



AGENDA
GRANTS ADVISORY SUB-COMMITTEE
TO BE HELD ON WEDNESDAY, 2017-FEB-01 AT 2:00 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, 2017-JAN-18 at 2:00 p.m. *Pg. 4-6*

5. **INFORMATION ITEMS:**

- (a) 2017 Grants Committee Budget *Pg. 7*

6. **RENEWAL APPLICATIONS:**

- (a) **RPTE-06 Nanaimo Foodshare Society** *Pg. 8-31*
Folio 17545.005 at 271 Pine Street
Municipal portion of 2017 taxes: \$3,989
- (b) **RPTE-07 BC SPCA Nanaimo & District** *Pg. 32-60*
Folio 05863.000 at 154 Westwood Road
Municipal portion of 2017 taxes: \$4,391
- (c) **RPTE-08 Nanaimo 7-10 Club Society** *Pg. 61-80*
Folio 81611.020 at #201 – 285 Prideaux Street
(Property leased from the City)
Municipal portion of 2017 taxes: \$3,135

- (d) **RPTE-09 Boys and Girls Clubs of Central Vancouver Island** *Pg. 81-122*
- | | <u>Folio</u> | <u>Address</u> | <u>Municipal Portion
of 2017 Taxes</u> |
|----|--------------|---|--|
| 1. | 16019.000 | 20 Fifth Street | \$ 6,116 |
| 2. | 05549.101 | 2491 Bowen Road
(Leased from City) | 2,695 |
| 3. | 16822.101 | 1400 Cranberry Avenue
(Leased from City) | 3,701 |
| | | Total | \$ 12,512 |
- (e) **RPTE-10 Nanaimo Squash Club** *Pg. 123-138*
- Folio 86226.000 at 256 Wallace Street
(Property leased from 597500 BC Ltd.)
Municipal portion of 2017 taxes: \$3,362
- (f) **RPTE-11 Nanaimo Community Hospice Society** *Pg. 139-166*
- Folio 85901.001 at 945 Waddington Road
Municipal portion of 2017 taxes: \$6,182
- (g) **RPTE-12 Nanaimo District Senior Citizens' Housing
Development Society** *Pg. 167-217*
- | | <u>Folio</u> | <u>Address</u> | <u>Municipal Portion
of 2017 Taxes</u> |
|----|--------------|-----------------------|--|
| 1. | 85047.100 | 1221 Kiwanis Crescent | \$ 41,574 |
| 2. | 85047.201 | 1233 Kiwanis Crescent | 25,892 |
| 3. | 85047.305 | 1234 Kiwanis Crescent | 30,137 |
| 4. | 85047.310 | 1237 Kiwanis Crescent | 20,951 |
| | | Total | \$ 118,554 |
- (h) **RPTE-13 Nanaimo Citizens Advocacy Association** *Pg. 218-234*
- Folio 81611.023 at #114 – 285 Prideaux Street
(Property Leased from the City)
Municipal portion of 2017 taxes: \$1,883
- (i) **RPTE-14 Protection Island Neighbourhood Association** *Pg. 235-242*
- Folio 13553.701 at A7 Pirates Lane
(Property Leased from the Nanaimo Port Authority)
Municipal portion of 2017 taxes: \$3,014

- | | | | |
|-----|----------------|--|--------------------|
| (j) | RPTE-15 | St. John Society (British Columbia & Yukon)
[St. John Ambulance] | <i>Pg. 243-267</i> |
| | | Folio 19805.301 at 2250 Labieux Road
(Property Leased from the City)
Municipal portion of 2017 taxes: \$16,225 | |
| (k) | RPTE-16 | Crisis Pregnancy Centre of Nanaimo Society | <i>Pg. 268-287</i> |
| | | Folio 05910.000 at 1717 Kerrisdale Road
Municipal portion of 2017 taxes: \$4,015 | |
| (l) | RPTE-17 | McGirr Sports Society | <i>Pg. 288-316</i> |
| | | Folio 08283.925 at 6175 McGirr Road
(Property Leased from the City)
Municipal portion of 2017 taxes: \$39,390 | |

7. NEXT MEETING:

The next meeting is scheduled for 2017-FEB-15 at 2:00 p.m. in the Board Room, Service and Resource Centre, 411 Dunsmuir Street.

8. **ADJOURNMENT:**



MINUTES
GRANTS ADVISORY SUB-COMMITTEE
MEETING HELD WEDNESDAY, 2017-JAN-18, 2:00 P.M.
BOARD ROOM, 411 DUNSMUIR STREET

MEMBERS PRESENT:

Councillor I. Thorpe, Chair
Councillor W. Pratt
D. Appell (arrived at 2:15 p.m.)
V. Alcock-Carter

B. Sparkes
B. Anderson
S. Pachkowsky (arrived at 2:10 p.m.)

STAFF PRESENT:

D. Hiscock, Manager of Revenue Services
T. Wilkinson, Recording Secretary

1. CALL TO ORDER:

The meeting was called to order at 2:05 p.m.

2. ADOPTION OF AGENDA:

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

3. ADOPTION OF MINUTES:

It was moved and seconded that the Minutes of the Grants Advisory Sub-Committee Meeting held in the Board Room, 411 Dunsmuir Street, Nanaimo, BC on Wednesday, 2016-OCT-19 at 2:05 p.m. be adopted as circulated. The motion carried unanimously.

4. INFORMATION ONLY ITEMS:

- (a) Diane provided a verbal update to the committee members regarding the 3 year Permissive Tax Exemption (PTE) review process.

Diane gave an update explaining Social Enterprise and PTEs. Eligibility for a permissive tax exemption depends on the corporate structure of the organization and the legislation that the City has to follow. If an organization is a registered non profit, they would qualify. If they are a commercial enterprise, they are considered to be a business, which is specifically excluded. Cooperatives depend on the nature of the coop; will qualify if there is no intent on making a profit. Community contribution companies; are intended to be a commercial

enterprise and would not be eligible. The Province would have to broaden its legislation to include other types of organizations that could qualify for an exemption.

- (b) The Committee discussed and reviewed the Security Check Fee Grants, and Application for Other Grants form and Questionnaire, and simplified the material.

5. RENEWAL APPLICATIONS:

(a) Nanaimo Recycling Exchange Society (RPTE-01)

Committee members noted:

- the Nanaimo Recycling Exchange Society's lease is up on the property they occupy at 2477 Kenworth Road on 2018-MAR-31. The PTE is for the property the Nanaimo Recycling Exchange Society owns at 2491 Kenworth Road.

It was moved and seconded that the Nanaimo Recycling Exchange Society remains on the City's Permissive Tax Exemption Bylaw for property at 2491 Kenworth Road, receiving exemption from taxes for the year 2017 and until the next review. The motion carried.

Opposed: B. Anderson & B. Sparkes

(b) The Nature Trust of British Columbia (RPTE-02)

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

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

receiving exemption from taxes for the year 2017 and until the next review. The motion carried unanimously.

(c) Nanaimo & District Museum Society (RPTE-03)

Committee members noted:

- this PTE is for the storage space leased in the basement of the old museum.

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 #1 - 100 Cameron Road, receiving exemption from taxes for the year 2017 and until the next review. The motion carried unanimously.

(d) Vancouver Island Military Museum (RPTE-04)

It was moved and seconded that the Vancouver Island Military Museum remains on the City's Permissive Tax Exemption Bylaw for property it leases at #2 & #3 - 100 Cameron Road, receiving exemption from taxes for the year 2017 and until the next review. The motion carried unanimously.

(e) British Columbia Old Age Pensioners Branch 4 Inc. (RPTE-05)

It was moved and seconded that the British Columbia Old Age Pensioners Branch 4 Inc. remains on the City's Permissive Tax Exemption Bylaw for property at 2465 Labieux Road, receiving exemption from taxes for the year 2017 and until the next review. The motion carried.

6. NEXT MEETING:

The next meeting of the Grants Advisory Committee is scheduled for Wednesday, 2017-FEB-01 at 2:00 p.m. in the Board Room, Service and Resource Centre, 411 Dunsmuir Street.

7. ADJOURNMENT:

It was moved and seconded at 3:10 p.m. that the meeting terminate. The motion carried unanimously.

Chair

Date

GRANTS ADVISORY COMMITTEE
2017 Grant Applications

	Actual					2017 Request	2017 Recommend	2017 Awarded	Remaining Budget
	2012 Grant	2013 Grant	2014 Grant	2015 Grant	2016 Grant				
Other Grants (275000 - 1334)									7,000.00 7,000.00 7,000.00 7,000.00 7,000.00 7,000.00
Subtotal - Other Grants	3,897.42	1,443.62	4,001.47	4,026.23	4,051.46	0.00	0.00	0.00	7,000.00
Permissive Tax Exemptions Cash Grant (275000 - 1332)									5,000.00 5,000.00 5,000.00 5,000.00 5,000.00
Subtotal - PTE Cash Grants	0.00	4,022.91	5,266.99	0.00	0.00	0.00	0.00	0.00	5,000.00
Security Check Grants (275000 - 1329)									2,000.00 2,000.00
Subtotal - Security Check Grants	490.00	495.00	500.00	0.00	0.00	0.00	0.00	0.00	2,000.00
Totals									

*At the 2016-FEB-22 Committee of the Whole Meeting, Council approved the grant for Nanaimo Volunteer & Information Centre Society for their volunteer luncheon at Beban Park in advance until the end of their term (October 2018). The Society will continue to send a letter of request to the Grants Advisory Sub-Committee each year prior to the event. A new application must be submitted in 2019.

2017 Budget	14,000.00
Add: Transfer from Council Contingency	
Add: Transfer from Council Contingency	
Add: Transfer from Prior Year	
Less: Grants Awarded	0.00
Remaining Budget	<u>14,000.00</u>

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

Name of Organization: Nanaimo Foodshare Society

Grant No. RPTE-06

Criteria:

**Meets
Criteria:**

Yes No

➤ the property qualifies for a PTE as a Church, Public Hospital, Community Care Facility, Private School, or other charitable, recreation, philanthropic or non-profit purposes;

➤ services provide benefits and be accessible to residents of the City of Nanaimo;

➤ exemptions are not given to services that are otherwise provided on a private, for profit basis; and,

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

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:

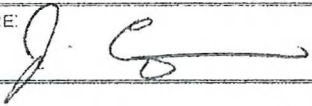
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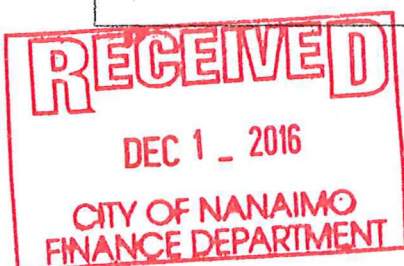


**CITY OF NANAIMO
APPLICATION FOR PERMISSIVE
TAX EXEMPTION**

Office Use

RPTC-06

ORGANIZATION: Nanaimo Foodshare Society		DATE: November 28, 2016	
ADDRESS:		PRESIDENT: Graham Hubka	
271 Pine St		SENIOR STAFF MEMBER: Jen Cody	
Nanaimo BC		POSITION: Executive Director	
V9R 2S4		CONTACT: foodshareadmin@shaw.ca	
TELEPHONE: 250-753-9393		TELEPHONE: 250-753-9393	
GEOGRAPHIC AREA SERVED BY THE ORGANIZATION: City of Nanaimo and regional district of Nanaimo			
NO. OF FULL TIME STAFF: 3		NO. OF PART TIME STAFF: 21	
NO. OF COMMUNITY VOLUNTEERS: 200		NO. OF VOLUNTEER HOURS PER YEAR: 3000	
CLIENTS SERVED, LAST YEAR: 8500		CLIENTS SERVED, THIS YEAR (PROJECTED): 8000	
B.C. SOCIETY ACT REG. NO.: S-0041550		REVENUE CANADA CHARITABLE REG. NO.: 887234524 RR0001	
CURRENT BUDGET:		LEGAL DESCRIPTION OF PROPERTY: Lot 1 Section 1 Nanaimo District Plan VIP 711136	
INCOME: 282,834.09		TAX FOLIO NUMBER: 17545.005	
EXPENSES: 284,532.13		CURRENT YEAR TAXES (IF KNOWN):	
NEXT YEAR PROJECTED:			
INCOME: 323,234.24			
EXPENSES: 328,268.48			
SIGNATURE: 		TITLE/POSITION: EXECUTIVE DIRECTOR	DATE: Dec 1/2016
NOTE: YOUR ORGANIZATION'S MOST RECENT YEAR-END FINANCIAL STATEMENTS AND CURRENT YEAR-TO-DATE FINANCIAL STATEMENTS MUST BE ATTACHED TO THE APPLICATION FORM (INCLUDING A BALANCE SHEET AND INCOME STATEMENT), AS WELL AS THE MOST RECENT SOCIETY ACT ANNUAL REPORT (FORM 11).			



City of Nanaimo

Grant Questionnaire – Permissive Tax Exemption

1. Please describe the Purpose or Mandate of your organization in this community.

Nanaimo Foodshare is a registered charity that aims to reduce the growing problem of food insecurity in our community by providing long-term solutions that focus on skill building, community development and food self-sufficiency. We believe that food is vital to the health of individuals and communities, and that access to good, healthy food is a basic human right.

Our mission is to create a community that is food secure - a community in which all people can obtain sufficient high-quality food to meet their needs, regardless of income level, and without having to compromise their dignity and self-esteem. Our goal is to increase individual and community food security by providing initiatives and services that facilitate equitable access to food in empowering ways. We like to think of ourselves as a 'food self-help' organization - a bridge between the charity of food banks and meal services and the road to self-sufficiency. In so doing, we also hope to reduce the overwhelming pressure on our local food banks, emergency feeding initiatives and other social service organizations in the community.

As an organization, we have come to be highly recognized and respected for our work. We have built up a solid base of knowledge and expertise within the organization, and have access to local, provincial and national contacts in the areas of social services, food security, health, urban agriculture, and community economic development.

The Board of Directors of Nanaimo Foodshare believes that our number one priority should be on skill building approaches related to food and self-reliance.

2. Please list the programs and services provided by your organization.

Local Food Events Coordination eg) **Farm to School Workshop** brought in provincial resources to discuss the program, and **Local Food=Local Land** brought in provincial resource people to discuss local land issues and solutions for the Nanaimo region

Foodshare Resource Centre

- Community access to information and resources regarding food programs and issues in the community. Participation and referral to community food programs. Coordination of community food events. Access to meeting space and certified community kitchen.

Networking:

- Nanaimo Food Security Roundtable is coordinated by Nanaimo Foodshare. It is a coordinated network of organizations concerned with food security in the Nanaimo Region. This initiative has meets twice a year and has ongoing communication and information sharing through email listserve.

Programs increasing healthy food access:

- Summer Lunch Munch Program provides over 4000 healthy lunches to low income kids at inner city parks during the months when school meal Initiatives are not operating
- School Meals works with schools to address hunger in the classroom and provides meals to students in schools
- Good Food Box subsidizes participants to purchase a once monthly food box of top quality, fresh fruits and vegetables at half the regular cost in stores; through fundraising we offer good food boxes to families in need at no charge. In 2016 1930 Good Food Boxes delivered in the community.
- BC Farmers Market Nutrition Coupon Program provides education and weekly \$15 coupons for registered low income families to access food at the farmers market
- Farm to School (salad bars) provides an “All You Can Eat” fresh salad bar lunch with a focus on healthy eating and local food along with opportunities to learn more about where food comes from. A healthy alternative to other school food events.

Programs supporting food skills:

- Kids Get Cooking/Scratch Cooking classes for kids & youth provides instruction in healthy eating, cooking and food safety skills to elementary and high school students;
- Community Roots School Gardens facilitated outdoor learning at 5 schools in the district with a focus of growing food. Each school receives a full day of facilitated outdoor garden based learning. Approx 1000 students/week are in the garden learning.
- Healthy Harvest (with Snuneymuxw First Nation) indigenous food skills program. A collaborative project with Snuneymuxw First Nation.
- Summer Lunch Munch Summer Day Camps: provides half day activities for students in daycamp programs. Students tour and engage in activities in the garden and participate in a kitchen and food skills activity where they make salad and their own salad dressings.

Programs supporting local food

- Seedy Sunday (collaboration with Nanaimo Community Gardens)-one day community event with attendance over 1000, education workshops about seed saving and growing food, local vendors with information and products related to gardening.
- Homegrown Youth Employability Skills Program- provides at-risk-youth with hands-on learning *and 4 months work experience* in the small scale agriculture, horticulture and food related sectors.
- Gleaning (a collaboration with Nanaimo Community Gardens) _coordinates teams of volunteers to pick local fruit and veggies surplus to the owners, reducing food waste and redistributing food to those in need and those that can process the foods. In 2016, 114 volunteers picked and shared over 20,000 lbs of produce.
- Foodshare Farm Box (A collaboration with Growing Opportunities Coop) is a once a month food box of locally produced foods. The program supported a new farmer and introduced community members to what a local farm box would be like.

- Five Acre Farm (collaboration with Growing Opportunities Coop) engages the community (including people with challenges and disabilities) in agriculture. This is a market garden where people are trained to produce foods on a community scale. Volunteers bring home food in the harvest season and also experience how to farm and market vegetables and fruit.

3. Are you planning to change or add to current programs and services in the future?

Our overall goal is to increase individual and community food security by providing initiatives and services that facilitate equitable access to food (preferably local) in empowering ways.

We have two main objectives related to building and maintaining local food security directed at enabling the community toward self-reliance around food issues. The first is to continue the development of Foodshare Centre as a high quality resource for information, instruction, hands-on learning and volunteer opportunities for the community. We wish to continue to coordinate collective work on food security in the community. This includes continuing to support the Nanaimo Food Security Roundtable and our many programs that directly engage the community in learning and sharing food skills. We will continue to support and develop new and existing food security programs and initiatives that are serving the needs of our target population: people living on low income in Nanaimo. Currently Nanaimo Foodshare is looking to increase access to local foods by increasing our programs that support local agriculture. Our new initiative, at the Five Acre Farm, will continue to build community skills in restoring a Five Acre Farm to food production by engaging community members in the project with hands on activities and learning.

4. Please describe the role of volunteers in your organization

We have numerous volunteers involved in ALL of our initiatives.

Our Board of Directors includes 9 individuals who provide assistance in such areas as preparing financial statements, sustainability planning, facilities planning, community building meetings, and fundraising efforts.

Volunteers participate on committees related to ongoing projects and programs with Nanaimo Foodshare. Currently 5 volunteers contribute their expertise in social media, graphic design, and computer programming and communications. 3 volunteers contributing to the Agriculture Committee, 4 volunteers with the Fundraising committee, 4 volunteers on the Social Enterprise committee, and other volunteer involvement with the planning and development of programs for the organization.

The Good Food Box program offers opportunities for many volunteers with mental health and developmental disabilities to work alongside others, thereby building community and reducing the isolation barriers that so frequently accompany people living in poverty. Each month over 40 volunteers are available to take orders, sort and pack produce and deliver to depots.

Supportive Apartment Living and the WEST program (at VIU) are important partners in the program.

In partnership with Nanaimo Community Gardens, our gleaning program provides volunteer opportunities for many volunteers both as pickers and pick leaders. This season we have 115 individuals who have been involved in picking and distributing surplus produce out into our community.

Our annual event Seedy Sunday provides an opportunity for over 40 volunteers to assist with everything from set up, admission, workshops, seed table, concession and outreach. This event attracts upwards of 900 people each year.

We have numerous community members who volunteer their time to provide workshops, in such areas of expertise as personal budgeting and safe work practices, communication, job skills, for youth for our Homegrown project.

We have community volunteers including individuals from the Multicultural Society and other organizations and schools that regularly volunteer in our kitchen.

Our School Meals/Summer Lunch Munch program is providing an opportunity for 2 individuals with developmental disabilities and 1 in recovery. These individuals are gaining valuable life and employability skills.

We have a number of volunteers who provide assistance with on-going building maintenance, cleaning and general up-keep.

This past year we have worked with a team of 5 Vancouver Island University Students on class related projects, as well as 6 students who volunteered 4 hours of time to our organization.

Many volunteers have worked at the Five Acre Farm, helping to plant, grow, harvest vegetables. Volunteers took home food and learned skills related to agriculture as well as learned how to work collectively in a team.

Volunteers play a vital role in the operation of Nanaimo Foodshare, not only benefiting our agency, but by giving those involved, an opportunity to develop skills and build relationships.

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

- B.C. Gaming Commission
- Canada Helps
- Knights of Mid Island
- Mid Island Co-Op
- Nanaimo Foundation
- Nutrition Link Services Society
- Rotary Nanaimo North
- School District #68
- Serauxman

- Service Canada Skills Link Youth Employability Skills
- Service Canada Summer Jobs Placement
- United Way Central & Northern Vancouver Island
- We also receive numerous donations from individuals/business wishing to contribute to specific initiatives

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

The services we provide to the community, which are charged a fee, are done so on a cost recovery basis. However, please note that the majority of our services are offered at no charge.

Good Food Box – there is a \$10.00 per box charge which covers only the food cost. Bulk buying allows Nanaimo Foodshare to pass on the savings. (The value of the box, if participants were to shop locally for the items in the box would be worth close to \$17). We receive a grant from BC Gaming to support the cost of the facility where boxes are packed and for coordination. Volunteers distribute the produce to each box and organize pick up and delivery of the boxes.

City of Nanaimo Parks Recreation Cooking Workshops – Kids Get Cooking classes listed in the Parks and Recreation guide are listed at \$40.00 per child for 4 classes. 30% of the registration fee is retained by the City. Classes require a min. of 4 people to attend. These classes are highly subsidized through funding received by Nanaimo Foodshare. Actual costs for Foodshare to provide the series of 4 classes per child, if only 4 children (the minimum registration), would be \$160 per child. We subsidize the class to increase accessibility to the class. Volunteers contribute to the class by assisting in facilitation. This increases the one to one instruction for participating children.

School based Kids Get Cooking classes are booked by schools for 10 children for 4 cooking classes at each school. To ensure attendance, we ask for \$200 from the school. This allows our program to offer more cooking classes to other schools, and reduce our extensive waiting list for the program. Each school group is receives a \$350 subsidy for the cost of the series of 4 cooking classes.

Facility Rental – rental rates are as follows, and are offered to all community members at very competitive rates. Special rates can be arranged for other community-based organizations that require space and whose funds are very limited.

Kitchen	1 hr.	\$12.00	4 hrs.	\$25.00	Day	\$45.00
Classroom	1 hr.	\$12.00	4 hrs.	\$25.00	Day	\$45.00
Both	1 hr.	\$20.00	4 hrs.	\$45.00	Day	\$80.00

Actual costs for kitchen rental is approximately \$30/hour. This allows for costs related to heat and hydro, maintenance and breakage of kitchen equipment and other supplies as well as administration time to facilitate access to the facilities outside of regular building hours.

Farm 2 School program offers an all you can eat salad bar to schools and student organizations and non-profit community organizations. This program operates on a cost recovery basis. We receive no external funding for this program. While prices vary because of cost of production

and cost of food, in general, the cost of the program is \$4/plate for 3 veggie options, 2 fruit, 1 protein and 1 grain in the salad bar. This is significantly below the cost for a salad bar delivery service that any caterer would offer in the district. The purpose is to increase student access to healthy food options and offer fundraising opportunities to schools where they would prefer a healthy food option at food fundraising events.

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

N/A

8. **If you lease or rent out part of your premises: please note the amount of space rented (sq ft), total square feet of the premises, name of organization renting the space, and the annual rent received**

We lease space to three non-profit organizations. Each of these non-profits provide services that are open to the community at no cost. Each organization collaborates with Nanaimo Foodshare on a number of projects including sharing of resources, expertise, and program supports. Sharing space is an effective way for our organizations to complement and support the community based services we each provide.

- a. Supportive Apartment Living \$4200/year.
This includes a 200 sq ft office and shared access to the kitchen, classroom and front rooms and bathroom and janitorial support
- b. Nanaimo Community Gardens \$1200/year.
This includes office and storage space (150 sq ft), shared access to kitchen, classroom, front room and janitorial support.
- c. Nanaimo Community Kitchens \$1200/year.
This includes an office and storage space (150 sq ft), shared access to kitchen, classroom, front room and janitorial support.

The total sq ft of the building is 2,214 sq ft + attic (approx. 300 sq ft)

Supportive Apartment Living provides services to people with challenges and disabilities to live independently in the community. Many of their clients participate in programs provided by or located at Foodshare. Many clients are core volunteers for Foodshare, including the Good Food Box program.

Nanaimo Community Gardens is a non-profit organization that provides coordinated opportunities for people to garden together and learn the skills related to food production. They collaborate with Nanaimo Foodshare on Gleaning, Summer Lunch Munch, and Seedy Sunday and, Homegrown Employability Skills.

Nanaimo Community Kitchens is a non-profit that provides hands on learning for cooking skills. They provide the Cooking Out of the Box program monthly at no cost to people who receive Good Food Boxes. The group cooks recipes with the produce that was available in the box that month.

9. Please detail current and or planned revenue generating activities of your organization.

The majority of funding that Nanaimo Foodshare receives is designated to program delivery rather than operation and all funds are tracked specifically to each program. Any year end surplus is deferred to the following year and stays attached to each program. We have started to budget a contingency fund to ensure we have funds available to upgrade the commercial kitchen, as well as upgrading our delivery van. Any non-restricted surplus funds would be rolled over to the following year to increase our capacity. We operate with a break even budget and do not have a deficit budget.

We are in the process of re-developing a business plan for a “soup” project whereby we will be making a locally sourced homemade soup and selling in by the litre fresh for events (schools) and fresh frozen. This program has many levels of benefit including training in food service, supporting our local growers, providing an economical meal to those with financial hardship and a portion of net proceeds will support our on-going programs.

We receive community donations through 2 fundraising drives/year. These funds are directed towards the Summer Lunch Munch program in the summer that feeds children in need during the time when school meal programs are not available. The second fundraising campaign occurs in winter and is targeted to the Good Food Box. Funds received allow Nanaimo Foodshare to offer Good Food Boxes at no charge to families in need.

10. Is there any other information about your organization that you would like to provide to support your application?

Nanaimo Foodshare prides itself in being an organization that is open to all members of the community. We work with people of all ages, all incomes, and all abilities. Our programs increase community food security by addressing access to food for children and families in need, increasing access to healthy food through strategies that make food more affordable, increasing knowledge and skills related to food, and through programs that support skills related to growing food. We are a non-profit organization. All of the funds received to provide service and programs in the community go directly to programs and the supports the programs need to function. We make our programs more efficient by working collaboratively with other organizations to share resources and cost share where possible. Our activities increase the abilities of other organizations to be more food sustainable in their programming. We provide opportunities for community members and organizations to engage in activities that increase food security through their participation in programs both as volunteers and as participants. The organization provides many ways for community members to learn about food and to offer their experience, expertise, and resources. We feel there is a broad community benefit to our organizations activities for individual community members and for the community as a whole.

If Nanaimo Foodshare fails to receive a permissive tax exemption, we may be in a position of having to reduce our services. This could mean that the number of hours our Resource Centre is open to the public would be reduced. It could also mean that accessibility of our facility to other community groups would be reduced because of our need to charge additional rent or workshops fees in order to generate the funds required to keep the Centre operating.

11. In what ways would you recognize the City's support, should you receive a Permissive Tax Exemption?

We would continue to recognize the City of Nanaimo as a granter on our website. We would post notice of a continued exemption to our social media outlets. Where we recognize funders to the organization in print information or signage about our organization we will include the City of Nanaimo as providing support. In public presentations, where we acknowledge funders, we would continue to include the City of Nanaimo as a granter to the organization.

REVIEW ENGAGEMENT REPORT

To the Directors of
Nanaimo Foodshare Society

We have reviewed the statement of financial position of Nanaimo Foodshare Society as at June 30, 2016 and the statements of revenue and expenditures 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 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 Canadian generally accepted accounting principles.

Nanaimo, B.C.
September 28, 2016

CHARTERED PROFESSIONAL ACCOUNTANTS

NANAIMO FOODSHARE SOCIETY
STATEMENT OF FINANCIAL POSITION
(Unaudited)
JUNE 30, 2016

	<u>2016</u>	<u>2015</u>
ASSETS		
CURRENT		
Cash	\$ 271,303	\$ 228,193
Accounts receivable	7,736	4,670
Sales tax refundable	303	719
Prepaid expenses	<u>3,181</u>	<u>3,214</u>
	282,523	236,796
LONG TERM		
Tangible capital assets (Notes 2 and 3)	<u>111,995</u>	<u>114,536</u>
	<u>\$ 394,518</u>	<u>\$ 351,332</u>
LIABILITIES		
CURRENT		
Accounts payable and accrued liabilities	\$ 2,501	\$ 2,501
Wages and benefits payable	16,469	6,438
Source Deductions payable	-	93
WCB payable	1,309	-
Deferred revenue (Note 4)	<u>56,781</u>	<u>25,962</u>
	<u>77,060</u>	<u>34,994</u>
NET ASSETS		
NET ASSETS		
Invested in capital assets	111,995	114,536
Asset addition reserve (Note 2)	35,000	35,000
Unrestricted	<u>170,463</u>	<u>166,802</u>
NET ASSETS - Statement 2	<u>317,458</u>	<u>316,338</u>
	<u>\$ 394,518</u>	<u>\$ 351,332</u>

Approved on Behalf of the Board:

_____ Director

_____ Director

See accompanying notes to financial statements

NANAIMO FOODSHARE SOCIETY
STATEMENT OF REVENUE AND EXPENDITURES
(Unaudited)
FOR THE YEAR ENDED JUNE 30, 2016

	<u>2016</u>	<u>2015</u>
REVENUE		
Gaming	\$ 113,645	\$ 106,898
Other revenue	93,631	84,990
Homegrown grant	39,331	178,076
Donations	33,698	109,976
School meals	1,096	7,702
United Way	-	4,383
	<u>281,401</u>	<u>492,025</u>
EXPENDITURES		
Salaries and benefits	200,535	375,736
Food costs	29,257	56,534
Office expenses	17,984	15,300
Telephone and utilities	7,986	8,064
Program fees	4,025	3,393
Insurance	3,878	3,745
Supplies	3,823	6,097
Professional fees	3,256	3,769
Amortization of tangible assets	2,541	3,630
Vehicle expenses	1,844	3,621
Travel expenses	1,616	5,952
Repairs and maintenance	1,233	2,120
Equipment purchases	1,041	-
Advertising and promotion	750	4,516
Professional development	322	80
Interest and bank charges	190	463
	<u>280,281</u>	<u>493,020</u>
REVENUE IN EXCESS (DEFICIENT) OF EXPENDITURES	1,120	(995)
NET ASSETS, beginning	<u>316,338</u>	<u>317,333</u>
NET ASSETS, ending - Statement 1	<u>\$ 317,458</u>	<u>\$ 316,338</u>

See accompanying notes to financial statements

NANAIMO FOODSHARE SOCIETY
STATEMENT OF CASH FLOWS
(Unaudited)
FOR THE YEAR ENDED JUNE 30, 2016

	<u>2016</u>	<u>2015</u>
CASH PROVIDED FROM OPERATIONS		
Expenditures in excess of revenue	\$ 1,120	\$ (995)
ITEMS NOT REQUIRING AN OUTLAY OF CASH		
Amortization	2,541	3,630
	3,661	2,635
CHANGES IN NON-CASH WORKING CAPITAL		
(Increase) decrease in accounts receivable	(2,651)	620
Decrease in prepaid expenses	33	1,267
Increase (decrease) in accounts payable	11,248	(22,816)
Increase (decrease) in deferred revenue	<u>30,819</u>	<u>(23,574)</u>
NET INCREASE (DECREASE) IN CASH	43,110	(41,868)
CASH, beginning	<u>228,193</u>	<u>270,061</u>
CASH, ending - Statement 1	\$ <u>271,303</u>	\$ <u>228,193</u>

See accompanying notes to financial statements

NANAIMO FOODSHARE SOCIETY
NOTES TO THE FINANCIAL STATEMENTS
(Unaudited)
JUNE 30, 2016

1. PURPOSE OF THE SOCIETY

The Society was incorporated as a not-for-profit entity under the Society Act of British Columbia on May 12, 2000 and is a registered charity which is exempt from tax under the Income Tax Act. The purpose of the Society is to establish a centre for information about food programs and for food collection, storage and distribution.

2. SIGNIFICANT ACCOUNTING POLICIES

- (a) The Society follows Accounting Standards for Not-for-profit Organizations.
- (b) Other than the cost of the vehicle and the building, all assets are written off in the year of acquisition. There has been no provision for amortization on the building.
- (c) Revenue is recognized as it becomes receivable under the terms of the funding agreement. The Society follows the deferral method of accounting for contributions.
- (d) The Society's financial instruments consist of cash, accounts receivable and accounts payable. It is the Directors' opinion that the Society is not exposed to significant interest rate and credit risk arising from these financial statements and that the carrying values approximate fair values.
- (e) 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 and the disclosure of contingent 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.
- (f) Internally restricted assets are funds designated by the Board of Directors for specific purposes. In 2012 the Board set aside \$50,000 for the purpose of purchasing a delivery van and for a commercial kitchen upgrade. \$15,000 is to be allocated to the purchase of the van and \$35,000 is to be allocated to the kitchen upgrade. This internally restricted amount is not available for other purposes without the approval of the Board of Directors. In 2014, the Board of Directors approved the purchase of a van leaving \$35,000 in the restricted funds account.
- (g) Donations in kind are recorded as charitable donations and related tax receipts are issued accordingly.

