-
Donations in kind for warehouse construction (Note 2)	-	-	45,092	4.85
	1,350,423	100.00	929,349	100.01
EXPENSES				
Advertising and promotion	967	0.07	2,644	0.28
Amortization (Notes 2, 6)	16,549	1.23	7,758	0.83
Contributions to other agencies	36,129	2.68	9,618	1.03
Fund raising expense	-	-	2,448	0.26
Interest and bank charges	1,000	0.07	1,524	0.16
Interest on long term debt	3,111	0.23	3,545	0.38
Memberships	2,559	0.19	637	0.07
Office	11,439	0.85	8,680	0.93
Postage	922	0.07	537	0.06
Professional fees	3,434	0.25	2,620	0.28
Program expenses	971,205	71.92	674,958	72.63
Repairs and maintenance	12,335	0.91	10,216	1.10
Salaries and wages	157,872	11.69	140,124	15.08
Telephone	1,919	0.14	1,556	0.17
Travel	779	0.06	616	0.07
Vehicle	13,745	1.02	11,073	1.19
	1,233,965	91.38	878,554	94.52
EXCESS OF REVENUES OVER EXPENSES FROM OPERATIONS	116,458	8.62	50,795	5.49
TRANSFER BETWEEN FUNDS				
Transfers from (to) restricted reserves	(50,000)	(3.70)	35,009	3.77
EXCESS OF REVENUES OVER EXPENSES	\$ 66,458	4.92	\$ 85,804	9.26

The accompanying notes are an integral part of these financial statements

- HOUGH & COMPANY -

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LOAVES AND FISHES FOOD BANK FOUNDATION
(Operating as Loaves and Fishes Community Food Bank)
Statement of Changes in Net Assets
Year Ended December 31, 2012
(Unaudited)

	Invested in capital assets	Unrestricted	Restricted reserves Internally \ Externally	2012	2011
NET ASSETS - BEGINNING OF YEAR	\$ 136,872	\$ 241,463	\$ 17,185	\$ 395,520	\$ 344,725
Excess of revenues over expenses	-	66,458	-	66,458	85,804
Net transfers from (to) restricted reserves	-	-	50,000	50,000	(35,009)
Investment in capital assets	127,442	(127,442)	-	-	-
NET ASSETS - END OF YEAR	\$ 264,314	\$ 180,479	\$ 67,185	\$ 511,978	\$ 395,520

The accompanying notes are an integral part of these financial statements

- HOUGH & COMPANY -

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LOAVES AND FISHES FOOD BANK FOUNDATION
(Operating as Loaves and Fishes Community Food Bank)
Statement of Cash Flows
Year Ended December 31, 2012
(Unaudited)

	2012	2011
OPERATING ACTIVITIES		
Cash receipts from customers	\$ 1,355,606	\$ 929,166
Cash paid to suppliers and employees	(1,300,875)	(799,992)
Interest paid	(4,111)	(5,068)
Harmonized sales tax	(2,249)	(4,489)
Cash flow from operating activities	48,371	119,617
INVESTING ACTIVITY		
Purchase of capital assets	(125,945)	(84,568)
FINANCING ACTIVITIES		
Repayment of callable debt	(6,147)	(6,022)
Repayment of long term debt	(5,329)	(5,023)
Cash flow used by financing activities	(11,476)	(11,045)
INCREASE (DECREASE) IN CASH FLOW	(89,050)	24,004
Cash - beginning of year	258,973	234,969
CASH - END OF YEAR	\$ 169,923	\$ 258,973
CASH CONSISTS OF:		
Cash	\$ 90,420	\$ 156,415
Gaming funds	79,503	72,182
Term deposits	-	30,376
	\$ 169,923	\$ 258,973

The accompanying notes are an integral part of these financial statements

- HOUGH & COMPANY -

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

Notes to Financial Statements

Year Ended December 31, 2012

(Unaudited)

1. DESCRIPTION OF OPERATIONS

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

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Financial statement presentation

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

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

Revenue recognition

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

Financial instruments

The foundation's financial instruments consist of cash, term deposits, accounts payable, accrued liabilities, callable debt and long term debt. Unless otherwise noted, it is management's opinion that the foundation is not exposed to significant interest, currency or credit risks arising from these financial instruments.

Capitalized donations of goods and services

During the year the foundation finished thereconstruction of the food warehouse. The capitalized costs include development costs and construction costs both paid for and donated. The estimated fair market value of the costs were \$123,470 of which \$78,379 was paid directly by the foundation and the balance was recognized as unreceipted donation revenue.

Capital assets

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

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

The foundation regularly reviews its capital assets to eliminate obsolete items.

(continues)

LOAVES AND FISHES FOOD BANK FOUNDATION
(Operating as Loaves and Fishes Community Food Bank)
Notes to Financial Statements
Year Ended December 31, 2012
(Unaudited)

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

Internally restricted net assets

Internally restricted net assets are board allocations of unrestricted net assets and are designated as reserves for specific purchases or programs. During the year ended December 31, 2012 the board increased the reserve to \$65,000 (2011 - \$15,000).

Externally restricted reserves

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

Inventory

The inventory of donated food products is valued using the Canadian Association of Food Banks recommendations for valuing food donations on a first in first out basis. The 2012 value is \$5.50 per kilogram of donated food.

3. FIRST TIME ADOPTION OF ACCOUNTING STANDARDS FOR NOT FOR PROFIT ENTERPRISES

During the year the foundation adopted accounting standards for not for profit enterprises. These financial statements are the first prepared in accordance with these standards. The adoption of ASPE had no impact on changes in net assets as at January 1, 2011 or revenues and expenditures or cash flows for the year ended December 31, 2011 as previously reported in accordance with pre-changeover Canadian generally accepted accounting principles.

4. ECONOMIC DEPENDENCE

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

LOAVES AND FISHES FOOD BANK FOUNDATION
(Operating as Loaves and Fishes Community Food Bank)
Notes to Financial Statements
Year Ended December 31, 2012
(Unaudited)

5. CASH

Cash consists of:

	2012	2011
General operating account	\$ 80,889	\$ 79,559
Royal Bank - Capital account	1,048	65,194
Bank - Gaming	79,503	72,182
Undeposited donations on hand	8,222	11,662
Term deposits	-	30,376
Petty Cash - General	261	-
	<u>\$ 169,923</u>	<u>\$ 258,973</u>

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

The use of these funds is restricted to eligible purposes that are approved by the Gaming Policy and Enforcement Branch, Public Safety and Solicitor General. In accordance with this, \$75,000 of unexpended funds at December 31, 2012 have been recorded as either deferred revenue or externally restricted funds. (2011 - \$70,000).

6. CAPITAL ASSETS

	Cost	Accumulated amortization	2012 Net book value	2011 Net book value
Land	\$ 55,000	\$ -	\$ 55,000	\$ 55,000
Buildings	200,971	28,835	172,136	137,266
Motor vehicles	121,955	45,354	76,601	17,064
Computer software	7,913	396	7,517	-
Furniture and fixtures	18,413	10,231	8,182	710
	<u>\$ 404,252</u>	<u>\$ 84,816</u>	<u>\$ 319,436</u>	<u>\$ 210,040</u>

LOAVES AND FISHES FOOD BANK FOUNDATION
(Operating as Loaves and Fishes Community Food Bank)
Notes to Financial Statements
Year Ended December 31, 2012
(Unaudited)

7. CALLABLE DEBT

	<u>2012</u>	<u>2011</u>
Royal Bank of Canada loan bearing interest at 4.25% per annum, repayable in monthly blended payments of \$695. The loan matures on February 28, 2014 and is secured by a first financial charge on land and buildings located at 1009 Farquhar Street Nanaimo, British Columbia in the amount of \$112,500. Loan is callable on demand.	\$ 45,312	\$ 51,460
Principal due in one year	<u>(6,542)</u>	<u>(51,460)</u>
	<u>\$ 38,770</u>	<u>\$ -</u>
Principal repayment terms are approximately:		
2013	\$ 6,542	
2014	<u>38,770</u>	
	<u>\$ 45,312</u>	

8. LONG TERM DEBT

	<u>2012</u>	<u>2011</u>
GMAC Finance loan bearing interest at 7% per annum, repayable in monthly blended payments of \$518. The loan matures on August 23, 2014 and is secured by registered charge against vehicle.	\$ 9,809	\$ 15,137
Amounts payable within one year	<u>(5,714)</u>	<u>(5,329)</u>
	<u>\$ 4,095</u>	<u>\$ 9,808</u>
Principal repayment terms are approximately:		
2013	\$ 5,714	
2014	<u>4,095</u>	
	<u>\$ 9,809</u>	

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

Loaves & Fishes Community Food Bank

Revenue and Expense

Accrual Basis

January 1 through November 15, 2013

Jan 1 - Nov 15, 13

Income	
4000 · Donations - Monetary	
4015 · Donations-Estate of	56,175.19
4001 · Donations - Individual	
4001-1 · Donations-Can Helps-Indiv	12,154.00
4001 · Donations - Individual - Other	37,870.31
Total 4001 · Donations - Individual	50,024.31
4002 · Donations - Business	
4002-3 · United Way	300.00
4002-2 · Bus-FBBC	2,300.88
4002-1 · Donations-Bus-Can Helps	430.00
4002 · Donations - Business - Other	54,566.02
Total 4002 · Donations - Business	57,596.90
4003 · Donations - Church	29,631.51
4004 · Donations - Service Club	9,801.38
4005 · Donations - Corporate	5,901.34
4006 · Donations - Cash	
4006-2 · Cashes-United way	650.00
4006 · Donations - Cash - Other	3,259.83
Total 4006 · Donations - Cash	3,909.83
4008 · Donations-Society	1,780.00
4009 · Donation- unions	2,020.00
4012 · Donations-Schools	34.07
4013 · Donations-Government	70,486.75
4014 · Donations-FBC	9,245.00
4000 · Donations - Monetary - Other	5,872.88
Total 4000 · Donations - Monetary	302,479.16
4100 · Donations - Food	
4101 · Donations - Food	
4101-1 · General	287,646.70
4101-2 · Reclamation	243,672.00
4101-3 · NFB	94,806.25
4101-4 · Food 4U	588,876.75
Total 4101 · Donations - Food	1,215,001.70
4102 · Donations - Kick-One-In	1,790.66
4103 · Gifts in kind - food	916.52
Total 4100 · Donations - Food	1,217,708.88
4150 · Donations - Food Coupons	
4150-1 · Food Coupons - Save-On-Foods	13,920.82
4150-2 · Food Coupons - Quality Foods	50.00
4150-3 · Food Coupons - Thrifty's	42,069.35
4150-4 · Food Coupons - Superstore	25.00
4150-6 · Food Coupons - Other	150.00
4150-7 · Food Coupons-49th	20.00
Total 4150 · Donations - Food Coupons	56,235.17
4200 · Revenue - Direct Access Gaming	62,500.00
4300 · Revenue - Memberships	230.00
4350 · Revenue - Foundations	2,000.00
4600 · Other Revenue	
4600-1 · Interest Earned Inv Funds	145.21
4600-2 · Gain/loss on Securities	-35.45
Total 4600 · Other Revenue	109.76

Loaves & Fishes Community Food Bank

Revenue and Expense

Accrual Basis

January 1 through November 15, 2013

	Jan 1 - Nov 15, 13
4800 · Revenue - Special Events	
4810 · Special Events - Revenue	4,497.36
Total 4800 · Revenue - Special Events	4,497.36
Total Income	1,645,760.33
Gross Profit	1,645,760.33
Expense	
6200 · Personnel Salaries & Wages	
6210 · Management Salaries	48,387.60
6220 · Staff Wages	61,809.40
Total 6200 · Personnel Salaries & Wages	110,197.00
6560 · Payroll Expenses	
6566 · Payroll Adjustments	0.00
6565 · Stat pay	611.10
6561 · CPP Expense	4,445.34
6562 · EI Expense	2,930.77
6563 · WCB Expense	403.87
6564 · Vacation Expense	1,564.67
Total 6560 · Payroll Expenses	9,955.75
7600 · Professional Fees	
7610 · Accounting	1,850.00
7630 · Consulting	4,333.34
7640 · Professional Fees - other	25.00
Total 7600 · Professional Fees	6,208.34
7800 · Food 4 U Expense	
7810 · Food 4 U - Wages	30,789.18
7850 · Food 4U- Operating Exp	3,383.34
Total 7800 · Food 4 U Expense	34,172.52
8000 · Food Programme Expenses	
8005 · Food Program- Wages	38,791.58
8010 · Food Bag Expenses	1,187,867.76
8015 · Purchased Goods	96,190.70
8016 · Purchased Goods-Milk	0.00
8020 · Christmas Hamper Expenses	20,285.36
8030 · Contributions to Other Agencies	75,291.00
8040 · Volunteer/Staff Appreciation	746.04
8050 · Warehouse/Operatingl Expenses	25,576.96
8070 · Garden Expenses	438.87
8080 · Bin Washing Station EXP	669.26
8081 · Church reserve/rental	21.00
8082 · Walk-in Cooler Exp	21,688.57
8083 · Signage	920.00
Total 8000 · Food Programme Expenses	1,468,487.10
8100 · Administrative Expenses	
8129 · Other Agencies-discount	6.00
8110 · Advertising Expenses	1,869.69
8115 · AGM & Board Meeting Expenses	340.65
8120 · Bank Charges & Interest Expense	751.31
8125 · Bank Loan/Mortgage Interest	3,201.82
8126 · Visa discount	22.09
8127 · Canada Helps Discount	751.61
8128 · United Way Discount	36.00
8135 · Membership Dues - Organization	716.87
8137 · Criminal Rcrd/Driver Ab fee	556.00
8140 · Office Supplies	2,934.23
8145 · Office Equipment	2,420.31
8150 · Printing Expenses - Outside	1,929.71
8155 · Postage, Shipping, Delivery	578.92
8160 · Telephone & Internet Expenses	4,935.47

Loaves & Fishes Community Food Bank

Revenue and Expense

Accrual Basis

January 1 through November 15, 2013

	Jan 1 - Nov 15, 13
8165 · Outside Computer Services	4,272.53
8176 · Staff Expense	103.50
8180 · Difference	1.56
Total 8100 · Administrative Expenses	25,428.27
8200 · Occupancy Expenses	
8210 · Hydro	2,276.61
8220 · Water	554.94
8230 · Maintenance	9,476.93
8240 · Garbage Collection	45.60
8250 · Security	670.40
8260 · Insurance	6,157.00
Total 8200 · Occupancy Expenses	19,181.48
8300 · Travel & Meetings Expense	
8310 · Travel	241.07
8320 · Conference, Convention, Meeting	701.84
8300 · Travel & Meetings Expense - Other	1.00
Total 8300 · Travel & Meetings Expense	943.71
8400 · Transportation Expense - Food	
8410 · Truck - Fuel	13,111.38
8420 · Truck - Insurance	7,468.00
8430 · Truck - Repairs & Maintenance	14,937.88
8400 · Transportation Expense - Food - Other	273.71
Total 8400 · Transportation Expense - Food	35,790.97
Total Expense	1,710,365.14
Net Income	-64,604.81

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11/15/13

Accrual Basis

Loaves & Fishes Community Food Bank

Balance Sheet

As of November 15, 2013

	Nov 15, 13
ASSETS	
Current Assets	
Chequing/Savings	
1000 · Cash on Hand	
1001 · Petty Cash	100.15
Total 1000 · Cash on Hand	100.15
1100 · Bank Accounts	
1101 · Royal Bank - Operating Account	46,849.14
1102 · Royal Bank - Gaming Account	10,206.76
1103 · Royal Bank - Capital Account	1,002.12
Total 1100 · Bank Accounts	58,058.02
1800 · Food Coupons On Hand	
1810 · Food Coupons - Save-on-Foods	153.47
1811 · Food Coupons-Save-on-Foods @SDB	14,637.53
1821 · Food Coupons-Quality Food @ SDB	872.82
1830 · Food Coupons - Thrifty's	75.00
1831 · Food Coupons-Thrifty Foods@SDB	2,762.27
1833 · Food Coupons-TF-offsite	16,074.05
1841 · Food Coupons-Superstore @ SDB	120.24
1861 · Food Coupons-Country Grocer@SDB	2,718.70
1870 · Food Coupons - Safeway	1.32
1875 · Food Coupons-49th Par	170.00
1880 · Food Coupons- Fairway Mark@ SDB	75.44
1885 · Food Coupons- Walmart SDB	75.71
Total 1800 · Food Coupons On Hand	37,736.55
1900 · Gift Cards-non food	
1902 · Gift Cards-Mastercard	0.32
Total 1900 · Gift Cards-non food	0.32
Total Chequing/Savings	95,895.04
Other Current Assets	
1420 · Inventory	
1421 · Inventory - Purchased Goods	1,101.80
1422 · Inventory - Donated Goods	84,385.25
Total 1420 · Inventory	85,487.05
1450 · Prepaid expenses	1,525.43
Total Other Current Assets	87,012.48
Total Current Assets	182,907.52
Fixed Assets	
1610 · Land - operating	55,000.00
1620 · Buildings - operating	77,500.00
1630 · Warehouse-Building Account	123,470.58
1640 · Furniture, fixtures, & equip	18,412.94
1650 · Vehicles	121,954.58
1670 · Software Costs	10,163.25
1725 · Accum depr - building	-28,835.11
1745 · Accum deprec- furn,fix,equip	-10,231.40
1755 · Accum deprec - vehicles	-45,354.13
1760 · Accumulated Amortization-Softwa	-395.66
Total Fixed Assets	321,685.05
TOTAL ASSETS	504,592.57

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11/15/13
Accrual Basis

Loaves & Fishes Community Food Bank
Balance Sheet
As of November 15, 2013

	Nov 15, 13
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2010 · Accounts payable	6,640.96
Total Accounts Payable	6,640.96
Other Current Liabilities	
2005 · Accounts Payable YEAR END	1,941.20
2115 · Unearned Gaming Revenue	12,500.00
2116 · Unearned Grant Revenue	5,492.00
2140 · GST Paid on Purchases	-0.19
2200 · GST-HST Payable	-16,560.52
2700 · Line of credit	
2720 · Line of Credit interest earned	25.00
Total 2700 · Line of credit	25.00
Total Other Current Liabilities	3,397.49
Total Current Liabilities	10,038.45
Long Term Liabilities	
2730 · Mortgage - Royal Bank	41,562.39
2731 · Callable debt due within one ye	6,542.49
2732 · Callable debt Contra	-6,542.49
2760 · Vehicle Loan Payable	2,611.84
2761 · Vehicle-donated portion	2,625.34
2762 · Deferred Finance	-614.99
2765 · Current portion of long term de	5,713.88
2766 · Contra current portion of long	-5,713.88
Total Long Term Liabilities	46,184.58
Total Liabilities	56,223.03
Equity	
3000 · Reserves	
3002 · Restricted Reserves	17,182.06
3003 · Net changes in restricted reser	50,000.00
3004 · Net Change in capital Assets	127,442.31
3005 · Transfers to Capital Assets	-127,442.31
Total 3000 · Reserves	67,182.06
3020 · Invested in Capital Assets	136,871.67
3900 · Members Equity	308,920.62
Net Income	-64,604.81
Total Equity	448,369.54
TOTAL LIABILITIES & EQUITY	504,592.57

2013 Budget

Income	2009 Actual	2010 Actual	2011 Budget	2011 Actual	2012 Budget	2012 Actual	2013 Budget
Donations Monetary	\$286,656.00	\$294,973.00	\$275,000.00	\$294,053.00	\$292,400.00	\$346,287.00	\$344,400.00
BC Share	\$36,424.00	\$27,429.00	\$27,200.00	\$50,661.00	\$32,400.00	\$32,554.00	\$32,400.00
Donations Food	\$391,122.00	\$579,302.00	\$487,360.00	\$439,116.00	\$492,600.00	\$883,799.00	\$1,164,000.00
Direct Access	\$70,000.00	\$70,000.00	\$70,000.00	\$87,500.00	\$70,000.00	\$70,000.00	\$75,000.00
Revenue Membership	\$500.00	\$280.00	\$280.00	\$360.00	\$360.00	\$280.00	\$360.00
Municipal Grant	\$17,500.00	\$20,351.00	\$0.00	\$0.00	\$0.00	\$0.00	\$65,000.00
Other Income	\$909.00	\$5,048.00	\$5,000.00	\$3,954.00	\$2,400.00	\$1,683.00	\$7,000.00
Special Events Fundraising	\$6,595.00	\$2,280.00	\$5,000.00	\$8,613.00	\$8,000.00	\$8,820.00	\$8,800.00
Grants		\$14,000.00				\$7,000.00	
Donations In kind Warehouse				\$45,000.00			
Total Income	\$809,706.00	\$1,013,663.00	\$869,840.00	\$929,257.00	\$898,160.00	\$1,350,423.00	\$1,696,960.00

Note 1

Expenses	2009 Actual	2010 Actual	2011 Budget	2011 Actual	2012 Budget	2012 Actual	2013 Proposed
Wages and Benefits	\$117,695.00	\$124,671.00	\$127,920.00	\$140,124.00	\$152,000.00	\$157,872.00	\$212,000.00
Food	\$595,948.00	\$619,824.00	\$668,800.00	\$684,576.00	\$672,520.00	\$1,007,334.00	\$1,459,160.00
Cooking Group/Food 4 U	\$7,649.00	\$15,502.00					
Administrative	\$17,258.00	\$16,042.00	\$20,340.00	\$24,192.00	\$44,000.00	\$23,432.00	\$33,300.00
Occupancy	\$13,557.00	\$9,655.00	\$12,180.00	\$10,216.00	\$8,400.00	\$14,254.00	\$15,100.00
Travel and Meetings	\$504.00	\$28.00	\$900.00	\$616.00	\$640.00	\$779.00	\$600.00
Transportation	\$8,252.00	\$8,275.00	\$14,700.00	\$11,073.00	\$12,800.00	\$13,745.00	\$25,800.00
Depreciation and Amort	\$7,000.00			\$7,825.00	\$8,000.00	\$16,549.00	\$10,000.00
Building Reno	\$27,033.00	\$15,685.00	\$80,000.00		\$20,000.00		
Total Expenses	\$794,896.00	\$809,682.00	\$924,840.00	\$878,622.00	\$918,160.00	\$1,233,965.00	\$1,755,960.00

Note 1

The significant increase in food donations is a result of the expanding Food 4U program

Loaves and Fishes 2014 Proposed Budget

Income	2014 Proposed Budget
Donations Monetary	\$350,000.00
BC Share	\$35,000.00
Donations Food	\$1,500,000.00
Direct Acess	\$100,000.00
Revenue Membership	\$300.00
Other Income	\$5,000.00
Special Events Fundraising	\$8,000.00
Total Income	\$1,998,300.00
Expenses	
Wages and Benefits	\$270,000.00
Food	\$1,622,700.00
Administrative	\$35,000.00
Occupancy	\$15,000.00
Travel and Meetings	\$600.00
Transportation	\$40,000.00
Depreciation and Amort	\$15,000.00
Total Expenses	\$1,998,300.00

Loaves and Fishes Food Bank Foundation 2013 Board Member List

Brian Fillmore (President) 105-566 Stewart Ave Nanaimo, BC V9S 5T5
(250)618-3332 btfillmore@gmail.com

Robin McGregor, (Treasurer/Secretary) 2132 Woodthrust Place, Nanaimo BC V9R 6V3 (250) 754 1291 robin@mkdaccountants.ca

Paul Attwell, (Vice President) 4918 Fillinger Cres, Nanaimo, BC V9V 1H9 (250) 758 7289
pattwell@shaw.ca

Roelof (Rudi) Bekker, 6254 McGirr Rd Nanaimo BC V9V (250) 756 2643 rbekker@telus.net

Shirley Basciano, 6411 Lewis Rd, Nanaimo BC, V9V 1P5
Unlisted phone# (250)933-5561 shiley5237@shaw.ca

Roselyn Rosher, 5354 Colbourne Drive, Nanaimo BC V9T 6N5 (250) 585 6687
rrosher2002@shaw.ca

Geoff Macaulay, 2400 Gould Rd. E Nanaimo, B.C. V9X 1K1 (250) 591 3169
geoffmacaulay@yahoo.ca

Magi Cooper, 1840 Deerborne Place Nanaimo BC, V9T 1A2 (250) 616 9036 magiccooper@shaw.ca

Elizabeth Forrester, 2408 Glenayr Dr, Nanaimo BC, V9S 3R7
250 751 1544 eamfor@telus.net

David Lobay, 160 Prince John Way, Nanaimo BC, V9T 3G4 (250) 756 2616 lobay@lobaylaw.com

Ron Bollans, 161 Salish Way Nanaimo BC, V9S 3G7 (250) 758 6365 rbollans@telus.net

Syd Langhelt #14 6240 Parkwood Dr Nanaimo BC V9T 6K9 250 756 3993 Nov 7 1933

Anne Manikel 3998 Gulfview Drive Nanaimo V9T 6B5 Ph. (250) 751-8133

Val Alcock-Carter, 5110 Sam's Way Nanaimo BC. V9T 6C4 250 756 9181 March 10

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

Name of Organization: Protection Island Lions Club

Grant No. RPTE-09

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:

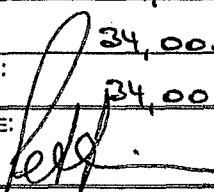
Notes:



CITY OF NANAIMO
APPLICATION FOR PERMISSIVE
TAX EXEMPTION RENEWAL

Office Use

RPTE-09

ORGANIZATION: PROTECTION ISLAND LIONS CLUB	DATE: NOVEMBER 14, 2013
ADDRESS: 208 CONVICTION TRAIL	PRESIDENT: ANGIE SERENIUS
NANAIMO, B.C.	SENIOR STAFF MEMBER: PETER FREWIN
V4R 6R1	POSITION: TREASURER
	CONTACT:
TELEPHONE:	TELEPHONE: (250) 741-0542
OVERVIEW OF YOUR ORGANIZATION'S PROGRAMS AND SERVICES OFFERED IN THE COMMUNITY: MAINTAIN A COMMUNITY CENTRE CONSISTING OF BEACON HOUSE COMMUNITY HALL, MUSEUM, LIBRARY AND PLAYING FIELDS. ENGAGED IN COMMUNITY ACTIVITIES AND FUNDRAISING AS A NON-PROFIT SOCIETY.	
GEOGRAPHIC AREA SERVED BY THE ORGANIZATION: PROTECTION ISLAND	
NO. OF FULL TIME STAFF: NONE	NO. OF PART TIME STAFF: NONE
NO. OF COMMUNITY VOLUNTEERS: 25	NO. OF VOLUNTEER HOURS PER YEAR: 2000 PLUS
NO. OF MEMBERS: 20	MEMBERSHIP FEE: \$ 1400 PER ANNUM
CLIENTS SERVED, LAST YEAR: 350 RESIDENTS	CLIENTS SERVED, THIS YEAR (PROJECTED): 400 RESIDENTS
B.C. SOCIETY ACT REG. NO.: S-21097	REVENUE CANADA CHARITABLE REG. NO.:
CURRENT BUDGET: 34,000	LEGAL DESCRIPTION OF PROPERTY: LOT 1, NANAIMO DISTRICT PLAN 14560 DOUGLAS ISLAND LIGHT STATION PARCELS 151B
INCOME 34,000	TAX FOLIO NUMBER: PID: 004-235-959
EXPENSES: 34,000	CURRENT YEAR TAXES (IF KNOWN):
NEXT YEAR PROJECTED: 34,000	
INCOME: 34,000	
EXPENSES: 34,000	
SIGNATURE: 	TITLE/POSITION: TREASURER
	DATE: Nov 14/13

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.

OPERATIONS + MAINTENANCE OF COMMUNITY CENTRE ON PROTECTION
ISLAND, PROVIDE BURSARIES FOR GRADUATING P.I. STUDENTS, SUPPORT LOCAL
FIRE DEPARTMENT + OTHER SERVICE GROUPS, MUSEUM SOCIETY, COMMUNITY
LIBRARY, FUND RAISE FOR LOCAL CHARITIES, CHILDREN'S EVENTS

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

RENOVATIONS AND UPGRADES TO BEACON HOUSE COMMUNITY CENTRE
CONTINUE FUNDRAISING + OTHER COMMUNITY ACTIVITIES

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

OPEN COMMUNICATIONS WITH ISLAND RESIDENTS, OTHER SERVICE GROUPS,
RESPONSE TO REQUESTS, REGULAR COMMUNITY MEETINGS. ALL LIONS
MEMBERS ARE KNOWN AND AVAILABLE TO THE COMMUNITY

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

COLLECTION, SORTING, TRANSPORTING BOTTLES FOR RECYCLING, PARKS
MAINTENANCE, COMMUNITY CENTRE MAINTENANCE, BAR AND KITCHEN
STAFFING FOR COMMUNITY EVENTS, LIBRARY ACCESS AND MAINTENANCE
GARDENING DUTIES.

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

PROVINCIAL GAMING COMMUNITY GRANT - \$20,000

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.

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

RENTAL FEES FOR USE OF COMMUNITY CENTRE, PRIVATE AND
PUBLIC EVENTS WITH PAID ADMISSION, FOOD AND BEVERAGE SALES

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 AFFILIATED WITH HOAX GLOB INTERNATIONAL, PAY ANNUAL
FEES TO THE ORGANIZATION THROUGH MONIES RAISED IN RECYCLING
PROGRAM

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

ALL FUNDS ARE DISBURSED ANNUALLY OTHER THAN A SMALL CONTINGENCY
AMOUNT RETAINED GAMING FUNDS ALLOW A SMALL (7%) RETENTION
BUT WE TYPICALLY SPEND ALL FUNDS.

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

SELF-GENERATED INCOME COMES FROM RECYCLING, PARKS MAINTENANCE
AND HALL RENTALS AND FUNDRAISING, ALL INCOME IS EXPENDED EACH
YEAR.

CITY OF NANAIMO GRANT QUESTIONNAIRE

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

WE WOULD NOT BE ABLE TO OFFER ANY OF OUR PROGRAMS

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

THE LIONS CLUB OF PROTECTION ISLAND RECOGNIZES AND ADVERTISES
OUR PARTNERSHIP WITH THE CITY OF NANAIMO IN PROVIDING THE
FACILITIES TO OUR COMMUNITY, AS A CENTRE FOR VARIOUS EVENTS
AND THE ONLY COMMUNITY GATHERING PLACE ON OUR ISLAND.



2013 Annual Report BC SOCIETY

FORM 11
SOCIETY ACT
Section 68

Filed Date and Time: April 14, 2013 02:19 PM Pacific Time

ANNUAL REPORT DETAILS

NAME OF SOCIETY

PROTECTION ISLAND LIONS CLUB
208 COLVILLETON TRAIL
NANAIMO BC
CANADA V9R 6R1

SOCIETY INCORPORATION NUMBER
S-0021097

DATE OF INCORPORATION
March 13, 1986

DATE OF ANNUAL GENERAL MEETING (AGM)
April 2, 2013

DIRECTOR INFORMATION as of April 2, 2013

Last Name, First Name, Middle Name:

BILLER, SHARIE

Physical Address:

118 PIRATES LANE
NANAIMO BC V9R 6R1

Mailing Address:

118 PIRATES LANE
NANAIMO BC V9R 6R1

Last Name, First Name, Middle Name:

FREWIN, PETER

Physical Address:

168 PIRATES LANE
NANAIMO BC V9R 6R1

Mailing Address:

168 PIRATES LANE
NANAIMO BC V9R 6R1

Last Name, First Name, Middle Name:

SERENIUS, ANGELA

Physical Address:

165 COLVILLETON TRAIL
NANAIMO BC V9R 6R1

Mailing Address:

165 COLVILLETON TRAIL
NANAIMO BC V9R 6R1

Last Name, First Name, Middle Name:

WASILIEFF, SHAWNE

Physical Address:

192 CAPTAIN MORGANS BLVD

NANAIMO BC V9R 6R1

Mailing Address:

192 CAPTAIN MORGANS BLVD

NANAIMO BC V9R 6R1

Year To Date

4/1/2013- 11/24/2013

INFLOWS

Beacon House Revenue

Beacon House Revenue:Beverage Sales	1,369.56
Beacon House Revenue:Events	1,734.25
Beacon House Revenue:Gift Received	231.9
Beacon House Revenue:Rental	875
TOTAL Beacon House Revenue	4,210.71

Gaming Related Revenue

Gaming Related Revenue:Interest	0.81
TOTAL Gaming Related Revenue	0.81

General Revenue

General Revenue:Interest	0.49
TOTAL General Revenue	0.49

Parks & Maintenance Revenue	5,000.00
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Recycling Revenue

Recycling Revenue:Bottle Revenue	5,451.50
TOTAL Recycling Revenue	5,451.50

TOTAL INFLOWS	14,663.51
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OUTFLOWS

Uncategorized	134.56
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Beacon House Expense

Beacon House Expense:Bar Expense	1,009.54
Beacon House Expense:Beacon House Renewal	4,413.83
Beacon House Expense:Cleaning	165
Beacon House Expense:Donations	95
Beacon House Expense:Equipment	1,017.78
Beacon House Expense:Events	761.55
Beacon House Expense:Food & Sundry Expense	173.11
Beacon House Expense:Garden	115.32
Beacon House Expense:Get Well Gifts	6.71
Beacon House Expense:Licenses & Insurance	148.48
Beacon House Expense:Maintenance	506.2
TOTAL Beacon House Expense	8,412.52

General Expense

General Expense:Administration & Insurance	148.35
General Expense:Barge Expense	146.38
General Expense:Donations	550

General Expense:Get-Well	112
General Expense:Lions Fees	625.83
General Expense:Office Expenses	268.77
General Expense:Parks Expense	
General Expense:Parks Expense:Repairs	201.28
TOTAL General Expense:Parks Expense	201.28
General Expense:Recycling Expense	
General Expense:Recycling Expense:Supplies	17.52
TOTAL General Expense:Recycling Expense	17.52
General Expense:Utilities	373.11
TOTAL General Expense	2,443.24

Other Program Related Expense

Other Program Related Expense:Expenses (PGM1)	
Other Program Related Expense:Expenses (PGM1):Scholarships	500
TOTAL Other Program Related Expense:Expenses (PGM1)	500
TOTAL Other Program Related Expense	500

Parks & Maintenance Expense

Parks & Maintenance Expense:Parks & Maintenance Supplies	167.68
TOTAL Parks & Maintenance Expense	167.68

Recycling Expense	142.8
Recycling Expense:Recycling Barge Expense	1,013.67
TOTAL Recycling Expense	1,156.47

TOTAL OUTFLOWS	<hr/> 12,814.47
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OVERALL TOTAL	<hr/> 1,849.04 <hr/>
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Summary of Income and Expenses – General Account **April 1, 2012 – March 31, 2013**

Revenue			
Beverage Sales	50.00	March 31, 2012 Opening	6,729.67
Events	1,120.00	Total Revenue	21,004.34
Gifts Received	225.00	Total Expense	(22,324.18)
Interest	1.36	Transfer to General Account	700.00
Rental	425.00	March 31, 2013 Closing	6,109.83
Donations	2,944.00		
Fundraising	3,114.93	Bank at March 31, 2013	11,403.83
Museum	200.00	Outstanding Cheque #1014	(1,000.00)
Parks & Maintenance Contract	5,000.00	Outstanding Cheque #1015	(1,000.00)
Recycling Revenue:Bottle Revenue	7,924.05	Outstanding Cheque #1016	(1,000.00)
Total Revenue	21,004.34	Outstanding Cheque #1020	(500.00)
		Outstanding Cheque #1023	(500.00)
Expense		Outstanding Cheque #1025	(1,000.00)
Bar	25.00	Outstanding Cheque #1026	(294.00)
Renewal	248.00	Adjusted Bank	6,109.83
Cleaning	87.99		
Equipment	54.60		
Food & Sundry	355.40		
Garden	668.31		
Get Well Gifts	47.25		
Maintenance	652.40		
Repairs	838.81		
Utilities	784.15		
Children's Events	1,200.00		
Barge	2,053.10		
Fundraising	752.64		
Supplies	1,266.85		
Library Labour	529.74		
Library Materials	2,298.83		
Food & Shelter Donation	3,000.00		
Community Health Donation	4,000.00		
Special Needs Donation	1,000.00		
Administration & Insurance	1,164.11		
Donation	50.00		
Lions Fees	971.72		
Office Expense	240.28		
Parks Supplies	35.00		
Total Expense	22,324.18		
Net Surplus/Deficit	(1,319.84)		

Summary of Income and Expenses – Beacon House Account **April 1, 2012 – March 31, 2013**

Revenue			
Beverage Sales	413.00	March 31, 2012 Opening	\$2,302.42
Gift Received	122.00	Total Revenue	\$2,764.76
Interest	0.13	Total Expense	(\$4,466.21)
Hall Rental	500.00	Transfer to General Account	(\$200.00)
Donations	983.40	March 31, 2013 Closing	\$400.97
Fundraising	520.00		
Other Income	226.23	Bank at March 31, 2012	\$601.17
Total Revenue	2,764.76	Outstanding Cheque #477	(\$200.20)
		Adjusted Bank	\$400.97
Expense			
Bar	419.02		
Cleaning	254.17		
Equipment	447.98		
Events	450.00		
Food & Sundry	55.71		
Garden	29.99		
Get Well Gifts	77.84		
Licenses/Insurance	300.00		
Repairs	321.84		
Utilities	194.63		
Barge	673.40		
Fundraising	42.24		
Materials	1,178.51		
Office	20.88		
Total Expense	4,466.21		
Net Surplus/Deficit	1,701.45		

Summary of Income and Expenses – Gaming Account **April 1, 2012 – March 31, 2013**

Revenue		March 31, 2012 Opening	\$20,058.91
Gaming Grant	20,000.00	Total Revenue	\$20,040.05
Gaming Account Interest	40.05	Total Expense	(\$23,835.50)
Total Revenue	20,040.05	March 31, 2013 Closing	\$16,263.46
Expense		Bank at March 31, 2012	\$16,863.46
Library Utilities	1,700.00	Outstanding Cheque #623	(\$600.00)
Bingo Filing Fee	10.00	Adjusted Bank	\$16,263.46
Bingo Attendee Honorarium	328.00		
Children's Events	1,239.56		
Barge	473.20		
Library Equipment	1,000.00		
Library Project Labour	6,173.25		
Library Project Materials	7,953.94		
Scholarships	1,500.00		
General Utilities	3,457.55		
Total Expense	23,835.50		
Net Surplus/Deficit	(3,795.45)		

Balance Sheet April 1, 2013

Assets	Cash
Bingo Account	\$16,263.46
General Account	\$6,109.83
Beacon House Account	\$400.97
Cash on Hand	\$19.65
Credit Union Shares	\$39.45
Total Assets	\$22,833.36

Note: Our Gaming Account has a large balance at the end of fiscal as grant monies were distributed the middle of February. As indicated by the Gaming Branch, these funds must be disbursed with twelve months of receiving the grant. The total cash on hand as indicated in the above Balance Sheet represents a portion of what we have budgeted to maintain our club until the receipt of grant monies from our next application, funds anticipated to be received February, 2014.

Protection Island Lions Club Two Year Budget Summary

	Budget for the Fiscal Year April 1, 2013 - March 31, 2014			Budget for the Fiscal Year April 1, 2014 - March 31, 2015		
	Notes	Budget	Actual Over/Under	Notes	Budget	Actual Over/Under
Revenue						
Parks Maintenance Program		5,000.00			5,000.00	
Bottle Recycling Program		6,000.00			6,000.00	
Community Centre		1,000.00			1,000.00	
Donations						
Rental & Events						
Bar Revenue						
Food, Sundry						
Interest						
Gaming (Program Related)		22,000.00			22,000.00	
Grant		20,000.00			20,000.00	
Fundraising		1,000.00			1,000.00	
Donations		1,000.00			1,000.00	
Interest						
Total Revenue		34,000.00			34,000.00	
Expenses						
Parks Program		500.00			500.00	
Recycling Program		1,500.00			1,500.00	
Community Centre		4,000.00			4,000.00	
Bar		500.00			500.00	
Beacon House		200.00			200.00	
Bingo Attendance		50.00			50.00	
Cleaning		700.00			700.00	
Donations Out						
Equipment		500.00			500.00	
Events		400.00			400.00	
Food		350.00			350.00	
Garden		400.00			400.00	
Get Well		400.00			400.00	
Maintenance		500.00			500.00	
Miscellaneous						
General Lions		3,600.00			3,600.00	
Insurance		1,000.00			1,000.00	
Lions Fees		1,000.00			1,000.00	
Office Expenses		250.00			250.00	
Barge Costs		250.00			250.00	
Utilities		1,000.00			1,000.00	
Other		100.00			100.00	
Gaming (Program Related)		20,800.00			20,800.00	
Program 1 - Special Projects		13,000.00			13,000.00	
Program 1 - Scholarships/Events		500.00			500.00	
Program 2 - Food & Shelter		2,500.00			2,500.00	
Program 3 - Community Health		2,500.00			2,500.00	
Program 4 - Special Needs		2,000.00			2,000.00	
Other (Contingency)		300.00			300.00	
Total Expenses		34,000.00			34,000.00	
Surplus(Deficit)		0.00			0.00	

Protection Island Lions Club
208 Colvilleton Trail
Nanaimo, B.C. V9R 6R1

Board of Directors
July, 2013
One year terms

President

Angie Serenius
165 Colvilleton Trail
Nanaimo, B.C. V9R 6R1
250 753 4228
serenius@telus.net

Vice President

Shawne Wasilieff
192 Captain Morgan's Blvd
Nanaimo, B.C. V9R 6R1
250 753 5102
swasilieff@shaw.ca

Secretary

Sharie Biller
144 Pirates Lane
Nanaimo, B.C. V9R 6R1
250 740 1156
r_biller@telus.net

Treasurer

Peter Frewin
169 Pirate's Lane
Nanaimo, B.C. V9R 6R1
250 716 1142
pfrewin@live.ca

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

Name of Organization: Royal Canadian Legion, Nanaimo Branch 10

Grant No. RPTE-10

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

RPTe-10

ORGANIZATION: <u>LEGION BRANCH 10</u>		DATE: <u>NOV 18/13</u>
ADDRESS: <u>129 HAREWOOD ROAD</u>		PRESIDENT: <u>CAROL TISDALE</u>
<u>NANAIMO, BC</u>		SENIOR STAFF MEMBER: <u>CAROL TISDALE</u>
<u>VAR 247</u>		POSITION: <u>PRESIDENT</u>
		CONTACT: <u>CAROL TISDALE</u>
TELEPHONE: <u>(250) 753-4442</u>	TELEPHONE: <u>(250) 753-0043</u>	
OVERVIEW OF YOUR ORGANIZATION'S PROGRAMS AND SERVICES OFFERED IN THE COMMUNITY: <u>NOT-FOR-PROFIT - CHARITY EVENTS, SUPPORT OF VETERANS, RCMP + FIRST RESPONSE + MEMBERS</u>		
GEOGRAPHIC AREA SERVED BY THE ORGANIZATION: <u>NANAIMO</u>		
NO. OF FULL TIME STAFF: <u>3 UNION BAR TENDERS</u>	NO. OF PART TIME STAFF: <u>7 ALL PART TIME</u>	
NO. OF COMMUNITY VOLUNTEERS: <u>30-50</u>	NO. OF VOLUNTEER HOURS PER YEAR: <u>THOUSAND'S</u>	
NO. OF MEMBERS: <u>APPOX 400</u>	MEMBERSHIP FEE: <u>Jan-Dec</u> <u>\$45 - PER ANNUM</u>	
CLIENTS SERVED, LAST YEAR: <u>THOUSANDS</u>	CLIENTS SERVED, THIS YEAR (PROJECTED): <u>THOUSAND'S</u>	
B.C. SOCIETY ACT REG. NO.:	REVENUE CANADA CHARITABLE REG. NO.:	
CURRENT BUDGET: <u>200,000 -</u>	LEGAL DESCRIPTION OF PROPERTY: <u>LT 16, SEC 1, LD 32, PLN 20827</u>	
INCOME: <u>164 197,984.49</u>	TAX FOLIO NUMBER: <u>17458.266</u>	
EXPENSES: <u>198,972.10</u>		
NEXT YEAR PROJECTED: <u>200,000 -</u>		
INCOME: <u>200,000 -</u>	CURRENT YEAR TAXES (IF KNOWN): <u>2,995.02</u> <u>(2013)</u>	
EXPENSES: <u>200,000 -</u>		
SIGNATURE: <u>C. Tisdale</u>	TITLE/POSITION: <u>PRESIDENT</u>	DATE: <u>Nov 18/13</u>
<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> <p><u>JAN-SEPT/13 ENCLOSED AS QTR NOT FINISHED</u> <u>BEING RECONCILED</u></p>		

CITY OF NANAIMO GRANT QUESTIONNAIRE

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

NON-FOR-PROFIT ORGANIZATION THAT
DONATES MONEY TO NANAIMO GROUP &
SUPPORTS VETERANS & THEIR FAMILIES, RCMP
& FIRST RESPONDERS.

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

IMPROVE MEMBERSHIP & DONATE TO
ORGANIZATIONS THAT NEED HELP & OF COURSE
VETERANS, FAMILIES, RCMP & FIRST
RESPONDERS

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

AS OLD VETERANS ARE FEW NOW, WE
ARE ACCEPTING MEMBERS THAT ARE
ASSOCIATES & WE NOW HAVE YOUNG VETS
FROM BOSNIA & AFGANISTAN & HAVE MORE
FUND RAISERS

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

IF WE DIDN'T HAVE VOLUNTEERS OUR
LEGION WOULD NOT EXIST. WE HAVE 3 PD
BARTENDERS (PARTTIME) & REST ARE ALL
VOLUNTEERS INCLUDING EXECUTIVE

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

WE DON'T RECEIVE ANY GRANTS

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.

WE DON'T RECEIVE ANY CITY OF
NANAIMO GRANTS

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

WE ONLY HAVE OUR LIQUOR LICENSE
1,100, + BUSINESS LICENSE 1,100, OUT OF
OUR DUES OF 45 - WE SEND 34.61 TO
BC/YUKON. COMMAND.

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 A BRANCH OF BC/YUKON
COMMAND + DOMINION COMMAND IN OTTAWA
+ I STATED ABOVE HOW MUCH WE SEND IN
OUT OF OUR DUES.

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

WE DON'T REALLY HAVE A SURPLUS +
PAY AS WE NEED TO OR FUND RAISE FOR
SPECIAL PROJECTS

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

JUST FUND RAISE, SILENT AUCTIONS,
BEER + BURGERS + AWARENESS OF OUR
PRIVATE CLUB - RECRUIT MORE MEMBERS
+ HAVE PAID EVENTS AS WELL TO SURVIVE

**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 NEED THIS DESPERATLY AS FUNDS
/INCOME IS BARELY MAKING US KEEP
OUR HEADS ABOVE WATER. WE BARELY
HAVE ENOUGH TO PAY OPERATING COSTS

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

IT IS PUT IN OUR BULLETIN TO MEMBERS
+ BROUGHT UP AT OUR GENERAL MTGS
+ POSTED FOR ALL OUR MEMBERS TO
SEE.

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 Bvlaw for the next taxation year.