3. TANGIBLE CAPITAL ASSETS

	2016			2015
	Cost	Accumulated Amortization	Net Book Value	Net Book Value
Building	\$ 106,066	\$ -	\$ 106,066	\$ 106,066
Vehicle	<u>14,235</u>	<u>8,306</u>	<u>5,929</u>	<u>8,470</u>
	<u>\$ 120,301</u>	<u>\$ 8,306</u>	<u>\$ 111,995</u>	<u>\$ 114,536</u>

NANAIMO FOODSHARE SOCIETY
NOTES TO THE FINANCIAL STATEMENTS
(Unaudited)
JUNE 30, 2016

4. DEFERRED REVENUE

Deferred revenue relates to funds received in the current year under specific funding requirements and not recognized as revenue until the year in which the corresponding expenses are incurred. The balances of deferred revenue by project are as follows:

Youth Focus on Food	21,789
Nutrition Link	4,402
Fruit Gleaning	4,766
Homegrown	<u>25,824</u>
	<u>\$ 56,781</u>

5. ECONOMIC DEPENDENCE

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

Nanaimo Foodshare**Income Statement 01/07/2016 to 28/11/2016****REVENUE****Income**

Contributions (Non-Charitable)	20,893.98
Charitable Donations	3,084.00
Grant - Others	19,401.86
Grant - Health Canada	18,000.00
Grant-Homegrown	115,673.02
Grant - FACE	0.00
Grant - United Way - GOU	0.00
Grant - S/C Summer	10,273.00
Revenue - Food Box	9,884.35
Gaming -Designated Contributions	9,159.08
Gaming - Interest earned	6.65
Interest Income - General	5.56
Total Income	206,381.50

Other Income

Memberships	75.00
Admin/Facility Recovery	2,020.00
Rental Income	5,125.50
Van Income	0.00
School Meals	512.00
Catering Revenue	477.50
Miscellaneous Revenue	22,196.00
Workshop Fees	1,960.00
Program Support	5,400.00
Fundraising	0.00
Participant Wage Recovery	16,792.75
Total Other Income	54,558.75

TOTAL REVENUE	260,940.25
----------------------	-------------------

EXPENSE**Payroll Expenses**

Wages & Salaries	128,140.10
EI Expense	3,493.00
CPP Expense	4,548.06
WCB Expense	1,632.59
Total Payroll Expense	137,813.75

General & Administrative Expenses

Accounting & Legal		3,280.00
Advertising & Promotions		0.00
Membership Dues		85.00
Administration		30.00
Contract Wages		12,655.40
Facilitator/Workshop		2,677.12
Workbooks & Certificates		893.55
Courier & Postage		60.24
Internet/Cable		382.75
Facility		1,545.50
Program Support		14,734.45
Food Costs		15,891.35
Program Supplies		599.12
Insurance		2,757.00
Credit Card/Bank Charges		68.82
Office Supplies		1,007.85
Printing		1,349.50
Participant Support		2,879.88
Repair & Maintenance		2,779.08
Security		197.20
Telephone		922.81
Mileage/Gas - Participants		504.62
Mileage/Gas/Fuel Surcharge		1,864.31
Internet Backup		285.97
Utilities - Hydro	1,057.62	
Utilities - Gas/Oil	61.36	
Utilities - Water Sewer Garbage	342.42	
Total Utilities		1,461.40
Admin/Facility Allocation		2,020.00
Bank Error		1.00
Total General & Admin. Expenses		<u>70,933.92</u>
 TOTAL EXPENSE		 <u>208,747.67</u>
 NET INCOME		 <u><u>52,192.58</u></u>

Generated On: 28/11/2016

Nanaimo Foodshare
Balance Sheet As at 28/11/2016

ASSET

Current Assets

Petty Cash	500.00	
GIC Term Deposit	23,633.47	
Homegrown	29,937.16	
CCCU- Bank	105,755.17	
CCCU- Membership rewards	3.26	
CCCU Gaming	86,867.29	
Island Savings	13,676.28	
Island Savings Shares	5.12	
Total Cash		260,377.75
Accounts Receivable		9,543.84
transfer between accts		-424.88
Accounts Receivable - Accured		-2,466.50
Prepaid Expense		3,181.33
Asset Reserve		-35,000.00
Total Current Assets		235,211.54

Capital Assets

Vehicle		14,235.00
Acc Depreciation - Vehicle		-8,306.00
Building	106,065.89	
Net - Building		106,065.89
Total Capital Assets		111,994.89

TOTAL ASSET 347,206.43

LIABILITY

Current Liabilities

Deferred Revenue		3,766.46
Accounts Payable - Accrued		2,500.00
Vacation payable		5,035.30
Vacation Payable - Yr End Adj Acc		0.00
EI Payable	1,021.16	
CPP Payable	1,251.48	
Federal & BC Income Tax Payable	1,681.75	
Total Receiver General		3,954.39
WCB Payable		789.55
GST Paid on Purchases	-672.09	
GST Owing (Refund)		-672.09

Total Current liabilities	<u>15,373.61</u>
Long Term liabilities	
Current Mortgage Payable	<u>0.00</u>
Total Long Term liabilities	<u>0.00</u>
TOTAL LIABILITY	<u>15,373.61</u>
EQUITY	
Members' Equity	
Surplus	279,640.24
Profit for the Period	<u>52,192.58</u>
Total Members' Equity	<u>331,832.82</u>
TOTAL EQUITY	<u>331,832.82</u>
LIABILITIES AND EQUITY	<u><u>347,206.43</u></u>
Generated On: 28/11/2016	



BC Registry
Services

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

Location:
2nd Floor - 940 Blanshard Street
Victoria BC
1 877 526-1526

file

RECEIPT

Form Filed: BC Society Annual Report
Society Number: S-0041550
Business Number: 887234524BC0001
Society Name: NANAIMO FOODSHARE SOCIETY
Filing Date and Time: October 18, 2016 02:18 PM Pacific Time
Fee: \$25.00
Service Charge: \$00.00
Subtotal: \$25.00
Service Charge GST: \$00.00
Total: \$25.00

POSTED
Oct 18/16

Payment Method: Credit Card
Payment Invoice Number: SOFI000002216581
Transaction ID: 10021203
Your Contact Name is: Lisa Guizzo
Your Contact Telephone Number is: 2507539393
Credit Card Type: VISA
Credit Card Number: XXXXXXXXXXXXXXXX
Authorization Number: 054988



2016 Annual Report BC SOCIETY

FORM 11
SOCIETY ACT
Section 68

Filed Date and Time: October 18, 2016 02:18 PM Pacific Time

ANNUAL REPORT DETAILS

NAME OF SOCIETY

NANAIMO FOODSHARE SOCIETY
271 PINE STREET
NANAIMO BC
CANADA V9R 2B7

SOCIETY INCORPORATION NUMBER
S-0041550

DATE OF INCORPORATION
May 12, 2000

DATE OF ANNUAL GENERAL MEETING (AGM)
September 29, 2016

DIRECTOR INFORMATION as of September 29, 2016

Last Name, First Name, Middle Name:

BULLOCK, DENISE

Physical Address:

3280 MERCEDES WAY
NANAIMO BC V9T 0E5

Mailing Address:

3280 MERCEDES WAY
NANAIMO BC V9T 0E5

Last Name, First Name, Middle Name:

DROPE, SHELBY

Physical Address:

112 WAKESIAH RD
NANAIMO BC V9R 3J9

Mailing Address:

112 WAKESIAH RD
NANAIMO BC V9R 3J9

Last Name, First Name, Middle Name:

EVANS, CRAIG

Physical Address:

46 ROBARTS ST
NANAIMO BC V9R 2S4

Mailing Address:

46 ROBARTS ST
NANAIMO BC V9R 2S4

Last Name, First Name, Middle Name:

HUBKA, GRAHAM

Physical Address:

6026 SUNSET RD
NANAIMO BC V9V 1K2

Mailing Address:

6026 SUNSET RD
NANAIMO BC V9V 1K2

Last Name, First Name, Middle Name:

HUGHES, DENIS

Physical Address:

3395 YELLOW POINT RD
LADYSMITH BC V9G 1E6

Mailing Address:

3395 YELLOW POINT RD
LADYSMITH BC V9G 1E6

Last Name, First Name, Middle Name:

MCGUFFIE, BLAKE

Physical Address:

10 ESPLANADE
NANAIMO BC V9R 5K9

Mailing Address:

10 ESPLANADE
NANAIMO BC V9R 5K9

Last Name, First Name, Middle Name:

ROSS, DANIEL

Physical Address:

747 SOUTHLAND WAY
NANAIMO BC V9R 6P5

Mailing Address:

747 SOUTHLAND WAY
NANAIMO BC V9R 6P5

Last Name, First Name, Middle Name:

SKOGLAND, JENNIFER

Physical Address:

446 MACHLEARY ST
NANAIMO BC V9R 2H2

Mailing Address:

446 MACHLEARY ST
NANAIMO BC V9R 2H2

Last Name, First Name, Middle Name:

STEWART, MARJORIE

Physical Address:

7516 C LANTZVILLE RD
LANTZVILLE BC V0R 2H0

Mailing Address:

7516 C LANTZVILLE RD
LANTZVILLE BC V0R 2H0

Last Name, First Name, Middle Name:

TOWNSEND, MELISSA

Physical Address:

301 - 3270 ROSS RD
NANAIMO BC V9T 5J1

Mailing Address:

301 - 3270 ROSS RD
NANAIMO BC V9T 5J1

Nanaimo Foodshare Budget for the Year 2017-2018												
Income	Society	YouthFocusFoods	Good Food Box	Home Grown	SLM/SM	Gleaning	NLS	Seedy Sunday	VIHA HUB COMM	BFMNCP	FIVE ACRE FARM	Total
Period:	07/17-06/18	07/17-06/18	07/17-06/18	07/17-06/18	07/17-06/18	07/17-06/18	07/17-06/18	07/17-06/18	07/17-06/18	07/17-06/18	07/17-06/18	
Grants/Non Charitable Donations	20,500.00	1,500.00	620.00	-	11,000.00	-	-	-	-	-	-	33,620.00
Fundraising		-	-	-	-	-	-	-	-	-	-	-
Program Funds	-	5,200.00	17,500.00	-	-	-	6,000.00	5,500.00	-	15,400.00	-	49,600.00
Gaming (Unsecured)	45,000.00	40,000.00	20,000.00	-	30,000.00	7,000.00	-	-	-	-	-	142,000.00
Charitable Donations	3,500.00	500.00	6,375.00	-	3,500.00	-	-	-	-	-	4,000.00	17,875.00
Prior Year Deferred		-	-	-	-	-	-	7,195.00	-	-	-	7,195.00
Prior Year Deferred - Gaming		-	-	-	-	-	-	-	-	-	-	-
Program Support	5,500.00	1,000.00	-	-	-	-	-	-	-	-	-	6,500.00
Permission Tax	6,000.00	-	-	-	-	-	-	-	-	-	-	6,000.00
Rental Income	7,635.00	-	-	-	-	-	-	-	-	-	-	7,635.00
Space/Recovery		-	-	-	-	6,269.24	-	-	-	-	-	6,269.24
Admin/Recovery	11,540.00	-	-	-	-	-	-	-	-	-	-	11,540.00
Asset Addition Reserve	35,000.00	-	-	-	-	-	-	-	-	-	-	35,000.00
Interest	259.00	-	-	-	-	-	-	-	-	-	-	-
Total Income	134,934.00	48,200.00	44,495.00	-	44,500.00	13,269.24	6,000.00	12,695.00	-	15,400.00	16,500.00	323,234.24
		-	-	-	-	-	-	-	-	-	-	-
Expenses		-	-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-	-
Wages	73,000.00	36,350.00	14,000.00	-	19,500.00	7,000.00	3,877.74	-	-	-	-	153,727.74
Participant/Contract Wages		-	3,000.00	-	-	-	-	-	-	-	-	3,000.00
Honoraria		-	-	-	-	-	-	3,000.00	-	-	-	3,000.00
Curriculum Development		-	-	-	-	-	-	-	-	-	-	-
Facilitor/Prof. Fees		-	-	-	-	-	-	200.00	-	-	-	200.00
Program Support	900.00	1,000.00	500.00	-	-	-	-	-	-	14,961.00	4,000.00	2,400.00
Advertising/Promotion		-	500.00	-	-	-	-	550.00	-	-	-	1,050.00
Professional Development	500.00	-	-	-	-	-	-	-	-	-	-	500.00
Travel	500.00	-	-	-	-	-	-	-	-	-	-	500.00
Printing and Communication	500.00	-	1,000.00	-	1,500.00	-	-	110.00	-	-	-	3,110.00
Accounting	3,600.00	-	-	-	-	-	-	-	-	-	-	3,600.00
Director Liab Insur	2,000.00	-	-	-	-	-	-	-	-	-	-	2,000.00
Food Cost		5,000.00	21,000.00	-	11,000.00	-	381.42	175.00	-	-	-	37,556.42
Program Supplies	3,200.00	3,200.00	800.00	-	5,000.00	-	-	-	-	-	81.99	12,200.00
Equipment	1,000.00	-	-	-	500.00	-	-	500.00	-	-	-	2,000.00
Mortgage		-	-	-	-	-	-	-	-	-	-	-
Credit/Bank Chg	300.00	-	10.00	-	120.00	-	-	-	-	-	-	430.00
Property Taxes	6,000.00	-	-	-	-	-	-	-	-	-	-	6,000.00
Gen Com. Insurance	3,000.00	-	-	-	-	-	-	-	-	-	-	3,000.00
Telephone	1,500.00	-	-	-	-	-	-	-	-	-	-	1,500.00
Internet	570.00	-	-	-	-	-	-	-	-	-	-	570.00
Utilities	5,500.00	-	-	-	-	-	-	-	-	-	-	5,500.00
Vehicle Gas	300.00	325.00	600.00	-	1,000.00	-	-	100.00	-	-	-	2,325.00
Vehicle Repairs & Maintenance		-	100.00	-	-	-	-	-	-	-	-	100.00
Vehicle Insurance		-	720.00	-	1,500.00	-	-	-	-	-	-	2,220.00
Repairs & Maintenance	2,500.00	-	-	-	500.00	-	-	-	-	-	-	3,000.00
Building Repair	575.00	-	-	-	-	-	-	-	-	-	-	575.00
Assest Additional Reserve	35,000.00								-			
Sub Total	140,445.00	45,875.00	42,230.00	-	40,620.00	7,000.00	4,259.16	4,635.00	-	14,961.00	4,081.99	285,064.16
Space/Recovery				-	-	6,269.24	1,740.84	-	-	439.00	-	8,010.08
Admin/Recovery	360.00	3,000.00	1,800.00	-	4,320.00	-	-	605.00	-	-	-	10,085.00
Offsite Facility Rental			600.00		-	13,269.24	6,000.00	5,240.00	-	15,400.00	4,081.99	25,109.24
Net Expense	140,805.00	48,875.00	44,630.00	-	44,940.00	-	-	-	-	-	-	328,268.48
			-	-		-	-	7,455.00		-		
Net Income/Loss	- 5,871.00	- 675.00	- 135.00	-	- 440.00	-	-	-	-	-	-81.99	- 5,034.24
						31						

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

Name of Organization: BCSPCA Nanaimo & District

Grant No. RPTE-07

Criteria:

**Meets
Criteria:**

Yes No

➤ the property qualifies for a PTE as a Church, Public Hospital, Community Care Facility, Private School, or other charitable, recreation, philanthropic or non-profit purposes;

➤ services provide benefits and be accessible to residents of the City of Nanaimo;

➤ exemptions are not given to services that are otherwise provided on a private, for profit basis; and,

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

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:

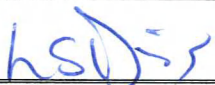
Notes:



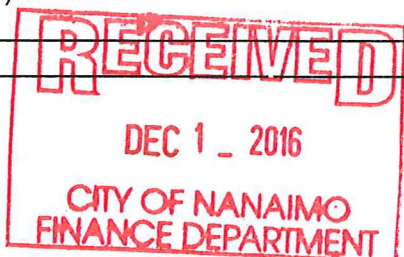
CITY OF NANAIMO
APPLICATION FOR PERMISSIVE
TAX EXEMPTION

Office Use

RPT-07

ORGANIZATION: BCSPCA Nanaimo & District	DATE: Nov 29 2016	
ADDRESS: 154 Westwood Road	PRESIDENT: Jennifer Gore	
Nanaimo BC	SENIOR STAFF MEMBER: Leon Davis	
	POSITION: Manager	
	CONTACT: ldavis@spca.bc.ca	
TELEPHONE: 250.741.0778	TELEPHONE: 250.618.2618	
GEOGRAPHIC AREA SERVED BY THE ORGANIZATION: City of Nanaimo & RDN, North Ladysmith to Nanoose		
NO. OF FULL TIME STAFF: 3	NO. OF PART TIME STAFF: 7	
NO. OF COMMUNITY VOLUNTEERS: 100	NO. OF VOLUNTEER HOURS PER YEAR: 10,000	
CLIENTS SERVED, LAST YEAR: 30,000	CLIENTS SERVED, THIS YEAR (PROJECTED): 35,000	
B.C. SOCIETY ACT REG. NO.: NA	REVENUE CANADA CHARITABLE REG. NO.: BN118819036RR0001	
CURRENT BUDGET: \$788,697	LEGAL DESCRIPTION OF PROPERTY: SEC WLY 12.042 CHNS of 13, RGE 8 LD 31, EXC VIP61247, VIP81292 \$ EPP53572	
INCOME: \$791,197		
EXPENSES: \$788,697	TAX FOLIO NUMBER: 05863.000	
NEXT YEAR PROJECTED:		
INCOME: \$821,345	CURRENT YEAR TAXES (IF KNOWN): \$5,697.66	
EXPENSES: \$844,694		
SIGNATURE: 	TITLE/POSITION: Manager	DATE: 11/29/16

NOTE: YOUR ORGANIZATION'S MOST RECENT YEAR-END FINANCIAL STATEMENTS AND CURRENT YEAR-TO-DATE FINANCIAL STATEMENTS MUST BE ATTACHED TO THE APPLICATION FORM (INCLUDING A BALANCE SHEET AND INCOME STATEMENT), AS WELL AS THE MOST RECENT SOCIETY ACT ANNUAL REPORT (FORM 11).



CITY OF NANAIMO GRANT QUESTIONNAIRE

1. Please describe the Purpose or Mandate of your organization in this community.

To enhance the quality of life for abused, neglected and abandoned animals. To provide support and (where available) financial assistance to low income and at risk pet owners in the community.

To provide volunteer opportunities to everyone, including disadvantaged, disabled and at risk members of the community. To provide humane education to school aged children, teaching them both animal care, respect and general empathy skills to reduce bullying in schools, and foster more respectful domestic partnerships as adults.

To provide adoption services to all members of the community.

2. Please list the programs and services provided by your organization.

Emergency boarding for pet owners through Haven House, Social Services, VIHA.

Volunteer programs for Nanaimo Prison detainees, John Howard Clients, Restorative Justice Clients, Edgewood residents

Adoption & Surrender Services. Compassionate Boarding, Compassionate Euthanasia. Humane Education for schools both in school, and at the shelter.

including Summer Camps and Workshops. Low Income Spay Neuter Financial Assistance, Lost Pet Assistance, Investigation & Enforcement Services for abused and neglected Animals.

3. Are you planning to change or add to current programs and services in the future?

We plan in 2017 to build a barn and paddock to support care for seized abused and neglected farm animals. We will offer adoption services of same.

We will be opening a private membership dog park for the public to use.

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

Shelter care, Animal care, foster care, landscaping, fundraising, events, Humane Education Advocacy, Administration, Retail Assistance,

5. Please list all grants received from the City of Nanaimo, Regional District of Nanaimo, and other governments or service clubs.

The City granted us \$150,000 spread over 2014, 2015, 2016. The City granted the Low Income Spay Neuter fund for Nanaimo residents

\$25,000 in 2015. The Legion donated \$500 in 2015.

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 service. Members of the society pay \$30 per year. This fee covers administration costs and the printing of our Animal Sense magazine.

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

No affect. Branch Budgets are all separately managed.

8. If you lease or rent out part of your premises: please note the amount of space rented (sq ft), total square feet of the premises, name of organization renting the space, and the annual rent received.

NA

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

We create income through service fees, adoption fees, retail sales, room rentals, and eventually dog park memberships.

CITY OF NANAIMO GRANT QUESTIONNAIRE

10. Is there any other information about your organization that you would like to provide to support your application?

11. In what ways would you recognize the City's support, should you receive a Permissive Tax Exemption?

We would recognize the support in our bi annual newsletter that has a 3000 person local circulation
Also recognition on social media such as Twitter and Facebook

G:\ADMINISTRATION\Committees\Grants Advisory Sub-Committee\Grants Application Forms\Applications, Instructions, Info\Permissive Tax Exemption Application.docx



Our Mission

The BC SPCA is a non-profit organization, and a registered charity, dedicated to protecting and enhancing the quality of life for domestic, farm and wild animals in British Columbia. Through its 36 branches located around BC, a wild animal rehabilitation centre on Vancouver Island, three veterinary clinics and its provincial office in Vancouver, the BC SPCA provides a wide range of services for homeless, abused, and abandoned animals around the province. The BC SPCA was created under the auspices of the provincial Prevention of Cruelty to Animals Act, and is the only animal welfare organization in BC which has the authority to enforce laws relating to animal cruelty and to prepare cases for Crown Counsel for the prosecution of individuals who inflict suffering on animals.

Goals or Purposes of the Organization, and Benefits to the Community

These are as follows:

- investigations of acts of cruelty and neglect of animals
- sheltering lost, unwanted and surrendered animals
- lost and found animal services
- humane education
- spay and neuter services for the community

John Andrew, CA
Chief Financial Officer

A handwritten signature in black ink, appearing to read "John Andrew", with a long horizontal line extending from the end of the signature.

Vancouver, British Columbia
June 3, 2016

**The British Columbia
Society for the Prevention
of Cruelty to Animals**

Financial Statements
December 31, 2015
(in thousands of dollars)



April 11, 2016

Independent Auditor's Report

To the Members of The British Columbia Society for the Prevention of Cruelty to Animals

We have audited the accompanying financial statements of The British Columbia Society for the Prevention of Cruelty to Animals (the "Society"), which comprise the statement of financial position as at December 31, 2015 and the statements of changes in net assets, operations and cash flows for the year then ended, and the related notes, which comprise a summary of significant accounting policies and other explanatory information.

Management's responsibility for the financial statements

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

Auditor's responsibility

Our responsibility is to express an opinion on these financial statements based on our 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.

*PricewaterhouseCoopers LLP
PricewaterhouseCoopers Place, 250 Howe Street, Suite 700, Vancouver, British Columbia, Canada V6C 3S7
T: +1 604 806 7000, F: +1 604 806 7806*

PwC refers to PricewaterhouseCoopers LLP, an Ontario limited liability partnership.

**Basis for qualified opinion**

In common with many not-for-profit organizations, the Society derives revenues from donations and fundraising, the completeness of which is not susceptible to satisfactory audit verification. Accordingly, verification of these revenues was limited to the amounts recorded in the records of the Society. Therefore, we were not able to determine whether any adjustments might be necessary to donations and fundraising revenue, net operating surplus and cash flows from operating activities for the years ended December 31, 2015 and December 31, 2014, current assets as at December 31, 2015 and December 31, 2014 and net assets as at the beginning and the end of the years ended December 31, 2015 and December 31, 2014.

In addition, the Society is unable to provide adequate information with respect to the historical costs of certain property, buildings and equipment that were acquired prior to January 1, 2003 (2003 property, buildings and equipment). Without this information, we were unable to satisfy ourselves as to the accuracy of the 2003 property, building and equipment with a net book value of \$2,690,230 as of December 31, 2015 (December 31, 2014 - \$3,221,444). As a result, we were unable to determine whether any adjustments might be necessary to property, buildings and equipment and net assets as of December 31, 2015 and December 31, 2014 and the amortization of property, buildings and equipment and the net operating surplus for the years ended December 31, 2015 and December 31, 2014.

Our audit opinion on the financial statements for the year ended December 31, 2014 was modified accordingly because of the possible effects of these limitations in scope.

Qualified opinion

In our opinion, except for the possible effects of the matters described in the basis for qualified opinion paragraph, the financial statements present fairly, in all material respects, the financial position of the Society as at December 31, 2015 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.

PricewaterhouseCoopers LLP

Chartered Professional Accountants

The British Columbia Society for the Prevention of Cruelty to Animals
Statement of Financial Position
As at December 31, 2015

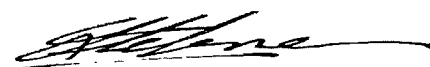
(in thousands of dollars)

	2015 \$	2014 \$
Assets		
Current assets		
Cash	174	194
Unrestricted investments (note 3)	10,687	8,811
Accounts receivable	1,183	478
Prepaid expenses	162	109
Supplies	335	297
	<u>12,541</u>	<u>9,889</u>
Property, buildings and equipment and intangible assets (Schedule A)	14,554	12,868
Charitable remainder trusts and life insurance policies (note 6)	764	702
Restricted investments (notes 3 and 8)	<u>24,054</u>	<u>14,379</u>
	<u>51,913</u>	<u>37,838</u>
Liabilities		
Current liabilities		
Bank indebtedness (note 4)	220	-
Accounts payable and accrued liabilities (note 5)	<u>2,847</u>	<u>2,288</u>
	3,067	2,288
Deferred contributions (note 6)	23,298	13,586
Deferred capital contributions (note 7)	7,636	5,875
Post-employment benefits payable (Schedule B)	<u>609</u>	<u>564</u>
	<u>34,610</u>	<u>22,313</u>
Net Assets		
Endowments (note 8)	1,520	1,495
Operations	<u>15,783</u>	<u>14,030</u>
	<u>17,303</u>	<u>15,525</u>
	<u>51,913</u>	<u>37,838</u>
Commitments (note 10)		

Approved by the Board of Directors



Director



Director

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

The British Columbia Society for the Prevention of Cruelty to Animals
Statement of Changes in Net Assets
For the year ended December 31, 2015

(in thousands of dollars)

	Endowments \$	Operations \$	Total \$
Balance - December 31, 2013	1,435	12,679	14,114
Net operating surplus	-	1,184	1,184
Actuarial gain and plan amendments on accrued employee future benefits	-	167	167
Endowment contributions received	60	-	60
Balance - December 31, 2014	1,495	14,030	15,525
Net operating surplus	-	1,784	1,784
Actuarial loss and plan amendments on accrued employee future benefits	-	(31)	(31)
Endowment contributions received	25	-	25
Balance - December 31, 2015	1,520	15,783	17,303

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

The British Columbia Society for the Prevention of Cruelty to Animals

Statement of Operations

For the year ended December 31, 2015

(in thousands of dollars)

	2015 \$	2014 \$
Revenue		
Donations and fundraising	13,957	13,574
Legacy and life insurance	8,706	7,142
Kennelling and bylaw enforcement services	1,922	1,806
Sheltering, medical and clinical services	6,338	5,645
Lottery and raffles	729	646
Other grants received	859	768
Investment income (note 3)	409	1,287
Gain (loss) on disposal of property, buildings and equipment and intangible assets	20	(14)
	<u>32,940</u>	<u>30,854</u>
Program expenses		
Sheltering, kennelling, bylaw enforcement and social enterprise services	12,413	11,383
Hospital and clinics	2,996	2,668
Veterinary care and spay and neuter	2,622	2,542
Cruelty investigations	3,020	2,972
Animal health and welfare	769	847
Humane education	792	735
Advocacy	819	748
	<u>23,431</u>	<u>21,895</u>
General expenses		
Administration and program support	2,913	2,973
Revenue development	3,896	3,792
	<u>6,809</u>	<u>6,765</u>
Operating surplus before the undernoted	<u>2,700</u>	<u>2,194</u>
Bank charges and interest	357	360
Amortization of property, buildings and equipment and intangible assets	977	973
Amortization of deferred capital contributions	(418)	(323)
Net operating surplus	<u>1,784</u>	<u>1,184</u>

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

The British Columbia Society for the Prevention of Cruelty to Animals

Statement of Cash Flows

For the year ended December 31, 2015

(in thousands of dollars)

	2015 \$	2014 \$
Cash flows from operating activities		
Net operating surplus	1,784	1,184
Items not affecting cash		
Amortization of deferred capital contributions	(418)	(323)
Amortization of property, buildings and equipment and intangible assets	977	973
(Gain) loss on disposal of property, buildings and equipment and intangible assets	(20)	14
Gains and losses on investments	596	(847)
Deferred contributions recognized as revenue	(5,011)	(4,948)
Post-employment benefits expense	36	40
	(2,056)	(3,907)
Changes in non-cash working capital items		
Accounts receivable	(705)	106
Prepaid expenses	(53)	7
Supplies	(38)	(39)
Accounts payable and accrued liabilities	559	163
Post-employment benefits payable	(25)	(23)
	(2,318)	(3,693)
Cash flows from investing activities		
Purchase of property, buildings and equipment and intangible assets	(2,730)	(1,223)
Proceeds on disposal of property, buildings and equipment and intangible assets	90	15
Purchase of investments	(37,477)	(12,637)
Proceeds on sale of investments	25,330	11,588
	(14,787)	(2,257)
Cash flows from financing activities		
Endowment contributions received	25	60
Deferred contributions received	16,840	6,525
	16,865	6,585
Increase (decrease) in cash	(240)	635
Cash (bank indebtedness) - Beginning of year	194	(441)
Cash (bank indebtedness) - End of year	(46)	194

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

The British Columbia Society for the Prevention of Cruelty to Animals

Notes to Financial Statements

December 31, 2015

(in thousands of dollars)

1 Purpose of the organization

The British Columbia Society for the Prevention of Cruelty to Animals (the "Society") is a charitable organization incorporated in 1895 by an Act of the Legislative Assembly of the Province of British Columbia, now called the "Prevention of Cruelty to Animals Act", R.S. 372. The Society may form and establish branches in its discretion anywhere in British Columbia. The Society helps prevent cruelty to animals, investigates and prosecutes incidents of animal cruelty, delivers medical and clinical animal health care, provides education to the public on the ethical and humane treatment of animals, and provides kennelling and bylaw enforcement services to municipalities throughout the province. As a registered charity, the Society is not subject to income taxes.

2 Summary of significant accounting policies

Basis of presentation

The financial statements have been prepared by management in accordance with Canadian accounting standards for not-for-profit organizations ("ASNPO"). These financial statements reflect the combined assets, liabilities, net assets, revenue and expenses of the Society's Provincial Office, four veterinary facilities, thirty animal community centres, four education and adoption centres, a wild animal rehabilitation centre and two branches without facilities.

Fund accounting

Endowment contributions are subject to externally imposed stipulations that the resources contributed be maintained permanently. "Endowments" reports the activities of donor-designated endowments. Earnings or losses on endowments are included in the statement of operations.

"Operations" reports the Society's general activities, excluding the item above.

Revenue recognition

The Society follows the deferral method of accounting for contributions. Fundraising revenues, unrestricted donations and unrestricted grants are recorded as revenue when received or receivable, if the amount can be reasonably estimated and collection is reasonably assured.

When the donor has specified that a contribution is intended for a specific use in operations or in a future period, the donation is recorded as a deferred contribution and recorded as revenue when the specified terms have been satisfied.

The British Columbia Society for the Prevention of Cruelty to Animals

Notes to Financial Statements

December 31, 2015

(in thousands of dollars)

2 Summary of significant accounting policies (continued)

Revenue recognition (continued)

When the donor has specified that a donation is for the acquisition of property, buildings and equipment and intangible assets, the donation is initially recorded as a deferred contribution. When the asset is purchased or project-in-progress costs are incurred, the related donation is transferred to deferred capital contributions. Deferred capital contributions are amortized on the same basis as the related property, buildings and equipment and intangible assets. If the property, buildings and equipment and intangible assets have already been purchased, the related donations are recorded in deferred capital contributions and amortized on the same basis as the related property, buildings and equipment and intangible assets.

Kennelling, bylaw enforcement, sheltering, medical and clinical services are recognized as revenue in the period in which the services are provided. Revenues from lottery ticket sales and raffles are recognized when received.

Unless otherwise designated, investment income earned on unrestricted investments, and on restricted investments that relate to either deferred contributions for operations or endowments, is recorded as earned. If restricted by the terms of the donation, investment income is allocated to the deferred contribution account.

Legacies are recorded as revenue when cash is received, unless restricted by the terms of the will. If restricted, legacies are allocated to the deferred contribution account until the terms of the will are met, at which time the legacy is transferred to revenue or to deferred capital contributions in accordance with the Society's revenue recognition policies.

Life insurance policies in which the Society is the named beneficiary are recorded at tax receipted amounts (accumulated premiums paid). Charitable remainder trusts are recorded at an amount determined by an actuarial method once vested irrevocably with the Society. Charitable remainder trusts and life insurance policies are recognized as assets and deferred contributions until the Society receives the proceeds of the trust or policy. Upon receipt, the proceeds are recorded as revenue or as deferred contributions.

Endowment contributions are recognized as direct increases in restricted investments and net assets.

The Society receives donations of goods and services from time to time. Because of the difficulty in determining their fair value, contributed goods and services are not recognized in the financial statements.

The British Columbia Society for the Prevention of Cruelty to Animals

Notes to Financial Statements

December 31, 2015

(in thousands of dollars)

2 Summary of significant accounting policies (continued)

Investments

Investments consist of amounts invested in both individual securities and pooled fund units. The investments consist of short-term notes, bonds and debentures, and marketable equity securities.

Investment income comprises the Society's share of interest, dividends and realized and unrealized gains/losses on the underlying assets.

All investments are carried at market value. Changes in market value are included in the statement of operations or in deferred contribution balances, as appropriate.

Supplies

Supplies consist of animal medication and feed, office supplies and items held in stock to support merchandise sales operations and are valued at the lower of cost and net realizable value.

Property, buildings and equipment and intangible assets

Property, buildings and equipment are recorded at cost and amortized over their estimated useful economic lives using the straight-line method at the following annual rates:

Buildings	20 years
Furniture and equipment	8-10 years
Shelter and medical equipment	8-10 years
Vehicles	5 years
Computer equipment and software	3 years
Leasehold improvements	life of lease

Projects-in-progress are not amortized until the assets are put into use.

Intangible assets are recorded at cost less accumulated amortization and accumulated impairment losses. Amortization is calculated over the estimated useful economic life of the intangible assets using the straight-line method at the following annual rates:

Intangible assets	5 years
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The British Columbia Society for the Prevention of Cruelty to Animals

Notes to Financial Statements

December 31, 2015

(in thousands of dollars)

2 Summary of significant accounting policies (continued)

Post-employment benefits payable

The Society is required to pay post-employment benefits to certain unionized employees upon completion of employment. The Society is also required to pay post-employment benefits to salaried employees for services provided prior to December 31, 2001. Certain senior managers who retired prior to December 31, 2001 also receive post-employment benefits including the payment of insurance premiums for health, medical, dental, life, and accidental death and dismemberment.

The Society records these benefits based on annual actuarial valuations. The cost of benefits earned is determined as the actuarial present value of all future post-employment benefits that will be paid on behalf of employees and their dependants, multiplied by the ratio of their service at the valuation date to their projected service at their full eligibility date.

Adjustments from plan amendments, changes in assumptions, and experience gains and losses are recognized immediately in the statement of changes in net assets (Schedule B).

Financial instruments

The Society's financial instruments consist of cash, restricted and unrestricted investments, accounts receivable, bank indebtedness, and accounts payable and accrued liabilities.

Cash, accounts receivable, bank indebtedness, and accounts payable and accrued liabilities are initially measured at fair value and subsequently carried at amortized cost.

Unrestricted and restricted investments are initially measured at and subsequently carried at fair value.

Use of estimates

The preparation of financial statements in accordance with ASNPO requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those reported. Significant items requiring the use of management estimates include post-employment benefit assumptions, recognition of accrued liabilities, amortization periods and rates related to buildings and equipment, intangible assets and claims relating to contingencies.

The British Columbia Society for the Prevention of Cruelty to Animals

Notes to Financial Statements

December 31, 2015

(in thousands of dollars)

3 Investments

	Fair value	
	2015 \$	2014 \$
Cash and short-term deposits	3,370	1,380
Bonds and debentures		
Government and government guaranteed	166	4,025
Commercial	17,090	11,201
Marketable equity securities - Canadian	9,961	5,020
Marketable equity securities - Foreign	4,154	1,564
	34,741	23,190
Less: Restricted investments (non-current)	24,054	14,379
Unrestricted investments (current)	10,687	8,811

Investment income consists of the following:

	2015 \$	2014 \$
Interest income and dividends	959	713
Gains and losses on investments	(596)	847
	363	1,560
Restricted investment income allocated to deferred contributions	(110)	(1,034)
Restricted investment income recognized as revenue	156	761
	46	(273)
	409	1,287

4 Bank indebtedness

At December 31, 2015, the Society had two lines of credit, a \$2,000 line of credit for general operating purposes ("operating line") and a \$1,000 line of credit for capital purposes ("capital line").

The operating line includes a maximum of \$100 for Society credit cards and a maximum of \$250 in standby provisions relating to letters of guarantee. The remainder of \$1,650 is available for the Society's operations. The amount drawn against the operating line at December 31, 2015 was \$220 (2014 - \$nil). The credit card facility used by the Society at December 31, 2015 was \$100 (2014 - \$100). The amount drawn against the standby provisions at December 31, 2015 was \$100 (2014 - \$122). The operating line bears interest at the bank's prime rate plus 0.25%, payable monthly.

(5)

The British Columbia Society for the Prevention of Cruelty to Animals

Notes to Financial Statements

December 31, 2015

(in thousands of dollars)

4 Bank indebtedness (continued)

The capital line bears interest at the bank's prime rate plus 0.50%, payable monthly. There were no amounts drawn against this facility at December 31, 2015 (2014 - \$nil).

The Society has provided the following as security for the lines of credit: a general assignment of book debts; a general security agreement over all present and future personal property with appropriate insurance coverage payable to the bank; and hypothecation of unrestricted investment assets for which the bank is custodian.

Loan conditions include restrictions on the minimum value of the investments held by the bank determined in accordance with pre-determined margins to market value and certain reporting requirements that include providing audited financial statements within 120 days of the fiscal year-end. The Society was in compliance with all covenants at year-end.

5 Accounts payable and accrued liabilities

Accounts payable and accrued liabilities includes government remittances which consist of amounts (such as property taxes, sales taxes, payroll withholding taxes and workers' compensation premiums) required to be paid to government authorities and are recognized when the amounts become due. At December 31, 2015, \$111 (2014 - \$143) is included within accounts payable and accrued liabilities.

6 Deferred contributions

	2015 \$	2014 \$
Operations	13,884	9,106
Property, buildings and equipment and intangible assets	8,650	3,778
	<u>22,534</u>	<u>12,884</u>
Charitable remainder trusts	83	83
Life insurance policies - at tax receipted amount	681	619
	<u>764</u>	<u>702</u>
	<u>23,298</u>	<u>13,586</u>
	2015 \$	2014 \$
Balance - Beginning of year	13,586	12,944
Deferred contributions received	16,840	6,525
Deferred contributions recognized as revenue	(5,011)	(4,948)
Transfers to deferred capital contributions	(2,179)	(969)
Tax receipts issued for life insurance policy premiums	62	80
Lapse of life insurance policies	-	(46)
Balance - End of year	<u>23,298</u>	<u>13,586</u>

The principal amount of the life insurance policies assuming they do not lapse is \$2,043 (2014 - \$1,943).

(6)

The British Columbia Society for the Prevention of Cruelty to Animals

Notes to Financial Statements

December 31, 2015

(in thousands of dollars)

7 Deferred capital contributions

	2015 \$	2014 \$
Balance - Beginning of year	5,875	5,229
Transfer from deferred contributions	2,179	969
Amortization	(418)	(323)
Balance - End of year	7,636	5,875

8 Endowments

	2015 \$	2014 \$
Giles Estate	129	129
Fitch	200	200
Jim and Nan Heggie	125	125
Bergeron Estate	310	310
Yates	50	50
Cameroun Webster	50	50
Anonymous	200	200
Miller	22	22
Aqueduct Foundation	2	2
Sellers-St.Clair	197	197
Hutchinson	50	50
Nord	160	160
Shepherd	25	-
	1,520	1,495

These endowments are included in restricted investments. Earnings from the above endowments are to be used for the purposes specified by the donors. The capital is permanently endowed to the Society. Income from endowments, net of expenses, totalling \$28 was recorded in 2015 (2014 - \$134).