1. Copy of most recent Society Act Annual Report (Form 11) *CBCIYUKON COMMAND DO THIS*
2. Most recent Audited Financial Statement (or year-end financial statements) *DEC 2012.) DO THIS*
2. Most recent Audited Financial Statement (or year-end financial statements) *DEC 2012.*
3. Year-to-date Financial Statements *(Dec 2012) ✓*
4. Current Year Budget (income and expenditure) or Year-to-Date Statement *JAN-SEPT 2013 ✓*
5. Proposed Next Year's Budget *(NO BUDGET) NO BUDGET. ABOUT SAME AS THIS YEAR.*
6. List of Directors *✓*

Royal Canadian Legion Branch 10
Balance Sheet As at 12/31/2012

ASSET

Current Assets

Cash Floats	2,100.00	
Credit Union - General Account	12,749.75	
BC Lottery Bank	3,681.67	
ATM clearing	0.00	
Letter of Credit	1,500.00	
Debit Card Clearing	816.65	
Keno Clearing	-205.50	
Investments - Credit Union	1,615.76	
Total Cash		22,258.33
Inventory - Wine	451.77	
Inventory - Liquor	1,314.31	
Inventory - Ciders/Coolers	1,020.56	
Inventory - Bottled Beer	3,025.41	
Inventory - Regalia	3,815.59	
Inventory - Draught Beer	1,996.91	
Inventory - Food	413.34	
Inventory - Mixers	543.28	
Total Canteen Inventory		12,581.17
Inventory - Pull Tabs		2,588.00
Prepaid Business License	1,100.00	
Prepaid Property Taxes	750.00	
Prepaid Per Capita Tax	7,740.00	
Total Prepaid		9,590.00
Total Current Assets		47,017.50

Capital Assets

Buildings	168,074.84	
A/A Buildings	-32,284.24	
Net Buildings		135,790.60
Furniture & Equipment	88,601.56	
A/A/ Furniture and Equipment	-57,821.65	
Net - Furniture & Equipment		30,779.91
Parking Lot	500.00	
A/A Parking Lot	-261.09	
Net - Parking Lotd		238.91
Building Addition	80,387.75	
A/A Building Addition	-14,952.13	
Net - Building Addition		65,435.62
Renovation	60,977.61	
A/A/ Renovations	-31,403.64	
Net - Renovations		29,573.97
Computer	4,846.46	
A/A Computer	-4,846.46	
Net - Computer		0.00
Land		165,000.00
Total Capital Assets		426,819.01
TOTAL ASSET		473,836.51

Royal Canadian Legion Branch 10
Balance Sheet As at 12/31/2012

LIABILITY

Current Liabilities

Account Payable		2,343.84
Vacation Payable	0.00	
EI Payable	178.03	
CPP Payable	334.68	
Income Tax Payable	505.50	
Benefits Payable	520.21	
Union Dues Payable	167.47	
WCB Payable	472.55	
Wages Payable	1,250.41	
Total Payable		3,428.85
PST Payable		50.36
GST on Sales	74,095.39	
GST on Purchases	-74,069.18	
GST Payable (refundable)		26.21
Unearned membership dues		5,715.00
HST on Sales (Do not use)	26,552.16	
HST on Purchases (Due not u...	-25,847.27	
HST - owed (refundable)		704.89
Total Current Liabilities		12,269.15
TOTAL LIABILITY		12,269.15

EQUITY

Members Equity

Members' Equity	483,871.42
Current Earnings	-22,304.06
Total Members Equity	461,567.36
TOTAL EQUITY	461,567.36
LIABILITIES AND EQUITY	473,836.51

Royal Canadian Legion Branch 10
Income Statement 01/01/2012 to 12/31/2012

REVENUE

General Revenue

Membership Dues	15,573.50
Direct Cash Revenue	381.55
Donations Revenue	9,696.85
Room Rental	464.00
Poll Table Revenue	0.00
Function Income	4,750.00
Miscellaneous Income	10,912.70
Interest Income	78.56
Regalia Sales	154.00
VIEX Revenue	5,713.59

Total General Revenue	<u>47,724.75</u>
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Lounge Revenue

Liquor Sales	23,527.21	
Kitchen Supplies	0.00	
Bottled Beer Sales	31,890.40	
Draught Beer Sales	60,377.69	
Lounge Food Expense	-75.00	
Lounge Food Sales	3,376.26	
Kitchen Expense	-5,235.18	
Ciders/Cooler Sales	8,194.04	
Wine Sales	4,706.74	
Food Sales	1,071.23	
Litter Bottle Refunds	3,891.60	
Mixer Sales	5,341.15	
Spillage	-1,539.38	
Total Lounge Sales		<u>135,526.76</u>
Coffee Purchases	-15.98	
Liquor Purchases	-6,655.43	
Wine Purchases	-1,864.68	
Bottle Beer Purchases	-13,954.74	
Cider/Cooler Purchases	-3,572.08	
Draught Beer Purchases	-20,465.39	
Food Purchases	-2,420.54	
Mixer Purchases	-3,222.51	
Lounge Cost of Sales		<u>-52,171.35</u>
Lounge Supplies		-1,412.33
Litter Deposits		-5,021.68
Draught Beer Maintenance		-763.00
Lounge Entertainment		-3,125.00
Lounge Employee Benefits		-3,941.90
Lounge Repair & Maintenance		0.00
Lounge Licenses, Fees, Dues		-35.00

Net Lounge Revenue		<u>69,056.50</u>
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Pull Tabs

Pull Tab Sales	11,703.20	
Total Pull Tab Revenue		<u>11,703.20</u>
Pull Tab Cost of Sales	-1,524.44	

Royal Canadian Legion Branch 10
Income Statement 01/01/2012 to 12/31/2012

Pull Tab Prize Payouts	-7,419.50	
Total Pull Tab Cost of Sales		-8,943.94
Net Pull Tab Revenue		2,759.26
Keno		
Keno Commission	2,879.66	
Total Keno Sales		2,879.66
Keno Administration Fees	-530.00	
Total Keno Cost of Sales		-530.00
Net Keno Revenue		2,349.66
TOTAL REVENUE		121,890.17
EXPENSE		
General & Administrative Exp...		
Sports Expenses		36.82
Regalia		522.59
Function Expenses		3,006.32
Ways and Means Expenses		2,840.41
Small Supplies & Tools		531.65
Advertising and Promotion		3,646.87
Bank and Merchant Charges		1,715.56
Shaw - internet,cable, phone		2,267.05
Garbage Removal		775.44
FortisBC - Gas		3,045.22
BC Hydro		5,337.83
Member Key Cards		232.61
Insurance		4,349.52
Licenses, Dues, Fees		2,499.54
Water and Sewer		704.06
Office Expenses		2,770.93
Wages	40,081.22	
EI Expense	965.61	
CPP Expense	1,514.98	
WCB Expense	472.55	
Total Benefits Expense		43,034.36
Repairs & Maintenance		13,362.53
Janitor/Custodian		3,585.00
Janitorial Supplies		1,774.65
Equipment Lease		346.49
Membership Dues		5,839.49
Building Security		740.00
Cash over/short		-763.65
Property Tax		2,265.00
Miscellaneous Expense		901.64
VIEX Expenses		3,522.01
Amortization		35,304.29
Total General Expenses		144,194.23
TOTAL EXPENSE		144,194.23

Royal Canadian Legion Branch 10
Income Statement 01/01/2012 to 12/31/2012

NET INCOME

-22,304.06

Royal Canadian Legion Branch 10
Balance Sheet As at 09/30/2013

ASSET

Current Assets

Cash Floats	2,100.00	
Credit Union - General Account	7,556.35	
BC Lottery Bank	1,776.83	
ATM clearing	3,820.00	
Letter of Credit	1,322.50	
Debit Card Clearing	279.61	
Keno Clearing	0.00	
Investments - Credit Union	1,638.46	
Total Cash		18,493.75
Inventory - Wine	307.33	
Inventory - Liquor	1,252.29	
Inventory - Ciders/Coolers	848.82	
Inventory - Bottled Beer	1,443.47	
Inventory - Regalia	3,815.59	
Inventory - Draught Beer	1,117.99	
Inventory - Food	304.13	
Inventory - Mixers	1,122.76	
Total Canteen Inventory		10,212.38
Inventory - Pull Tabs		1,774.25
Prepaid Business License	1,100.00	
Prepaid Property Taxes	750.00	
Prepaid Per Capita Tax	7,740.00	
Total Prepaid		9,590.00
Total Current Assets		40,070.38

Capital Assets

Buildings	168,074.84	
A/A Buildings	-32,284.24	
Net Buildings		135,790.60
Furniture & Equipment	89,883.71	
A/A/ Furniture and Equipment	-57,821.65	
Net - Furniture & Equipment		32,062.06
Parking Lot	500.00	
A/A Parking Lot	-261.09	
Net - Parking Lotd		238.91
Building Addition	80,387.75	
A/A Building Addition	-14,952.13	
Net - Building Addition		65,435.62
Renovation	64,404.95	
A/A/ Renovations	-31,403.64	
Net - Renovations		33,001.31
Computer	4,846.46	
A/A Computer	-4,846.46	
Net - Computer		0.00
Land		165,000.00
Total Capital Assets		431,528.50
TOTAL ASSET		471,598.88

Royal Canadian Legion Branch 10
Balance Sheet As at 09/30/2013

LIABILITY

Current Liabilities

Account Payable		0.00
Vacation Payable	0.00	
EI Payable	163.03	
CPP Payable	285.88	
Income Tax Payable	239.77	
Union Dues Payable	12.32	
WCB Payable	488.70	
Wages Payable	1,250.41	
Total Payable		2,440.11
PST Payable		1,244.65
GST on Sales	77,454.69	
GST on Purchases	-76,231.00	
GST Payable (refundable)		1,223.69
Unearned membership dues		5,715.00
HST on Sales (Do not use)	29,184.98	
HST on Purchases (Due not u...	-29,188.02	
HST - owed (refundable)		-3.04
Total Current Liabilities		10,620.41

TOTAL LIABILITY 10,620.41

EQUITY

Members Equity	
Members' Equity	462,067.36
Current Earnings	-1,088.89
Total Members Equity	460,978.47

TOTAL EQUITY 460,978.47

LIABILITIES AND EQUITY 471,598.88

Royal Canadian Legion Branch 10
Income Statement 01/01/2013 to 09/30/2013

REVENUE

General Revenue

Membership Dues	7,501.00
Direct Cash Revenue	834.25
Donations Revenue	2,955.09
Room Rental	245.00
Poll Table Revenue	0.00
Function Income	4,295.50
Miscellaneous Income	2,146.53
Interest Income	23.55
PST Commissions	386.20
Regalia Sales	220.59
VIEX Revenue	9,051.70

Total General Revenue	<u>27,659.41</u>
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Lounge Revenue

Liquor Sales	19,070.81
Kitchen Supplies	-121.00
Bottled Beer Sales	31,165.79
Draught Beer Sales	45,394.39
Lounge Food Expense	-226.84
Lounge Food Sales	4,579.48
Kitchen Expense	-6,925.67
Ciders/Cooler Sales	9,932.28
Wine Sales	6,307.40
Food Sales	867.95
Litter Bottle Refunds	4,219.20
Mixer Sales	5,754.96
Spillage	-1,139.86

Total Lounge Sales	<u>118,878.89</u>
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Coffee Purchases	-44.94
Liquor Purchases	-4,315.41
Wine Purchases	-2,780.21
Bottle Beer Purchases	-15,160.27
Cider/Cooler Purchases	-5,021.41
Draught Beer Purchases	-17,934.14
Food Purchases	-1,854.50
Mixer Purchases	-2,431.45

Lounge Cost of Sales	-49,542.33
Lounge Supplies	-1,195.64
Litter Deposits	-3,985.90
Draught Beer Maintenance	-130.00
Lounge Entertainment	-4,645.00
Lounge Employee Benefits	-3,414.35
Lounge Repair & Maintenance	0.00
Lounge Licenses, Fees, Dues	0.00

Net Lounge Revenue	<u>55,965.67</u>
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Pull Tabs

Pull Tab Sales	13,946.50
Total Pull Tab Revenue	<u>13,946.50</u>

Royal Canadian Legion Branch 10

Income Statement 01/01/2013 to 09/30/2013

Pull Tab Cost of Sales	-3,677.08	
Pull Tab Prize Payouts	-9,383.50	
Total Pull Tab Cost of Sales		-13,060.58
Net Pull Tab Revenue		885.92
Keno		
Keno Commission	3,525.25	
Total Keno Sales		3,525.25
Keno Administration Fees	-380.00	
Total Keno Cost of Sales		-380.00
Net Keno Revenue		3,145.25
TOTAL REVENUE		87,656.25
EXPENSE		
General & Administrative Exp...		
Sports Expenses		631.31
Regalia		326.77
Function Expenses		2,418.63
Ways and Means Expenses		1,093.72
Small Supplies & Tools		298.72
Advertising and Promotion		2,430.46
Bank and Merchant Charges		1,305.92
Shaw - internet,cable, phone		2,165.78
Garbage Removal		526.38
FortisBC - Gas		608.24
BC Hydro		3,163.57
Insurance		2,153.76
Licenses, Dues, Fees		1,911.00
Water and Sewer		841.07
Office Expenses		2,370.30
Wages	40,060.75	
EI Expense	1,054.33	
CPP Expense	1,671.06	
WCB Expense	488.70	
Total Benefits Expense		43,274.84
Repairs & Maintenance		3,807.06
Janitor/Custodian		3,868.89
Janitorial Supplies		1,320.52
Equipment Lease		356.48
Membership Dues		7,081.99
Building Security		506.03
Cash over/short		-221.81
Property Tax		1,954.18
Miscellaneous Expense		550.29
VIEX Expenses		4,001.04
Total General Expenses		88,745.14
TOTAL EXPENSE		88,745.14

Royal Canadian Legion Branch 10
Income Statement 01/01/2013 to 09/30/2013

NET INCOME	-1,088.89
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BRANCH 10 EXECUTIVE

<u>NAME</u>	<u>POSITION/S</u>
Carol Tisdale	President
Kay Shultis	1st Vice President
Ed Simpson	Second Vice President/Ways and Means
John Bruce	Treasurer
Marilyn Gregg	Secretary/Membership Chair
Hailey Mannynvali	Entertainment/Special Events
Jason Lott	Sports
Wayne Dunbar	Honours and Awards
Gordon Murcheson	Past President
Bill Hatch	Bylaws
Kay Shultis	Service Officer/Poppy/Sick & Visiting/Zone
Chris Bugley	Charities and Bursaries
Brian Evans	Padre
Gordon Sharrock	Sergeant-at-Arms

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

Name of Organization: Mid-Island Intergroup Society

Grant No. RPTE-11

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
RPTE-11

ORGANIZATION: Mid-Island Intergroup Society		DATE: Nov 13, 13	
ADDRESS: #212 285 Prideaux St.		PRESIDENT: Chair Debbie DeClark	
Nanaimo, B.C.		SENIOR STAFF MEMBER: Colleen Uytterhagen	
V9R 2N2		POSITION: Office Manager	
		CONTACT: Colleen Uytterhagen	
TELEPHONE: 250 753-7513		TELEPHONE: 250 753-7513	
OVERVIEW OF YOUR ORGANIZATION'S PROGRAMS AND SERVICES OFFERED IN THE COMMUNITY: To Assist Alcoholics Anonymous groups in the Mid-Island to carry the message of recovery to individuals suffering with Alcoholism by providing literature phone help services & support, website and maintaining a list of meetings.			
GEOGRAPHIC AREA SERVED BY THE ORGANIZATION: Cherninus to Bowser Mid Island Region & west to Tofino/Vuluelet			
NO. OF FULL TIME STAFF: 0		NO. OF PART TIME STAFF: 1	
NO. OF COMMUNITY VOLUNTEERS: 83		NO. OF VOLUNTEER HOURS PER YEAR: 2000	
NO. OF MEMBERS:		MEMBERSHIP FEE: 0	
CLIENTS SERVED, LAST YEAR: 1700		CLIENTS SERVED, THIS YEAR (PROJECTED): 1800	
B.C. SOCIETY ACT REG. NO.: S-38390		REVENUE CANADA CHARITABLE REG. NO.: N/A	
CURRENT BUDGET: May 2013 - April 2014		LEGAL DESCRIPTION OF PROPERTY: LD 32, P&T house, community services Bldg Rm 212	
INCOME \$27,956		TAX FOLIO NUMBER: 81611.013	
EXPENSES: \$24,583			
NEXT YEAR PROJECTED: May 2014 - April 2015			
INCOME: \$25,650		CURRENT YEAR TAXES (IF KNOWN):	
EXPENSES: \$24,457			
SIGNATURE: 		TITLE/POSITION: Treasurer	
		DATE: Nov 22, 13	
<p>NOTE: YOUR ORGANIZATION'S MOST RECENT AUDITED FINANCIAL STATEMENTS AND CURRENT FINANCIAL STATEMENTS MUST BE ATTACHED TO THE APPLICATION FORM (INCLUDING A BALANCE SHEET AND INCOME STATEMENT).</p>			

CITY OF NANAIMO GRANT QUESTIONNAIRE

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

To carry the message to the still suffering alcoholic, assisting groups in mid Island in their primary purpose of carrying the message to alcoholics who still suffer. Providing literature, phone service, website & meeting lists. Contributions from groups & paying all bills associated with our service.

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

To stay open to enable members to access literature, meeting lists to carry the message of Sobriety to the suffering alcoholic.

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

We see lives transformed and people getting back in the community when they enter our program and stay sober. Monthly meetings are held in AA groups to discuss their needs. Tracking incoming calls & visits to office to determine their nature, ie info only calls calls for help, referrals with other agencies.

Please describe the role of volunteers in your organization.

They keep our doors open and answer the phones at office and at home outside office hours. Maintain website & newsletter. Volunteers also meet & people asking for help, take them to meetings making sure they have contacts in AA.

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

No other grants have been applied for or received. The Society adheres to the basic principles of AA. One of those principles is to be self supporting through our own voluntary contributions.

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.

No other grants to report.

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

AA groups are not branches of AA headquarters in New York N.Y. The groups do not receive any financial assistance from them. Each individual group is autonomous except in matters affecting other groups or AA as a whole. The contributions received by groups are used to pay the ind group expenses, to support our agency and NY Headquarters.

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

1.) No fees are charged for services - contributions are voluntary.
2.) Sale of AA literature @ cost + 30%.

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

We attempt to maintain cash reserves of 3 month expenses. (about \$6,000) Currently ^{our} reserves is at \$236 Total cash available is \$813 We have no special purpose reserves. Y/E Surpluses are retained to cover deficits of other reporting periods. If retained surpluses are inadequate to cover future deficits request for additional funds are made to groups we support.

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

- voluntary contributions from groups served
- sale of AA literature.

**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 will use our reserves and request
additional contributions from our groups and pray.

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

Keeping our operating cost low enables us to
provide services to the community that we
would not otherwise be able to provide.
We are able to employ an office manager to
coordinate programs at a central location.



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.

MID-ISLAND INTERGROUP SOCIETY
SUITE 212 285 PRIDEAUX ST
NANAIMO BC V9R 2N2

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-0038390
Business Number: 874387418BC0001

Access Code: 128788916 used to file online

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

2013 06 09

(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.)

SUITE 212 285 PRIDEAUX ST
NANAIMO BC V9R 2N2

Mailing Address

SUITE 212 285 PRIDEAUX ST
NANAIMO BC V9R 2N2

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.

Denise Prevost	Leslie Tomczyk	Jim Rolston	Riley Graves
401 21 Prideaux St	305 645 Townsite Rd	2145 Boundary Ave	4-405 Fitzwilliam
Nanaimo, B.C.	Nanaimo, B.C.	Nanaimo, B.C.	Nanaimo, B.C.
V9R 5V7	V9S 5K1	V9S 4P6	V9S 3A9





Last name: DECLARK

First name (include initials): DEBBIE

Address (include postal code):

302 KING RD
LADYSMITH BC V9G 1X8

Last name: ~~EDWARDS~~

First name (include initials): ~~GARY~~

Address (include postal code):

1666 CRÉEKSIDE DR
NANAIMO BC V9S 5V8

Last name: GREENHALGH

First name (include initials): TRACY

Address (include postal code):

565 JIM CRAM DR
POST OFFICE BOX 1538 STN MAIN
LADYSMITH BC V9G 1B1

Last name: HARTWIG

First name (include initials): DARREN

Address (include postal code):

504 - 1680 DUFFERIN CRES
NANAIMO BC V9S 5N3



Last name: ~~HINCH~~

First name (include initials): ~~RHONDA~~

Address (include postal code):

311 - 1600 DUFFERIN CRES
NANAIMO BC V9S 5N2

Last name: ~~MERCIER~~

First name (include initials): ~~DONNA~~

Address (include postal code):

387 LARCH ST
NANAIMO BC V9S 2E7

Last name: ~~TURCOTTE~~

First name (include initials): ~~PATTY~~

Address (include postal code):

597 SPERLING RD
NANAIMO BC V9R 5T6



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

nanaimodaa@shaw.ca

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.

MID-ISLAND INTERGROUP SOCIETY
STATEMENT OF FINANCIAL POSITION
FOR THE YEAR ENDED APRIL 30, 2013
(with comparative figure as at April 30, 2012)

	2013	2012
ASSETS		
Cash	\$5,519	\$4,010
Prudent Reserve	1,236	1,215
Inventory	3,672	2,414
Prepaid	422	422
Due from Social Committee	346	150
GST Recoverable	73	122
Office Equipment – net of depreciation	<u>407</u>	<u>709</u>
TOTAL ASSETS	<u>\$11,675</u>	<u>\$9,042</u>
LIABILITIES		
Accounts Payable	\$ -	\$ 501
Payroll deductions payable	157	164
Public Information Fund	<u>435</u>	<u>669</u>
TOTAL LIABILITIES	<u>592</u>	<u>1,334</u>
SURPLUS	<u>\$11,083</u>	<u>\$7,708</u>
TOTAL LIABILITIES AND SURPLUS	<u>\$11,675</u>	<u>\$9,042</u>

Pattie Turcotte, Chair

Gary Edwards, Treasurer

MID-ISLAND INTERGROUP SOCIETY
STATEMENT OF INCOME AND EXPENSES
FOR THE YEAR ENDED APRIL 30, 2013
(with comparative figures for the year ended April 30, 2012)

	<u>2013</u>	<u>2012</u>
INCOME		
Group Contributions	\$16,104	\$15,777
Bank interest	21	15
Other income	1,038	1,283
Individual Contribution	3,000	-
Literature Sales	13,965	14,754
Less cost of literature sold	<u>(6,172)</u>	<u>9,122</u>
TOTAL INCOME	<u>\$27,957</u>	<u>\$22,707</u>
EXPENSES		
Salaries and benefits	17,219	16,993
Rent	2,342	2,520
Phone and internet	1,600	1,277
Printing and photocopying	1,040	1,565
Insurance	637	618
Office supplies and postage	1,144	346
Depreciation	302	302
Miscellaneous	<u>298</u>	<u>397</u>
TOTAL EXPENSES	<u>\$24,582</u>	<u>\$24,018</u>
NET INCOME (LOSS)	3,375	(1,311)
SURPLUS BEGINNING OF THE YEAR	<u>7,708</u>	<u>9,019</u>
SURPLUS END OF THE YEAR	<u>\$11,083</u>	<u>\$7,708</u>

MID-ISLAND INTERGROUP SOCIETY
SCHEDULE OF SOCIAL COMMITTEE FUND
For the year ended April 30, 2013

Bank balance as at April 30, 2012		\$1,459.23
Interest Earned for the year		<u>17.08</u>
Bank balance as at April 30, 2013		1,476.31
Operating fund transactions		
Disbursements from Operating fund	(649.75)	
Receipts deposited to Operating fund	<u>303.72</u>	<u>(346.03)</u>
Fund Balance as at April 30, 2013		<u>\$1130.28</u>

MID-ISLAND INTERGROUP SOCIETY
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS
FOR THE YEAR ENDED APRIL 30, 2014

	May	June	July	August	Sept	Oct	YTD	last year	Over(Under)
Cash in operating account beginning of month	\$ 5,439	\$ 6,253	\$ 4,177	\$ 5,355	\$ 4,483	\$ 5,719	\$ 5,439	\$ 3,930	
Cash received:									
Group Contributions	\$ 563	\$ 1,179	\$ 2,183	\$ 2,020	\$ 1,133	\$ 608	\$ 7,685	\$ 6,830	\$ 855
Individual Contributions	\$ -	\$ -	\$ -	\$ 25	\$ 23	\$ -	\$ 48	\$ 257	\$ (209)
Literature Sales	\$ 1,040	\$ 918	\$ 1,089	\$ 1,820	\$ 1,661	\$ 1,135	\$ 7,644	\$ 6,768	\$ 876
Bank interest, meeting schedules & other	\$ 150	\$ 121	\$ 204	\$ 198	\$ 115	\$ (3)	\$ 785	\$ 1,113	\$ (328)
Total Cash Received	\$ 1,753	\$ 2,218	\$ 3,457	\$ 4,062	\$ 2,932	\$ 1,740	\$ 16,162	\$ 14,968	\$ 1,194
Cash expended:									
Salaries and benefits	\$ 986	\$ 944	\$ 1,349	\$ 1,518	\$ 983	\$ 1,765	\$ 7,545	\$ 8,311	\$ (766)
Office supplies and equip, postage, printing	\$ 298	\$ 167	\$ 55	\$ 185	\$ 167	\$ 38	\$ 909	\$ 981	\$ (52)
Office equipment purchase							\$ -	\$ -	\$ -
Social Committee							\$ -	\$ 500	\$ (500)
Telephone, internet access and web site	\$ 193	\$ 248	\$ 152	\$ 100	\$ 100	\$ 105	\$ 897	\$ 900	\$ (3)
Insurance	\$ 58	\$ 58	\$ 58	\$ 58	\$ 58	\$ 58	\$ 346	\$ 313	\$ 33
Printing and photocopying							\$ -	\$ -	\$ -
Rent and property tax	\$ 224	\$ 224	\$ 217	\$ 217	\$ 224	\$ 224	\$ 1,330	\$ 1,249	\$ 81
Literature purchases	\$ 129	\$ 1,536	\$ 375	\$ 2,706	\$ 85	\$ 573	\$ 5,405	\$ 3,920	\$ 1,485
Miscellaneous (includes bank charges)	\$ 5	\$ 5	\$ 30		\$ 55	\$ 60	\$ 154	\$ 100	\$ 54
GST paid(refunded)	\$ 46	\$ 113	\$ 43	\$ 153	\$ 23	\$ 59	\$ 437	\$ 804	\$ (167)
Total Cash Disbursed	\$ 1,939	\$ 3,294	\$ 2,278	\$ 4,935	\$ 1,695	\$ 2,882	\$ 17,024	\$ 16,858	\$ 166
Net Cash Received (Disbursed)	(186)	(1,077)	1,179	(873)	1,236	(1,142)	\$ (862)	\$ (1,890)	(1,028)
Subtotal	5,253	4,177	5,355	4,483	5,719	4,577	4,577	2,040	2,537
Transfers from (to) Prudent Reserve	-	-	-	-	-	-	-	-	-
Cash in operating bank account	5,253	4,177	5,355	4,483	5,719	4,577	4,577	2,040	2,537
Due from(to) Social Committee	346	346	346	346	346		346	210	136
Operating Fund Balance	5,599	4,523	5,701	4,829	6,065	4,577	4,923	2,250	2,673
Prudent Reserve Fund - see note below	1,236	1,236	1,236	1,236	1,236	1,236	1,236	1,215	21
Balance of Operating Fund and Reserves	6,835	5,759	6,937	6,065	7,301	5,813	6,159	3,465	2,694
Social Committee Fund	1,130	1,132	1,133	1,133	1,133	1,133	1,130	1,017	

Note: Term deposit of \$1,236.03, cashable, interest paid annually at a variable rate maturing on Apr. 18, 2014

Public Information Fund Balance	\$431.47	\$431.47	\$431.47	\$419.77	\$386.67	\$242.95	\$242.95	\$ 628.95
---------------------------------	----------	----------	----------	----------	----------	----------	----------	-----------

MID-ISLAND INTERGROUP SOCIETY INC.

Budgets for Fiscal Periods ended April 30, 2014 and 2015

with Actual for fiscal period ended April 30, 2013 for comparative purposes

	2013 Actual	2014 Budget	2015 Budget
Income			
Contributions from groups	\$ 16,104	\$ 16,500	\$ 17,000
Contributions from individuals	\$ 3,000	\$ 500	\$ 500
Bank interest	\$ 21	\$ 50	\$ 50
Other income	\$ 1,038	\$ 600	\$ 600
Subtotal	\$ 20,163	\$ 17,650	\$ 18,150
Literature sales	\$ 13,965	\$ 16,000	\$ 17,000
Less cost of literature sold	\$ (6,172)	\$ (8,000)	\$ (8,500)
Income contributed by literature	\$ 7,793	\$ 8,000	\$ 8,500
Total Income	\$ 27,956	\$ 25,650	\$ 26,650
Expenses			
Depreciation	\$ 302	\$ 258	\$ 258
Insurance	\$ 637	\$ 696	\$ 725
Miscellaneous	\$ 298	\$ 300	\$ 325
Office rent	\$ 2,342	\$ 2,664	\$ 2,725
Office salaries and benefits	\$ 17,126	\$ 16,400	\$ 16,750
Office supplies, postage and printing	\$ 2,185	\$ 2,250	\$ 2,350
Telephone and Internet	\$ 1,600	\$ 1,800	\$ 1,900
Workers Compensation Premiums	\$ 93	\$ 89	\$ 91
Total Expenses	\$ 24,583	\$ 24,457	\$ 25,124
SURPLUS (DEFICIT)	\$ 3,373	\$ 1,193	\$ 1,526

Mid Island Intergroup Society

List of Directors

Elected At Annual General Meeting Held June 9,2013

DECLARK DEBBIE

302 KING RD.

LADYSMITH, B.C. V9G 1X8

GREENHALGH TRACY

565 JIM CRAM DR.

LADYSMITH, B.C. V9G 1B1

HARTWIG DARREN

504 – 1680 DUFFRIN CR.

NANAIMO B.C. V9S 5N3

PREVOST DENISE

401 21 PRIDEAUX ST.

NANAIMO, B.C. V9R 5V7

TOMCZYK LESLIE

305 645 TOWNSITE RD.

NANAIMO B.C. V9S 5K1

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

Name of Organization: Pleasant Valley Social Centre

Grant No. RPTE-12

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-12

ORGANIZATION: Pleasant Valley Social Centre		Nov 22 2013	
ADDRESS: 6100 DOUMONT RD		PRESIDENT: KEN KRALL	
NANAIMO, BC		SENIOR STAFF MEMBER: TODD SPRACKLIN	
		POSITION: VICE PRESIDENT	
		CONTACT: KEN KRALL	
TELEPHONE: 250-390-4513		TELEPHONE: 250-390-4787	
OVERVIEW OF YOUR ORGANIZATION'S PROGRAMS AND SERVICES OFFERED IN THE COMMUNITY: DONATIONS, HALL RENTALS			
GEOGRAPHIC AREA SERVED BY THE ORGANIZATION: NANAIMO			
NO. OF FULL TIME STAFF: N/A		NO. OF PART TIME STAFF: 4	
NO. OF COMMUNITY VOLUNTEERS: 12		NO. OF VOLUNTEER HOURS PER YEAR: 100	
NO. OF MEMBERS: 30		MEMBERSHIP FEE: N/A	
CLIENTS SERVED, LAST YEAR: N/A		CLIENTS SERVED, THIS YEAR (PROJECTED):	
B.C. SOCIETY ACT REG. NO.: S-0004558		REVENUE CANADA CHARITABLE REG. NO.:	
CURRENT BUDGET:		LEGAL DESCRIPTION OF PROPERTY:	
INCOME \$9810.00			
EXPENSES: \$9289.07		TAX FOLIO NUMBER: 07674.020	
NEXT YEAR PROJECTED:			
INCOME: \$9000.00		CURRENT YEAR TAXES (IF KNOWN):	
EXPENSES: \$9000.00			
SIGNATURE: <i>[Signature]</i>	TITLE/POSITION: <i>Secretary / manager</i>		DATE: <i>Nov 20 / 2013</i>

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



CITY OF NANAIMO
APPLICATION FOR PERMISSIVE
TAX EXEMPTION RENEWAL

Office Use

ORGANIZATION: Pleasant Valley Social Centre		Nov 22 2013	
ADDRESS: 6100 DOUMONT RD		PRESIDENT: KEN KRALL	
NANAIMO, BC		SENIOR STAFF MEMBER: TODD SPRACKLIN	
		POSITION: VICE PRESIDENT	
		CONTACT: KEN KRALL	
TELEPHONE: 250-390-4513		TELEPHONE: 250-390-4787	
OVERVIEW OF YOUR ORGANIZATION'S PROGRAMS AND SERVICES OFFERED IN THE COMMUNITY: DONATIONS, HALL RENTALS			
GEOGRAPHIC AREA SERVED BY THE ORGANIZATION: NANAIMO			
NO. OF FULL TIME STAFF: N/A		NO. OF PART TIME STAFF: 4	
NO. OF COMMUNITY VOLUNTEERS: 12		NO. OF VOLUNTEER HOURS PER YEAR: 100	
NO. OF MEMBERS: 30		MEMBERSHIP FEE: N/A	
CLIENTS SERVED, LAST YEAR: N/A		CLIENTS SERVED, THIS YEAR (PROJECTED):	
B.C. SOCIETY ACT REG. NO.: S-0004558		REVENUE CANADA CHARITABLE REG. NO.:	
CURRENT BUDGET:		LEGAL DESCRIPTION OF PROPERTY:	
INCOME \$9810.00			
EXPENSES: \$9289.07			
NEXT YEAR PROJECTED:		TAX FOLIO NUMBER: 07860.001	
INCOME: \$9000.00		CURRENT YEAR TAXES (IF KNOWN):	
EXPENSES: \$9000.00			
SIGNATURE: <i>T Spracklin</i>	TITLE/POSITION: <i>Secretary/manager</i>		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).

CITY OF NANAIMO GRANT QUESTIONNAIRE

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

Community hall, donations towards kids sports team, use of hall for practices and functions.

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

To Keep the hall running for the community use, raise money for charity

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

Hall donations

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

To help keep the hall up inside and out

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

NA

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.

NA

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

\$30 per hour

\$350 Sat

\$300 Fri

\$250 Sun

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

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

Carry money over for repairs and maintenance on aging building

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

Hall rentals

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 hall would no longer be able to survive for rentals, and would not be able to support the youth

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

The city is being recognize by letting renters know that if we did not have your support the hall will have to close

----- Original Message -----

Subject: THE PLEASANT VALLEY SOCIAL CENTRE

Date: Wed, 27 Nov 2013 13:45:47 -0800

From: Mousseau, Jeff MTIC: EX <Jeff.Mousseau@gov.bc.ca>

To: 'pvhall@telus.net' <pvhall@telus.net>

Further to our telephone conversation, please be advised that the society, as mentioned above, is currently in good standing.

Active			
Number:	S-0004558		
Name:	THE PLEASANT VALLEY SOCIAL CENTRE		
Type:	Society		
Business Number:	848180287BC0001		
Reporting Society:	No		
Comments:	1		

Society Summary			
Click the "View Society Summary" button below to see a summary of information about the society, including office addresses and directors.			
View Society Summary			

Society History			
If there is additional society history on this society you can view it on the society's paper file. Contact the Corporate Registry for information about searching the history for this society.			

Society History	Date and Time Filed (Pacific Time)	Details	View Documents
BC Society Annual Report 2013 - AGM Mar 11, 2013	July 22, 2013 9:25 AM	Filed By: mhepburn	Annual Report 2013 - AGM Mar 11, 2013 Receipt
BC Society Annual Report 2012 - AGM Mar 12, 2012	July 22, 2013 8:24 AM	Filed By: mhepburn	Annual Report 2012 - AGM Mar 12, 2012 Receipt
Correction - Notice of Change of Address	February 26, 2013 11:24 AM	View Comments Filed By: mrivard Document Corrected Effective Date: February 27, 2013 12:01 AM	

Regards,

Jeff A. Mousseau | Support Services Clerk

BC Registry Services - Corporations/Societies/Cooperatives Registry

Ministry of Technology, Innovation and Citizens' Services

Tel.: 250-356-8628 | Toll Free: 1-877-526-1526 | Fax: 250 356-8923 | www.bcregistryservices.gov.bc.ca



BC Registry
Services

Pleasant Valley Hall 2014 Budget

Rental Income: \$10,000

Expenses:

Telus \$550

Insurance \$1900

Garbage \$800

Hydro \$800

Water \$130

Janitor \$1300

Cleaning supplies \$175

Repairs and Maintance \$500

Gas \$1800

Registrar of Company \$25

Donations \$200

Honorariums \$300

TOTAL EXPENSES \$8480

**Pleasant Valley Social Centre
Financial Statement
Year Ending December 31, 2012**

	2012	2011	2010
<u>Revenue:</u>			
Hall Rentals-Net	\$ 9,340.00	\$ 14,875.00	\$ 14,380.00
Interest-Term Deposit Cashed	\$ 110.10	\$ 44.83	\$ 4.00
Interest-Term Deposit Reinvested	\$ 304.75	\$ 99.01	\$ 168.20
Total Revenue:	\$ 9,754.85	\$ 15,018.84	\$ 14,552.20
<u>Expense:</u>			
Bank Charges	\$ 12.00	\$ -	\$ -
Bereavement	\$ -	\$ 17.91	\$ 23.51
Cleaning Supplies	\$ 100.91	\$ 372.24	\$ 401.02
Executive Dinner	\$ -	\$ 225.00	\$ 621.00
Fuel	\$ 2,291.56	\$ 2,983.32	\$ 2,893.07
Garbage	\$ 751.28	\$ 888.98	\$ 1,024.06
Honorariums	\$ 900.00	\$ 1,100.00	\$ 1,100.00
Hydro	\$ 717.79	\$ 707.85	\$ 704.96
Insurance	\$ 2,600.00	\$ 2,600.00	\$ 2,520.00
Janitorial Service	\$ 1,005.00	\$ 2,055.00	\$ 2,610.00
Community/Recreational Donations	\$ 200.00	\$ 800.00	\$ 1,300.00
Refreshments-Meetings	\$ 25.14	\$ 28.65	\$ -
Web Site Domain Registry	\$ 9.95	\$ 9.95	\$ 8.96
Registrar of Companies	\$ -	\$ 25.00	\$ 25.00
Repairs & Maintenance	\$ 3,576.84	\$ 2,753.54	\$ 2,660.12
Stamps & Stationary	\$ -	\$ 56.59	\$ 205.82
Telephone	\$ 944.18	\$ 1,009.25	\$ 991.99
Water	\$ 206.50	\$ 361.72	\$ 175.75
Total Expense:	\$ 13,341.15	\$ 15,995.00	\$ 17,265.26
Net Profit (Loss):	-\$ 3,586.30	-\$ 976.16	-\$ 2,713.06
<hr/>			
Chequing Balance Jan1:	\$ 9,725.59	\$ 5,800.76	\$ 6,682.02
Profit (Loss):	-\$ 3,586.30	-\$ 976.16	-\$ 2,713.06
Funds Transfer-(GIC Term Deposit Purchase-interest)	-\$ 414.85	-\$ 143.84	-\$ 168.20
Funds Transfer-(GIC Term Deposit Redemption)	\$ 6,209.90	\$ 5,044.83	\$ 2,000.00
Chequing Balance Dec31:	\$ 11,934.34	\$ 9,725.59	\$ 5,800.76
Term Deposit Balance Dec31:	\$ 6,383.08	\$ 11,054.97	\$ 16,000.79
Total Cash Dec31:	\$ 18,317.42	\$ 20,780.56	\$ 21,801.55

_____, President

_____, Secretary

**Pleasant Valley Social Centre
Balance Sheet
Year Ending December 31, 2012**

	2012	2011	2010
Assets:			
Bank-Chequing	\$ 11,934.34	\$ 9,725.59	\$ 5,800.76
Bank-Term Deposit	\$ 6,383.08	\$ 11,054.97	\$ 16,000.79
Land & Buildings:			
July 1 Assessed Value 6100 Doumont Rd	\$ 266,000.00	\$ 275,000.00	\$ 274,000.00
July 1 Assessed Value 6006 Doumont Rd	\$ 262,000.00	\$ 262,000.00	\$ 259,000.00
Furniture & Equipment	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00
Total Assets:	\$ 551,317.42	\$ 562,780.56	\$ 559,801.55
Liabilities:	\$ -	\$ -	\$ -
Total Liabilities:	\$ -	\$ -	\$ -
Community Equity:			
Retained Earnings	\$ 551,317.42	\$ 562,780.56	\$ 559,801.55
Total Community Equity:	\$ 551,317.42	\$ 562,780.56	\$ 559,801.55
Total Liabilities & Equity:	\$ 551,317.42	\$ 562,780.56	\$ 559,801.55

Pleasant Valley Social Centre Statement of Proceeds & Expenses
January 01, 2013 – October 31, 2013

Bank Balance January 01/13 - \$11,934.34 - GIC - \$6,383.08

Proceeds : Hall Rentals \$9,810.00

Total proceeds:

\$9,810.00

GIC Interest \$96.39 Rolled over July 2013

Expenses: Royal Bank – service charges	\$27.00	
Stamps & Stationery	31.68	
Telus	552.12	
Insurance	1,890.00	
gls Disposal inc – garbage	713.97	
B C Hydro	703.29	
City of Nanaimo – water	120.59	
Janitor	1,350.00	
Cleaning supplies	184.31	
Repairs & Maintenance	929.75	
Fortis BC	1,755.93	
NSF Rent Cheque	450.00	
Ministry of Finance – Registrar of Co. (2 yrs)	50.00	
Donations	200.00	
Honorariums	300.00	
Misc.	30.43	
Total Expenses		\$9,289.07

Bank Balance October 31, 2013 - \$12,455.27 - GIC - \$6,479.47



Lyn Werhun, Treasurer

AGM Of Pleasant Valley Hall

March 11, 2013

The AGM meeting for Pleasant Valley Hall was called to order at 7:10 pm with Ken Krall presiding. Tom made a motion to accept the minutes as read seconded by Dana. Carried

TREASURES REPORT

Lyn Werhun read the treasures report. Tom made a motion to accept the treasures report as read, seconded by Diane. Carried

ELECTIONS

Sandra made a motion for elections by acclamation, seconded by Diane. Carried

President- Ken Krall

V-president- Todd Spracklin

Treasure- Lyn Werhun

Secretary- Dee Spracklin

EXECTIVE

Tom Jones

Sandra Jones

Diane Henley

Cor buys

Gerry Dixion

Kathy Baker

Dana Baker

Members in Attendance

Lyn

Ken

Todd

Dee

Ken

Tom

Sandra

Diane

Cor

Dana

Todd made a motion to adjourn the meeting seconded by Sandra. Meeting adjourned at 7:45pm

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

Name of Organization: Nanaimo Family Life Association

Grant No. RPTE-13

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-13

ORGANIZATION: Nanaimo Family Life Association		DATE: Nov 20 2013	
ADDRESS: 1070 Townsite Road		PRESIDENT: Carol Evans	
Nanaimo, B.C. V9S 1M6		SENIOR STAFF MEMBER: Deborah Hollins	
		POSITION: Executive Director	
		CONTACT: Deborah Hollins	
TELEPHONE: 250-754-3331		TELEPHONE: 250-754-3331	
OVERVIEW OF YOUR ORGANIZATION'S PROGRAMS AND SERVICES OFFERED IN THE COMMUNITY: Counselling, volunteer, Outreach & Personal Growth workshops.			
GEOGRAPHIC AREA SERVED BY THE ORGANIZATION: Nanaimo			
NO. OF FULL TIME STAFF: 0		NO. OF PART TIME STAFF: 7	
NO. OF COMMUNITY VOLUNTEERS: 75		NO. OF VOLUNTEER HOURS PER YEAR: 11,900	
NO. OF MEMBERS: 22		MEMBERSHIP FEE: \$10.00	
CLIENTS SERVED, LAST YEAR:		CLIENTS SERVED, THIS YEAR (PROJECTED): 1000	
B.C. SOCIETY ACT REG. NO.: S-0007788		REVENUE CANADA CHARITABLE REG. NO.: 10775 9011	
CURRENT BUDGET: 2013/2014		LEGAL DESCRIPTION OF PROPERTY: Lot 2 Block 2 Newcastle Reserve Section 1 Nanaimo District Plan 1712	
INCOME: \$225,971		TAX FOLIO NUMBER: 83252.000	
EXPENSES: \$212,151			
NEXT YEAR PROJECTED: 2014/2015			
INCOME: 290,976			
EXPENSES: 282,104			
SIGNATURE: 		TITLE/POSITION: EXECUTIVE DIRECTOR	
		DATE: Nov 20 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 Family Life Association

Healthy individual and family relationships are the heart of a strong and resilient community.

November 21, 2013

City of Nanaimo
Grants Advisory Committee
455 Wallace Street
Nanaimo, BC
V9R 5J6

Dear Ms. Diane Hiscock, Staff Liaison


RE: Folio 83252.000
1070 Townsite Road, Nanaimo, BC

Please find enclosed our completed application and most recent financial statements in accordance with your requirements.

We appreciate your consideration in this matter and look forward to hearing from you soon.

If you have any questions, please do not hesitate to call.

Sincerely,



Deborah Hollins
Executive Director

Proudly serving the Central Island Community since 1967.

1070 Townsite Road Nanaimo, BC V9S 1M6

T: 250.754.3331 • F: 250.753.0268 • E: reception@nflabc.org • W: nflabc.org

CITY OF NANAIMO GRANT QUESTIONNAIRE

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

NFLA provides counselling, personal and professional development workshops and volunteer services to this community at low to no cost.

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

To implement the 'Better at Home' Program and continue to grow existing services.

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

We participate in a number of community events and City meetings to stay abreast of changes and needs in our community.

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

Volunteers do peer counselling, groups, training, and Agency development.

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

BC GAMING, UNITED WAY, NEW HORIZONS, VANCOUVER ISLAND HEALTH, ROTARY CLUB, BELL CANADA, ROYAL CANADIAN LEGION

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.

COMMUNITY SERVICE GRANT

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

ALL SERVICES ARE BASED ON A SLIDING
SCALE BASED ON INCOME WITH NO ONE
BEING TURNED AWAY FOR LACK OF
FUNDS.

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.

The Purpose of all surplus is to sustain
operations.

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

We are planning an annual fundraising event
for 2014, and each year after that.

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 have a negative impact on our ability to operate should our budget be impacted.

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

We are pleased to have the City recognized as a partner on our website.



2013 Annual Report
Incorporation Number: S-0007788

NANAIMO FAMILY LIFE ASSOCIATION
1070 TOWNSITE RD
NANAIMO BC V9S 1M6

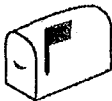
FILE ONLINE NOW



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

www.bcregistryservices.gov.bc.ca

and use **ACCESS CODE: 129617635.**



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: 2013/09/25
(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)

1070 TOWNSITE RD, NANAIMO BC V9S 1M6

1070 TOWNSITE RD, NANAIMO BC V9S 1M6

Enter new physical address if it has changed.

Enter new mailing address if it has changed.

3. Society Email Address

reception@nflabc.org

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

OFFICE USE ONLY





4. Society Directors

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

Last Name	First Name	Residential Address (Must be a physical address)	Postal Code
Amelio	Andrea	3141 ANGUS RD, CASSIDY BC	V0R 1H0
Clark	Dawn	102 CRITCHLEY PL, NANAIMO BC	V9X 1B9
Clements	Stephen	642 1ST ST, NANAIMO BC	V9R 1Z4
Evans	Carol	331 KENNEDY ST, NANAIMO BC	V9R 2J2
Lapadat	Christine	2225 DOCKSIDE WAY, NANAIMO BC	V9R 6T8
Strother	Sheila	1113 SELKIRK DR, NANAIMO BC	V9R 5X4
Styve	Sharon	3732 COTTLEVIEW DR, NANAIMO BC	V9T 4G5
MCGINLEY	MAUREEN	2935 WILDWOOD AVENUE NANAIMO BC	V4T 1A4



5. Signature

Karen Harrison

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

2013/10/06

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-0007788 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.

NANAIMO FAMILY LIFE ASSOCIATION
Financial Statements
Year Ended March 31, 2013
(Unaudited)

NANAIMO FAMILY LIFE ASSOCIATION
Index to Financial Statements
Year Ended March 31, 2013
(Unaudited)

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REVIEW ENGAGEMENT REPORT	1
FINANCIAL STATEMENTS	
Statement of Financial Position	2
Statement of Revenues and Expenditures	3
Statement of Changes in Net Assets	4
Statement of Cash Flows	5
Notes to Financial Statements	6 - 8

HOUGH & COMPANY

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

JOHN D. HOUGH, BA, CGA
CERTIFIED GENERAL ACCOUNTANT

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

REVIEW ENGAGEMENT REPORT

To the Directors of Nanaimo Family Life Association

I have reviewed the statement of financial position of Nanaimo Family Life Association as at March 31, 2013 and the statements of revenues and expenditures, changes in net assets and cash flows for the year then ended. My review was made in accordance with Canadian generally accepted standards for review engagements and, accordingly, consisted primarily of inquiry, analytical procedures and discussion related to information supplied to me by the Association.

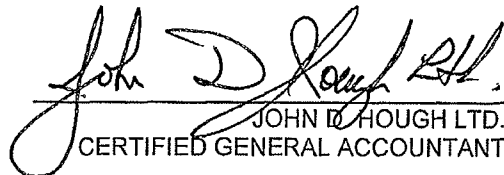
A review does not constitute an audit and, consequently, I do not express an audit opinion on these financial statements.

In common with many non-profit organizations, the Association derives revenues from donations and fund raising activities, the completeness of which is not susceptible to satisfactory verification. Accordingly, my verification of these revenues was limited to the amounts recorded in the records of the Association.

Except for the effects of adjustments, if any, which I may have determined to be necessary had I been able to satisfy myself concerning the completeness of donations and fund raising, as described in the preceding paragraph, nothing has come to my attention that causes me to believe that these financial statements are not, in all material respects, in accordance with Canadian generally accepted accounting principles.

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


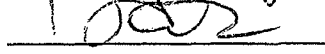
Nanaimo, British Columbia
September 12, 2013


JOHN D. HOUGH LTD.
CERTIFIED GENERAL ACCOUNTANT

NANAIMO FAMILY LIFE ASSOCIATION**Statement of Financial Position****March 31, 2013***(Unaudited)*

	2013	2012
ASSETS		
CURRENT		
Cash (Note 3)	\$ 151,909	\$ 168,889
Accounts receivable	38,711	6,384
Accounts receivable from employees	-	1,756
Harmonized sales tax recoverable	5,258	4,300
Prepaid expenses	2,167	2,829
	<u>198,045</u>	<u>184,158</u>
PROPERTY, PLANT AND EQUIPMENT (Notes 2, 3, 4)	<u>110,980</u>	<u>116,262</u>
	<u>\$ 309,025</u>	<u>\$ 300,420</u>
LIABILITIES AND NET ASSETS		
CURRENT		
Accounts payable	\$ 16,498	\$ 12,792
Wages payable	173	6,956
Employee deductions payable	644	4,093
Deferred revenue (Notes 2, 3)	102,180	77,971
	<u>119,495</u>	<u>101,812</u>
NET ASSETS		
Unrestricted (Note 2)	78,082	81,262
Externally restricted (Notes 2, 3)	468	1,084
Investment in property, plant and equipment (Notes 2, 4)	<u>110,980</u>	<u>116,262</u>
	<u>189,530</u>	<u>198,608</u>
	<u>\$ 309,025</u>	<u>\$ 300,420</u>

ON BEHALF OF THE BOARD

 Director
 Director

The accompanying notes are an integral part of these financial statements

- HOUGH & COMPANY -**2**

NANAIMO FAMILY LIFE ASSOCIATION
Statement of Revenues and Expenditures
Year Ended March 31, 2013
(Unaudited)

	2013	2012
REVENUE		
Health Canada contract	\$ 178,137	\$ 178,324
Gaming revenue (Note 6)	75,271	77,913
Revenue from services (Note 2)	70,458	86,577
United Way community contribution	18,233	21,740
Workshops	14,971	-
Room rentals	5,557	2,893
Grants	5,500	18,595
Donations, memberships and fund raising (Note 5)	5,479	7,469
	<u>373,606</u>	<u>393,511</u>
EXPENSES		
Advertising and promotion	169	605
Amortization (Notes 2, 4)	5,404	5,466
Insurance	7,475	8,981
Interest and bank charges	309	163
Memberships	269	834
Miscellaneous	3,933	2,862
Office (Note 7)	9,729	10,301
Professional fees	7,806	5,156
Repairs and maintenance	1,532	3,531
Salaries and wages	291,645	325,364
Security	734	491
Sub-contracts	34,013	14,836
Supplies	9,668	17,048
Telephone	4,550	2,909
Travel	174	1,812
Utilities	3,458	5,585
Vehicle	2,485	1,833
	<u>383,353</u>	<u>407,777</u>
DEFICIENCY OF REVENUE OVER EXPENSES FROM OPERATIONS	(9,747)	(14,266)
OTHER INCOME		
Interest income	669	2,584
DEFICIENCY OF REVENUE OVER EXPENSES	\$ (9,078)	\$ (11,682)

The accompanying notes are an integral part of these financial statements

- HOUGH & COMPANY -

3

NANAIMO FAMILY LIFE ASSOCIATION

Statement of Changes in Net Assets

Year Ended March 31, 2013

(Unaudited)

	Unrestricted	Externally Restricted	Investment in property, plant and equipment	2013	2012
NET ASSETS - BEGINNING OF YEAR	\$ 81,262	\$ 1,084	\$ 116,262	\$ 198,608	\$ 210,290
Deficiency of revenue over expenses	(9,078)	-	-	(9,078)	(11,682)
Net transfers to (from) property, plant and equipment fund	5,282	-	(5,282)	-	-
Transfers (from) to externally restricted reserves	616	(616)	-	-	-
NET ASSETS - END OF YEAR	<u>\$ 78,082</u>	<u>\$ 468</u>	<u>\$ 110,980</u>	<u>\$ 189,530</u>	<u>\$ 198,608</u>

The accompanying notes are an integral part of these financial statements

- HOUGH & COMPANY -

4

NANAIMO FAMILY LIFE ASSOCIATION**Statement of Cash Flows****Year Ended March 31, 2013***(Unaudited)*

	2013	2012
OPERATING ACTIVITIES		
Cash receipts	\$ 367,244	\$ 401,863
Cash paid to suppliers and employees	(383,502)	(389,022)
Interest received	669	2,584
Interest paid	(310)	(158)
Harmonized sales tax	(959)	(1,604)
Cash flow from (used by) operating activities	(16,858)	13,663
INVESTING ACTIVITIES		
Purchase of property, plant and equipment	(122)	(7,490)
Proceeds on disposal of property, plant and equipment	-	887
Cash flow used by investing activities	(122)	(6,603)
INCREASE (DECREASE) IN CASH FLOW	(16,980)	7,060
Cash - beginning of year	168,889	161,829
CASH - END OF YEAR	\$ 151,909	\$ 168,889
CASH CONSISTS OF:		
Cash	\$ 151,909	\$ 168,889

The accompanying notes are an integral part of these financial statements

- HOUGH & COMPANY -**5**

NANAIMO FAMILY LIFE ASSOCIATION

Notes to Financial Statements

Year Ended March 31, 2013

(Unaudited)

1. PURPOSE OF THE ASSOCIATION

The Nanaimo Family Life Association is a community based charitable organization that provides services intended to strengthen families and support the development of healthy relationships. The Association is incorporated under the Society Act of the Province of British Columbia as a not-for-profit organization and is a registered charity under the Income Tax Act of Canada.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies of the Association are in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year. Outlined below are those policies considered particularly significant.