The British Columbia Society for the Prevention of Cruelty to Animals

Notes to Financial Statements

December 31, 2015

(in thousands of dollars)

9 Financial instruments and risk management

a) Currency risk

Currency risk is the risk that the value of a financial instrument will fluctuate due to changes in foreign exchange rates. The Society is exposed to currency risk as a portion of investments are invested in foreign equities (note 3).

b) Interest rate risk

Interest rate risk is the risk that the value of a financial instrument will fluctuate due to changes in market interest rates. The Society is exposed to interest rate risk on bank indebtedness, short-term deposits and investments. Management frequently reviews the interest rates to mitigate risk and uses professional investment management services.

c) Market and other price risk

Market and other price risk is the risk that the value of a financial instrument will fluctuate as a result of changes in market prices. The Society's investments are subject to market risk through its equity and fixed income investments. The Society mitigates this risk by diversifying its investments across asset classes and by using professional investment management services.

d) Credit risk

Credit risk is the risk that one party to a financial instrument will fail to discharge an obligation and cause the other party to incur financial loss. The Society does not have a significant concentration of credit risk in any single party or group of parties. Accounts receivable are due primarily from several donors and British Columbia municipalities under animal control contracts.

e) Liquidity risk exposure

Liquidity risk is the risk that an entity will encounter difficulty in raising funds to meet commitments associated with financial instruments. The Society is not exposed to significant liquidity risk.

There have not been any significant changes in risk exposure from prior years.

The British Columbia Society for the Prevention of Cruelty to Animals

Notes to Financial Statements

December 31, 2015

(in thousands of dollars)

10 Commitments

The Society has committed to operating leases on certain of its vehicles and properties. The lease payments are as follows:

	\$
2016	692
2017	510
2018	296
2019	185
2020	74
	<hr/>
	1,757
	<hr/>

11 Related party transactions

The Society receives grants annually from the SPCA Vancouver Hospital Trust Fund (the "Trust Fund") to provide funds for spay and neuter services, to provide emergency and ongoing care to ill, injured and destitute animals, whether stray or owned, and to promote public education encouraging responsible pet ownership. Some of the trustees of the Trust Fund are employees of the Society. Grants received in 2015 totalled \$41 (2014 - \$38).

The British Columbia Society for the Prevention of Cruelty to Animals

Schedule of Property, Buildings and Equipment and Intangibles Assets

For the year ended December 31, 2015

Schedule A

(in thousands of dollars)

	2015		
	Cost \$	Accumulated amortization \$	Net \$
Land	3,450	-	3,450
Buildings	15,838	8,672	7,166
Leasehold improvements including buildings on unowned land	4,882	3,879	1,003
Shelter and medical equipment	797	312	485
Computer equipment and software	1,038	950	88
Furniture and equipment	64	37	27
Vehicles	163	154	9
Projects-in-progress	2,146	-	2,146
Intangible assets	200	20	180
	28,578	14,024	14,554
	2014		
	Cost \$	Accumulated amortization \$	Net \$
Land	3,517	-	3,517
Buildings	15,294	8,010	7,284
Leasehold improvements including buildings on unowned land	4,680	3,717	963
Shelter and medical equipment	559	246	313
Computer equipment and software	940	896	44
Furniture and equipment	64	29	35
Vehicles	163	150	13
Projects-in-progress	699	-	699
	25,916	13,048	12,868

Projects-in-progress are building and leasehold improvements that are being constructed.

The British Columbia Society for the Prevention of Cruelty to Animals

Schedule of Post-Employment Benefits Payable

For the year ended December 31, 2015

Schedule B

(in thousands of dollars)

Information about the Society's post-employment benefit obligation is as follows:

	2015 \$	2014 \$
Post-employment benefits payable - Beginning of year	564	692
Current service cost	20	31
Interest cost	19	31
Benefits paid	(25)	(23)
Plan amendment	-	(161)
Actuarial (gain) loss	31	(6)
Post-employment benefits payable - End of year	609	564
Change in plan assets		
Employer contributions	25	23
Benefits paid	(25)	(23)
Market value of plan assets - End of year	-	-
Reconciliation of funded status		
Funded status - deficit	609	564
Accrued benefit liability	609	564
Components of expense		
Current service cost	17	20
Interest cost	19	20
Post-employment benefits expense	36	40

The significant actuarial assumptions adopted in measuring the Society's accrued benefit obligation are as follows:

	2015 %	2014 %
At beginning of year		
Discount rate	3.50	4.50
Rate of compensation increase	2.00	2.00
At end of year		
Discount rate	3.20	3.50
Rate of compensation increase	2.00	2.00

The most recent actuarial valuation was prepared by Mercer LLC as of December 31, 2015.

BC Society for the Prevention of Cruelty to Animals

Statement of Operations

September			Year-to-date				2016 Annual
2015	Budget	2016		2016	Budget	2015	Budget
316 - Nanaimo							
Revenues							
5,497	8,214	7,286	BB Adoption Fees	68,085	64,893	56,436	91,000
600	2,511	3,122	DD Sale of Merchandise	12,846	8,316	7,010	15,000
2,345	2,333	2,399	FF Service Fees	20,489	12,000	15,760	19,000
13,765	9,505	11,099	CCC Provincial Fundraising - Direct Marketing	131,052	91,962	106,658	134,600
0	0	0	EE Grants	5,002	0	0	0
0	0	0	GG Gaming and Lottery	545	0	275	0
4,677	5,694	17,977	HH OTCs and Memberships	62,340	54,826	43,116	85,000
2,380	4,597	1,498	PP Branch Fundraising	28,819	65,024	26,108	83,500
12,908	10,688	19,159	LL Walkathon	24,363	15,000	15,006	15,000
5,000	0	3,600	QQ Legacies & Planned Giving	106,898	20,702	65,377	20,702
0	0	26	MM Youth Camp Fees	13,210	12,500	5,620	12,500
(2,703)	2,500	6,393	RR Financial Income	13,138	7,500	(289)	10,000
1,137	0	60	SS Other Income	3,422	0	3,479	0
45,606	46,042	72,619	Total revenue before allocation	490,210	352,722	344,558	486,302
1,034	20,602	17,002	YY Provincial Support	144,557	230,753	224,577	304,895
46,640	66,644	89,621	Total revenue	634,767	583,476	569,135	791,197
Direct Operating Expenses							
26,003	30,348	29,780	W Wages & Benefits	252,973	247,598	233,153	341,307
9,700	6,875	15,577	A Spay/Neuter	69,774	61,875	57,558	82,500
13,774	6,833	33,078	B Medical	105,590	61,500	62,863	82,000
0	458	797	M1 Cost of Goods Sold	19,971	4,125	5,017	5,500
1,186	1,284	1,111	C Transport	10,320	11,732	10,534	15,773
506	1,587	1,154	D Shelter & Pound	32,312	14,621	8,208	19,445
2,143	3,125	2,690	E Premises	60,545	26,192	21,596	34,300
687	728	753	G Communications	11,450	6,548	6,989	8,730
376	540	39	H Office	21,609	5,153	4,162	6,750
1,071	667	307	M2 Fundraising Expenses	1,803	6,853	2,462	9,004
371	700	499	M3 Walkathon Expenses	751	1,000	622	1,000
0	0	54	P Youth Camp	1,192	0	28	0
0	25	224	R Directors' Governance	286	225	419	300
0	0	431	S Public Awareness	5,156	748	2,230	1,000
55,818	53,170	86,493	Total direct operating expenses before allocation	593,730	448,169	415,841	607,609
16,492	13,266	13,266	Y Provincial Office Expense Allocation	133,432	133,432	172,895	181,088
72,310	66,436	99,759	Total direct operating expenses	727,162	581,601	588,736	788,697
(25,670)	208	(10,138)	Net Operating Surplus (Deficiency) Before Undernoted	(92,396)	1,875	(19,601)	2,500
Indirect Items							
0	0	1,252	X Amortization	5,007	0	0	0

BC Society for the Prevention of Cruelty to Animals

Statement of Operations

September				Year-to-date			2016 Annual
2015	Budget	2016		2016	Budget	2015	Budget
221	208	364	U Interest and Bank Charges	2,387	1,875	1,989	2,500
(23,243)	0	0	XX Capital (Gain)/Loss	0	0	(23,243)	0
(23,022)	208	1,616	Total Indirect	7,394	1,875	(21,254)	2,500
23,022	(208)	(1,616)	Total	(7,394)	(1,875)	21,254	(2,500)
(2,647)	0	(11,754)	NET SURPLUS/(DEFICIT)	(99,790)	0	1,653	0

**BC SPCA
Nanaimo & District Branch
Operating Statement & Budgets
For Years Ending December 31**

	2017 Budget	2016 Budget	2016 Mar Y-T-D	2015 Actual	2014 Actual
	\$	\$	\$	\$	\$
Revenues:					
Operating	304,500	269,600	70,352	284,544	290,794
Financial income	20,000	12,500	2,781	4,127	19,396
Legacies	100,000	20,702	45,702	65,377	90,143
Local Fund Raising Initiatives	186,000	183,500	15,589	152,647	190,748
	610,500	486,302	134,424	506,695	591,081
Operating Expenses					
Wages & benefits	350,000	341,307	77,805	307,016	300,861
Spay & neuter	85,000	82,500	20,126	90,648	70,430
Medical	85,000	82,000	19,169	101,619	82,622
Animal transport	16,000	15,773	3,445	14,023	16,552
Shelter & Pound	20,000	19,445	2,444	12,360	17,509
Premises	35,000	34,300	14,090	27,509	25,749
Communications	9,000	8,730	2,185	8,987	8,335
Office	5,000	6,750	4,221	5,624	7,258
Fundraising expenses	10,000	10,004	208	7,724	11,167
Other	8,600	6,800		8,814	4,948
Bank and processing charges	2,500	2,500	650	2,873	2,730
	626,100	610,109	144,343	587,197	548,161
Operating Cash (Required) Generated	(15,600)	(123,807)	(9,919)	(80,502)	42,920
Amortization					
Cruelty and administrative costs	225,000	181,088	41,805	235,250	229,881
Amortization				-	-
	225,000	181,088	41,805	235,250	229,881
Net Operating (deficiency) surplus	(240,600)	(304,895)	(51,724)	(315,752)	(186,961)

2016-2017 BC SPCA Board of Directors

Updated: May 7, 2016

Name	Position	Appointed	Address
Armstrong, Lynn	Director at Large	May 31, 2014	502 - 638 Beach Crescent, Vancouver, V6Z 3H4
Barcellos, Melissa	Regional Director	May 31, 2014	420 Nicholson Street South, Prince George, V2M 3L9
Budd, David	Regional Director	May 31, 2014	1861 Ferndale Road, Victoria, V8N 2Y2
Curry, Lindsay	Regional Director	May 7, 2016	932 Schreiner Street, Kamloops, V2B 5V9
Egan, Louise	Regional Director	May 7, 2016	4536 Montford Crescent, Victoria, V8N 3W5
Greville, Linda	Director at Large	May 7, 2016	4908 Cowichan Road, Duncan, V9L 6J1
Gore, Jennifer	President, Regional Director	May 31, 2014	5-245 Kitchener Crescent, Kamloops, V2B 1B9
Havlik, Peter	Director at Large	May 2, 2015	3813 Munns Road, Victoria, V9E 1C8
Ireland, Shawn	Second Vice-President, Regional Director	May 2, 2015	425 West 29th Avenue, Vancouver, V5Y 2L1
Kalb, Rosolynn	Regional Director	November 16, 2015	9112 118 Avenue, Fort St. John, V1J 6Z7
Kullar, Sheila	Regional Director	May 7, 2016	15570 58A Avenue, Surrey, V5S 4N8
Qureshi, Sabrina	Regional Director	May 2, 2015	408 Rosewood Close, Parksville, V9P 0A2
Richards, Carol	Secretary Treasurer, Director at Large	May 31, 2014	2533 West 5th Avenue, Vancouver, V6K 1S9
Runnalls, Romany	First Vice-President, Director at Large	May 7, 2016	3598 Windermere Road, Kelowna, V1W 3Y4
Scultety, Jason	Regional Director	May 7, 2016	1390 Eastlawn Drive, Burnaby, V5B 3H2
Troman, Mary Lou	Director at Large	May 7, 2016	4277 Chatfield Road, Crescent Valley, V0G 1H1

Resources

[Online services](#)[Forms and publications](#)[A to Z index](#)[Enquiries](#)

Registered charity information return

ⓘ The information displayed below has been manually entered by the Canada Revenue Agency from the registered charity's Registered charity information return. This information has not necessarily been verified for accuracy or completeness by the Charities Directorate.

Registered charities that notice problems with their online information should go to [How to amend the return](#).

2015 Registered charity information return for BRITISH COLUMBIA SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS

Basic information sheet

Designation:	Charitable organization
Fiscal Period End:	2015-12-31
Registration Date:	1967-01-01
Business/ registration number:	118819036RR0001
Telephone number:	604-681-7271
Fax number:	604-681-7022
E-mail address:	n/a
Website address:	WWW.SPCA.BC.CA
Public contact name or position:	n/a
Names the charity is known by other than its registered name:	n/a

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

Name of Organization: Nanaimo 7-10 Club Society

Grant No. RPTE-08

Criteria:

**Meets
Criteria:**

Yes No

➤ the property qualifies for a PTE as a Church, Public Hospital, Community Care Facility, Private School, or other charitable, recreation, philanthropic or non-profit purposes;

➤ services provide benefits and be accessible to residents of the City of Nanaimo;

➤ exemptions are not given to services that are otherwise provided on a private, for profit basis; and,

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

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

Office Use

RPT-08

ORGANIZATION: Nanaimo 7-10 Club Society	DATE: November 30, 2016
ADDRESS: 201-285 Prideaux St	PRESIDENT: Gord Fuller
Nanaimo, BC V9R 2N2	SENIOR STAFF MEMBER: Les Etty
	POSITION: Cook
	CONTACT:
TELEPHONE: 250-714-0917	TELEPHONE: 250-714-0917
GEOGRAPHIC AREA SERVED BY THE ORGANIZATION: Nanaimo BC	
NO. OF FULL TIME STAFF: 0	NO. OF PART TIME STAFF: 3
NO. OF COMMUNITY VOLUNTEERS: 25	NO. OF VOLUNTEER HOURS PER YEAR: 5460
CLIENTS SERVED, LAST YEAR: 125/day	CLIENTS SERVED, THIS YEAR (PROJECTED): 125/day
B.C. SOCIETY ACT REG. NO.: S-0020789	REVENUE CANADA CHARITABLE REG. NO.: 890714769RR0001
CURRENT BUDGET: 2016	LEGAL DESCRIPTION OF PROPERTY: Community Service Building
INCOME 127,830	
EXPENSES: 127,830	TAX FOLIO NUMBER: 81611.020
NEXT YEAR PROJECTED: 2017	
INCOME: 138,250	CURRENT YEAR TAXES (IF KNOWN):
EXPENSES: 138,250	
SIGNATURE: <i>[Signature]</i>	TITLE/POSITION: Treasurer (Board Member)
	DATE: Nov 30/16

NOTE: YOUR ORGANIZATION'S MOST RECENT YEAR-END FINANCIAL STATEMENTS AND CURRENT YEAR-TO-DATE FINANCIAL STATEMENTS MUST BE ATTACHED TO THE APPLICATION FORM (INCLUDING A BALANCE SHEET AND INCOME STATEMENT), AS WELL AS THE MOST RECENT SOCIETY ACT ANNUAL REPORT (FORM 11).

CITY OF NANAIMO GRANT QUESTIONNAIRE

1. Please describe the Purpose or Mandate of your organization in this community.

To provide meals to less fortunatate individuals in Nanaimo.

2. Please list the programs and services provided by your organization.

Nanaimo 7-10 Club serves a hot breakfast and provides a "take-away" bag lunch for individuals nd frmlies who come for service.

Club operaates Mon-Fri from 7:00AM-10:00AM each week.

Club supports otherVolunteer Organizations to provide Saturday services as well

3. Are you planning to change or add to current programs and services in the future?

no

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

Volunteers provide daily support in meal preparation and service Nanimo 7-10 Club
has approximately 25 Volunteers with 6-8 volunteers participating in
operations on a daily basis

5. Please list all grants received from the City of Nanaimo, Regional District of Nanaimo, and other governments or service clubs.

Grant recieved from B.C. Gaming

Mid-Island Co-op provide grant for fuel to operate Club's Van

CITY OF NANAIMO GRANT QUESTIONNAIRE

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

No Fees

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

N/A

8. If you lease or rent out part of your premises: please note the amount of space rented (sq ft), total square feet of the premises, name of organization renting the space, and the annual rent received.

N/A

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

Nanaimo 7-10 club relies on grants, donations, and annual fundraising

Event (Run/Walk Out Hunger in Nanaimo-held on thanksgiving sunday at westwood lake)

**CITY OF NANAIMO
GRANT QUESTIONNAIRE**

10. Is there any other information about your organization that you would like to provide to support your application?

No

11. In what ways would you recognize the City's support, should you receive a Permissive Tax Exemption?

City of Nanaimo will be recognized along with all other Grant Participants in the program.

G:\ADMINISTRATION\Committees\Grants Advisory Sub-Committee\Grants Application Forms\Applications, Instructions, Info\Permissive Tax Exemption Application.docx

Nanaimo 7-10 Club Society
Income Statement 2016-01-01 to 2016-12-05

REVENUE

Revenue	
Community Gaming Grant	45,000.00
Fraternal Gaming Donations	8,270.00
Church Donations	298.50
Canada Helps	4,808.75
Individual Donations	6,569.59
Corporate Donations	3,230.00
Monthly Pre-Authorized Debit	3,020.00
Organization Non-Gaming Donat...	8,111.98
Donation Revenue In-Kind	15,087.44
Membership Fees	100.00
Interest	192.93
Coin Boxes	1.00
Interest Income	28.58
Fundraising	339.21
Walk / Run Out of Hunger	12,845.00
Total Revenue	107,902.98

TOTAL REVENUE **107,902.98**

EXPENSE

Expenses	
Advertising	196.71
Accounting	1,700.00
Office Supplies	394.91
Insurance	2,959.00
Shaw (Phone & Internet)	809.15
Memberships	60.00
Bank Charges	237.50
Fundraising Expense	278.61
Event Expenses	2,216.63
Payroll	38,729.15
Payroll Expense	275.89
Honorariums	350.00
WCB Expense	197.22
Groceries	47,410.26
Cleaning Supplies	2,332.86
Rent	17,088.50
Vehicle- Gas Expense For Van	1,315.65
Vehicle-Insurance,Repairs,Maint...	287.40
Repairs and Maintenance	2,367.01
Kitchen Equipment New Kitchen	271.76
Total Expenses	119,478.21

TOTAL EXPENSE **119,478.21**

NET INCOME **(11,575.23)**

Nanaimo 7-10 Club Society
Balance Sheet As at 2016-12-05

ASSET

Current Assets

Chequing Account	14,505.43
Internal Restricted Acct	69,686.91
Petty Cash	48.29
Gaming Account	2,661.09
Buyer's Account	554.60
Gift Certificates	(137.29)
Building Account	79.29
Monthly Donations	980.77
Total Building Account	1,060.06
TDWaterhouse Investment	0.00
Accounts Receivable	(2,560.00)
Credit Union Shares	30.42
Total Current Assets	85,849.51

Capital Accounts

Misc Kitchen Equipment	20,398.99
Accum Amort - Misc Kitchen Equip	0.00
Kitchen Equipment 2009 Renova...	0.00
Dishwasher	15,233.60
Accumulated Amortization Equip...	(23,120.14)
Vehicle	26,424.61
Accumulated Amortization Vehicle	(3,750.00)
Computers	1,000.00
Accumulated Amortization Comp...	(1,000.00)
Leasehold Improvements	23,889.31
Accumulated Amortization Lease...	(21,428.73)
Prepays	1,232.30
Misc Equipment	834.71
Acum Amort Misc Equipment	0.00
Total Capital Accounts	39,714.65

TOTAL ASSET 125,564.16

LIABILITY

Liabilities

Accounts Payable	3,386.60
Accounts Payable	840.94
GST Receivable	(4,622.14)
HST	(267.47)
Employee Loan	0.00
WCB Payable	146.35
Unearned Revenue	0.00
Qualica Financing	0.00
Current LTD	0.00
Offset Debt	0.00
Total Liabilities	(515.72)

TOTAL LIABILITY (515.72)

EQUITY

Equity

Current Earnings	(11,575.23)
Net Balance	137,655.11
Total Equity	126,079.88

TOTAL EQUITY 126,079.88

LIABILITIES AND EQUITY 125,564.16

	2015	2016	2017
Revenue			
Gaming	\$ 45,000.00	\$45,000.00	\$ 60,000.00
Restricted Savings	\$ 22,000.00	\$15,000.00	\$ 15,200.00
Organizations	\$ 14,600.00	\$15,000.00	\$ 15,200.00
Churches	\$ 1,400.00	\$390.00	\$ 400.00
Individuals	\$ 10,000.00	\$12,490.00	\$ 7,050.00
Corporations	\$ 11,800.00	\$12,450.00	\$ 12,600.00
Grants	\$ 10,000.00	\$10,000.00	\$ 10,100.00
Events/Fundraising	\$ 10,700.00	\$17,500.00	\$ 17,700.00
Total Revenue	<u>\$ 125,500.00</u>	<u>\$127,830.00</u>	<u>\$138,250.00</u>

Expenses

Accounting	\$ 1,800.00	\$1,800.00	\$ 1,850.00
Insurance	\$ 3,200.00	\$3,200.00	\$ 3,300.00
Office Supplies	\$ 800.00	\$830.00	\$ 850.00
Groceries	\$ 40,000.00	\$51,600.00	\$ 57,500.00
Wages	\$ 42,000.00	\$42,000.00	\$ 45,100.00
Rent	\$ 19,000.00	\$19,200.00	\$ 20,000.00
Repairs	\$ 2,500.00	\$2,480.00	\$ 2,600.00
Telephone	\$ 2,000.00	\$3,000.00	\$ 3,200.00
Internet	\$ 200.00	\$220.00	\$ 250.00
Vehicle	\$ 14,000.00	\$3,500.00	\$ 3,600.00
Total Expenses	<u>\$ 125,500.00</u>	<u>\$127,830.00</u>	<u>\$138,250.00</u>

2016 - Increase based on Bank of Canada inflation rate of 1.3% There has been a year to year increase on food prices of 1.1% (statcan.gc.ca) Excluding gasoline, the CPI was up 1.5% year over year in September We are showing a decrease in individual donations, but we have an increase in the number of people accessing our service

** Through an inheritance of an estate in 2015 we were able to establish a Restricted Savings Account.

In 2015 we withdrew resources from that account in the amount of \$22,000 for the purchase of a van for the society as our old van was worn out.

In 2016 we withdrew \$15,000 to supplement our operational needs.

This leaves a balance of \$69,765 in this account. We clearly foresee the need to draw on this resource in 2017. We predict that this will be at a similar level as was drawn in 2016. The society's intention is to draw upon this resource as required for operational and equipment needs in the future.



PAID & MAILED
JUNE 7th / 16

2016 Annual Report

Incorporation Number: S-002078

Did you know? A new Societies Act was passed.

To learn more details about what your society will need to do to get ready for the new act, go to: www.gov.bc.ca/SocietiesAct

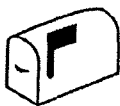
NANAIMO 7-10 CLUB SOCIETY
#205 - 285 PRIDEAUX
NANAIMO BC V9R 2N2

FILE ONLINE NOW



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

www.gov.bc.ca/SocietiesAct
and use **ACCESS CODE: 139964571.**



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: 2016/06/02
(YYYY/MM/DD)

The date of the Annual General Meeting must be during the same calendar year of the Annual Report.

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

NO MEETING HELD cannot be submitted for the current year until the year is over.

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

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

#205 - 285 PRIDEAUX, NANAIMO BC V9R 2N2

Mailing Address (If different from physical address)

#205 - 285 PRIDEAUX, NANAIMO BC V9R 2N2

Enter new physical address if it has changed.

Enter new mailing address if it has changed.

3. **Society Email Address**

info@nanaimo710club.com

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

OFFICE USE ONLY





4. Society Directors

Before you file your Annual Report, please review the directors listed below. If you submitted a Form 7 to update the directors and the changes are not yet reflected here, then contact BC Registry Services now at 1 877 526-1526.

- Directors listed below cannot be changed if no meeting was held.
- One director must be a BC resident.
- 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
Bard	Ruth	214 DUGGAN ROAD, NANAIMO BC	V9X 5K6
Fuller	Gordon	604 NICOL ST, NANAIMO BC	V9R 4T9
Monzell	Troy	1757 WILKINSON RD, NANAIMO BC	V9X 1V6
Ostercamp	Denis	6463 RAVEN ROAD, NANAIMO BC	V9V 1V7
Skinner	Janet	5059 VISTA VIEW CRES, NANAIMO BC	V9V 1L6
Walsh	Judy	BOX 6 - 1033 SCHIDLER ROAD, COOMBS BC	V9R 1M0

5. Signature

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

2016/06/06

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-0020789 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 7-10 CLUB SOCIETY
Financial Statements
Year Ended December 31, 2015
(Unaudited)

NANAIMO 7-10 CLUB SOCIETY

Index to Financial Statements

Year Ended December 31, 2015

(Unaudited)

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Statement of Cash Flows	5
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REVIEW ENGAGEMENT REPORT

To the Members of Nanaimo 7-10 Club Society

We have reviewed the statement of financial position of Nanaimo 7-10 Club Society as at December 31, 2015 and the statements of revenues and expenses, changes in net assets and cash flows for the year then ended. Our review was made in accordance with Canadian generally accepted standards for review engagements and, accordingly, consisted primarily of inquiry, analytical procedures and discussion related to information supplied to us by the society.

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

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

Nanaimo, British Columbia
February 10, 2016


MOORE CARGILL
Chartered Professional Accountants

NANAIMO 7-10 CLUB SOCIETY
Statement of Revenues and Expenses
For the Year Ended December 31, 2015

(Unaudited)

	2015	2014
REVENUES		
Gaming revenue	\$ 50,723	\$ 48,123
Donations - Church groups	135	672
Donations - Corporations	7,284	8,350
Donations - Organizations and Societies	9,589	12,520
Donations - Individuals	94,551	96,688
Events and fundraising	6,670	4,283
Grants (Note 8)	5,383	7,946
Interest income	587	16
	174,922	178,598
EXPENSES		
Accounting fees	2,310	1,525
Advertising and promotion	-	282
Amortization (Notes 3, 7)	6,358	6,217
Fundraising expense	313	798
Groceries and supplies	44,744	41,201
Insurance	4,051	3,861
Interest and bank charges	405	246
Memberships	235	209
Office	4,524	4,363
Rental (Notes 8, 9)	24,026	21,927
Repairs and maintenance	3,787	3,041
Special event - Christmas dinner	4,015	1,411
Utilities	1,162	1,124
Vehicle	1,972	4,832
Wages and benefits	33,476	26,387
	131,378	117,424
EXCESS OF REVENUES OVER EXPENSES	\$ 43,544	\$ 61,174

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

NANAIMO 7-10 CLUB SOCIETY
Statement of Changes in Net Assets
Year Ended December 31, 2015
(Unaudited)

	Unrestricted	Internally Restricted	2015	2014
NET ASSETS - BEGINNING OF YEAR	\$ 49,631	\$ 40,011	\$ 89,642	\$ 28,468
Excess (deficiency) of revenues over expenses	(913)	44,457	43,544	61,174
NET ASSETS - END OF YEAR	\$ 48,718	\$ 84,468	\$ 133,186	\$ 89,642

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

NANAIMO 7-10 CLUB SOCIETY**Statement of Financial Position****December 31, 2015***(Unaudited)*

	2015	2014
ASSETS		
CURRENT		
Cash	\$ 97,772	\$ 85,407
Goods and services tax recoverable	1,501	845
Prepaid expenses	2,157	639
Restricted cash	2,937	3,537
	104,367	90,428
PROPERTY AND EQUIPMENT (Note 7)	34,372	4,421
	\$ 138,739	\$ 94,849
LIABILITIES AND NET ASSETS		
CURRENT		
Accounts payable	\$ 2,419	\$ 1,540
Employee deductions payable	197	130
Deferred income	2,937	3,537
	5,553	5,207
NET ASSETS		
Unrestricted	48,718	49,631
Internally restricted	84,468	40,011
	133,186	89,642
	\$ 138,739	\$ 94,849

ON BEHALF OF THE BOARD_____
*Director*_____
Director

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

NANAIMO 7-10 CLUB SOCIETY**Statement of Cash Flows****Year Ended December 31, 2015***(Unaudited)*

	2015	2014
OPERATING ACTIVITIES		
Excess of revenues over expenses	\$ 43,544	\$ 61,174
Item not affecting cash:		
Amortization of property and equipment	6,358	6,217
	49,902	67,391
Changes in non-cash working capital:		
Accounts receivable	-	600
Accounts receivable from employees	-	200
Accounts payable	880	(1,848)
Deferred income	(600)	(36,463)
Prepaid expenses	(1,518)	(16)
Goods and services tax recoverable	(656)	(243)
Employee deductions payable	67	(16)
	(1,827)	(37,786)
Cash flow from operating activities	48,075	29,605
INVESTING ACTIVITY		
Purchase of property and equipment	(36,310)	(3,291)
INCREASE IN CASH FLOW	11,765	26,314
Cash - beginning of year	88,944	62,630
CASH - END OF YEAR	\$ 100,709	\$ 88,944
CASH CONSISTS OF:		
Cash	\$ 97,772	\$ 85,407
Restricted cash	2,937	3,537
	\$ 100,709	\$ 88,944

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

NANAIMO 7-10 CLUB SOCIETY

Notes to Financial Statements

Year Ended December 31, 2015

(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 (ASNPO).

3. 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.

Contributed supplies

Contributed supplies are recognized at the fair value of the supplies on the date of the contribution.

Contributed services

In its day-to-day operation the society uses the services of many volunteers. It is difficult to determine the fair value of the services contributed; therefore they are not recognized in the financial statements.

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.

4. FINANCIAL INSTRUMENTS

The society's financial instruments consist of cash, goods and services 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, 2015

(Unaudited)

5. RESTRICTED CASH

Funds on deposit in the gaming account are restricted for use pursuant to the Gaming Control Act and Gaming Control Regulation.

6. NET ASSETS

The Board has internally restricted \$84,468 of net assets for future asset replacement.

7. PROPERTY AND EQUIPMENT

	Cost	Accumulated amortization	2015 Net book value	2014 Net book value
Equipment	\$ 37,882	\$ 22,146	\$ 15,736	\$ 4,421
Motor vehicles	26,925	8,289	18,636	-
Computer equipment	1,000	1,000	-	-
Leasehold improvements	23,810	23,810	-	-
	\$ 89,617	\$ 55,245	\$ 34,372	\$ 4,421

8. PROPERTY TAXES

The society has received an exemption from paying property taxes at 201-285 Prideaux Street. The value of this exemption for 2015 is \$5,383 (2014 - \$3,285).

9. LEASE COMMITMENTS

The society has a long term lease that expires on March 31, 2019. Under the lease the society is required to pay a base rent of \$1,553.50 per month, plus utilities and maintenance costs.

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

Name of Organization: Boys & Girls Clubs of Central Vancouver Island

Grant No. RPTE-09

Criteria:	Meets Criteria:		Statement of Purpose:	
	Yes	No		
➤ the property qualifies for a PTE as a Church, Public Hospital, Community Care Facility, Private School, or other charitable, recreation, philanthropic or non-profit purposes;			All buildings and properties that receive a PTE must be reviewed every three years to ensure that they continue to meet the specific criteria set out in their applicable category.	
➤ services provide benefits and be accessible to residents of the City of Nanaimo;				
➤ exemptions are not given to services that are otherwise provided on a private, for profit basis; and,				
➤ must adhere to all of the City of Nanaimo's bylaws and policies.				
Amount Requested:	\$		Amount Recommended:	\$
Grant Awarded:	Yes	No		

Discussion:

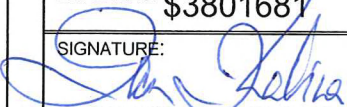
Notes:



CITY OF NANAIMO
APPLICATION FOR PERMISSIVE
TAX EXEMPTION

Office Use

RPTe-09

ORGANIZATION: Boys and Girls Clubs of Central Vancouver Island	DATE: November 14, 2016
ADDRESS: 20 Fifth Street Nanaimo, BC V9R 1M7	PRESIDENT: Anita Vallee SENIOR STAFF MEMBER: Ian Kalina POSITION: Executive Director CONTACT: Kim Wilson
TELEPHONE: (250) 754-3215	TELEPHONE: (250) 754-3215
GEOGRAPHIC AREA SERVED BY THE ORGANIZATION: Central Vancouver Island	
NO. OF FULL TIME STAFF: 39	NO. OF PART TIME STAFF: 60
NO. OF COMMUNITY VOLUNTEERS: 50	NO. OF VOLUNTEER HOURS PER YEAR: 2690
CLIENTS SERVED, LAST YEAR: 916 families	CLIENTS SERVED, THIS YEAR (PROJECTED): 1200 families
B.C. SOCIETY ACT REG. NO.: S-0009551	REVENUE CANADA CHARITABLE REG. NO.: 10680 4016 RR0001
CURRENT BUDGET: INCOME \$3581010 EXPENSES: \$3733939 NEXT YEAR PROJECTED:	LEGAL DESCRIPTION OF PROPERTY: LT. 3, SEC 1, PLN 9450, LD32 TAX FOLIO NUMBER: 16019.000 20 FIFTH STREET - SMALL PORTION IS TAXABLE CURRENT YEAR TAXES (IF KNOWN): \$1085.01 - TAXABLE AREA 2016 PTE = \$5,950.
INCOME: \$3723058 EXPENSES: \$3801681	
SIGNATURE: 	TITLE/POSITION: Executive Director DATE: Nov. 15/2016

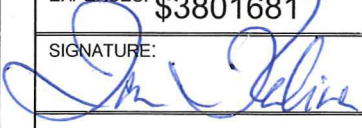
NOTE: YOUR ORGANIZATION'S MOST RECENT YEAR-END FINANCIAL STATEMENTS AND CURRENT YEAR-TO-DATE FINANCIAL STATEMENTS MUST BE ATTACHED TO THE APPLICATION FORM (INCLUDING A BALANCE SHEET AND INCOME STATEMENT), AS WELL AS THE MOST RECENT SOCIETY ACT ANNUAL REPORT (FORM 11).



CITY OF NANAIMO
APPLICATION FOR PERMISSIVE
TAX EXEMPTION

Office Use

RPT-09

ORGANIZATION: Boys and Girls Clubs of Central Vancouver Island	DATE: November 14, 2016
ADDRESS: 20 Fifth Street Nanaimo, BC V9R 1M7	PRESIDENT: Anita Vallee SENIOR STAFF MEMBER: Ian Kalina POSITION: Executive Director CONTACT: Kim Wilson
TELEPHONE: (250) 754-3215	TELEPHONE: (250) 754-3215
GEOGRAPHIC AREA SERVED BY THE ORGANIZATION: Central Vancouver Island	
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CLIENTS SERVED, LAST YEAR: 916 families	CLIENTS SERVED, THIS YEAR (PROJECTED): 1200 families
B.C. SOCIETY ACT REG. NO.: S-0009551	REVENUE CANADA CHARITABLE REG. NO.: 10680 4016 RR0001
CURRENT BUDGET: INCOME: \$3581010 EXPENSES: \$3733939 NEXT YEAR PROJECTED: INCOME: \$3723058 EXPENSES: \$3801681	LEGAL DESCRIPTION OF PROPERTY: LT 1 SEC 18-20, RGE 7, PLN 27441, LD 31- Beban House TAX FOLIO NUMBER: 05549.101 2491 Bowen Rd. CURRENT YEAR TAXES (IF KNOWN): \$4362.20 TAXABLE IN 2016 - PTE FOR 2017
SIGNATURE: 	TITLE/POSITION: Executive Director DATE: Nov. 15/2016

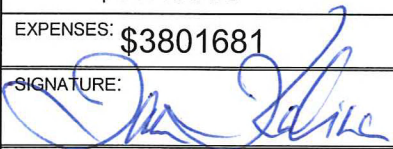
NOTE: YOUR ORGANIZATION'S MOST RECENT YEAR-END FINANCIAL STATEMENTS AND CURRENT YEAR-TO-DATE FINANCIAL STATEMENTS MUST BE ATTACHED TO THE APPLICATION FORM (INCLUDING A BALANCE SHEET AND INCOME STATEMENT), AS WELL AS THE MOST RECENT SOCIETY ACT ANNUAL REPORT (FORM 11).



CITY OF NANAIMO
APPLICATION FOR PERMISSIVE
TAX EXEMPTION

Office Use

RPT-09

ORGANIZATION: Boys and Girls Clubs of Central Vancouver Island		DATE: November 14, 2016	
ADDRESS:		PRESIDENT: Anita Vallee	
20 Fifth Street		SENIOR STAFF MEMBER: Ian Kalina	
Nanaimo, BC		POSITION: Executive Director	
V9R 1M7		CONTACT: Kim Wilson	
TELEPHONE: (250) 754-3215		TELEPHONE: (250) 754-3215	
GEOGRAPHIC AREA SERVED BY THE ORGANIZATION: Central Vancouver Island			
NO. OF FULL TIME STAFF: 39		NO. OF PART TIME STAFF: 60	
NO. OF COMMUNITY VOLUNTEERS: 50		NO. OF VOLUNTEER HOURS PER YEAR: 2690	
CLIENTS SERVED, LAST YEAR: 916 families		CLIENTS SERVED, THIS YEAR (PROJECTED): 1200 families	
B.C. SOCIETY ACT REG. NO.: S-0009551		REVENUE CANADA CHARITABLE REG. NO.: 10680 4016 RR0001	
CURRENT BUDGET:		LEGAL DESCRIPTION OF PROPERTY: LT 1 SEC 2 PLN 23032 LD 32	
INCOME: \$3581010		TAX FOLIO NUMBER: 16822.101	
EXPENSES: \$3733939		1400 CRANBERRY AVE.	
NEXT YEAR PROJECTED:		CURRENT YEAR TAXES (IF KNOWN):	
INCOME: \$3723058		2016 PTE = \$3,600	
EXPENSES: \$3801681			
SIGNATURE: 	TITLE/POSITION: Executive Director		DATE: Nov. 15/2016

NOTE: YOUR ORGANIZATION'S MOST RECENT YEAR-END FINANCIAL STATEMENTS AND CURRENT YEAR-TO-DATE FINANCIAL STATEMENTS MUST BE ATTACHED TO THE APPLICATION FORM (INCLUDING A BALANCE SHEET AND INCOME STATEMENT), AS WELL AS THE MOST RECENT SOCIETY ACT ANNUAL REPORT (FORM 11).

CITY OF NANAIMO GRANT QUESTIONNAIRE

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

Clubs provide families with regularly available, structured, supervised services. Programs are offered primarily during the after-school hours when studies have shown that young people are most vulnerable to victimization and being drawn into anti-social behaviours. Each club provide daily snacks, and connection to other supports for children, youth and families in need. Club fees are affordable and are subsidized for qualifying families.

Programs at the Fifth Street Facility include Before and After School Care, Summer Camps, Daycare, South Side Teen Centre and the Child, Youth and Family Services program.

Beban House offers After School Care and Summer Camps.

Chase River offers Before and After School Care, Summer Camps, Daycare, Pre-School and Purple Girzillas (a program focusing on self-esteem for girls aged 8-12).

Clubs are open to all regardless of race, religion, social or economic status. Wherever possible, Clubs offer accessible buildings for those who are disabled.

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

BGCCVI Strategic Plan Goals

- Deliver High Quality, Consistent Services with a focus on Out of School Care
- Build Communications/Marketing & Business Intelligence Capacity by gaining a better knowledge of what our clients & communities want/need and improve our communication with them
- Increase Strategic Partnerships that support our vision
- Grow our services by expanding Out of School Care in our communities with the highest need. Address poverty throughout our programs via improved infrastructure.

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

BGCCVI focuses on being proactive to the needs of the communities in which we serve. We utilize demographic information from our clients as well as information gathered from community members, stakeholders and partners to plan and develop programs and services. We try to identify trends that indicate a need for new or expanded programming. In addition, we partner with other community agencies to ensure that we are meeting community needs in the most efficient way possible and closing any gaps in service that may exist.

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

Volunteers are an important component of our organization. We are governed by a volunteer Board. Our After School and Early Learning Programs accept practicum students that work with our staff to provide enhanced programming as they train to become the next generation of leaders. We have both individual volunteers and

**CITY OF NANAIMO
GRANT QUESTIONNAIRE**

teams that come in from community groups and corporations that assist in Club maintenance and improvement. Often, program participants will return and volunteer when they have aged out of a program.

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

- \$16,360 from the Province of BC Gaming Funds in support of Bright Adventures Daycare
- \$35,000 from the Province of BC Gaming Funds in support of the South Side Teen Centre
- \$5,000 from the Loyal Protestant Association in support of the South Side Teen Centre
- \$2,500 from Rotary in support of the South Side Teen Centre
- \$1000 from Rotary in support of Beban House
- \$4000 from Basic Needs Brighter Futures in support of Core Programming Bins and Beban House
- \$10,000 from the Paul Newman Foundation in support of Purple Girlzillas
- \$17,510 from the Province of BC Gaming Funds in support of Chase River Early Years programming
- \$5,000 from Boys and Girls Clubs of Canada Power Up Program in support of establishing the Power Up program at our Chase River location

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

All families that use our services pay a \$24 annual membership fee that is waived in cases of financial hardship. At our Fifth Street location, only the Out of School Care and Daycare charge a fee for service. Fees are billed on a monthly or daily basis depending on the level of care required by the parents/caregivers. When determining what our fees are, we compare the amount of time children are in our care versus when they are in school (according to the current year's School District calendar) and average it across the year. We also poll other care providers in the city to determine what they charge for similar programs.

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

We have provided consolidated financial statements for the organization and included a program specific income statements.

8. If you lease or rent out part of your premises: please note the amount of space rented (sq ft), total square feet of the premises, name of organization renting the space and the annual rent received.

We rent space in our Fifth Street facility to School District #84 to run an Urban Aboriginal School that offers Kindergarten through Grade 5. The total square footage of the building is in excess of 10,000 square feet and the school currently occupies approximately 2200 square feet. In addition, they have access to the washrooms, the kitchen and the outdoor play space. They pay rent in the amount of \$3000 per month

**CITY OF NANAIMO
GRANT QUESTIONNAIRE**

(\$30000 annually). In addition, we provide space of approximately 800 square feet to the Nanaimo Aboriginal Centre at no cost.

At our Chase River facility, we allow the Girl Guides use of the facility at a nominal cost of approximately \$550 per year. 3-4 troops use the space during the evenings when the Clubs is not open.

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

Capital funds are used directly towards expenditures associated with physical plants, vehicles and equipment. Special purpose funds are applied directly towards the purpose for which they were intended (events, special items, etc.). As a non-profit we typically do not have surplus funds at the end of our fiscal year, but when we do they are funneled directly back into our program areas. Reserve funds are kept primarily to be used for emergency purposes but will also be applied to any deficit that occurs at the end of our fiscal year.

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

Our agency holds fundraising events each year to supplement the revenue generated through the program fees we charge the families of program participants.

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

Money allocated to program expenditures would be redirected and would directly affect our ability to continue supporting our community, programs and services.

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

No



Did you know? A new Societies Act was passed.

To learn more details about what your society will need to do to get ready for the new act, go to: www.gov.bc.ca/SocietiesAct

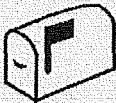
BOYS AND GIRLS CLUBS OF CENTRAL VANCOUVER ISLAND
#20 5TH STREET
NANAIMO BC V9R 1M7

FILE ONLINE NOW



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

www.gov.bc.ca/SocietiesAct
and use **ACCESS CODE: 140177288.**



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: 2016/06/22
(YYYY/MM/DD)

The date of the Annual General Meeting must be during the same calendar year of the Annual Report.

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

NO MEETING HELD cannot be submitted for the current year until the year is over.

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

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

#20 5TH STREET, NANAIMO BC V9R 1M7

Mailing Address (If different from physical address)

#20 5TH STREET, NANAIMO BC V9R 1M7

Enter new physical address if it has changed.

Enter new mailing address if it has changed.

3. Society Email Address

ikalina@bgccvi.com

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

OFFICE USE ONLY





4. Society Directors

Before you file your Annual Report, please review the directors listed below. If you submitted a Form 7 to update the directors and the changes are not yet reflected here, then contact BC Registry Services now at 1 877 526-1526.

- Directors listed below cannot be changed if no meeting was held.
- One director must be a BC resident.
- 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
Anglin	Bill	3236 MAJESTIC DR, COURTENAY BC	V9N 9X4
Arimare	Tony	3527 13TH AVE W, VANCOUVER BC	V6R 2S4
Boudreau	John	6 - 571 BRADLEY ST, NANAIMO BC	V9S 1B9
Gagne	Lou	751 LOCKINVAR LANE, POST OFFICE BOX 124, GABRIOLA BC	V0R 1X0
Helfrich	Warren	154 UPLANDS PLACE, PENTICTON BC	V2A 7Y1
Mcculloch	Murray	1678 SHERWOOD DRIVE, NANAIMO BC	V9T 1H3
Pangborne Lahue	Anita	2521 MYLES LAKE RD, NANAIMO BC	V9X 1E7
Todd	Dave	4082 GULFVIEW DR, NANAIMO BC	V9T 6B4



2016 Annual Report

Vallee	Anita	1464 FRONTIER PL, NANAIMO BC	V9X 1P5
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5. Signature

Anita Vallee

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

2016/06/22

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-0009551 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.

Boys and Girls Clubs of Central Vancouver Island
Financial Statements
March 31, 2016

Boys and Girls Clubs of Central Vancouver Island

Contents

For the year ended March 31, 2016

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Management's Responsibility

To the Members of Boys and Girls Clubs of Central Vancouver Island:

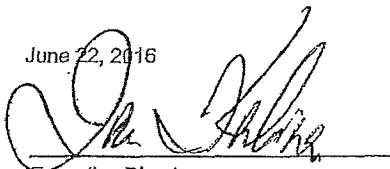
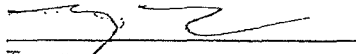
Management is responsible for the preparation and presentation of the accompanying financial statements, including responsibility for significant accounting judgments and estimates in accordance with Canadian accounting standards for not-for-profit organizations and ensuring that all information in the annual report is consistent with the statements. 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 fulfills 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 and separately with, both the Board and management to discuss their audit findings.

June 22, 2016


Executive Director
Treasurer

Independent Auditors' Report

To the Members of Boys and Girls Clubs of Central Vancouver Island:

Report on the Financial Statements

We have audited the accompanying financial statements of Boys and Girls Clubs of Central Vancouver Island, which comprise the statement of financial position as at March 31, 2016 and the statements of operations, changes in net assets and cash flows and the related schedules of revenues and deferred contributions 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.

Auditors' Responsibility

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

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

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

Basis for Qualified Opinion

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

Qualified Opinion

In our opinion, except for the possible effects of the matter described in the Basis for Qualified Opinion paragraph, the financial statements present fairly in all material respects the financial position of Boys and Girls Clubs of Central Vancouver Island as at March 31, 2016 and the results of its operations, changes in net assets and its cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.

Other Matters

The financial statements for the year ended March 31, 2015 were audited by another auditor who expressed a qualified opinion on those statements on June 15, 2015.

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 on a basis consistent with that of the preceding year.

Nanaimo, British Columbia

June 22, 2016

MNP LLP

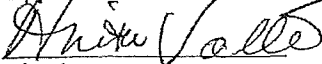
Chartered Professional Accountants

Boys and Girls Clubs of Central Vancouver Island
Statement of Financial Position

As at March 31, 2016

	2016	2015
Assets		
Current		
Cash (Note 3)	801,840	649,158
Accounts receivable	36,217	50,320
Prepaid expenses and deposits	44,605	11,041
Parent fees receivable	26,055	24,156
GST receivable	12,182	9,499
Short-term deposit (Note 4)	56,226	55,448
Current portion of prepaid Ladysmith rent (Note 5)	11,675	11,675
	988,800	811,297
Capital assets (Note 6)	404,416	470,463
Long-term deposit (Note 4)	152,261	150,000
Prepaid Ladysmith rent (Note 5)	390,140	401,815
	1,935,617	1,833,575
Liabilities		
Current		
Accounts payable and accruals	66,752	66,543
Deferred contributions (Note 7)	268,751	275,137
Vacation payable	46,960	71,474
Wages payable (Note 8)	76,913	54,515
Current portion of deferred contribution related to Ladysmith lease (Note 5)	11,675	11,675
Callable debt (Note 9)	269,081	281,786
	740,132	761,130
Capital lease obligations	-	1,259
Deferred contribution related to Ladysmith lease (Note 5)	390,140	401,815
Deferred capital contribution (Note 10)	92,112	91,514
	1,222,384	1,255,718
Net Assets	713,233	577,857
	1,935,617	1,833,575

Approved on behalf of the Board of Directors


Director


Director

The accompanying notes are an integral part of these financial statements

Boys and Girls Clubs of Central Vancouver Island

Statement of Operations

For the year ended March 31, 2016

	2016	2015
Revenue		
Program income	1,720,812	1,618,630
Ministry of Children and Family Development	780,271	703,993
Donations and fundraising	220,614	199,976
Community gaming grant	175,541	190,290
Municipal and regional grants	45,472	34,020
Other income	43,857	35,657
Capital contributions recognized	17,487	18,371
Non-capital contributions recognized	11,675	11,675
	3,015,729	2,812,612
Expenses		
Salaries and benefits	2,268,969	1,958,284
Program costs	139,334	109,750
Rent	92,429	80,762
Automotive	80,705	60,906
Amortization	70,505	78,743
Office supplies	52,828	52,563
Repairs and maintenance	47,653	57,385
Utilities	44,668	49,433
Travel	34,588	28,143
Telephone	33,810	32,632
Professional fees	29,532	18,450
Insurance	24,068	19,423
Property taxes	23,936	15,350
Bank charges and interest	14,542	10,749
Bad debts	14,318	10,161
Advertising and promotion	10,848	5,581
Interest on demand loan	10,144	12,145
Licences and fees	9,342	10,511
Training and education	6,337	7,238
Honoraria	120	720
Total expenses	3,008,676	2,618,929
Excess of revenue over expenses before other items	7,053	193,683
Other items		
Gain (loss) on disposal of capital assets	130,823	(1,368)
Contribution to Victoria Foundation endowment (Note 13)	(2,500)	(2,500)
	128,323	(3,868)
Excess of revenue over expenses	135,376	189,815

The accompanying notes are an integral part of these financial statements

Boys and Girls Clubs of Central Vancouver Island

Statement of Changes in Net Assets

For the year ended March 31, 2016

	<i>Unrestricted</i>	<i>Internally Restricted (note 11)</i>	<i>Investment in capital assets</i>	<i>2016</i>	<i>2015</i>
Net assets beginning of year	331,793	40,083	205,981	577,857	388,042
Excess of revenue over expenses	57,571	-	77,805	135,376	189,815
	389,364	40,083	283,786	713,233	577,857
Principal payment on demand loan	(12,705)	-	12,705	-	-
Additions of capital assets	(123,634)	-	123,634	-	-
Internal transfers	99,967	9,682	(109,649)	-	-
Principal payment on capital lease	(1,259)	-	1,259	-	-
Deferred capital contributions used for purchase of capital assets	18,085	-	(18,085)	-	-
Proceeds on disposal of capital assets	250,429	-	(250,429)	-	-
Net assets, end of year	620,247	49,765	43,221	713,233	577,857

The accompanying notes are an integral part of these financial statements

Boys and Girls Clubs of Central Vancouver Island
Statement of Cash Flows
For the year ended March 31, 2016

	2016	2015
Cash provided by (used for) the following activities		
Operating		
Excess of revenue over expenses	135,376	189,815
Amortization	70,505	78,743
Bad debts	14,318	10,161
Loss (gain) on disposal of capital assets	(130,823)	1,368
Deferred capital contributions recognized as revenue	(17,487)	(18,371)
	71,889	261,716
Changes in working capital accounts		
Accounts receivable	14,103	(36,576)
Parent fees receivable	(1,899)	(18,815)
GST receivable	(2,683)	-
Short term deposits	(778)	-
Prepaid Ladysmith rent	-	11,675
Prepaid expenses and deposits	(33,564)	(2,191)
Accounts payable and accruals	17,651	(5,832)
Deferred revenue and contributions	(6,386)	21,903
Vacation payable	(24,293)	1,253
Wages payable	4,610	1,760
Long term deposit	(2,260)	-
	36,390	234,893
Financing		
Callable debt repayment	(12,705)	(11,950)
Principal payments on obligations under capital lease	(1,259)	(2,362)
	(13,964)	(14,312)
Investing		
Purchase of capital assets	(123,634)	(54,915)
Proceeds on disposal of capital assets	250,429	1,000
Purchase of short-term investments	-	(55,448)
Purchase of long-term investments	-	(150,000)
Deferred capital contributions	-	5,640
	126,795	(253,723)
Net effect of translation on foreign currency cash resources	3,461	-
Increase (decrease) in cash resources	152,682	(33,142)
Cash resources, beginning of year	649,158	682,300
Cash resources, end of year	801,840	649,158

The accompanying notes are an integral part of these financial statements

Boys and Girls Clubs of Central Vancouver Island

Notes to the Financial Statements

For the year ended March 31, 2016

1. Incorporation and nature of the organization

Boys and Girls Clubs of Central Vancouver Island (the "Society") was incorporated under the authority of the British Columbia Society Act and is exempt from income taxes under the Income Tax Act ("the Act") as a not-for-profit organization. The Society operates throughout Central Vancouver Island from Ladysmith to the Comox Valley.

The Society's purpose is to:

- a) support the development of the children and youth of Central Vancouver Island by providing them with programs and activities designed to provide for the development of life skills and a sense of well-being.
- b) promote the social, recreational, educational, and vocational development of children, youth and families in Central Vancouver Island.
- c) encourage public participation in the delivery of the Society's programs and activities.
- d) develop and administer programs to train staff and volunteers to participate in the Society's programs and services.
- e) make the Society's training programs and personnel available to groups, organizations and individuals who are engaged in similar programs and activities.
- f) facilitate the exchange of information and the ideas on matters relating to programs and activities for children and youth.
- g) do all such other things as may further the purposes of the Society, including, without limitation, the ownership of lands and buildings.

2. Significant accounting policies

The financial statements have been prepared in accordance with Canadian accounting standards for not-for-profit organizations set out in Part III of the CPA Canada Handbook - Accounting, as issued by the Accounting Standards Board in Canada and include the following significant accounting policies:

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. Endowment contributions are recognized as direct increases in net assets.

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

Donations are recorded as revenue when received.

Restricted contributions for capital purposes are recorded as deferred capital contributions when received and recorded as revenue over the estimated useful life of the related capital asset.

Contributed assets and materials

Donated materials and capital assets are recorded at their fair market value on the date received.

Contributed services

Contributions of services are recognized in the statement of operations when a fair value can be reasonably determined and when they are used in the normal course of the Society's operations and would otherwise have been purchased.

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.

Boys and Girls Clubs of Central Vancouver Island

Notes to the Financial Statements

For the year ended March 31, 2016

2. Significant accounting policies (Continued from previous page)

At initial recognition, the Society may irrevocably elect to subsequently measure any financial instrument at fair value. No election has been made in the current year.

All financial assets and liabilities are subsequently measured at amortized cost, except for investments in equity instruments that are quoted in an active market, which are measured at fair value. Changes in fair value are recognized in the statement of operations.

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

Financial asset impairment:

The Society assesses impairment of all of its financial assets measured at cost or amortized cost. The Society groups assets for impairment testing when there are numerous assets affected by the same factors. When there is an indication of impairment, the Society determines whether it has resulted in a significant adverse change in the expected timing or amount of future cash flows during the year. If so, the Society reduces the carrying amount of any impaired financial assets to the highest of: the present value of cash flows expected to be generated by holding the assets; the amount that could be realized by selling the assets; and the amount expected to be realized by exercising any rights to collateral held against those assets. Any impairment, which is not considered temporary, is included in current year excess of revenues over expenses.

The Society reverses impairment losses on financial assets when there is a decrease in impairment and the decrease can be objectively related to an event occurring after the impairment loss was recognized. The amount of the reversal is recognized in the excess of revenues over expenses in the year the reversal occurs.

Capital assets

Purchased capital assets are recorded at cost.

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

	Method	Rate
Buildings	declining balance	5 %
Automotive	declining balance	30 %
Computer equipment	declining balance	30-55 %
Equipment	declining balance	20 %
Furniture and fixtures	declining balance	20 %
Leasehold improvements	straight-line	5 years
Paved surfaces	declining balance	8 %
Website	declining balance	15 %

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 of capital assets.

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

Boys and Girls Clubs of Central Vancouver Island

Notes to the Financial Statements

For the year ended March 31, 2016

3. Cash

As at March 31, 2016, the Society's cash balance is composed of the following:

	2016	2015
Cash	668,138	509,763
Restricted cash - gaming funds	133,702	139,395
	801,840	649,158

Line of Credit:

The Society has a \$100,000 (2015 - \$100,000) line of credit with Coastal Community Credit Union that bears interest at 4.85%. The line of credit balance as at March 31, 2016 was \$0 (2015 - \$0).

4. Term Deposits

The Society holds two term deposits with Coastal Community Credit Union. The terms are as follows:

	2016	2015
Short-term deposit		
Term deposit with fixed interest at .9%; maturing March 24, 2017	56,226	55,448
Long-term deposit		
Term deposit with tiered interest over five years at 1.5%-2.65%; maturing March 24, 2020	152,261	150,000
	208,487	205,448

Boys and Girls Clubs of Central Vancouver Island

Notes to the Financial Statements

For the year ended March 31, 2016

5. Ladysmith lease

In 2011, the Society entered into an agreement with the Town of Ladysmith for the lease of a building. In accordance with the terms of the lease, the Society contributed \$467,000 to fund the development. The lease is renewable up to a maximum of eight, five-year terms for a total of 40 years. The first term of the lease expired August 31, 2015. Subsequent to the expiration date, the lease is on a month to month basis. A new lease is in the process of being finalized as of the date of these financial statements. The lease requires annual rent of \$10 per annum as well as the payment of a proportionate share of operating costs and required contributions to a capital replacement plan as defined in the lease agreement. As the Society does not have an ownership interest in the building, the \$467,000 contribution has been treated as prepaid rent and is being amortized as an expense over the maximum length of the lease. If the lease is terminated prior to the maximum 40 years, the remaining prepaid rent will be recognized as an expense in the period in which the termination occurs. It is the intent of management for the lease to be renewed for the maximum period allowed.

	2016	2015
Prepaid Ladysmith rent		
Balance, beginning of the year	413,490	425,165
Less: rent expensed	<u>(11,675)</u>	<u>(11,675)</u>
	401,815	413,490
Less: current portion	<u>(11,675)</u>	<u>(11,675)</u>
	<u>390,140</u>	<u>401,815</u>
Balance, end of year		
Deferred contribution related to Ladysmith lease		
Balance, beginning of the year	413,490	425,165
Less: contributions recognized as revenue	<u>(11,675)</u>	<u>(11,675)</u>
	401,815	413,490
Less: current portion	<u>(11,675)</u>	<u>(11,675)</u>
	<u>390,140</u>	<u>401,815</u>
Balance, end of year		

Based upon existing terms of the lease agreement with the Town of Ladysmith, the rent payments and required replacement fund contributions due to the Town of Ladysmith in each of the next five years are as follows:

2017	\$ 5,074
2018	5,074
2019	5,074
2020	5,074
2021	<u>5,074</u>
	\$ <u>25,370</u>

Boys and Girls Clubs of Central Vancouver Island

Notes to the Financial Statements

For the year ended March 31, 2016

6. Capital assets

	Cost	Accumulated amortization	2016 Net book value	2015 Net book value
Land	34,000	-	34,000	84,000
Buildings	353,043	226,567	126,476	186,343
Automotive	221,615	158,121	63,494	34,805
Computer equipment	84,097	74,037	10,060	11,020
Equipment	89,250	52,997	36,253	36,708
Furniture and fixtures	225,714	151,154	74,560	37,745
Leasehold improvements	268,881	216,850	52,031	78,389
Paved surfaces	2,495	1,159	1,336	1,453
Website	6,709	503	6,206	-
	1,285,804	881,388	404,416	470,463

7. Deferred contributions

Contributions are received from contributors who have restricted their use for specific projects and operating purposes. Other amounts are received in advance of the year that they relate to. Recognition of these amounts as revenue is deferred to periods when the specified expenditures are made. See Schedule 2 for continuity of deferred contributions.

	2016	2015
Deferred child care revenue	13,919	17,467
Deferred government contracts	91,198	74,584
Deferred operational funds	29,932	43,691
Deferred gaming funds	133,702	139,395
	268,751	275,137

8. Wages and deductions payable

Included in wages and deductions payable are government remittances of \$17,192 (2014 - \$12,686).

Boys and Girls Clubs of Central Vancouver Island

Notes to the Financial Statements

For the year ended March 31, 2016

9. Callable debt

	2016	2015
Coastal Community Credit Union - callable debt - repayable in monthly instalments of \$1,983 per month including fixed interest of 4%; the interest rate in effect until April 1, 2016	269,081	281,786

Callable debt is secured by an Assignment of Rents registered in first position in an unlimited amount over land and buildings located at 20 Fifth Street, a commercial security agreement creating a first ranking security interest in all present and after-acquired property presently held, a commercial promissory note in the amount of \$321,825, and title insurance over the land presently held in the amount of \$411,350. For 2016 the total net book value of the land and buildings located at 20 Fifth Street is \$123,699 (2015 - \$120,389). The loan was renewed subsequent to the year-end on April 1, 2016 for a one-year term with a fixed interest rate of 3.55% per annum and monthly payments of \$1,925.

Although the callable debt is of a demand nature; management does not believe that this feature will be exercised. Assuming the callable debt is renewed after the due date under existing terms, principal payments due in each of the next five years are expected to be as follows:

2017	\$ 12,600
2018	14,200
2019	14,700
2020	15,200
2021	15,800
	<u>\$ 72,500</u>

10. Deferred capital contributions

Deferred capital contributions consist of the unamortized amount of contributions received for the purchase of capital assets. Recognition of these amounts as revenue is deferred to periods when the related capital assets are amortized. Changes in deferred capital contributions are as follows:

	2016	2015
Balance, beginning of year	91,514	104,245
Capital asset contributions	18,085	5,640
Less: Amortization for the year	(17,487)	(18,371)
Balance, end of year	92,112	91,514

Boys and Girls Clubs of Central Vancouver Island

Notes to the Financial Statements

For the year ended March 31, 2016

11. Internally restricted net assets

Internally restricted funds represent funds to be utilized in a future period. As at March 31, 2016, internally restricted funds are composed of the following:

	2016	2015
Fundraising events	15,463	20,873
Solicited contributions	32,829	6,600
Employee recognition	1,473	12,610
	49,765	40,083

12. Financial instruments

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

It is management's opinion that the Society is not exposed to significant interest, currency or credit risks arising from these financial instruments except as otherwise disclosed.

13. Victoria Foundation endowment fund

On July 23, 2012, the Society entered into an agreement with the Victoria Foundation to create an endowment known as the Boys and Girls Clubs of Central Vancouver Island Learning and Innovation Fund, which will be used to support ongoing innovative learning environments for children and youth. The endowment was established with a \$7,500 contribution from the Society and a matching \$7,500 contribution from the Victoria Foundation, for a total of \$15,000.

The Victoria Foundation will host the endowment. The principal is to be retained in perpetuity, and the income will be distributed to the Society from time to time according to the terms of the agreement. The Society is entitled to the annual earnings from the endowment held by the Victoria Foundation. The capital of the funds is not available to the Society, and is held into perpetuity. The Victoria Foundation is a not-for-profit organization that receives and invests funds, and from these funds provide investment income to other not-for-profit organizations under the terms of agreement with them.

During the year the Society contributed \$2,500 (2015 - \$2,500) to the endowment.

14. Comparative figures

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

Boys and Girls Clubs of Central Vancouver Island

Schedule 1 - Schedule of Revenues

For the year ended March 31, 2016

	2016	2015
Non-Operational revenue		
Community gaming grant	175,541	190,290
Capital contributions recognized	17,487	18,371
Non-capital contributions recognized	11,675	15,505
Donations and fundraising	220,614	196,146
Ministry of Children and Family Development		
Child Care Operating Fund Program	258,250	242,472
Child, Youth and Family Services	450,006	392,627
Parents Together	72,015	68,894
Municipal and regional grants		
United Way	25,313	19,784
City of Nanaimo	15,772	9,760
City of Courtenay	4,387	4,476
Operational revenue		
Program income	1,720,812	1,618,630
Rental income	17,429	8,165
Memberships	12,016	13,394
Other income	14,412	14,098
Total revenue	3,015,729	2,812,612

Boys and Girls Clubs of Central Vancouver Island
Schedule 2 - Schedule of Deferred Contributions

For the year ended March 31, 2016

	Opening March 31, 2105	Receipts	Transfer to Revenue	Ending March 31, 2016
Deferred child care revenue	17,467	13,919	17,467	13,919
Deferred government contracts	74,584	466,720	450,106	91,198
Deferred operational funds	43,691	105,201	118,960	29,932
Deferred gaming funds	139,395	170,548	176,241	133,702
	275,137	756,388	762,774	268,751

Boys and Girls Clubs of Central Vancouver Island

Comparative Income Statement

	Actual 04/01/16 to 10/31/16	Budget 04/01/16 to 10/31/16	Percent
REVENUE			
ADMIN/RESOURCE DEVELO...			
Gaming Revenue	75,796.85	73,655.00	2.91
Golf Event	0.00	42,950.00	-100.00
Gingerbread Event	0.00	0.00	0.00
Gingerbread Event Expenses (DNU)	0.00	0.00	0.00
Donations - Solicited	373.81	9,919.00	-96.23
Donations - Unsolicited	1,494.35	4,550.00	-67.16
Donations - Foundations & Serv C...	7,135.16	34,625.00	-79.39
All Board Incomes - Net	9,003.32	92,044.00	-90.22
Rental Income	550.00	3,850.00	-85.71
Program Rent Internal	42,658.00	42,658.00	0.00
Interest Income	1,514.70	1,750.00	-13.45
Other Revenue	4,450.67	48,763.00	-90.87
SD84 Revenue	0.00	0.00	0.00
SD84 Rent	5,872.88	13,825.00	-57.52
Internal Admin Fee	171,892.00	171,892.00	0.00
Total Admin/Board	311,738.42	448,437.00	-30.48
CONTRACT & GRANTS			
CYFS Contract	269,234.00	269,795.00	-0.21
P.T. Contract	41,574.82	41,419.00	0.38
CCOFP	157,478.25	153,518.00	2.58
Leasehold Imp. Cap Contrib.	0.00	0.00	0.00
Donated Contributions (non cap)	0.00	0.00	0.00
(DNU)	0.00	0.00	0.00
(DNU)	0.00	0.00	0.00
(DNU)	0.00	0.00	0.00
LS Building Capital Contribution	0.00	0.00	0.00
(DNU)	0.00	0.00	0.00
ERRR Grants	2,337.92	0.00	0.00
HRDC Summer Student Grant	52,630.00	99,082.00	-46.88
United Way Grant	14,413.03	14,224.00	1.33
Total Contracts & Grants	537,668.02	578,038.00	-6.98
UN-BUDGETED REVENUE			
Permissive Tax Exemption-Courte...	0.00	0.00	0.00
Permissive Tax Exemption-Nanai...	0.00	13,482.00	-100.00
Permissive Tax Exemptions	0.00	13,482.00	-100.00
Total Un-Budgeted	0.00	13,482.00	-100.00
PROGRAM INCOMES			
Parent Fees Billed - LZ OSC	99,815.03	95,157.00	4.90
Parent Fees Billed - FPk OSC	61,306.05	62,749.00	-2.30
Parent Fees Billed - 5th OSC	120,590.03	126,197.00	-4.44
Parent Fees Billed -5th Street DC	29,778.80	28,487.00	4.53
Parent Fees Billed CR OSC	153,334.25	145,911.00	5.09
Parent Fees Billed - CR DC	83,396.00	63,924.00	30.46
Parent Fees Billed - LS OSC	67,813.99	87,742.00	-22.71
Parent Fees Billed - Ladysmith DC	80,203.23	50,351.00	59.29

Boys and Girls Clubs of Central Vancouver Island

Comparative Income Statement

	Actual 04/01/16 to 10/31/16	Budget 04/01/16 to 10/31/16	Percent
Parent Fees Billed - CH OSC	18,081.96	18,373.00	-1.58
Parent Fees Billed - Coal Tyee OSC	33,024.66	33,449.00	-1.27
Parent Fees Billed - Aspen Park O...	74,491.01	83,493.00	-10.78
Parent Fees Billed - Brooklyn OSC	36,237.20	33,817.00	7.16
Parent Fees Billed - CR Preschool	0.00	11,856.00	-100.00
Parent Fees Billed - Ladysmith IT	0.00	20,884.00	-100.00
Parent Fees Billed - Beban House	50,470.68	54,381.00	-7.19
Subsidy	234,803.26	180,816.00	29.86
Parent Fees and Subsidy	1,143,346.15	1,097,587.00	4.17
Prog Fundraising	2,517.45	0.00	0.00
Program Donations - Net	2,517.45	0.00	0.00
Memberships	12,017.00	12,200.00	-1.50
Supported Child Care Fees	36,564.90	37,772.00	-3.20
Total Program Incomes	1,194,445.50	1,147,559.00	4.09
TOTAL REVENUE	2,043,851.94	2,187,516.00	-6.57
EXPENSE			
ADMIN/BOARD EXPENSES			
Professional Fees	35,903.58	11,956.00	200.30
Admin Fee - Internal	171,892.00	171,885.00	0.00
Payroll Service Charges & Staff Ben	3,295.58	3,395.00	-2.93
Bank Charges	13,637.12	7,791.00	75.04
Collection Fees (DNU)	0.00	0.00	0.00
Board Expenses	2,438.99	5,250.00	-53.54
Memberships, Dues & Licences	7,304.46	5,124.00	42.55
Employee Recognition	899.32	11,193.00	-91.97
Honouraria	150.00	1,575.00	-90.48
Insurance	11,174.80	11,802.00	-5.31
Property Taxes	7,139.25	2,597.00	174.90
Gingerbread Expenses	0.00	0.00	0.00
Resource Development Expense	0.00	0.00	0.00
Golf Event Expenses	8,543.57	0.00	0.00
Travel Meals and Accomodation	3,379.58	3,575.00	-5.47
BGC Conference Expenses	11,962.44	0.00	0.00
Endowment Expense	0.00	0.00	0.00
Misc. Expenses	1,396.79	938.00	48.91
Total Admin Exps	279,117.48	237,081.00	17.73
OFFICE EXPENSE			
Clearing Account (DNU)	0.00	0.00	0.00
Office Supplies	8,598.38	8,729.00	-1.50
Postage/Courier	519.57	665.00	-21.87
Telephones & Internet	11,533.10	10,465.00	10.21
Cell Phones	11,845.56	12,789.00	-7.38
Computer and Website	12,298.88	15,016.00	-18.09
Total Office Expense	44,795.49	47,664.00	-6.02
FACILITY EXPENSE			

Boys and Girls Clubs of Central Vancouver Island

Comparative Income Statement

	Actual 04/01/16 to 10/31/16	Budget 04/01/16 to 10/31/16	Percent
Interest on Demand Loan 1	5,618.29	6,580.00	-14.62
Janitorial Services and Supplies	6,994.99	10,010.00	-30.12
DNU	0.00	0.00	0.00
Repairs & Maintenance	7,416.99	11,200.00	-33.78
Contractors - NAC	0.00	0.00	0.00
Contractors	1,240.00	34,455.00	-96.40
Security	2,543.26	2,779.00	-8.48
Program Rent Internal	42,658.00	42,658.00	0.00
Coal Tyee Rent (DNU)	0.00	0.00	0.00
Rent (All departments)	42,775.81	37,803.00	13.15
Ladysmith Operating Costs	0.00	4,060.00	-100.00
Brooklyn Elementary Rent (DNU)	0.00	0.00	0.00
Courtenay Elementary Rent (DNU)	0.00	0.00	0.00
SD84 Expenses	154.27	0.00	0.00
Hydro, Water, Heat	20,576.56	19,033.00	8.11
Waste Management	4,688.57	4,807.00	-2.46
Loss on Fx	1,946.63	0.00	0.00
Donated Contributions (non cap)	0.00	0.00	0.00
Total Facility Expense	136,613.37	173,385.00	-21.21
PROGRAM EXPENSES			
Advertising	2,319.48	4,774.00	-51.41
Promotion	2,361.99	0.00	0.00
Program Fundraising Expenses	25.00	0.00	0.00
Program Expenses	68,374.49	72,218.00	-5.32
Program Extra-fm Donations	12,508.29	47,679.00	-73.77
Program Travel	14,728.88	23,680.00	-37.80
Photocopier Expense	3,612.37	6,793.00	-46.82
Staff Training	5,907.51	23,338.00	-74.69
Criminal Record Checks	672.00	140.00	380.00
Vehicle Gas	16,050.56	13,450.00	19.34
Vehicle Insurance	13,499.80	11,501.00	17.38
Vehicle Maintenance	14,990.02	12,439.00	20.51
Bad Debt Expense	2,953.88	9,023.00	-67.26
Total Program Expenses	158,004.27	225,035.00	-29.79
WAGES & BENEFITS			
Wages	1,287,087.74	1,370,662.00	-6.10
CPP Expense	54,774.03	67,842.00	-19.26
EI Expense	33,482.83	32,817.00	2.03
WCB Expense	16,824.81	15,224.00	10.52
Group Life	0.00	0.00	0.00
Dependent Life	0.00	0.00	0.00
Accidental Death	0.00	0.00	0.00
Critical Illness	0.00	0.00	0.00
Long Term Disability	0.00	0.00	0.00
Extended Health and Dental	0.00	0.00	0.00
Medical Benefits	0.00	0.00	0.00
Medical Expense	24,690.08	35,939.00	-31.30
Total Wages & Benefits	1,416,859.49	1,522,484.00	-6.94