Basis of Presentation

The Association 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.

Financial Instruments

The Association's financial instruments consist of cash, accounts receivable, HST recoverable, accounts payable, accrued liabilities and deferred revenue. Unless otherwise noted, it is management's opinion that the association is not exposed to significant interest, currency or credit risk arising from these financial instruments. The fair market value of the instruments approximates their carrying values, unless otherwise noted.

Measurement uncertainty

The preparation of financial statements in conformity with Canadian generally accepted accounting principles 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 include providing for amortization of property, plant and equipment. Actual results could differ from these estimates.

Property, plant and equipment

Property, plant and equipment are stated at cost less accumulated amortization. Donated property, plant and equipment are recorded at fair market value and included in revenue at the date of donation. Property, plant and equipment are amortized over their estimated useful lives at the following rates and methods:

Buildings	2%	straight-line method
Equipment	10%	straight-line method
Computer equipment	25%	straight-line method
Furniture and fixtures	10%	straight-line method

The Association regularly reviews its property, plant and equipment to eliminate obsolete items.

NANAIMO FAMILY LIFE ASSOCIATION**Notes to Financial Statements****Year Ended March 31, 2013***(Unaudited)***3. CASH**

Cash consists of

	2013	2012
General account	\$ 20,461	\$ 41,756
Gaming account	80,467	76,751
Business High Interest Savings account	50,731	50,131
Petty cash	250	251
	\$ 151,909	\$ 168,889

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

The use of these funds is restricted to eligible purposes that are approved by the Gaming Policy and Enforcement Branch, Public Safety and Solicitor General. In accordance with this, \$80,467 of unexpended funds at March 31, 2013 for the Volunteer Counselling Program for the 2012/2013 year have been recorded as either deferred income or externally restricted funds (2012 - \$76,751).

The Association has a \$50,000 line of credit with the Coastal Community Credit Union. The line of credit is attached to the general account. The Association uses it from time to time for short term funding.

4. PROPERTY, PLANT AND EQUIPMENT

	Cost	Accumulated amortization	2013 Net book value	2012 Net book value
Land	\$ 17,686	\$ -	\$ 17,686	\$ 17,686
Buildings	154,192	69,093	85,099	88,183
Equipment	31,365	29,511	1,854	3,500
Computer equipment	27,253	22,013	5,240	5,636
Furniture and fixtures	29,790	28,689	1,101	1,257
	\$ 260,286	\$ 149,306	\$ 110,980	\$ 116,262

NANAIMO FAMILY LIFE ASSOCIATION

Notes to Financial Statements

Year Ended March 31, 2013

(Unaudited)

5. DONATIONS, MEMBERSHIPS AND FUND RAISING REVENUE

	2013	2012
Donations and fundraising	\$ 3,839	\$ 2,802
Noriko Kawaguchi mediation revenue	-	2,609
Donations in kind	-	1,500
Memberships	140	520
Royal Canadian Legions	1,500	-
Canada Helps - donations	-	38
	<u>5,479</u>	<u>7,469</u>

6. GAMING REVENUE

Bingo funds received during the year must be spent in the delivery of programs and services to the Association's client base within twelve months of receipt. All other funds received previously under the direct charitable access program have been expended during the current fiscal year.

7. CONTRACTUAL OBLIGATIONS

The Association has entered into a contractual obligation to lease a photocopier.

Contractual obligation repayment schedule:

2014	\$ 2,272
2015	568
	<u>\$ 2,840</u>

8. GOING CONCERN

The accompanying financial statements have been prepared on the going concern assumption that the Association will be able to realize its assets and discharge its liabilities in the normal course of operations. In response, the Association's board has obtained and continues to seek additional sources of funding and is sharing its resources with other similar not for profit organizations in order to reduce overhead expenses. The financial statements do not reflect adjustments that would be necessary if the going concern assumption were not appropriate.

Nanaimo Family Life Association
Consolidated Income Statement
For the Period ending September 30, 2013
50% of year complete

	Year To Date			Forecast to End of Year	
	Budgeted to end of year	Actual Amount YTD	% Budget/Actual YTD	Forecast to end of year	% Budget/Forecast to end of year
Gaming	80,467	40,234	50%	80,467	100%
United Way of Nanaimo	34,346	-	0%	11,000	32%
VIHA	41,028	19,264	47%	41,876	102%
Mid-Island Coop	-	-	0%	2,000	0%
Royal Canadian Legion	1,500	1,500	100%	1,500	100%
Health Canada	-	(140)	0%	(140)	0%
Bell Funding	-	-	0%	2,500	0%
New Horizons	17,180	5,727	33%	17,180	100%
Counseling - Client Fees	10,000	5,357	54%	10,715	107%
Counseling - Counselor Training	3,000	3,360	112%	3,360	112%
Counseling - E.L.S.	2,500	1,660	66%	3,320	133%
Rent - Space	5,500	3,784	69%	7,567	138%
Rent - Services	200	72	36%	145	72%
External Workshops	14,000	12,284	88%	18,284	131%
Practicum Placement Fee	7,750	2,175	28%	7,750	100%
Memberships	1,500	1,010	67%	1,110	74%
Donations - Cash	6,400	1,424	22%	6,400	100%
Interest	600	278	46%	557	93%
TOTAL REVENUES	225,971	97,988	43%	215,590	95%
Staff - Wages	155,393	74,689	48%	157,300	101%
Staff - Stipend	5,350	5,000	93%	10,350	193%
Contract Services	399	226	57%	376	94%
Professional Development	1,000	340	34%	1,000	100%
Dues & Fees	485	335	69%	785	162%
Bank Charges & Interest	100	24	24%	47	47%
Facilities - Maintenance	2,160	1,138	53%	2,276	105%
Utilities - Hydro	2,297	760	33%	1,519	66%
Utilities - Fortis	1,672	829	50%	1,659	99%
Utilities - Garbage & Water	750	259	35%	778	104%
Phone - Office	2,466	627	25%	1,281	52%
Phone - Cellular	240	-	0%	240	100%
Internet - Shaw	1,051	622	59%	1,167	111%
Website - Hosting	145	-	0%	123	85%
Website - Design	-	137	0%	137	0%
Computer Expenses	600	140	23%	600	100%
Security - Price's Alarms	768	283	37%	768	100%
Travel - Mileage	1,000	886	89%	2,772	277%
C.O.D.B - Office Supplies	5,000	4,140	83%	8,280	166%
C.O.D.B - Office Equipment	2,721	1,111	41%	2,221	82%
C.O.D.B - Program Supplies	700	394	56%	787	112%
C.O.D.B - Food	1,150	421	37%	843	73%
C.O.D.B - External Rent	300	-	0%	-	0%
C.O.D.B - Meetings & Recognition	2,000	373	19%	1,373	69%
C.O.D.B - Advertising & Promotion	1,000	30	3%	1,000	100%
C.O.D.B - Insurance - D&O Liability	1,065	850	80%	850	80%
C.O.D.B - Insurance - Commercial Li	3,358	3,450	103%	3,450	103%
C.O.D.B - Insurance - Professional	2,150	2,150	100%	2,150	100%
Depreciation/Amortization	5,500	-	0%	5,500	100%
Professional Fees	2,500	1,226	49%	5,726	229%
EI Expense	2,901	1,974	68%	3,939	136%
CPP Expense	4,929	2,495	51%	5,202	106%
WCB Expense	1,001	435	43%	1,006	100%
TOTAL EXPENSE	212,151	105,343	50%	225,504	106%
NET INCOME	13,820	(7,355)	-53%	(9,914)	-72%

Notes:

Bank Accounts Balance \$120,771
Accounts Receivable \$3,724
Accounts Payable \$4,990

Nanaimo Family Life Association
Balance Sheet As at 09/30/13

ASSET

Current Assets

Petty Cash	250.00	
Petty Cash - VCP	100.00	
Bank - High Interest Savings	619.71	
Bank - Gaming Account	40,236.88	
Bank - Current Account	28,912.19	
Business High Interest Sav-2012	<u>51,002.03</u>	
Total Cash		121,120.81
Accounts Receivable	<u>22,988.08</u>	
Total Receivable		22,988.08
GST Receivable	232.92	
HST Receivable	<u>5,266.93</u>	
HST Receivable		5,499.85
Prepaid Expenses		<u>2,167.01</u>
Total Current Assets		<u>151,775.75</u>

Capital Assets

Furniture & Fixtures	29,769.74	
Accum. Amort. Furniture & Fixtures	<u>-28,688.99</u>	
Net - Furniture & Equipment		1,100.75
Computer Equipment	27,963.17	
Accum. Amort. Computer Equipment	<u>-22,013.06</u>	
Net - Computer Equipment		5,950.11
Equipment	31,365.10	
Accum. Amort. Equipment	<u>-29,510.90</u>	
Net - Equipment		1,854.20
Building	154,191.96	
Accum. Amort. -Building	<u>-69,093.16</u>	
Net - Building		85,098.80
Land		<u>17,686.00</u>
Total Capital Assets		<u>111,689.86</u>

TOTAL ASSET 263,465.61

LIABILITY

Current Liabilities

Accounts Payable	2,890.25	
Accounts Payable YE	2,100.00	
Unearned Gaming Revenue	39,766.28	
Unearned Revenue	35,717.31	
Vacation payable	-147.93	
WCB Payable	<u>1,088.68</u>	
Total Current Liabilities		<u>81,414.59</u>

TOTAL LIABILITY 81,414.59

EQUITY

Partners' Equity

Retained Earnings - Previous Year	-124.43	
Current Earnings	-7,354.72	
Net Assets invested in PPE	110,980.56	
Reserve - restricted externally	467.43	
Unrestricted net assets	<u>78,082.18</u>	
Total Partners' Equity		<u>182,051.02</u>

TOTAL EQUITY 182,051.02

LIABILITIES AND EQUITY 263,465.61

Generated On: 10/23/13

**Nanaimo Family Life Association
Consolidated Budget**

	Budget 2013-2014	Budget 2014-2015
<u>Revenue</u>		
Gaming	80,467	90,000
United Way of Nanaimo	34,346	112,000
VIHA	41,028	39,376
Royal Canadian Legion	1,500	1,500
New Horizons	17,180	-
Counseling - Client Fees	10,000	10,000
Counseling - Counselor Training	3,000	3,000
Counseling - E.L.S.	2,500	2,500
Rent - Space	5,500	5,500
Rent - Services	200	100
External Workshops	14,000	14,000
Practicum Placement Fee	7,750	5,000
Memberships	1,500	1,500
Donations - Cash	6,400	6,000
Interest	600	500
TOTAL REVENUES	225,971	290,976
<u>Expense</u>		
Staff - Wages	155,393	205,000
Staff - Stipend	5,350	10,000
Contract Services	399	399
Professional Development	1,000	1,000
Dues & Fees	485	900
Bank Charges & Interest	100	100
Facilities - Maintenance	2,160	2,400
Utilities - Hydro	2,297	2,700
Utilities - Fortis	1,672	1,900
Utilities - Garbage & Water	750	800
Phone - Office	2,466	2,700
Phone - Cellular	240	240
Internet - Shaw	1,051	1,300
Website - Hosting	145	150
Website - Design	-	150
Computer Expenses	600	800
Security - Price's Alarms	768	900
Travel - Mileage	1,000	2,500
C.O.D.B - Office Supplies	5,000	10,000
C.O.D.B - Office Equipment	2,721	3,000
C.O.D.B - Program Supplies	700	1,000
C.O.D.B - Food	1,150	1,500
C.O.D.B - External Rent	300	300
C.O.D.B - Meetings & Recognition	2,000	2,500
C.O.D.B - Advertising & Promotion	1,000	1,000
C.O.D.B - Insurance - D&O Liability	1,065	850
C.O.D.B - Insurance - Commercial Li	3,358	3,450
C.O.D.B - Insurance - Professional	2,150	2,150
Depreciation/Amortization	5,500	5,500
Professional Fees	2,500	2,500
EI Expense	2,901	5,740
CPP Expense	4,929	7,175
WCB Expense	1,001	1,500
TOTAL EXPENSES	212,151	282,104
NET INCOME	13,820	8,872

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

Name of Organization: Nanaimo Youth Services Association

Grant No. RPTE-14

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-14

ORGANIZATION: Nanaimo Youth Services Association		DATE:	
ADDRESS: 290 Bastion Street		PRESIDENT: Jameel Sayani	
Nanaimo BC		SENIOR STAFF MEMBER: Steve Arnett	
V9R 3A4		POSITION: CEO	
		CONTACT: Steve Arnett	
TELEPHONE: 250-754-1989		TELEPHONE: 250-754-1989	
OVERVIEW OF YOUR ORGANIZATION'S PROGRAMS AND SERVICES OFFERED IN THE COMMUNITY: NYSA supports and encourages youth in a variety of programs and services that emphasize career and employment, social development, community services, safe and affordable housing, meal program, enterprise education and advocacy. Target group - "At-Risk Youth".			
GEOGRAPHIC AREA SERVED BY THE ORGANIZATION: School District # 68			
NO. OF FULL TIME STAFF: 15		NO. OF PART TIME STAFF: 14	
NO. OF COMMUNITY VOLUNTEERS: 24-30		NO. OF VOLUNTEER HOURS PER YEAR: 2435.50	
NO. OF MEMBERS: 96		MEMBERSHIP FEE: Ø	
CLIENTS SERVED, LAST YEAR: 8718		CLIENTS SERVED, THIS YEAR (PROJECTED): 8000	
B.C. SOCIETY ACT REG. NO.: S 008248		REVENUE CANADA CHARITABLE REG. NO.: 119050870 RR0001	
CURRENT BUDGET:		LEGAL DESCRIPTION OF PROPERTY: Plan 25254 Lot 1, Section 1, Nanaimo District	
INCOME 2518345		TAX FOLIO NUMBER: 86055.000	
EXPENSES: 2518345			
NEXT YEAR PROJECTED:			
INCOME: 2518345		CURRENT YEAR TAXES (IF KNOWN): Ø	
EXPENSES: 2518345			
SIGNATURE:		TITLE/POSITION: CEO	
		DATE:	
NOTE: YOUR ORGANIZATION'S MOST RECENT AUDITED FINANCIAL STATEMENTS AND CURRENT FINANCIAL STATEMENTS MUST BE ATTACHED TO THE APPLICATION FORM (INCLUDING A BALANCE SHEET AND INCOME STATEMENT).			



Nanaimo Youth Services Association

"Believing in the power and potential of youth"

Attention: Diane Hiscock
Grants Advisory Committee

City of Nanaimo
455 Wallace Street
Nanaimo, BC
V9R 5J6

Submitted by:

Nanaimo Youth Services Association
290 Bastion Street
Nanaimo, BC V9R 3A4

Society Incorporation Number: 8248

November 27, 2013

Contact:
Steve Arnett
Telephone: (250) 754-1989
Fax: (250) 754-8661
Email: nysa@nysa.bc.ca

290 Bastion Street, Nanaimo, BC V9R 3A4
Email: nysa@nysa.bc.ca

Telephone (250) 754-1989 Fax (250) 754-8661
Web Site: www.nysa.bc.ca



Nanaimo Youth Services Association

"Believing in the power and potential of youth"

November 27, 2013

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

RE: Folio 86055.000
290 Bastion Street Nanaimo, BC

Dear Ms Hiscock

The Board of Directors of Nanaimo Youth Services Association has provided me with instruction to officially apply for grant funding on the associations behalf per your letter of November 4, 2013 as follows:

- 1) City of Nanaimo Application for Permissive Tax Exemption Renewal and Questionnaire.
- 2) Copy of most recent Society Act Annual Report (Form 11)
- 3) March 2013 Financial Statement prepared by Church Pickard
- 4) Year to date Financial Statements prepared by JA Smith and Associates
- 5) Current Year Budget (income and expenditure)
- 6) Proposed Next Year's Budget
- 7) List of Directors

NYSA's Board of Directors is appreciative for the consideration of their request and look forward to the possibility of a positive response.

Sincerely,

A handwritten signature in black ink, appearing to read 'Steve Arnett', is written over a horizontal line.

Steve Arnett, MSW, RSW
Chief Executive officer
Nanaimo Youth Services Association

SA/vs

CC Board of Directors

290 Bastion Street, Nanaimo, BC V9R 3A4
Email: nysa@nysa.bc.ca

Telephone (250) 754-1989 Fax (250) 754-8661
Web Site: www.nysa.bc.ca

City of Nanaimo Grant Questionnaire

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

Overall Social Support to vulnerable, street entrenched youth. Career Development Services- Job development & Work Placement Programs (15 to 30 years) ; for Youth 15-19 provide Social and Personal development Programs; meal programs and recreation/Life Skills in youth volunteering; participating in a variety of Community Social Development initiatives affecting youth; Youth Advocacy – research and promoting youth in the development of projects to support healthier community; Housing First Initiatives – 21 Apartment Unit youth Housing and College Dorm like residence of 14 shared living units affordable housing for working youth (17 to 30 years); Projects. Tune In free music instruction program Drop In Recreation Center Music/Art program.

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

Continue to provide a supportive 'Continuum of Care' multi-purpose facility that will act as a catalyst for individual growth and positive development of vulnerable youth deemed to be "at risk".

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

Over the past several years NYSA has been a working member of the UVIC Center for Youth and Society research network involving youth in determining what types of services they would like to see in their community. Response indicates a strong preference for continued Drop-in recreational and social activities and expanded access to Employment Services that are locally based. Completion of programs and services, follow up interviews etc, formal youth resilience research with U VIC and VIU. Our agency works in conjunction with other Service Providers to ensure we are integrating our efforts toward meeting the most current needs of Nanaimo's Youth.

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

Volunteers play a significant role in operating programs in the social development service constellation of our agency which includes programs like, "One Stop Youth Centre", "SCAP" etc. These volunteers are given training in communication skills, conflict resolution, and policies and procedures. They are a valuable resource for our Agency and without; many programs they volunteer for could not exist.

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

Rotary Club of Nanaimo Daybreak; Ministry of Children and Youth, Service Canada; Gaming Commission

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

Received a \$75,000 from the Housing Legacy Fund for Rowe House 545 Haliburton Street Nanaimo, BC

7. Please provide details of fees for service in your organization, and how costs and fees are determined.
There are no fees for services collected from clients and users of programs and services. Funds to operate programs comes from local service clubs, provincial and federal grants, and ad hoc donations from the community.

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.

NYSA's practice with the reserve funds that we have available has been to dedicate them to a specific purpose such as unique services to local youth. These types of services most often have a documented need which neither level of government chooses to fund. Currently any reserve funds will be allocated to capitol asset management items such as some interior building needs such as new carpets, along with bathroom and office renovations.

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

Grant Applications; Monthly Giving Plan; Ministry Supports; Gaming/Bingo; Independent Fundraising and donations (including volunteer hours)

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

NYSA has traditionally applied the greatest portion of its available resources to direct service to local youth. The proposed Grant in Aid savings (on property tax) would allow NYSA to apply those dollars for services such as partial restoration of recently reduced services in all provincial programs for "at risk" inner city youth. Those services have a spin off effect for the community at large in terms of facilitating a process where our most vulnerable young people can identify alternative life styles to street culture. Lack of success in obtaining the grant would be unfortunate in terms of the value for money benefits that NYSA and the Nanaimo community at large realize through this annual investment in local youth.

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

The City of Nanaimo logo is posted on NYSA's website as a community partner and was recently acknowledged as a contributor to NYSA's latest affordable housing initiative.



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
Ballard	Amy	412 - 99 CHAPEL ST, NANAIMO BC	V9R 5H3
Bonkowski	Mike	409 - 6715 DOVER RD, NANAIMO BC	V9V 1L8
Greba	Susan M	421 MILTON STREET, NANAIMO BC	V9R 2K9
Hunter	Mike	3522 OSPREY LKOUT, NANAIMO BC	V9T 4E7
Persson	Virginia	391 WOODLEY RD, LADYSMITH BC	V9G 1Y2
Sayani	Jameel	104 4745 GRANDVIEW CRT, NANAIMO BC	V9T 0C1
Wade	Sheri	2575 INGRAM RD E, NANAIMO BC	V9G 1E4
Ouellet	Luc	188 Block Powder Trail.	V9S 5E9

**NANAIMO YOUTH SERVICES
ASSOCIATION**

FINANCIAL STATEMENTS

(UNAUDITED)

March 31, 2013

Partners

Lorana LaPorte, C.A., CFP*

Grant McDonald, C.A.*

* incorporated



Church Pickard

Chartered Accountants

REVIEW ENGAGEMENT REPORT

To the Members

We have reviewed the statement of financial position of **Nanaimo Youth Services Association** 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 year ended March 31, 2013. 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 association.

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 organization.

Church Pickard

CHURCH PICKARD

Chartered Accountants

Nanaimo, BC
June 26, 2013

(1)

NANAIMO YOUTH SERVICES ASSOCIATION

COMBINED STATEMENT OF FINANCIAL POSITION

As at March 31, 2013

(unaudited)

	General Operations	Youth Housing	March 31, 2013	March 31, 2012	April 1, 2011
Assets					
Current					
Cash	\$ 431,207	\$ 113,180	\$ 544,387	\$ 606,880	\$ 654,135
Restricted cash - Note 8	75,594	36,312	111,906	126,904	117,470
Accounts receivable	319,138	56,683	375,821	111,008	37,766
Prepaid expenses	<u>7,387</u>	<u>2,230</u>	<u>9,617</u>	<u>20,011</u>	<u>17,943</u>
	833,326	208,405	1,041,731	864,803	827,314
Long-term assets					
Capital assets - Note 4	<u>1,096,053</u>	<u>1,926,103</u>	<u>3,022,156</u>	<u>2,344,692</u>	<u>2,388,232</u>
	<u>\$ 1,929,379</u>	<u>\$ 2,134,508</u>	<u>\$ 4,063,887</u>	<u>\$ 3,209,495</u>	<u>\$ 3,215,546</u>

Liabilities

Current

Demand note payable - Note 7	\$ 53,738	\$ -	\$ 53,738	\$ 53,738	\$ 53,738
Accounts payable and accrued liabilities	157,636	335,037	492,673	177,755	93,322
Deferred revenue	548,793	23,590	572,383	391,519	437,141
Current portion of long-term debt - Note 5	<u>22,034</u>	<u>45,752</u>	<u>67,786</u>	<u>64,171</u>	<u>60,800</u>
	782,201	404,379	1,186,580	687,183	645,001
Long-term debt - Note 5	209,574	1,952,609	2,162,183	2,156,080	2,220,169

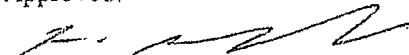
Deferred capital contributions - Note 6

	<u>-</u>	<u>358,410</u>	<u>358,410</u>	<u>-</u>	<u>-</u>
	<u>991,775</u>	<u>2,715,398</u>	<u>3,707,173</u>	<u>2,843,263</u>	<u>2,865,170</u>

Net Assets

Unrestricted	1,220	(186,534)	(185,314)	118,512	123,186
Investment in capital assets	810,707	(430,668)	380,039	70,703	53,525
Internally restricted	50,083	-	50,083	50,083	50,083
Externally restricted - Note 8	<u>75,594</u>	<u>36,312</u>	<u>111,906</u>	<u>126,934</u>	<u>123,582</u>
	937,604	(580,890)	356,714	366,232	350,376
	<u>\$ 1,929,379</u>	<u>\$ 2,134,508</u>	<u>\$ 4,063,887</u>	<u>\$ 3,209,495</u>	<u>\$ 3,215,546</u>

Approved:



(2)



ChurchPickard Chartered Accountants

NANAIMO YOUTH SERVICES ASSOCIATION

COMBINED STATEMENT OF REVENUES AND EXPENDITURES AND NET ASSETS

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

(unaudited)

	General Operations	Youth Housing	Total 2013	Total 2012
Revenue				
Provincial and federal funding	\$ 2,731,609	\$ 199,380	\$ 2,930,989	\$ 2,789,566
Other income	107,588	2,722	110,310	59,645
Tenant fees	-	84,318	84,318	78,416
Gaming	65,088	-	65,088	75,069
Donations and fundraising	<u>14,266</u>	<u>-</u>	<u>14,266</u>	<u>14,306</u>
	<u>2,918,551</u>	<u>286,420</u>	<u>3,204,971</u>	<u>3,017,002</u>
Expenses				
Wages and benefits	1,496,145	-	1,496,145	1,498,044
Workshops and training	1,069,248	-	1,069,248	923,507
Mortgage interest	10,838	101,273	112,111	117,265
Office administration and accounting	69,097	29,472	98,569	79,387
Maintenance	-	94,932	94,932	60,181
Facilities	89,825	-	89,825	82,804
Office supplies	54,057	-	54,057	55,135
Heat and power	22,325	30,603	52,928	45,974
Amortization	10,430	39,714	50,144	50,886
Transportation	48,122	-	48,122	40,162
Advertising, promotion, and printing	34,940	-	34,940	32,711
Insurance	7,608	4,289	11,897	11,375
Licences, conference, and dues	-	1,940	1,940	861
Property tax - Note 9	<u>913</u>	<u>-</u>	<u>913</u>	<u>1,572</u>
	<u>2,913,548</u>	<u>302,223</u>	<u>3,215,771</u>	<u>2,999,864</u>
(Deficit) surplus	5,003	(15,803)	(10,800)	17,138
Net assets, beginning of the year	361,542	4,691	366,233	350,375
Repayment of surplus - Note 10	<u>-</u>	<u>1,281</u>	<u>1,281</u>	<u>(1,281)</u>
Net assets, end of the year	<u>\$ 366,545</u>	<u>\$ (9,831)</u>	<u>\$ 356,714</u>	<u>\$ 366,232</u>

NANAIMO YOUTH SERVICES ASSOCIATION

COMBINED STATEMENT OF CHANGES IN NET ASSETS

For the year ended March 31, 2013

(unaudited)

	Investment in Capital Assets	Externally - Restricted	Internally Restricted	Unrestricted	Total 2013	Total 2012
	(Note 8)					
Balance, beginning of the year	\$ 70,703	\$ 126,934	\$ 50,083	\$ 118,512	\$ 366,232	\$ 350,375
Surplus (deficit)	(50,099)	(1,048)	-	40,347	(10,800)	17,138
Purchase of capital assets	727,563	-	-	(727,563)	-	-
Repairs and maintenance from reserves		(13,980)	-	13,980	-	-
Repayment of long-term debt	(9,718)	-	-	9,718	-	-
Deferred capital contributions for purchase of 545 Haliburton	(358,410)	-	-	358,410	-	-
Repayment of surplus - Note 10	-	-	-	1,281	1,281	(1,281)
Balance, end of the year	<u>\$ 380,039</u>	<u>\$ 111,906</u>	<u>\$ 50,083</u>	<u>\$ (185,315)</u>	<u>\$ 356,713</u>	<u>\$ 366,232</u>

NANAIMO YOUTH SERVICES ASSOCIATION

COMBINED STATEMENT OF CASH FLOWS

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

(unaudited)

	2013	2012
Cash provided (used):		
Operating activities		
(Deficit) surplus	\$ (10,800)	\$ 17,138
Item not involving cash		
Amortization	<u>50,144</u>	<u>50,886</u>
	39,344	68,024
Changes in non-cash operating accounts		
Increase in accounts receivable	(264,813)	(73,242)
Decrease (increase) in prepaid expenses	10,394	(2,068)
Increase in accounts payable and accrued liabilities	314,874	84,429
Increase (decrease) in deferred revenue	180,864	(45,622)
Proceeds from (repayment of) housing surplus	<u>1,281</u>	<u>(1,281)</u>
	<u>281,944</u>	<u>30,240</u>
Investing activities		
Purchase of capital assets	<u>(727,563)</u>	<u>(7,344)</u>
Financing activities		
Proceeds from (repayment of) long-term debt	9,718	(60,718)
Deferred capital contributions	<u>358,410</u>	<u>-</u>
	<u>368,128</u>	<u>(60,718)</u>
Decrease in cash	(77,491)	(37,822)
Cash, beginning of the year	<u>733,784</u>	<u>771,606</u>
Cash, end of the year	<u>\$ 656,293</u>	<u>\$ 733,784</u>
Cash is defined as:		
Cash	\$ 544,387	\$ 606,880
Restricted cash	<u>111,906</u>	<u>126,904</u>
	<u>\$ 656,293</u>	<u>\$ 733,784</u>

NANAIMO YOUTH SERVICES ASSOCIATION

NOTES TO THE COMBINED FINANCIAL STATEMENTS

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

(unaudited)

1. Operations

Nanaimo Youth Services Association is incorporated under the *Society Act* of the province of British Columbia. The association is a registered charity under the *Income Tax Act* and as such is a non-taxable entity.

It is the intent of Nanaimo Youth Services Association to assist youth and those with special needs in the Nanaimo Regional District and British Columbia achieve well-being; and lead independent, productive lives by providing support services and programs, such as counselling, referrals, access to basic needs, life skills training, employment and job search training, community involvement projects, and housing.

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 and amortized.

Amortization is recorded on a declining-balance basis over the estimated useful life and/or lease term of the assets as follows, except for the youth housing project which is recorded on a straight-line basis:

Building	4%
Furniture and equipment and office equipment	20%
Vehicles and computer hardware	30%
Youth housing project	60 years, land lease term

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

NANAIMO YOUTH SERVICES ASSOCIATION

NOTES TO THE COMBINED FINANCIAL STATEMENTS

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

(unaudited)

2. Significant accounting policies - cont.

- Donated assets

Donated assets are recorded at their fair market value.

- Bank overdraft

Two of the association's bank accounts have revolving credit lines attached. The total limit of these two revolving credit lines is \$90,000. These lines of credit were not used at the fiscal year end.

- Revenue recognition

Revenue is recognized on a cost-recovery method on a contract-by-contract basis. The revenue in excess of expenses or expenses in excess of revenue on the contracts are realized when the contract requirements are fully met which can extend past the contract end date. This method allows the association to better match the revenues and expenses on a contract-by-contract basis.

- Use of estimates

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

- Administration costs

Administration costs are allocated to the housing project based on flat amounts for accounting, CEO's wages, and information technology support. The remaining administration costs are allocated based on a fixed percentage.

3. Government remittances

The company has the following amounts owing/receivable for government remittances at March 31, 2013:

GST/HST	\$ 65,596 receivable
WCB	\$ 2,774 payable
Payroll source deductions	\$ 389 receivable

NANAIMO YOUTH SERVICES ASSOCIATION

NOTES TO THE COMBINED FINANCIAL STATEMENTS

For the year ended March 31, 2013

(unaudited)

4. Capital assets

	Cost	Accumulated Amortization	Net 2013	Net 2012
Land	\$ 292,283	\$ -	\$ 292,283	\$ 222,000
Building	227,607	80,817	146,790	138,585
Furniture and equipment	20,538	13,937	6,601	7,174
Office equipment	4,850	4,548	302	403
Vehicles	21,657	17,718	3,939	6,891
Computer hardware	141,023	138,186	2,837	3,823
Haliburton housing project	643,301	-	643,301	-
Youth housing project	<u>2,382,810</u>	<u>456,707</u>	<u>1,926,103</u>	<u>1,965,816</u>
	<u>\$ 3,734,069</u>	<u>\$ 711,913</u>	<u>\$ 3,022,156</u>	<u>\$ 2,344,692</u>

The youth housing project is located on land leased from the Provincial Rental Housing Corporation, which expires December 14, 2060. The cost of the lease is \$1 for the term. There is also a covenant registered on the land stating that the land and improvements must be used for a specific purpose as set by the B.C. Housing Management Commission.

The Haliburton housing project is located at 545 Haliburton Street. The property was purchased during the year and is currently being developed into a 15-unit housing location. Otherwise interest would be payable at prime plus 2%. The total balance for this property, \$643,301, is not being amortized as it is not yet available for use.

NANAIMO YOUTH SERVICES ASSOCIATION

NOTES TO THE COMBINED FINANCIAL STATEMENTS

For the year ended March 31, 2013

(unaudited)

5. Long-term debt

	2013	2012
Great West Life - mortgage payable at \$12,081 per month including interest at 5.07%; secured by youth housing land lease and building, including assignment of rents; due September 1, 2014	\$ 1,998,361	\$ 2,041,878
Coastal Community Credit Union - mortgage payable at \$2,635 per month including interest at 6.49%; secured by the land and building; due July 1, 2015	157,701	178,373
British Columbia Housing Management Commission - mortgage payable for construction of 545 Haliburton Street for \$381,515; interest adjustment date - first day of the month following the month in which the final advance of the principal amount is made by the mortgagee, or the date of the final advance if that date is the first day of the month. Secured by general security agreement in favour of mortgagee covering all goods, chattel paper, documents of title, instruments, investment property, intangibles and money, assignment of rents; \$73,907 was drawn on February 27, 2013	<u>73,907</u> 2,229,969	<u>-</u> 2,220,251
Less: Current portion	<u>67,786</u> <u>\$ 2,162,183</u>	<u>64,171</u> <u>\$ 2,156,080</u>

Principal payments due in each of the next five years, assuming debt is renewed with existing terms:

2014	\$ 67,786
2015	67,800
2016	71,600
2017	75,700
2018	<u>79,900</u> <u>\$ 362,786</u>

On April 17, 2013 the British Columbia Housing Management Commission issued a second mortgage to the society for \$300,000 charging the property located at 545 Haliburton Street to complete the development of 15 rooming house units. Payments for principal and interest under the loan will not be required unless the property ceases to be used for the intended purpose, otherwise interest is payable at prime plus 2%. The term of the loan is twenty years. Loan forgiveness will occur 1/10 each year starting in the eleventh year (2024).

NANAIMO YOUTH SERVICES ASSOCIATION

NOTES TO THE COMBINED FINANCIAL STATEMENTS

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

(unaudited)

6. Deferred capital contributions

Deferred capital contributions represent cash contributions received for the purchase of 545 Haliburton Street. In the current year \$75,000 was received from the City of Nanaimo's Housing Legacy Fund and \$283,410 was received from the B.C. Housing Management Commission.

7. Demand note payable

The note payable is due to the Province of British Columbia without interest upon sale of the Bastion Street location or upon demand.

8. Restricted net assets

	2013	2012
Funds have been set aside for future expenditures as follows:		
Replacement reserve	\$ 36,312	\$ 72,623
Restricted by Province of B.C.	7,746	21,726
Gaming funds	<u>67,848</u>	<u>32,555</u>
Total restricted cash	111,906	126,904
Replacement reserve - unrestricted cash	<u>-</u>	<u>30</u>
Total restricted net assets	<u>\$ 111,906</u>	<u>\$ 126,934</u>

Pursuant to its agreement with the B.C. Housing Management Commission, the association is required to maintain separate deposits equal to the replacement reserves to cover approved replacements and major repairs. This amount is presented as a replacement reserve held in a separate savings account.

In agreement with the Province of B.C., cash has been restricted for improvements to the Bastion Street property.

9. Property tax

Property tax on the following properties is not included in the expenses of the association:

- The City of Nanaimo exempts the association from property tax on its Bastion Street location for a period of three years ending 2013. The value of this exemption for 2013 is \$16,186.
- The housing property is exempt from tax under equity code 14 - lease of crown-granted land on a permanent basis. The value of this exemption for 2013 is estimated at \$16,522.

NANAIMO YOUTH SERVICES ASSOCIATION

NOTES TO THE COMBINED FINANCIAL STATEMENTS

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

(unaudited)

10. Repayment of surplus

B.C. Housing Management Commission assesses financial information to determine adjustments for repayments of surplus and funding deficits. The repayment of surplus or funding of deficits is recognized on a cash basis.

11. Contingent liability

Based on the current staff agreements, sick pay for employees is accumulated at a rate of one day per month to a maximum of 10 days and do not vest. Accumulated to date is a pool of 1,789 hours. At the average rate of pay, the maximum liability of the association could be \$42,837. No accrual has been set up in the financial statements for this contingent liability.

12. Financial assets and liabilities

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

- Credit risk

Credit risk arises from the potential that a counterparty will fail to perform its obligations. The association is exposed to credit risk from its tenants; however, there are a number of tenants which reduces the concentration of credit risk. The association receives a large portion of its funding from the provincial and federal governments.

- Interest rate risk

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates. The society is exposed to interest rate risk on its mortgages. The association does not use derivative instruments to reduce its exposure to interest rate risk as management does not consider them to be material.



Nanaimo Youth Services Association
MONTHLY CONTROLLERSHIP REPORT
September, 2013



Nanaimo Youth Services Association

Monthly Controllership Report
Prepared by Controllership Focus Online
September, 2013

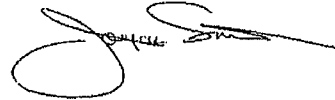
Notice to Reader

On the basis of information provided by management, I have compiled the financial report of Nanaimo Youth Services Association for the period ending September 30, 2013.

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

This report is prepared for management purposes only and readers are cautioned that these statements may not be appropriate for their purposes.

Nanaimo, British Columbia
November 22, 2013



J. A. SMITH & ASSOCIATES INC.
CERTIFIED GENERAL ACCOUNTANT

NANAIMO YOUTH SERVICES ASSOCIATION

Comparative Income Statement

	<u>Apr-Sep2013</u>	<u>Apr-Sep2012</u>	<u>Percent</u>
REVENUE			
Rental Income	7,108.88	3,867.04	83.83
Administration Fees (BC Housing)	11,335.02	10,000.02	13.35
Provincial Contract Funding	685,325.38	1,064,525.73	-35.62
Third Party-Contract	80,043.41	0.00	0.00
Gaming	36,400.00	34,999.98	4.00
Donations (Cash)	375.30	4,700.00	-92.01
Donations (In Kind)	8,170.00	3,150.00	159.37
Capital Fund Raising	625.00	875.00	-28.57
Interest Income	4,261.67	3,753.11	13.55
Other Income	812.98	14,524.98	-94.40
TOTAL REVENUE	<u>834,457.64</u>	<u>1,140,395.86</u>	-26.83
EXPENSES			
Administration	101,422.30	62,217.38	63.01
Salary	6,579.90	22,329.70	-70.53
Coordinators	134,465.80	121,894.06	10.31
Consultants	95,413.99	172,771.04	-44.77
Advisors	68,624.48	94,819.44	-27.63
Job Coach	0.00	14,013.60	-100.00
Wages - Maintenance	1,800.00	1,722.90	4.48
Wages-Practicum	20,784.57	0.00	0.00
Caretaker	2,765.69	0.00	0.00
Vacation Pay	30,032.61	26,641.75	12.73
EI Expense	10,717.41	12,385.26	-13.47
CPP Expense	17,714.76	23,079.35	-23.24
WCB Expense	3,105.67	4,700.75	-33.93
Group Benefits	20,224.12	21,196.83	-4.59
RRSP Expense	4,782.27	0.00	0.00
MSP Expense	6,121.50	0.00	0.00
TOTAL PAYROLL EXPENSES	<u>524,555.07</u>	<u>577,772.06</u>	-9.21
Insurance	2,300.75	1,792.59	28.35
Maintenance - Building	21,674.02	3,943.85	449.57
Maintenance - Janitorial Service	3,477.60	3,693.52	-5.85
Maintenance - Cleaning/Mtn Supplies	749.22	521.24	43.74
Mortgage Payments	-1,573.24	-1,973.41	-20.28
Mortgage Interest	4,282.42	4,559.48	-6.08
Rent	24,526.47	25,721.52	-4.65
Property Tax	1,033.97	256.98	302.35
Utilities - Electricity	6,088.18	2,872.77	111.93
Utilities - Garbage Removal	602.05	411.56	46.28
Utilities - Water/Sewer User Rates	318.45	484.14	-34.22
Vehicle Costs	691.98	786.51	-12.02
TOTAL FACILITIES EXPENSES	<u>64,171.87</u>	<u>43,070.75</u>	48.99
Accounting, Audit and Legal	2,524.98	2,259.46	11.75

G₁

NANAIMO YOUTH SERVICES ASSOCIATION

Comparative Income Statement

	<u>Apr-Sep2013</u>	<u>Apr-Sep2012</u>	<u>Percent</u>
Bank Charges	1,226.70	615.91	99.17
Board Expenses	894.69	3,754.39	-76.17
Depreciation	5,192.88	5,196.17	-0.06
Director's Liability Insurance	1,066.00	993.85	7.26
Memberships	3,774.00	1,996.03	89.08
Miscellaneous/Cash o/s	-1.74	270.13	-100.64
Office Overhead-Computer Supp/Softw	1,625.95	5,868.06	-72.29
Office Overhead-Equipment R&M	461.69	321.64	43.54
Office Overhead-Furn&EquipPurchase	4,815.46	8,219.45	-41.41
Office Overhead-Internet Service	906.05	1,445.21	-37.31
Office Overhead-Office Supplies	2,197.14	3,322.21	-33.87
Office Overhead-Photocopies (Staff)	5,781.78	2,866.15	101.73
Office Overhead-Postage	1,791.62	4,453.08	-59.77
Office Overhead-Phone/Fax/Cell	5,955.06	4,659.34	27.81
TOTAL ADMIN EXPENSES	38,212.26	46,241.08	-17.36
Books and Resources	2,099.26	411.86	409.70
Community Gardens/Kitchen	9,102.02	9,391.99	-3.09
Honourariums	1,595.00	3,891.13	-59.01
Personal Supports(Cloth,Equip,Food)	32,601.93	33,282.20	-2.04
Printing and Advertising	12,726.98	17,814.98	-28.56
Professional Development	2,628.58	2,331.36	12.75
Skills Enhancement Stipends	72,430.00	155,009.75	-53.27
Special Events, Projects, Exhibits	6,863.17	9,031.11	-24.01
Subcontractor/Accounting Fees	27,593.98	31,015.77	-11.03
Travel (Participants)	10,168.57	13,551.13	-24.96
Travel (Staff-excluding Pro D)	11,096.30	16,540.39	-32.91
Workshop Materials	1,462.26	5,514.23	-73.48
Workshop Presentation Fees	87,918.38	170,211.20	-48.35
TOTAL PROGRAM EXPENSES	278,286.43	467,997.10	-40.54
Expenses applied to Gaming Revenue	0.00	1,333.76	-100.00
TOTAL EXPENSE	905,225.63	1,136,414.75	-20.34
NET INCOME	-70,767.99	3,981.11	-1,877.59

G2

NYSA - Service Canada Agreements

Comparative Income Statement - Cons Inc Stmt YTD Comparison

	Apr-Sep2013	Apr- Sep2012	Percent
REVENUE			
Federal Contract Funding	236,322.95	257,522.48	-8.23
TOTAL REVENUE	<u>236,322.95</u>	<u>257,522.48</u>	-8.23
EXPENSES			
Administration	17,368.61	24,429.27	-28.90
Coordinators	54,475.16	53,126.53	2.54
Consultants	32,153.27	33,951.17	-5.30
Advisors	0.00	8,134.14	-100.00
Job Coach	0.00	7,047.18	-100.00
Vacation Pay	4,805.61	2,103.25	128.48
EI Expense	2,686.64	3,516.48	-23.60
CPP Expense	4,664.73	6,173.94	-24.44
WCB Expense	946.45	1,130.03	-16.25
Group Benefits	2,362.18	3,360.35	-29.70
VACPAY	-2,861.16	0.00	0.00
TOTAL PAYROLL EXPENSES	<u>116,601.49</u>	<u>142,972.34</u>	-18.44
Insurance	377.34	425.18	-11.25
Maintenance - Building	516.25	922.15	-44.02
Maintenance - Janitorial Service	670.01	527.60	26.99
Maintenance - Cleaning/Mtnce Supp.	0.00	36.12	-100.00
Mortgage Payments	2,303.55	3,096.47	-25.61
Rent	4,826.28	4,968.00	-2.85
Utilities - Electricity	953.38	693.25	37.52
Utilities - Garbage Removal	175.28	111.02	57.88
Utilities - Water/Sewer-User Rates	61.52	82.57	-25.49
TOTAL FACILITIES EXPENSES	<u>9,883.61</u>	<u>10,862.36</u>	-9.01
Audit	0.00	30.36	-100.00
Bank Charges	50.67	-8.73	-680.41
Board Expenses	0.00	8.27	-100.00
Director's Liability Insurance	234.00	306.17	-23.57
Memberships	584.37	594.11	-1.64
Office Overhead-Computer Supp/Softw	153.19	552.40	-72.27
Office Overhead-Equipment R&M	35.71	34.62	3.15
Office Overhead-Furn&Equip Purchase	341.64	310.95	9.87
Office Overhead - Internet Service	465.33	517.98	-10.16
Office Overhead-Office Supplies	737.80	714.86	3.21
Office Overhead-Photocopies (Staff)	1,673.12	1,770.76	-5.51
Office Overhead-Postage	237.52	635.23	-62.61
Office Overhead-Telephone	1,446.46	1,240.76	16.58
TOTAL ADMIN EXPENSES	<u>5,959.81</u>	<u>6,707.74</u>	-11.15
Nutrition	469.32	425.38	10.33
Personal Supports	7,621.92	7,997.23	-4.69
Photocopies (Clients)	0.00	555.96	-100.00
Printing and Advertising	1,854.13	1,127.61	64.43
Skill Enhancement Stipends	34,965.35	35,085.13	-0.34
Professional Fees - Accounting	5,616.08	7,291.84	-22.98
Travel (Participants)	2,513.71	1,632.40	53.99
Travel (Staff - Excluding Pro D)	4,669.18	4,449.56	4.94
Wage Subsidies	15,909.15	13,625.00	16.76
Promotion	489.85	495.00	-1.04
Workshop Testing/Participant Supp.	636.11	862.80	-26.27
Workshops - Group Based (Skills)	29,133.24	23,894.33	21.93
TOTAL PROGRAM COSTS	<u>103,878.04</u>	<u>97,442.24</u>	6.60
TOTAL EXPENSE	<u>236,322.95</u>	<u>257,984.68</u>	-8.40
NET INCOME	<u>0.00</u>	<u>-462.20</u>	-100.00

NYSA - BC Housing Contract

Comparative Income Statement - I.S. Prior year comparison YTD

	Apr-Sep2013	Apr-Sep2012	Percent
REVENUE			
Rental Income - Tenants	40,839.42	43,816.35	-6.79
Rental Income - BC Housing Subsidie	88,320.00	99,690.00	-11.41
Donations in Kind	0.00	0.00	0.00
Interest Income - Sec Dep S/A	65.27	85.62	-23.77
Interest Income - Rep Res S/A	230.39	464.72	-50.42
Interest Income - C/A	5.83	1.74	235.06
Contingency Income	23,296.07	0.00	0.00
Other Income	406.95	351.65	15.73
BC Housing -CofC	0.00	2,411.40	-100.00
TOTAL REVENUE	153,163.93	146,821.48	4.32
EXPENSES			
Administration	5,335.02	4,000.02	33.37
Caretaker's Salary	11,673.55	8,940.00	30.58
Non-Cash Taxable Benefits	-1,090.84	-1,440.00	-24.25
Vacation Pay	640.17	450.00	42.26
EI Expense	313.33	228.96	36.85
CPP Expense	507.76	355.92	42.66
WCB Expense	89.94	94.25	-4.57
Group Benefits	0.00	1,034.00	-100.00
Vacation Pay Clearing	0.00	0.00	0.00
TOTAL PAYROLL EXPENSES	17,468.93	13,663.15	27.85
Equipment Rental - Cable	8,237.15	5,732.18	43.70
Equipment Rental - Cable Recovery	-4,197.06	-4,613.20	-9.02
Set-Up Costs Haliburton	2,711.51	1,843.14	47.11
Insurance	2,144.58	2,144.58	0.00
Maintenance - Building	4,453.84	-103.05	-4,422.02
Maintenance - Grounds	302.62	2,219.76	-86.37
Maintenance - Service Contracts	2,272.12	1,707.16	33.09
Mortgage Interest	53,929.00	50,909.85	5.93
Depreciation	19,856.76	19,856.76	0.00
Property Tax	4,150.50	0.00	0.00
Replacement Reserve Payments	9,700.39	11,828.72	-17.99
Utilities - Heat & Hot Water	3,147.86	5,366.79	-41.35
Utilities - Electricity	6,304.72	6,244.30	0.97
Utilities - Electricity Recovery	-2,545.82	-2,804.95	-9.24
Utilities - Garbage Removal	1,866.21	1,669.18	11.80
Utilities - Water & Sewer	2,471.39	1,684.00	46.76
TOTAL FACILITIES EXPENSES	114,805.77	103,685.22	10.73
Accounting	6,000.00	6,000.00	0.00
Audit & Legal	660.00	660.00	0.00
Bank Charges	220.07	-0.01	-2,200,800.00
Licences, Dues, Conferences -BCNPHA	238.06	377.67	-36.97
VAcancy Loss	0.00	598.00	-100.00
Equipment Purchase	0.00	0.00	0.00
Office Overhead - Office Equipment	266.43	0.00	0.00
Office Overhead - Office Supplies	296.16	248.22	19.31
Office Overhead - Photocopying	405.00	257.28	57.42
Office Overhead - Postage	236.89	65.49	261.72
Office Overhead - Telephone	2,117.89	1,556.72	36.05
Transportation	248.03	0.00	0.00
TOTAL ADMIN EXPENSES	10,688.53	9,763.37	9.48
Honorariums	0.00	564.81	-100.00
Stipends	0.00	0.00	0.00
Special Events	232.17	0.00	0.00
TOTAL EXPENSE	143,195.40	127,676.55	12.15
NET INCOME	9,968.53	19,144.93	-47.93

Nanaimo Youth Services Association

Agency Budget

April 2013 – March 2014

Revenue	2,518,345
Expenses	
Total Payroll Expenses	1,263,152
Total Facilities Expenses	431,800
Total Admin Expenses	105,139
Total Program Expenses	785,754
Total Expenses	<u>2,518,345</u>
Net Income (Loss)	<u>0</u>

Nanaimo Youth Services Association

Agency Budget

April 2014 – March 2015

Revenue	2,272,234
Expenses	
Total Payroll Expenses	1,217,410
Total Facilities Expenses	282,400
Total Admin Expenses	102,581
Total Program Expenses	737,343
Total Expenses	<u>2,272,233</u>
Net Income (Loss)	<u>0</u>

Board of Directors for Nanaimo Youth Services 2013-2014

<p>Virginia Persson</p> <p>Retired 391 Woodley Road Ladysmith BC V9G 1Y2 (H) 250-245-3865</p> <p>Email: virginiapersson@shaw.ca</p>	<p>Amy Ballard</p> <p>Realtor Coast Realty Group Downtown #412-99 Chapel Street Nanaimo, BC V9R 5H3 (w) 250-716-7001 (H) 250-739-9524 (C) 250-739-9524 Email: amyballard@shaw.ca</p>
<p>Jameel Sayani - President</p> <p>Accountant Meyers Norris Penny 104 - 4745 Grandview Court Nanaimo, BC V9T 0C1 (W) 250-753-8251 (F) 250-754-3999 (H) 250-585-3599 (C) 250 616-3511</p> <p>Email: jameel.sayani@mnp.ca</p>	<p>Luc Ouellet - Secretary</p> <p>Career Coordinator Ballenas Secondary School 188 Black Powder Trail Nanaimo, BC V9S 5G9 (O) 250-248-5721 ext. 2203 (C) 250-240-4439 (H) 250-756-1113</p> <p>Email: l2020@shaw.ca</p>
<p>Mike Hunter - Past President</p> <p>Retired 3522 Osprey Lookout Nanaimo BC V9T 4E7 (H) 250-758-0599 (C) 250-797-1512 US © 480 - 352 9430</p> <p>Email: mike.hunter@shaw.ca</p>	<p>Mike Bonkowski - Treasurer</p> <p>Accountant - Meyers Norris Penny #409 – 6715 Dover Road Nanaimo BC V9V 1L8 (H) 250-390-1347 (W) 250-753-8251</p> <p>Email: mike.bonkowski@mnp.ca</p>

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

Name of Organization: McGirr Sports Society

Grant No. RPTE-15

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

Discussion:

Notes:



CITY OF NANAIMO APPLICATION FOR PERMISSIVE TAX EXEMPTION

Office Use

RPT-15

ORGANIZATION: McGirr Sports Society	DATE: Nov 15/13
ADDRESS: 6185 McGirr Rd	PRESIDENT: Gary Caljouw
Nanaimo, BC	SENIOR STAFF MEMBER: Sandra Zellman
V9V 1M1	POSITION: General Manager
	CONTACT: Same as Above
TELEPHONE: 250 756 1173	TELEPHONE: 250 756 1173
OVERVIEW OF YOUR ORGANIZATION'S PROGRAMS AND SERVICES OFFERED IN THE COMMUNITY: The McGirr Sports Society is a non profit organization that was formed to generate funds as well as manage the development and operation of the complex for a variety of sports within Nanaimo and the surrounding areas. The Society also operates a number of sport camp options and is committed to continually operating throughout the year.	
GEOGRAPHIC AREA SERVED BY THE ORGANIZATION: Vancouver Island and BC. Some participants from other Provinces in Tournament play.	
NO. OF FULL TIME STAFF: one	NO. OF PART TIME STAFF: 12-15.
NO. OF COMMUNITY VOLUNTEERS: 10	NO. OF VOLUNTEER HOURS PER YEAR: 100-200 (depends on # of events)
NO. OF MEMBERS: /	MEMBERSHIP FEE: /
CLIENTS SERVED, LAST YEAR: (See attached)	CLIENTS SERVED, THIS YEAR (PROJECTED): 15,000 individuals, 25 organizations
B.C. SOCIETY ACT REG. NO.: S-26175.	REVENUE CANADA CHARITABLE REG. NO.: 89667 2136 RP0001
CURRENT BUDGET:	LEGAL DESCRIPTION OF PROPERTY: LOT A, District Lot 48 Plan 42751 Wellington District.
INCOME:	TAX FOLIO NUMBER: 08283.925.
EXPENSES:	NEXT YEAR PROJECTED: (See attached)
INCOME:	CURRENT YEAR TAXES (IF KNOWN): (see attached)
EXPENSES:	McGirr does not pay taxes.
SIGNATURE: Zellman	TITLE/POSITION: General Manager
	DATE: Nov 15/13

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

2013

1. The McGirr Sports Society serves a number of sports organizations within the community of Nanaimo and surrounding areas. We provide a first class facility for practices, league play and tournament play. McGirr also operates summer sport camps for the youth of Nanaimo. See attached- 2013 McGirr Sports Fields User Synopsis
2. To have the facility utilized all year round with as many events as possible. To continue maintaining and operating a first class facility. We wish to promote Nanaimo as a community able to host major sporting events including Provincial Championships, BC Games, etc.
3. We hold monthly board meetings where the General Manager presents a report on activity during the prior month. Strategies are discussed and voted on.
4. Volunteers are very important to assist with major projects and tournament hosting. They help us get projects done with minimal cost and alleviate some of the pressure on the staff.
5. None
6. City of Nanaimo Operating Grant. \$120,000
7. We try to maintain a competitive rate schedule. We look at the City of Nanaimo rental rates and determine how much people will be willing to pay for a first class facility. See attached- McGirr Sports Fields 2013 Rate Schedule, McGirr Field Board Advertising Rates and McGirr Sports Camp Descriptions and Cost 2013
8. n/a- McGirr is its own entity
9. All funds and any surplus are put back into the operations of the facility. After paying bills and expenses, we then look at projects such as infield repair, new equipment etc.
10. McGirr Sports Society will continue to operate its beer garden and concession, will continue selling advertising space and will continue renting the facility at a competitive rate. The Society has also increased the number of events it hosts as fundraisers for the park. We were able to run 3 successful tournaments this year providing much needed revenue to the park.
11. Without permissive tax exemption, we would be unable to maintain facility and the playing fields. In turn, we would not be able to honor our agreement with The City of Nanaimo to operate the facility for community use.
12. We have continued to work side by side with the City of Nanaimo to ensure our facility is up to their standards of operation and maintenance. We advertise in the City of Nanaimo publications and work together to complete our enrollment for our Summer Sports Camps.