Boys and Girls Clubs of Central Vancouver Island

Comparative Income Statement

	Actual 04/01/16 to 10/31/16	Budget 04/01/16 to 10/31/16	Percent
TOTAL EXPENSE	<u>2,035,390.10</u>	<u>2,205,649.00</u>	<u>-7.72</u>
NET INCOME	<u><u>8,461.84</u></u>	<u><u>-18,133.00</u></u>	<u>-146.67</u>

Boys and Girls Clubs of Central Vancouver Island

Balance Sheet As at 10/31/16

ASSET

CASH

US Funds	2,927.13
CU - Chequing Acct	654,263.84
Payroll Distribution	-69,841.04
CU - Gaming Acct	95,829.38
Cash Floats	5,750.00
Cash Advances	900.00
CU - Shares	5.15

TOTAL CASH	<u>689,834.46</u>
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PREPAID ASSETS

Prepays - General	9,412.58
Prepays - Medical Benefits	-43.45
Prepays - Rent	8,567.13
Curr Por Prepaid Rent DR	11,675.00
Curr Por Prepaid Rent CR	-11,675.00
Prepaid Ladysmith Rent	401,814.58

TOTAL PREPAID ASSETS	<u>419,750.84</u>
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RECEIVABLES

Accounts Receivable (Subsidy/CCOFP)	24,088.35
Other Receivables	12,678.73
GST Receivable	5,890.50

TOTAL RECEIVABLES	<u>42,657.58</u>
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PARENT FEES RECEIVABLE

Parent Fees AR - Aspen OSC	1,186.00
Parent Fees AR- BR OSC	561.20
Parent Fees AR - Lantzville OSC	514.30
Parent Fees AR - FP OSC	1,031.68
Parent Fees AR - 5th Street OSC	9,005.09
Parent Fees AR - 5th Street DC	7,503.78
Parent Fees AR- CR OSC	912.10
Parent Fees AR - CR DC	226.25
Parent Fees AR - Ladysmith OSC	2,437.80
Parent Fees AR - Ladysmith DC	3,896.75
Parent Fees AR - Chemainus OSC	1,478.50
Parent Fees AR - Coal Tyee OSC	687.63
Parent Fees AR - Bowen Church	671.25

TOTAL PARENT FEES RECEIVA...	<u>30,112.33</u>
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CAPITAL ASSETS

Land	34,000.00
Building	353,043.38
AA - Building	-226,567.42
Building - Net	<u>126,475.96</u>
Leasehold Improvements	268,881.01
AA - Leasehold Improvements	-216,849.80
Leasehold - Net	<u>52,031.21</u>
Parking Lot	2,495.00
AA Parking Lot	<u>-1,158.53</u>

Boys and Girls Clubs of Central Vancouver Island

Balance Sheet As at 10/31/16

Parking Lot - Net		1,336.47
Fences	12,515.54	
AA-Fences	-4,162.49	
Fences-Net		8,353.05
Vehicles	262,143.76	
AA-Vehicles	-154,808.84	
Vehicles - Net		107,334.92
Furniture and Equipment	222,680.18	
AA - Furniture and Equipment	-142,887.94	
Furniture and Equipment - Net		79,792.24
Signs	1,132.90	
AA- Signs	-610.72	
Signs - Net		522.18
Playground Equipment	75,602.05	
AA - Playground Equipment	-48,224.01	
Playground Equipment - Net		27,378.04
Equipment Under Capital Lease	8,700.00	
AA- Equip Under Cap Lease	-8,266.52	
Equipment Under Cap Lease		433.48
Computers	88,525.53	
AA-Computers	-74,036.97	
Computers - Net		14,488.56
Website	6,708.62	
AA - Website	-503.15	
Website		6,205.47
TOTAL CAPITAL ASSETS		458,351.58
LONG TERM INVESTMENTS		
Long Term Investments (GIC's)		208,486.75
TOTAL LONG TERM INVESTM...		208,486.75
TOTAL ASSET		1,849,193.54
LIABILITY		
PAYABLES		
Accounts Payable		21,226.79
Accrued Expenses		14,774.74
CPP Payable	6,904.60	
E.I. Payable	3,699.90	
Federal Withholding Taxes Payable	8,361.04	
Receiver General Payable		18,965.54
WCB Payable		4,470.18
Credit Balances in AR (Deposits)		8,314.06
Wage Garnishee Payable		191.93
Group RRSP		255.00
Vacation Payable		46,469.45
TOTAL PAYABLES		114,667.69
DEFERRED REVENUE AND CAP...		
Deferred Revenue - All Programs	17,179.79	
Deferred Revenue - SD84	1,415.72	

Boys and Girls Clubs of Central Vancouver Island

Balance Sheet As at 10/31/16

Deferred Revenue - CYFS	99,744.95	
Deferred Revenue- PT (MCFD)	910.01	
Deferred Revenue - Gaming	71,496.03	
Deferred Revenue - Comox Valley	35,184.28	
Deferred Revenue - Nanaimo South	18,805.02	
Deferred Revenue- Nanaimo North	13,000.00	
Deferred Revenue - United Way	0.01	
Deferred Revenue		257,735.81
Deferred CC - Playground Equip	59,032.12	
A/A Deferred CC - Playground Equip	-38,746.50	
Deferred CC- Parking Lot	1,000.00	
A/A Deferred CC - Parking Lot	-464.48	
Deferred CC - Furniture & Equipment	29,302.04	
A/A Deferred CC - Furniture & Equip	-18,101.13	
Deferred CC - Vehicles	83,561.75	
A/A Deferred CC - Vehicles	-69,490.32	
Deferred CC - Computers	18,088.74	
A/A Deferred CC - Computers	-14,471.16	
Deferred CC - Buildings	69,683.65	
A/A Deferred CC - Buildings	-28,667.57	
Deferred CC - Leasehold Imp.	105,819.67	
A/A Deferred CC - Leasehold Imp.	-105,819.67	
Deferred CC - Fences	2,000.00	
A/A - Deferred CC Fences	-614.90	
Def Rev LS Building	467,000.00	
Curr Por Def Rev LS Building CR	11,675.00	
Curr Por Def Rev LS Building DR	-11,675.00	
A/A-Def Rev LS Building	-65,185.42	
Total Deferred Cap. Contrib		493,926.82
TOTAL DEF REV AND CAP CONT		751,662.63
LONG TERM LIABILITIES		
CU Demand Loan (2010)		261,166.61
TOTAL LONG TERM LIABILITIES		261,166.61
TOTAL LIABILITY		1,127,496.93
EQUITY		
CAPITAL		
Contributed Capital		-101,258.47
Contributed Capital - BGC Ladysmith		101,799.28
Contributed Capital CV 2011		42,680.93
Internally Restricted Net Assets		49,764.98
TOTAL CAPITAL		92,986.72
EARNINGS		
Retained Earnings		620,248.05
Current Net Income		8,461.84
TOTAL EARNINGS		628,709.89
TOTAL EQUITY		721,696.61

Boys and Girls Clubs of Central Vancouver Island
Balance Sheet As at 10/31/16

LIABILITIES AND EQUITY	<u><u>1,849,193.54</u></u>
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Boys and Girls Clubs of Central Vancouver Island

Programs Budget Detail Report April to October for Fiscal End 2017

Account Nu...	Account Description	Actual	Budget
1027 Beban House OSC			
REVENUE			
4010 - 2000	Gaming Revenue - Nanaimo North	1,000.00	0.00
4085 - 2000	Donations - Foundations & Serv Club - Nanaimo North	0.00	0.00
4240 - 2000	CCOFP - Nanaimo North	7,274.20	5,107.00
4277 - 2000	HRDC Summer Student Grant - Nanaimo North	4,365.00	7,622.00
4615 - 2000	Parent Fees Billed - Beban House - Nanaimo North	50,470.68	54,381.00
4620 - 2000	Subsidy - Nanaimo North	11,259.54	6,119.00
4740 - 2000	Supported Child Care Fees - Nanaimo North	4,844.46	0.00
Total Revenue		79,213.88	73,229.00
EXPENSE			
5007 - 2000	Admin Fee - Internal - Nanaimo North	6,566.00	6,566.00
5050 - 2000	Memberships, Dues & Licences - Nanaimo North	252.35	238.00
5060 - 2000	Employee Recognition - Nanaimo North	195.78	175.00
5095 - 2000	Insurance - Nanaimo North	450.17	504.00
5100 - 2000	Property Taxes - Nanaimo North	4,362.20	0.00
5210 - 2000	Office Supplies - Nanaimo North	222.10	105.00
5240 - 2000	Telephones & Internet - Nanaimo North	936.89	0.00
5250 - 2000	Cell Phones - Nanaimo North	383.27	385.00
5270 - 2000	Computer and Website - Nanaimo North	102.50	652.00
5420	Janitorial Services and Supplies	118.77	0.00
5420 - 2000	Janitorial Services and Supplies - Nanaimo North	250.36	315.00
5430 - 2000	Repairs & Maintenance - Nanaimo North	36.90	0.00
5440 - 2000	Security - Nanaimo North	293.65	700.00
5465 - 2000	Rent (All departments) - Nanaimo North	9,824.50	9,821.00
5610 - 2000	Advertising - Nanaimo North	0.00	70.00
5611 - 2000	Promotion - Nanaimo North	36.18	0.00
5640 - 2000	Program Expenses - Nanaimo North	3,206.74	2,900.00
5645 - 2000	Program Extra-fm Donations - Nanaimo North	8,766.08	750.00
5660 - 2000	Program Travel - Nanaimo North	37.20	105.00
5675 - 2000	Photocopier Expense - Nanaimo North	126.35	672.00
5690 - 2000	Staff Training - Nanaimo North	112.00	0.00
5710 - 2000	Vehicle Gas - Nanaimo North	1,690.43	329.00
5720 - 2000	Vehicle Insurance - Nanaimo North	615.38	581.00
5730 - 2000	Vehicle Maintenance - Nanaimo North	415.74	700.00
5752 - 2000	Bad Debt Expense - Nanaimo North	0.00	497.00
5770 - 2000	Wages - Nanaimo North	62,362.33	44,515.00
5790 - 2000	CPP Expense - Nanaimo North	2,364.43	2,203.00
5800 - 2000	EI Expense - Nanaimo North	1,493.09	1,170.00
5810 - 2000	WCB Expense - Nanaimo North	771.32	495.00
5840 - 2000	Medical Expense - Nanaimo North	1,781.45	1,184.00
Total Expense		107,774.16	75,632.00
Net Income		-28,560.28	-2,403.00

Boys and Girls Clubs of Central Vancouver Island

Programs Budget Detail Report April to October for Fiscal End 2017

Account Nu...	Account Description	Actual	Budget
1030 Fifth Street OSC			
REVENUE			
4085 - 2000	Donations - Foundations & Serv Club - Nanaimo North	2,000.00	0.00
4240 - 2000	CCOFP - Nanaimo North	25,736.56	24,792.00
4277 - 2000	HRDC Summer Student Grant - Nanaimo North	4,660.00	15,243.00
4603 - 2000	Parent Fees Billed - 5th OSC - Nanaimo North	120,590.03	126,197.00
4620 - 2000	Subsidy - Nanaimo North	62,740.98	45,887.00
4740 - 2000	Supported Child Care Fees - Nanaimo North	5,176.00	3,969.00
Total Revenue		220,903.57	216,088.00
EXPENSE			
5007 - 2000	Admin Fee - Internal - Nanaimo North	19,950.00	19,950.00
5050 - 2000	Memberships, Dues & Licences - Nanaimo North	252.35	448.00
5060 - 2000	Employee Recognition - Nanaimo North	0.00	350.00
5095 - 2000	Insurance - Nanaimo North	450.31	504.00
5100 - 2000	Property Taxes - Nanaimo North	434.00	450.00
5150 - 2000	Misc. Expenses - Nanaimo North	0.30	0.00
5210 - 2000	Office Supplies - Nanaimo North	478.76	245.00
5240 - 2000	Telephones & Internet - Nanaimo North	592.26	455.00
5250 - 2000	Cell Phones - Nanaimo North	767.58	805.00
5270 - 2000	Computer and Website - Nanaimo North	0.00	582.00
5270 - 6000	Computer and Website - Business Services	214.77	0.00
5420 - 2000	Janitorial Services and Supplies - Nanaimo North	1,093.05	805.00
5430 - 2000	Repairs & Maintenance - Nanaimo North	1,404.64	2,100.00
5435 - 2000	Contractors - Nanaimo North	40.00	0.00
5440 - 2000	Security - Nanaimo North	65.66	175.00
5442 - 2000	Program Rent Internal - Nanaimo North	2,975.00	2,975.00
5500 - 2000	Hydro, Water, Heat - Nanaimo North	3,412.41	2,450.00
5530 - 2000	Waste Management - Nanaimo North	941.22	910.00
5596 - 2000	Loss on Fx - Nanaimo North	36.75	0.00
5610 - 2000	Advertising - Nanaimo North	0.00	175.00
5611 - 2000	Promotion - Nanaimo North	102.51	0.00
5640 - 2000	Program Expenses - Nanaimo North	6,358.83	6,400.00
5645 - 2000	Program Extra-fm Donations - Nanaimo North	236.69	1,750.00
5660 - 2000	Program Travel - Nanaimo North	20.16	0.00
5675 - 2000	Photocopier Expense - Nanaimo North	44.00	420.00
5690 - 2000	Staff Training - Nanaimo North	137.50	0.00
5700 - 2000	Criminal Record Checks - Nanaimo North	28.00	0.00
5710 - 2000	Vehicle Gas - Nanaimo North	2,877.20	3,087.00
5720 - 2000	Vehicle Insurance - Nanaimo North	1,846.12	770.00
5730 - 2000	Vehicle Maintenance - Nanaimo North	1,545.19	1,750.00
5752 - 2000	Bad Debt Expense - Nanaimo North	2,667.89	1,190.00
5770 - 2000	Wages - Nanaimo North	120,212.72	105,020.00
5790 - 2000	CPP Expense - Nanaimo North	4,488.49	5,198.00
5800 - 2000	EI Expense - Nanaimo North	2,826.39	2,764.00
5810 - 2000	WCB Expense - Nanaimo North	1,464.30	1,167.00
5840 - 2000	Medical Expense - Nanaimo North	1,162.43	2,794.00
Total Expense		179,127.48	165,689.00
Net Income		41,776.09	50,399.00

1035 5th Street (BA) DC

REVENUE

4010 - 2000	Gaming Revenue - Nanaimo North	9,541.00	9,541.00
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Boys and Girls Clubs of Central Vancouver Island

Programs Budget Detail Report April to October for Fiscal End 2017

Account Nu...	Account Description	Actual	Budget
4075 - 2000	Donations - Solicited - Nanaimo North	0.00	1,750.00
4080 - 2000	Donations - Unsolicited - Nanaimo North	6.36	0.00
4165 - 2000	Other Revenue - Nanaimo North	296.00	0.00
4240 - 2000	CCOFP - Nanaimo North	10,078.20	12,240.00
4270 - 2000	ERRR Grants - Nanaimo North	337.92	0.00
4277 - 2000	HRDC Summer Student Grant - Nanaimo North	4,668.00	0.00
4604 - 2000	Parent Fees Billed -5th Street DC - Nanaimo North	29,778.80	28,487.00
4620 - 2000	Subsidy - Nanaimo North	30,542.70	37,366.00
4720 - 2000	Memberships - Nanaimo North	0.00	0.00
Total Revenue		85,248.98	89,384.00
EXPENSE			
5007 - 2000	Admin Fee - Internal - Nanaimo North	8,624.00	8,624.00
5050 - 2000	Memberships, Dues & Licences - Nanaimo North	252.35	238.00
5060 - 2000	Employee Recognition - Nanaimo North	24.48	175.00
5095 - 2000	Insurance - Nanaimo North	450.31	504.00
5100 - 2000	Property Taxes - Nanaimo North	434.00	460.00
5120 - 2000	Travel Meals and Accomodation - Nanaimo North	297.83	0.00
5150 - 2000	Misc. Expenses - Nanaimo North	126.08	0.00
5210 - 2000	Office Supplies - Nanaimo North	181.08	280.00
5210 - 3000	Office Supplies - Nanaimo South	0.00	0.00
5240 - 2000	Telephones & Internet - Nanaimo North	489.28	455.00
5250 - 2000	Cell Phones - Nanaimo North	191.59	210.00
5270 - 2000	Computer and Website - Nanaimo North	0.00	607.00
5270 - 6000	Computer and Website - Business Services	61.44	0.00
5420 - 2000	Janitorial Services and Supplies - Nanaimo North	1,043.29	700.00
5430 - 2000	Repairs & Maintenance - Nanaimo North	730.47	1,050.00
5430 - 3000	Repairs & Maintenance - Nanaimo South	0.00	0.00
5440 - 2000	Security - Nanaimo North	67.62	84.00
5442 - 2000	Program Rent Internal - Nanaimo North	2,975.00	2,975.00
5500 - 2000	Hydro, Water, Heat - Nanaimo North	3,376.93	1,505.00
5530 - 2000	Waste Management - Nanaimo North	941.22	910.00
5610 - 2000	Advertising - Nanaimo North	0.00	105.00
5611 - 2000	Promotion - Nanaimo North	42.21	0.00
5640 - 2000	Program Expenses - Nanaimo North	2,821.63	3,500.00
5645 - 2000	Program Extra-fm Donations - Nanaimo North	413.82	0.00
5660 - 2000	Program Travel - Nanaimo North	25.52	105.00
5675 - 2000	Photocopier Expense - Nanaimo North	0.00	315.00
5690 - 2000	Staff Training - Nanaimo North	47.50	0.00
5700 - 2000	Criminal Record Checks - Nanaimo North	28.00	0.00
5710 - 2000	Vehicle Gas - Nanaimo North	193.58	238.00
5720 - 2000	Vehicle Insurance - Nanaimo North	697.38	581.00
5730 - 2000	Vehicle Maintenance - Nanaimo North	102.34	210.00
5752 - 2000	Bad Debt Expense - Nanaimo North	746.88	280.00
5770 - 2000	Wages - Nanaimo North	65,680.07	58,080.00
5790 - 2000	CPP Expense - Nanaimo North	2,696.76	2,873.00
5800 - 2000	EI Expense - Nanaimo North	1,598.95	1,529.00
5810 - 2000	WCB Expense - Nanaimo North	777.75	647.00
5840 - 2000	Medical Expense - Nanaimo North	850.20	1,545.00
Total Expense		96,989.56	88,785.00
Net Income		-11,740.58	599.00

2010 Youth Programs Nanaimo

Boys and Girls Clubs of Central Vancouver Island

Programs Budget Detail Report April to October for Fiscal End 2017

Account Nu...	Account Description	Actual	Budget
REVENUE			
4010 - 2000	Gaming Revenue - Nanaimo North	20,419.00	20,419.00
4075 - 2000	Donations - Solicited - Nanaimo North	227.95	1,400.00
4085 - 2000	Donations - Foundations & Serv Club - Nanaimo North	2,500.00	7,500.00
4165 - 2000	Other Revenue - Nanaimo North	63.45	0.00
4280 - 2000	United Way Grant - Nanaimo North	7,151.93	7,049.00
Total Revenue		30,362.33	36,368.00
EXPENSE			
5007 - 2000	Admin Fee - Internal - Nanaimo North	3,381.00	3,381.00
5050 - 2000	Memberships, Dues & Licences - Nanaimo North	252.35	238.00
5080 - 2000	Honouraria - Nanaimo North	50.00	0.00
5095 - 2000	Insurance - Nanaimo North	450.24	504.00
5140 - 2000	BGC Conference Expenses - Nanaimo North	430.00	0.00
5210 - 2000	Office Supplies - Nanaimo North	0.00	175.00
5240 - 2000	Telephones & Internet - Nanaimo North	489.28	448.00
5250 - 2000	Cell Phones - Nanaimo North	191.66	196.00
5270 - 2000	Computer and Website - Nanaimo North	0.00	120.00
5430 - 2000	Repairs & Maintenance - Nanaimo North	0.00	175.00
5440 - 2000	Security - Nanaimo North	0.00	21.00
5442 - 2000	Program Rent Internal - Nanaimo North	1,050.00	1,050.00
5500 - 2000	Hydro, Water, Heat - Nanaimo North	10.60	224.00
5530 - 2000	Waste Management - Nanaimo North	234.64	231.00
5610 - 2000	Advertising - Nanaimo North	105.45	84.00
5611 - 2000	Promotion - Nanaimo North	229.12	0.00
5620 - 2000	(DNU) - Nanaimo North	0.00	0.00
5640 - 2000	Program Expenses - Nanaimo North	3,374.94	3,500.00
5645 - 2000	Program Extra-fm Donations - Nanaimo North	1,570.55	2,000.00
5660 - 2000	Program Travel - Nanaimo North	0.00	105.00
5675 - 2000	Photocopier Expense - Nanaimo North	0.00	42.00
5690 - 2000	Staff Training - Nanaimo North	0.00	0.00
5700 - 2000	Criminal Record Checks - Nanaimo North	28.00	0.00
5710 - 2000	Vehicle Gas - Nanaimo North	312.17	329.00
5730 - 2000	Vehicle Maintenance - Nanaimo North	171.76	217.00
5770 - 2000	Wages - Nanaimo North	20,655.69	19,840.00
5790 - 2000	CPP Expense - Nanaimo North	664.96	983.00
5800 - 2000	EI Expense - Nanaimo North	529.24	521.00
5810 - 2000	WCB Expense - Nanaimo North	255.41	222.00
5840 - 2000	Medical Expense - Nanaimo North	628.57	528.00
Total Expense		35,065.63	35,134.00
Net Income		-4,703.30	1,234.00

Boys and Girls Clubs of Central Vancouver Island

Programs Budget Detail Report April to October for Fiscal End 2017

Account Nu...	Account Description	Actual	Budget
1040 Chase River OSC			
REVENUE			
4080 - 3000	Donations - Unsolicited - Nanaimo South	600.00	0.00
4085 - 2000	Donations - Foundations & Serv Club - Nanaimo North	0.00	0.00
4085 - 3000	Donations - Foundations & Serv Club - Nanaimo South	367.50	0.00
4140 - 3000	Rental Income - Nanaimo South	550.00	0.00
4240 - 3000	CCOFP - Nanaimo South	23,149.90	21,101.00
4277 - 3000	HRDC Summer Student Grant - Nanaimo South	7,524.00	15,243.00
4605 - 3000	Parent Fees Billed CR OSC - Nanaimo South	153,334.25	145,911.00
4606 - 3000	Parent Fees Billed - CR DC - Nanaimo South	0.00	0.00
4620 - 3000	Subsidy - Nanaimo South	24,359.23	15,113.00
4740 - 3000	Supported Child Care Fees - Nanaimo South	12,646.89	5,957.00
Total Revenue		222,531.77	203,325.00
EXPENSE			
5007 - 3000	Admin Fee - Internal - Nanaimo South	19,376.00	19,376.00
5050 - 3000	Memberships, Dues & Licences - Nanaimo South	252.35	238.00
5060 - 3000	Employee Recognition - Nanaimo South	0.00	350.00
5095 - 3000	Insurance - Nanaimo South	450.31	504.00
5120 - 3000	Travel Meals and Accomodation - Nanaimo South	231.09	0.00
5150 - 3000	Misc. Expenses - Nanaimo South	138.69	0.00
5210 - 3000	Office Supplies - Nanaimo South	859.76	259.00
5240 - 3000	Telephones & Internet - Nanaimo South	525.94	511.00
5250 - 3000	Cell Phones - Nanaimo South	492.79	581.00
5270 - 3000	Computer and Website - Nanaimo South	0.00	707.00
5420 - 3000	Janitorial Services and Supplies - Nanaimo South	689.88	1,050.00
5430 - 3000	Repairs & Maintenance - Nanaimo South	891.47	700.00
5435 - 3000	Contractors - Nanaimo South	50.00	0.00
5440 - 3000	Security - Nanaimo South	379.62	385.00
5442 - 3000	Program Rent Internal - Nanaimo South	8,750.00	8,750.00
5465 - 3000	Rent (All departments) - Nanaimo South	3,704.28	2,177.00
5500 - 1000	Hydro, Water, Heat - Comox Valley	159.37	0.00
5500 - 3000	Hydro, Water, Heat - Nanaimo South	1,155.69	1,505.00
5530 - 3000	Waste Management - Nanaimo South	394.02	301.00
5610 - 3000	Advertising - Nanaimo South	131.40	175.00
5611 - 3000	Promotion - Nanaimo South	120.60	0.00
5640 - 3000	Program Expenses - Nanaimo South	6,180.69	6,400.00
5645 - 3000	Program Extra-fm Donations - Nanaimo South	878.92	1,750.00
5660 - 3000	Program Travel - Nanaimo South	0.00	175.00
5700 - 3000	Criminal Record Checks - Nanaimo South	0.00	0.00
5710 - 3000	Vehicle Gas - Nanaimo South	2,097.83	2,275.00
5720 - 3000	Vehicle Insurance - Nanaimo South	1,846.12	1,729.00
5730 - 3000	Vehicle Maintenance - Nanaimo South	1,217.65	2,450.00
5752 - 3000	Bad Debt Expense - Nanaimo South	-612.93	1,435.00
5770 - 3000	Wages - Nanaimo South	128,157.31	103,471.00
5790 - 2000	CPP Expense - Nanaimo North	92.21	0.00
5790 - 3000	CPP Expense - Nanaimo South	4,858.36	5,122.00
5800 - 3000	EI Expense - Nanaimo South	3,165.44	2,723.00
5810 - 3000	WCB Expense - Nanaimo South	1,540.45	1,148.00
5840 - 3000	Medical Expense - Nanaimo South	2,321.43	2,752.00
Total Expense		190,496.74	168,999.00
Net Income		32,035.03	34,326.00

Boys and Girls Clubs of Central Vancouver Island

Programs Budget Detail Report April to October for Fiscal End 2017

Account Nu...	Account Description	Actual	Budget
1045 Chase River DC			
REVENUE			
4010 - 3000	Gaming Revenue - Nanaimo South	9,837.00	9,837.00
4085 - 3000	Donations - Foundations & Serv Club - Nanaimo South	367.50	0.00
4240 - 3000	CCOFP - Nanaimo South	13,508.37	13,335.00
4277 - 3000	HRDC Summer Student Grant - Nanaimo South	4,006.00	7,622.00
4606 - 3000	Parent Fees Billed - CR DC - Nanaimo South	83,396.00	75,780.00
4613 - 3000	Parent Fees Billed - CR Preschool - Nanaimo South	0.00	0.00
4620 - 3000	Subsidy - Nanaimo South	10,976.00	13,728.00
Total Revenue		122,090.87	120,302.00
EXPENSE			
	Unassigned Budget Amounts		300.00
5007 - 3000	Admin Fee - Internal - Nanaimo South	12,222.00	12,222.00
5050 - 3000	Memberships, Dues & Licences - Nanaimo South	252.35	238.00
5060 - 3000	Employee Recognition - Nanaimo South	63.68	259.00
5095 - 3000	Insurance - Nanaimo South	900.48	1,001.00
5120 - 3000	Travel Meals and Accomodation - Nanaimo South	177.66	0.00
5140 - 3000	BGC Conference Expenses - Nanaimo South	430.00	0.00
5150 - 3000	Misc. Expenses - Nanaimo South	178.69	0.00
5210 - 3000	Office Supplies - Nanaimo South	892.32	406.00
5240 - 3000	Telephones & Internet - Nanaimo South	525.88	518.00
5250 - 3000	Cell Phones - Nanaimo South	191.60	210.00
5270 - 3000	Computer and Website - Nanaimo South	0.00	1,019.00
5420 - 3000	Janitorial Services and Supplies - Nanaimo South	648.30	875.00
5430 - 3000	Repairs & Maintenance - Nanaimo South	821.44	175.00
5435 - 3000	Contractors - Nanaimo South	50.00	0.00
5440 - 3000	Security - Nanaimo South	379.67	385.00
5442 - 3000	Program Rent Internal - Nanaimo South	2,108.00	2,108.00
5500 - 1000	Hydro, Water, Heat - Comox Valley	159.37	0.00
5500 - 3000	Hydro, Water, Heat - Nanaimo South	1,155.61	2,149.00
5530 - 3000	Waste Management - Nanaimo South	394.02	385.00
5610 - 3000	Advertising - Nanaimo South	131.40	133.00
5611 - 3000	Promotion - Nanaimo South	60.30	0.00
5640 - 2000	Program Expenses - Nanaimo North	0.00	0.00
5640 - 3000	Program Expenses - Nanaimo South	3,775.69	4,000.00
5645 - 3000	Program Extra-fm Donations - Nanaimo South	642.23	0.00
5660 - 3000	Program Travel - Nanaimo South	0.00	175.00
5690 - 3000	Staff Training - Nanaimo South	0.00	0.00
5710 - 3000	Vehicle Gas - Nanaimo South	592.61	448.00
5720 - 3000	Vehicle Insurance - Nanaimo South	615.38	581.00
5730 - 3000	Vehicle Maintenance - Nanaimo South	700.30	644.00
5752 - 3000	Bad Debt Expense - Nanaimo South	673.75	826.00
5770 - 3000	Wages - Nanaimo South	73,175.55	75,448.00
5790 - 3000	CPP Expense - Nanaimo South	2,977.38	3,733.00
5800 - 3000	EI Expense - Nanaimo South	1,792.44	1,986.00
5810 - 3000	WCB Expense - Nanaimo South	884.88	837.00
5840 - 3000	Medical Expense - Nanaimo South	2,301.23	2,007.00
Total Expense		109,874.21	113,068.00
Net Income		12,216.66	7,234.00

2012 Youth Program Comox Valley

REVENUE

Boys and Girls Clubs of Central Vancouver Island

Programs Budget Detail Report April to October for Fiscal End 2017

Account Nu...	Account Description	Actual	Budget
4030 - 1000	Golf Event - Comox Valley	0.00	14,585.00
4165 - 1000	Other Revenue - Comox Valley	0.00	4,690.00
Total Revenue		0.00	19,275.00
EXPENSE			
5007 - 1000	Admin Fee - Internal - Comox Valley	1,316.00	1,316.00
5095 - 1000	Insurance - Comox Valley	0.00	301.00
5116 - 1000	Golf Event Expenses - Comox Valley	8,543.57	0.00
5210 - 1000	Office Supplies - Comox Valley	73.70	84.00
5240 - 1000	Telephones & Internet - Comox Valley	0.00	70.00
5250 - 1000	Cell Phones - Comox Valley	0.00	196.00
5270 - 1000	Computer and Website - Comox Valley	0.00	91.00
5442 - 1000	Program Rent Internal - Comox Valley	1,400.00	1,400.00
5610 - 1000	Advertising - Comox Valley	46.13	175.00
5640 - 1000	Program Expenses - Comox Valley	0.00	1,872.00
5710 - 1000	Vehicle Gas - Comox Valley	0.00	245.00
5730 - 1000	Vehicle Maintenance - Comox Valley	0.00	105.00
5770 - 1000	Wages - Comox Valley	875.42	5,184.00
5790 - 1000	CPP Expense - Comox Valley	14.59	257.00
5800 - 1000	EI Expense - Comox Valley	11.17	137.00
5810 - 1000	WCB Expense - Comox Valley	11.47	58.00
5840 - 1000	Medical Expense - Comox Valley	0.00	137.00
Total Expense		12,292.05	11,628.00
Net Income		-12,292.05	7,647.00

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

Name of Organization: Nanaimo Squash Club

Grant No. RPTE-10

Criteria:

**Meets
Criteria:**

Yes No

➤ the property qualifies for a PTE as a Church, Public Hospital, Community Care Facility, Private School, or other charitable, recreation, philanthropic or non-profit purposes;

➤ services provide benefits and be accessible to residents of the City of Nanaimo;

➤ exemptions are not given to services that are otherwise provided on a private, for profit basis; and,

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

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

Office Use

RPT-10

ORGANIZATION: Nanaimo Squash Club		DATE: Nov 28 2016	
ADDRESS: 256 WALLACE STREET		PRESIDENT:	
NANAIMO, BC V9R 5B3		SENIOR STAFF MEMBER: JIM SNIDAL	
		POSITION: OPERATIONS LEAD	
		CONTACT: NANAIMOSQUASH.OPERATIONS@GMAIL.COM	
TELEPHONE: 250-754-3123		TELEPHONE: 250-754-3123	
GEOGRAPHIC AREA SERVED BY THE ORGANIZATION: NANAIMO			
NO. OF FULL TIME STAFF: 1		NO. OF PART TIME STAFF: 2	
NO. OF COMMUNITY VOLUNTEERS :75		NO. OF VOLUNTEER HOURS PER YEAR: 2000	
CLIENTS SERVED, LAST YEAR: 1000		CLIENTS SERVED, THIS YEAR (PROJECTED): 1100	
B.C. SOCIETY ACT REG. NO.: S-0021396		REVENUE CANADA CHARITABLE REG. NO.: CRA CORPORATION#12656 3907 RC0001 (NOT CHARITY)	
CURRENT BUDGET: MONTHLY		LEGAL DESCRIPTION OF PROPERTY:	
INCOME \$12,000			
EXPENSES: \$12,000		TAX FOLIO NUMBER: 86226.000 256 WALLACE	
NEXT YEAR PROJECTED: ANNUAL			
INCOME: \$144,000		CURRENT YEAR TAXES (IF KNOWN):	
EXPENSES: \$144,000			
SIGNATURE: <i>Catherine Di Cerca</i>		TITLE/POSITION: TREASURER	
		DATE: Nov 28/2016	

NOTE: YOUR ORGANIZATION'S MOST RECENT YEAR-END FINANCIAL STATEMENTS AND CURRENT YEAR-TO-DATE FINANCIAL STATEMENTS MUST BE ATTACHED TO THE APPLICATION FORM (INCLUDING A BALANCE SHEET AND INCOME STATEMENT), AS WELL AS THE MOST RECENT SOCIETY ACT ANNUAL REPORT (FORM 11).

Nanaimo Squash Club,
256 Wallace Street,
Nanaimo, BC
V9R 5B3

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

Attention: Diane Hiscock

Re: Folio: 86226.000 – 256 Wallace Street

Please accept our application for our "Permissive Tax Exemption" for the three year period commencing in 2018.

Please find attached:

- Society Act Annual Report
- March 31st 2016 Year End Financial Statements
- Oct 31 2016 – Year to Date Financial Statements
- Current Budget – typical month – includes annual tournament and sponsorship column – not budgeted.

Please note: As you will notice on our financials we have saved a sum towards renovations. This amount has been donated by members over the last 14 months. We have plans to spend this money on long overdue projects and renovations that have been taking place over the last few months, and will be continuing into the New Year. We have installed glass walls between two courts at a cost of over \$5000.00. We are pricing new tile floors \$7900.00 towards completion by the end of December. We are pricing Carpeting and new T-bar ceiling and ceiling tiles.

Thank you for considering our application,



Catherine DiCecca
Treasurer,
Nanaimo Squash Club
250-754-3123

CITY OF NANAIMO GRANT QUESTIONNAIRE

1. Please describe the Purpose or Mandate of your organization in this community.

The Nanaimo Squash Club is a member owned non-profit society that encourages healthy and active lifestyles in an inclusive and welcoming environment. It is our mission to promote fitness and the sport of Squash in the Greater Nanaimo area. In particular we focus on youth through our Junior Program for ages 7 -17, programs for elementary and high school students thru School 68, and reduced rates for Vancouver Island University students. Members and the public have access to lessons, tournaments, fitness facilities and special events. We are affiliated with BC Squash and host an annual tournament that draws approximately 100-125 participants from Vancouver Island and others areas in British Columbia.

2. Please list the programs and services provided by your organization.

**Squash and Fitness for members and the general public, league and tournament play
Coaching, lessons for both fitness and squash**

**Community Involvement thru School District 68, Vancouver Island University and the
Downtown Nanaimo Business Association**

Junior Development Program for both junior members and youth from the public

3. Are you planning to change or add to current programs and services in the future?

Our immediate focus is on securing a more youthful membership and we will expand our Junior Program as funding permits. We would like to have our juniors represented at the Provincial Level and this can be achieved with the assistance of our Club Pro, the membership and our commitment to youth.

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

The Nanaimo Squash Club is a volunteer driven organization as financially we cannot afford paid positions for all the activities that happen. Volunteers are necessary to successfully offer all of our programs and events such as: tournaments, league

nights, fund raising, community events, and club maintenance. The Board of Directors are all volunteers as well. We have a core of volunteers that continually offer their service to the club.

5. Please list all grants received from the City of Nanaimo, Regional District of Nanaimo, and other governments or service clubs.

We received a municipal grant in 2010 for our annual tournament. To this date other applications for grants have been unsuccessful.

Page 3

CITY OF NANAIMO GRANT QUESTIONNAIRE

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

Membership and fees are determined based on operational costs and most of our programs and events are based on break-even/cost recovery. We try and maintain a consistent level of fee structures for member retention and participation in events.

Membership fees are monthly:

Single: \$79.80, Senior: \$60.90, Couple: \$130.320, Juniors: \$21.00, Juniors (with Bi-weekly drills coaching) \$40.00, Fitness Only: \$46.20

League fees are \$10.00 per session (once per week for approx. 28 weeks, includes catered dinner)

Ladder fees are \$20.00 annually

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 affiliated with Squash BC but do not gain any financial benefit from this affiliation with Squash BC.

8. If you lease or rent out part of your premises: please note the amount of space rented (sq ft), total square feet of the premises, name of organization renting the space, and the annual rent received.
Our premises are not rented or leased out.

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

Income is generated as listed in question 6 plus the following:

Sales from the lounge, sponsorship, donations and fund raising events

The Nanaimo Squash Club has and will always require the services of our volunteers to promote the club and to look for fundraising opportunities.

CITY OF NANAIMO GRANT QUESTIONNAIRE

10. Is there any other information about your organization that you would like to provide to support your application?

The Nanaimo Squash Club has been a member's run club since 1981 and has always been located in Downtown Nanaimo. We have partnered with the Downtown Nanaimo Business Association and have participated in several community events such as the Bathtub Days Street Parade and the Halloween Howl. NSC has an established relationship with School District 68 and we have hosted Gym classes from several different schools over the years. We have provided a reduce membership rate to students from Vancouver Island University to encourage athleticism. We rely heavily on volunteers and without their continued support the club would struggle to survive.

If we receive this grant we will be able to continue to offer our programs and events, maintain the club and promote fitness and the sport of squash in the community. We are the only Squash facility in Nanaimo and feel this is a recreation opportunity that should be available in the community.

11. In what ways would you recognize the City's support, should you receive a Permissive Tax Exemption?

- **Signage in our club recognizing the support from the City of Nanaimo**
 - **Recognition on our Club Webpage and Facebook Page**
 - **Recognition on our advertising material**
-
-
-

Nanaimo Squash Club
Comparative Income Statement

Year End Financial - 2 year comparative

	Actual 04/01/2015 to 03/31/2016	Actual 04/01/2014 to 03/31/2015
REVENUE		
SQUASH CLUB REVENUE		
Membership / Guest Fees	99,593.66	92,670.13
Junior Tournaments	0.00	3,964.23
Tournaments - Club	8,380.00	7,500.00
Tournaments - In House - Ladder	640.50	4,279.73
Tournament Sponsorship Revenue	11,680.00	7,996.70
Sales Tax Commission	286.00	267.62
Locker Fees	2,385.00	0.00
Interest Income	23.42	0.71
Fundraising	2,060.59	4,200.00
Fundraising - Future Renovations	7,319.37	0.00
Property Tax Grant	5,893.00	6,079.00
TOTAL GENERAL REVENUE	138,261.54	126,958.12
LOUNGE REVENUE		
Formerly - Key Cards/Locker	1,233.41	2,487.75
Beer / Wine / Liquor	19,436.59	18,126.64
Pop / Juice	1,289.10	1,214.92
Advertising Sponsors	25.00	20.00
Clothing / Towels - etc.	0.00	205.24
TOTAL LOUNGE REVENUE	21,984.10	22,054.55
TOTAL REVENUE	160,245.64	149,012.67
EXPENSE		
LOUNGE OPERATING COSTS		
Lounge - Operating Supplies	0.00	1,376.73
Bar - Wages	7,258.74	11,269.72
CGS - Clothing & Equipment	122.00	672.37
COGS - Bottled Beer	0.00	723.14
COGS - Draft Beer	2,075.23	0.00
Cash Over/Short	57.95	0.00
CGS - Beer/Wine/Liquor	9,036.48	8,893.77
Lounge - Licences & Dues	630.00	250.00
CGS- Pop/Juice	402.65	576.48
CGS - Misc Lounge Expense	0.00	145.99
TOTAL LOUNGE OPERATING COS...	19,583.05	23,908.20
CLUB OPERATING COSTS		
Equipment & Equipment Repairs	795.73	1,063.23
COGS - Key Cards/canceled	460.33	0.00
Ladder Expense	840.00	344.00
Fundraising Expense	260.68	154.33
Member Lessons	760.00	330.00
Squash Pro/Coordinator	3,014.00	3,439.57
Stringing Costs	360.00	150.00
Junior Expenses	11,912.60	9,313.10
Total Club Costs	18,403.34	14,794.23
CLUB OVERHEAD COSTS		
Accounting	4,520.00	5,410.00
Accounting - Year End	0.00	3,546.44
Advertising & Marketing	475.87	1,543.26
Bank Charges	322.48	1,386.85
Cable & Internet Expense	1,279.09	1,247.24
Cleaning Supplies	1,750.76	2,032.37
Credit Card Fees	3,485.08	1,317.49
Hydro	6,933.83	7,802.55

Year-to-date as at January 31, 2014

Nanaimo Squash Club
Comparative Income Statement

	Actual 04/01/2015 to 03/31/2016	Actual 04/01/2014 to 03/31/2015
Insurance	4,423.13	5,047.51
Janitorial Contract	5,265.00	6,176.88
Licences & Dues	25.00	490.00
Lease - Rent	37,425.99	40,101.37
Management Wages	24,863.64	20,568.06
CPP Expense	1,027.12	470.06
EI Expense	779.08	365.56
WCB Expense	247.80	601.68
Office Expense	3,323.01	1,347.74
Property Taxes	5,893.00	6,079.00
Repairs & Maintenance	336.30	3,415.45
Security	372.54	368.40
Telephone	380.01	550.39
TOTAL CLUB OPERATING COSTS	103,128.73	109,868.30
TOTAL EXPENSE	141,115.12	148,570.73
NET INCOME	19,130.52	441.94

Nanaimo Squash Club
Comparative Balance Sheet

	As at 03/31/2016	As at 03/31/2015
ASSET		
ASSETS		
Cash Clearing	0.00	16.79
Petty Cash	320.02	300.00
Cash Register Float	250.00	500.00
CCCU - Cheq.Acct.	13,789.81	5,652.16
CCCU - HISA - Renovation Funds	10,004.06	0.00
CCCU - HISA - Operating Reserve	10,004.21	0.00
CCCU Savings Acct#100019166...	5.23	5.23
Prepaid Expenses	1,456.15	500.00
Acc/Rec Golf Tournie	0.00	500.00
Inventory - Bar	991.88	1,189.77
Inventory - Pop/Juice Misc.	202.65	75.00
Inventory - Fobs	1,404.38	672.00
Furniture & Equipment	15,804.21	15,804.21
Computer Equipment	743.68	0.00
A/A - Furniture & Equipment	-2,786.39	-2,786.39
TOTAL ASSETS	52,189.89	22,428.77
TOTAL ASSET	52,189.89	22,428.77
LIABILITY		
LIABILITIES		
Prior Year End Adjustments	-1,047.36	0.00
Accounts Payable	2,036.89	3,344.70
Income Tax Payable	616.66	0.00
WCB Payable	61.73	216.40
PST Payable	121.80	0.00
HST/GST Charged on Sales	408.94	609.46
HST/GST Paid on Purchases	-22.05	-415.69
Squash Pro	3,506.00	6.00
Prepaid Membership Fees	8,966.90	0.00
Loan - Tony Fitterer	1,034.40	1,970.40
TOTAL LIABILITIES	15,683.91	5,731.27
TOTAL LIABILITY	15,683.91	5,731.27
EQUITY		
MEMBERS EQUITY		
Retained Earnings	17,375.46	16,255.56
Current Earnings	19,130.52	441.94
TOTAL MEMBERS EQUITY	36,505.98	16,697.50
TOTAL EQUITY	36,505.98	16,697.50
LIABILITIES AND EQUITY	52,189.89	22,428.77

Nanaimo Squash Club
Income Statement 04/01/2016 to 10/31/2016

Year to date - Oct 31 2016

REVENUE

SQUASH CLUB REVENUE

Membership / Guest Fees	76,830.82
Junior Fundraising and Sponsorships	1,875.00
Tournaments - In House - Ladder	1,160.00
Sales Tax Commission	132.00
Locker Fees	630.00
Interest Income	61.28
Fundraising	155.00
Fundraising - Future Renovations	4,426.00
TOTAL GENERAL REVENUE	85,270.10

LOUNGE REVENUE

Beer / Wine / Liquor	7,979.68
Pop / Juice	841.73
TOTAL LOUNGE REVENUE	8,821.41

TOTAL REVENUE 94,091.51

EXPENSE

LOUNGE OPERATING COSTS

Lounge - Operating Supplies	25.44
Bar - Wages	5,377.36
COGS - Bottled Beer	499.27
COGS - Draft Beer	1,583.15
CGS - Beer/Wine/Liquor	2,072.10
Lounge - Licences & Dues	128.29
CGS- Pop/Juice	475.34
CGS - Misc Lounge Expense	28.70
TOTAL LOUNGE OPERATING COS...	10,189.65

CLUB OPERATING COSTS

Equipment & Equipment Repairs	1,828.83
COGS - Key Cards/canceled	2,161.55
Ladder Expense	400.00
Fundraising Expense	3,015.92
Member Lessons	360.00
Squash Pro/Coordinator	1,560.00
Stringing Costs	240.00
Junior Expenses	705.38
Tournament Expense	260.00
Total Club Costs	10,531.68

CLUB OVERHEAD COSTS

Accounting	2,625.00
Accounting - Year End	1,395.00
Advertising & Marketing	786.08
Bank Charges	175.00
Cable & Internet Expense	777.76
Cleaning Supplies	1,112.33
Credit Card Fees	3,226.85
Hydro	4,311.42
Insurance	3,288.51
Janitorial Expense	3,105.00
Licences & Dues	71.66
Misc. Operating Supplies	15.99
Lease - Rent	18,392.70
Management Wages	12,285.00
CPP Expense	654.43
EI Expense	464.89
WCB Expense	178.40
Office Expense	2,208.46

Year-to-date as at January 31, 2014

Nanaimo Squash Club
Income Statement 04/01/2016 to 10/31/2016

Repairs & Maintenance	8,113.28
Security	384.20
Telephone	232.69
TOTAL CLUB OPERATING COSTS	<u>63,804.65</u>
TOTAL EXPENSE	<u>84,525.98</u>
NET INCOME	<u><u>9,565.53</u></u>

Nanaimo Squash Club
Balance Sheet As at 10/31/2016

Year to date - Oct 31 2016

ASSET

ASSETS

Petty Cash	322.68
Cash Register Float	250.00
CCCU - Cheq.Acct.	9,813.74
CCCU - HISA - Renovation Funds	18,319.87
CCCU - HISA Junior Designated ...	1,332.82
CCCU - HISA - Operating Reserve	10,032.01
CCCU Savings Acct#100019166...	5.23
Master Card Deposits	-170.00
Debit Deposits	-47.25
Visa Deposits	-75.70
Prepaid Expenses	2,020.70
Inventory - Bar	1,341.95
Inventory - Pop/Juice Misc.	129.64
Inventory - Fobs	150.00
Inventory - Fobs Issued	1,403.93
Furniture & Equipment	16,204.21
Improvements - Glass Walls	4,793.90
Computer Equipment	743.68
A/A - Furniture & Equipment	-2,786.39
TOTAL ASSETS	63,785.02

TOTAL ASSET

63,785.02

LIABILITY

LIABILITIES

Deposits - Fobs	2,655.00
Prior Year End Adjustments	-1,047.36
Accounts Payable	14,519.55
EI Payable	87.60
CPP Payable	112.24
Income Tax Payable	242.67
WCB Payable	240.13
HST/GST Charged on Sales	1,396.01
HST/GST Paid on Purchases	-826.53
Loan - Tony Fitterer	334.20
TOTAL LIABILITIES	17,713.51

TOTAL LIABILITY

17,713.51

EQUITY

MEMBERS EQUITY

Retained Earnings	36,505.98
Current Earnings	9,565.53
TOTAL MEMBERS EQUITY	46,071.51

TOTAL EQUITY

46,071.51

LIABILITIES AND EQUITY

63,785.02

Nanaimo Squash Club

Monthly Budget 2016 - 2017

Typical

Month

Annual

Income/

Expense

Account Number	Account Name	October	Not in Budget
	Membership / Guest Fees	9,500.00	
	Tournaments - Annual Entries	0.00	8000
	Tournaments - In House - Ladder	300.00	
	Tournament - Annual Sponsors	0.00	10000
	Sales Tax Commission	22.00	
	Locker Fees	150.00	
	Fundraising - Future Renovations	600.00	
	Beer / Wine / Liquor	1,500.00	
	Pop / Juice	125.00	
	Total Typical Monthly Income	12,197.00	
	Bar - Wages	1,000.00	
	CGS - Clothing & Equipment	100.00	
	CGS - Beer/Wine/Liquor	750.00	
	CGS- Pop/Juice	62.50	
	Ladder Expense	50.00	
	Squash Pro/Coordinator	250.00	
	String Costs	30.00	
	Tournament Expense	0.00	9300
	Accounting	300.00	
	Accounting - Year End	0.00	1300
	Advertising & Marketing	120.00	
	Bank Charges	25.00	
	Cable & Internet Expense	120.00	
	Cleaning Supplies	200.00	
	Credit Card Fees	250.00	
	Hydro	620.00	
	Insurance	479.00	
	Janitorial Contract	450.00	
	Licences & Dues	25.00	
	Lease - Rent	3,800.00	
	Management Wages - Incl CPP Etc	1,700.00	
	Office Expense	250.00	
	Renovation Expense	1,000.00	
	Repairs & Maintenance	500.00	
	Security	25.00	
	Telephone	32.00	
	Total Typical Monthly Income	12,138.50	

Generated On: 11/18/2016



2016 Annual Report BC SOCIETY

FORM 11
SOCIETY ACT
Section 68

Filed Date and Time: **June 22, 2016 12:40 PM Pacific Time**

ANNUAL REPORT DETAILS

NAME OF SOCIETY

NANAIMO SQUASH CLUB
256 WALLACE STREET
NANAIMO BC
CANADA V9R 5B3

SOCIETY INCORPORATION NUMBER
S-0021396

DATE OF INCORPORATION
June 4, 1986

DATE OF ANNUAL GENERAL MEETING (AGM)
May 25, 2016

DIRECTOR INFORMATION as of May 25, 2016

Last Name, First Name, Middle Name:

AHUJA, RAVNEET

Physical Address:

3469 UPLANDS DR
NANAIMO BC V9T 2T4

Mailing Address:

3469 UPLANDS DR
NANAIMO BC V9T 2T4

Last Name, First Name, Middle Name:

BROMLEY, KEVIN

Physical Address:

1838 BADEN POWELL ROAD
SHAWNIGAN LAKE
SHAWNIGAN LAKE BC V0R 2W0

Mailing Address:

1838 BADEN POWELL ROAD
SHAWNIGAN LAKE
SHAWNIGAN LAKE BC V0R 2W0

Last Name, First Name, Middle Name:

BROWN, TYLER

Physical Address:

879 MILLSTONE AVENUE
NANAIMO BC V9S 5B4

Mailing Address:

879 MILLSTONE AVENUE
NANAIMO BC V9S 5B4

Last Name, First Name, Middle Name:

DICECCA, CATHERINE

Physical Address:

402 MILLSTONE AVE
NANAIMO BC V9S 5A7

Mailing Address:

402 MILLSTONE AVE
NANAIMO BC V9S 5A7

Last Name, First Name, Middle Name:

PHEE, JASON

Physical Address:

239 CHAMBERS PL
NANAIMO BC V9R 6H6

Mailing Address:

239 CHAMBERS PL
NANAIMO BC V9R 6H6

Last Name, First Name, Middle Name:

SAYERS, KELLY

Physical Address:

408 MILFORD CRES
NANAIMO BC V9R 4K1

Mailing Address:

408 MILFORD CRES
NANAIMO BC V9R 4K1

Last Name, First Name, Middle Name:

WOOD, SUSAN

Physical Address:

370 JUNIPER ST
NANAIMO BC V9S 1X5

Mailing Address:

370 JUNIPER ST
NANAIMO BC V9S 1X5

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

Name of Organization: Nanaimo Community Hospice Society

Grant No. RPTE-11

Criteria:

**Meets
Criteria:**

Yes No

➤ the property qualifies for a PTE as a Church, Public Hospital, Community Care Facility, Private School, or other charitable, recreation, philanthropic or non-profit purposes;

➤ services provide benefits and be accessible to residents of the City of Nanaimo;

➤ exemptions are not given to services that are otherwise provided on a private, for profit basis; and,

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

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:

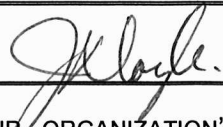
Notes:



CITY OF NANAIMO
APPLICATION FOR PERMISSIVE
TAX EXEMPTION

Office Use

RPT-11

ORGANIZATION: The Nanaimo Community Hospice Society		DATE: November 29, 2016	
ADDRESS:		PRESIDENT: Janet Skinner	
mailing address: 1080 St. George Cres		SENIOR STAFF MEMBER: Jeanne Fahlman	
Nanaimo, BC V9S 1X1		POSITION: Acting Executive Director	
(945 Waddington Road)		CONTACT: Joanne Doyle	
TELEPHONE: (250) 251-8811		TELEPHONE: (250) 251-8811	
GEOGRAPHIC AREA SERVED BY THE ORGANIZATION: Nanaimo (including Cedar, Yellowpoint, Cassidy, and Lantzville)			
NO. OF FULL TIME STAFF: 5		NO. OF PART TIME STAFF: 6	
NO. OF COMMUNITY VOLUNTEERS: approx 250		NO. OF VOLUNTEER HOURS PER YEAR: 57,842	
CLIENTS SERVED, LAST YEAR: 3,247		CLIENTS SERVED, THIS YEAR (PROJECTED): 3,500	
B.C. SOCIETY ACT REG. NO.: S-0016170		REVENUE CANADA CHARITABLE REG. NO.: 13319 4043 RR0001	
CURRENT BUDGET: Year 2016		LEGAL DESCRIPTION OF PROPERTY: Lot A, Plan VIP47726, Section 1, Nanaimo Land District PID: 012-542-873	
INCOME \$569,394			
EXPENSES: \$533,465		TAX FOLIO NUMBER: 85901.001	
NEXT YEAR PROJECTED: Year 2017			
INCOME: \$513,675		CURRENT YEAR TAXES (IF KNOWN): Class 1 \$1,257.11 Class 6 \$9,974.19	
EXPENSES: \$539,315			
SIGNATURE: 		TITLE/POSITION: Administrative Assistant	
		DATE: Nov 29, 2016	
NOTE: YOUR ORGANIZATION'S MOST RECENT YEAR-END FINANCIAL STATEMENTS AND CURRENT YEAR-TO-DATE FINANCIAL STATEMENTS MUST BE ATTACHED TO THE APPLICATION FORM (INCLUDING A BALANCE SHEET AND INCOME STATEMENT), AS WELL AS THE MOST RECENT SOCIETY ACT ANNUAL REPORT (FORM 11).			

CITY OF NANAIMO GRANT QUESTIONNAIRE

1. Please describe the Purpose or Mandate of your organization in this community.

That the dying experience dignity and peace; their caregivers receive the help they need; and their family and friends are supported in their grief. Nanaimo Hospice believes that everyone struggling with these challenges regardless of age, means or culture deserves support with compassion and dignity.

2. Please list the programs and services provided by your organization.

Presently we have 17 programs, including Adult Grief--assessment and free counseling as required), Child & Youth--professional counselling, classroom presentations & outreach into schools; Community Palliative Support--palliative individuals & their caregivers supported in their homes or in care facilities; Library Community Education--Professionally catalogued library provides easy access to comprehensive resources of books/videos/audio/textbooks; Palliative Care Unit Support--Volunteers work closely alongside the physicians/nurses/and social workers on the PCU Unit as integral members of the care team. Self Care Program offer complementary therapies at hospital/Hospice/home, and Training--which is well recognized for its high standards and levels of retention.

3. Are you planning to change or add to current programs and services in the future?

More and more we are dealing with individuals who have experienced traumatic loss (murders, suicides, accidents), therefore it is essential that we offer programs to support all of our community's needs. Programs and services will continue to grow as the demands grow.

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

Volunteers provide support in individuals' homes, in hospital on the palliative care unit, in community care facilities, and through Hospice House where they are actively involved in the support of clients through a variety of group activities. They bring a wide range of life experience & skills that enable them to offer practical assistance & supportive care. Volunteers also assist with the running of the two thrift stores and Elders in Transition Program.

5. Please list all grants received from the City of Nanaimo, Regional District of Nanaimo, and other governments or service clubs.

in 2016 City of Nanaimo Permissive tax grant of \$9,974.19 for Hospice House; \$100,000 Gaming Grant; \$400 from Cedar Lions; \$1,000 from Nanaimo Harbour; \$500 from Lantzville Ladies; \$500 Royal Legion; \$500 from Knights of Columbus; and \$500 from Order of Moose

CITY OF NANAIMO GRANT QUESTIONNAIRE

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

One-on-one professional counselling, grief support for children and youth,
bereavement groups, palliative support, and complimentary therapies
(aromatherapy and energy work) all offered FREE OF CHARGE

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

N/A

8. If you lease or rent out part of your premises: please note the amount of space rented (sq ft), total square feet of the premises, name of organization renting the space, and the annual rent received.

The single family dwelling on the same property as Hospice is no longer being rented out effective January 1, 2017. The City of Nanaimo has already granted this property a 2017 permissive tax exemption.

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

Hospice relies on donors and grants to generate income to offer their free programs. The thrift shops also provide some revenue, and the two shops are currently under review to try and lower expenses in order to realize a greater rate of return--especially now that Hospice will no longer be receiving the rental income from the single family dwelling effective January 1, 2017.

CITY OF NANAIMO GRANT QUESTIONNAIRE

10. Is there any other information about your organization that you would like to provide to support your application?

Hospice has a rich 35 year history in providing unique support and education to local medical and home support groups and the public. With an aging population, the demand for end-of-life care and bereavement support services will increase. To meet the increasing need for hospice services, the support of our community is insurmountable.

11. In what ways would you recognize the City's support, should you receive a Permissive Tax Exemption?

The Hospice appreciates the City of Nanaimo's support and will continue to acknowledge and show appreciation for their contribution to the free programs offered by Hospice in Nanaimo. We believe that strength comes from our partnership with the community.

G:\ADMINISTRATION\Committees\Grants Advisory Sub-Committee\Grants Application Forms\Applications, Instructions, Info\Permissive Tax Exemption Application.docx

**NANAIMO COMMUNITY
HOSPICE SOCIETY**

FINANCIAL STATEMENTS

(UNAUDITED)

December 31, 2015

Draft

REVIEW ENGAGEMENT REPORT

To the Directors

We have reviewed the statement of financial position of **Nanaimo Community Hospice Society** as at December 31, 2015, 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 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.

As is common with many charitable organizations, the society derives revenue from donations and fundraising, the completeness of which is not susceptible to satisfactory review verification. Accordingly, our review procedures for these revenues were limited to the amounts recorded in the records of the society and we were not able to determine whether any adjustments might be necessary to donation revenue, excess of revenue over expenses, assets, and net assets.

Except for the effects, if any, of the matter described in the above paragraph, nothing has come to our attention that causes us to believe that the financial statements of **Nanaimo Community Hospice Society** as at December 31, 2015 are not, in all material respects, in accordance with Canadian accounting standards for not-for-profit organizations.

Report on Other Legal and Regulatory Requirements

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.

CHURCH PICKARD
Chartered Professional Accountants

Nanaimo, B.C.
March 1, 2016

NANAIMO COMMUNITY HOSPICE SOCIETY

STATEMENT OF FINANCIAL POSITION as at December 31, 2015

(unaudited)

	2015	2014
Assets		
Current		
Cash and cash equivalents	\$ 75,640	\$ 489,839
Accounts receivable	7,959	3,112
Prepaid expenses	<u>6,916</u>	<u>7,924</u>
	90,515	500,875
Cash - internally restricted - Note 2	40,229	190,000
Long-term investments - internally restricted - Note 2	101,250	-
Property and equipment - Note 3	<u>1,538,831</u>	<u>1,531,925</u>
	<u>\$ 1,770,825</u>	<u>\$ 2,222,800</u>
Liabilities		
Current		
Accounts payable and accrued liabilities	\$ 42,819	\$ 44,103
Deferred revenue - Note 4	65	100,011
Deferred revenue related to capital campaign - Note 5	-	235,107
Current portion of long-term debt - Note 8	<u>-</u>	<u>285,000</u>
	42,884	664,221
Deferred contributions related to property and equipment - Note 9	<u>759,608</u>	<u>795,308</u>
	<u>802,492</u>	<u>1,459,529</u>
Net Assets		
Net investment in property and equipment	779,223	451,616
Internally restricted net assets	141,479	190,000
Unrestricted net assets	<u>47,631</u>	<u>121,655</u>
	<u>968,333</u>	<u>763,271</u>
	<u>\$ 1,770,825</u>	<u>\$ 2,222,800</u>

Approved:

NANAIMO COMMUNITY HOSPICE SOCIETY

STATEMENT OF OPERATIONS

For the year ended **December 31, 2015**

(unaudited)

	2015	2014
Income		
Revenue - Schedule 1	\$ 363,322	\$ 404,503
Hospice Shoppes - Schedule 2	103,792	143,777
Rental income - Schedule 3	<u>11,578</u>	<u>8,190</u>
	<u>478,692</u>	<u>556,470</u>
Expenses		
Programs - grief and palliative support	190,913	186,879
Programs - Community Outreach	56,434	47,084
Programs - volunteer training and support	47,260	43,760
Fundraising activities and special events	45,014	40,355
Wages and benefits - administrative	40,865	40,239
Office	29,235	21,958
Repairs and maintenance	12,606	16,496
Professional fees	11,485	18,848
Property taxes	10,241	10,941
Programs - Twinning	10,080	10,591
Professional development	7,657	6,032
Insurance	7,056	6,625
Utilities	6,934	8,505
Telephone	<u>5,491</u>	<u>4,929</u>
	<u>481,271</u>	<u>463,242</u>
Excess of (expenses over revenue) revenue over expenses before undernoted items	(2,579)	93,228
Other items		
Amortization of property and equipment	(75,149)	(79,025)
Amortization of deferred capital contributions	47,021	46,480
Capital campaign - Note 10	<u>235,769</u>	<u>229,810</u>
Excess of revenue over expenses	205,062	290,493
Net assets, beginning of the year	<u>763,271</u>	<u>472,778</u>
Net assets, end of the year	<u>\$ 968,333</u>	<u>\$ 763,271</u>

NANAIMO COMMUNITY HOSPICE SOCIETY

STATEMENT OF CHANGES IN NET ASSETS

For the year ended December 31, 2015

(unaudited)

	Internally Restricted for Capital Expenditures	Internally Restricted for Operations	Investment in Property and Equipment	Internally Restricted for Mortgage Payment	Unrestricted	Total 2015	Total 2014
Balance, beginning of the year	\$ 100,000	\$ 40,000	\$ 451,616	\$ 50,000	\$ 121,655	\$ 763,271	\$ 472,778
Excess of revenue over expenses (expenses over revenue)			(28,128)	-	233,190	205,062	290,493
Purchase of property and equipment			82,057	-	(82,057)	-	-
Interest earned	1,250	229	-	-	(1,479)	-	-
Deferred contributions related to property and equipment			(11,322)	-	11,322	-	-
Mortgage principal payment	-	-	285,000	(50,000)	(235,000)	-	-
Balance, end of the year	<u>\$ 101,250</u>	<u>\$ 40,229</u>	<u>\$ 779,223</u>	<u>\$ -</u>	<u>\$ 47,631</u>	<u>\$ 968,333</u>	<u>\$ 763,271</u>

NANAIMO COMMUNITY HOSPICE SOCIETY

STATEMENT OF CASH FLOWS

For the year ended December 31, 2015

(unaudited)

	2015	2014
Cash provided (used):		
Operating activities		
Excess of revenue over expenses	\$ 205,062	\$ 290,493
Item not involving cash		
Amortization of property and equipment	<u>75,149</u>	<u>79,025</u>
	280,211	369,518
Changes in non-cash operating accounts		
(Increase) decrease in accounts receivable	(4,847)	13,064
Decrease (increase) in prepaid expenses	1,008	(419)
Decrease in accounts payable and accrued liabilities	(1,283)	(4,462)
(Decrease) increase in deferred revenue	(335,053)	94,310
(Decrease) increase in deferred capital contributions	<u>(35,699)</u>	<u>226,425</u>
	<u>(95,663)</u>	<u>698,436</u>
Investing activities		
Purchase of property and equipment	(82,057)	(60,715)
Net increase in long-term investments	<u>(101,250)</u>	<u>-</u>
	<u>(183,307)</u>	<u>(60,715)</u>
Financing activities		
Repayment of long-term debt	<u>(285,000)</u>	<u>(150,000)</u>
(Decrease) increase in cash	(563,970)	487,721
Cash, beginning of the year	<u>679,839</u>	<u>192,118</u>
Cash, end of the year	<u>\$ 115,869</u>	<u>\$ 679,839</u>
Cash is defined as:		
Cash - unrestricted	\$ 75,575	\$ 389,828
Cash - internally restricted	40,229	190,000
Unspent gaming funds	<u>65</u>	<u>100,011</u>
	<u>\$ 115,869</u>	<u>\$ 679,839</u>

NANAIMO COMMUNITY HOSPICE SOCIETY

NOTES TO THE FINANCIAL STATEMENTS

For the year ended **December 31, 2015**

(unaudited)

Purpose of the organization

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

1. Significant accounting policies

These financial statements have been prepared in accordance with Canadian accounting standards for not-for-profit organizations and are in accordance with Canadian generally accepted accounting principles.

- Cash and cash equivalents

Cash is defined as cash on hand, cash on deposit, and short-term deposits with maturity dates of less than 90 days, net of cheques issued and outstanding at the reporting date.

- Property and equipment

Property and equipment are recorded at cost and amortized.

The cost for contributed property and equipment is considered to be fair value at the date of contribution. Amortization is recorded on a declining-balance basis over the estimated useful life of the assets, except for landscaping and leasehold improvements which are on a straight-line basis, as follows:

Buildings	4%
Parking lot	8%
Equipment	20%
Furniture and fixtures	20%
Vehicle	30%
Computer equipment	30% to 55%
Landscaping	5 years
Leasehold improvements - Hospice Shoppes	10 years

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

NANAIMO COMMUNITY HOSPICE SOCIETY

NOTES TO THE FINANCIAL STATEMENTS

For the year ended **December 31, 2015**

(unaudited)

1. Significant accounting policies - cont.

- 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. Significant areas requiring the use of management estimates relate to the determination of the amortization of property and equipment, provisions for contingencies, and the valuation of the contributed volunteer hours. Adjustments, if any, will be reflected in operations in the period of settlement.

- Revenue recognition

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

- Donated property and equipment

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

- Contributed goods and services

Volunteers contribute numerous hours each year to assist the society in carrying out its services. Contributed goods and services are recognized in the financial statements when their fair value can be reasonably determined and they are used in the normal course of the organization's operations and would have otherwise been purchased.

NANAIMO COMMUNITY HOSPICE SOCIETY

NOTES TO THE FINANCIAL STATEMENTS

For the year ended **December 31, 2015**

(unaudited)

2. Internally restricted cash and investment

The society's long-term investment consists entirely of a Canadian GIC having an interest rate of 1.50% per annum and maturing on March 5, 2017. The long-term investment is initially and subsequently measured at cost. Transaction costs that are directly attributable to the acquisition of this investment are recognized in net income in the period incurred.

	2015	2014
Cash		
Internally restricted for operations	\$ 40,229	40,000
Internally restricted for capital expenditures	-	100,000
Internally restricted for mortgage payment	-	50,000
	<u>\$ 40,229</u>	<u>\$ 190,000</u>
Long-term GICs restricted for capital expenditures	<u>\$ 101,250</u>	<u>\$ -</u>

3. Property and equipment

	Cost	Accumulated Amortization	Net 2015	Net 2014
Land	\$ 364,538	\$ -	\$ 364,538	\$ 364,538
Buildings	1,156,206	122,258	1,033,948	1,013,256
Parking lot	32,500	4,944	27,556	28,704
Equipment	21,529	15,634	5,895	3,576
Furniture and fixtures	73,934	30,581	43,353	54,396
Vehicle	8,000	7,608	392	560
Computer equipment	46,165	43,948	2,217	4,775
Landscaping	83,874	29,112	54,762	53,503
Leasehold improvements - Hospice Shoppes	<u>24,467</u>	<u>18,297</u>	<u>6,170</u>	<u>8,617</u>
	<u>\$ 1,811,213</u>	<u>\$ 272,382</u>	<u>\$ 1,538,831</u>	<u>\$ 1,531,925</u>

NANAIMO COMMUNITY HOSPICE SOCIETY

NOTES TO THE FINANCIAL STATEMENTS

For the year ended **December 31, 2015**

(unaudited)

4. Deferred revenue

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

	2015	2014
Opening balance	\$ 100,011	\$ 574
Add: Amount received during the year	-	100,000
Less: Amount recognized as revenue in the year	(99,946)	(563)
	<u>\$ 65</u>	<u>\$ 100,011</u>

5. Deferred cash for capital campaign

	2015	2014
Balance, beginning of the year	\$ 235,107	\$ -
Donations received	10,565	503,626
Interest earned	650	1,950
Capital campaign costs	(11,322)	(43,561)
Mortgage payment	(235,000)	(150,000)
Repayment of funds to operations	-	(76,908)
	<u>\$ -</u>	<u>235,107</u>

6. Operating loan

The society has access to an operating loan of \$50,000 which bears interest at 4.45%. The loan was not used during the year.

NANAIMO COMMUNITY HOSPICE SOCIETY

NOTES TO THE FINANCIAL STATEMENTS

For the year ended **December 31, 2015**

(unaudited)

7. Government remittances

The society has the following amounts receivable (owing) for government remittances at December 31, 2015:

	2015	2014
GST	\$ 4,219	\$ 3,112
Source deductions	\$ 3,262	\$ -
WCB	\$ (640)	\$ (615)
PST	\$ (917)	\$ (1,041)

8. Long-term debt

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

The above mortgage is secured by 945 Waddington Road and 1080 St. George Crescent, which have carrying values of \$319,141 and \$1,079,345, respectively.

The mortgage was paid in full on January 19, 2015.

NANAIMO COMMUNITY HOSPICE SOCIETY

NOTES TO THE FINANCIAL STATEMENTS

For the year ended **December 31, 2015**

(unaudited)

9. Deferred capital contributions

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

	2015	2014
Balance, beginning of the year	\$ 795,308	\$ 803,990
Capital contributions received	11,321	37,798
Amortization for the year	<u>(47,021)</u>	<u>(46,480)</u>
	<u>\$ 759,608</u>	<u>\$ 795,308</u>

10. Capital campaign

	2015	2014
Revenue - donations recognized	\$ 235,769	\$ 230,721
Expenses	<u>-</u>	<u>(911)</u>
	<u>\$ 235,769</u>	<u>\$ 229,810</u>

11. Contributed services

Volunteers contributed 37,673 hours (2014 - 31,588 hours) to assist the society in carrying out its service delivery activities. Of these hours, 17,194 (2014 - 11,629) are related to the Hospice Shoppes' volunteers. Contributed services represent the estimated fair value of the contribution of volunteer hours to the society based on an hourly rate of \$24 (2014 - \$20).

	2015	2014
Nanaimo Community Hospice	\$ 491,496	\$ 399,205
Hospice Shoppes	<u>412,656</u>	<u>232,586</u>
	<u>\$ 904,152</u>	<u>\$ 631,791</u>

NANAIMO COMMUNITY HOSPICE SOCIETY

NOTES TO THE FINANCIAL STATEMENTS

For the year ended **December 31, 2015**

(unaudited)

12. Property tax exemption

The property tax exemption from the City of Nanaimo was \$10,241 for 1008 St. George Crescent (2014 - \$10,941).

13. Lease commitments

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

2016	\$ 88,428
2017	<u>25,057</u>
	<u>\$ 113,485</u>

14. Comparative figures

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

15. Financial risks and concentrations of risk

Unless otherwise noted, the society is not expected to be exposed to any significant financial risks.