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.

THE MCGIRR SPORTS SOCIETY
6185 MCGIRR ROAD
NANAIMO BC V9V 1M1

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

OFFICE USE ONLY

2. Incorporation Number: S-0026175
Business Number: 896672136BC0001

Access Code: 128019767

3. The date your 2013 Annual General Meeting was held is (YYYY/MM/DD): 2013/04/02
(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.)

6185 MCGIRR ROAD
NANAIMO BC V9V 1M1

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: BEAUREGARD

First name (include initials): TYLER

Address (include postal code):
APPLEWOOD
319 APPLEWOOD CR.
NANAIMO BC V9R 0A7





Last name: CALJOUW

First name (include initials): GARY

Address (include postal code):

6053 CEDAR GROVE DRIVE

NANAIMO BC V9T 6G1

Last name: ~~HARRIS~~ SALEWSKI

First name (include initials): ~~ALEX~~ LISA

Address (include postal code):

~~1009 BEVERLY DR~~

~~NANAIMO BC V9S 2S3~~

387 Applewood Cres.
Nanaimo BC
V9R 0A6.

Last name: LIPTAK

First name (include initials): PETER

Address (include postal code):

2651 LABIEUX ROAD

NANAIMO BC V9T 3N3

Last name: ~~MCLEAN~~

First name (include initials): JAMIE

Address (include postal code):

~~1311 TOWNSITE RD~~

~~NANAIMO BC V9S 1M9~~



Last name: ~~ROULSTON~~

First name (include initials): ~~WAYNE~~

Address (include postal code):

~~3468 MEADOW LANE RD~~

~~NANAIMO BC V9T 5T5~~

Last name: SECCOMBE

First name (include initials): DAVID A.

Address (include postal code):

1141 STILLIN DRIVE

LADYSMITH BC V9G 1P3

Last name: ~~SOUTHGATE~~

First name (include initials): ~~CHRIS~~

Address (include postal code):

~~6261 FERLEY PL~~

~~NANAIMO BC V9V 1S2~~

Last name: THOMPSON

First name (include initials): BRIAN

Address (include postal code):

416 - 6310 MCROBB AVE

NANAIMO BC V9V 1W8



Last name: TISDALE

First name (include initials): CAROL

Address (include postal code):

561 SELBY STREET
NANAIMO BC V9R 2R9

Last name: WINDOVER

First name (include initials): MIKE

Address (include postal code):

1786B EXTENSION RD
NANAIMO BC V9X 1C9

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

mcgirmsports@telus.net

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 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

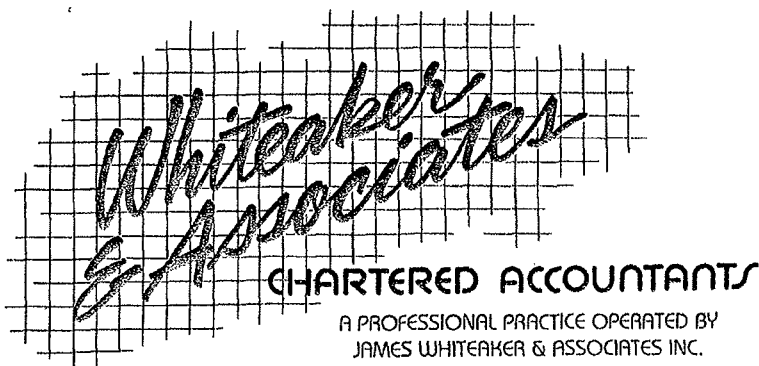
- 1. Name of Society** This is the full legal name of the society as shown on the Certificate of Incorporation or Change of Name.
- 2. Incorporation Number**
This number is assigned at the time of incorporation and is located at the top right-hand corner of the Certificate of Incorporation.
Access Code 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.

MCGIRR SPORTS SOCIETY

FINANCIAL STATEMENTS
October 31, 2012



INDEPENDENT AUDITOR'S REPORT

To the Members of McGirr Sports Society

We have audited the accompanying financial statements of McGirr Sports Society, which comprises the statement of financial position as at October 31, 2012 and the statements of revenue and expenditures 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

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 an audit to obtain reasonable assurance whether the financial statements are free of material misstatement.

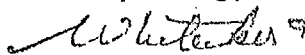
An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or 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.

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

Opinion

In our opinion, the financial statements present fairly, in all material respects, the financial position of the Society as at October 31, 2012 and its financial performance and its cash flows for the year then ended in accordance with Canadian Accounting Standards for Not For Profit. As required by the Society Act of British Columbia, we report that, in our opinion, these principles have been applied on a basis consistent with that of the preceding year.

Nanaimo, B.C.
March 8, 2013

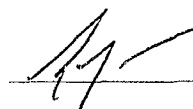

James Whiteaker
CHARTERED ACCOUNTANTS

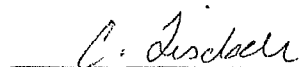
348 WESLEY STREET, NANAIMO, B.C. V9R 2T6
TELEPHONE (250) 754-2368 FAX (250) 754-8345

MCGIRR SPORTS SOCIETY
STATEMENT OF FINANCIAL POSITION
OCTOBER 31, 2012

	<u>2012</u>	<u>2011</u>
ASSETS		
CURRENT		
Cash	\$ 21,897	\$ 21,819
Accounts receivable	4,068	2,976
Inventory (Note 2)	5,995	3,934
Deferred cost	<u>669</u>	<u>1,116</u>
	32,629	29,845
CAPITAL ASSETS (Notes 2 and 3)	<u>143,901</u>	<u>146,862</u>
	<u>\$ 176,530</u>	<u>\$ 176,707</u>
LIABILITIES		
CURRENT		
Accounts payable and accrued liabilities	\$ 35,960	\$ 33,981
Wages and benefits payable	6,265	3,515
Sales taxes payable	5,786	7,278
Unearned revenue (Note 4)	5,650	6,250
Deferred contributions (Note 4)	38,336	46,278
Current portion of financing (Note 5)	<u>7,520</u>	<u>3,286</u>
	99,517	100,588
LONG TERM FINANCING (Note 5)	<u>12,227</u>	<u>4,929</u>
	<u>111,744</u>	<u>105,517</u>
NET ASSETS		
Invested in capital assets	124,154	138,647
Operating net assets	<u>(59,368)</u>	<u>(67,457)</u>
NET ASSETS - Statement 2	<u>64,786</u>	<u>71,190</u>
	<u>\$ 176,530</u>	<u>\$ 176,707</u>

APPROVED ON BEHALF OF THE BOARD:

 _____, Director

 _____, Director

See accompanying notes to the financial statements

MCGIRR SPORTS SOCIETY
STATEMENT OF REVENUE AND EXPENDITURES
FOR THE YEAR ENDED OCTOBER 31, 2012

	<u>2012</u>	<u>2011</u>
REVENUE		
Liquor sales	\$ 110,062	\$ 102,374
Maintenance Grant (Schedule A)	110,000	110,000
Sign revenue (Note 4)	38,909	43,014
Field rental	24,540	26,717
Sport camps	13,104	20,356
Sponsors and sundry (Note 6)	9,659	7,979
Fall League	9,589	10,873
Current portion of deferred contributions (Note 4)	7,942	6,205
Food sales	5,145	5,875
Tournaments	<u>2,592</u>	<u>-</u>
	<u>331,542</u>	<u>333,393</u>
EXPENDITURES		
Wages: Management wages	39,192	37,949
Concession wages	17,293	18,780
Sport camps wages	10,740	9,144
Employer benefits	4,509	4,570
Workers' Compensation Board	<u>353</u>	<u>420</u>
	72,087	70,863
Field maintenance (Schedule A)	122,750	118,765
Liquor costs	61,553	55,845
Amortization	14,520	17,454
Commissions	13,965	13,106
Umpires and scorers	8,306	7,424
Concession supplies	6,011	5,298
Insurance	5,803	6,381
Prizing and merchandise	4,921	6,243
Repairs and maintenance	4,115	3,631
Accounting and audit	4,053	4,000
Advertising	3,266	3,986
Utilities	3,264	3,257
Sport camps expense	3,210	4,662
Office and other	3,194	3,084
Sign costs	3,180	2,550
Field lining	1,420	941
Memberships and dues	1,187	1,335
Travel	1,082	1,039
Bank charges	<u>59</u>	<u>269</u>
	<u>337,946</u>	<u>330,133</u>
(DEFICIENCY) EXCESS OF REVENUE OVER EXPENDITURES	(6,404)	3,260
NET ASSETS, beginning	<u>71,190</u>	<u>67,930</u>
NET ASSETS, ending - Statement 1	<u>\$ 64,786</u>	<u>\$ 71,190</u>

See accompanying notes to the financial statements

MCGIRR SPORTS SOCIETY
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED OCTOBER 31, 2012

	<u>2012</u>	<u>2011</u>
OPERATING ACTIVITIES		
Receipts from operations	\$ 320,416	\$ 323,453
Payments for operating costs	<u>(314,470)</u>	<u>(308,607)</u>
CASH PROVIDED BY OPERATIONS	5,946	14,846
FINANCING ACTIVITIES		
Increase (decrease) in debt	11,532	(1,054)
INVESTING ACTIVITIES		
Acquisition of capital assets	<u>(17,400)</u>	<u>-</u>
INCREASE IN CASH	78	13,792
CASH, beginning	<u>21,819</u>	<u>8,027</u>
CASH, ending	<u>\$ 21,897</u>	<u>\$ 21,819</u>

See accompanying notes to the financial statements

**MCGIRR SPORTS SOCIETY
NOTES TO THE FINANCIAL STATEMENTS
OCTOBER 31, 2012**

1. PURPOSE OF THE SOCIETY

The Society was incorporated as a not-for-profit entity under the Society Act of British Columbia on May 14, 1990 and is exempt from tax under the Income Tax Act. The purpose of the Society is to promote and support the development and maintenance of facilities for sports and recreation in Nanaimo which may be determined or approved by the Society.

2. SIGNIFICANT ACCOUNTING POLICIES

(a) The McGirr Sports Society follows accounting policies generally accepted for not-for-profit organizations.

(b) Inventory is valued at the lower of cost and net realizable value based on the FIFO method.

(c) Capital Assets

Capital assets purchased by the Society are recorded at cost and assets contributed to the Society are recorded at their fair market value. Amortization is calculated on the straight line basis over the assets' estimated useful life to the Society for the following years:

Field House	20 years
Concession Equipment	5 years
Paving	15 years
Score Signs	15 years
Bleachers	10 years
Office Equipment	5 years
Field Equipment	5 years
Tents and Frames	5 years
Picnic Tables	5 years
Score Booths	15 years
Founders Wall	15 years
Mower Shed	10 years
Fencing	15 years

(d) Fund Accounting

The Society follows the deferral method of accounting for contributions. Revenue and expenses related to operations and administrative activities are reported in the Operating fund. Fixed asset cost, amortization, and deferred contributions are reported in the Fixed Asset fund.

(e) Revenue Recognition

Revenue and expenditures are recorded on an accrual basis. 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.

(f) Financial Instruments

The Society's financial instruments consist of cash, accounts receivable, accounts payable and accrued liabilities. It is the Directors' opinion that the Society is not exposed to significant interest and credit risks arising from these financial instruments and that the carrying values approximate the fair values.

(g) Use of Estimates

The preparation of financial statements in conformity with Canadian generally accepted accounting principles requires management to make estimates and assumptions which affect the reported amounts of assets and liabilities at the date of the financial statements and revenues and expenses for the year reported. Actual results could differ from those estimates.

MCGIRR SPORTS SOCIETY
NOTES TO THE FINANCIAL STATEMENTS
OCTOBER 31, 2012

3. CAPITAL ASSETS

	<u>2012</u>			<u>2011</u>
	<u>Cost</u>	<u>Accumulated Amortization</u>	<u>Net Book Value</u>	<u>Net Book Value</u>
Field House	\$ 180,321	\$ 72,128	\$ 108,193	\$ 117,209
Concession Equipment	19,979	18,835	1,144	151
Paving	7,260	2,178	5,082	5,566
Score Signs	31,275	31,275	-	439
Bleachers	20,343	20,343	-	-
Office Equipment	12,698	11,771	927	-
Field Equipment	55,404	38,484	16,920	7,642
Tents and Frames	17,172	15,451	1,721	3,502
Picnic Tables	4,594	4,594	-	209
Score Booths	14,531	14,047	484	1,452
Founders Wall	1,749	1,691	58	174
Mower Shed	1,300	1,170	130	260
Dugouts	13,020	3,851	9,169	10,037
Fencing	2,212	2,139	73	221
	<u>\$ 381,858</u>	<u>\$ 237,957</u>	<u>\$ 143,901</u>	<u>\$ 146,862</u>

4. UNEARNED REVENUE/DEFERRED CONTRIBUTIONS

The sign revenue has been pro-rated over the term of the sign agreements. The deferred contributions relate to cash donations specified for asset purchases and donations-in-kind which have been capitalized. Both the assets and the corresponding contributions will be amortized over the assets' estimated useful life to the Society.

	<u>Current</u>	<u>Deferred</u>
Sign revenue	\$ 38,909	\$ 5,650
Contributions	<u>7,942</u>	<u>38,336</u>
	<u>\$ 46,851</u>	<u>\$ 43,986</u>

5. LONG TERM FINANCING

	<u>2012</u>	<u>2011</u>
Prairie Coast Financial, capital lease, payable at \$352.80 per month for 48 months, secured by the leased equipment.	\$ 14,818	\$ -
John Deere Ltd. capital lease, payable at \$273.83 per month for 60 months plus interest at 5.9% per annum, secured by the leased equipment.	<u>4,929</u>	<u>8,215</u>
	19,747	8,215
Less: Current portion	<u>7,520</u>	<u>3,286</u>
	<u>\$ 12,227</u>	<u>\$ 4,929</u>

**MCGIRR SPORTS SOCIETY
NOTES TO THE FINANCIAL STATEMENTS
OCTOBER 31, 2012**

6. SPONSORS AND SUNDRY REVENUE

Labatt Breweries	\$ 7,500
Sundry revenue	<u>2,159</u>
	<u>\$ 9,659</u>

7. MAINTENANCE GRANT

The maintenance grant is specified under the land lease agreement with the City of Nanaimo which was renegotiated effective January 1, 2004. The annual grant amount provided is \$110,000.

**MCGIRR SPORTS SOCIETY
FIELD MAINTENANCE
STATEMENT OF REVENUE AND EXPENDITURES
FOR THE YEAR ENDED OCTOBER 31, 2012**

	<u>2012</u>	<u>2011</u>
REVENUE		
Maintenance Grant (Note 7)	\$ <u>110,000</u>	\$ <u>110,000</u>
 EXPENDITURES		
Wages and benefits	50,670	38,862
Water user fees	25,065	31,157
Utilities	12,746	10,333
Field maintenance	9,426	11,367
Amortization	5,843	5,348
Insurance	5,803	5,932
Accounting and audit	4,053	4,000
Repairs and maintenance	3,724	5,430
Cleaning supplies	3,691	4,116
Security	946	593
Bank charges and interest	701	1,627
Small equipment	82	-
	<u>122,750</u>	<u>118,765</u>
 EXCESS OF EXPENDITURES OVER REVENUE	 \$ <u><u>(12,750)</u></u>	 \$ <u><u>(8,765)</u></u>

See accompanying notes to the financial statements

McGirr Sports Complex - Operating **Balance Sheet As at 10/31/2013**

ASSET

Current Assets

Nanaimo Credit Union	11,787.38	
Cash	0.00	
Cash: Total		11,787.38
Current Assets Total		11,787.38

Fixed Assets

Paving	7,260.00	
Accum. Depr. - Paving	-2,178.00	
Paving - Net		5,082.00
Office Equipment	12,947.72	
Accum. Depr. - Office Equipm...	-11,771.09	
Office Equipment - Net		1,176.63
Concession Equipment	20,473.79	
Accum. Depr. - Concession E...	-18,834.51	
Concession Equipment - Net		1,639.28
Tents/Frames	17,171.81	
Accum. Depr. - Tents/Frames	-15,451.41	
Tents/Frames - Net		1,720.40
Field Equipment	14,048.93	
Accum. Depr. - Field Equipment	-13,542.86	
Field Equipment - Net		506.07
Score Boards	31,274.99	
Accum. Depr. - Score Boards	-31,274.99	
Score Boards - Net		0.00
Bleachers	20,342.76	
Accum. Depr. - Bleachers	-20,342.76	
Bleachers - Net		0.00
Landscaping	0.00	
Accum. Depr. - Landscaping	0.00	
Landscaping - Net		0.00
Concession - Building	0.00	
Accum. Depr. - Concession Bldg	0.00	
Concession Bldg - Net		0.00
Picnic Tables	4,594.30	
Accum. Depr. - Picnic Tables	-4,594.30	
Picnic Tables - Net		0.00
Scorekeepers Booth	14,530.57	
Accum. Depr. - Scorekeeper B...	-14,047.41	
Scorekeeper Booths - Net		483.16
Founders Wall	1,749.45	
Accum. Depr. - Founders Wall	-1,691.13	
Founders Wall - Net		58.32
Fencing	2,211.66	
Accum. Depr. - Fencing	-2,139.20	
Fencing - Net		72.46
Field House	184,509.16	
Accum. Depr. - Field House	-72,128.40	

McGirr Sports Complex - Operating **Balance Sheet As at 10/31/2013**

Field House - Net		112,380.76
Mower Shed	1,300.00	
Accum. Depr. - Mower Shed	-1,170.00	
Mower Shed - Net		130.00
Mower	0.80	
Accum. Depr. - Mower	-0.80	
Mower - Net		0.00
Dugout	16,440.72	
Accum. Depr. - Dugouts	-3,851.05	
Dugouts - Net		12,589.67
Fixed Asset Total		135,838.75
Other Assets		
Accounts Receivable		0.00
Accrued Receivable		336.00
Prepaid Insurance		0.00
Prepaid Signage		0.00
Deferred Costs		0.00
Other Assets - Total		336.00
Inventory Assets		
Inventory - Food		0.00
Inventory - Grounds Supplies		694.01
Inventory - Beer/Cider		1,336.63
Inventory - Prize Merchandise		3,404.98
Inventory - Concession/Beer Su...		223.91
Inventory - Cleaning Supplies		335.65
Inventory Assets - Total		5,995.18
OTAL ASSET		153,957.31
LIABILITY		
Current Liabilities		
Accounts Payable		0.00
Accrued Liabilities		5,297.04
Unearned Revenue		5,650.00
Wages Payable		0.00
EI Payable	320.58	
CPP Payable	559.00	
Income Tax Payable	1,124.99	
Receiver General Payable		2,004.57
WCB Payable		-86.31
Financing		0.00
Current Portion - Financing		0.00
Deferred Contributions - Bldg	33,000.00	
Deferred Contributions - Score...	0.00	
Deferred Contributions - Bleac...	0.00	
Deferred Contributions - Fid E...	0.00	
Deferred Contributions - Conc...	0.00	
Deferred Contributions - Score...	0.00	

McGirr Sports Complex - Operating
Balance Sheet As at 10/31/2013

Deferred Contributions - Tents	0.00	
Deferred Contributions - Paving	5,336.10	
Deferred Contributions - Total		38,336.10
PST Payable		1,175.73
GST Charged on Sales	27,808.37	
GST Paid on Purchases	-20,483.74	
GST Sales Tax Net		7,324.63
Payroll Insurance Payable		0.00
Total Current Liabilities		59,701.76
TOTAL LIABILITY		59,701.76
EQUITY		
Earnings		
Retained Earnings	101,106.05	
Transfer From/To	-15,595.39	
Current Earnings	8,744.89	
Total Earnings		94,255.55
TOTAL EQUITY		94,255.55
LIABILITIES AND EQUITY		153,957.31

McGirr Sports Complex - Operating Comparative Income Statement

	Actual 11/01/2012 to 10/31/2013	Actual 11/01/2011 to 10/31/2012
REVENUE		
Revenue		
Tournament Entries	2,350.00	2,592.00
Field Rental Revenue	26,729.39	24,928.24
Signage Revenue	25,328.22	39,508.68
Gross Concession Sales	74,630.20	5,145.17
Cost of Concession Stock	-42,569.66	0.00
Gross Profit on Concession Sales	32,060.54	5,145.17
Gross Beer/Cider Sales	104,606.44	113,446.99
Coupons - ATM	-1,424.00	0.00
Cost of Beer/Cider	-56,246.03	-61,552.54
Gross Profit on Beer/Cider Sales	46,936.41	51,894.45
Sales Tax Commission	605.57	0.00
Miscellaneous Revenue	7,528.69	2,140.95
ATM Revenue	602.00	0.00
Sports Camp Revenue	10,810.80	12,716.10
Interest Income	2.57	12.44
Labatts Sponsorship	0.00	7,500.00
Current Portion Deferred Contri...	0.00	7,941.58
Total Revenue	152,954.19	154,379.61
TOTAL REVENUE	152,954.19	154,379.61
EXPENSE		
Expenses		
Legal & Accounting	3,900.00	4,053.00
Advertising	573.63	2,260.63
Sports Camp Expense	1,980.75	3,210.40
Staff Lunch Expense	73.08	399.02
Tournament & Fall League Prizi...	1,372.41	4,556.89
Beer Wages	20,360.22	15,938.98
Office Wages	0.00	0.00
Sports Camp Wages	9,019.66	10,740.08
Concession Wages	27,000.13	0.00
Miscellaneous Expense	21.38	335.66
Field Lining Expense	357.00	1,420.00
Liquor Rebate	2,454.23	3,384.57
Commission Paid Out	14,080.00	13,965.00
Beer Supplies	1,689.13	6,010.55
Concession Supplies	3,204.76	0.00
Bad Debts	0.00	0.00
Founders Wall	228.81	0.00
Complex Insurance	0.00	5,802.90
Office Supplies Expense	2,177.40	2,902.14
EI Expense	2,206.72	1,567.45
CPP Expense	3,408.43	2,542.89
WCB Expense	915.48	352.57
Casual Labour	785.00	1,353.97

McGirr Sports Complex - Operating Comparative Income Statement

	Actual 11/01/2012 to 10/31/2013	Actual 11/01/2011 to 10/31/2012
Sign Expense	2,737.40	3,180.00
Mileage	29.12	1,082.12
Travel and Promotion	1,150.38	1,005.19
Telephone	3,732.96	3,561.04
Over/Short	-7.14	-43.98
Bank Charges	321.45	59.25
Prize Money Paid Out	0.00	364.21
General Manager's Wages and ...	39,801.88	39,192.00
Field Equipment Expense	951.45	46.83
Maintenance and Repair	1,377.86	4,068.33
Memberships and Dues	1,370.00	1,186.60
Umpires and Scorekeepers Exp...	9,642.00	8,306.00
Landscaping	0.00	0.00
Amortization	0.00	14,519.81
Fall League Expense	-12,818.28	-9,589.15
Merchandise	112.00	0.00
Total Expenses	144,209.30	147,734.95
TOTAL EXPENSE	144,209.30	147,734.95
NET INCOME	8,744.89	6,644.66

McGirr Sports Complex - Field
Balance Sheet As at 10/31/2013

ASSET

Assets

Bank - Credit Union	700.53
Deferred Finance Charges	669.48
Mower	26,740.81
Acc. Depreciation - Mower	-24,940.08
New Mower	15,120.00
Total Assets	18,290.74

TOTAL ASSET **18,290.74**

LIABILITY

Liabilities

GST Paid on Purchases	-2,158.49
GST - Net	-2,158.49
EI Payable	239.02
CPP Payable	417.80
Tax Payable	684.67
WCB Payable	1,307.71
Accounts Payable	24,939.18
Accrued Liability	543.45
Mower Financing	547.66
New Mower Financing	9,172.80
Current Portion	7,519.56
Total Liabilities	43,213.36

TOTAL LIABILITY **43,213.36**

EQUITY

Equity

Current Earnings	-3,956.21
Retained Earnings	-36,561.80
Transfer In/Out	15,595.39
Total Equity	-24,922.62

TOTAL EQUITY **-24,922.62**

LIABILITIES AND EQUITY **18,290.74**

McGirr Sports Complex - Field

Comparative Income Statement

	Actual 11/01/2012 to 10/31/2013	Actual 11/01/2011 to 10/31/2012
REVENUE		
Revenue		
City Grant	120,000.00	110,000.00
Interest Income	1.82	5.42
Total Revenue	<u>120,001.82</u>	<u>110,005.42</u>
TOTAL REVENUE	<u>120,001.82</u>	<u>110,005.42</u>
EXPENSE		
Expenses		
Cleaning Supplies	3,640.74	3,690.82
Garbage Removal	1,526.87	3,737.02
Maintenance & Repairs	2,962.40	3,723.83
Property Insurance	10,571.02	5,802.91
Accounting	4,755.00	4,053.00
Wages	48,396.27	47,491.88
EI Expense	1,171.90	1,081.77
CPP Expense	1,786.06	1,752.06
WCB Expense	472.03	344.58
Security Expense	868.30	946.16
Mower Lease	5,013.04	0.00
Field Maintenance	9,302.51	9,426.03
Hydro	7,086.45	8,435.78
Water Expense	14,454.15	25,065.30
Fortis BC Expense	1,414.05	1,116.68
Small Equipment & Hardware	351.85	82.23
Bank Charges/Office Expense	185.39	701.01
Amortization - Field	0.00	5,842.54
Total Expenses	<u>113,958.03</u>	<u>123,293.60</u>
TOTAL EXPENSE	<u>113,958.03</u>	<u>123,293.60</u>
NET INCOME	<u>6,043.79</u>	<u>-13,288.18</u>

McGirr Sports Fields - User Synopsis

During the 2012/2013 season(s), the McGirr Sports Fields supported an estimated 12,000 individuals who played in tournament, and or weekend events. This facility also played host to approximately 2500 participants involved in various league play.

Our current user groups include:

Spring/Summer

- ◆ McGirr Summer Youth Sports Camps
- ◆ Nanaimo Commercial Slo-Pitch League
- ◆ McGirr Mixed Slo-Pitch League (Aug.-Sept.)
- ◆ Nanaimo Adult Recreational Slo-Pitch League
- ◆ Nanaimo "Silver Streaks" Slo-Pitch
- ◆ Nanaimo Ladies Coffee League (Fastball)
- ◆ Nanaimo Ladies Fastball League
- ◆ Dover Bay High School Athletics - Soccer/Field Hockey/P.E. Class
- ◆ Vancouver Island University-College Intramurals
- ◆ Nanaimo Ultimate Disc Association
- ◆ Tournament Weekends from mid April to Thanksgiving weekend
- ◆ Corporate/Community Challenge Softball Tournaments - Thrifty's/Coquihalla
- ◆ Charity Softball Tournaments - Heart & Stroke/Cystic Fibrosis/Cancer Awareness
- ◆ Commercial Softball Tournaments
- ◆ Vancouver Island & Provincial Championships
- ◆ Youth Softball Tournaments
- ◆ Individual Teams for practices

Fall/Winter

- ◆ Nanaimo Youth Soccer
- ◆ Nanaimo United
- ◆ Dover Bay High School Athletics - Soccer/Field Hockey/P.E. Class
- ◆ BC High School Soccer/Field Hockey Play Downs & Championships
- ◆ Individual Teams for Practices

McGirr Sports Fields '2013' Rate Schedule

Adult Rates:

Softball / Soccer / Field Hockey

	Before GST	After GST
Weekday Practice	\$21.38 Hour	22.50
Weekday Game (Ladies Coffee League)	\$31.83 Game	33.50
Weekday Double-Header	\$50.59 Field	53.25
Weekend Practice	\$26.60 Hour	28.00
Weekend Game	\$42.28 Game	44.50
Tournament	\$106.40 Field / Day	112.00

Youth Rates:

Softball / Soccer / Field Hockey

Weekday Practice	\$15.68 Hour	16.50
Weekday Game	\$31.83 Game	33.50
Weekend Practice	\$21.38 Hour	22.50
Weekend Game	\$37.29 Game	39.25
Tournament	\$53.20 Field / Day	56.00

Senior Rates/Morning Groups:

Softball / Soccer / Field Hockey

Weekday Practice	\$18.53 Hour	19.50
Weekday Game	\$28.98 Game	30.50
Weekday Double-Header	\$42.28 Field	44.50
Weekend Practice	\$24.00 Hour	25.25
Weekend Game	\$34.68 Game	36.50
Tournament	\$79.80 Field / Day	84.00

Lining Charges - Field #1 & #2 (Soccer & Field Hockey)	\$79.80 Field	84.00
Lining Charges - Field #3 & #4 (Pony Fields)	\$37.29 Field	39.25
Lining Charges - U 11 Field #3 or #4	\$53.20 Field	56.00
Change Room	\$26.60 Each	28.00

* Lining costs are a direct reflection of actual cost to McGirr

*** All prices are Including GST**



McGIRR SPORTS FIELDS - FIELD BOARD ADVERTISING

Signage Rates:

Diamonds #1 or #2 - Size 4' x 8' (1 panel)
1 Year Commitment - \$ 450.00 / yr.
2 Year Commitment - \$ 425.00 / yr.
(+ \$350 Initial Production Cost - \$400.00 if digital)

Diamonds #3 or #4 - Size 8' x 8' (2 panels)
1 Year Commitment - \$ 800.00 / yr.
2 Year Commitment - \$ 750.00 / yr.
(+ \$650 Initial Production Cost - \$750.00 if digital)

Diamonds #3 or #4 - Size 8' x 12' (3 panels)
1 Year Commitment - \$1225.00 / yr.
2 Year Commitment - \$1150.00 / yr.
(+ \$950 Initial Production Cost - \$1100.00 if digital)

Rates include hard costs, sign production, installation, and maintenance throughout the lease term. (All prices subject to GST.)

Check Us Out @ www.mcgirrsportsfields.net

McGirr Soccer Camp 6-12 yrs

This introductory camp is designed for those interested in learning the basics of soccer in a fun, recreational environment. Participants will be guided through drills that will develop such skills as passing, dribbling, and shooting. Each session will include playground games incorporating the skills they have learned. Bring your water bottles and a light snack. A team picture and souvenir is given on the final day.

McGirr Sports Field Complex

Tues-Fri, Jul 2-5 9-12 pm \$60/4
Mon -Fri Jul 8-12 9-12 pm \$75/5
Mon-Fri, Jul 15-19 9-12 pm \$75/5
Mon-Fri, Jul 22-26 9-12 pm \$75/5
Mon-Fri, Jul 29-Aug 2 9-12 pm \$75/5
Tues-Fri, Aug 6-9 9-12 pm \$60/4
Mon-Fri, Aug 12-16 9-12 pm \$75/5
Mon-Fri, Aug 19-23 9-12 pm \$75/5
Mon-Fri, Aug 26-30 9-12pm \$75/5

McGirr Soccer Tots Camp 3-5yrs

Come learn the basic skills of soccer while playing games and meeting new friends! Participants will learn introductory passing, dribbling, and shooting skills through playground games. This is a parent participation program. A team picture and souvenir will be given on the final day.

McGirr Sports Field Complex

Tues-Fri, Jul 2-5 9-10:30 am \$28/4
Mon -Fri Jul 8-12 9-10:30 am \$35/5
Mon-Fri, Jul 15-19 9-10:30 am \$35/5
Mon-Fri, Jul 22-26 9-10:30 am \$35/5
Mon-Fri, Jul 29-Aug 2 9-10:30 am \$35/5
Tues-Fri, Aug 6-9 9-12 pm \$28/4
Mon-Fri, Aug 12-16 9-10:30 am \$35/5
Mon-Fri, Aug 19-23 9-10:30 am \$35/5
Mon-Fri, Aug 26-30 9-10:30am \$35/5

McGirr Softball Camp 6-12 yrs

Our instructors will provide a camp that is based on the basics, such as throwing, catching, hitting and our ever-popular wet sliding drill. This camp is designed for girls and boys at a recreational skill level. Participants will be divided into appropriate age and skill groups, and all sessions will include instruction on skills, drills, rules and will end with a game. All you need is a glove, water bottle and light snack. A team picture and souvenir is given on the final day.

McGirr Sports Field Complex

Mon-Fri, Jul 22-26 9-12 pm \$75/5

Mon-Fri, Jul 29-Aug 2 9-12 pm \$75/5

Mon-Fri, Aug 12-16 9-12 pm \$75/5

McGirr Tennis Camp 9-13 yrs

This camp is designed to teach the fundamentals of the game, including the forehand, backhand and serve. Join us to develop your individual skills and game strategy. No experience is necessary! This camp is designed for beginners and intermediates. Please bring your water bottle and a light snack. A team picture and souvenir is given on the final day.

Dover Bay Secondary Tennis Courts (McGirr Rd.)

Tues-Fri, Jul 2-5 9-12 pm \$60/4

Mon -Fri Jul 8-12 9-12 pm \$75/5

Mon- Fri, Aug 26-30 9-12pm \$75/5

McGirr Ball Hockey Camp 9-13yrs

Our coaches will provide a fun camp that will emphasize the skills of hockey, such as shooting, passing, and game strategies. Groups will be made according to age and skill level. Each session will end with a scrimmage and skills practice preparing for a mini tournament and skills competition on the last day. Please bring a stick and any other equipment you may have and a water bottle and light snack to each session. A team picture and souvenir is given on the final day.

Dover Bay Secondary Tennis Courts (McGirr Rd.)

Mon-Fri, Jul 15-19 9-12 pm \$75/5

Mon-Fri, Jul 22-26 9-12 pm \$75/5

Mon-Fri, Aug 19-23 9-12 pm \$75/5

2014 PROPOSED MCGIRR SPORTS SOCIETY BUDGET

REVENUE:

Tournament Entries		1,000
Field Rental Revenue		25,500
Signage Revenue		25,000
Gross Profit Beer/Cider Sales		93,000
Cost of Beer/Cider	50,500	
Gross Profit Concession Sales		66,000
Cost of Concession Stock	39,000	
ATM Revenue		550
ATM Coupons	1200	
Sports Camps		10,000
Misc. Revenue		<u>7,000</u>

Total Revenue 137,350

PROGRAM OPERATION EXPENSES:

Acct. & Audit	3,500
Advertising	575
Sign Expense	2,800
Sports Camp Expense	2,000
Concession/Beer Supplies	5,000
Concession/Beer Staff Wages	44,000
Miscellaneous Expense	100
Liquor Rebate for Tournaments	2,500
Complex/Directors Insurance	12,000
Office Supplies Expense	2,000
EI Expense	2,250
CPP Expense	3,200
WCB Expense	900
Mileage	500
Travel & Promotion Expense	1,000
Utilities	5,000
Bank Charges	300
General Manager's Wages & Benefits	36,000
Sports Camps Staff Wages	9,500
Field Equipment Expense	750
Field Lining Expense	350
Membership & Dues	1,500
Umpires & Scorekeepers Expense	7,500
Sales Commissions	13,500
Repairs and Maintenance	1,500
Casual Labour	<u>700</u>

Total Program Expenses 158,925

McGIRR SPORTS SOCIETY

Board of Directors:

President - Gary Caljouw - Kaycan Siding

6053 Cedar Grove Drive, Nanaimo, BC V9T 6G1 hm (250)756-9778 wk (250)756-9330 (fax 756-1532)

Vice President - Tyler Beauregard - Sales, Acklands Grainger

319 Applewood Cr., Nanaimo, BC V9R 0A7 hm (250) 756-0047 wk(250) 668-8926

Treasurer - Carol Tisdale - Payroll Supervisor, Vancouver Island University-Retired

561 Selby Street, Nanaimo, BC V9R 2R9 hm (250)753-0043

* Non-voting member

Directors At Large:

Peter Liptak - Retail, Canadian Tire

2651 Labieux Rd, Nanaimo, BC V9T 3N3 hm (250)758-6726 wk (250)390-1400 (fax 390-1414)

Brian Thompson – Nanaimo Recycle Exchange

416-6310 McRobb Rd. , Nanaimo, BC V9T 2Z4 hm (250) 751-8533 © (250) 714-8533

Mike Windover – Dynamex

1786 Extension, Nanaimo, BC V9X 1C9 hm (250) 753-5191

David Seccombe – Accountant

1141 Stillin Dr., Ladysmith, BC V9G 1P3 (250) 616-1238

Lisa Salewski – SportCheck, Sales Associate

387 Applewood Cres. Nanaimo, BC V9R 0A6 (250)755-5094

Advisors:

Jim Plasteras – Manager of Parks Operations, City of Nanaimo

89 Prideaux Street, Nanaimo, BC V9R 1Z7

wk(250)755-7505 fax (250)-753-7383 e-mail: jim.plasteras@nanaimo.ca

Jesse Tranberg – Turf and Parks Foreman, City of Nanaimo

89 Prideaux Street, Nanaimo, BC V9R 1Z7

wk (250)755-7543 fax (250)753-7383 e-mail: jesse.tranberg@nanaimo.ca

General Manager - Sandra Zellman wk (250) 756-1173 (fax) 250-756-1124

6185 McGirr Road, Nanaimo, BC V9V 1M1

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

Name of Organization: Nanaimo Association for Community Living

Grant No. RPTE-16

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:			



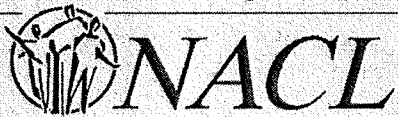
CITY OF NANAIMO APPLICATION FOR PERMISSIVE TAX EXEMPTION RENEWAL

Office Use

RPT-16

ORGANIZATION: Nanaimo Association for Community Living		DATE: November 7, 2013	
ADDRESS: #201 – 96 Cavan Street, Nanaimo, BC V9R 2V1		PRESIDENT: Phyllis Chivers	
		SENIOR STAFF MEMBER: Graham Morry	
		POSITION: Executive Director	
		CONTACT: graham.morry@nanaimoacl.com	
TELEPHONE: (250) 741-0224		TELEPHONE: Office (250) 741-0224, ext. 60/Cell (250) 713-4117	
OVERVIEW OF YOUR ORGANIZATION'S PROGRAMS AND SERVICES OFFERED IN THE COMMUNITY: Nanaimo Association for Community Living (NACL) is a non-profit society, incorporated under the Society Act in 1986, providing support and services to Nanaimo and area citizens with developmental disabilities, and those who care for them.			
GEOGRAPHIC AREA SERVED BY THE ORGANIZATION: Nanaimo/Parksville			
NO. OF FULL TIME STAFF: 54		NO. OF PART TIME STAFF: 79	
NO. OF COMMUNITY VOLUNTEERS: 15		NO. OF VOLUNTEER HOURS PER YEAR: 900 APPROX.	
NO. OF MEMBERS: 56		MEMBERSHIP FEE: By donation	
CLIENTS SERVED, LAST YEAR: 135		CLIENTS SERVED, THIS YEAR (PROJECTED): 170	
B.C. SOCIETY ACT REG. NO.: S-21542 (1986)		REVENUE CANADA CHARITABLE REG. NO.: 10775 8849 RR0001	
CURRENT BUDGET:		LEGAL DESCRIPTION OF PROPERTY: Lot 1, Plan 35056, PID 000-318-396 Nanaimo Land District	
INCOME: 6,093,826		TAX FOLIO NUMBER: 86175.000	
EXPENSES: 6,230,287			
NEXT YEAR PROJECTED: ESTIMATED – NOT COMPLETED & APPROVED			
INCOME: 6,100,000		CURRENT YEAR TAXES (IF KNOWN):	
EXPENSES: 6,250,000			
SIGNATURE: 		TITLE/POSITION: Executive Director	
		DATE: 07-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).



November 27, 2013

Diane Hiscock
Staff Liaison – Grants Advisory Committee
City of Nanaimo
455 Wallace Street
Nanaimo, BC V9R 5J6

Dear Ms. Hiscock:

Re: Application for Permissive Tax Exemption Renewal

Please find enclosed the complete package, as requested, for our Application for Permissive Tax Exemption Renewal with the City of Nanaimo.

If you have any questions or concerns, please contact our office at (250) 741-0224.

Thank you for your consideration.

Yours truly,

Graham Morry
Executive Director

ENCLOSURES



CITY OF NANAIMO GRANT QUESTIONNAIRE

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

Nanaimo Association for Community Living (NACL) is a non-profit society, incorporated under the Society Act. (Society No. S-21542) in 1986, providing support and services to Nanaimo and area citizens with disabilities. NACL currently operates seven residential programs, one day program (with a spinoff program targeting youth with developmental disabilities transitioning out of high school), an employment program, and a multi-sensory environment (called the Snoezelen Room) in the Nanaimo area. In addition, NACL oversees approximately 70 home share arrangements throughout the city. Directed by Person Centered Thinking, NACL supports individuals with developmental disabilities by providing services that promote whole life balance. NACL is governed by a volunteer board of directors.

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

- *To continue our daily work of assisting the people we support to achieve the highest quality of life through community participation, independence, inclusion, and education.*
- *To continue to expand our employment services.*
- *To further expand our home share services.*
- *To maintain financial viability in the face of continual funding reductions, while support needs are rising.*
- *To continue to provide a wide range of residential options as identified through our Person Centered Planning process. NACL has recently implemented a new residential service division called home sharing. This service allows an individual to choose a family they would like to live with under the auspices of NACL.*
- *To successfully achieve our third accredited status scheduled for June 2014.*

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

As part of our commitment to the accreditation process, NACL solicits feedback from all stakeholders with the intent to incorporate this feedback into service delivery planning. This has been demonstrated through our implementation of new residential and day services recently implemented. NACL is also working with First Nations groups to more closely align our services in order to address gaps specifically pertaining to young parents and persons diagnosed with Fetal Alcohol Spectrum Disorder (FASD).

CITY OF NANAIMO GRANT QUESTIONNAIRE

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

The role of volunteers in our organization is defined in our policy as:

- *A person who freely undertakes to perform a specific service or function for the Association that is not normally or traditionally performed by employees, and who does so without financial or material remuneration.*
- *The use of volunteers by the Association will be encouraged to provide an opportunity for altruistic or interested persons to perform functions or activities not normally performed by employees.*
- *The definition of volunteer does not include friends or family of the individual (served).*

Currently, NACL has four different categories of volunteers, as follows:

- *People in the community who volunteer their time to assist the people we support in community and home-based activities;*
- *Practicum students who volunteer while in the process of completing their educational requirements;*
- *The elected Board of Directors who govern NACL.*

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

1. Transformation Grant

NACL received \$48,000 from Community Living BC (CLBC) to facilitate the development of housing opportunities that offer an alternative to traditional group home living.

2. Gaming Grant

NACL received a 3-year operating capital grant of \$3,250 per month from Gaming to purchase specialized equipment to operate a Snoezelen Room. NACL's Snoezelen Room, which opened in 2008, is a multi-sensory environment that allows adults and children with developmental disabilities and seniors with dementia or other underlying conditions to enjoy gentle stimulation of the senses. There is no need for intellectual reasoning. Participants experience self-control, autonomous discovery and exploration. This purpose-built space facilitates achievement that overcomes inhibitions, enhances self-esteem, and reduces tension. Free from the expectations of others, and far away from the pressures of directed care, they can recuperate and relax. The NACL Snoezelen Room is a community resource that similar organizations and the public are able to utilize on a scheduled basis. This funding has not been confirmed for the 2013/2014 fiscal year.

3. Vancouver Foundation Grant

NACL received a \$60,000 grant from the Vancouver Foundation to hire a Vocational Counsellor to enhance our current customized employment programs, with a focus on community development and forging stronger ties to the business community via the Greater Nanaimo Chamber of Commerce. NACL hosted a very well-attended "Business After Business" meeting in the spring of this year.

CITY OF NANAIMO GRANT QUESTIONNAIRE

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

N/A

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

1. Residential and Day Programs

Service contracts are renewed annually with Community Living British Columbia (CLBC) to provide services to the people supported by NACL. These contracts may reflect any changes in the CUPE and NACL provincially-negotiated Collective Agreement, but do not contain a general cost-of-living increase. From June 2007, the Ministry of Employment and Income Assistance now funds a set portion of the shelter costs for many of our residential clients, and the CLBC contracts have been decreased by this shelter portion.

2. Vocational Programs

CLBC refers clients to our employment programs as part of our core funding, which is based on a preset number of individuals who may receive these services.

3. Operating Budgets

Operating budgets are formalized based on programs and contracts, and previous years' experience. Any discrepancies (i.e. operating deficits) are hopefully resolved when Ministry contracts are renewed. Due to tighter funding allowances, the likelihood of discrepancies being addressed is slim. In the late summer of 2013, government announced that it would not be funding a union increase that had already been implemented and we had been informed would be funded. This has triggered significant cuts to an already overburdened administration (see below).

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

NACL is a member in good standing with inclusionBC (formerly the British Columbia Association for Community Living, or BCACL) which, in turn, is a member of the Canadian Association for Community Living (CACL). Annual dues are paid to inclusionBC based on a percentage of NACL's gross contracts, but our relationship is philosophical rather than financial.

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

Annual capital budgets are generally used for improvements to our residential facilities. There are restricted funds in BC Housing Reserves, which can be used for specific limited expenditures as per BC Housing's budgets. NACL also has moderate internal reserves for vehicles, furniture, and equipment. Restricted operating reserves are limited to sick liabilities, based on a formula recommended by GAAP.

CITY OF NANAIMO GRANT QUESTIONNAIRE

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

NACL recognizes the need to diversify our community-based services, which in turn diversifies our revenue streams. Given the ongoing erosion of our administrative budgets, NACL feels the need to further diversify and expand services to bring in funds from sources other than CLBC. As such, we are beginning to contract with the Ministry for Children and Family Development (MCFD) and are hopeful that along with community partners such as Tillicum Haus we can begin supporting children and youth, allowing us to provide a more seamless service.

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

The loss of the permissive tax exemption would have the following ramifications to NACL:

- 1) We are pleased to say that security issues in the downtown core have improved significantly; however, we are still an active participant in the downtown group who contributes to the added security. The loss of the exemption will likely eliminate our continued participation.*
- 2) NACL has had our administrative resources continually eroded over the past few years, to the point where we have closed our offices to the public on Tuesdays and Thursdays. As building expenses are part of our administrative budget, the loss of the exemption will seriously impede our ability to remain viable as we attempt to grow ourselves out of this current period of constraint.*

It is important to note that NACL's presence downtown continues to contribute significant economic spinoff from approximately 150 staff and clients utilizing the facility. Also, the opportunity for other community groups to access common space will further our common two-fold goal of providing quality service to people with developmental disabilities while improving the economic viability of the downtown core.

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

NACL has recognized the City's contribution through its financial reporting to its funders, staff, Board of Directors, and membership. As we are very appreciative of the support the City has given us, NACL is intending to recognize the City in a more formal way with a prominently-displayed plaque demonstrating our appreciation of this critical grant.



2013 Annual Report BC SOCIETY

FORM 11
SOCIETY ACT
Section 68

Filed Date and Time: **September 27, 2013 09:42 AM Pacific Time**

ANNUAL REPORT DETAILS

NAME OF SOCIETY

NANAIMO ASSOCIATION FOR COMMUNITY LIVING
SUITE 201 - 96 CAVAN STREET
NANAIMO BC
CANADA V9R 2V1

SOCIETY INCORPORATION NUMBER
S-0021542

DATE OF INCORPORATION
July 22, 1986

DATE OF ANNUAL GENERAL MEETING (AGM)
September 26, 2013

DIRECTOR INFORMATION as of September 26, 2013

Last Name, First Name, Middle Name:

BEST, PAUL

Physical Address:

128 CLARENCE ST
VICTORIA BC V8V 2J2

Mailing Address:

128 CLARENCE ST
VICTORIA BC V8V 2J2

Last Name, First Name, Middle Name:

CHAPMAN, ROBIN

Physical Address:

2865 HALIDAY CRES
NANAIMO BC V9S 3N1

Mailing Address:

2865 HALIDAY CRES
NANAIMO BC V9S 3N1

Last Name, First Name, Middle Name:

CHIVERS, PHYLLIS

Physical Address:

4246 VICTORIA AVE
NANAIMO BC
CANADA V9T 2A9

Mailing Address:

4246 VICTORIA AVE
NANAIMO BC
CANADA V9T 2A9

Last Name, First Name, Middle Name:

EDWARDS, GARY

Physical Address:

1666 CREEKSIDE DR
NANAIMO BC V9S 5V8

Mailing Address:

1666 CREEKSIDE DR
NANAIMO BC V9S 5V8

Last Name, First Name, Middle Name:

GROUND, RODNEY

Physical Address:

860 VICTORIA RD
NANAIMO BC V9R 4R8

Mailing Address:

860 VICTORIA RD
NANAIMO BC V9R 4R8

Last Name, First Name, Middle Name:

LETOURNEAU, SAMANTHA

Physical Address:

61 GARNER CRES
NANAIMO BC V9R 2A5

Mailing Address:

61 GARNER CRES
NANAIMO BC V9R 2A5

Last Name, First Name, Middle Name:

MILNER, KAREN

Physical Address:

5678 OCEANVIEW TERR
NANAIMO BC V9V 0A8

Mailing Address:

5678 OCEANVIEW TERR
NANAIMO BC V9V 0A8

Last Name, First Name, Middle Name:

STEVENS, JULIE

Physical Address:

776 PARKVIEW DRIVE
NANAIMO BC
CANADA V9R 5Z7

Mailing Address:

776 PARKVIEW DRIVE
NANAIMO BC
CANADA V9R 5Z7

Nanaimo Association for Community Living
Financial Statements
March 31, 2013

Nanaimo Association for Community Living

Contents

For the year ended March 31, 2013

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Schedule of Operating Fund Operations.....	13

Management's Responsibility

To the Members of Nanaimo Association for Community Living:

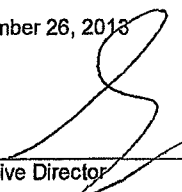
Management is responsible for the preparation and presentation of the accompanying financial statements, including responsibility for significant accounting judgments and estimates in accordance with Canadian accounting standards for not-for-profit organizations. This responsibility includes selecting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

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

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

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

September 26, 2013



Executive Director

Independent Auditors' Report

To the Members of Nanaimo Association for Community Living:

We have audited the accompanying financial statements of Nanaimo Association for Community Living, which comprise the statements of financial position as at March 31, 2013, March 31, 2012 and April 1, 2011 and the statements of operations and changes in fund balances and cash flows for the years ended March 31, 2013 and March 31, 2012, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

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

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

Basis for Qualified Opinion

As explained in Note 8, the Society has not reclassified debt due on demand and long-term debt subject to renewal of terms within one year to current liabilities as required by Canadian accounting standards for not-for-profit organizations. Had the long term debt been reclassified, the current portion of long term debt would increase and the long term portion of long term debt would decrease by \$1,602,725 (2012 - \$1,659,590).

Qualified Opinion

In our opinion, except for the effects of the matter described in the Basis for Qualified Opinion paragraph, the financial statements present fairly, in all material respects, the financial position of Nanaimo Association for Community Living 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.

Other Matter

An unaudited schedule of operating fund operations is included in the financial statements as supplementary information.

Report on Other Legal and Regulatory Requirements

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

Nanaimo, British Columbia


September 26, 2013


MNP LLP
Chartered Accountants

Nanaimo Association For Community Living
Statement of Financial Position
As at March 31, 2013

	Operating Fund	Gaming Fund	Capital Asset Fund	Reserve Fund	March 31 2013 Total	March 31 2012 Total (Restated)	April 1 2011 Total (Restated)
Assets							
Current							
Cash	666,209	-	-	-	666,209	393,889	310,234
Accounts receivable	40,953	-	9,726	-	50,679	184,830	154,626
HST receivable	37,048	-	-	-	37,048	33,567	39,853
Prepaid expenses	36,120	-	-	-	36,120	29,818	22,847
Interfund loans	6,466	-	(9,726)	3,260	-	-	-
	786,796	-	-	3,260	790,056	642,104	527,560
Funds held in trust	-	-	-	-	-	-	182,460
Cash - internally restricted (Note 4)	-	-	-	334,767	334,767	181,033	173,113
Cash - externally restricted (Note 4)	-	29,130	35,820	45,729	110,679	195,930	115,116
Capital assets (Note 5)	-	-	3,438,498	-	3,438,498	3,446,366	3,207,787
	786,796	29,130	3,474,318	383,756	4,674,000	4,465,433	4,206,036
Liabilities							
Current							
Accounts payable	108,735	-	-	-	108,735	90,293	55,849
Wages and benefits payable (Note 6)	684,410	-	-	-	684,410	315,715	334,659
Deferred contributions (Note 7)	111,401	-	-	-	111,401	113,889	105,520
Current portion of long term debt (Note 8)	-	-	101,681	-	101,681	99,173	84,859
	904,546	-	101,681	-	1,006,227	619,070	580,887
Long term debt (Note 8)	-	-	1,961,531	-	1,961,531	2,064,560	1,834,849
	904,546	-	2,063,212	-	2,967,758	2,683,630	2,415,736
Fund Balances							
Invested in capital assets	-	-	1,375,286	-	1,375,286	1,282,633	1,288,079
Internally restricted (Note 9)	-	-	-	337,226	337,226	181,033	173,113
Externally restricted (Note 9)	-	29,130	35,820	46,530	111,480	195,965	307,178
Unrestricted	(117,750)	-	-	-	(117,750)	122,172	21,930
	(117,750)	29,130	1,411,106	383,756	1,706,242	1,781,803	1,790,300
	786,796	29,130	3,474,318	383,756	4,674,000	4,465,433	4,206,036

Approved by the Board:

 Director

 Director

The accompanying notes are an integral part of the financial statements

Nanaimo Association For Community Living
Statement of Operations and Changes in Fund Balances
For the year ended March 31, 2013

	Operating Fund	Gaming Fund	Capital Asset Fund	Reserve Fund	Total 2013	Total 2012 (Restated)
Revenues						
Community Living BC	5,332,722	-	129,046	-	5,461,768	5,101,736
BC Housing	37,124	-	-	-	37,124	17,157
Ministry of Housing and Social Development	203,989	-	-	-	203,989	215,157
Gaming	-	36,200	-	-	36,200	35,000
City of Nanaimo - Grant in Lieu (Note 10)	33,518	-	-	-	33,518	33,505
Vancouver Foundation Grant	15,248	-	-	-	15,248	15,724
Users fees	22,378	-	-	-	22,378	25,175
Donations	4,740	-	-	-	4,740	6,112
Interest	6,406	292	1,229	2,468	10,395	8,649
Rental	86,327	-	-	-	86,327	100,260
Miscellaneous	1,943	-	-	-	1,943	14,158
	5,744,395	36,492	130,275	2,468	5,913,630	5,572,633
Expenses						
Administration	267,118	-	-	-	267,118	232,608
Amortization	180,925	-	-	-	180,925	223,428
Homeshare Contractor fees	892,134	-	-	-	892,134	589,046
Living costs	273,710	-	-	-	273,710	277,693
Occupancy	300,956	-	-	-	300,956	325,954
Wages and benefits	3,857,176	-	-	-	3,857,176	3,925,070
	5,772,019	-	-	-	5,772,019	5,573,799
Excess (deficiency) of revenues over expenses before other expense	(27,624)	36,492	130,275	2,468	141,611	(1,166)
Healthcare Benefit Trust exit levy (Note 11)	(217,172)	-	-	-	(217,172)	-
Loss on disposal of capital assets	-	-	-	-	-	(7,331)
Excess (deficiency) of revenues over expenses	(244,796)	36,492	130,275	2,468	(75,561)	(8,497)
Interfund transfers						
Transfer from Gaming fund for program costs	41,993	(41,993)	-	-	-	-
Payment of principal portion of long-term debt by operations	(100,522)	-	100,522	-	-	-
Replacement reserve provision	(16,288)	-	-	16,288	-	-
Funding of amortization of capital assets	180,925	-	(180,925)	-	-	-
Funding of capital asset purchases	(8,280)	-	47,418	(39,138)	-	-
Transfers (to) from other reserves	(92,954)	-	(95,391)	188,345	-	-
	4,874	(41,993)	(128,376)	165,495	-	-
Net change in fund	(239,922)	(5,501)	1,899	167,963	(75,561)	(8,497)
Fund balance, beginning of year	122,172	34,631	1,409,207	215,793	1,781,803	1,790,300
Fund balance, end of year	(117,750)	29,130	1,411,106	383,756	1,706,242	1,781,803

The accompanying notes are an integral part of the financial statements

Nanaimo Association for Community Living
Statement of Cash Flows
For the year ended March 31, 2013

	2013	2012
Cash provided by (used for) the following activities		
Operating		
Cash received from operations	6,107,967	5,542,149
Cash receipts from investment income	10,395	8,649
Cash paid for operating expenses	(1,704,800)	(1,305,210)
Cash paid for salaries and benefits	(3,705,653)	(3,944,014)
Cash paid for interest	(93,526)	(86,333)
	614,383	215,241
Financing		
Advances of long-term debt	-	334,336
Repayment of long-term debt	(100,522)	(90,310)
	(100,522)	244,026
Investing		
Purchase of capital assets	(173,058)	(482,588)
Proceeds on disposal of capital assets	-	13,250
Use of funds held in trust	-	182,460
Increase in restricted cash	(68,483)	(88,734)
	(241,541)	(375,612)
Increase in cash resources	272,320	83,655
Cash resources, beginning of year	393,889	310,234
Cash resources, end of year	666,209	393,889

The accompanying notes are an integral part of these financial statements

Nanaimo Association for Community Living

Notes to the Financial Statements

For the year ended March 31, 2013

1. Purpose of the society

Nanaimo Association for Community Living (the "Society") was incorporated under the laws of the Society Act of British Columbia as a not-for-profit organization on July 22, 1986. The Society is a registered charity under the Income Tax Act and is exempt from income tax as long as certain conditions are met. It is management's opinion that these conditions have been met.

The Society supports and advocates for citizens with developmental disabilities and the people that care for them by promoting inclusion through various residential and community opportunities, activities, and services. The Society currently operates six residential programs, a day program, a vocational program, a Snoezelen Room and administers numerous homeshare funding and contractor agreements. The Society also provides respite care and community respite by referral and is accredited by the Commission on Accreditation of Rehabilitation Facilities (CARF).

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

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

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

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

Explanation of changes to fund balances at April 1, 2011

	<i>Adjustments to Opening Fund Balances</i>
Adjustment to reverse liability for non-vested sick pay	82,621

Reconciliation of deficiency of revenues over expenses for the year ended March 31, 2012

	<i>Sub-Notes</i>	<i>GAAP</i>	<i>Adjustments</i>	<i>ASNPO</i>
Revenues		5,572,633	-	5,572,633
Expenses	1	5,574,465	(666)	5,573,799
Loss on disposal of capital assets		7,331	-	7,331
		5,581,796	(666)	5,581,130
Deficiency of revenues over expenses		(9,163)	666	(8,497)

1. Adjustment to reverse liability for non-vested sick pay

The transition to ASNPO has not affected the statement of cash flows previously reported under Canadian generally accepted accounting principles.

Nanaimo Association for Community Living
Notes to the Financial Statements
For the year ended March 31, 2013

3. Significant accounting policies

The financial statements have been prepared in accordance with Canadian accounting standards for not-for-profit organizations as issued by the Accounting Standards Board in Canada and include the following significant accounting policies:

Fund accounting and revenue recognition

The Society follows the restricted fund method of accounting for contributions.

The Operating Fund reports restricted operating grants, revenues and expenses related to the Society's program delivery and administrative activities.

The Gaming Fund reports revenues from the Society's participation in gaming activities and contributions to the operating fund for a specific program and contributions to the capital fund for capital asset acquisitions relating to that program.

The Capital Asset Fund is used to account for all capital assets of the Society and to present the flow of funds related to their acquisition and disposal, unexpended capital resources and debt commitments.

The Reserve Fund reports the assets, equity, revenues and expenses related to internally and externally restricted reserves for future capital asset repair and replacement activities and other future expenditures.

Restricted operating contributions including Community Living British Columbia (CLBC), the Ministry of Housing and Social Development, Human Resources and Social Development Canada, and BC Housing are recognized in the year in which the related expense is incurred. All other restricted contributions are recognized as revenue of the appropriate restricted fund when the amount can be reasonably estimated and collection is reasonably assured.

Unrestricted contributions are recognized as revenue of the Operating fund in the year received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured.

Gaming revenue is recognized when received or when the amount becomes receivable.

Rental income and user fees are recognized as revenue in the year that the service is provided.

Interest income is recognized as revenue in the year in which the investment income is earned.

Donations are recognized when received.

Capital assets

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

Amortization is provided using the straight-line method at rates intended to amortize the cost of assets down to their residual values over their estimated useful lives. In the year of acquisition, amortization is taken at one-half of the above rates.

	<i>Rate</i>
Buildings	25 years
Vehicles	4 years
Computer equipment	3 years
Computer software	5 years
Furniture and equipment	3 years
Fences	10 years

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

Contributed materials and services

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

Measurement uncertainty (use of estimates)

The preparation of financial statements in conformity with Canadian accounting standards for not-for-profit organizations requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenses during the reporting period. Accounts receivable are stated after evaluation as to their collectability and an appropriate allowance for doubtful accounts is provided where considered necessary. Amortization is based on the estimated useful lives and estimated residual values of capital assets.

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

Financial Instruments

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

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

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

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

Nanaimo Association for Community Living
Notes to the Financial Statements
For the year ended March 31, 2013

4. Restricted cash

	2013	2012
Cash - internally restricted		
General capital reserve	183,192	114,250
Vehicle replacement reserve	294	291
Future expenditures reserve	151,281	66,492
	334,767	181,033
Cash - externally restricted		
BC Housing replacement reserves	45,729	34,761
Gaming	29,130	34,594
Capital asset funding	35,820	126,575
	110,679	195,930
	445,446	376,963

5. Capital assets

	Cost	Accumulated amortization	2013 Net book value	2012 Net book value
Land	910,594	-	910,594	910,594
Buildings	3,495,233	1,301,214	2,194,019	2,212,668
Vehicles	599,338	316,960	282,378	264,826
Computer equipment	39,250	38,094	1,156	8,854
Computer software	29,428	26,970	2,458	8,344
Furniture and equipment	511,247	492,109	19,138	16,280
Fences	44,563	15,808	28,755	24,800
	5,629,653	2,191,155	3,438,498	3,446,366

6. Wages and benefits payable

Included in wages and benefits payable are \$56,365 (2012 - \$55,812) owing for government remittances and \$217,172 owing to the Healthcare Benefit Trust for an exit levy (Note 11).

Nanaimo Association for Community Living
Notes to the Financial Statements
For the year ended March 31, 2013

7. Deferred contributions

Deferred contributions represent operating funds received in the current or previous years that are related to a subsequent year.

	2013	2012
Balance, beginning of year	113,889	105,520
Amounts received during the year	69,767	52,998
Amounts recognized as revenue during the year	(72,255)	(44,629)
	<u>111,401</u>	<u>113,889</u>

Balances at end of year are comprised of:

- Community Living BC \$44,026 (2012 - \$41,784)
- Vancouver Foundation \$29,028 (2012 - \$14,276)
- Vancouver Island Health Authority \$24,041 (2012 - \$43,523)
- MCF accreditation \$12,755 (2012 - \$12,755)
- Other \$1,551 (2012 - \$1,551)

Nanaimo Association for Community Living
Notes to the Financial Statements
For the year ended March 31, 2013

8. Long-term debt

	2013	2012
BC Housing mortgage on Jingle Pot home. Repayable in monthly instalments of \$802 including interest at 3.16% with an interest rate renewal date of June 2013 and a maturity date of May 2023, secured by real property with a net book value of \$143,177.	83,681	90,568
BC Housing mortgage on Hammond Bay home. Repayable in monthly instalments of \$409 including interest at 2.86% with an interest rate renewal date of December 2013 and a maturity date of September 2023, secured by real property with a net book value of \$138,800.	44,458	48,044
BC Housing mortgage on Turner connector home. Repayable in monthly instalments of \$883 including interest at 2.61% with an interest rate renewal date of September 2014 and a maturity date of August 2024, secured by real property with a net book value of \$89,191.	104,551	112,326
BC Housing mortgage on Kennedy home. Repayable in monthly instalments of \$942 including interest at 2.26% with an interest rate renewal date of August 2016 and a maturity date of May 2026, secured by real property with a net book value of \$123,082.	128,753	137,069
Coastal Community Credit Union mortgage on Uplands home. Repayable in monthly instalments of \$1,639 including interest at 5.1% with a maturity date of February 2017.	271,320	277,021
Coastal Community Credit Union mortgage on Victoria Crescent building. Repayable in monthly instalments of \$7,567 including interest at 4.74% with a maturity date of February 2016.	1,091,594	1,129,778
Coastal Community Credit Union mortgage on Caspers home. Repayable in monthly instalments of \$1,986 including interest at 4.74% with a maturity date of May 2021.	296,488	306,049
Ally vehicle loans. Three loans repayable with total monthly payments of \$1,936 including interest at rates ranging from 0.0% to 5.99%, secured by vehicles having a total net book value of \$81,553.	42,367	62,878
	2,063,212	2,163,733
Less: Current portion	101,681	99,173
	1,961,531	2,064,560

Coastal Community Credit Union mortgages all have a demand feature and have not been classified as current liabilities despite the ability of the credit union to demand repayment at any time. Principal payments for the next five years have been calculated on the assumption no demand for immediate repayments will be made by the credit union and assuming long term debt subject to refinancing is renewed, are as follows:

	<i>Principal</i>
2014	101,681
2015	102,419
2016	100,656
2017	94,828
2018	98,782
	498,366

Nanaimo Association for Community Living
Notes to the Financial Statements
For the year ended March 31, 2013

8. Long term debt *(Continued from previous page)*

Occupancy expenses include interest on long-term debt of \$90,512 (2012 - \$83,200) and living costs include \$2,758 (2012 - \$3,790) interest on long-term debt related to vehicle purchases, for total interest on long term debt of \$93,270 (2012 - \$86,990)

All of the above BC Housing mortgages are secured by a registered first charge and an assignment of fire insurance proceeds on specific land and buildings. The Ally vehicle loans are secured by a commercial security agreement with a specific charge on vehicles. The Coastal Community Credit Union mortgages are secured by a registered first charge on the Victoria Crescent, Caspers Way and Uplands properties which have a total net book value of \$2,610,362.

9. Restricted fund balances

Internally restricted fund balances:

The Society has restricted funds to provide for the replacement of capital assets (General capital reserve), replacement of motor vehicles (Vehicle replacement reserve) and for other major replacement and repair costs and operating expenses (Future expenditures reserve). These internally restricted amounts are not available for other purposes without the approval of the Board of Directors.

Externally restricted fund balances:

The Society is required under terms of its operating agreement with BC Housing to establish reserves for major capital replacements and repairs for certain of the Association's residences. 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 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.

These reserves are required to be fully funded and were fully funded at year end with the exception of \$801.

	2013	2012
Internally restricted fund balances		
General capital reserve	183,192	114,250
Vehicle replacement reserve	294	291
Future expenditures reserve	151,281	66,492
	334,767	181,033
Externally restricted fund balances		
BC Housing replacement reserves	46,530	34,761
Unspent gaming fund working capital	29,130	34,631
Unspent capital fund working capital	38,279	126,573
	113,939	195,965
	448,706	376,998

Nanaimo Association for Community Living
Notes to the Financial Statements
For the year ended March 31, 2013

10. Grant in lieu

The Society receives a grant in lieu of property taxes from the City of Nanaimo on the property at 83 Victoria Crescent. The next bylaw review is expected to occur in 2014.

11. Healthcare Benefit Trust exit levy

During the year the Society changed the provider of certain of its employee benefits from the Healthcare Benefit Trust ("HBT") to a new provider. Upon changing benefit providers the HBT charged the Society an exit levy of \$217,172 and this amount has been recorded as a liability and an expense as at March 31, 2013. The society, in conjunction with approximately 70 other service providers, has commenced legal action against the HBT as it doesn't believe it should have to pay the levy. The outcome of this legal action is not determinable at this time.

12. Funding review and subsidy adjustment

Community Living BC may conduct a compensation increase review in order to determine whether the Society was over or under funded during the year. Any amount determined to be receivable or payable by the Society will be reflected in the accounts in the year of settlement.

BC Housing conducts an annual review of the Financial Statements and may adjust for any operating surplus or deficit. Prior years funding adjustments are recognized in the fiscal year they are determined. In 2013 subsidies of \$nil (2012 - \$6,325) were repaid to BC Housing.

13. Economic dependence

The Society is dependent on operating and mortgage subsidy assistance as contributed by Community Living BC on behalf of the Provincial Government and BC Housing (formerly CMHC) on behalf of the Federal Government. The Society is dependent upon operating subsidy assistance as contributed by the BC Ministry of Employment Income Assistance.

14. Employee pension benefits

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

Every three years an actuarial valuation is performed to assess the financial position of the plan and the adequacy of plan funding. The most recent valuation as at December 31, 2009 indicated an unfunded liability of \$1.024 billion for basic pension benefits. The next valuation will be as at December 31, 2012 with results available in 2013. The actuary does not attribute portions of the surplus to individual employers. The Society paid \$218,556 for employer contributions to the plan in the year ended March 31, 2013 (2012 - \$192,526).

Nanaimo Association for Community Living
Notes to the Financial Statements
For the year ended March 31, 2013

15. Financial instruments

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

Credit concentration

As at March 31, 2013, one creditor accounted for 70% (2012 - one creditor for 82%) of the total accounts receivable. The Society believes that there is no unusual exposure associated with the collection of this receivable.

16. Comparative figures

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

Nanaimo Association For Community Living
Schedule of Operating Fund Operations

For the year ended March 31, 2013

(Unaudited)

	Administration	Homeshare	Community Inclusion	Snoezelen Room	Residential Programs	Total 2013	Total 2012
Revenues							
Community Living BC	-	1,240,591	809,907	-	3,282,224	5,332,722	5,099,099
BC Housing	-	-	-	-	37,124	37,124	17,157
Ministry of Housing and Social Development	-	-	-	-	203,989	203,989	215,157
City of Nanaimo - Grant in lieu	33,518	-	-	-	-	33,518	33,505
Vancouver Foundation Grant	-	-	15,248	-	-	15,248	15,724
User fees	-	-	-	5,191	17,187	22,378	25,175
Donations	3,640	-	-	-	1,100	4,740	5,512
Interest	6,406	-	-	-	-	6,406	5,566
Rental	86,327	-	-	-	-	86,327	100,260
Miscellaneous	1,943	-	-	-	-	1,943	14,158
	131,834	1,240,591	825,155	5,191	3,541,624	5,744,395	5,531,313
Expenses							
Administration							
Accounting & professional fees	62,617	506	-	-	-	63,123	50,188
Administration	(554,672)	123,847	82,625	-	348,200	-	-
Appreciation & recognition	5,970	-	23	-	55	6,048	3,864
Audit	30,894	-	-	-	-	30,894	20,178
Bad debts	11,555	-	-	-	-	11,555	5,927
Computer	49,103	111	1,572	-	9,001	59,787	46,046
Dues and memberships	14,088	-	-	-	25	14,113	13,717
Fundraising	-	-	-	-	-	-	18
Meetings and community involvement	11,895	187	377	-	1,193	13,652	16,092
Negotiations & legal	11,724	(140)	180	-	20	11,784	3,556
New initiatives	-	-	-	-	-	-	11,699
Office	31,938	1,163	2,989	192	4,710	40,992	37,146
Training	4,843	1,738	2,670	73	5,846	15,170	24,177
	(320,045)	127,412	90,436	265	369,050	267,118	232,608
Amortization	91,355	-	2,513	2,839	84,218	180,925	223,428
Homeshare Contractor fees	-	892,134	-	-	-	892,134	589,046
Living costs							
Cablevision	-	-	-	-	4,742	4,742	5,278
Cash over/short	(5)	9	11	(3)	32	44	695
Food	-	-	-	-	98,503	98,503	102,089
Household	-	-	-	-	27,747	27,747	26,616
Interest on long-term debt	-	-	-	-	2,758	2,758	3,790
Medical supplies	-	465	-	-	16,713	17,178	18,959
Program costs	-	8,545	24,000	450	15,402	48,397	49,800
Transportation	2,890	2,390	26,623	-	42,438	74,341	70,466
	2,885	11,409	50,634	447	208,335	273,710	277,693
Occupancy							
Insurance	3,846	-	3,845	-	10,456	18,147	17,355
Interest on long-term debt	52,478	-	-	-	38,034	90,512	83,200
Property taxes	33,518	-	-	-	19,726	53,244	48,373
Relocation costs	-	-	-	-	85	85	968
Rent	1,748	673	7,710	340	13	10,484	40,963
Repairs and maintenance	11,663	196	2,488	178	26,579	41,104	47,261
Security	-	-	-	-	1,539	1,539	2,794
Telephone	10,778	2,208	3,846	-	11,373	28,205	28,598
Utilities	23,852	-	-	-	33,784	57,636	56,442
	137,883	3,077	17,889	518	141,589	300,956	325,954
Wages and benefits	432,781	159,024	554,314	35,983	2,675,074	3,857,176	3,925,070
Total expenses	344,859	1,193,056	715,786	40,052	3,478,266	5,772,019	5,573,799
Excess (deficiency) of revenues over expenses before other expenses	(213,025)	47,535	109,369	(34,861)	63,358	(27,624)	(42,486)
Healthcare Benefit Trust exit levy	(217,172)	-	-	-	-	(217,172)	-
Excess (deficiency) of revenues over expenses	(430,197)	47,535	109,369	(34,861)	63,358	(244,796)	(42,486)
Interfund transfers							
Transfer from Gaming fund for program costs	2,966	-	-	39,027	-	41,993	42,691
Payment of principal portion of long-term debt by operations	(38,185)	-	-	-	(62,337)	(100,522)	(90,311)
Replacement reserve provision	-	-	-	-	(16,288)	(16,288)	(6,288)
Funding of amortization of capital assets	91,355	-	2,513	2,839	84,218	180,925	223,428
Funding of capital asset purchases	-	-	(3,532)	-	(4,748)	(8,280)	(1,000)
Transfer to/from other reserves	(84,122)	-	(1,104)	-	(7,728)	(92,954)	(25,792)
	(27,986)	-	(2,123)	41,866	(6,883)	4,874	142,728
Net change in fund balance for the year	(458,183)	47,535	107,246	7,005	56,475	(239,922)	100,242
Fund balance, beginning of year	(346,886)	70,135	73,930	35,854	289,139	122,172	21,930
Fund balance, end of year	(805,069)	117,670	181,176	42,859	345,614	(117,750)	122,172

Nanaimo Association for Community Living
Comparative Income Statement
Operating Departments - September 2013 Fiscal to Date

	Actual 01 Apr, 2013 to 30 Sept, 2013	Budget 01 Apr, 2013 to 30 Sept, 2013	Difference	Actual 01 Apr, 2013 to 30 Sept, 2013	Actual 01 Apr, 2012 to 30 Sept, 2012	Difference
REVENUE						
Revenue						
Community Living of BC	2,083,234.31	2,053,886.00	29,248.31	2,083,234.31	2,058,128.95	25,105.36
CLBC - Homeshare Revenue	703,037.70	608,979.78	94,057.92	703,037.70	514,432.45	188,605.25
CLBC - Homeshare Respite Revenue	40,503.15	0.00	40,503.15	40,503.15	31,612.63	8,890.52
CLBC - PSI Revenue	6,972.57	0.00	6,972.57	6,972.57	4,165.48	2,807.09
CLBC - Community Outreach Services	10,992.00	0.00	10,992.00	10,992.00	0.00	10,992.00
MCFD - Residential Child Care	40,111.38	137,690.87	(97,579.29)	40,111.38	0.00	40,111.38
BC Housing	15,478.30	15,408.00	70.30	15,478.30	13,564.74	1,913.56
MEIA/BC Employment & Inc, Assist.	100,227.46	111,696.00	(11,468.54)	100,227.46	100,258.38	(30.92)
Vancouver Foundation Grant Revenue	14,441.48	0.00	14,441.48	14,441.48	5,268.71	9,172.77
City of Nanaimo - Grant in Lieu	16,758.98	16,758.00	0.98	16,758.98	13,965.81	2,793.17
Donations & memberships	10,602.00	1,500.00	9,102.00	10,602.00	1,215.00	9,387.00
User fees/Client Per Diem	12,644.56	4,298.00	8,346.56	12,644.56	11,049.56	1,595.00
Interest Income	3,253.41	3,000.00	253.41	3,253.41	3,038.39	215.02
Rent income	78,863.34	79,164.00	(300.66)	78,863.34	79,163.34	(300.00)
Miscellaneous Revenue	1,034.65	0.00	1,034.65	1,034.65	1,138.23	(103.58)
TOTAL REVENUE	3,138,155.29	3,032,478.45	105,676.84	3,138,155.29	2,837,001.67	301,153.62
EXPENSE						
HOME SHARE PROVIDER COSTS						
Home Share Contract Fees	558,380.86	461,853.06	96,527.80	558,380.86	393,874.36	164,506.50
Home Share Respite Fees	30,810.56	0.00	30,810.56	30,810.56	17,308.53	13,502.03
Community Outreach Services	3,000.00	0.00	3,000.00	3,000.00	0.00	3,000.00
Total Home Share Provider Costs	592,191.42	461,853.06	130,338.36	592,191.42	411,182.89	181,008.53
WAGE AND BENEFITS						
Regular wages	1,265,095.59	1,381,423.30	(116,327.71)	1,265,095.59	1,208,199.41	56,896.18
Wages & Benefits Recovery	(320.82)	0.00	(320.82)	(320.82)	(3,023.29)	2,702.47
Accumulated time	70,133.50	76,113.54	(5,980.04)	70,133.50	61,297.57	8,835.93
Overtime	8,498.24	0.00	8,498.24	8,498.24	5,330.48	3,167.76
Sick leave premium	10,574.93	14,908.68	(4,333.75)	10,574.93	12,860.10	(2,305.17)
Night shift premium	3,802.37	3,975.75	(173.38)	3,802.37	3,979.08	(176.71)
Sick leave	30,075.42	49,139.66	(19,064.44)	30,075.42	43,075.25	(12,999.83)
Holiday Pay	127,064.17	137,037.50	(9,973.33)	127,064.17	132,476.49	(5,412.32)
Total Wage Expense	1,514,923.40	1,662,598.63	(147,675.23)	1,514,923.40	1,464,215.09	50,708.31
CPP expense	68,349.62	80,530.30	(12,180.68)	68,349.62	63,978.22	4,371.40
EI Expense	39,134.37	43,028.89	(3,894.52)	39,134.37	37,669.73	1,464.64
Group benefits	157,386.47	206,608.46	(49,221.99)	157,386.47	161,550.33	(4,163.86)
Pension Plan Expense	109,683.94	118,806.33	(9,122.39)	109,683.94	108,169.53	1,514.41
WCB expense	36,051.67	27,910.67	8,141.00	36,051.67	38,821.09	(2,769.42)
Total Employee Benefits	410,606.07	476,884.65	(66,278.58)	410,606.07	410,188.90	417.17
Allocation Operational Mgmt Wages	0.00	0.00	0.00	0.00	0.00	0.00
Recruitment	310.36	0.00	310.36	310.36	129.90	180.46
Training costs	7,773.25	4,998.00	2,775.25	7,773.25	6,881.60	891.65
Training wages	18,145.79	13,002.00	5,143.79	18,145.79	16,594.09	1,551.70
TOTAL WAGE & BENEFITS COSTS	1,951,758.87	2,157,483.28	(205,724.41)	1,951,758.87	1,898,009.58	53,749.29
Occupancy Expenses						
HST Rebate Budgeted Per CLBC FT's	0.00	(5,400.00)	5,400.00	0.00	0.00	0.00
Hydro & heating	17,156.17	25,194.00	(8,037.83)	17,156.17	16,508.24	647.93
Insurance expense	9,572.00	8,904.00	668.00	9,572.00	9,435.16	136.84
Property taxes	26,541.68	25,560.00	981.68	26,541.68	23,856.75	2,684.93
Rent/mortgage	80,271.69	87,432.00	(7,160.31)	80,271.69	82,152.16	(1,880.47)
Repairs & maintenance	32,999.79	24,786.00	8,213.79	32,999.79	22,025.39	10,974.40
Security expense	1,004.88	1,344.00	(339.12)	1,004.88	569.05	435.82
Storage/parking rent	5,653.65	3,688.00	1,965.65	5,653.65	5,990.26	(336.61)
Telephone	11,120.39	13,164.00	(2,043.61)	11,120.39	15,543.53	(4,423.14)
Water, sewer, garbage	4,789.21	2,124.00	2,665.21	4,789.21	4,849.46	139.75
Total Occupancy Expenses	189,109.46	186,996.00	2,113.46	189,109.46	180,730.01	8,379.45
Administration Expenses						
Accounting & Professional Services	59,940.02	25,002.00	34,938.02	59,940.02	29,666.60	30,273.42
Accreditation	2,439.50	0.00	2,439.50	2,439.50	0.00	2,439.50
Apprediation & Recognition	1,579.21	3,702.00	(2,122.79)	1,579.21	2,141.90	(562.69)
Audit fees	16,992.07	12,488.00	4,494.07	16,992.07	19,643.66	(2,651.59)
Bank charges & interest	489.38	488.00	(8.62)	489.38	455.86	33.52
CSSEA - Inclusion BC AGM	5,428.99	1,000.00	4,428.99	5,428.99	3,174.38	2,254.61

Nanaimo Association for Community Living
Comparative Income Statement
Operating Departments - September 2013 Fiscal to Date

	Actual 01 Apr. 2013 to 30 Sept. 2013	Budget 01 Apr. 2013 to 30 Sept. 2013	Difference	Actual 01 Apr. 2013 to 30 Sept. 2013	Actual 01 Apr. 2012 to 30 Sept. 2012	Difference
Community Invol./Relations & Devel	1,670.69	1,002.00	668.69	1,670.69	1,928.55	(257.86)
Computer & Internet costs	38,055.09	27,012.00	11,043.09	38,055.09	23,043.05	15,012.04
Dues & memberships	8,821.15	8,424.00	397.15	8,821.15	8,434.48	386.67
Dues/Memberships/Training - Board	60.00	0.00	60.00	60.00	0.00	60.00
Legal	738.79	750.00	(13.21)	738.79	561.72	175.07
Meetings & Community Involvement	4,295.91	6,402.00	(2,106.09)	4,295.91	4,132.46	163.45
Office supplies/Cleaning/Leases	13,687.36	19,602.00	(5,914.64)	13,687.36	16,665.27	(2,977.91)
Postage & courier	1,571.84	1,842.00	(270.16)	1,571.84	1,888.05	(314.21)
Total Administration Costs	155,768.00	107,734.00	48,034.00	155,768.00	111,733.98	44,034.02
Transportation expense						
Personal vehicle use	6,195.79	6,306.00	(110.21)	6,195.79	3,951.49	2,244.30
Vehicle fuel	16,998.92	14,412.00	2,586.92	16,998.92	15,810.50	1,188.42
Vehicle Insurance	11,429.00	6,188.00	5,261.00	11,429.00	8,166.00	3,263.00
Vehicle Loan Interest	1,066.11	1,602.00	(535.89)	1,066.11	1,489.98	(403.87)
Vehicle repairs	17,638.67	10,386.00	7,252.67	17,638.67	8,284.78	9,353.89
Total Transportation expense	53,328.49	38,874.00	14,454.49	53,328.49	37,682.75	15,645.74
Living costs						
Cablevision	2,309.74	3,732.00	(1,422.26)	2,309.74	2,372.16	(62.42)
Cash (Over)/Short	59.70	0.00	59.70	59.70	(19.76)	79.46
Food	50,243.02	57,408.00	(7,164.98)	50,243.02	46,756.44	3,486.58
Household	16,160.82	13,926.00	2,234.82	16,160.82	15,111.72	1,049.10
Medical supplies	8,675.52	13,626.00	(4,950.48)	8,675.52	8,413.85	261.67
Program costs	21,118.72	30,204.00	(9,085.28)	21,118.72	22,568.41	(1,449.69)
Recreation (Program/Client)	0.00	1,464.00	(1,464.00)	0.00	0.00	0.00
Total Living Costs	98,567.52	120,360.00	(21,792.48)	98,567.52	95,202.82	3,364.70
Interfund Transfers						
BC Housing reserve allocation	3,142.50	3,144.00	(1.50)	3,142.50	3,144.00	(1.50)
Capital Reserve Allocation	3,862.02	3,864.00	(1.98)	3,862.02	4,416.00	(553.98)
Vehicle replacement reserve	0.00	0.00	0.00	0.00	0.00	0.00
Principal Portion of Long Term Debt	51,483.21	44,226.00	7,257.21	51,483.21	49,408.30	2,074.91
Transfer to/from Reserve Fund	0.00	0.00	0.00	0.00	0.00	0.00
Transfer to/from Gaming	(18,648.03)	(17,796.00)	(852.03)	(18,648.03)	(21,985.65)	3,337.62
Funding of capital assets	3,249.98	0.00	3,249.98	3,249.98	2,970.21	279.77
Administration allocation	0.00	0.00	0.00	0.00	0.00	0.00
Total Interfund Transfers	43,089.68	33,438.00	9,651.68	43,089.68	37,952.86	5,136.82
TOTAL EXPENSE	3,083,813.44	3,106,738.34	(22,924.90)	3,083,813.44	2,772,494.89	311,318.55
NET INCOME	54,341.85	(74,269.89)	128,601.74	54,341.85	64,506.78	(10,164.93)

Generated On: 18 Nov, 2013

**Nanaimo Association for Community Living
Multi-period Balance Sheet**

	September 2013	September 2012	September 2011
ASSET			
Current Assets			
Petty cash - Admin	500.00	500.00	500.00
Petty cash - ACT	900.00	900.00	700.00
Petty Cash - WORKS	100.00	100.00	100.00
Petty Cash - SNZ	50.00	100.00	100.00
Petty Cash - JPH	300.00	300.00	300.00
Petty Cash - HBH	400.00	400.00	300.00
Petty Cash - TCH	400.00	400.00	600.00
Petty Cash - PRH	300.00	300.00	300.00
Petty Cash - UDH	0.00	0.00	0.00
Petty Cash - Hmshe/CI #41 Cote	50.00	150.00	0.00
Petty Cash - KEN	400.00	400.00	400.00
Petty Cash - CMB/BER/CWH	300.00	400.00	400.00
Petty Cash - MDH	0.00	0.00	300.00
Petty Cash - Homeshare General	100.00	100.00	100.00
CI PCash - C Manson	0.00	0.00	0.00
Credit Union - chequing	587,767.26	399,914.52	346,584.55
CU - High Interest Savings Account	52,688.12	52,100.09	61,872.78
Credit Union - shares	7.21	7.09	6.97
Capital - CU Chequing	38,461.64	130,409.00	31,241.00
Capital Reserves	185,712.51	107,794.36	100,237.19
CU - BC Housing reserve	49,841.21	35,687.35	37,866.88
CU - Vehicle Reserve	295.69	292.75	19,261.74
CU - Future expenditure reserve #2	84,544.96	83,704.63	83,035.28
CU - Future expenditures reserve	67,496.07	66,825.21	66,160.12
CU - Gaming acct	14,226.55	16,788.26	29,955.45
CU - Gaming shares	7.21	7.09	6.97
Credit Union - Food Share	415.51	411.38	407.25
Total Bank accounts	1,085,263.94	897,991.73	780,737.08
Accounts receivable - control	84,264.76	100,529.74	137,219.00
Accounts Receivable - other	(15,626.64)	(7,657.27)	(101,929.64)
HST Refundable	530.48	13,564.38	14,146.05
GST Receivable	6,913.22	385.68	389.78
Capital - Accounts receivable	0.00	0.00	182,460.40
Allowance for doubtful accounts	(9,755.36)	(7,089.74)	(17,198.76)
Operating-Due to/from Capital Fund	0.06	3,972.95	(9,604.71)
Operating-due to/from Reserve Fund	7,830.31	6,524.41	1,000.00
Operating due to/from Gaming	3,624.23	3,996.65	4,001.73
Capital-due to/from Operating Fund	(0.06)	(3,972.95)	9,604.71
Reserve-due to/from operating fund	(7,830.31)	(6,524.41)	(1,000.00)
Gaming due to/from Operating	(3,624.23)	(3,996.65)	(4,001.73)
Co-op Equity	1,800.00	2,249.01	3,113.71
Total Accounts Receivable	68,126.46	101,981.80	218,200.54
Prepaid expenses	18,923.60	34,355.06	30,059.30
TOTAL CURRENT ASSETS	1,172,314.00	1,034,328.59	1,028,996.92
Capital Assets			
Software	29,428.00	29,428.00	26,790.50
Accum amort - Software	(26,969.85)	(21,084.25)	(18,019.07)
Net - Software	2,458.15	8,343.75	8,771.43
Computers	39,249.96	39,249.96	39,249.96
Accum. Amort. - Computers	(38,093.67)	(30,395.72)	(17,312.40)
Net Computers	1,156.29	8,854.24	21,937.56
Furniture & Equipment - ADM	127,071.19	127,071.19	127,071.19
Furniture & Equipment - ACT	33,394.32	29,861.97	28,240.78
Furniture & Equipment - SNZ	60,398.86	60,398.86	57,059.08
Furniture & equipment - JPH	41,661.40	39,192.82	39,192.82
Furniture & equipment - HBH	50,806.94	50,100.13	49,082.06
Furniture & equipment - TCH	49,707.86	47,146.36	47,146.36
Furniture & equipment - PRH	29,646.39	29,646.39	29,646.39

25/11/2013

Nanaimo Association for Community Living

Multi-period Balance Sheet

	September 2013	September 2012	September 2011
Furniture & Equipment - UDH	522.14	0.00	0.00
Furniture & equipment - KEN	112,398.86	111,714.96	110,712.75
Furniture & Equipment - BER	0.00	0.00	399.65
Furniture & equipment - CWH	6,959.13	2,415.70	2,016.05
Accum amort - Furniture	(492,108.67)	(479,248.46)	(459,538.73)
Net - Furniture & equipment	20,458.42	18,299.92	31,028.40
Vehicle - ACT	370,898.65	355,344.84	355,344.84
Vehicle - JPH	26,877.52	26,877.52	26,877.52
Vehicle - HBH	23,754.48	23,754.48	23,754.48
Vehicle - TCH	42,782.88	42,792.88	29,982.26
Vehicle - PRH	42,838.61	42,838.61	27,377.52
Vehicle - KEN	61,388.97	48,841.90	48,841.90
Vehicle - BER	0.00	0.00	30,787.10
Vehicle - CWH	30,787.10	30,787.10	0.00
Vehicle - MDH	0.00	0.00	12,695.43
Accum amort - Vehicles	(316,959.57)	(306,410.90)	(301,071.85)
Net - Vehicles	282,378.64	264,826.43	254,589.20
Fence - TCH	10,473.45	10,473.45	10,473.45
Fence - KEN	3,771.62	3,771.62	0.00
Fence - HBH	14,831.99	14,831.99	13,667.00
Fence - CWH	10,000.00	10,000.00	10,000.00
Fence - JPH	5,485.99	5,485.99	2,637.49
Accum amort - Fence	(15,807.76)	(11,978.08)	(8,300.28)
Net - Fence	28,755.29	32,584.97	28,477.66
Building - ADM	1,921,422.10	1,921,422.10	1,918,398.78
Building - JPH	277,860.34	266,900.08	266,900.08
Building - HBH	280,335.51	280,335.51	269,834.08
Building - TCH	280,996.30	271,515.05	267,461.21
Building - UDH	146,618.55	146,618.55	0.00
Building - KEN	258,203.20	258,203.20	258,203.20
Building - CWH	341,891.67	243,093.73	241,168.36
Accum amort - Buildings	(1,301,214.34)	(1,161,111.91)	(1,032,177.00)
Net - Buildings	2,206,113.33	2,226,976.31	2,189,788.71
Land - ADM	397,000.00	397,000.00	397,000.00
Land - JPH	26,000.00	26,000.00	26,000.00
Land - HBH	18,000.00	18,000.00	18,000.00
Land - TCH	22,900.00	22,900.00	22,900.00
Land - UDH	231,194.00	231,194.00	0.00
Land - KEN	48,500.00	48,500.00	48,500.00
Land - CWH	167,000.00	167,000.00	167,000.00
Total Land	910,594.00	910,594.00	679,400.00
Leasehold Improvements - MDH	0.00	0.00	1,633.66
Accum. Amort. - Leasehold Imp.	0.00	0.00	(490.09)
Total Leasehold Improvements	0.00	0.00	1,143.57
Total Capital Assets	3,451,914.12	3,470,479.62	3,215,136.53
TOTAL ASSET	4,624,228.12	4,504,808.21	4,244,133.45
LIABILITY			
CURRENT LIABILITIES			
Accounts payable - control	37,052.90	50,050.94	23,182.80
Accounts payable - other	24,675.00	(5,395.75)	0.00
CU MasterCard	0.00	41.41	1,578.62
Accrued audit	11,250.00	11,250.00	9,650.04
Accrued mortgage interest	7,570.26	7,825.77	7,168.80
Accrued Vehicle Loan Interest	31.81	0.00	30.98
Security Deposits - Capital	0.00	0.00	0.00
Turner Donations/D Saunders	7.24	7.24	7.24
Funds in Trust - Actions Social	5,354.00	1,525.00	2,570.00
Funds in Trust - VIHFS	0.00	2,000.00	0.00
Deferred revenue - Operating	179,583.59	134,897.98	114,740.60