NANAIMO COMMUNITY HOSPICE SOCIETY

Schedule 1

SCHEDULE OF REVENUE

For the year ended **December 31, 2015**

	2015	2014
Donations - general	\$ 119,304 ✓	\$ 176,212
Gaming	102,386 ✓	105,818
Fundraising and special events	82,219 ✓	36,948
Grants - United Way	20,500 ✓	19,573
Grants - Vancouver Island Health Authority	48,041 { 16,800 ✓	31,400
Grants - City of Nanaimo	10,741 ✓	15,941
Twinning program	6,675 ✓	7,237
Interest and other income	2,132 ✓	4,194
Volunteer training fees	1,925 ✓	1,300
Memberships	640 ✓	880
Grants - The Order of St. John (BCHPCA)	-	5,000
	<u>\$ 363,322</u>	<u>\$ 404,503</u>

NANAIMO COMMUNITY HOSPICE SOCIETY

Schedule 2

SCHEDULE OF HOSPICE SHOPPES REVENUE AND EXPENSES

For the year ended December 31, 2015

	2015	2014
Revenue		
Sales	\$ 376,877	\$ 389,175
Expenses		
Wages	138,053	123,378
Rent	92,673	90,555
Office	14,188	11,140
Utilities	8,172	9,277
Professional fees	7,337	-
Programs	3,913	102
Vehicle	3,151	4,579
Insurance	2,565	2,523
Telephone	2,117	3,013
Repairs and maintenance	916	687
Volunteers	-	144
	<u>273,085</u>	<u>245,398</u>
Excess of revenue over expenses	<u>\$ 103,792</u>	<u>\$ 143,777</u>

Contributed volunteer services - Note 11

NANAIMO COMMUNITY HOSPICE SOCIETY

Schedule 3

SCHEDULE OF RENTAL INCOME

For the year ended December 31, 2015

	2015	2014
Rental revenue	<u>\$ 16,800</u>	<u>\$ 14,000</u>
Expenses		
Insurance	1,815	1,754
Property taxes	1,287	1,245
Repairs and maintenance	1,093	1,999
Utilities	<u>1,027</u>	<u>812</u>
	<u>5,222</u>	<u>5,810</u>
Excess of revenue over expenses	<u>\$ 11,578</u>	<u>\$ 8,190</u>

NANAIMO COMMUNITY HOSPICE SOCIETY

Comparative Income Statement

January 1 to October 31

	YTD 2016 ACTUAL	YTD 2016 BUDGET	VARIANCE TO BUDGET	ANNUAL BUDGET
REVENUE				
OPERATING REVENUE				
Gaming - Direct Access Program	84,825	83,333	1,492	100,000
Gaming - Licenced Events	1,760	413	1,347	495
Gaming Other Organizations	3,400	2,083	1,317	2,500
Gaming Interest	4	4	0	5
General Donations	47,314	66,667	-19,353	80,000
Monthly Giving Donations	7,585	10,000	-2,415	12,000
Memorial Donations	17,389	29,167	-11,778	35,000
Designated Donations	18,118	0	18,118	0
Gifts in Kind Credit	8,331	9,750	-1,419	0
Grants - VIHA	17,062	14,000	3,062	16,800
Grants - United Way	14,500	16,667	-2,167	20,000
Grants - Other	12,962	13,917	-955	16,700
Membership Fees	530	625	-95	750
Volunteer Fees (Non-Ref)	450	833	-383	1,000
Celebrate A Life & Gathering to Rem	1,240	5,000	-3,760	6,000
Fund Raising - Other	25,012	20,833	4,179	25,000
Hike for Hospice Fundraiser	34,156	35,000	-844	35,000
Interest Earned	1,696	333	1,363	400
Admin Fee \$2,916.67/mo fr Shoppes	29,167	29,167	0	35,000
Rental Prop-DO NOT USE AFTER 2016	14,000	14,000	0	16,800
TOTAL OPERATING REVENUE	339,500	351,792	-12,292	403,450
Trsf Hospice Shoppes \$9,557.09/mo	66,900	95,571	-28,671	114,685
Carry Forward Balance in Acct Jan'16	47,003	47,003		47,003
TOTAL REVENUE	453,403	494,366	-40,963	565,138

EXPENSE

OPERATING EXPENSES

Property Taxes	9,974	9,750	224	11,700
Fundraiser Expenses	16,419	6,667	9,752	8,000
Gaming Expense	50	17	33	20
Rental Property Expenses	3,643	4,167	-524	5,000
Accounting & Legal Fees	8,009	13,333	-5,324	16,000
AGM & Board Expenses	1,001	833	168	1,000
Advertising & Promotion	4,427	2,258	2,169	2,710
Bank & Credit Card Fees	1,516	1,604	-88	1,925
Computer Equipment	0	0	0	0
Leases-Copier & Postage Machine	3,370	3,583	-213	4,300

Cleaning	7,008	4,500	2,508	5,400
Yard & Garden	957	5,833	-4,876	7,000
Insurance	4,556	4,550	6	5,460
Licences, Dues, Memberships	1,120	1,250	-130	1,500
Meals & Entertainment 100%	371	458	-87	550
Misc Expense	3,812	2,583	1,229	3,100
Office Supplies & Eqpt under \$500	7,770	6,667	1,103	8,000
Technical Support (Labor Only)	1,857	4,167	-2,310	5,000
Postage	692	1,250	-558	1,500
Staff Professional Development	4903.27	6250	-1346.73	7500
Repairs & Maintenance	1,164	2,083	-919	2,500
Telephone & Fax	4,513	4,667	-154	5,600
Mileage Expense	1,898	2,500	-602	3,000
Utilities/Water/Sewer/Garbage	4,364	6,667	-2,303	8,000
Wages	230,658	225,833	4,825	271,000
Benefits	9,165	7,667	1,498	9,200
CPP Expense	10,385	10,667	-282	12,800
EI Expense	4,960	5,417	-457	6,500
WCB Expense	2,271	1,833	438	2,200
Library Supplies	294	417	-123	500
Community Newsletter	4,673	9,167	-4,494	11,000
Donor Appreciation	102	208	-106	250
Website/Email/CC/Renew & Software	4,081	1,667	2,414	2,000
Contract Wages - Counselling C&Y	3,373	3,000	373	3,600
Contract Wages - Counselling Adults	63,138	69,000	-5,862	82,800
Support Service Expenses	2,702	4,000	-1,298	4,800
Volunteer Contract	2,935	4,167	-1,232	5,000
Volunteer Supplies & Training	683	750	-67	900
Volunteer Newsletter & Postage	430	500	-70	600
Volunteer Education (External)*	2,929	3,333	-405	4,000
Volunteer Appr/Travel/Honorarium	1,625	1,292	333	1,550
TOTAL EXPENSES	437,799	444,555	-6,756	533,465
NET REVENUE	15,604	49,811	-34,207	31,673

NANAIMO COMMUNITY HOSPICE SOCIETY

Balance Sheet As at 10/31/2016

ASSET

CASH ON HAND

GIC 3YR RESTRICTED	96,317.49
Petty Cash	146.85
Hospice HISA #890	40,060.75
Hospice Current Account #372	18,087.71
RBC Acct #102-320-9	641.04
Gaming Chequing #380	19,853.72
Cash Clearing	0.00
TOTAL CASH ON HAND	<u>175,107.56</u>

RECEIVABLES

Other Accounts Receivable	2,253.43
Prepayments	0.00
Due To/From Hospice Shoppe	-288,275.03
Prepaid Insurance	1,018.47
Prepaid Equipment	0.00
Prepaid Postage	122.37
Accrued Interest	1,250.00
CCCU Shares	5.00
RBC Securities	0.00
TOTAL RECEIVABLES	<u>-283,625.76</u>

CAPITAL ASSETS

1080 St George Hospice Building	445,832.21
1080 St George Building Acc Dep	-51,388.00
Waddington Rental Building	211,273.59
Waddington Rental Building Acc Dep	-29,271.00
Waddington Rental Building Improv	19,930.55
Parking Lot	32,500.00
Parking Lot-Acc Dep	-4,944.00
Building Improvements	479,168.59
Building Improvements - Accum Depr	-41,599.00
NET BUILDING	<u>1,061,502.94</u>

Office Equipment

Equipment	<u>2,438.66</u>	
NET EQUIPMENT		2,438.66
Furniture and Fixtures	73,934.39	
Furniture & Fixtures-Accum Depr	<u>-30,581.00</u>	
NET FURNITURE & FIXTURES		43,353.39

Computer Equipment	45,546.44	
Computer-Accum Depr	<u>-42,384.24</u>	
NET COMPUTER EQUIPMENT		3,162.20
Computer Software	0.00	
Computer Software-Accum Depr	<u>0.00</u>	
NET COMPUTER SOFTWARE		0.00
Land 1080 St George		247,330.72
Land 945 Waddington		117,206.54
Landscaping		83,874.11
Landscaping - Accum Deprec		<u>-29,112.00</u>
TOTAL CAPITAL ASSETS		<u>468,253.62</u>
TOTAL ASSET		<u>1,421,238.36</u>

LIABILITY

ACCOUNTS PAYABLE

Allowance for Accounting Fees	10,000.00	
Designated Donations for Y/E-DNU	0.00	
Twinning Funds-DNU	0.00	
Other Accounts Payable	15,500.85	
Line of Credit	0.00	
Accounts Payable	<u>15,735.27</u>	
TOTAL ACCOUNTS PAYABLE		41,236.12
Vacation pay accrued	<u>2,149.80</u>	
Vacation Pay remaining		2,149.80
WCB Payable		173.01
HST Paid-DNU		0.00
GST Recoverable		<u>-1,088.23</u>
TOTAL ACCOUNTS PAYABLE		<u>42,470.70</u>

OTHER LIABILITIES

Volunteer Fees (Refundable)		1,125.00
Deferred Capital Contributions		753,865.23
Deferred contribution - Gaming		<u>15,239.84</u>
TOTAL OTHER LIABILITIES		<u>770,230.07</u>

TOTAL LIABILITY		<u>812,700.77</u>
------------------------	--	-------------------

EQUITY

MEMBERS EQUITY

Invested in Capital Assets	779,223.43
Purchase of capital assets	0.00
Internally restricted net assets	141,479.43
Capital lease obligation	0.00

Capital Surplus (Deficit) - P/L	<u>102,148.79</u>	
TOTAL CAPITAL SURPLUS (DEFICIT)		1,022,851.65
Net Operating Assets	<u>-316,016.50</u>	
TOTAL OPERATING ASSETS		-316,016.50
CURRENT EARNINGS		-98,297.56
Capital lease offset		<u>0.00</u>
TOTAL MEMBERS EQUITY		<u>608,537.59</u>
 TOTAL EQUITY		 <u>608,537.59</u>
 LIABILITIES AND EQUITY		 <u>1,421,238.36</u>

Generated On: 11/21/2016



2016 Annual Report BC SOCIETY

FORM 11
SOCIETY ACT
Section 68

Filed Date and Time: May 25, 2016 10:24 AM Pacific Time

ANNUAL REPORT DETAILS

NAME OF SOCIETY

NANAIMO COMMUNITY HOSPICE SOCIETY
1080 ST. GEORGE CRES
NANAIMO BC V9S 1X1

SOCIETY INCORPORATION NUMBER
S-0016170

DATE OF INCORPORATION
February 10, 1981

DATE OF ANNUAL GENERAL MEETING (AGM)
May 18, 2016

DIRECTOR INFORMATION as of May 18, 2016

Last Name, First Name, Middle Name:

CLARK, KRIS

Physical Address:

3119 JINGLE POT ROAD
NANAIMO BC V9R 6W6

Mailing Address:

3119 JINGLE POT ROAD
NANAIMO BC V9R 6W6

Last Name, First Name, Middle Name:

GRANT, KATHRYN

Physical Address:

2915 HAMMOND BAY ROAD
NANAIMO BC V9T 1E1

Mailing Address:

2915 HAMMOND BAY ROAD
NANAIMO BC V9T 1E1

Last Name, First Name, Middle Name:

OSTERCAMP, MARILYN (Name Correction or Legal Name Change from VANWESTENBRUGGE, MARILYN)

Physical Address:

6556 HARRIER RD
NANAIMO BC V9V 1V8

Mailing Address:

6556 HARRIER RD
NANAIMO BC V9V 1V8

Last Name, First Name, Middle Name:

ROELEFSON, LOU

Physical Address:

2885 COSGROVE CRES
NANAIMO BC V9S 3P7

Mailing Address:

2885 COSGROVE CRES
NANAIMO BC V9S 3P7

Last Name, First Name, Middle Name:

SKINNER, JANET

Physical Address:

5059 VISTA VIEW CRES
NANAIMO BC V9V 1L6

Mailing Address:

5059 VISTA VIEW CRES
NANAIMO BC V9V 1L6

Last Name, First Name, Middle Name:

SMITH, PAUL

Physical Address:

2761 NICOLA ROAD
NANAIMO BC V9X 1N4

Mailing Address:

2761 NICOLA ROAD
NANAIMO BC V9X 1N4

Last Name, First Name, Middle Name:

TINLING, MARY

Physical Address:

5935 WATERTON COURT
NANAIMO BC V9T 6A9

Mailing Address:

5935 WATERTON COURT
NANAIMO BC V9T 6A9

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

Name of Organization: Nanaimo District Senior Citizens' Housing Development Society

Grant No. RPTE-12

Criteria:

**Meets
Criteria:**

Statement of Purpose:

- the property qualifies for a PTE as a Church, Public Hospital, Community Care Facility, Private School, or other charitable, recreation, philanthropic or non-profit purposes;
- services provide benefits and be accessible to residents of the City of Nanaimo;
- exemptions are not given to services that are otherwise provided on a private, for profit basis; and,
- must adhere to all of the City of Nanaimo's bylaws and policies.

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:

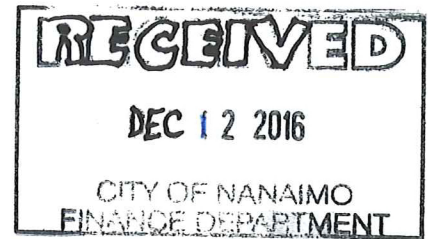
Notes:



KIWANIS VILLAGE NANAIMO

1233 Kiwanis Crescent, Nanaimo, BC V9S 5Y1

Phone: 250.753.6471 Fax: 250.740.2816 Email: info@kiwanisvillage.ca www.kiwanisvillage.ca



December 9, 2016

City of Nanaimo
411 Dunsmuir Street
Nanaimo, BC
V9R 5J6

ATTENTION: Diane Hiscock

Dear Madame:

RE: Nanaimo District Senior Citizens' Housing Development Society
Permissive Tax Exemption

Further to your letter dated November 8, 2016, please find enclosed the Permissive Tax Exemption application forms duly completed.

1. Kiwanis Manor - 1201 Kiwanis Crescent – Lot A Plan VIP71178 –
no permissive tax exemption requested
2. Kiwanis Lodge – 1221 Kiwanis Crescent – Strata Lot 1, Plan VIS5226
Permissive tax exemption requested, application attached
3. Kiwanis House – 1233 Kiwanis Crescent - Strata Lot 3, Plan VIS5226
Permissive tax exemption requested, application attached
4. Kiwanis Soroptimist Suites– 1234 Kiwanis Crescent – Strata Lot 6,
Plan VIS5226 Permissive tax exemption requested, application
attached
5. Kiwanis Villa - 1237 Kiwanis Crescent - Strata Lot 4, Plan VIS5226
Permissive tax exemption requested, application attached

We have also attached a completed Grant Questionnaire for the Society, most recent Society Annual Report, Year-end Financial Statements ending March 31, 2016, current financial statements at October 31, 2016 and current budget.

We truly appreciate the City in granting us these permissive tax exemptions, as it is essential for our future in providing seniors with low cost housing options. If you require any further information, please contact the undersigned.

Sincerely,



Lori Walker
Manager, Administration and Finance

Attachments





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

Office Use
RPE-12

ORGANIZATION: Nanaimo District Senior Citizens' Housing <i>Development Society</i>		DATE: December 9 2016
ADDRESS: 1221 Kiwanis Cres		PRESIDENT: Heiko Behn
Nanaimo, BC		SENIOR STAFF MEMBER: Sue Abermann
V9S 5Y1		POSITION: Executive Director
TELEPHONE: 250-753-6471		CONTACT: Lori Walker
TELEPHONE: 250-740-2899		
GEOGRAPHIC AREA SERVED BY THE ORGANIZATION: Nanaimo District		
NO. OF FULL TIME STAFF: 52	NO. OF PART TIME STAFF: 59	
NO. OF COMMUNITY VOLUNTEERS: 100	NO. OF VOLUNTEER HOURS PER YEAR: 550	
CLIENTS SERVED, LAST YEAR: 75	CLIENTS SERVED, THIS YEAR (PROJECTED): 75	
B.C. SOCIETY ACT REG. NO.: 4750	REVENUE CANADA CHARITABLE REG. NO.: 132974957 RR0001	
CURRENT BUDGET:	LEGAL DESCRIPTION OF PROPERTY: Strat Lot 1, District Lot 97G, Section 1, Nanaimo District, Strata Plan V1S5226	
INCOME: \$6,228,456		
EXPENSES: \$6,236,131	TAX FOLIO NUMBER: 85047.100	
NEXT YEAR PROJECTED: SAME		
INCOME:	CURRENT YEAR TAXES (IF KNOWN): \$0.00	
EXPENSES:		
SIGNATURE: <i>[Signature]</i>	TITLE/POSITION: Mgr, Administration and Finance	DATE: Dec 9, 2016

NOTE: YOUR ORGANIZATION'S MOST RECENT YEAR-END FINANCIAL STATEMENTS AND CURRENT YEAR-TO-DATE FINANCIAL STATEMENTS MUST BE ATTACHED TO THE APPLICATION FORM (INCLUDING A BALANCE SHEET AND INCOME STATEMENT), AS WELL AS THE MOST RECENT SOCIETY ACT ANNUAL REPORT (FORM 11).



CITY OF NANAIMO
APPLICATION FOR PERMISSIVE
TAX EXEMPTION

Office Use

RPT-12

ORGANIZATION: Nanaimo District Senior Citizens' Housing <i>Development Society</i>		DATE: December 9 2016
ADDRESS: 1233 Kiwanis Cres		PRESIDENT: Heiko Behn
Nanaimo, BC		SENIOR STAFF MEMBER: Sue Abermann
V9S 5Y1		POSITION: Executive Director
TELEPHONE: 250-753-6471		CONTACT: Lori Walker
TELEPHONE: 250-740-2899		
GEOGRAPHIC AREA SERVED BY THE ORGANIZATION: Nanaimo District		
NO. OF FULL TIME STAFF: 6	NO. OF PART TIME STAFF: 7	
NO. OF COMMUNITY VOLUNTEERS: 100	NO. OF VOLUNTEER HOURS PER YEAR: 1040	
CLIENTS SERVED, LAST YEAR: 45	CLIENTS SERVED, THIS YEAR (PROJECTED): 45	
B.C. SOCIETY ACT REG. NO.: 4750	REVENUE CANADA CHARITABLE REG. NO.: 132974957 RR0001	
CURRENT BUDGET:	LEGAL DESCRIPTION OF PROPERTY: Strata Lot 3, District Lot 97G, Section 1, Nanaimo District, Strata Plan V155226	
INCOME: \$1,075,620		
EXPENSES: \$1,040,719	TAX FOLIO NUMBER: 85047.201	
NEXT YEAR PROJECTED: SAME		
INCOME:	CURRENT YEAR TAXES (IF KNOWN): \$0.00	
EXPENSES:		
SIGNATURE: <i>Lori Walker</i>	TITLE/POSITION: Mgr, Administration and Finance	DATE: Dec 9, 2016

NOTE: YOUR ORGANIZATION'S MOST RECENT YEAR-END FINANCIAL STATEMENTS AND CURRENT YEAR-TO-DATE FINANCIAL STATEMENTS MUST BE ATTACHED TO THE APPLICATION FORM (INCLUDING A BALANCE SHEET AND INCOME STATEMENT), AS WELL AS THE MOST RECENT SOCIETY ACT ANNUAL REPORT (FORM 11).



CITY OF NANAIMO APPLICATION FOR PERMISSIVE TAX EXEMPTION

Office Use

RPT-12

ORGANIZATION: Nanaimo District Senior Citizens' Housing <i>Development Society</i>		DATE: December 9 2016	
ADDRESS:		PRESIDENT: Heiko Behn	
1237 Kiwanis Cres		SENIOR STAFF MEMBER: Sue Abermann	
Nanaimo, BC		POSITION: Executive Director	
V9S 5Y1		CONTACT: Lori Walker	
TELEPHONE: 250-753-6471		TELEPHONE: 250-740-2899	
GEOGRAPHIC AREA SERVED BY THE ORGANIZATION: Nanaimo District			
NO. OF FULL TIME STAFF: 1		NO. OF PART TIME STAFF: 6	
NO. OF COMMUNITY VOLUNTEERS: 100		NO. OF VOLUNTEER HOURS PER YEAR: 50	
CLIENTS SERVED, LAST YEAR: 31		CLIENTS SERVED, THIS YEAR (PROJECTED): 31	
B.C. SOCIETY ACT REG. NO.: 4750		REVENUE CANADA CHARITABLE REG. NO.: 132974957 RR0001	
CURRENT BUDGET:		LEGAL DESCRIPTION OF PROPERTY: Lot 4, District Lot 97G, Section 1, Nanaimo District, Strata Plan V1S5226	
INCOME: \$674,720		TAX FOLIO NUMBER: 85047.310	
EXPENSES: \$670,601		CURRENT YEAR TAXES (IF KNOWN): \$0.00	
NEXT YEAR PROJECTED: SAME		INCOME:	
EXPENSES:		EXPENSES:	
SIGNATURE: <i>[Signature]</i>		TITLE/POSITION: Mgr, Administration and Finance	
DATE: Dec 9, 2016		DATE: Dec 9, 2016	

NOTE: YOUR ORGANIZATION'S MOST RECENT YEAR-END FINANCIAL STATEMENTS AND CURRENT YEAR-TO-DATE FINANCIAL STATEMENTS MUST BE ATTACHED TO THE APPLICATION FORM (INCLUDING A BALANCE SHEET AND INCOME STATEMENT), AS WELL AS THE MOST RECENT SOCIETY ACT ANNUAL REPORT (FORM 11).

CITY OF NANAIMO GRANT QUESTIONNAIRE

1. Please describe the Purpose or Mandate of your organization in this community.

To provide a Village of affordable housing, security and care options that foster pride and dignity for our Community since 1956. We also provide community outreach programs such as Adult day program and Meals on Wheels.

2. Please list the programs and services provided by your organization.

Independent low-cost senior housing; Supportive housing
Assisted living and Complex care. Community outreach programs include Adult Day program and Meals on Wheels.

3. Are you planning to change or add to current programs and services in the future?

We continue to keep current of housing and care trends by attending regional conferences and by being a close liason with the Health Authority and BC Housing.

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

Volunteers serve on the Board of Directors, assist with Resident Activities and volunteer in our General Store.

5. Please list all grants received from the City of Nanaimo, Regional District of Nanaimo, and other governments or service clubs.

Over the years, we have received Grants from CMHC, VIHA, Woodward Foundation, BC Lottery Corporation and the City of Nanaimo (permissive tax exemptions and reduced development cost charges.

CITY OF NANAIMO GRANT QUESTIONNAIRE

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

Fees are set by the Health Authority for Assisted Living and Complex Care; BC Housing sets them for Assisted Living, Market rent supportive living and low-cost seniors housing.

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

n/a

8. If you lease or rent out part of your premises: please note the amount of space rented (sq ft), total square feet of the premises, name of organization renting the space, and the annual rent received.

n/a

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

The society maintains and operates our own telecommunication system which helps offset operational costs.

CITY OF NANAIMO GRANT QUESTIONNAIRE

10. Is there any other information about your organization that you would like to provide to support your application?

The society is operating at marginal levels. If this grant is not received, we would be required to take cost saving measures such as staff layoffs and/or reduced services to our residents. We have been receiving permissive tax exemptions since 1985.

11. In what ways would you recognize the City's support, should you receive a Permissive Tax Exemption?

Thank you letter from Board of Directors. Society could acknowledge generous support from City of Nanaimo in our newsletter and on our website.



2016 Annual Report BC SOCIETY

FORM 11
SOCIETY ACT
Section 68

Filed Date and Time: July 27, 2016 10:20 AM Pacific Time

ANNUAL REPORT DETAILS

NAME OF SOCIETY

NANAIMO DISTRICT SENIOR CITIZENS' HOUSING
DEVELOPMENT SOCIETY
33 KIWANIS CRESCENT
NANAIMO BC
CANADA V9S 5Y1

SOCIETY INCORPORATION NUMBER
S-0004750

DATE OF INCORPORATION
June 9, 1955

DATE OF ANNUAL GENERAL MEETING (AGM)
June 28, 2016

DIRECTOR INFORMATION as of June 28, 2016

Last Name, First Name, Middle Name:

ARNOLD, MALCOLM

Physical Address:

3443 REDDEN RD
NANOOSE BC V9P 9H4

Mailing Address:

3443 REDDEN RD
NANOOSE BC V9P 9H4

Last Name, First Name, Middle Name:

BEHN, HEIKO

Physical Address:

711 NORTHUMBERLAND AVE
NANAIMO BC V9S 5C5

Mailing Address:

711 NORTHUMBERLAND AVE
NANAIMO BC V9S 5C5

Last Name, First Name, Middle Name:

GRIFFITHS, ROSS

Physical Address:

3501 CARMICHAEL RD
NANOOSE BAY BC V9P 9G5

Mailing Address:

3501 CARMICHAEL RD
NANOOSE BAY BC V9P 9G5

Last Name, First Name, Middle Name:

MCGILLIVRAY, JUDITH

Physical Address:

2462 ANDOVER RD
NANOOSE BAY BC V9P 9K5

Mailing Address:

2462 ANDOVER RD
NANOOSE BAY BC V9P 9K5

Last Name, First Name, Middle Name:

SPENCE, JAY

Physical Address:

2370 HANOVER RD
NANOOSE BC V9P 9G9

Mailing Address:

2370 HANOVER RD
NANOOSE BC V9P 9G9

Last Name, First Name, Middle Name:

THOMPSON, KEITH

Physical Address:

3370 ROCKHAMPTON RD
NANOOSE BC V9P 9H5

Mailing Address:

3370 ROCKHAMPTON RD
NANOOSE BC V9P 9H5

Last Name, First Name, Middle Name:

WOOD, STAN

Physical Address:

2467 ANDOVER RD
NANOOSE BC V9P 9K5

Mailing Address:

2467 ANDOVER RD
NANOOSE BC V9P 9K5

Nanaimo District Senior Citizens' Housing Development Society
Financial Statements
March 31, 2016

Nanaimo District Senior Citizens' Housing Development Society

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For the year ended March 31, 2016

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Management's Responsibility

To the Members of Nanaimo District Senior Citizens' Housing Development Society:

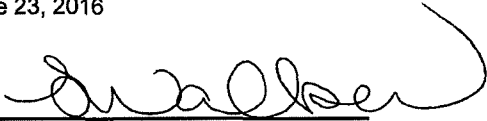
Management is responsible for the preparation and presentation of the accompanying financial statements, including responsibility for significant accounting judgments and estimates in accordance with Canadian accounting standards for not-for-profit organizations. This responsibility includes selecting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

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

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

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

June 23, 2016

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

Finance Director

Independent Auditors' Report

To the Members of Nanaimo District Senior Citizens' Housing Development Society:

We have audited the accompanying financial statements of Nanaimo District Senior Citizens' Housing Development Society, which comprise the statement of financial position as at March 31, 2016, and the statements of operations, changes in fund balances, changes in replacement reserve fund 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.

Auditors' Responsibility

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

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

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

Opinion

In our opinion, the financial statements present fairly, in all material respects, the financial position of Nanaimo District Senior Citizens' Housing Development Society as at March 31, 2016 and the results of its operations, changes in fund balances and its cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.

Other Matter

An unaudited schedule of 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 on a basis consistent with that of the preceding year.

Nanaimo, British Columbia

June 23, 2016

MNP LLP

Chartered Professional Accountants

Nanaimo District Senior Citizens' Housing Development Society

Statement of Financial Position

As at March 31, 2016

	Operating Fund	Capital Fund	Replacement Reserve Fund	2016	2015
Assets					
Current					
Cash	1,647,182	522,657	-	2,169,839	2,226,301
Short-term investments (Note 3)	-	243,836	-	243,836	242,529
Accounts receivable	90,026	2,398	-	92,424	63,684
GST receivable	31,435	-	-	31,435	26,361
Inventory	12,659	-	-	12,659	12,284
Prepaid expenses and deposits	31,449	-	-	31,449	27,754
Interfund loans	203,211	(203,211)	-	-	-
	2,015,962	565,680	-	2,581,642	2,598,913
Restricted cash (Note 4)	-	131,441	1,367,924	1,499,365	1,555,830
Capital assets (Note 5)	-	21,647,320	-	21,647,320	22,065,457
	2,015,962	22,344,441	1,367,924	25,728,327	26,220,200
Liabilities					
Current					
Accounts payable and accruals (Note 6)	955,734	-	-	955,734	997,176
Deferred contributions (Note 7)	110,434	-	-	110,434	198,187
Current portion of accrued sick and severance pay (Note 9)	56,306	-	-	56,306	43,813
Security deposits	77,243	-	-	77,243	78,488
Current portion of long-term debt (Note 8)	-	598,629	-	598,629	575,701
	1,199,717	598,629	-	1,798,346	1,893,365
Long-term debt (Note 8)	-	20,330,968	-	20,330,968	20,929,598
Accrued sick and severance pay (Note 9)	384,177	-	-	384,177	414,586
	1,583,894	20,929,597	-	22,513,491	23,237,549
Contingencies (Note 10)					
Fund Balances					
Invested in capital assets	-	717,723	-	717,723	560,157
Internally restricted	-	131,441	583,225	714,666	721,786
Externally restricted	-	565,680	784,699	1,350,379	1,384,327
Unrestricted	432,068	-	-	432,068	316,381
	432,068	1,414,844	1,367,924	3,214,836	2,982,651
	2,015,962	22,344,441	1,367,924	25,728,327	26,220,200

Approved on behalf of the Board

Director

Director

The accompanying notes are an integral part of these financial statements

Nanaimo District Senior Citizens' Housing Development Society

Statement of Operations

For the year ended March 31, 2016

	Operating Fund	Capital Fund	Replacement Reserve Fund	2016	2015
Revenue					
Grant revenue					
Island Health	5,181,601	61,643	-	5,243,244	5,169,251
BC Housing	485,448	38,587	-	524,035	511,856
BC Hydro	-	14,302	-	14,302	-
Special initiatives - for operations	-	-	-	-	17,680
Tenant rent contributions and user fees	3,527,542	-	-	3,527,542	3,506,916
Cost recoveries	217,725	-	-	217,725	202,954
Dining room and store	119,515	-	-	119,515	122,087
Meals-on-Wheels	140,769	-	-	140,769	120,396
Investments	15,419	4,930	13,288	33,637	29,003
Other	9,355	-	-	9,355	15,010
Donations	5,793	-	-	5,793	9,441
	9,703,167	119,462	13,288	9,835,917	9,704,594
Expenses					
Amortization	-	716,646	-	716,646	708,913
Contract services - Lifeline	48,704	-	-	48,704	46,573
Contract services - other	9,400	-	-	9,400	9,200
Employee benefits	1,420,871	-	-	1,420,871	1,364,329
Feasibility study	4,875	-	-	4,875	-
Food and kitchen supplies	458,734	-	-	458,734	449,549
Insurance	51,212	-	-	51,212	48,838
Interest on long-term debt	822,258	-	-	822,258	857,605
Meals-on-Wheels	128,839	-	-	128,839	112,532
Medical supplies	108,938	-	-	108,938	111,283
Miscellaneous	25,755	-	-	25,755	25,706
Office	77,286	-	-	77,286	67,740
Professional fees	38,716	-	-	38,716	41,450
Property taxes	23,356	-	-	23,356	21,182
Repairs and maintenance	246,697	-	-	246,697	266,791
Salaries and wages	4,904,401	-	-	4,904,401	4,877,724
Supplies	136,132	-	-	136,132	138,877
Telephone, cable and internet	105,804	-	-	105,804	100,937
Travel and training	8,591	-	-	8,591	10,396
Utilities	387,641	-	-	387,641	389,794
	9,008,210	716,646	-	9,724,856	9,649,419
Excess (deficiency) of revenue over expenses before other item	694,957	(597,184)	13,288	111,061	55,175
Reduction to Health Benefits Trust exit levy	137,154	-	-	137,154	-
Excess (deficiency) of revenue over expenses	832,111	(597,184)	13,288	248,215	55,175

The accompanying notes are an integral part of these financial statements

Nanaimo District Senior Citizens' Housing Development Society
Statement of Changes in Fund Balances

For the year ended March 31, 2016

	<i>Operating Fund</i>	<i>Capital Fund</i>	<i>Replacement Reserve Fund</i>	2016	2015
Fund balances, beginning of year	316,381	1,240,780	1,425,490	2,982,651	2,906,705
Excess (deficiency) of revenue over expenses	832,111	(597,184)	13,288	248,215	55,175
	1,148,492	643,596	1,438,778	3,230,866	2,961,880
Immediate recognition of actuarial gains (losses) of accrued sick and severance pay	(16,030)	-	-	(16,030)	20,771
Mortgage principal repayments	(575,701)	575,701	-	-	-
Replacement reserve provision	(167,045)	-	167,045	-	-
Capital asset additions funded by operations	(960)	960	-	-	-
Use of replacement reserve	43,312	194,587	(237,899)	-	-
Fund balances, end of year	432,068	1,414,844	1,367,924	3,214,836	2,982,651

The accompanying notes are an integral part of these financial statements

Nanaimo District Senior Citizens' Housing Development Society
Statement of Changes in Replacement Reserve Fund
For the year ended March 31, 2016

	Manor (BC Housing restricted)	House (BC Housing restricted)	House (CMHC restricted)	Suites (BC Housing restricted)	Villa (internally restricted)	Lodge (internally restricted)	Cable and Telephone (internally restricted)	2016 Total	2015 Total
Balance, beginning of year	228,479	256,014	120,759	228,791	123,959	448,695	18,793	1,425,490	1,310,131
Add:									
Interest income	2,015	2,354	1,111	2,072	1,131	4,218	387	13,288	12,356
Annual provision transferred from operating fund	-	32,400	5,925	32,400	22,320	54,000	20,000	167,045	185,045
Less:									
Transfer to capital fund for capital asset purchases	(28,698)	(36,819)	-	(18,792)	(8,443)	(93,249)	(8,586)	(194,587)	(82,042)
Transfer to operating fund for repairs expense	(43,312)	-	-	-	-	-	-	(43,312)	-
Balance, end of year	158,484	253,949	127,795	244,471	138,967	413,664	30,594	1,367,924	1,425,490

The accompanying notes are an integral part of these financial statements

Nanaimo District Senior Citizens' Housing Development Society

Statement of Cash Flows

For the year ended March 31, 2016

	2016	2015
Cash provided by (used for) the following activities		
Operating		
Cash received from contributions	9,683,577	9,796,209
Cash paid for program service expenses	(8,131,454)	(8,048,304)
Cash paid for interest	(824,132)	(863,099)
Cash receipts from investments	34,600	31,534
	762,591	916,340
Financing		
Repayment of long-term debt	(575,702)	(733,651)
Investing		
Change in restricted cash balance	56,465	(116,308)
Reduction (increase) in short-term investments	(143,836)	65,000
Purchase of capital assets	(298,509)	(110,031)
	(385,880)	(161,339)
Increase (decrease) in cash resources	(198,991)	21,350
Cash resources, beginning of year	2,418,830	2,397,480
Cash resources, end of year	2,219,839	2,418,830
Cash resources are composed of:		
Cash	2,169,839	2,226,301
Short-term investments with maturities of less than 90 days	50,000	192,529
	2,219,839	2,418,830

The accompanying notes are an integral part of these financial statements

Nanaimo District Senior Citizens' Housing Development Society

Notes to the Financial Statements

For the year ended March 31, 2016

1. Purpose of the Society

Nanaimo District Senior Citizens' Housing Development 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. The Society provides low cost specialized housing, assisted living and complex care facilities to seniors in Nanaimo. The Society owns and operates the following facilities in Nanaimo, BC which are all included in these financial statements:

Kiwanis Soroptomist Suites - supportive housing and assisted living facility
Kiwanis Manor - low cost housing
Kiwanis Village Lodge - complex care facility
Kiwanis House - assisted living facility
Kiwanis Villa - supportive housing

2. Significant accounting policies

The financial statements have been prepared in accordance with Canadian accounting standards for not-for-profit organizations set out in Part III of the CPA Canada Handbook - Accounting, as issued by the Accounting Standards Board in Canada, and include the following significant accounting policies:

Basis of presentation

These financial statements include all the facilities and entities owned by the Society. Inter-facility charges and balances have been eliminated in these financial statements.