25/11/2013

Nanaimo Association for Community Living
Multi-period Balance Sheet

	September 2013	September 2012	September 2011
Accumulated time accrual	48,947.16	36,473.87	41,868.44
Accrued stat pay	11,599.13	9,177.29	13,816.69
Accrued holiday pay	160,762.60	152,339.48	183,027.20
Accrued Sick	0.00	96,965.96	90,981.08
Accrued savings	25,862.89	21,712.19	17,502.34
CUPE - Union dues	0.00	6.00	4,378.21
HBT / GHG - LTD	217,171.69	0.00	0.00
Pension Plan Payable	19,971.58	15,110.56	15,794.68
GHG- Extended Health	0.00	0.00	0.00
Group Health Global Exit	6,554.42	6,554.42	0.00
Receiver General - Source ded	31,850.00	27,596.03	30,719.32
WCB payable	18,353.56	19,581.32	20,473.58
PPL Legal Care of Canada Corp	0.00	0.00	0.00
Payroll liabilities	<u>541,073.03</u>	<u>385,517.12</u>	<u>418,561.54</u>
TOTAL CURRENT LIABILITIES	<u>806,597.83</u>	<u>587,719.71</u>	<u>577,480.62</u>
RESERVES			
BC Housing Replacement Reserve	38,847.03	38,847.03	38,847.03
Capital Reserve Fund	88,118.60	88,118.60	88,118.60
Vehicle Replacement Reserve	19,165.45	19,165.45	19,165.45
Future Expenditures	149,951.68	65,829.37	65,829.37
Group Health Global Exit-Use 4361	0.00	0.00	3,314.51
TOTAL RESERVES	<u>296,082.76</u>	<u>211,960.45</u>	<u>215,274.96</u>
LONG TERM LIABILITIES			
CMHC Loan - JPH	80,031.18	87,162.04	93,933.69
CMHC Loan - HBH	42,623.38	46,261.10	49,790.88
CMHC Loan - TCH	100,601.00	108,474.08	116,140.34
CCCU Loan - UDH	268,430.12	274,260.10	0.00
CMHC Loan - KEN	124,539.27	132,946.12	141,160.57
Vehicle Loan - HBH	0.00	7,197.12	14,393.95
Chrysler Fin - BER Vehicle Loan	0.00	0.00	1,793.84
Chrysler Fin - Def Fin Chrg BER Ln	0.00	0.00	(2,255.58)
GMAC/Ally Vehicle Loan - TCH	15,670.75	22,427.60	0.00
GMAC/Ally Vehicle Loan - PRH	16,143.80	23,104.27	0.00
CCCU Loan - 83 Victoria Cres	1,072,080.72	1,111,112.77	1,148,244.40
CCCU Loan - ACT Vehicle	0.00	0.00	1,738.67
CCCU Loan - CWH/BER	<u>291,607.39</u>	<u>301,379.12</u>	<u>310,673.08</u>
TOTAL LONG TERM LIABILITIES	<u>2,011,727.61</u>	<u>2,114,324.32</u>	<u>1,875,613.84</u>
TOTAL LIABILITY	<u>3,114,408.20</u>	<u>2,914,004.48</u>	<u>2,668,379.42</u>
EQUITY			
FUND BALANCES			
Fund Balance, beginning	1,410,154.70	1,486,549.44	1,495,183.88
Unrestricted Equity Prior/Period Adj	0.00	0.00	0.00
Current Earnings	<u>99,665.22</u>	<u>104,254.29</u>	<u>80,570.15</u>
TOTAL FUND BALANCES	<u>1,509,819.92</u>	<u>1,590,803.73</u>	<u>1,575,754.03</u>
TOTAL EQUITY	<u>1,509,819.92</u>	<u>1,590,803.73</u>	<u>1,575,754.03</u>
LIABILITIES AND EQUITY	<u>4,624,228.12</u>	<u>4,504,808.21</u>	<u>4,244,133.45</u>

Generated On: 18 Nov, 2013

Nanaimo Association for Community Living
F1415 Budget Forecast as at November 25, 2013

	Revenue	Expenses	Net income
F1314 Budget	6,202,655	6,339,116	-136,461
MCFD - July - Sept 2013	108,829	108,829	0
Net of MCFD	<u>6,093,826</u>	<u>6,230,287</u>	<u>-136,461</u>
Budget F1415 changes			
Increase in vehicle insurance	0	10,000	-10,000
Net F1415 Budget	<u><u>6,093,826</u></u>	<u><u>6,240,287</u></u>	<u><u>-146,461</u></u>



NACL

2013/2014 Board Members

PRESIDENT

Phyllis Chivers
Accountant
Self Employed
phyllis.chivers@shaw.ca

4246 Victoria Avenue
Nanaimo, BC V9T 2A9
Res: (250) 756-9269
Cell: (250) 713-1407

VICE PRESIDENT

Julie Stevens
Community Volunteer
julieettastevens@gmail.com

776 Parkview Drive
Nanaimo, BC V9R 5Z7
Res: (250) 714-0122
Cell: (250) 802-7440

TREASURER

Gary Edwards
Accountant/Financial Planner
gary.edwards@shaw.ca

1666 Creekside Drive
Nanaimo, BC V9S 5V8
Res: (250) 591-5454
Cell: (250) 751-9404

SECRETARY

Robin Chapman
Engineer
Self Employed
bayview@highspeedplus.com

2865 Haliday Crescent
Nanaimo, BC V9S 3N1
Res: (250) 758-4292
Bus: (250) 758-4390
Cell: (250) 616-3102

DIRECTORS

Karen Milner
Community Volunteer
kamilner@shaw.ca

5678 Oceanview Terrace
Nanaimo, BC V9V 0A8
Res: (250) 758-6283
Cell: (250) 802-0337

Paul Best
Community Volunteer
pauljbest2003@yahoo.ca

128 Clarence Street
Victoria, BC V8V 2J2
Res: (250) 384-8702
Cell: (250) 415-8702

Samantha Letourneau
Diversity Coordinator
Central Vancouver Island
Multicultural Society
sam.letourneau@gmail.com

61 Garner Crescent
Nanaimo, BC V9R 2A5
Res: (250) 754-9254
Bus: (250) 753-6911, ext. 102

Rodney Grounds
Officer in Charge, Patrol Division
Nanaimo Port Authority
harewood3@hotmail.com

860 Victoria Road
Nanaimo, BC V9R 4R8
Res: (250) 754-4299
Bus: (250) 753-4146, ext. 244
Cell: (250) 729-1198

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

Name of Organization: Air Force Association of Canada,
808 Thunderbird Wing

Grant No. RPTE-17

Criteria:

**Meets
Criteria:**

Statement of Purpose:

➤ 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-17

ORGANIZATION: 808 (Thunderbird) Wing AFAC		DATE: November 20, 2013	
ADDRESS: Mailing: PO Box 123 Nanaimo BC V9R 5K4		PRESIDENT: Tracy Gillis	
Physical 719 Nanaimo Lakes Road		SENIOR STAFF MEMBER: — NA —	
Nanaimo BC V9R 5C2		POSITION: — NA —	
		CONTACT: Tracy Gillis	
TELEPHONE: 250-754 8532		TELEPHONE: Cell 250 741-4554 Home 250 468 7732	
OVERVIEW OF YOUR ORGANIZATION'S PROGRAMS AND SERVICES OFFERED IN THE COMMUNITY: See cover letter Support retired & serving members of military and civilian aviation with focus on elderly shut in members. Actively support youth programs primarily 205 Air Cadets with provision of maintenance of building along with scholarship.			
GEOGRAPHIC AREA SERVED BY THE ORGANIZATION: Yellowpoint / Cedar to Nanose Bay Parksville BC.			
NO. OF FULL TIME STAFF: 0		NO. OF PART TIME STAFF: 0	
NO. OF COMMUNITY VOLUNTEERS: 18-20 (Wing members only Not including cadets)		NO. OF VOLUNTEER HOURS PER YEAR: 1,100 - 1,500 hours per year	
NO. OF MEMBERS: As at Nov 18, 2013 = 71		MEMBERSHIP FEE: \$50 - \$85	
CLIENTS SERVED, LAST YEAR: Members 62 (Average) Cadets (Avg 50)		CLIENTS SERVED, THIS YEAR (PROJECTED): Members 75 Cadets 70	
B.C. SOCIETY ACT REG. NO.: S-0026191		REVENUE CANADA CHARITABLE REG. NO.: N/A	
CURRENT BUDGET: July 2013 to June 30, 2014		LEGAL DESCRIPTION OF PROPERTY: L1, Sec 1 901 Fifth Street, PLVIP 69992 LD 32	
INCOME: \$18,000 * includes pot for taxes at \$7,000		TAX FOLIO NUMBER: 16000.114	
EXPENSES: 18,000 Tax expense \$7,000.			
NEXT YEAR PROJECTED: July 1, 2014 - June 30, 2015			
INCOME: 22,000 Tax expense \$7,000 Kitchen repairs 4,000		CURRENT YEAR TAXES (IF KNOWN): Not known. Estimate from City of Nanaimo correspondence.	
EXPENSES: 22,000 Fundraiser Receipt = Outflow			
SIGNATURE: Tracy Gillis		TITLE/POSITION: President	DATE: Nov 23, 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).			



808 THUNDERBIRD WING – AIR FORCE ASSOCIATION OF CANADA
P.O. Box 123, Nanaimo, B.C. V9R 5K4 • 719 Nanaimo Lakes Rd Nanaimo, BC V9R 3C2
250-754-8532

November 25, 2013

City of Nanaimo
455 Wallace Street,
Nanaimo, BC V9R 5J6

RE: Permissive Tax Exemption, Bylaw No. 7177
Folio 16000.14 - 901 Fifth Street, Nanaimo, BC

To the members of the Grants Advisory Committee:

Enclosed please find the application form and supporting documents for the permissive tax exemption request for the three-year period commencing 2015.

808 Wing is a not for profit service organization formed in 1966 in Nanaimo. It is affiliated with the Air Force Association of Canada, an organization formed at the end of World War II. Until 1984 Wing meetings and activities were held at rented premises around the Nanaimo area, while the local Air Cadet squadron was housed in inadequate quarters at the Nanaimo Military Camp. This proved to be unsatisfactory in the main part for the Air Cadets for whom the Wing is responsible. With land leased from the Department of National Defense (DND) at the Nanaimo Military Camp, Wing members raised the necessary funds to construct a building designed to provide the classrooms, offices, kitchen, storage and other facilities for the Air Cadet squadron and a single office for the Wing. There is a large common area used by both organizations for meetings and meals.

The 30 year land lease with DND expires in 2014 with a provision for an automatic 10 year renewal if both parties are in agreement. DND has clearly stated that the continued housing of 205 (Collishaw) Air Cadet Squadron, and their sponsoring body, 808 Wing, is in alignment with their vision for Nanaimo Military Camp; and the executive of 808 Wing have officially agreed to the renewal. While the final financial lease details have not yet been confirmed, the unofficial word is that because of our continued support of cadets, our annual lease payment will be in line with what we have been paying over the past 30 years, i.e. no huge rate increase.

After years of steadily declining membership and corresponding fund-raising activities, we are in an exciting stage of renewal. Since November 2012, our membership has increased over 25% - however at 71 members, we are nowhere near the 150 plus of years gone by.

We estimate there are some 5,000 or more former cadets in the surrounding area that we are reaching out to. It is time that they gave back a portion of what being an Air Cadet gave to them. This support will be critical as the Federal Government is looking to cut 10 percent from the operating budgets of all cadet organizations in Canada. A viable rumour surfaced this year that the cut to the Air Cadets could take place in the form of eliminating the Gliding program, in effect gutting the 'air' out of the Air Cadet program – this would affect nearly 25,000 cadets across Canada! The 'unofficial' announcement caused such a flurry of Facebook™ activity from cadets and supporters alike that officially the affected parties are still in discussion with no decision made at this time. It is however, an undeniable fact that youth programs such as cadets are successful in teaching life skills, developing better citizens, and fostering the community and business leaders of tomorrow. People may shake their heads at the 'youth today' but the kids that go through the cadet programs are people to be proud of.

Proud sponsors of 205 (Collishaw) Squadron, Royal Canadian Air Cadets

It takes money to run a cadet program and we at 808 Wing recognize that government funds are squeezed at all levels. We have attached the recent operating statement of 205 Squadron and you can see that at August 31, 2013 the cadet squadron itself had a deficit of over \$4,000. The Wing executive realizes that there are challenges ahead and has set a priority for our fund-raising activities. First we need to ensure that the building is upgraded and safe (see attached building report), second, we will assist the cadet parent sponsoring body wherever possible to provide more funds for their operating costs and third, we will continue to provide scholarships for postsecondary studies. We are already one full year ahead on that front.

We also need to provide better support for our more senior Wing members. Again, it is a fact that being socially active keeps people healthier in both mind and body. Our younger members help arrange transport; will be documenting the fascinating stories of our members, and will help them get the most out of their limited resources. We are investigating the possibility of providing free meals along with having the cadets provide services such as snow removal, window cleaning, and grocery pickup, just to name a few things.

We would also like to point out that as is standard practice across Canada, the Wing building on DND land is available as needed to temporarily house municipal governments, regional districts and other levels of government, in time of emergencies such as flooding, earthquakes or other natural or man-made disasters that result in the loss of local government buildings. We would welcome the opportunity to meet to discuss involvement in the Emergency Preparedness program committee.

Please note that the 808 Wing financial statements for the three months ended September 30, 2013 do not include the results of a successful Oktoberfest fundraiser – an additional \$900 (net of costs) of net income. Also, as we are a registered non-reporting society, we are not required to have an external auditor review our financial statements however we do have an internal audit reviewer who is not a director or paid employee. Her report is attached.

On behalf of the directors and members of 808 (Thunderbird) Wing, I wish to thank you for this opportunity to apply for the permissive tax exemption and I am available should you have any questions about any part of our application.

Sincerely,



Tracy Gillis
President
Cellular phone: 250-741-4554
Email: Tracy.Gillis@viu.ca

Enclosures:

- Application questionnaire
- 808 Wing Comparative Financial Information for year end June 30
- Letter from Internal reviewer
- Society Annual report Form 11
- 808 Wing financial information for three months ended September 30, 2013
- Financial Information from 205 Air Cadets for period ended August 31, 2013
- Building report

CITY OF NANAIMO GRANT QUESTIONNAIRE

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

808 Wing is a service organization formed in 1966 in Nanaimo. It is affiliated with the Air Force Association of Canada, an organization formed at the end of World War II (www.afac.ca).

Besides standing for the principles of democratic and ordered government the primary work of 808 Wing is to maintain the unity of purpose of serving and former participants in military or civilian aviation [808 Wing bylaws; Purpose of the society; pg 2; Section 2. para A] and to support the physical, mental and moral well-being of youth, specifically Air Cadets. [808 Wing bylaws; Purpose of the society; pg 2; Sections 2. para's D and G]

The purpose is achieved by integrating members of the Wing with Air Cadets during such events as the Battle of Britain memorial service in September (attend by Mayor Ruttan and other guests), Anniversary of the Wing (April), November 11 Remembrance Day services, cadet scholarship, 257 Ladysmith squadron anniversary parade, monthly cadet parades and activities, low to no cost social activities for Wing members; and to maintain and improve accommodation (physical building) for 205 Air Cadet squadron to enable that squadron to focus their fund-raising on cadet specific activities.

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

- Address through fund-raising and the use of Wing savings, the significant safety issues in the building so that parent/cadet fund raising can be focussed on cadet-specific operating activities. See attached building report.
- Outreach program between cadets and shut in Wing members, to provide at least one no cost meal per month to our low income Wing members.
- Outreach program between cadets and elderly Wing members to document Wing member stories, to assist in day to day activities such as grocery delivery, basic yard and home maintenance
- Increase annual Post Secondary scholarships awarded to successful 205 Squadron candidate from 1 x \$500 to either 1 x \$1,000 or 2 x \$500
- Renew the land lease with the Department of National Defence (DND). The 30 year lease expires in 2014 but the lease allows for an automatic 10 year renewal if both parties are willing. DND has informally indicated that they are willing to renew and the process has been started to formalize that renewal. They have also indicated, informally, that as we are the sponsors of the local Air Cadet squadron, our annual lease rate will continue to reflect that obligation.

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

Information from Statistics Canada and BC Statistics point out that with the exception of the Aboriginal community the demographic profile in the central Vancouver Island region is one of an aging population.

808 Wing as supported by its dynamic working and retired members, and its connection with the civic leaders that are the hallmark of all cadet units, is ideally qualified to take care of its particular segment of the aging population. We will continue to recruit new members from military and civilian aviation retirees in the area, as well as from the estimated 5,000 or so former Air Cadets. Our building is ideally situated to provide additional services to both the retirees and to our young cadets as those needs are identified.

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

Volunteers are everything in our organization, there are no paid members. At November 2012, Wing membership had declined to a low of 56, since then despite the deaths of several of our active but elderly members and other members moving out of the area to be closer to family, we now have 71 members. Our newest member, a young WW II veteran, James Court is the artist of the portrait of AVM Collishaw proudly on display at the Nanaimo Airport.

Cadets, cadet parents, and Wing members worked together this past summer as part of a massive clean-up of the building and surrounding area. We all work together to maintain the physical property and to ensure that events such as the Battle of Britain take place.

Some specific examples:

New member Lee Rowley of Herold Engineering undertook the assessment of our building requirements;

Maureen Aastrom – in charge of recruiting former Air Cadets;

Kenneth Meyer – qualified to mentor the Duke of Edinburgh cadet program;

Pat Meyer, Registered Nurse, retired Captain, Royal Canadian Air Force – development of low cost/no cost meals for members and entertainment activities for the same members

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

No other grants have been applied for from other governments or other service clubs. However 205 Air Cadet squadron has a charitable taxation number so we are investigating the possibility of putting on one or two large fund raising events a year with part of the proceeds being eligible for a charitable tax receipt. Such large scale events are outside of our current area of expertise so we are looking for a volunteer to help us.

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

No other grants from the City of Nanaimo have been applied for.

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

The annual membership fees are determined in great part by the National Air Force Association. We could increase the annual fees but at the present time, it would be difficult to justify the value to the members. The membership fees are between \$50 and \$85 depending on if dual, single, associate or regular.

Generally speaking with the exception of the free meal provided for the Battle of Britain and November 11 the charge for meals for events is now set at cost plus 20%. This price has been set so that we can then provide more free meals to our less financially able members.

Rental of the premises to service groups that have similar values as 808 Wing/205 Air Cadets is set at \$125 for 5 hours. More effort is being made to attract these 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.

While we are affiliated with the Air Force Association of Canada, the affect on 808 Wing is one-way only. The majority of our annual membership fees go to the national association with no funds coming back to 808 Wing. Past surveys to the members of 808 Wing suggesting that we separate from the national association have indicated no desire to do so. At the present time the members like the idea of being part of a larger organization.

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

As you can see from the balance sheet, the majority of net worth of 808 Wing is tied up in the building, fixtures and furniture reported at fair value, not historical cost (\$235,096).

In the late 1990's when DND was considering the closure of Nanaimo Military Camp, the executive of 808 Wing set up a contingency fund to allow for the option of either moving the building, or to buy the land that it stood on.

Once it was determined that DND would continue being the landlord, the fund was kept in place for other building needs such as the new roof that happened some years ago. Since then the funds have been used to offset operational deficits. The annual deficits of the last few years have been due in part to the declining membership and corresponding activities.

As mentioned in the cover letter, things are starting to turn around and we will be moving towards a balanced budget for regular operations with the use of savings for immediate upgrades to our electrical system and other critical building requirements. We do not anticipate annual surpluses but it is intended that fund-raising activities will be undertaken for specific targeted projects.

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

Since January 2013 the majority of events have been cost recovery or better. Besides monthly activities there have been two specific fund-raisers. On May 11, 2013 a fund-raiser for members and former cadets added enough to the scholarship fund to cover two years. The October fund-raiser raised sufficient funds to make it possible to provide free meals for November 11.

Other Donations (not properly recognized in the financial statements as a receipt and offsetting expenditure)

- Island Timberlands - \$1,000 donation of grader and grader operator to clean up and re-grade the parking area (October 2013)
- Brad Bailey, Colliers International – donation of food for August clean up, \$50
- Jim Owens, Tigh Na Mara – donation of door prizes for May 11 social, \$150, and paint for the August clean up, \$50
- Anonymous – donation of significant food products to enable lunches at low cost, \$1,000

Other activities

The upstairs common area along with the kitchen has been rented out to service groups who have similar values as 808 Wing and the Air Cadets. The upstairs is also used at no cost by the Air Cadet League of Canada, the Air Cadet League of BC and tri-service events for cadets. We will be seeking to expand the rentals to other service organizations but only to the extent that our Air Cadets are not displaced. In order to make our premises more attractive to other service groups, and to provide greater safety for our own use, our kitchen will have to be upgraded.

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

Funds will be diverted from necessary building safety upgrades and maintenance, as well as the activities supporting cadets and our elderly, shut-in members would be curtailed or cancelled in order to pay the necessary taxes. At an estimated \$7,000 per year in property taxes, our existing funds would be depleted in some four years and while we would make our very best effort to continue operations it is doubtful that we would be able to quadruple our membership and corresponding fund-raising enough to offset the outflows.

In the event that we were no longer able to continue as the sponsor of 205 Air Cadets, we would be in default of our lease and would then be responsible for having the building demolished and the site cleared.

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

It is my first term as president after having been away from the organization for a number of years so I don't have a ready answer for that. I can say that in talking to the members, all are aware of how lucky we have been to have received this exemption in the past. If we are fortunate enough to receive this contribution again, besides publishing the fact in our local newsletter, and using such free publications as are available, I will make sure that the news is forwarded to the National association and if funds are available, I will ensure that a gesture of appreciation is made public.



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.

808 (THUNDERBIRD) RCAF WING AIR FORCE ASSOCIATION
OF CANADA
BLDG 719, MILITARY CAMP
NANAIMO LAKES ROAD, PO BOX 123
NANAIMO BC V9R 5K4

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-0026191 Access Code: 129149662 used to file online
Business Number: 861181592BC0001

3. The date your 2013 Annual General Meeting was held is (YYYY/MM/DD): 2013/06/09
(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.)

BLDG 719, MILITARY CAMP
NANAIMO LAKES ROAD, PO BOX 123
NANAIMO BC V9R 5K4

Mailing Address

BLDG 719, MILITARY CAMP
NANAIMO LAKES ROAD, PO BOX 123
NANAIMO BC V9R 5K4

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.

CHQ # 40
Oct 9/13.





Last name: CHAMBERLAIN

First name (include initials): DONALD

Address (include postal code):
6226 FARBERWAY
NANAIMO BC V9T 6J2

Aastrom

Maureen

#62 1751 Northgate Road,
Cobble Hill, BC V0R 1L6

Last name: GILLIS

First name (include initials): TRACY L.

Address (include postal code):
1349 CARMEL PL
NANOOSE BAY BC V9P 9B8

Brocklebank

Michael

3175 Gardner Road,
Nanaimo BC V9G 2A3

~~Last name: GRANDO~~

~~First name (include initials): GIANNI~~

~~Address (include postal code):
5950 INDIGO PL
NANAIMO BC V9V 1K4~~

Davis

Anthony

3873 Honey Locust Drive
Nanaimo, BC V9T 6B9

^{Only one 'H'}
Last name: LIGHTBURN

First name (include initials): JACK

Address (include postal code):
2229 HOLDEN CORSO RD
NANAIMO BC V9X 1M7

Derby
Bill

623 A Second Street
Nanaimo, BC V9R 1Y1



Last name: ~~NOLAN~~

First name (include initials): ~~CHRISSE~~

Address (include postal code):

~~5950 INDIGO PL~~

~~NANAIMO BC V9V 1K4~~

Rowley
Lee

5900 Waldbank Road,
Nanaimo BC V9V 1C8

Last name: ~~TIGHE~~

First name (include initials): ~~JOSEPH R.~~

Address (include postal code):

~~2836 GORGE VALE PLACE~~

~~NANAIMO BC V9T 3E3~~

Tognela
John

6545 Ptarmigan Way
Nanaimo, BC V9V 1R1

Last name: TOTZKE

First name (include initials): TERRENCE

Address (include postal code):

2369 WEST HILL PLACE

NANAIMO BC V9R 6M9

Vanderveen
Suzan

2632 Northwest Bay Road
Nanoose Bay, BC V9P 9E7



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

7. Sign and certify this form.

I certify that this information is accurate and complete.

Signature:

Tracy Gilles

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.

808 (Thunderbird) Wing RCAFA
Comparative Balance Sheet
June 30

	2013	2012	2011
ASSETS	\$	\$	\$
Cash and bank	32,877	31,661	37,120
Inventory	1,249	1,198	1,268
Prepaid expenses	3,449	3,246	3,308
	<u>37,575</u>	<u>36,105</u>	<u>41,696</u>
LONG LIVED ASSETS			
Furniture & Effects (fair value)	52,594	52,594	52,594
Building (assessed value)	278,000	278,000	299,000
	<u>330,594</u>	<u>330,594</u>	<u>351,594</u>
TOTAL ASSETS	<u><u>368,169</u></u>	<u><u>366,699</u></u>	<u><u>393,290</u></u>
LIABILITIES			
Accounts payable	347	500	1,806
Unearned membership dues (net) (Note 1)	2,550	-	-
Un-awarded scholarship funds (Note 2)	1,174	-	-
	<u>4,071</u>	<u>500</u>	<u>1,806</u>
MEMBER EQUITY			
Net worth, opening	366,199	391,484	390,917
Building value adjustment		- 21,000	-
Current earnings (deficiency)	- 2,101	- 4,285	567
Net worth, ending	<u>364,098</u>	<u>366,199</u>	<u>391,484</u>
TOTAL LIABILITIES AND EQUITY	<u><u>368,169</u></u>	<u><u>366,699</u></u>	<u><u>393,290</u></u>

808 (Thunderbird) Wing RCAFA
Comparative Statement of Receipts and Expenditures
Year Ended June 30

	Budget 2015 \$	Budget 2014 \$	2013 \$	2012 \$	2011 \$
RECEIPTS					
Bar revenues (net)	4,200	4,000	4,285	3,834	3,639
Membership dues (Note 1)	3,500	3,200	1,084	2,065	3,545
Hall rentals and event revenue	6,900	3,800	3,715	2,374	1,635
Scholarship donations	800	500	-	259	499
Bank interest and other revenue	100	100	735	756	609
Grants in kind (Note 3)	6,500	6,400	6,380	6,380	-
Total receipts and grants	<u>22,000</u>	<u>18,000</u>	<u>16,199</u>	<u>15,667</u>	<u>9,927</u>
EXPENDITURES					
Bar expenses including cost of sales	1,800	1,750	1,921	2,696	2,009
Membership expenses	1,300	1,250	171	1,105	1,461
Event expenses	2,900	1,100	1,969	1,104	210
Office and miscellaneous	750	700	1,326	1,255	1,148
Scholarships distributed (Note 2)	1,000	500	-	500	900
Building expenses	7,750	6,300	6,533	6,912	3,633
Property taxes (Note 3)	6,500	6,400	6,380	6,380	-
Total expenditures including those covered by grants	<u>22,000</u>	<u>18,000</u>	<u>18,300</u>	<u>19,952</u>	<u>9,361</u>
Excess (deficiency) of receipts over expenditures	<u>-</u>	<u>-</u>	<u>- 2,101</u>	<u>- 4,285</u>	<u>567</u>

Note 1: Membership dues

Membership dues are for the period July 1 to June 30. In previous years, dues had been recognized as received. For June 30, 2013 the dues recognized on the statement of receipts were those funds received during the year, for that year. In July 2013, the net unearned dues of \$2,550 were recognized along with other late receipts in July, less the payment to National in the amount of \$1,230 as an expenditure.

Note 2: Scholarship

On May 11, 2013 there was a modestly successful scholarship fundraiser which after costs, contributed some \$740 to the scholarship fund. This was in addition to other donations for scholarship received during the year for a total of \$1,174. In September 2013, \$500 was awarded to Rebecca Lumley. This was recorded on the statement of receipts and expenditures as funds recognized, and funds awarded, with a balance of \$714 unawarded.

Note 3: Grants in Kind (Property Taxes)

These comparative statements include a provision for property taxes. The amount for 2012 was provided in correspondence from the City of Nanaimo and for 2013 the same amount was used. There is zero effect on the net surplus or deficit for the year.

Ms Tracy Gillis
President 808 RCAF Wing
719 Nanaimo Lakes Road
PO Box 123
Nanaimo, BC V9R 3K4

14 September 2013

REVIEW OF ACCOUNTING RECORDS YEAR ENDING 30 JUNE 2013

I reviewed the documents and electronic accounting records provided and have the following comments and observations:

1. The Bank accounts have been reconciled to the Bank statements up to 30 June 2013.
2. Most of the posting entries had supporting documents which are filed in an organized manner.
3. The following journal entries did not have original supporting documents. These two entries were purchases from Liquor Distribution Branch and were early in the fiscal year. Entries posted later in the year did have the supporting documents.
 - a. J7 \$49.98 Liquor Purchases
 - b. J25 \$45.09 Liquor Purchases
2. The following journal entries did not have a copy of the bank deposit as a supporting document, but once the bank account was moved to the TD Canada Trust a copy of the bank deposit was provided as source document.
 - a. J14 \$766.00 Bank Deposit
 - b. J15 \$68.50 Bank Deposit
3. The following journal entries had a photocopy of the cheque stub, but did not have other supporting documents.
 - a. J84 Min Finance – Liquor License Renewal \$250
Original Liquor License is probably posted on display in the bar area.
 - b. J85 Air Force Ass of Canada membership Dues \$20

4. The following journal entry did not have any supporting documents.

a. J177 Allocate PST on May 11th Give-away \$72.00.
Also it looks like it should be posted as sales of \$65.45 instead of credit to BC Liquor Purchase

All Journal Entries Display				
File Options Help				
Print Print Preview Change Print Settings Export Open in Excel Modify Refresh				
808 (Thunderbird) Wing RCAFA				
All Journal Entries J177 to J177				
Account Number	Account Description	Debits	Credits	
05/11/2013 J177	Bar Sales - W&C, Allocate PST on May 11th Give-Aways (48 x \$1.50)			
2002	PST PAYABLE		6.55	
5210	Event Expense	72.00		
5062	Gross cost for give aways			
	PURCHASES - BC LIQUOR		65.45	
	Net of PST wine and beer			
		72.00	72.00	

5. The following journal entries are all related and show how it was very easy to reimburse a receipt twice.

- a. J21 \$45.89
b. J37 \$45.89
c. J134 \$45.89
d. J146 \$45.89

Vend 2013 Journal Entries.pdf - Adobe Reader				
File Edit View Window Help				
808 (Thunderbird) Wing RCAFA				
		DR	CR	Notes
09/10/2012 J21	CHO-368, Chrissie Nolan - Bar Snacks			
	1020 BAR ACCOUNT HSBC	45.89		This entry was posted in reverse w/b credit to Bank
	5065 PURCHASES - NON ALCOHOL Bar Snacks		45.89	debit to Purchases I think this is why is showed up as outstanding
09/10/2012 J37	CHO-368, Canada Post - Post Office Box Rental			
	5065 PURCHASES - NON ALCOHOL	45.89		This entry should have been shown as payable to Chrissie 2012
	1020 BAR ACCOUNT HSBC Bar Snacks		45.89	
09/10/2012 J134	ADJCHD- Reversing J21. Connection is J134.			
	1020 BAR ACCOUNT HSBC		45.89	This is the entry reversing J21.
	5065 PURCHASES - NON ALCOHOL Bar Snacks	45.89		
04/16/2013 J146	CHO-000 Replacing Cheque #368 HSBC - Chriss Nolan never cashed			
	5055 Other Bar Expenses	45.89		This entry is a duplicate payment of receipts submitted
	1006 GENERAL ACCOUNT - TD CAJ Bar Snacks		45.89	in September 2012.

Microsoft Excel - Albert Head ACSTC

File Edit View Insert Format Tools Data Window Help Report Tools

Arial 8

75%

A23 '5055

	A	B	C	D	E	F	G	H	I	J
			Date	Comment	Source #	JE#	Debits	Credits	Balance	
3		1020 BAR ACCOUNT HSBC							3,026.58	Dr
4			09/10/2012	Chrissie Nolan - Bar Snacks	CHQ-368	J21	45.89	0.00	3,072.47	Dr
5			09/10/2012	Order #7006999994	PREAUTHORIZED	J25	0.00	45.89	3,027.38	Dr
6			09/10/2012	Canada Post - Post Office Box Rental	CHQ-368	J37	0.00	45.89	2,981.49	Dr
7			09/10/2012	Reversing J21 Correction is J134.	ADJCHQ-368	J134	0.00	45.89	2,935.60	Dr
8										
9		5065 PURCHASES - NON ALCOHOLIC							0.00	Dr
10			09/10/2012	Chrissie Nolan - Bar Snacks	CHQ-368	J21	0.00	45.89	45.89	Cr
11			09/10/2012	Canada Post - Post Office Box Rental	CHQ-368	J37	45.89	0.00	0.00	Dr
12			09/10/2012	Reversing J21 Correction is J134.	ADJCHQ-368	J134	45.89	0.00	45.89	Dr
13							91.78	45.89		
14										
15		1006 GENERAL ACCOUNT - TO CANADA TRUST							24,833.31	Dr
16			04/16/2013	General Account - Anniversary Lunche Deposit-General		J137	241.00	0.00	25,074.31	Dr
17			04/16/2013	808 Wing - Transfer funds from HSBC Deposit-General		J138	6,365.63	0.00	31,439.94	Dr
18			04/16/2013	Lew Tighe - Postage Stamps	CHQ-00011	J144	0.00	62.99	31,376.95	Dr
19			04/16/2013	Air Force Association of Canada - Lape	CHQ-00012	J145	0.00	13.78	31,363.17	Dr
20			04/16/2013	Replacing Cheque #368 HSBC - Christ	CHQ-00013	J146	0.00	45.89	31,317.28	Dr
21			04/16/2013	Chrissie Nolan - Bar Snacks	CHQ-00014	J147	0.00	21.13	31,296.15	Dr
22							6,606.63	143.79		
23		5055 Other Bar Expenses							0.00	Dr
24			04/16/2013	Replacing Cheque #368 HSBC - Christ	CHQ-00013	J146	45.89	0.00	45.89	Dr
25			04/16/2013	Chrissie Nolan - Bar Snacks	CHQ-00014	J147	21.13	0.00	67.02	Dr
26							67.02	0.00		
27										

Sheet1 / Sheet2 / Sheet3 /

Draw AutoShapes

Ready Sum=0

6. J195 PST Commission was accrued for May 2013 sales. As the PST tax was not paid until 05 Jul 13 this commission may be charged back. It is my understanding the due date was 30 Jun 13.

7. Change name of Account #5610 from

- DND Ground Rental (530 Quarterly) to
- DND Ground Rental

8. Attached is a copy of a document used at Albert Head ACSTC when funds are advanced for purchases. It may be something the wing would like to use in the future. If used it would be good to have it renewed every year and documented. (No attachment received)

9. Overall the accounts are well organized and well kept.

If you have any questions regarding these comments and findings, please advise me by phone or email.

Respectfully,

Susan Morgan
email: s-jmorgan@telus.net
home: phone 250-390-2289

808 (Thunderbird) Wing RCAFA
Income Statement 07/01/2013 to 09/30/2013

REVENUE

BAR		
Bar Sales	995.68	
Total Bar Revenue		995.68
BEFORE BAR STOCK CHECKS		<u>995.68</u>
GENERAL REVENUE		
Membership Dues	3,135.00	
Hall Rental	0.00	
Event Revenue	0.00	
Scholarship Funds Recognized	500.00	
Bank Interest	0.00	
PST Commission Earned	44.00	
Other Revenue	100.00	
Total		<u>3,779.00</u>
TOTAL GENERAL REVENUE		<u>3,779.00</u>
TOTAL REVENUE		<u>4,774.68</u>

EXPENSE

BAR EXPENSES		
Bar Licence & Fees		0.00
PURCHASES - BC LIQUOR	163.93	
PURCHASES - NON ALCOHOLIC	49.52	
TOTAL BEVERAGE PURCHASES		<u>213.45</u>
TOTAL BEVERAGES EXPENSE		<u>213.45</u>
MEMBERSHIP & OFFICE EXPENSES		
National/ Pacific Dues/Meetings	1,230.00	
Lapel Pins Plaques etc	0.00	
Total Membership Expense		1,230.00
Ceremonial Battle of Britain/Nov11	0.00	
Event Expense	30.67	
TOTAL EVENT EXPENSE		<u>30.67</u>
Telus Phone Bill	242.44	
Office Expense	0.00	
Postal Expenses	157.50	
TOTAL OFFICE EXPENSE		<u>399.94</u>
Scholarship Funds Awarded		500.00
Miscellaneous Exp		3.00
TOTAL MEMBERSHIP & OTHER EXPENS...		<u>2,163.61</u>
BUILDING EXPENSES		
DND Ground Rental (530 Quarterly)		519.29
Janitorial Expenses		0.00
Repair & Maintenance		0.00
Insurance & Other Fees		904.74
TOTAL BUILDING EXPENSES		<u>1,424.03</u>
CAPITAL ADJUSTMENTS		
Adjustments to Building Value		0.00
TOTAL CAPITAL ADJUSTMENTS		<u>0.00</u>
TOTAL EXPENSE		<u>3,801.09</u>
NET INCOME		<u>973.59</u>

Printed On: 10/21/2013

808 (Thunderbird) Wing RCAFA
Balance Sheet As at 09/30/2013

ASSET

CURRENT ASSETS

GENERAL ACCOUNT - TD CANADA TRU...	16,743.34	
TD Canada Trust - GIC	15,000.33	
Total TD Canada Trrust Assets		31,743.67
HSBC - BAR ACCOUNT		0.07
Bar Float (Cash Register)		300.00
Bar Stock Inventory At Yend		1,118.60
Food Inventory		130.00
Prepaid Building Insurance		2,111.10
Prepaid DND Land Rental		439.35
Total Current Assets		<u>35,842.79</u>

FIXED ASSETS

Furniture & Effects		52,593.95
Building at Original Valuation	550,000.00	
City Building Assessments	(272,000.00)	
Building Current Assessed Value		278,000.00
TOTAL FIXED ASSETS		<u>330,593.95</u>

TOTAL ASSET		<u><u>366,436.74</u></u>
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LIABILITY

LIABILITIES

PST PAYABLE	33.55	
PST Paid	0.00	
Net PST PAYBLE		33.55
Other Accounts Payable		0.00
Unearned Membership Dues		0.00
Un-Awarded Scholarship Funds		714.70
Accounts Payable		616.88
TOTAL LIABILITIES		<u>1,365.13</u>

TOTAL LIABILITY		<u>1,365.13</u>
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EQUITY

NET WORTH

Net Worth Previous Year End	364,098.02
Building Value Adjustment	0.00
Current Earnings	973.59
CURRENT NET WORTH	<u>365,071.61</u>

TOTAL EQUITY	<u>365,071.61</u>
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LIABILITIES AND EQUITY	<u><u>366,436.74</u></u>
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808 (Thunderbird) Wing RCAFA
Comparative Statement of Receipts and Expenditures
Year Ended June 30

		Budget 2015 \$	Budget 2014 \$	2013 \$	2012 \$	2011 \$
RECEIPTS						
Bar revenues (net)		4,200	4,000	4,285	3,834	3,639
Membership dues	(Note 1)	3,500	3,200	1,084	2,065	3,545
Hall rentals and event revenue		6,900	3,800	3,715	2,374	1,635
Scholarship donations		800	500	-	259	499
Bank interest and other revenue		100	100	735	756	609
Grants in kind	(Note 3)	6,500	6,400	6,380	6,380	-
Total receipts and grants		<u>22,000</u>	<u>18,000</u>	<u>16,199</u>	<u>15,667</u>	<u>9,927</u>
EXPENDITURES						
Bar expenses including cost of sales		1,800	1,750	1,921	2,696	2,009
Membership expenses		1,300	1,250	171	1,105	1,461
Event expenses		2,900	1,100	1,969	1,104	210
Office and miscellaneous		750	700	1,326	1,255	1,148
Scholarships distributed	(Note 2)	1,000	500	-	500	900
Building expenses		7,750	6,300	6,533	6,912	3,633
Property taxes	(Note 3)	6,500	6,400	6,380	6,380	-
Total expenditures including those covered by grants		<u>22,000</u>	<u>18,000</u>	<u>18,300</u>	<u>19,952</u>	<u>9,361</u>
Excess (deficiency) of receipts over expenditures		<u>-</u>	<u>-</u>	<u>2,101</u>	<u>4,285</u>	<u>567</u>

Note 1: Membership dues

Membership dues are for the period July 1 to June 30. In previous years, dues had been recognized as received. For June 30, 2013 the dues recognized on the statement of receipts were those funds received during the year, for that year. In July 2013, the net unearned dues of \$2,550 were recognized along with other late receipts in July, less the payment to National in the amount of \$1,230 as an expenditure.

Note 2: Scholarship

On May 11, 2013 there was a modestly successful scholarship fundraiser which after costs, contributed some \$740 to the scholarship fund. This was in addition to other donations for scholarship received during the year for a total of \$1,174. In September 2013, \$500 was awarded to Rebecca Lumley. This was recorded on the statement of receipts and expenditures as funds recognized, and funds awarded, with a balance of \$714 unawarded.

Note 3: Grants in Kind (Property Taxes)

These comparative statements include a provision for property taxes. The amount for 2012 was provided in correspondence from the City of Nanaimo and for 2013 the same amount was used. There is zero effect on the net surplus or deficit for the year.

808 (Thunderbird) Wing RCAFA
Income Statement 07/01/2013 to 09/30/2013

REVENUE

BAR		
Bar Sales	995.68	
Total Bar Revenue		995.68
BEFORE BAR STOCK CHECKS		<u>995.68</u>
GENERAL REVENUE		
Membership Dues	3,135.00	
Hall Rental	0.00	
Event Revenue	0.00	
Scholarship Funds Recognized	500.00	
Bank Interest	0.00	
PST Commission Earned	44.00	
Other Revenue	100.00	
Total		3,779.00
TOTAL GENERAL REVENUE		<u>3,779.00</u>
TOTAL REVENUE		<u>4,774.68</u>

EXPENSE

BAR EXPENSES		
Bar Licence & Fees		0.00
PURCHASES - BC LIQUOR	163.93	
PURCHASES - NON ALCOHOLIC	49.52	
TOTAL BEVERAGE PURCHASES		213.45
TOTAL BEVERAGES EXPENSE		<u>213.45</u>
MEMBERSHIP & OFFICE EXPENSES		
National/ Pacific Dues/Meetings	1,230.00	
Lapel Pins Plaques etc	0.00	
Total Membership Expense		1,230.00
Ceremonial Battle of Britain/Nov11	0.00	
Event Expense	30.67	
TOTAL EVENT EXPENSE		30.67
Telus Phone Bill	242.44	
Office Expense	0.00	
Postal Expenses	157.50	
TOTAL OFFICE EXPENSE		399.94
Scholarship Funds Awarded		500.00
Miscellaneous Exp		3.00
TOTAL MEMBERSHIP & OTHER EXPENS...		<u>2,163.61</u>
BUILDING EXPENSES		
DND Ground Rental (530 Quarterly)		519.29
Janitorial Expenses		0.00
Repair & Maintenance		0.00
Insurance & Other Fees		904.74
TOTAL BUILDING EXPENSES		<u>1,424.03</u>
CAPITAL ADJUSTMENTS		
Adjustments to Building Value		0.00
TOTAL CAPITAL ADJUSTMENTS		<u>0.00</u>
TOTAL EXPENSE		<u>3,801.09</u>
NET INCOME		<u><u>973.59</u></u>

Printed On: 10/21/2013

Statement of Income for the Year Ended 31 Aug, 2013

Squadron Number:	205	Name:	COLLISHAW
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'X' Shows where you can insert additional categories (change name in the revenue journal)

May use own Chart of Account numbers in column 'E'

*Total Income
(Bank Deposits)*

4000 - Donations, Grants & Other Such Income:			
1	(a)	4010 From Official Sponsor(s)	\$ -
	(b)	4020 From Non-Sponsor Veterans Organizations & their Auxiliaries	1,661
	(c)	4030 From Other Service Clubs (Other than Sponsor)	1,673
	(d)	4040 Specific Purpose Non-DND Grants	-
	(e)	4050 Bequests and Such	-
	(f)	4060 Other Non-Tax Receipted Donations	1,060
	(g)	4070 Other Tax Receipted Donations (Only if Registered Charity)	1,850
X	(h)	4080 open Cat - insert name in Rev Jrnldisponible - insérez le titre dans le Journal Revenue	-
	(i)	4100	Donations, Grants & Other Such Income TOTAL: \$ 6,244

4200 - Gaming Fund Raising (Show 'Gross' or 'Gross - Exp = Net' per Bank Deposits):			
* 2	(a)	4210 PC Lottery/ Raffle Sales Income	-
	(b)	4220 PC Lottery/ RaffleShare (ie share received/returned from PC level)	-
*	(c)	4230 Sqn Lottery/ Raffle	-
*	(d)	4235 Bingo Income	5,400
*	(e)	4240 Casino Income	-
*	(f)	4250 BreakOpen Tickets Income	-
X	(g)	4260 open Cat - insert name in Rev Jrnldisponible - insérez le titre dans le Journal Revenue	-
	(h)	4300	Gaming Fund Raising TOTAL: \$ 5,400

4400 - Other Fund Raising Activities:			
3	(a)	4410 Annual Banquet Ticket Sales and Such	-
	(b)	4420 Tagging	-
X	(c)	4430 open Cat - insert name in Rev Jrnldisponible - insérez le titre dans le Journal Revenue	-
X	(d)	4440 open Cat - insert name in Rev Jrnldisponible - insérez le titre dans le Journal Revenue	-
X	(e)	4450 open Cat - insert name in Rev Jrnldisponible - insérez le titre dans le Journal Revenue	-
	(f)	4500	Other Fund Raising Activities TOTAL: \$ -

4600 - Miscellaneous:			
4	(a)	4610 GST Rebate (Only if Registered Charity)	-
	(b)	4620 Money Collected for Activities (e.g. ski trip, year-end trip, etc.)	-
	(c)	4630 Refunds (from School Board and Others)	-
*	(d)	4640 Canteen Proceeds	974
	(e)	4650 Sale of Sqn Logo Items, Drill Manuals and Such	-
	(f)	4660 Bank and Investment Interest/ Income	121
X	(g)	4670 open Cat - insert name in Rev Jrnldisponible - insérez le titre dans le Journal Revenue	-
X	(h)	4680 open Cat - insert name in Rev Jrnldisponible - insérez le titre dans le Journal Revenue	-
	(i)	4700	Miscellaneous TOTAL: \$ 1,094

4800 - DND Funding & Recoveries:			
5	(a)	4810 Local Support Allocation - Admin	3,095
	(b)	4820 Local Support Allocation - Optional Training	-
	(c)	4830 Regular Training & Travel Recoveries	604
	(d)	4840 Consumable or other Recoveries from DND	80
X	(e)	4850 open Cat - insert name in Rev Jrnldisponible - insérez le titre dans le Journal Revenue	-
	(f)	4900	DND Funding & Recoveries TOTAL: \$ 3,780

6	(a)	4999 TOTAL INCOME (forwarded to line 4999 page 3)	\$ 16,518
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* SEE GUIDE

Page 2

205 Squadron

STATEMENT OF EXPENSES & SURPLUS (DEFICIT) FOR THE YEAR ENDING 31 AUG. 2013

Squadron Number: 205		Name: COLLISHAW	
'X' Shows where you can insert additional categories (change name in the Expenses Jnl)			Total Expenses (Gross Amounts)
May Use own Chart of Account numbers in column E			
5000 - Administrative & Operating Expenses:			
1	(a)	5010 Administration & Office Supplies	\$ 1,109
	(b)	Ofc Equipmt, Computers, Software, etc.	382
	(c)	Sqn Quarters Rental and/or Mortgage Costs (incl Mortgage Interest)	-
	(d)	Sqn Quarters Expenditures - Maintenance, Repairs, Expansion, etc	327
	(e)	Utilities/Telephone/Internet/PO Box Rental	1,664
	(f)	Committee/Staff AGM & Mtg Attendance	-
	(g)	Committee/Staff Accoutrements and other such	-
	(h)	Recruiting, PR, Publicity, Image, Parents Handbooks and such	2,213
	(i)	Annual Provincial Committee Assessment	5,800
	(j)	Air Group, Air Wing Dues and such	-
	(k)	Bank Charges, Fees, Cheques Printing, Investment Charges, etc.	15
X	(l)	5120 Transportation	194
	(m)	5200 Administrative & Operating Expenses TOTAL:	\$ 11,704

- annual amt
per cadet
\$100 x 58

5300 - Squadron/Cadet Activities Expenses:			
2	(a)	5310 DND ASR Supported Trg/Activities Outlays	\$ 52
	(b)	5320 Band Equipmeht, Accessories, Maintenance & Music Program	22
	(c)	5330 Sports & Phys Ed Related Activities	-
	(d)	5340 Flying and Gliding related outlays	1,396
	(e)	5350 Training Equipment, Manuals & Durable Supplies	4,919
	(f)	5360 Other Non-DND Supported Trg/Activities Outlays	96
	(g)	5370 Sqn level Insurance	-
	(h)	5380 Volunteer Registration & Screening Costs	-
	(i)	5390 Honours & Awards, Including Prizes, Bursaries, Grants, etc.	219
	(j)	5400 Annual Ceremonial Review	-
	(k)	5410 Cadet Banquets and Special Events	372
	(l)	5420 Cadet and Ceremonial Accoutrement (name tags, flags, etc)	-
X	(m)	5430 uniform cleaning	16
X	(n)	5440 open Cat - insert name in Rev Jnl disponible - insérez le titre dans le Journal F	-
	(o)	5500 Squadron/Cadet Activities Expenses TOTAL:	\$ 7,091

5600 - Fund Raising (as per cheques written):			
3	(a)	5610 Tagging Expenses	\$ -
	(b)	5620 Fund Raising Expenses (excluding Tagging & elsewhere reported)	-
	(c)	5630 Prov Committee Lottery Payments and Expenses	-
	(d)	5640 Canteen Supplies Expenses paid (incl thru advances/floats)	896
	(e)	5650 Bingo and/or Casino and/or Break Open Tickets Expenses	-
X	(f)	5660 open Cat - insert name in Expenses Jnl	-
X	(g1)	5670 open Cat - insert name in Expenses Jnl	-
X	(g2)	5680 open Cat - insert name in Expenses Jnl	-
	(h)	5700 Fund Raising Expenses TOTAL:	\$ 896

5800 - Other Expenses:			
4	(a)	5810 Travel Expenses (not entered elsewhere)	\$ 900
	(b)	5820 Sqn Logo Clothing & other Sales items	\$ -
X	(c)	5830 open Cat - insert name in Rev Jnl disponible - insérez le titre dans le Journal F	\$ -
X	(d)	5840 open Cat - insert name in Rev Jnl disponible - insérez le titre dans le Journal F	\$ -
X	(e)	5850 open Cat - insert name in Rev Jnl disponible - insérez le titre dans le Journal F	\$ -
X	(f)	5860 open Cat - insert name in Rev Jnl disponible - insérez le titre dans le Journal F	\$ -
X	(g)	5870 open Cat - insert name in Rev Jnl disponible - insérez le titre dans le Journal F	\$ -
	(h)	5880 Other Expenses (Must not be Excessive)	\$ 32
	(i)	5900 Other Expenses TOTAL:	\$ 931

5	(a)	6000	Total Expenses:	\$ 20,622
6	(a)	4999	Total Income from Page 3	\$ 16,518

Surplus (Deficit) of Revenues over Expenses (Fwded to line 3110 Current Year on page 4):			\$ -4,104
--	--	--	-----------

Page 3



808 THUNDERBIRD WING, AFAC

SEPTEMBER 2013 OFFICERS OF THE WING

OFFICERS OF THE WING:

President, Tracy Gillis
Vice President – vacant (see acting VP list)
Treasurer – vacant
Secretary – Suz Vanderveen

Directors

Maureen Aastrom – Recruiting
Mike Brocklebank – Wing lease
Don Chamberlain – Cadet Liaison
Tony Davis – Ceremonial events
Bil Derby – Housing
Jack Lightburn – Sick and Visiting
Lee Rowley – Strategic planning
John Tognela – Bar Manager
Terry Totzke – Ceremonial events

Month	Acting Vice President
June, 2013	Jack Lightburn
July	Terry Totzke
August	Don Chamberlain
September	Tony Davis
October	Jack Lightburn
November	Mike Brocklebank
December	Bil Derby
January, 14	Maureen Aastrom
February	Suz Vanderveen
March	Lee Rowley
April	John Tognela
May	Tony Davis
June	Terry Totzke

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

Name of Organization: Protection Island Ratepayers Association

Grant No. RPTE-18

Criteria:	Meets Criteria:		Statement of Purpose:
	Yes	No	
➤ the property <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-18

ORGANIZATION: PROTECTION ISLAND RATEPAYERS ASSN		DATE: NOV 15, 2013	
ADDRESS: 208 B COLVILLETON TRAIL		PRESIDENT: ANDREW HOMZY	
NANAIMO, B.C.		SENIOR STAFF MEMBER: VERONICA ZEHNTER	
VQR 6R1		POSITION: TREASURER	
		CONTACT: VERONICA ZEHNTER	
TELEPHONE: 250-754-6759		TELEPHONE: OR FAX 250-754-6759	
OVERVIEW OF YOUR ORGANIZATION'S PROGRAMS AND SERVICES OFFERED IN THE COMMUNITY: NEIGHBOURHOOD ASSN: KEEP RESIDENTS INFORMED OF CURRENT EVENTS, LIAISE WITH THE CITY, MHA, VHA RE-SERVICES, LEASE/INSURE & MAINTAIN COMMUNITY DOCK FOR RESIDENTS' BOATS. ORGANIZE COMMUNITY WORK PARTIES IN PARKS, GARDEN			
GEOGRAPHIC AREA SERVED BY THE ORGANIZATION: PROTECTION ISLAND			
NO. OF FULL TIME STAFF:		NO. OF PART TIME STAFF:	
NO. OF COMMUNITY VOLUNTEERS: 9 BOARD MEMBERS + 30-40 frequent volunteers		NO. OF VOLUNTEER HOURS PER YEAR: TOT OF 30 MAN DAYS LABOUR SPENT ON DOCK R&M THIS YR. PLUS 400 HRS BY DIRECTOR ON ADMIN	
NO. OF MEMBERS: 71		MEMBERSHIP FEE: \$10⁰⁰/person	
CLIENTS SERVED, LAST YEAR: WE SERVE ALL RESIDENTS ON THE ISLAND WHETHER MEMBERS OR NOT		CLIENTS SERVED, THIS YEAR (PROJECTED): 250-300 RESIDENTS	
B.C. SOCIETY ACT REG. NO.: S-10739		REVENUE CANADA CHARITABLE REG. NO.:	
CURRENT BUDGET: YR ENDED MAY 31/13		LEGAL DESCRIPTION OF PROPERTY: LD000113 LEASE AREA PIRATES PARK DOCK	
INCOME: 6974 (both gen & dock Alex)		Folio: 13553-701 AT PIRATES LN NANAIMO, B.C.	
EXPENSES: 10,466		TAX FOLIO NUMBER:	
NEXT YEAR PROJECTED:		CURRENT YEAR TAXES (IF KNOWN):	
INCOME: 10,970			
EXPENSES: 10,970			
SIGNATURE: 	TITLE/POSITION: Treasurer		DATE: NOV 15/13

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.

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

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

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

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

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

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

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

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

N/A

CITY OF NANAIMO GRANT QUESTIONNAIRE

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

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

The only service fee is for water lot lease, Ins. & materials to maintain our community dock. Each boat moored there pays \$190⁰⁰/yr (as of this yr up from 140⁰⁰) plus a day of volunteer labour at the spring work parties held over 4 wks. ^(or 700⁰⁰ w/nt fee) \$10⁰⁰/member of Assn is for administrative costs - we have a separate Bnk Acct Dock & GEN.

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

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

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

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

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

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

WE RAISED THE MOORAGE FEE OCT 1/13 BY \$50⁰⁰ FROM LAST YR TO MEET BUDGETED EXPS FOR 2014 & ARE ASKING FOR ADDITIONAL \$90⁰⁰

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

CITY OF NANAIMO GRANT QUESTIONNAIRE

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

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

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

PROTECTION ISLAND NEIBOURHOOD ASSOC.

ANNUAL FINANCIAL REPORT to May 31, 2013

Cash Flows from General Account Activity:

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

Cash Flows from Dock Account Activity:

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

PROTECTION ISLAND RATEPAYERS ASSN
(NOW NEIGHBOURHOOD ASSN)

Prepared by	Initials
Approved by	
Approved by	
Approved by	

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

GENERAL A/c ACTIVITY

CASH BAL @ MAY 31/13	221.75	
MEMBERSHIP DUES REC'D	710-	
TOTAL REVENUE & CASH BALANCE		931.75
LICENCES, PERMITS, FEES (NOV)	0	
OFFICE EXP	1660	
POSTAGE	0	
DIRECTORS' LIABILITY INS. (1/8) (NOV 13)	0	
DONATIONS	0	
BANK FEES	10-	
TOTAL EXPENSES		(1670)
BALANCE @ OCT 31/13		\$ 915.05
REVENUE OVER EXPS	693.30	

DOCK A/c ACTIVITY

CASH BAL @ MAY 31/13	2457.45	
DOCK FEES & CONTRIBUTIONS	4105-	
TOTAL REVENUE & CASH BAL		6562.45
DOCK SUPPLIES & R & M	0	
FREIGHT	0	
ANNUAL DOCK INS	998-	
DIRECTORS' LIABILITY INS. (2/3) (NOV 13)	0	
MOORAGE-WATERLOO LEASE-N.P.A. (JAN 14)	0	
CIRCLE PKL LEASE	2625	
BANK FEES	10-	
OFFICE EXP. - DECALS	12601	
TOTAL EXPENSES		(116026)
BALANCE @ OCT 31/13		\$ 5402.19
REVENUE OVER EXPS	2944.74	

P.I. RATEPAYERS Assn

Date

BUDGET 2013/14

	5	6	7	8	9	10
<u>GENERAL A/c</u>						
<u>REV</u>						
MEMBERSHIP DUES			750-			
<u>EXPS</u>						
W.C. PERMITS, FEES			(95-)			
OFFICE EXP			(175-)			
POSTAGE			(125-)			
DIRECTORS LIABIL INS (1/3)			(200-)			
DONATIONS			(50-)			
BANK FEES			(24-)			
			.			
TOT EXPS			(719-)			
REV OVER EXPS			<u>31-</u>			
<u>DOCK A/c</u>						
<u>REVENUE</u>						
DOCK FEES & CONTRIBUTIONS				10,610-		
<u>EXPS</u>						
R & M MATERIALS				(4500-)		
FREIGHT				(1200-)		
ANNUAL INS				(1000-)		
DIRECTORS LIABILITY INS (2/3)				(400-)		
MORGAN WATER LEASE NPA.				(3065-)		
CIRCLE LEASE				(30-)		
OFFICE - DEDALS				(130-)		
BANK CHGS				(24-)		
				(10349-)		
REVENUE OVER EXPS				<u>561-</u>		

PROTECTION ISLAND RATEPAYERS ASSOCIATION

DIRECTORS AS OF JUNE A.C.M.

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

THE ANNUAL REPORT WAS SENT IN ON NOV 9/13 WITH \$25⁰⁰ FEE.
THERE IS NO COPY, OUR ONLY RECORD IS OUR CANCELLED CHEQUE

NOTE: THIS YEAR WE DIDN'T RECEIVE THE FORM IN JUNE AS USUAL.
IN EARLY SEPT. I PHONED & REQUESTED ONE TO BE SENT BUT
AGAIN NONE CAME. ON NOV 9TH I MADE A FACSIMILE EXPLAINING
DELAY WITH COVER LETTER & ENCLOSED \$25⁰⁰ FEE.

**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:
	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:

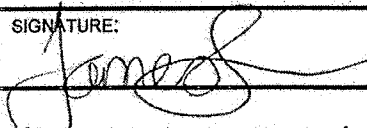
Notes:



CITY OF NANAIMO
APPLICATION FOR PERMISSIVE
TAX EXEMPTION RENEWAL

Office Use

RPT-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





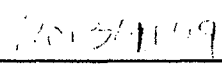
4. Society Directors

- 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	4048 GULFVIEW DR, NANAIMO BC <i>2560 Seawater Pl. N</i> <i>Nanaimo B.C. V9P 9C3</i>	V9T 6B4 <i>V9P 9C3</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)

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

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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

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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

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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

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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

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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 (ASNFPPO). These financial statements are the first prepared in accordance with these standards. The adoption of ASNFPPO 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 (ASNFPPO).

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>

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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
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Bank of Montreal loan

	-	2,333
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	\$ 2,407,933	\$ 2,470,386
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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
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Amounts payable within one year

	(40,000)	-
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	\$ 20,000	\$ 70,000
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Principal repayment terms are approximately:

2014

	\$ 40,000	
--	-----------	--

2015

	20,000	
--	--------	--

	\$ 60,000	
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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		70,299.60
Total Fixed Assets		<u><u>3,600,763.82</u></u>

TOTAL ASSET		<u><u>4,628,732.41</u></u>
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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 Educaiton 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
----------------------	-------------------

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	0.00
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	0.00
Total General & Admin Expense	235,535.07

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: Habitat for Humanity Mid-Vancouver Island Society

Grant No. RPTE-20

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

Discussion:

Notes:



CITY OF NANAIMO
APPLICATION FOR PERMISSIVE
TAX EXEMPTION RENEWAL

Office Use

RPT-20

ORGANIZATION: HABITAT FOR HUMANITY MID-VANCOUVER ISLAND		DATE: NOVEMBER 8, 2013.	
ADDRESS: #1-4128 MOSTAR ROAD		PRESIDENT: SANDY BARTLETT	
NANAIMO, BC		SENIOR STAFF MEMBER: TERESA PRING	
V9T 6C9		POSITION: EXECUTIVE DIRECTOR	
		CONTACT: TERESA PRING	
TELEPHONE: 250-758-8078		TELEPHONE: 250-758-8078	
OVERVIEW OF YOUR ORGANIZATION'S PROGRAMS AND SERVICES OFFERED IN THE COMMUNITY: HABITAT FOR HUMANITY MID-VANCOUVER ISLAND IS A NON-PROFIT, NON-GOVERNMENT CHARITABLE ORGANIZATION WITH A MISSION TO REDUCE POVERTY HOUSING BY BUILDING SIMPLE, DECENT, AFFORDABLE HOMES. THESE HOMES ARE SOLD TO QUALIFYING, LOW-INCOME FAMILIES AT CURRENT MARKET VALUE, WITH NO DOWNPAYMENT AND AN INTEREST FREE MORTGAGE.			
GEOGRAPHIC AREA SERVED BY THE ORGANIZATION: FROM NANAIMO, AS FAR SOUTH AS DUNCAN AND AS FAR NORTH AS QUANQUAM BEACH.			
NO. OF FULL TIME STAFF: 7		NO. OF PART TIME STAFF: 3	
NO. OF COMMUNITY VOLUNTEERS: 67		NO. OF VOLUNTEER HOURS PER YEAR: 3182 HOURS IN 2013 SO FAR	
NO. OF MEMBERS: 11		MEMBERSHIP FEE: \$10 ANNUALLY	
CLIENTS SERVED, LAST YEAR: 34		CLIENTS SERVED, THIS YEAR (PROJECTED): 40	
B.C. SOCIETY ACT REG. NO.: 5-0032950		REVENUE CANADA CHARITABLE REG. NO.: 881 877 781 BC0001	
CURRENT BUDGET: 2013		LEGAL DESCRIPTION OF PROPERTY: LOT 17, SEC 5, PLAN 38953	
INCOME: \$725,500		TAX FOLIO NUMBER: 07375-585	
EXPENSES: \$633,525		CURRENT YEAR TAXES (IF KNOWN): \$82,000	
NEXT YEAR PROJECTED: 2014			
INCOME: \$701,860			
EXPENSES: \$646,940			
SIGNATURE: Teresa Pring		TITLE/POSITION: EXECUTIVE DIRECTOR	
		DATE: NOV 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 GRANT QUESTIONNAIRE

1. Habitat for Humanity Mid-Vancouver Island (HFHMVI) is a non-profit, non-government, charitable organization with a mission to reduce poverty housing by building simple, decent, affordable homes. These homes are sold to qualifying low-income families at current market value, with no down payment and an interest free mortgage.
2. HFHMVI is currently pursuing the purchase of a 29,170 sq ft parcel of land in the Cinnabar Heights area of Chase River in Nanaimo. This land is zoned for multifamily development and will permit our affiliate to build three duplexes over the next three years, providing safe, decent and affordable housing for six additional families who are struggling to make ends meet. HFHMVI intends begin the construction of a duplex on this lot in the spring of 2014.

The ReStore supports HFHMVI's building program in that the revenues generated by the ReStore cover the majority of our administrative costs and, therefore, donations to HFHMVI, whether corporate or individual, are applied directly to building homes for low-income families. We expect that the ReStore will generate more than \$700,000 in revenue this year.

3. HFHMVI holds information sessions when a suitable piece of land has been purchased and we are ready to begin the process of selecting a family or families to occupy the home(s). These information sessions are advertised through television, radio, and newspaper advertisements, as well as on the HFHMVI website and through social media. We have also been fortunate in that our projects are often featured in articles in the local newspapers. Prospective applicants are invited to attend an information session, where they are provided with details regarding our home ownership program and are given an application form to submit. We are able to make contact with and assess the needs of those that we wish to serve in this way.

HFHMVI maintains a membership in the local chapter of the Canadian Home Builders' Association and has representation at Chamber of Commerce events.

HFHMVI attempts to gauge the need for low-income housing in Nanaimo by referencing statistical data provided both by the City of Nanaimo and by Canadian Mortgage and Housing Corporation.

4. Volunteers are essential to the success for HFHMVI, both in the ReStore and at our build sites. CRA requirements dictate that we must have nine volunteers for each paid staff person working in the ReStore. We have a very dedicated compliment of volunteers in the ReStore who each contribute a minimum of 40 hours annually.

One of the key components of the Habitat for Humanity homeownership program is that we utilize volunteer labour whenever possible in an effort to minimize expenditures on our build sites. This ensures not only that we maximize the impact of our building funds, but that we actively involve members of the community in the mission of Habitat for Humanity to mobilize community partners and volunteers in building affordable housing and promoting homeownership as a means of breaking the cycle of poverty.

5. HFHMVI has not received government grants of any kind since 2009 and has not received funding from service clubs.
6. HFHMVI has not applied for or received any other City of Nanaimo grants, including operating funding, grants from other committees, etc.
7. HFHMVI charges no fees of any kind for the service which we provide to the communities that we serve.
8. Although not considered to be a branch of a larger organization, HFHMVI is an affiliate of Habitat for Humanity Canada (HFHC). As such, we are required to submit the following to HFHC:
 - Annual affiliate flat fee
 - A flat fee for operating a ReStore
 - A percentage of gross ReStore sales
 - 10% of all undesignated donations
 - 15% for designated cash contributions acquired through HFHC
 - 10% for gift in kind build materials obtained through HFHC
 - 10% for gift in kind ReStore product obtained through HFHC
9. HFHMVI does not have capital reserves and the only special purpose funds that the affiliate has are donations are received from supporters that are designated to be applied to a specific build project. These designated donations are tracked and are applied to the specified build project expenses. Year-end surpluses are always applied to future build projects. As stated previously, revenue generated in the ReStore is used to cover administrative expenses so that any resources realized through fundraising initiatives are applied directly to building homes for low-income families. In this way, HFHMVI is continually expending funds on program delivery to the communities that we serve.
10. All income generated through various fundraising activities and capital campaigns is applied directly to building safe, decent, affordable homes for low-income families in the communities that HFHMVI serves.
11. A permission tax exemption from the City of Nanaimo would represent a significant savings on rent for the ReStore in the coming tax year. The ReStore supports the home

building programs of HFHMVI, so saving on ReStore expenses would mean more funds available to build homes for families that would never realize the dream of homeownership through conventional means.

12. The City of Nanaimo's contribution to and support of our affiliate is/will be recognized in the following ways:

- On our website at www.habitatmvi.org
- In our newsletters, as per the attached
- In our annual reports
- On our social media sites



BC Registry
Services

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.

HABITAT FOR HUMANITY MID-VANCOUVER ISLAND
SOCIETY
201 SELBY STREET
NANAIMO BC V9R 2R2

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

OFFICE USE ONLY

2. Incorporation Number: S-0032950
Business Number: 881877781BC0001

Access Code: 128323490 used to file online

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

2013/03/30

(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.)

201 SELBY STREET
NANAIMO BC V9R 2R2

Mailing Address

201 SELBY STREET
NANAIMO BC V9R 2R2

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.)

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: ARNOLD

First name (include initials): MARY JO

Address (include postal code):

396 SEVENTH ST
NANAIMO BC V9R 1E2

BARTLETT

Sanford M.

2233 Ashlee Road

Nanaimo BC V9R 6S3

Last name: DRYSDALE

First name (include initials): MARK

Address (include postal code):

13411 DOOLE RD
LADYSMITH BC V9G 1G6

CORFIELD

Michelle

995 Haliburton Street

Nanaimo BC V9R 6N5

Last name: HARMAN

First name (include initials): CRAIG

Address (include postal code):

609 SPURLING CRES
LADYSMITH BC V9G 0A1

DWYER

Patrick

3289 Willowmere Cres.

Nanaimo BC V9T 6R7

Last name: HUGHES

First name (include initials): JAMES

Address (include postal code):

1287 POINT MERCER DR
QUALICUM BEACH BC V9K 2K5

SUTHERLAND

Renate

438 Temple Street

Parksville, BC V9P 1A3



Last name: MAGEE-CHALMERS

First name (include initials): JESSIE

Address (include postal code):

2335 ASHLEE RD
NANAIMO BC V9R 6T3

UPDEGROVE

Ansel

4611 Maple Guard Drive
Bowser, BC V0R 1G0

~~Last name: MCCREATH~~

~~First name (include initials): FRED~~

~~Address (include postal code):~~

~~6335 THURLOW PL
NANAIMO BC V9V 1S8~~

Last name: SHEEN

First name (include initials): COLIN

Address (include postal code):

601-150 PROMENADE DR
NANAIMO BC V9R 6M6



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

7. Sign and certify this form.

I certify that this information is accurate and complete.

Signature:

Veresa Pung EXECUTIVE DIRECTOR

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.

HABITAT FOR HUMANITY MID-VANCOUVER ISLAND SOCIETY
Financial Statements
Year Ended December 31, 2012

HABITAT FOR HUMANITY MID-VANCOUVER ISLAND SOCIETY
Index to Financial Statements
Year Ended December 31, 2012

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INDEPENDENT AUDITOR'S REPORT

To the Members of HABITAT FOR HUMANITY MID-VANCOUVER ISLAND SOCIETY

We have audited the accompanying financial statements of HABITAT FOR HUMANITY MID-VANCOUVER ISLAND SOCIETY, which comprise the statement of financial position as at December 31, 2012 and the statements of revenues and expenditures, changes in net assets and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

Basis for Qualified Opinion

In common with many not-for-profit organizations, HABITAT FOR HUMANITY MID-VANCOUVER ISLAND SOCIETY derives revenue from fundraising activities the completeness of which is not susceptible to satisfactory audit verification. Accordingly, verification of these revenues was limited to the amounts recorded in the records of HABITAT FOR HUMANITY MID-VANCOUVER ISLAND SOCIETY. Therefore, we were not able to determine whether any adjustments might be necessary to fundraising revenue, excess of revenues over expenses, and cash flows from operations for the year ended December 31, 2012, current assets and net assets as at January 1, 2012 and December 31, 2012

Qualified Opinion

In our opinion, except for the possible effects of the matter described in the Basis for Qualified Opinion paragraph, the financial statements present fairly, in all material respects, the financial position of HABITAT FOR HUMANITY MID-VANCOUVER ISLAND SOCIETY as at December 31, 2012 and the results of its operations and its cash flows for the year then ended in accordance with Canadian Accounting Standards for Not-for-Profit Organizations.

Comparative Information

Without modifying our opinion, we draw attention to the notes to the financial statements which describes that HABITAT FOR HUMANITY MID-VANCOUVER ISLAND SOCIETY adopted Canadian Accounting Standards for Not-for-Profit Organizations on January 1, 2012 with a transition date of January 1, 2011. These standards were applied retrospectively by management to the comparative information in these financial statements, including the statements of financial position as at December 31, 2011 and January 1, 2011 and the statements of revenues and expenditures, changes in net assets and cash flows for the year ended December 31, 2011 and related disclosures. We were not engaged to report on the restated comparative information, and as such, it is unaudited.

White Rock, British Columbia
March 28, 2013



CHARTERED ACCOUNTANTS LLP

HABITAT FOR HUMANITY MID-VANCOUVER ISLAND SOCIETY


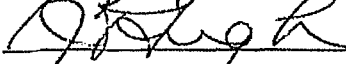
Statement of Financial Position

December 31, 2012

	December 31 2012	Unaudited December 31 2011	Unaudited January 1 2011
ASSETS			
CURRENT			
Cash	\$ 289,500	\$ 325,250	\$ 211,711
Accounts receivable	15,315	742	177
Construction in progress	336,956	-	-
Current portion of loans and notes receivable (Note 2)	70,432	69,579	60,494
Harmonized sales tax recoverable	7,793	18,711	-
Prepaid expenses	22,317	257	-
	<u>742,313</u>	<u>414,539</u>	<u>272,382</u>
PROPERTY, PLANT AND EQUIPMENT (Note 3)	77,645	72,212	40,493
MORTGAGES RECEIVABLE (Note 2)	<u>1,608,106</u>	<u>1,180,378</u>	<u>1,171,435</u>
	<u>\$ 2,428,064</u>	<u>\$ 1,667,129</u>	<u>\$ 1,484,310</u>
LIABILITIES AND NET ASSETS			
CURRENT			
Accounts payable	\$ 68,166	\$ 30,483	\$ 30,535
Callable debt due in one year (Note 4)	57,933	-	-
Harmonized sales tax payable	-	-	16,846
Wages payable	10,634	12,947	10,431
Employee deductions payable	5,210	6,910	5,246
Deferred income (Note 6)	-	14,000	-
	<u>141,943</u>	<u>64,340</u>	<u>63,058</u>
Callable debt due thereafter (Note 4)	20,817	-	-
	<u>162,760</u>	<u>64,340</u>	<u>63,058</u>
NET ASSETS			
Unrestricted equity	2,187,659	1,530,575	1,380,758
Equity in capital assets	<u>77,645</u>	<u>72,214</u>	<u>40,494</u>
	<u>2,265,304</u>	<u>1,602,789</u>	<u>1,421,252</u>
	<u>\$ 2,428,064</u>	<u>\$ 1,667,129</u>	<u>\$ 1,484,310</u>

LEASE COMMITMENTS (Note 7)

ON BEHALF OF THE BOARD

 Director
 Director

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

HABITAT FOR HUMANITY MID-VANCOUVER ISLAND SOCIETY

Statement of Revenues and Expenditures

Year Ended December 31, 2012

	2012	2011 <i>Unaudited</i>
REVENUES		
House sales	\$ 460,000	\$ -
Restore, net (<i>Schedule 1</i>)	276,854	261,876
Grants	165,806	36,120
Donations	86,059	16,754
Fundraising	12,286	20,820
Other income	2,715	1,461
Membership fees	70	100
	<u>1,003,790</u>	<u>337,131</u>
COST OF SALES		
Purchases	337,073	-
Fund raising	11,138	12,174
Unallocated house building costs (recoveries)	2,331	17,570
Mortgage discount	(220,932)	(82,315)
	<u>129,610</u>	<u>(52,571)</u>
GROSS PROFIT	<u>874,180</u>	<u>389,702</u>
EXPENSES		
Advertising and promotion	3,415	13,276
Amortization	2,455	1,046
Insurance	701	700
Interest on long term debt	4,745	-
Meetings and conventions	7,087	8,746
Miscellaneous	1,789	916
National membership fees	4,014	2,753
Office	19,649	16,203
Professional fees	20,689	14,083
Salaries and wages	138,990	143,745
Telephone	5,447	4,886
Travel	2,684	1,811
	<u>211,665</u>	<u>208,165</u>
EXCESS OF REVENUES OVER EXPENSES	<u>\$ 662,515</u>	<u>\$ 181,537</u>

HABITAT FOR HUMANITY MID-VANCOUVER ISLAND SOCIETY
Statement of Changes in Net Assets
Year Ended December 31, 2012

	Unrestricted Equity	Equity in Capital Assets	2012	2011 <i>Unaudited</i>
NET ASSETS - BEGINNING OF YEAR	\$ 1,530,575	\$ 72,214	\$ 1,602,789	\$ 1,421,252
Excess of revenues over expenses	682,218	(19,703)	662,515	181,537
Acquisition of capital assets	(25,134)	25,134	-	-
NET ASSETS - END OF YEAR	\$ 2,187,659	\$ 77,645	\$ 2,265,304	\$ 1,602,789

HABITAT FOR HUMANITY MID-VANCOUVER ISLAND SOCIETY

Statement of Cash Flows Year Ended December 31, 2012

	2012	2011
OPERATING ACTIVITIES		
Excess of revenues over expenses	\$ 662,515	\$ 181,537
Item not affecting cash:		
Amortization of property, plant and equipment	19,703	15,534
	<u>682,218</u>	<u>197,071</u>
Changes in non-cash working capital:		
Accounts receivable	(14,573)	(565)
Construction in progress	(336,956)	-
Accounts payable	37,681	(5,297)
Deferred income	(14,000)	14,000
Prepaid expenses	(22,060)	(257)
Harmonized sales tax payable (recoverable)	10,918	(35,557)
Wages payable	(2,313)	2,516
Employee deductions payable	(1,700)	6,910
	<u>(343,003)</u>	<u>(18,250)</u>
Cash flow from operating activities	<u>339,215</u>	<u>178,821</u>
INVESTING ACTIVITIES		
Purchase of property, plant and equipment	(25,134)	(47,254)
Increase in mortgages receivable	(428,581)	(18,028)
Cash flow used by investing activities	<u>(453,715)</u>	<u>(65,282)</u>
FINANCING ACTIVITIES		
Proceeds from callable debt financing	157,500	-
Repayment of callable debt	(78,750)	-
Cash flow from financing activities	<u>78,750</u>	<u>-</u>
INCREASE (DECREASE) IN CASH FLOW	(35,750)	113,539
Cash - beginning of year	<u>325,250</u>	<u>211,711</u>
CASH - END OF YEAR	\$ 289,500	\$ 325,250
CASH FLOWS SUPPLEMENTARY INFORMATION		
Interest paid	<u>\$ 4,745</u>	<u>\$ -</u>

HABITAT FOR HUMANITY MID-VANCOUVER ISLAND SOCIETY

Notes to Financial Statements

Year Ended December 31, 2012

NATURE OF OPERATIONS

HABITAT FOR HUMANITY MID-VANCOUVER ISLAND SOCIETY (the "Society") is incorporated under the Society Act of British Columbia. The Society is part of an international organization dedicated to the elimination of poverty housing through the use of volunteer labour and donations. As part of its fundraising activities the Society operates a used building materials store (Restore) which relies on donated goods and volunteer labor.

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 January 1, 2011 or revenues and expenditures or cash flows for the year ended December 31, 2011 as previously reported in accordance with pre-changeover Canadian generally accepted accounting principles.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Fund accounting

The Unrestricted Fund accounts for the Society's program delivery and administrative activities. This fund reports unrestricted resources and restricted operating grants.

The Capital Asset Fund reports the assets, liabilities, revenues and expenses related to HABITAT FOR HUMANITY MID-VANCOUVER ISLAND SOCIETY's capital assets.

Construction in progress

Construction in progress consists of the cost of land plus direct construction costs. They do not include the value of volunteer labor.

Property, plant and equipment

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

Equipment	20%	declining balance method
Motor vehicles	30%	declining balance method
Computer equipment	30%	declining balance method
Leasehold improvements	5 years	straight-line method
Fencing	20%	declining balance method

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

(continues)

HABITAT FOR HUMANITY MID-VANCOUVER ISLAND SOCIETY

Notes to Financial Statements

Year Ended December 31, 2012

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

Mortgages receivable

Mortgages receivable from sales of homes are interest free and repayable over periods of time normally ranging from twenty to thirty years.

The Society also holds second mortgages on certain properties. These second mortgages are not recognized in the financial statements and represent a contingent asset of the Society.

Revenue recognition

HABITAT FOR HUMANITY MID-VANCOUVER ISLAND 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.

Restore sales revenue is recognized when the sales process is complete, which is when the product is sold to the customer, title has been transferred and the price is determined.

The Society uses the completed contract method for house sales, under which the Society recognizes no profits on construction projects in progress, billed or unbilled, until such time as title is transferred to the homeowners.

Contributed goods and services

The Society receives donations of contributed materials the value for which is not capable of reasonable estimation and is not included in these statements. Volunteers contribute a significant amount of their time each year. Because of the difficulty in determining their fair value, contributed services are not recognized in the financial statements.

Impairment of long lived assets

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

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.

(continues)

HABITAT FOR HUMANITY MID-VANCOUVER ISLAND SOCIETY

Notes to Financial Statements

Year Ended December 31, 2012

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

Financial Instruments policy

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

2. MORTGAGES RECEIVABLE

	2012	2011
Mortgages receivable, interest free, being repaid in monthly installments totaling \$5,798 (adjusted annually, based upon the purchaser's income)	\$ 1,894,646	\$ 1,686,997
Mortgage discount	(216,108)	(437,040)
	1,678,538	1,249,957
Current portion of mortgages receivable	(70,432)	(69,579)
	<u>\$ 1,608,106</u>	<u>\$ 1,180,378</u>

All mortgages receivable are secured by first mortgages over the property transferred to the purchaser. Certain mortgages receivable also carry second mortgages over the property transferred to the purchaser.

Under the terms of the agreements with the purchaser of the home, if the purchaser sells the property within five years of the date of purchase the Society retains all proceeds from the sale and all mortgage payments are reclassified as rental payments. If the property is sold after that date the Society retains a portion of the proceeds, depending upon the length of ownership and the sale proceeds.

The value of second mortgages at year end is \$469,174 (2011 - \$520,730) which has not been recorded in the assets of the Society in accordance with its accounting policy stated in Note 2.

3. PROPERTY, PLANT AND EQUIPMENT

	Cost	Accumulated amortization	2012 Net book value	2011 Net book value
Equipment	\$ 35,515	\$ 22,942	\$ 12,573	\$ 10,710
Motor vehicles	60,676	47,556	13,120	18,743
Computer equipment	4,645	4,484	161	230
Leasehold improvements	63,063	14,782	48,281	38,141
Fencing	4,875	1,365	3,510	4,388
	<u>\$ 168,774</u>	<u>\$ 91,129</u>	<u>\$ 77,645</u>	<u>\$ 72,212</u>

HABITAT FOR HUMANITY MID-VANCOUVER ISLAND SOCIETY

Notes to Financial Statements

Year Ended December 31, 2012

4. CALLABLE DEBT

	2012	2011
Coastal Community Credit Union loan bearing interest at 4.5% per annum, repayable in monthly blended payments of \$5,000. The loan matures on May 1, 2014 and is secured by a general security agreement and an assignment of rents from all mortgage receivables. Loan is callable on demand.	\$ 78,750	\$ -
Principal due in one year	(57,933)	-
	<u>\$ 20,817</u>	<u>\$ -</u>
Principal repayment terms are approximately:		
2013	\$ 57,933	
2014	20,817	
	<u>\$ 78,750</u>	

5. LINE OF CREDIT

The Society has a \$20,000 line of credit, secured by a Commercial Security Agreement covering all assets of the Society.

6. DEFERRED INCOME

	2012	2011
Balance at beginning of year	\$ 14,000	\$ -
Grants received	-	25,000
Less: allocated to revenue	(14,000)	(11,000)
Balance at end of year	<u>\$ -</u>	<u>\$ 14,000</u>

7. LEASE COMMITMENTS

The Society has a long term lease with respect to its premises used for the Restore and administrative offices. The lease expires October 31, 2016. Lease payments are \$9,564 per month including, property taxes, management fees and common area maintenance.

8. 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 December 31, 2012.

(continues)

HABITAT FOR HUMANITY MID-VANCOUVER ISLAND SOCIETY

Notes to Financial Statements

Year Ended December 31, 2012

8. FINANCIAL INSTRUMENTS (*continued*)

Credit risk

Credit risk arises from the potential that a counter party will fail to perform its obligations. The Society is exposed to credit risk from the client families. In order to reduce its credit risk, the Society reviews a new family's credit history before extending credit and conducts regular reviews of its existing customers' accounts. All mortgages are secured by the related land and building asset further reducing the related credit risk. The Society has a significant number of client families which minimizes concentration of credit risk.

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 Restore operations and from the payments on the mortgages receivable in amounts necessary to pay vendors, callable debts and other payables.

Market risk

Market Risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices. Market risk comprises three types of risk: currency rate risk, interest rate risk and other price risk. The Society is mainly exposed to interest rate risk.

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 bank indebtedness and credit facilities.

HABITAT FOR HUMANITY MID-VANCOUVER ISLAND SOCIETY

Statement of Net Revenue from Restore

(Schedule 1)

Year Ended December 31, 2012

	2012	2011
SALES	\$ 715,608	\$ 652,279
OTHER INCOME		
Gifts in kind	36,171	3,200
Cost of donated gifts	(36,171)	(3,200)
	-	-
EXPENSES		
Advertising and promotion	7,034	5,176
Amortization	17,246	14,489
Automotive	13,621	11,893
Bank charges	6,318	5,698
Conferences	402	1,228
Insurance	1,718	1,647
National contribution	24,260	22,054
Office	722	2,157
Rent	108,046	99,643
Repairs and maintenance	3,188	4,995
Small tools	6,757	6,026
Telephone	3,096	3,810
Training and education	505	974
Utilities	21,688	19,944
Volunteers	2,335	4,455
Wages and benefits	221,818	186,214
	438,754	390,403
INCOME FROM OPERATIONS	\$ 276,854	\$ 261,876

Habitat for Humanity Mid-Vancouver Island Society
Statement of Financial Position

As at		31-Oct-13	30-Sep-13
	Assets		
	Current Assets		
Cash		198,278.12	186,191.07
Accounts receivable		3,632.88	4,868.91
GST receivable		13,159.47	11,859.83
Prepaid expenses		22,223.22	22,366.23
WIP - Prideaux duplex		241,005.49	216,060.11
		<u>478,299.18</u>	<u>441,346.15</u>
Mortgages receivable		1,880,402.71	1,888,038.17
Fund for Humanity bank account		<u>100,972.12</u>	<u>98,248.17</u>
		<u>1,981,374.83</u>	<u>1,986,286.34</u>
Capital Assets		<u>93,897.15</u>	<u>93,897.15</u>
Total Assets		<u><u>2,553,571.16</u></u>	<u><u>2,521,529.64</u></u>
	Liabilities		
	Current Liabilities		
Accounts payable		28,117.07	15,133.93
Deferred revenue		-	-
HST payable		-	-
		<u>28,117.07</u>	<u>15,133.93</u>
Long Term Liabilities			
Mortgage payable		31,025.18	35,892.43
		<u>59,142.25</u>	<u>51,026.36</u>
	Net Assets		
	Capital Assets		
Beginning of period		77,645.58	77,645.58
Acquisition of capital assets		<u>16,251.57</u>	<u>16,251.57</u>
		<u>93,897.15</u>	<u>93,897.15</u>
Unrestricted Equity			
Beginning of period		2,187,660.71	2,187,660.71
Acquisition of capital assets		(16,251.57)	(16,251.57)
Excess of revenue over expenditures		<u>229,122.62</u>	<u>205,196.99</u>
		<u>2,400,531.76</u>	<u>2,376,606.13</u>
		<u><u>2,553,571.16</u></u>	<u><u>2,521,529.64</u></u>

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Habitat for Humanity Mid-Vancouver Island Society
Statement of Revenue and Expenditures
For the Ten Months Ended October 31, 2013

	Actual Year-to-Date			2013 Budget	Actual	
	Admin	Build	ReStore	Year-to-Date	VS Budget	
REVENUE						
Sales		270,000.00	530,232.28	800,232.28	797,527.00	2,705.28
Grants - HFHC - restricted	-	-	-	-	-	-
Grants - HFHC - unrestricted	4,583.38			4,583.38	3,568.00	1,015.38
Grants - other - restricted		72,000.00		72,000.00	30,000.00	42,000.00
Recycling revenue			15,286.12	15,286.12	13,696.00	1,590.12
Fund Raising		1,374.98		1,374.98	5,499.00	(4,124.02)
Donations - unrestricted	15,129.64			15,129.64	3,007.00	12,122.64
Donations - restricted		17,610.48		17,610.48	3,599.00	14,011.48
GIK donations - HFHC		12,400.21		12,400.21	-	12,400.21
GIK donations - other		-	29,982.57	29,982.57	21,127.00	8,855.57
Interest income	1,839.21			1,839.21	1,755.00	84.21
Coffee revenue			324.74	324.74	268.00	56.74
PST commissions			1,386.00	1,386.00	1,386.00	-
Membership Fees	120.00			120.00	130.00	(10.00)
	21,672.23	373,385.67	577,211.71	972,269.61	881,562.00	90,707.61
EXPENSES						
Accounting and legal	(974.08)			(974.08)	(974.00)	0.08
Advertising and promotion	3,993.66		7,516.70	11,510.36	8,618.00	(2,892.36)
Bank charges & fees	559.19			559.19	327.00	(232.19)
Bookkeeping	6,688.00			6,688.00	7,149.00	461.00
Cash (over) short			305.24	305.24	49.00	(256.24)
Coffee supplies			488.63	488.63	530.00	41.37
Conferences and meetings	5,724.81		2,570.38	8,295.19	7,188.00	(1,107.19)
Cost of houses sold		228,980.32		228,980.32	228,093.00	(887.32)
Credit Card Fees			4,516.60	4,516.60	4,651.00	134.40
Donated goods			30,197.61	30,197.61	21,127.00	(9,070.61)
Electricity			5,085.83	5,085.83	5,277.00	191.17
Forklift maintenance			5,574.26	5,574.26	2,928.00	(2,646.26)
Freight-in & purchases			1,504.41	1,504.41	2,017.00	512.59
Fundraising costs	-			-	-	-
Heat			5,320.08	5,320.08	5,204.00	(116.08)
Insurance	1,402.00		1,025.00	2,427.00	2,427.00	-
IT Maintenance, software & supplies	1,356.44			1,356.44	1,670.00	313.56
Maintenance and repairs			1,481.86	1,481.86	1,507.00	25.14
Membership fees, dues	6,464.17			6,464.17	6,564.00	99.83
Mortgage interest		2,275.18		2,275.18	2,415.00	139.82
National contribution			8,802.85	8,802.85	8,775.00	(27.85)
National GIK contribution			1,073.58	1,073.58	2,274.00	1,200.42
Non-allocable house-building costs		17,471.16		17,471.16	22,165.13	4,693.97
Personal Vehicle Usage	1,135.64			1,135.64	855.00	(280.64)
Postage, courier & freight	534.27			534.27	396.00	(138.27)
Rent and common fees			75,768.77	75,768.77	75,768.00	(0.77)
Staff & Board development	-		527.98	527.98	500.00	(27.98)
Staff, volunteer, board recognition	789.25		1,024.31	1,813.56	1,379.00	(434.56)
Supplies, printing & copies	4,088.57		4,116.02	8,204.59	8,285.00	80.41
Telephone & fax	2,897.57		1,583.71	4,481.28	4,584.00	102.72
Tithes	5,473.71			5,473.71	50.00	(5,423.71)
Truck gas and oil			4,219.58	4,219.58	5,495.00	1,275.42
Truck insurance			3,713.00	3,713.00	3,743.00	30.00
Truck repairs			2,714.29	2,714.29	2,992.00	277.71
Wages and benefits	112,795.08		166,364.44	279,159.52	279,587.00	427.48
Waste			5,996.92	5,996.92	5,873.00	(123.92)
	152,928.28	248,726.66	341,492.05	743,146.99	729,488.13	(13,658.86)
NET INCOME	(131,256.05)	124,659.01	235,719.66	229,122.62	152,073.87	77,048.75

Habitat for Humanity Mid-Vancouver Island Society
Statement of Administration Income
For the Ten Months Ended October 31, 2013

	Actual		2013 Budget		Actual
	Current Month	Year-to-Date	Current Month	Year-to-Date	VS Budget
REVENUE					
Donations - unrestricted	3,102.01	15,129.64	-	3,007.00	12,122.64
Membership Fees	-	120.00	-	130.00	(10.00)
Grants - HFHC - unrestricted	-	4,583.38	-	3,568.00	1,015.38
Grants - HFHC - restricted	-	-	-	-	-
Interest income	169.74	1,839.21	150.00	1,755.00	84.21
	<u>3,271.75</u>	<u>21,672.23</u>	<u>150.00</u>	<u>8,460.00</u>	<u>13,212.23</u>
EXPENSES					
Accounting and legal	-	(974.08)	-	(974.00)	0.08
Advertising and promotion	266.37	3,993.66	100.00	1,812.00	(2,181.66)
Bank charges & fees	3.90	559.19	5.00	327.00	(232.19)
Bookkeeping	410.00	6,688.00	650.00	7,149.00	461.00
Conferences and meetings	379.74	5,724.81	-	4,955.00	(769.81)
Insurance, liability & office	-	1,402.00	-	1,402.00	-
IT Maintenance, software & supplies	32.80	1,356.44	120.00	1,670.00	313.56
Membership fees, dues	-	6,464.17	100.00	6,564.00	99.83
Personal Vehicle Usage	12.74	1,135.64	50.00	855.00	(280.64)
Postage, courier & freight	258.30	534.27	-	396.00	(138.27)
Staff & Board development	-	-	-	-	-
Staff, volunteer, board recognition	96.94	789.25	30.00	625.00	(164.25)
Supplies, printing & copies	230.62	4,088.57	300.00	3,823.00	(265.57)
Telephone & fax	264.74	2,897.57	175.00	2,518.00	(379.57)
Tithes	-	5,473.71	-	50.00	(5,423.71)
Wages and benefits	10,247.51	112,795.08	10,697.00	113,056.00	260.92
	<u>12,203.66</u>	<u>152,928.28</u>	<u>12,227.00</u>	<u>144,228.00</u>	<u>(8,700.28)</u>
NET INCOME	<u>(8,931.91)</u>	<u>(131,256.05)</u>	<u>(12,077.00)</u>	<u>(135,768.00)</u>	<u>4,511.95</u>

Habitat for Humanity Mid-Vancouver Island Society
Statement of Building Fund Income
For the Ten Months Ended October 31, 2013

	Actual		2013 Budget		Actual
	Current Month	Year-to-Date	Current Month	Year-to-Date	VS Budget
REVENUE					
House sales	-	270,000.00	-	270,000.00	-
Donations - restricted	150.00	17,610.48	-	3,599.00	14,011.48
GIK donations - HFHC	2,190.57	12,400.21	-	-	12,400.21
Grants - HFHC - build	-	-	-	-	-
Grants - other - restricted	-	72,000.00	-	30,000.00	42,000.00
Fundraising	-	1,374.98	-	5,499.00	(4,124.02)
GIK donations - other	-	-	-	-	-
	<u>2,340.57</u>	<u>373,385.67</u>	<u>-</u>	<u>309,098.00</u>	<u>64,287.67</u>
EXPENSES					
Cost of houses sold	-	228,980.32	-	228,093.00	(887.32)
Fundraising costs	-	-	-	-	-
Mortgage interest	132.75	2,275.18	200.00	2,415.00	139.82
Non-allocable house-building costs	69.03	17,471.16	-	22,165.13	4,693.97
TOTAL EXPENSES	<u>201.78</u>	<u>248,726.66</u>	<u>200.00</u>	<u>252,673.13</u>	<u>3,946.47</u>
NET INCOME	<u>2,138.79</u>	<u>124,659.01</u>	<u>(200.00)</u>	<u>56,424.87</u>	<u>68,234.14</u>

Habitat for Humanity Mid-Vancouver Island Society
Statement of Restore Income
For the Ten Months Ended October 31, 2013

	Actual		2013 Budget		Actual
	Current Month	Year-to-Date	Current Month	Year-to-Date	VS Budget
REVENUE					
ReStore sales	60,272.34	530,232.28	56,000.00	527,527.00	2,705.28
ReStore recycling revenue	1,536.61	15,286.12	1,000.00	13,696.00	1,590.12
ReStore coffee revenue	58.15	324.74	25.00	268.00	56.74
ReStore PST commission	198.00	1,386.00	198.00	1,386.00	-
ReStore revenue - GIK	-	29,982.57	-	21,127.00	8,855.57
ReStore Grants - HFHC	-	-	-	-	-
	62,065.10	577,211.71	57,223.00	564,004.00	13,207.71
EXPENSE					
Advertising and promotion	271.89	7,516.70	1,077.00	6,806.00	(710.70)
Amortization	-	-	-	-	-
Cash over/short	49.29	305.24	-	49.00	(256.24)
Cell Phone	49.27	923.07	100.00	1,090.00	166.93
Coffee supplies	-	488.63	30.00	530.00	41.37
Conferences and meetings	-	2,570.38	-	2,233.00	(337.38)
Credit Card Fees	477.08	4,516.60	500.00	4,651.00	134.40
Donated goods	-	30,197.61	-	21,127.00	(9,070.61)
Electricity	921.97	5,085.83	-	5,277.00	191.17
Forklift maintenance	2,515.63	5,574.26	-	2,928.00	(2,646.26)
Freight-in & purchases	-	1,504.41	-	2,017.00	512.59
Heat	494.46	5,320.08	150.00	5,204.00	(116.08)
Insurance, commercial	-	1,025.00	-	1,025.00	-
Maintenance and repairs	51.25	1,481.86	-	1,507.00	25.14
National contribution	602.72	8,802.85	560.00	8,775.00	(27.85)
National GIK contribution	-	1,073.58	-	2,274.00	1,200.42
Rent and common fees	7,512.18	75,768.77	7,512.00	75,768.00	(0.77)
Supplies	294.42	4,116.02	320.00	4,462.00	345.98
Staff training/certif	227.98	527.98	-	500.00	(27.98)
Telephone	58.99	660.64	140.00	976.00	315.36
Truck gas and oil	514.08	4,219.58	500.00	5,495.00	1,275.42
Truck insurance	-	3,713.00	-	3,743.00	30.00

Truck repairs	572.90	2,714.29
Volunteer recognition	37.58	1,024.31
Wages and salaries	15,924.08	166,364.44
Waste	770.58	5,996.92
	<u>31,346.35</u>	<u>341,492.05</u>
NET INCOME	<u>30,718.75</u>	<u>235,719.66</u>

	300.00	2,992.00	277.71
	100.00	754.00	(270.31)
	16,856.00	166,531.00	166.56
	600.00	5,873.00	(123.92)
	<u>28,745.00</u>	<u>332,587.00</u>	<u>(8,905.05)</u>
	<u>28,478.00</u>	<u>231,417.00</u>	<u>4,302.66</u>

Habitat for Humanity Mid-Vancouver Island Society
Statement of Cash Flows
For the Ten Months Ended October 31, 2013

	Actual	
	Current Month	Year-to-Date
Cash flows from (used in) operating activities		
Net income (loss)	23,925.63	229,122.62
Adjustments to reconcile net income to net cash provided by (used in) operating activities		
Decrease (Increase) in receivables	1,236.03	14,692.08
Decrease (Increase) in GST receivable/payable	(1,299.64)	(13,084.67)
Decrease (Increase) in prepaid expenses	143.01	94.25
Decrease (Increase) in Work in Progress	(24,945.38)	95,950.94
Increase (Decrease) in accounts payable	12,983.14	(48,174.39)
	<u>12,042.79</u>	<u>278,600.83</u>
Cash flows from (used in) investing activities		
Increase (Decrease) in mortgages receivable	7,635.46	(204,874.58)
Purchase of capital assets	-	(16,251.57)
	<u>7,635.46</u>	<u>(221,126.15)</u>
Cash flows from (used in) financing activities		
Increase (Decrease) in mortgages payable	<u>(4,867.25)</u>	<u>(47,724.82)</u>
Increase (Decrease) in cash and equivalents	14,811.00	9,749.86
Cash and cash equivalents, beginning	<u>284,439.24</u>	<u>289,500.38</u>
Cash and cash equivalents, ending	<u><u>299,250.24</u></u>	<u><u>299,250.24</u></u>
Cash consists of:		
Cash		198,278.12
Fund for Humanity		100,972.12
		<u><u>299,250.24</u></u>

**Habitat for Humanity MVI Society
Provider Aged Summary**

	Total	Current	31 to 60	61 to 90	91+
As at 30 September 2013					
Arsenault, Robin	1,443.27	1,443.27	-	-	-
Boggis, Marjorie	406.88	406.88	-	-	-
CU Credit Payment Processing	1,417.59	1,417.59	-	-	-
DBL Disposal Services Ltd	68.25	68.25	-	-	-
Emterra Environmental (Nanaimo)	368.05	368.05	-	-	-
FortisBC - Natural Gas Unit 1	39.17	39.17	-	-	-
FortisBC - Natural Gas Unit 4	29.03	29.03	-	-	-
Gillingham Cabinets Ltd	(5,400.00)	-	(5,400.00)	-	-
Habitat for Humanity Canada	4,187.05	3,644.01	-	543.04	-
Higgins, Traci	356.41	356.41	-	-	-
Home Depot	(2,000.00)	-	(2,000.00)	-	-
Huston, Judy	4.05	4.05	-	-	-
Island Radio	524.97	524.97	-	-	-
Labour Unlimited Temporary Services	603.12	603.12	-	-	-
Long, Andrea	26.25	26.25	-	-	-
MasonLift Ltd	360.23	360.23	-	-	-
Minister of Finance - Pring	(361.50)	(361.50)	-	-	-
Minister of Finance - PST	3,676.48	3,676.48	-	-	-
Mosaic Information Technologies Ltd	33.60	33.60	-	-	-
Pacific Coast Waste Management Ltd	139.39	139.39	-	-	-
Pring, Teresa	105.62	105.62	-	-	-
ProReg Registration Solutions	(378.00)	-	(378.00)	-	-
Receiver General - Source	7,327.30	7,327.30	-	-	-
Roessingh, Emil	83.20	83.20	-	-	-
Sign Easy Production Ltd	10.08	10.08	-	-	-
Stoughton, Kathryn	111.54	111.54	-	-	-
Telus Communications	(96.36)	(0.04)	-	-	(96.32)
Telus Mobility	165.76	165.76	-	-	-
Windsor Plywood	278.84	278.84	-	-	-
Yellow Pages Group	(78.86)	(78.86)	-	-	-
Accrued accounting	-	-	-	-	-
CU Mastercard	153.02	153.02	-	-	-
RRSP Payable	(100.00)	(100.00)	-	-	-
Group benefits payable	-	-	-	-	-
WCB Payable	1,624.11	1,624.11	-	-	-
Source deductions payable	9.10	9.10	-	-	-
PST payable	(3.71)	(3.71)	-	-	-
Total outstanding:	15,133.93	22,465.21	(7,778.00)	543.04	(96.32)

As at 31 October 2013

Able Recognition	20.44	20.44	-	-	-
BC Hydro	943.02	943.02	-	-	-
Boggis, Marjorie	420.00	420.00	-	-	-
City of Nanaimo	52.28	52.28	-	-	-
Comda Advertising Connections	206.08	206.08	-	-	-
CU Credit Payment Processing	1,698.25	1,698.25	-	-	-
DBL Disposal Services Ltd	68.25	68.25	-	-	-
Emterra Environmental (Nanaimo)	368.05	368.05	-	-	-
FortisBC - Natural Gas Unit 1	178.34	178.34	-	-	-
FortisBC - Natural Gas Unit 4	327.43	327.43	-	-	-
Gillingham Cabinets Ltd	(5,400.00)	-	-	(5,400.00)	- need invoice
Habitat for Humanity Canada	2,945.60	821.78	2,123.82	-	-
Higgins, Traci	82.35	76.37	5.98	-	-
Home Depot	(2,000.00)	-	-	(2,000.00)	- gift card
JT Painting	2,310.00	2,310.00	-	-	-
MasonLift Ltd	2,573.36	2,573.36	-	-	-
Mayco Mix Ltd	111.55	111.55	-	-	-
Minister of Finance - Pring	(241.00)	-	(241.00)	-	- Nov & Dec paid
Minister of Finance - PST	3,995.60	3,995.60	-	-	-

Habitat for Humanity MVI Society
Provider Aged Summary

	Total	Current	31 to 60	61 to 90	91+
Mosaic Information Technologies Ltd	33.60	33.60	-	-	-
Pacific Coast Waste Management Ltd	143.33	143.33	-	-	-
Receiver General - Source	6,279.12	6,279.12	-	-	-
Robinson Rentals & Sales	53.76	53.76	-	-	-
Shaw Cable	182.84	182.84	-	-	-
Staples - Desjardins Card Services	264.60	264.60	-	-	-
Superior Boarding Systems	9,345.00	9,345.00	-	-	-
Telus Communications	(96.36)	-	(0.04)	-	(96.32) refund requested
Telus Mobility	191.52	191.52	-	-	-
Turley's Florist	78.73	78.73	-	-	-
Westburne West	1,018.76	1,018.76	-	-	-
Windsor Plywood	712.45	712.45	-	-	-
Yellow Pages Group	66.47	66.47	-	-	-
Accrued accounting	-	-	-	-	-
CU Mastercard	(529.75)	(529.75)	-	-	- need Credit card receipts
RRSP Payable	(100.00)	(100.00)	-	-	-
Group benefits payable	-	-	-	-	-
WCB Payable	1,809.60	1,809.60	-	-	-
Source deductions payable	3.80	3.80	-	-	-
PST Payable	-	-	-	-	-
Total outstanding:	28,117.07	33,724.63	1,888.76	(7,400.00)	(96.32)

Habitat for Humanity MVI Society
General Ledger Report 01 Jan, 2013 to 31 October 2013

	Date	Comment	Source #	Opening	Additions	Balance
1630 Furniture & Equipment				35,515.38		
	13 Apr, 2013	Carter, Ted	23-Apr-13		14,141.37	49,656.75
1635 Accum Amort - Furn & Equip				(22,941.67)		(22,941.67)
1640 Computer Equipment				4,644.84		4,644.84
1645 Accum Amort - Computer Equip				(4,483.78)		(4,483.78)
1650 Vehicles				60,676.32		60,676.32
1655 Accum Amort - Vehicles				(47,555.72)		(47,555.72)
1660 Leasehold Improvements				63,062.59		
	28 Feb, 2013	Bryans Mechanical Ltd	458-530		2,110.20	65,172.79
1665 Accum Amort - Leaseholds				(14,782.06)		(14,782.06)
1690 Fencing				4,874.56		4,874.56
1695 Accum amort - Fencing				(1,364.88)		(1,364.88)
3530 Capital asset funds						(93,897.15)
						<u>0.00</u>

Habitat for Humanity MVI Society Comparative Income Statement							
		Actual			Budget		
From	01-Jan-10	01-Jan-11	01-Jan-12	01-Jan-11	01-Jan-12	01-Jan-13	
To	31-Dec-10	31-Dec-11	31-Dec-12	31-Dec-11	31-Dec-12	31-Dec-13	
REVENUE							
House sales	1,353,000.00	0.00	460,000.00	0.00			
Donations - unrestricted	16,770.04	9,162.16	17,893.82	20,000.00			
Donations - restricted	184,296.85	7,591.61	68,165.14	0.00			
GIK donations - HFHC	9,884.72	0.00	0.00	0.00			
GIK donations - other	142,999.00	0.00	32,939.94	0.00			
Membership Fees	80.00	100.00	70.00	200.00	100.00	100.00	
Grants - HFHC - restricted	0.00	36,120.00	10,609.96	25,000.00			
Grants - HFHC - Build	20,000.00	0.00	115,215.40				
Grants - other - restricted	0.00	0.00	15,000.00	10,000.00			
Fund Raising - Admin	0.00	20,820.00	11,860.47	20,000.00			
Fundraising - Build		0.00	425.56				
ReStore Income	723,231.31	655,480.08	743,830.01	665,500.00	710,750.00	725,400.00	
Interest income	506.53	1,461.07	2,715.23	0.00			
TOTAL REVENUE	2,450,768.45	730,734.92	1,478,725.53	740,700.00	710,850.00	725,500.00	
EXPENSES							
Cost of House Building							
Cost of houses sold	1,240,074.27	0.00	348,426.75	0.00	0.00		
Mortgage interest	5,441.57	0.00	4,745.04	0.00	5,300.00	5,000.00	
Mortgage discount exp	413,394.00	(82,315.00)	0.00	0.00			
Non-allocable house-building costs	(1,170.27)	17,570.00	2,331.01	3,000.00	7,500.00	45,000.00	
Total House-Building Costs	1,657,739.57	(64,745.00)	355,502.80	3,000.00	12,800.00	50,000.00	
Fundraising Expenses							
Donor Recognition	0.00	47.47	0.00	1,000.00	0.00		
Event advertising and promotion	0.00	1,208.52	0.00	1,000.00	0.00		
Event costs, other	0.00	407.09	25.00	2,500.00	0.00		
Event supplies and postage	0.00	2,071.13	33.54	500.00	0.00		
Event venues and facilities	0.00	5,249.12	525.00	5,000.00	0.00		
Fundraising Costs	2,848.77	3,190.30	10,554.65	6,000.00	0.00		
ReStore expenses	449,890.73	393,604.05	447,336.74	408,600.00	429,283.00	380,725.00	
Total Fundraising expenses	452,739.50	405,777.68	458,474.93	424,600.00	429,283.00	380,725.00	
General Administration							
Amortization	1,324.79	1,045.74	0.00	0.00	0.00		
Advertising & promotion	864.62	13,276.35	3,414.79	3,000.00	15,000.00	5,000.00	
Membership fees, dues	2,784.11	2,753.15	4,014.45	2,800.00	4,200.00	4,200.00	
Tithes	1,677.00	916.22	1,789.38	2,000.00	0.00	0.00	
Conferences & meetings	5,943.49	8,745.99	7,087.11	7,500.00	7,500.00	7,500.00	
Personal Vehicle Usage	1,194.41	1,810.67	2,684.14	2,000.00	2,000.00	2,500.00	
Bookkeeping	7,535.94	6,910.88	8,091.27	7,000.00	7,000.00	8,500.00	
Accounting and legal	4,656.63	7,171.90	3,097.45	4,200.00	4,200.00	12,500.00	
Insurance, liability	800.00	700.00	700.00	1,000.00	800.00	800.00	
Bank charges & fees	827.20	681.09	1,641.73	900.00	900.00	900.00	
Office supplies, printing & copies	10,154.07	6,624.85	9,282.47	12,000.00	7,000.00	7,000.00	
Postage, courier & freight	470.48	373.50	321.80	1,000.00	600.00	600.00	
Telephone & fax	6,459.02	4,886.00	5,446.96	3,500.00	6,000.00	5,500.00	
IT Maintenance, software & supplies	3,873.47	4,619.28	2,719.56	4,000.00	4,000.00	3,000.00	
Admin Wages & Benefits	101,614.93	143,744.59	138,995.82	141,500.00	145,715.00	137,800.00	
Staff, volunteer, board recognition	2,518.86	3,322.85	3,085.42	3,600.00	3,600.00	5,000.00	
Staff & Board development	0.00	581.88	2,598.27	4,000.00	2,000.00	2,000.00	
Total Administration Expenses	152,699.02	208,164.94	194,970.62	200,000.00	210,515.00	202,800.00	
TOTAL EXPENSE	2,263,178.09	549,197.62	1,008,948.35	627,600.00	652,598.00	633,525.00	
NET INCOME	187,590.36	181,537.30	469,777.18	113,100.00	58,252.00	91,975.00	

**Habitat for Humanity MVI Society
Comparative Income Statement**

		Actual			Budget		
From	To	01-Jan-10 31-Dec-10	01-Jan-11 31-Dec-11	01-Jan-12 31-Dec-12	01-Jan-11 31-Dec-11	01-Jan-12 31-Dec-12	01-Jan-13 31-Dec-13
REVENUE							
ReStore sales		656,253.83	630,101.40	693,135.73	650,000.00	660,000.00	705,000.00
ReStore recycling revenue		15,302.20	21,789.96	22,045.43	15,000.00		20,000.00
ReStore coffee revenue		588.97	389.14	427.00	500.00		400.00
ReStore PST commission		1,188.00	0.00	0.00	0.00		0.00
ReStore revenue - GIK		49,898.31	3,199.58	24,831.81	0.00		0.00
ReStore Grants - HFHC		0.00	0.00	3,390.04		15,000.00	0.00
Total Revenue		723,231.31	655,480.08	743,830.01	665,500.00	675,000.00	725,400.00
EXPENSES							
ReStore, advertising and promotion		2,781.71	5,175.90	7,033.83	5,000.00	8,000.00	5,000.00
ReStore, Credit Card Fees		6,157.77	5,851.21	6,926.22	6,500.00	6,500.00	6,800.00
ReStore, cash over/short		440.54	(152.77)	(584.82)	0.00	0.00	0.00
ReStore, amortization		8,631.09	14,488.97	0.00	0.00	0.00	0.00
ReStore, conferences and meetings		3,206.43	1,228.38	402.33	3,700.00	4,000.00	3,000.00
ReStore, freight-in & purchases		1,922.41	1,537.60	0.00	0.00	2,000.00	2,000.00
ReStore, Donated goods		49,898.31	3,199.58	24,831.81	0.00	0.00	0.00
ReStore, maintenance and repairs		4,250.15	4,348.22	2,354.70	3,000.00	3,000.00	3,000.00
ReStore, insurance, commercial		2,735.00	1,647.00	1,718.00	3,600.00	2,000.00	2,000.00
ReStore, coffee supplies		954.98	619.49	722.08	1,000.00	1,000.00	1,000.00
ReStore, staff training/certif		351.70	973.84	505.09	1,000.00	2,500.00	1,500.00
ReStore, rent and common fees		96,909.12	99,642.92	108,045.88	96,000.00	105,000.00	91,625.00
ReStore, supplies		4,844.27	6,026.34	6,757.30	6,000.00	5,000.00	5,000.00
ReStore, telephone		3,113.97	2,953.00	2,218.86	3,000.00	3,000.00	2,500.00
ReStore, cell phone		1,117.58	856.77	877.33	1,500.00	1,000.00	1,000.00
ReStore, electricity		4,751.95	4,948.00	6,003.05	5,000.00	5,500.00	7,250.00
ReStore, heat		8,113.99	6,884.01	6,845.47	10,000.00	8,500.00	7,000.00
ReStore, waste		7,472.18	8,112.36	8,839.16	7,500.00	8,000.00	9,000.00
ReStore, National contribution		22,968.88	22,053.55	24,259.74	23,000.00	23,000.00	10,550.00
ReStore, National GIK fee							5,000.00
ReStore, truck gas and oil		6,103.55	5,889.61	6,719.39	6,000.00	6,000.00	8,000.00
ReStore, truck insurance		4,217.00	3,510.00	3,680.00	4,500.00	4,000.00	4,000.00
ReStore, truck repairs		4,545.17	2,493.58	3,221.88	2,500.00	2,000.00	3,500.00
ReStore, truck replacement reserve		0.00	0.00	0.00	0.00	0.00	0.00
ReStore, forklift maintenance		2,089.97	646.98	1,805.72	800.00	1,000.00	3,500.00
ReStore, volunteer recognition		3,987.18	4,455.21	2,335.27	5,000.00	5,000.00	5,000.00
ReStore, Wages and benefits		198,325.83	186,214.30	221,818.45	214,000.00	217,000.00	193,500.00
		449,890.73	393,604.05	447,336.74	408,600.00	423,000.00	380,725.00
NET INCOME		273,340.58	261,876.03	296,493.27	256,900.00	252,000.00	344,675.00

Habitat for Humanity MVI Society					
Comparative Income Statement					
				Projected	
From	1-Jan-11	1-Jan-12	1-Jan-13	1-Jan-14	
To	31-Dec-11	31-Dec-12	31-Dec-13	31-Dec-14	Variance
REVENUE					
House sales	-	460,000.00	270,000.00	-	(270,000.00)
Donations - unrestricted	9,162.16	17,893.82	15,130.00	-	(15,130.00)
Donations - restricted	7,591.61	68,165.14	18,310.00	-	(18,310.00)
GIK donations - HFHC - Build	-	-	10,210.00	-	(10,210.00)
GIK donations - other	-	32,939.94	-	-	-
Membership Fees	100.00	70.00	120.00	100.00	(20.00)
Grants - HFHC - unrestricted	36,120.00	10,609.96	4,583.00	-	(4,583.00)
Grants - HFHC - restricted	-	-	-	-	-
Grants - HFHC - Build	-	115,215.40	-	-	-
Grants - other - restricted	-	15,000.00	72,000.00	-	(72,000.00)
Fund Raising - Admin	20,820.00	11,860.47	-	-	-
Fundraising - Build	-	425.56	1,375.00	-	(1,375.00)
ReStore Income	655,480.08	755,169.21	682,168.00	701,760.00	19,592.00
Interest income	1,461.07	2,715.23	2,139.00	-	(2,139.00)
TOTAL REVENUE	730,734.92	1,490,064.73	1,076,035.00	701,860.00	(374,175.00)
EXPENSES					
Cost of House Building					
Cost of houses sold	-	348,426.75	228,980.00	-	228,980.00
Mortgage interest	-	4,745.04	2,275.00	6,000.00	(3,725.00)
Mortgage discount exp	(82,315.00)	(220,931.75)	-	-	-
Non-allocable house-building costs	17,570.00	2,331.01	19,471.00	12,000.00	7,471.00
Total House-Building Costs	(64,745.00)	134,571.05	250,726.00	18,000.00	232,726.00
Fundraising Expenses					
Donor Recognition	47.47	-	-	-	-
Event advertising and promotion	1,208.52	-	-	-	-
Event costs, other	407.09	25.00	-	-	-
Event supplies and postage	2,071.13	33.54	-	-	-
Event venues and facilities	5,249.12	525.00	-	-	-
Fundraising Costs	3,190.30	10,554.65	-	-	-
ReStore expenses	393,604.05	473,377.69	413,597.00	435,720.00	(22,123.00)
Total Fundraising expenses	405,777.68	484,515.88	413,597.00	435,720.00	(22,123.00)
General Administration					
Amortization	1,045.74	2,455.27	-	-	-
Advertising & promotion	13,276.35	3,414.79	4,134.00	6,500.00	(2,366.00)
Membership fees, dues	2,753.15	4,014.45	6,464.00	7,250.00	(786.00)
Tithes	916.22	1,789.38	5,474.00	-	5,474.00
Conferences & meetings	8,745.99	7,087.11	5,925.00	7,600.00	(1,675.00)
Personal Vehicle Usage	1,810.67	2,684.14	1,236.00	1,500.00	(264.00)
Bookkeeping	6,910.88	8,091.27	8,088.00	8,400.00	(312.00)
Accounting and legal	7,171.90	3,097.45	8,526.00	9,500.00	(974.00)
Insurance, liability & office	700.00	700.00	1,402.00	1,500.00	(98.00)
Bank charges & fees	681.09	1,641.73	609.00	300.00	309.00
Office supplies, printing & copies	6,624.85	9,282.47	4,389.00	4,980.00	(591.00)
Postage, courier & freight	373.50	321.80	534.00	360.00	174.00
Telephone & fax	4,886.00	5,446.96	3,398.00	3,000.00	398.00
IT Maintenance, software & supplies	4,619.28	2,719.56	1,426.00	3,900.00	(2,474.00)
Admin Wages & Benefits	143,744.59	140,537.64	139,725.00	130,630.00	9,095.00
Staff, volunteer, board recognition	3,322.85	3,085.42	3,889.00	4,100.00	(211.00)
Staff & Board development	581.88	2,598.27	-	2,400.00	(2,400.00)
Total Administration Expenses	208,164.94	198,967.71	195,219.00	191,920.00	3,299.00
TOTAL EXPENSE	549,197.62	818,054.64	859,542.00	645,640.00	213,902.00
NET INCOME	181,537.30	672,010.09	216,493.00	56,220.00	(160,273.00)

**Habitat for Humanity MVI Society
Comparative Income Statement**

From To	Actual		Projected		Variance
	1-Jan-11 31-Dec-11	1-Jan-12 31-Dec-12	1-Jan-13 31-Dec-13	1-Jan-14 31-Dec-14	
REVENUE					
ReStore sales	630,101.40	693,135.73	630,232.00	662,000.00	31,768.00
ReStore recycling revenue	21,789.96	22,045.43	19,786.00	32,000.00	12,214.00
ReStore coffee revenue	389.14	427.00	385.00	360.00	(25.00)
ReStore PST commission	0.00	0.00	1,782.00	2,400.00	618.00
ReStore revenue - GIK	3,199.58	36,171.01	29,983.00	0.00	(29,983.00)
ReStore Grants - HFHC	0.00	3,390.04	0.00	5,000.00	5,000.00
Total Revenue	655,480.08	755,169.21	682,168.00	701,760.00	19,592.00
EXPENSES					
ReStore, advertising and promotion	5,175.90	7,033.83	7,717.00	15,000.00	(7,283.00)
ReStore, Credit Card Fees	5,851.21	6,902.52	5,517.00	6,620.00	(1,103.00)
ReStore, cash over/short	(152.77)	(584.82)	305.00	0.00	305.00
ReStore, amortization	14,488.97	17,245.61	0.00	0.00	0.00
ReStore, conferences and meetings	1,228.38	402.33	2,670.00	3,400.00	(730.00)
ReStore, freight-in & purchases	1,537.60	0.00	1,504.00	1,500.00	4.00
ReStore, Donated goods	3,199.58	36,171.01	30,198.00	0.00	30,198.00
ReStore, maintenance and repairs	4,348.22	1,381.90	1,586.00	2,040.00	(454.00)
ReStore, insurance, commercial	1,647.00	1,718.00	1,025.00	1,050.00	(25.00)
ReStore, coffee supplies	619.49	722.08	539.00	360.00	179.00
ReStore, staff training/certif	973.84	505.09	1,028.00	1,080.00	(52.00)
ReStore, rent and common fees	99,642.92	108,045.88	91,610.00	95,740.00	(4,130.00)
ReStore, supplies	6,026.34	6,757.30	4,616.00	6,000.00	(1,384.00)
ReStore, telephone	2,953.00	2,218.86	781.00	720.00	61.00
ReStore, cell phone	856.77	877.33	1,023.00	600.00	423.00
ReStore, electricity	4,948.00	6,003.05	6,086.00	6,200.00	(114.00)
ReStore, heat	6,884.01	6,845.47	7,020.00	6,760.00	260.00
ReStore, waste	8,112.36	8,839.16	7,297.00	6,000.00	1,297.00
ReStore, National contribution	22,053.55	24,259.74	9,803.00	15,120.00	(5,317.00)
ReStore, National GIK fee		0.00	1,074.00	2,100.00	(1,026.00)
ReStore, truck gas and oil	5,889.61	6,719.39	5,260.00	6,000.00	(740.00)
ReStore, truck insurance	3,510.00	3,680.00	3,713.00	3,750.00	(37.00)
ReStore, truck repairs	2,493.58	3,221.88	2,714.00	3,000.00	(286.00)
ReStore, forklift maintenance	646.98	1,805.72	5,574.00	4,000.00	1,574.00
ReStore, volunteer recognition	4,455.21	2,335.27	4,024.00	3,600.00	424.00
ReStore, Wages and benefits	186,214.30	220,271.09	210,914.00	245,080.00	(34,166.00)
	393,604.05	473,377.69	413,598.00	435,720.00	(22,122.00)
NET INCOME	261,876.03	281,791.52	268,570.00	266,040.00	(2,530.00)



Directors List – 2013/2014

Sandy Bartlett President	2233 Ashlee Road Nanaimo, BC V9R 6S3 Home: 250-754-6667 Work: 250-741-0007 Email: sandy@bartlettandcompany.ca
Dr. Michelle Corfield Vice President	995 Haliburton Street Nanaimo, BC V9R 6N5 Home: 250-754-7540 Cell: 250-741-7540 Email: michellecorfield@shaw.ca
James (Jim) Hughes Treasurer	1287 Point Mercer Drive Qualicum Beach, BC V9K 2K5 Home: 250-738-0905 Email: jhughes1111@shaw.ca
Patrick Dwyer Secretary	3281 Willowmere Crescent Nanaimo, BC V9T 6R7 Work: 250-758-7653 Cell: 250-618-2589 Email: pkdwyer@shaw.ca
Mary Jo Arnold Director	396 Seventh Street Nanaimo, BC V9R 1E2 Home: 250-754-7575 Cell: 250-618-1326 Email: arnoldmaryjo6@gmail.com
Craig Harman Director	609 Spurling Crescent Ladysmith, BC V9G 0A1 Home: 250-245-4571 Cell: 250-210-2349 Work: 250-246-5105 Email: carharm@gmail.com
Jessie Magee-Chalmers Director	2335 Ashlee Road Nanaimo, BC V9R 6T3 Home: 250-754-0005 Cell: 250-751-4275 Email: Jessie.Magee-Chalmers@viu.ca
Colin Sheen Director	#601 – 150 Promenade Drive Nanaimo, BC V9R 6M6 Home: 250-754-0121 Cell: 250-740-1389 Email: csheen@telus.net
Renate Sutherland Director	438 Temple Street Parksville, BC V9P 1A3 Cell: 250-927-0162 Email: execdirector@sosd69.com
Dr. Ansel Updegrove Director	4611 Maple Guard Drive Bowser, BC V0R 1G0 Home: 250-757-9907 Work: 250-758-1531 Cell: 250-618-3762 Email: dransel@shaw.ca

August 19, 2013

Noort Investments & Associates

#101 - 403 6th Street
New Westminster, BC V3L 3B1 Canada

Assoc. _____

ANNUAL TRIPLE NET ADJUSTMENT - 2012

HABITAT FOR HUMANITY NANAIMO

#1 - 4 - 4128 Mostar Road
Nanaimo, BC V9T 6C9

4128 Mostar Rd., Nanaimo, B.C.

TOTAL BUILDING AREA: 37,938

RENTAL AREA: 9,109

TRIPLE NET COST

Building Maintenance	\$ 14,845.35	
Electric & Gas	\$ 2,586.32	
Garbage Disposal		(no garbage)
Grounds Maintenance	\$ 5,711.63	
Insurance	\$ 3,816.00	
Parking Lot Maintenance	\$ 983.75	
Property Taxes	\$ 78,068.58	
Snow Removal	\$ 670.98	
Water & Sewer	\$ 1,382.21	
	<u>\$ 108,064.82</u>	

Tenant's portion	\$ 25,946.61
Less: previously billed	<u>(25,960.68)</u>
Balance outstanding	(14.07)
HST 12217 6936 RT0001	<u>(1.69)</u>
BALANCE DUE	<u><u>\$ (15.76)</u></u>

Noort Investments & Associates

#101 - 403 6th Street
New Westminster, BC V3L 3B1 Canada

Assoc. _____

1-Dec-12

Habitat For Humanity MVI Society
#1 - 4 - 4128 Mostar Road
Nanaimo, B.C. V9T 6C9



Dear Sirs:

Re: Estimated Operating Costs - Year 2013
4128 Mostar Road, Nanaimo, BC - your square footage is 9,109

Enclosed please find the Schedule of Estimated Operating Costs for the year ending December 31, 2013.

Your monthly payments effective:	Jan 1/13	Apr 1/13	Nov 1/13
Rent	\$ 6,452.21	\$ 6,452.21	\$ 6,831.75
Management Fee	\$ 322.61	\$ 322.61	\$ 341.59
CAM	\$ 554.13	\$ 554.13	\$ 554.13
P.Taxes (exempt)	\$ 7,328.95	\$ 7,328.95	\$ 7,727.47
HST 12%	\$ 879.47	\$ 366.45	\$ 386.37
	GST 5%	\$ 7,695.40	\$ 8,113.84
Monthly Total	\$ 8,208.42		

To assist us in the administration of your lease, we request that you provide our office with a series of post-dated cheques.

If you have any questions, please do not hesitate to call.

Yours truly,
NOORT INVESTMENTS

Gail Carlton
Lease Administration

TRIPLE NET BUDGET
For year ending December, 2013

Habitat for Humanity

4128 Mostar Road, Nanaimo
TOTAL BUILDING AREA:

38,265

<u>CAM</u>	<u>2013</u>	
Building Maintenance	\$ 8,000	
Electricity	\$ 3,400	
Garbage Disposal		
Grounds Maintenance	\$ 8,000	
HVAC Maintenance		
Improvements		
Insurance	\$ 4,000	
Parking Lot Maintenance	\$ 1,200	
Security		
Snow Removal	\$ 1,700	
Water & Sewer	\$ 1,800	
	<u>\$ 28,100</u>	
Cost per sq ft		\$ 0.73
<u>PROPERTY TAXES</u>	\$ 82,000	
Cost per sq ft		<u>\$ 2.14</u>
Total cost per sq ft		\$ 2.88

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

Name of Organization: Nanaimo 7-10 Club Society

Grant No. RPTE-21

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-21

ORGANIZATION: Nanaimo 7-10 Club Society	DATE: November 25, 2013
ADDRESS: 201 - 285 PRIDEAUX ST. NANAIMO, BC V9R 2N2	PRESIDENT: GORDON W. FULLER
	SENIOR STAFF MEMBER: LYNDA BRELAND
	POSITION: BOOKKEEPER
	CONTACT: GORDON FULLER
TELEPHONE: 250 714 0917	TELEPHONE: 250 797 0531

OVERVIEW OF YOUR ORGANIZATION'S PROGRAMS AND SERVICES OFFERED IN THE COMMUNITY:
THE NANAIMO 7-10 CLUB HAS BEEN FEEDING PEOPLE WITH DIGNITY & RESPECT SINCE 1985. THE NANAIMO 7-10 CLUB IS A FREE COMMUNITY BREAKFAST & BAG LUNCH PROGRAM SERVING ANYONE IN NEED OF NUTRITIONAL FOOD IN THE COMMUNITY OF NANAIMO. CURRENTLY THE 7-10 CLUB FEEDS 150 - 200 PEOPLE PER DAY. IN 2012 THE 7-10 CLUB SERVED APPROX 85,000 MEALS. THOSE ACCESSING THE SERVICE INCLUDE, SENIORS, STUDENTS, FAMILIES, PEOPLE ON FIXED OR LOW INCOME, THE UNEMPLOYED OR UNDEREMPLOYED AND THE HOMELESS.

GEOGRAPHIC AREA SERVED BY THE ORGANIZATION:
GREATER NANAIMO

NO. OF FULL TIME STAFF: 0	NO. OF PART TIME STAFF: 3
NO. OF COMMUNITY VOLUNTEERS: 25 - 40	NO. OF VOLUNTEER HOURS PER YEAR: 7+ THOUSAND
NO. OF MEMBERS: 23 (VOLUNTEERS AND CLIENTELLE ARE HONOURARY MEMBERS)	MEMBERSHIP FEE: \$10.00
CLIENTS SERVED, LAST YEAR: APPROX. 47,500	CLIENTS SERVED, THIS YEAR (PROJECTED): APPROX 50,000
B.C. SOCIETY ACT REG. NO.: S-0020789	REVENUE CANADA CHARITABLE REG. NO.: 890714769RR0001
CURRENT BUDGET	LEGAL DESCRIPTION OF PROPERTY: BLOCK 78, SECTION 1, NANAIMO DISTRICT, PLAN 584, NANAIMO LAND DISTRICT, (COMMUNITY SERVICES BUILDING - VACANT AREA OR AREA OCCUPIED BY CITY OF NANAIMO STAFF)
INCOME: \$124,923.29	TAX FOLIO NUMBER: 81611.020
EXPENSES: \$124,923.29	
NEXT YEAR PROJECTED:	CURRENT YEAR TAXES (IF KNOWN):
INCOME: \$129,450.75	
EXPENSES: \$129,450.75	

SIGNATURE: 	TITLE/POSITION: Chair	DATE: Nov. 25, 2013
--	---------------------------------	-------------------------------

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. Please describe the work of you organization in this community.

The Nanaimo 7-10 Club's main purpose is to provide short-term supplementary food relief to those in need in Nanaimo. The 7-10 Club serves a hot breakfast and a bagged lunch at no cost, 5 days a week to individuals and families in need from 7am to 10am. In 2012 approx 85,000 meals were provided. We also have provided a free meal on Christmas Day for the past 20years. The 7-10 Club provides space for social interaction and staff and volunteers informally assist clients with referrals to appropriate community services.

2. What are your organizations specific priorities for the coming year?

The 7-10 Club's priorities for the coming year are to continue working towards being able to provide an expanded service. Currently we have three groups partnering to provide a hot brunch on 3 Saturdays, including the two prior to Income Assistance cheque issue, per month. We also continue to focus on board recruitment and retention as well as working towards increasing fundraising efforts to secure a reserve fund that would allow less reliance on Gaming Funds from the province.

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

Short term food relief, in the 7-10 Club's 28 year history, has always been an ongoing community need in Nanaimo and the need continues to grow greater. Government cutbacks to social service programs and high unemployment rates have created an increase in the poverty level for a growing number of individuals and families in Nanaimo. The 7-10 Club sits on a number of committees dealing with Food Security and Homelessness which identify the needs of the community. We will be sure to address continuing and emerging needs by diversifying our funding streams and building partnerships so as to become less reliant in any given area of funding.

4. Describe the role of volunteers in your organization.

Volunteers are integral part of the 7-10 Club, providing approx 6500 hours of service, without which the 7-10 Club would be unable to function. Volunteers assist staff in all aspects of running the kitchen and dining areas. Other volunteers also assist with food pick-up and fundraising opportunities. The 7-10 Club Board of Directors volunteer their services in all administrative functions including fundraising, grant and proposal writing, event planning, volunteer coordination, education and community awareness. Board members and volunteers also assist clients by referring them to appropriate agencies.

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

The 7-10 Club Society routinely receives a Gaming Grant from the Province of British Columbia. The 7-10 Club receives funds from a number of service clubs including Rotary, Lions, and Royal Canadian Legions as well as others.

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

To date in 2013 we have not applied for any other city grants. In the past we have received Community Service grants, Grants in Aid (other), and from the Working Group on Homelessness.

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

There is no cost for services at the 7-10 Club

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 date the 7-10 Club has not had capital or reserve funds. In the case of special purpose funds we did at one time try to set aside funds in order to purchase a building but due to funding shortfalls were continually having to roll the funds into general revenue for payment of rent or purchase of food. The 7-10 Club seldom has much of a surplus and that is rolled over into the next year's budget. The past two years have seen the 7-10 Club with a yearend deficit and working to rectify that through increased fundraising efforts and public information campaigns.

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

None at this time.

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

The 7-10 Club relies heavily on all contributions towards its community meal program; cumulative funding shortfalls could result in temporary short term suspension of the program.

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

The intent of the 7-10 Club Society is to see that contributions from all groups and organizations are recognized through social media and other means.



Society Summary

For

NANAIMO 7-10 CLUB SOCIETY

Date and Time of Search: November 25, 2013 12:53 PM Pacific Time
Currency Date: October 7, 2013

ACTIVE

Society Number: S-0020789 Business Number: 890714769BC0001
Name of Society: NANAIMO 7-10 CLUB SOCIETY
Incorporation Date and Time: Incorporated on December 3, 1985
Last Annual Report Filed: 2013 Reporting Society: No
Last Annual General Meeting: May 30, 2013 Number of Directors: 10
In Liquidation: No

REGISTERED OFFICE INFORMATION

Physical Address:
#305 - 285 PRIDEAUX STREET
NANAIMO BC V9R 2N2

Mailing Address:
#305 - 285 PRIDEAUX STREET
NANAIMO BC V9R 2N2

DIRECTOR INFORMATION

Last Name, First Name, Middle Name:
BAKER, KENNEDY

Physical Address:
4507 SHERIDAN RIDGE RD
NANAIMO BC V9T 6G3

Mailing Address:
4507 SHERIDAN RIDGE RD
NANAIMO BC V9T 6G3

Last Name, First Name, Middle Name:
BARD, RUTH

Physical Address:
214 DUGGAN ROAD
NANAIMO BC V9X 5K6

Mailing Address:
214 DUGGAN ROAD
NANAIMO BC V9X 5K6

Last Name, First Name, Middle Name:
BRELAND, LYNDA

Physical Address:
276 NINTH ST
NANAIMO BC V9R 1A4

Mailing Address:
276 NINTH ST
NANAIMO BC V9R 1A4

200100000, 200100000, 200100000

FULLER, GORDON

Physical Address:

604 NICOL ST
NANAIMO BC V9R 4T9

Mailing Address:

604 NICOL ST
NANAIMO BC V9R 4T9

Last Name, First Name, Middle Name:

HEADWORTH, STRIDER

Physical Address:

328 ALBION ST
NANAIMO BC V9R 1S3

Mailing Address:

328 ALBION ST
NANAIMO BC V9R 1S3

Last Name, First Name, Middle Name:

JAKUES, MATTHEW

Physical Address:

350 LARCH ST
NANAIMO BC V9S 2E6

Mailing Address:

350 LARCH ST
NANAIMO BC V9S 2E6

Last Name, First Name, Middle Name:

MONSELL, TROY

Physical Address:

1757 WILKINSON RD
NANAIMO BC V9X 1V6

Mailing Address:

1757 WILKINSON RD
NANAIMO BC V9X 1V6

Last Name, First Name, Middle Name:

OSTERCAMP, DENIS

Physical Address:

6463 RAVEN ROAD
NANAIMO BC V9V 1V7

Mailing Address:

6463 RAVEN ROAD
NANAIMO BC V9V 1V7

Last Name, First Name, Middle Name:

SLADDE, ROB

Physical Address:

2415 HOLYROOD DRIVE
NANAIMO BC V9S 4K7

Mailing Address:

2415 HOLYROOD DRIVE
NANAIMO BC V9S 4K7

Last Name, First Name, Middle Name:

WALSH, JUDY

Physical Address:

BOX 6 - 1033 SCHIDLER ROAD
COOMBS BC V0R 1M0

Mailing Address:

BOX 6 - 1033 SCHIDLER ROAD
COOMBS BC V0R 1M0

NANAIMO 7-10 CLUB SOCIETY
Financial Statements
Year Ended December 31, 2012
(Unaudited)

NANAIMO 7-10 CLUB SOCIETY

Index to Financial Statements

Year Ended December 31, 2012

(Unaudited)

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

REVIEW ENGAGEMENT REPORT


To the Members of Nanaimo 7-10 Club Society

We have reviewed the statements of financial position of Nanaimo 7-10 Club Society as at December 31, 2012, December 31, 2011 and January 1, 2011 and the statements of revenues and expenditures, changes in net assets and cash flows for the years ended December 31, 2012 and December 31, 2011. Our review was made in accordance with Canadian generally accepted standards for review engagements and, accordingly, consisted primarily of inquiry, analytical procedures and discussion related to information supplied to us by the society.

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

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

Nanaimo, British Columbia
April 19, 2013


CYRENNE, SEAL, MOORE & CO.
CERTIFIED GENERAL ACCOUNTANTS

NANAIMO 7-10 CLUB SOCIETY**Statement of Revenues and Expenditures****Year Ended December 31, 2012***(Unaudited)*

	2012	2011
REVENUES		
Gaming revenue	\$ 46,025	\$ 51,442
Donations - Church groups	1,907	1,205
Donations - Corporations	9,566	5,242
Donations - Organizations and Societies	7,132	17,235
Donations - Individuals	32,265	32,867
Events and fundraising	3,488	1,408
Grants	29,121	3,000
	129,504	112,399
EXPENSES		
Accounting fees	1,780	1,628
Advertising and promotion	-	355
Amortization (Notes 4, 7)	9,886	9,726
Board training	77	-
Fundraising expense	1,336	-
Groceries and supplies	41,322	33,512
Insurance	3,787	2,782
Interest and bank charges	253	275
Interest on long term debt	-	42
Memberships	331	48
Office	1,781	2,153
Rental (Note 8)	19,528	19,498
Repairs and maintenance	1,683	2,549
Salaries and wages	37,677	43,010
Sub-contracts	2,686	-
Utilities	1,015	1,157
Vehicle	7,587	5,166
	130,729	121,901
DEFICIENCY OF REVENUES OVER EXPENSES	\$ (1,225)	\$ (9,502)

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

- CYRENNE, SEAL, MOORE & CO. -**2**

NANAIMO 7-10 CLUB SOCIETY
Statement of Changes in Net Assets
Year Ended December 31, 2012
(Unaudited)

	2012	2011
NET ASSETS - BEGINNING OF YEAR	\$ 45,943	\$ 55,445
Deficiency of revenues over expenses	<u>(1,225)</u>	<u>(9,502)</u>
NET ASSETS - END OF YEAR	<u>\$ 44,718</u>	<u>\$ 45,943</u>

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

- CYRENNE, SEAL, MOORE & CO. -

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NANAIMO 7-10 CLUB SOCIETY



Statement of Financial Position

December 31, 2012

(Unaudited)

	December 31 2012	December 31 2011	January 1 2011
ASSETS			
CURRENT			
Cash	\$ 29,993	\$ 62,061	\$ 29,571
Accounts receivable	600	-	-
Harmonized sales tax recoverable	1,232	1,727	911
Prepaid expenses	632	653	658
	<u>32,457</u>	<u>64,441</u>	<u>31,140</u>
PROPERTY AND EQUIPMENT <i>(Notes 4, 7)</i>	<u>17,150</u>	<u>27,036</u>	<u>26,899</u>
	<u>\$ 49,607</u>	<u>\$ 91,477</u>	<u>\$ 58,039</u>
LIABILITIES AND NET ASSETS			
CURRENT			
Accounts payable	\$ 4,686	\$ 5,325	\$ 1,894
Employee deductions payable	203	209	223
Deferred income <i>(Note 4)</i>	-	40,000	-
Current portion of long term debt	-	-	476
	<u>4,889</u>	<u>45,534</u>	<u>2,593</u>
NET ASSETS			
General fund	<u>44,718</u>	<u>45,943</u>	<u>55,446</u>
	<u>\$ 49,607</u>	<u>\$ 91,477</u>	<u>\$ 58,039</u>

ON BEHALF OF THE BOARD

 Director
 Director

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

- CYRENNE, SEAL, MOORE & CO. -

NANAIMO 7-10 CLUB SOCIETY**Statement of Cash Flows****Year Ended December 31, 2012***(Unaudited)*

	2012	2011
OPERATING ACTIVITIES		
Deficiency of revenues over expenses	\$ (1,225)	\$ (9,502)
Item not affecting cash:		
Amortization of property and equipment	9,886	9,726
	8,661	224
Changes in non-cash working capital:		
Accounts receivable	(600)	-
Accounts payable	(639)	3,430
Deferred income	(40,000)	40,000
Prepaid expenses	21	5
Harmonized sales tax payable	495	(816)
Employee deductions payable	(6)	(14)
	(40,729)	42,605
Cash flow from (used by) operating activities	(32,068)	42,829
INVESTING ACTIVITY		
Purchase of property and equipment	-	(9,863)
FINANCING ACTIVITY		
Repayment of long term debt	-	(476)
INCREASE (DECREASE) IN CASH FLOW	(32,068)	32,490
Cash - beginning of year	62,061	29,571
CASH - END OF YEAR	\$ 29,993	\$ 62,061

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

- CYRENNE, SEAL, MOORE & CO. -

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NANAIMO 7-10 CLUB SOCIETY

Notes to Financial Statements

Year Ended December 31, 2012

(Unaudited)

1. DESCRIPTION OF OPERATIONS

The society is incorporated under the laws of the Province of British Columbia and is a registered charity under the Income Tax Act. Its main activity is the provision of meals to disadvantaged individuals. The society operates on a not-for-profit basis.

2. BASIS OF PRESENTATION

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

3. 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, therefore, the date of the transition to the new accounting standards is the beginning of operations on January 1, 2011. No restatements have resulted from the adoption of these standards.

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Property and equipment

Property and equipment are stated at cost less amortization. Amortization is recorded over the estimated useful lives of the property and equipment at the undernoted rates except in the year of acquisition when one half the stated rate is recorded.

Equipment	20%	straight-line method
Motor vehicles	30%	straight-line method
Computer equipment	45%	straight-line method
Leasehold improvements	20%	straight-line method

The society regularly reviews its property and equipment to eliminate obsolete items.

Revenue recognition

Nanaimo 7-10 Club 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.

5. FINANCIAL INSTRUMENTS

The society's financial instruments consist of cash, accounts receivable, harmonized sales tax recoverable, 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 financial instruments approximate their carrying values, unless otherwise noted.

NANAIMO 7-10 CLUB SOCIETY**Notes to Financial Statements****Year Ended December 31, 2012***(Unaudited)***6. RESTRICTED CASH**

Funds on deposit in the gaming account are restricted for use pursuant to the Gaming Control Act and Gaming Control Regulation.

7. PROPERTY AND EQUIPMENT

	Cost	Accumulated amortization	2012 Net book value	2011 Net book value
Equipment	\$ 26,836	\$ 19,579	\$ 7,257	\$ 10,881
Motor vehicles	5,000	2,250	2,750	4,250
Computer equipment	1,000	1,000	-	-
Leasehold improvements	23,810	16,667	7,143	11,905
	\$ 56,646	\$ 39,496	\$ 17,150	\$ 27,036

8. LEASE COMMITMENTS

The society has a long term lease that expires on March 31, 2014. Under the lease the society is required to pay a base rent of \$1,553.50 per month, plus utilities, property taxes and maintenance costs.

Vanaimo 7-10 Club Society **Balance Sheet As at 2013-10-31**

ASSET

Current Assets		
Chequing Account		11,486.49
Petty Cash		100.14
Gaming Account		11,045.17
Buyer's Account		2,029.81
Gift Certificates		8,152.37
Building Account	79.29	
Monthly Donations	621.72	
Total Building Account		701.01
TD Waterhouse Investment		0.00
Accounts Receivable		0.00
Credit Union Shares		105.97
Total Current Assets		33,620.96

Capital Accounts		
Misc Kitchen Equipment		19,531.34
Accum Amort - Misc Kitchen Equip		0.00
Kitchen Equipment 2009 Renova...		0.00
Dishwasher		6,630.00
Accumulated Amortization Equip...		(19,578.88)
Vehicle		5,000.00
Accumulated Amortization Vehicle		(2,250.00)
Computers		1,278.88
Accumulated Amortization Comp...		(1,000.00)
Leasehold Improvements		23,809.70
Accumulated Amortization Lease...		(16,666.79)
Prepays		1,232.30
Misc Equipment		674.64
Accum Amort Misc Equipment		0.00
Total Capital Accounts		18,661.19

TOTAL ASSET	52,282.15
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LIABILITY

Liabilities		
Accounts Payable		(4,309.46)
Accounts Payable		0.00
GST Receivable		(359.07)
HST		1,969.26
Employee Loan		(200.00)
WCB Payable		(202.62)
Unearned Revenue		0.00
Qualica Financing		0.00
Current LTD		0.00
Unsett Debt		0.00
Total Liabilities		(3,101.89)

TOTAL LIABILITY	(3,101.89)
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EQUITY

Equity		
Current Earnings		3,351.49
Ret Balance		52,032.55
Total Equity		55,384.04

TOTAL EQUITY	55,384.04
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LIABILITIES AND EQUITY	52,282.15
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Vanaimo 7-10 Club Society
Income Statement 2013-01-01 to 2013-10-31

REVENUE

Revenue	
Bingo	0.00
Community Gaming Grant	40,000.00
Direct Access	0.00
Fraternal Gaming Donations	2,000.00
Church Donations	0.00
Canada Helps	2,784.50
Individual Donations	4,938.71
Building Donations	0.00
Corporate Donations	5,390.00
Monthly Pre-Authorized Debit	4,085.00
Organization Non-Gaming Donat...	9,399.99
Donation Revenue In-Kind	546.56
Gain On Sale	0.00
Grants	9,837.74
Donated Equipment	0.00
Membership Fees	140.00
Interest	3.18
Coin Boxes	417.58
Funds From Events	4,248.75
Total Revenue	83,792.01

TOTAL REVENUE 83,792.01

EXPENSE

Expenses	
Advertising	0.00
Accounting	1,522.50
Office Supplies	770.65
Website Development	0.00
Insurance	3,700.00
Telephone	63.04
Shaw (Phone & Internet)	555.82
Internet	0.00
Minister Of Finance	25.00
Memberships	227.34
Training	0.00
Bank Charges	170.64
Interest on LTD	0.00
Fundraising Expense	0.00
Event Expenses	437.80
Christmas Expense	0.00
Renovation Expenses	0.00
Payroll	21,300.65
Payroll Expense	3,164.66
Honorariums	225.00
WCB Expense	204.18
Groceries	28,506.78
Rent	12,428.00
Vehicle	1,363.23
Volunteer Drivers	2,857.00
Amortization	0.00
Dishwasher Lease	0.00
Repairs and Maintenance	2,686.17
Kitchen Equipment New Kitchen	232.06
Total Expenses	80,440.52

TOTAL EXPENSE 80,440.52

NET INCOME 3,351.49

Nanaimo 7-10 Club Society
Budget 2013, 2014, 2015

	2013	2014	2015
REVENUE			
Gaming	41,040.00	42,107.04	44,001.96
Organizations	21,552.48	22,112.85	23,107.95
Churches	1,268.47	1,301.45	1,360.02
Individuals	35,618.24	36,544.31	38,188.80
Corporations	5,518.61	5,662.09	5,916.88
Grants	10,526.76	10,800.46	11,286.48
Events/Fundraising	9,398.73	10,922.55	11,414.06
TOTAL REVENUE	124,923.29	129,450.75	135,276.16
EXPENSES			
Accounting	1,608.15	1,649.96	1,724.21
Insurance	2,912.75	2,988.48	3,122.96
Office Supplies	754.20	773.81	808.63
Groceries	35,892.56	37,364.15	39,045.54
Wages	46,157.99	47,358.10	49,489.21
Rent	21,978.86	22,550.31	23,565.07
Repairs	2,683.42	2,753.19	2,877.08
Telephone	974.99	1,000.34	1,045.36
Internet	197.37	202.50	211.61
Vehicle	11,763.00	12,809.90	13,386.35
TOTAL EXPENSES	124,923.29	129,450.75	135,276.02

2013 Increase based on Bank of Canada inflation rate of 2.6%. There has been a year to year increase on food prices of 4.1% (statcan.gc.ca). Gasoline prices have risen 8.9% according to statcan.gc.ca

**Nanaimo 7-10 Club Society
Board of Directors for Oct 2013**

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