Fund accounting

The Society follows the restricted fund method of accounting for contributions. The Operating Fund accounts for the restricted and unrestricted revenues and expenses related to the Society's housing and facility activities. The Capital Fund reports the assets, liabilities, externally restricted revenues and expenses related to the Society's capital assets. The Replacement Reserve Fund reports the internally and externally restricted assets, equity, revenues and expenses related to capital asset repair and replacement activities.

Revenue recognition

Contributions externally restricted for the acquisition of capital assets are recognized as revenue in the capital fund when received or when collection is reasonably assured. Tenant rent contributions and user fees, cost recoveries, dining room and store and Meals-on-Wheels are recognized as revenue in the period that the service is provided. Unrestricted operating fund contributions from BC Housing and Island Health are recognized as revenue in the period that the funding relates to. Contributions from BC Housing and Island Health that are externally restricted for a specific operating project are recognized as revenue when the related expenses are incurred.

Cash and cash equivalents

Cash and cash equivalents include balances with banks and short-term investments with maturities of three months or less. Cash subject to restrictions that prevent its use for current purposes is included in restricted cash.

Inventory

Inventory is valued at the lower of cost and net realizable value. Cost is determined by the first-in, first-out method.

Nanaimo District Senior Citizens' Housing Development Society

Notes to the Financial Statements

For the year ended March 31, 2016

2. Significant accounting policies (Continued from previous page)

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 over their estimated useful lives.

Capital assets acquired during the year but not yet placed into use, such as construction in progress, are not amortized until they are put into use.

	Rate
Buildings	50 years
Automotive	5 years
Computer equipment	3 years
Equipment and furniture	10 years
Cable and telephone equipment	7 years
Paved surfaces	25 years

Employee future benefits

A liability is recorded for employee sick and severance benefits as employees render services to earn the benefits. Actuarial gains and losses are immediately recognized and recorded as a direct charge to fund balances.

Contributed materials

Contributions of materials are recognized both as contributions and expenses in the statement of operations when a fair value can be reasonably estimated and when the materials 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 collectibility and an appropriate allowance for doubtful accounts is provided where considered necessary. Amortization is based on the estimated useful lives of capital assets. Accrued sick and severance pay payable is based on an estimate of the amounts which may become payable to retiring employees.

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

Financial instruments

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

Nanaimo District Senior Citizens' Housing Development Society

Notes to the Financial Statements

For the year ended March 31, 2016

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

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 revenue 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.

Financial asset impairment:

The Society assesses impairment of all its financial assets measured at cost or amortized cost. The Society groups assets for impairment testing when available information is not sufficient to permit identification of each individually impaired financial asset in the group. Management considers other criteria such as, whether the issuer is having significant financial difficulty; whether there has been a breach in contract, such as a default or delinquency in interest or principal payments; in determining whether objective evidence of impairment exists. When there is an indication of impairment, the Society determines whether it has resulted in a significant adverse change in the expected timing or amount of future cash flows during the year. If so, the Society reduces the carrying amount of any impaired financial assets to the highest of: the present value of cash flows expected to be generated by holding the assets; the amount that could be realized by selling the assets; and the amount expected to be realized by exercising any rights to collateral held against those assets. Any impairment, which is not considered temporary, is included in current year earnings/loss.

The Society reverses impairment losses on financial assets when there is a decrease in impairment and the decrease can be objectively related to an event occurring after the impairment loss was recognized. The amount of the reversal is recognized in current year earnings/loss in the year the reversal occurs.

3. Short-term investments

Short-term investments consist of money market mutual funds and high interest savings accounts.

4. Restricted cash

Cash is internally and externally restricted as follows:

	2016	2015
Capital fund		
Internally restricted for Villa mortgage reduction reserve	131,441	130,340
Replacement reserve fund		
Internally restricted for Lodge replacement reserve	413,664	448,695
Internally restricted for Villa replacement reserve	138,967	123,959
Internally restricted for Cable and telephone replacement reserve	30,594	18,793
Externally restricted for House replacement reserve	253,949	256,014
Externally restricted for House (old Lodge building) replacement reserve	127,795	120,759
Externally restricted for Manor replacement reserve	158,484	228,479
Externally restricted for Soroptomist Suites replacement reserve	244,471	228,791
	1,367,924	1,425,490
	1,499,365	1,555,830

Nanaimo District Senior Citizens' Housing Development Society

Notes to the Financial Statements

For the year ended March 31, 2016

5. Capital assets

		<i>Accumulated</i>	<i>2016</i>	<i>2015</i>
	<i>Cost</i>	<i>amortization</i>	<i>Net book value</i>	<i>Net book value</i>
Land	15,688	-	15,688	15,688
Buildings	29,027,550	8,003,510	21,024,040	21,506,709
Automotive	175,593	135,790	39,803	49,754
Computer equipment	217,173	208,105	9,068	10,680
Equipment and furniture	2,449,961	1,972,638	477,323	393,296
Cable and telephone equipment	127,656	46,433	81,223	88,647
Paved surfaces	16,706	16,531	175	683
	32,030,327	10,383,007	21,647,320	22,065,457

6. Accounts payable and accruals

	<i>2016</i>	<i>2015</i>
Government remittances	92,438	51,144
Other items	863,296	946,032
	955,734	997,176

7. Deferred contributions

	<i>2016</i>	<i>2015</i>
Balance, beginning of year	198,187	124,924
Amounts received during year	40,048	104,823
Amounts utilized as revenue during year	(127,801)	(31,560)
	110,434	198,187

Nanaimo District Senior Citizens' Housing Development Society
Notes to the Financial Statements
For the year ended March 31, 2016

8. Long-term debt

	2016	2015
People's Trust mortgage on Lodge building. Repayable in monthly instalments of \$36,881 including interest at 3.457% with a maturity date of September 2023, secured by real property with a net book value of \$6,780,543.	6,896,912	7,098,986
RBC mortgage on Manor building. Repayable in monthly instalments of \$12,738 including interest at 4.381% with a maturity date of May 2021, secured by real property with a net book value of \$1,947,149.	2,051,578	2,113,889
BC Housing (formerly CMHC) mortgage on House building. Repayable in monthly instalments of \$6,172 including interest at 8.0% with a maturity date of April 2026, secured by real property with a net book value of \$3,159,940.	514,344	546,536
MCAP Financial Corporation mortgage on House building. Repayable in monthly instalments of \$11,031 including interest at 3.22% with a maturity date of June 2024, secured by real property with a net book value of \$3,159,940.	1,435,297	1,520,278
Industrial Alliance Pacific Insurance and Financial Services Inc. mortgage on Soroptomist Suites building. Repayable in monthly instalments of \$29,271 including interest at 4.798% with a maturity date of April 2018, secured by real property with a net book value of \$4,801,195.	5,346,385	5,441,188
People's Trust mortgage on Villa building. Repayable in monthly instalments of \$20,560 including interest at 3.13% with a maturity date of December 2024, secured by real property with a net book value of \$4,325,203.	4,685,081	4,784,422
	20,929,597	21,505,299
Less: Current portion	598,629	575,701
	20,330,968	20,929,598

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

	<i>Principal</i>
2017	598,629
2018	622,551
2019	647,516
2020	673,574
2021	700,780
	3,243,050

Nanaimo District Senior Citizens' Housing Development Society

Notes to the Financial Statements

For the year ended March 31, 2016

9. Accrued sick and severance pay

Under the terms of the employer's union contracts, certain Lodge facility employees with ten years of service and having reached a certain age are entitled to receive special payments upon retirement or other circumstances specified in the collective agreement. These payments are based on accumulated sick leave credits and entitlements for each year of service. The liability for amounts which may become payable to retiring employees is based on an independent actuarial valuation as at March 31, 2016.

Information about the Lodge facility's sick leave and severance benefits is as follows:

	2016	2015
Total obligation	440,483	458,399
Less: current portion	(56,306)	(43,813)
	384,177	414,586

Sick and severance expense for the year is \$47,560 (2015 - \$50,776).

Immediate recognition of actuarial gains (losses) is \$(16,030) (2015 - \$20,771)

Benefits paid during the year are \$81,506 (2015 - \$16,810)

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

- Discount rate of 3.20% (2015 - 2.90%)
- Rate of compensation increase of 2.50% (2015 - 2.50%)

10. Contingencies

The mortgage principal for the House was reduced by \$117,300 as a result of a capital contribution provided by CMHC when the mortgage was approved in April 1976. This contribution is earned over the life of the mortgage as the principal is repaid. The unearned portion of this contribution was \$23,656 as at March 31, 2016 (2015 - \$26,002).

BC Housing conducts an annual review of the financial statements for the Manor facility and may adjust for operating surplus or deficit. Prior years funding adjustments are recognized in the fiscal year in which they are determined.

A contribution from CMHC in a prior year of \$1,125,000 is contingently repayable. Repayment would be required if the Society were to default on its mortgage or operating agreement with BC Housing (formerly CMHC).

Nanaimo District Senior Citizens' Housing Development Society
Notes to the Financial Statements
For the year ended March 31, 2016

11. Replacement reserve

BC Housing – Soroptomist Suites, Manor and House

Under the terms of the agreement with BC Housing, the replacement reserves for the Soroptomist Suites, Manor and the House are to be credited in the amounts determined by the budget provision per annum plus interest earned. These funds, along with the accumulated interest, must be held in separate bank accounts insured by the Canada Deposit Insurance Corporation or the Credit Union Deposit Insurance Corporation, and/or invested in accounts or instruments that are an investment in accordance with the Society Act or the Municipal Act, that are in investments guaranteed by a Canadian government, or that are in other investment instruments as BC Housing approves.

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

As at March 31, 2016 these BC Housing replacement reserve funds were funded in accordance with the operating agreement and all interest accruing to the funds has been recorded.

BC Housing (formerly CMHC) - House (old Lodge building)

Under the terms of the agreement with CMHC the replacement reserve for the House building is to be deposited into a special bank account identified for its intended purpose and/or invested in government bonds or such other securities as may be acceptable to CMHC.

The reserve funds may only be used to pay for the replacement of worn out capital equipment and not for ordinary maintenance and minor repairs of the building and grounds.

As at March 31, 2016 these BC Housing (formerly CMHC) replacement reserve funds were funded in accordance with the operating agreement and all interest accruing to the funds has been recorded.

Internally restricted – new Lodge building, Villa and Cable and Telephone fund

These funds have been reserved by the Board of Directors to be used for future repair and/or replacement of the buildings and equipment.

As at March 31, 2016, these funds were in separate bank accounts.

12. 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 based on a formula. The plan has about 185,000 active members and approximately 80,000 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, 2012 indicated an unfunded liability of \$1.37 billion for basic pension benefits. The next valuation will be as at December 31, 2015 with results available in 2016. Employers participating in the plan record their pension expense as the amount of employer contributions made during the fiscal year (defined contribution pension plan accounting). This is because the plan records accrued liabilities and accrued assets for the plan in aggregate, with the result that there is no consistent and reliable basis for allocating the obligation, assets and costs to the individual employers participating in the plan.

The Society paid \$322,167 for employer contributions to the plan in the year ended March 31, 2016 (2015 - \$312,927).

13. Economic dependence

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

Nanaimo District Senior Citizens' Housing Development Society
Notes to the Financial Statements
For the year ended March 31, 2016

14. BC Housing mortgage on old Lodge building

The building formerly used for the Lodge facility was converted to the House facility in 2005. There is still a mortgage balance owing on the building from the time when it was used for the Lodge facility.

The monthly payments of \$6,172 on this BC Housing (formerly CMHC) mortgage totaled \$74,059 for the year. These mortgage payments were paid by the House facility's operating fund. The interest portion of \$41,867 (2015 - \$44,100) has been expensed in the House facility's operating fund.

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, 2016, three creditors accounted for 86% (2015 - two creditors for 64%) of the total accounts receivable. The Society believes that there is no unusual exposure associated with the collection of these receivables.

16. Comparative figures

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

Nanaimo District Senior Citizens' Housing Development Society
Schedule of Operations
For the year ended March 31, 2016
(Unaudited)

	Lodge	House	Manor	Soroptomist Suites	Villa	Adult Day Program	Guest Services	Cable and Telephone	Strata	2016	2015
Revenue											
Grant revenue											
Island Health	4,746,283	309,057	-	24,363	-	101,898	-	-	-	5,181,601	5,123,251
BC Housing	-	101,614	113,310	270,524	-	-	-	-	-	485,448	511,856
Special initiatives - for operations	-	-	-	-	-	-	-	-	-	-	17,680
Tenant rent contributions and user fees	1,368,793	656,773	157,898	670,405	666,797	6,876	-	-	-	3,527,542	3,506,916
Cost recoveries	10,152	9,963	10,411	10,170	9,300	-	-	167,729	-	217,725	202,954
Dining room and store	-	-	-	-	-	-	119,515	-	-	119,515	122,087
Meals-on-Wheels	140,769	-	-	-	-	-	-	-	-	140,769	120,396
Investments	12,192	-	3	69	1,144	-	-	1,866	145	15,419	7,366
Other	-	25	-	100	-	-	9,230	-	-	9,355	15,010
Donations	803	-	-	-	-	-	1,990	3,000	-	5,793	9,441
	6,278,992	1,077,432	281,622	975,631	677,241	108,774	130,735	172,595	145	9,703,167	9,636,957
Expenses											
Contract services - Lifeline	-	18,190	-	18,260	12,254	-	-	-	-	48,704	46,573
Contract services - other	9,400	-	-	-	-	-	-	-	-	9,400	9,200
Employee benefits	1,171,745	91,095	-	77,197	48,634	15,767	16,433	-	-	1,420,871	1,364,329
Feasibility study	-	-	-	4,875	-	-	-	-	-	4,875	-
Food and kitchen supplies	202,883	98,964	-	88,917	45,260	7,214	15,496	-	-	458,734	449,549
Insurance	-	16,473	9,599	13,732	11,408	-	-	-	-	51,212	48,838
Interest on long-term debt	259,779	88,818	90,320	256,074	127,267	-	-	-	-	822,258	857,605
Meals-on-Wheels	128,839	-	-	-	-	-	-	-	-	128,839	112,532
Medical supplies	108,938	-	-	-	-	-	-	-	-	108,938	111,283
Miscellaneous	18,841	674	-	1,449	1,657	-	3,134	-	-	25,755	25,706
Office	41,762	9,763	2,279	9,899	10,456	600	1,245	962	320	77,286	67,740
Professional fees	27,333	3,266	1,630	3,396	2,088	-	-	1,003	-	38,716	41,450
Property taxes	-	-	23,356	-	-	-	-	-	-	23,356	21,182
Repairs and maintenance	70,442	42,192	58,341	20,322	13,730	-	-	23,044	18,626	246,697	266,791
Salaries and wages	3,876,915	354,453	25,030	291,990	205,940	78,530	56,957	14,586	-	4,904,401	4,877,724
Supplies	67,794	14,779	-	7,235	5,544	3,383	37,397	-	-	136,132	138,877
Telephone, cable and internet	6,906	2,338	499	1,590	1,245	-	-	93,226	-	105,804	100,937
Travel and training	5,733	2,858	-	-	-	-	-	-	-	8,591	10,396
Utilities	127,121	113,311	45,163	33,832	35,487	-	-	-	32,727	387,641	389,794
	6,124,431	857,174	256,217	828,768	520,970	105,494	130,662	132,821	51,673	9,008,210	8,940,506
Excess (deficiency) of revenue over expenses before transfers and other item	154,561	220,258	25,405	146,863	156,271	3,280	73	39,774	(51,528)	694,957	696,451
Fund balance transfers											
Strata fees	(16,500)	(11,337)	(4,200)	(11,539)	(8,935)	-	-	-	52,511	-	-
Mortgage principal payments	(202,073)	(117,173)	(62,311)	(94,803)	(99,341)	-	-	-	-	(575,701)	(551,211)
Replacement reserve provision	(54,000)	(38,325)	-	(32,400)	(22,320)	-	-	(20,000)	-	(167,045)	(185,045)
Capital assets funded by operations	-	(70)	(162)	-	(625)	-	-	(103)	-	(960)	(15,629)
Repairs funded by replacement reserve	-	-	43,312	-	-	-	-	-	-	43,312	-
Immediate recognition of actuarial gains (losses) of accrued sick and severance pay	(16,030)	-	-	-	-	-	-	-	-	(16,030)	20,771
	(288,603)	(166,905)	(23,361)	(138,742)	(131,221)	-	-	(20,103)	52,511	(716,424)	(731,114)
Change in unrestricted fund balance for the year before other item	(134,042)	53,353	2,044	8,121	25,050	3,280	73	19,671	983	(21,467)	(34,663)
Reduction to Health Benefits Trust exit levy	137,154	-	-	-	-	-	-	-	-	137,154	-
Change in unrestricted fund balance for the year before other item	3,112	53,353	2,044	8,121	25,050	3,280	73	19,671	983	115,687	(34,663)
Unrestricted fund balance, beginning of year	(878,325)	187,256	26,334	562,861	179,551	39,355	194,280	395	4,674	316,381	351,044
Unrestricted fund balance, end of year	(875,213)	240,609	28,378	570,982	204,601	42,635	194,353	20,066	5,657	432,068	316,381

NANAIMO DISTRICT SENIOR CITIZENS' HOUSING DEVELOPMENT SOCIETY
CONSOLIDATED FINANCIAL RESULTS
ACTUAL VS. PLAN

MONTH to DATE - OCT 1 to OCT 31, 2016			YEAR-to-DATE - APRIL 1, 2016 to OCT 31, 2016				
ACTUAL	PLAN	VARIANCE	ACTUAL	PLAN	VARIANCE	ANNUAL BUDGET	ANNUAL OUTLOOK
KIWANIS LODGE COMPLEX CARE							
Income	474,889.87	474,910.25	(20.38)	3,675,419.73	3,677,401.75	(1,982.02)	
Expenses	497,749.21	489,377.10	(8,372.11)	3,791,913.92	3,769,014.67	(22,899.25)	
Net Total	(22,859.34)	(14,466.85)	(8,392.49)	(116,494.19)	(91,612.92)	(24,881.27)	(7,675.00) (37,920.00)
MEALS ON WHEELS PROGRAM							
Income	12,203.61	12,016.33	187.28	84,649.72	84,114.35	535.37	
Expense	10,757.80	11,137.42	379.62	75,055.40	77,961.90	2,906.50	
Net Total	1,445.81	878.91	566.90	9,594.32	6,152.45	3,441.87	10,422.00 12,000.00
ADULT DAY PROGRAM							
Income	8,224.78	8,271.63	(46.85)	65,518.21	65,739.75	(221.54)	
Expense	8,233.58	8,549.94	316.36	64,981.54	64,348.36	(633.18)	
Net Total	(8.80)	(278.31)	269.51	536.67	1,391.39	(854.72)	- -
KIWANIS HOUSE ASSISTED LIVING							
Income	91,170.39	89,635.00	1,535.39	648,705.80	627,445.00	21,260.80	
Expense	75,728.92	83,556.05	7,827.13	603,126.61	605,398.93	2,272.32	
Net Total	15,441.47	6,078.95	9,362.52	45,579.19	22,046.07	23,533.12	34,901.00 35,000.00
KIWANIS HOUSE GUEST SERVICES							
Income	6,899.17	6,316.66	582.51	45,244.17	44,216.70	1,027.47	
Expense	2,969.10	5,639.76	2,670.66	30,846.71	39,478.20	8,631.49	
Net Total	3,930.07	676.90	3,253.17	14,397.46	4,738.50	9,658.96	12,588.00 13,000.00
KIWANIS SUITES ASSIST/SUPPORT							
Income	82,200.97	81,114.09	1,086.88	570,408.23	567,798.55	2,609.68	
Expense	77,940.28	80,090.85	2,150.57	542,211.70	559,235.75	17,024.05	
Net Total	4,260.69	1,023.24	3,237.45	28,196.53	8,562.80	19,633.73	4,481.00 5,000.00

NANAIMO DISTRICT SENIOR CITIZENS' HOUSING DEVELOPMENT SOCIETY
CONSOLIDATED FINANCIAL RESULTS
ACTUAL VS. PLAN

MONTH to DATE - OCT 1 to OCT 31, 2016	YEAR-to-DATE - APRIL 1, 2016 to OCT 31, 2016
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ACTUAL	PLAN	VARIANCE	ACTUAL	PLAN	VARIANCE	ANNUAL BUDGET	ANNUAL OUTLOOK
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KIWANIS VILLA

Income	56,600.57	56,226.67	373.90	396,200.81	393,586.65	2,614.16		
Expense	52,058.37	54,981.25	2,922.88	361,639.00	384,468.79	22,829.79		
Net Total	4,542.20	1,245.42	3,296.78	34,561.81	9,117.86	25,443.95	4,119.00	5,000.00

KIWANIS MANOR

Income	23,129.58	23,640.00	(510.42)	156,678.12	165,480.00	(8,801.88)		
Expense	22,179.03	23,443.99	1,264.96	158,320.18	161,408.05	3,087.87		
Net Total	950.55	196.01	754.54	(1,642.06)	4,071.95	(5,714.01)	2,452.00	2,500.00

CATE

Income	15,392.87	14,758.33	634.54	104,084.84	103,308.35	776.49		
Expense	15,156.66	13,810.18	(1,346.48)	100,539.71	96,671.10	(3,868.61)		
Net Total	236.21	948.15	(711.94)	3,545.13	6,637.25	(3,092.12)	12,578.00	10,000.00

SOCIETY & BOARD EXPENSES

Expense	(916.41)	(850.00)	66.41	(4,212.34)	(7,250.00)	(3,037.66)		
Net Total	(916.41)	(850.00)	66.41	(4,212.34)	(7,250.00)	(3,037.66)		

CONSOLIDATED CAMPUS TOTAL

Income	770,711.81	766,888.96	3,822.85	5,746,909.63	5,729,091.10	17,818.53		
Expense	763,689.36	771,436.54	7,747.18	5,732,847.11	5,765,235.75	32,388.64		

TOTAL NET SURPLUS (DEFICIT)	7,022.45	(4,547.58)	11,570.03	14,062.52	(36,144.65)	50,207.17	73,866.00	44,580.00
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11,570.03

50,207.17

(0.00)

Kiwanis Village Nanaimo
Qtrly Surplus (Deficit) - Budget vs. Actual - Lodge
April through October 2016

	TOTAL						
	Oct 16	Budget	\$ Over Budget	Apr - Oct 16	Budget	\$ Over Budget	Outlook
Ordinary Income/Expense							
Income							
COST-SHARED SUBSIDY							
4050L · VIHA Subsidy Lodge	353,034.00	353,034.00	0.00	2,824,268.00	2,824,268.00	0.00	
4051L · VIHA - Cost Pressure Funding	0.00	0.00	0.00	0.00	0.00	0.00	
Total COST-SHARED SUBSIDY	353,034.00	353,034.00	0.00	2,824,268.00	2,824,268.00	0.00	0.00
OTHER INCOME LODGE							
4220L · Recoveries - Dietary	389.77	0.00	389.77	3,365.50	0.00	3,365.50	
4240L · Recoveries - Laundry	80.00	0.00	80.00	1,000.00	0.00	1,000.00	
4250L · Recoveries - Other	350.00	200.00	150.00	1,406.00	1,400.00	6.00	
7020L · Interest Lodge Investments	0.00	200.00	(200.00)	0.00	1,400.00	(1,400.00)	
7021L · Interest Earned Operating	679.06	100.00	579.06	5,496.25	700.00	4,796.25	
7025L · Interest Earned Lodge RR	310.79	1,000.00	(689.21)	2,397.23	7,000.00	(4,602.77)	
7200L · Donations	0.00	0.00	0.00	100.00	0.00	100.00	
Total OTHER INCOME LODGE	1,809.62	1,500.00	309.62	13,764.98	10,500.00	3,264.98	0.00
TENANT RENT							
4200L · Resident User Fees Lodge	120,046.25	120,376.25	(330.00)	837,386.75	842,633.75	(5,247.00)	(7,920.00)
Total TENANT RENT	120,046.25	120,376.25	(330.00)	837,386.75	842,633.75	(5,247.00)	-
Total Income	474,889.87	474,910.25	(20.38)	3,675,419.73	3,677,401.75	(1,982.02)	(7,920.00)
Gross Profit	474,889.87	474,910.25	(20.38)	3,675,419.73	3,677,401.75	(1,982.02)	(7,920.00)
Expense							
ADMINISTRATION LODGE							
6020L · Advertising	0.00	66.67	(66.67)	0.00	466.65	(466.65)	
6030L · Association Fees	342.81	219.25	123.56	2,436.43	1,534.75	901.68	
6045L · Bad Debts	0.00	0.00	0.00	0.00	0.00	0.00	
6050L · Bank Charges	321.80	300.00	21.80	2,255.72	2,100.00	155.72	
6060L · Conference Fees	(194.81)	416.67	(611.48)	1,274.30	2,916.65	(1,642.35)	

Kiwanis Village Nanaimo
Qtrly Surplus (Deficit) - Budget vs. Actual - Lodge
April through October 2016

	TOTAL						
	Oct 16	Budget	\$ Over Budget	Apr - Oct 16	Budget	\$ Over Budget	Outlook
6065L · GST Expense	1,035.70	1,000.00	35.70	7,249.02	7,000.00	249.02	
6075L · License Fees - Software	2,988.94	1,209.58	1,779.36	14,943.26	8,467.10	6,476.16	
6085L · Mileage & Travel	0.00	100.00	(100.00)	311.02	700.00	(388.98)	
6090L · Office & Postage	1,495.58	1,528.75	(33.17)	10,916.17	10,701.25	214.92	
6092L · Other - Admin	20.00	291.67	(271.67)	3,643.35	2,041.65	1,601.70	
6095L · Recruitment - Training	(406.61)	458.33	(864.94)	1,068.00	3,208.35	(2,140.35)	
6096L · Telephone	591.66	570.00	21.66	4,092.68	3,990.00	102.68	
6099L · Uniform Allowance	0.00	83.33	(83.33)	254.52	583.35	(328.83)	
6580L · Volunteer Expenses	30.00	100.00	(70.00)	210.00	700.00	(490.00)	
7600L · Recreation Supplies	591.53	333.33	258.20	1,448.70	2,333.35	(884.65)	
Total ADMINISTRATION LODGE	6,816.60	6,677.58	139.02	50,103.17	46,743.10	3,360.07	0.00
CONTINGENCY FUND							
7500L · Contingency Fund Lodge	0.00	0.00	0.00	0.00	0.00	0.00	
Total CONTINGENCY FUND	0.00	0.00	0.00	0.00	0.00	0.00	0.00
DEPRECIATION & REPLACEMNT LODGE							
6880L · Replacement Furnishings/Equip	1,316.10	3,170.92	(1,854.82)	23,553.34	22,196.40	1,356.94	
Total DEPRECIATION & REPLACEMNT LODGE	1,316.10	3,170.92	(1,854.82)	23,553.34	22,196.40	1,356.94	0.00
DIETARY SUPPLIES & EXP LODGE							
6320L · Dining Room Supplies	909.39	255.00	654.39	2,545.91	1,785.00	760.91	
6350L · Kitchen Supplies	718.48	506.00	212.48	4,666.86	3,542.00	1,124.86	
6360L · Kitchen Warewashing	0.00	495.00	(495.00)	2,213.51	3,465.00	(1,251.49)	
6370L · FOOD	14,961.30	17,109.42	(2,148.12)	117,262.03	119,765.90	(2,503.87)	
Total DIETARY SUPPLIES & EXP LODGE	16,589.17	18,365.42	(1,776.25)	126,688.31	128,557.90	(1,869.59)	0.00
MAINTENANCE LODGE							
6600L · Building Maintenance	2,164.32	1,500.00	664.32	12,653.42	10,500.00	2,153.42	
6615L · Bus Maintenance	145.71			856.85			
6620L · Computer Maintenance	0.00	0.00	0.00	268.27	0.00	268.27	
6625L · Equipment Maintenance	8,907.89	3,790.92	5,116.97	30,981.77	26,536.40	4,445.37	

Kiwanis Village Nanaimo
Qtrly Surplus (Deficit) - Budget vs. Actual - Lodge
April through October 2016

	TOTAL						
	Oct 16	Budget	\$ Over Budget	Apr - Oct 16	Budget	\$ Over Budget	Outlook
6628L · Emergency Preparedness	0.00	100.00	(100.00)	59.00	700.00	(641.00)	
6630L · Grounds Maintenance	0.00	50.00	(50.00)	156.24	350.00	(193.76)	
6640L · Maintenance on-call	0.00	0.00	0.00	336.00	0.00	336.00	
6650L · Service Contracts							
6652L · Elevator	501.15			3,478.41			
6654L · Securco	25.00			175.00			
6650L · Service Contracts - Other	0.00	861.42	(861.42)	(452.00)	6,029.90	(6,481.90)	
Total 6650L · Service Contracts	526.15	861.42	(335.27)	3,201.41	6,029.90	(2,828.49)	0.00
Total MAINTENANCE LODGE	11,744.07	6,302.34	5,441.73	48,512.96	44,116.30	4,396.66	
MEDICAL & INCONTINENT LODGE							
6730L · Incontinent Products	5,826.42	4,916.67	909.75	35,740.69	34,416.65	1,324.04	
6750L · Medical Supplies	4,690.36	3,092.67	1,597.69	22,742.91	21,648.65	1,094.26	
6770L · Pharmacy - Medications	346.56	675.00	(328.44)	3,963.25	4,725.00	(761.75)	
Total MEDICAL & INCONTINENT LODGE	10,863.34	8,684.34	2,179.00	62,446.85	60,790.30	1,656.55	0.00
MISC SUPPLIES LODGE							
6540L · Housekeeping Supplies	3,138.08	3,177.50	(39.42)	21,780.96	20,742.50	1,038.46	
6550L · Laundry Supplies	766.24	551.75	214.49	5,251.71	3,862.25	1,389.46	
6570L · Linen Replacement	0.00	330.00	(330.00)	1,442.43	2,310.00	(867.57)	
Total MISC SUPPLIES LODGE	3,904.32	4,059.25	(154.93)	28,475.10	26,914.75	1,560.35	0.00
MORTGAGE PAYMENTS LODGE							
6800L · Mortgage & interest (First)	36,881.42	36,881.42	0.00	258,169.94	258,169.90	0.04	
6805L · Mortgage & Interest (Second)	1,654.41	1,654.00	0.41	11,580.87	11,578.00	2.87	
6850L · Replacement Reserve Provision	4,500.00	4,500.00	0.00	31,500.00	31,500.00	0.00	
Total MORTGAGE PAYMENTS LODGE	43,035.83	43,035.42	0.41	301,250.81	301,247.90	2.91	0.00
PROFESSIONAL FEES LODGE							
6031L · Accreditation fees and expense	107.50	272.50	(165.00)	752.50	1,907.50	(1,155.00)	
6040L · Audit & Legal Fees	750.00	1,250.00	(500.00)	6,064.15	8,750.00	(2,685.85)	

Kiwanis Village Nanaimo
Qtrly Surplus (Deficit) - Budget vs. Actual - Lodge
April through October 2016

	TOTAL						Outlook
	Oct 16	Budget	\$ Over Budget	Apr - Oct 16	Budget	\$ Over Budget	
6055L · Bargaining expense	0.00	0.00	0.00	11,717.03	16,000.00	(4,282.97)	
Total PROFESSIONAL FEES LODGE	857.50	1,522.50	(665.00)	18,533.68	26,657.50	(8,123.82)	0.00
SALARIES AND BENEFITS							
SALARIES & WAGES LODGE							
6105L · Unit Clerk wages	5,651.50	3,600.31	2,051.19	32,847.12	28,802.45	4,044.67	
6110L · Administrative support	11,209.21	10,435.23	773.98	92,237.04	83,481.85	8,755.19	
6158L · Social Worker	2,809.95	2,681.25	128.70	17,361.90	18,768.75	(1,406.85)	
6160L · Volunteer Coordinator	0.00	812.50	(812.50)	1,925.00	5,687.50	(3,762.50)	
6200L · LPN wages	65,035.75	60,609.08	4,426.67	489,713.29	484,872.64	4,840.65	-
6205L · Nursing wages	16,875.06	17,198.23	(323.17)	135,844.54	137,585.85	(1,741.31)	
6210L · Attendant wages	120,828.17	115,365.77	5,462.40	963,422.69	922,926.15	40,496.54	30,000.00
6215L · Activity wages	9,565.81	9,499.38	66.43	76,157.74	75,995.10	162.64	
6230L · Training & Orientation expense	3,282.00	3,334.50	(52.50)	18,764.00	23,341.50	(4,577.50)	
6240L · Occupational Therapist wages	2,137.92	2,210.00	(72.08)	16,568.88	15,470.00	1,098.88	
6250L · Dietitian wages	1,282.75	1,080.00	202.75	9,432.00	8,640.00	792.00	
6260L · Severance pay expense	2,888.00	2,938.50	(50.50)	20,216.00	20,569.50	(353.50)	
6299L · Wage Recovery	0.00	0.00	0.00	0.00	0.00	0.00	
6400L · Dietary wages	33,096.51	31,302.48	1,794.03	259,759.04	250,419.70	9,339.34	
6560L · Housekeeping wages	21,874.18	22,231.71	(357.53)	181,388.11	177,853.55	3,534.56	
6670L · Maintenance wages	4,480.51	5,633.23	(1,152.72)	38,364.08	45,065.85	(6,701.77)	
Total SALARIES & WAGES LODGE	301,017.32	288,932.17	12,085.15	2,354,001.43	2,299,480.39	54,521.04	30,000.00
SALARIES BENEFITS LODGE							
6130L · MSP expense	7,331.43	7,947.92	(616.49)	53,608.01	55,635.40	(2,027.39)	
6135L · Employer portion CPP	13,462.15	13,586.23	(124.08)	109,006.91	108,689.85	317.06	
6136L · Employer portion EI	6,755.69	6,826.38	(70.69)	56,683.70	54,611.10	2,072.60	
6140L · Pension expense	22,485.93	25,756.00	(3,270.07)	177,462.64	206,048.00	(28,585.36)	
6145L · Group Life expense	1,842.60	1,050.00	792.60	8,289.44	7,350.00	939.44	
6146L · LTD expense	10,607.38	11,275.08	(667.70)	83,672.35	78,925.60	4,746.75	
6147L · Extended Health expense	9,292.40	9,155.00	137.40	65,777.26	64,085.00	1,692.26	
6148L · Dental expense	8,039.93	8,944.58	(904.65)	61,734.95	62,612.10	(877.15)	

Kiwanis Village Nanaimo
Qtrly Surplus (Deficit) - Budget vs. Actual - Lodge
April through October 2016

	TOTAL						
	Oct 16	Budget	\$ Over Budget	Apr - Oct 16	Budget	\$ Over Budget	Outlook
6150L · WCB expense	11,269.17	10,211.31	1,057.86	87,950.59	81,690.45	6,260.14	
6198L · Miscellaneous Benefit	0.00	0.00	0.00	0.00	0.00	0.00	
6199L · Benefit Recovery	(1,265.99)	296.33	(1,562.32)	(6,963.93)	2,074.31	(9,038.24)	
Total SALARIES BENEFITS LODGE	89,820.69	95,048.83	(5,228.14)	697,221.92	721,721.81	(24,499.89)	0.00
SERVICES CONTRACT LODGE							
6010L · Executive Director	0.00	0.00	0.00	0.00	0.00	0.00	
6157L · Physio and Occupational Service	0.00	853.33	(853.33)	0.00	3,413.32	(3,413.32)	
6159L · Music & Drama Therapy Services	1,200.00	800.00	400.00	4,800.00	6,400.00	(1,600.00)	
Total SERVICES CONTRACT LODGE	1,200.00	1,653.33	(453.33)	4,800.00	9,813.32	(5,013.32)	0.00
Total SALARIES AND BENEFITS	392,038.01	385,634.33	6,403.68	3,056,023.35	3,031,015.52	25,007.83	30,000.00
UTILITIES LODGE							
6660L · Strata Fees	1,375.00	1,375.00	0.00	9,625.00	9,625.00	0.00	
6920L · Electricity	5,792.13	6,700.00	(907.87)	47,368.94	48,300.00	(931.06)	
6930L · Garbage removal	1,092.59	1,150.00	(57.41)	8,035.51	8,050.00	(14.49)	
6940L · Heating & Hot water	2,324.55	2,700.00	(375.45)	11,296.90	14,800.00	(3,503.10)	
Total UTILITIES LODGE	10,584.27	11,925.00	(1,340.73)	76,326.35	80,775.00	(4,448.65)	0.00
Total Expense	497,749.21	489,377.10	8,372.11	3,791,913.92	3,769,014.67	22,899.25	30,000.00
Net Ordinary Income	(22,859.34)	(14,466.85)	(8,392.49)	(116,494.19)	(91,612.92)	(24,881.27)	(37,920.00)
Other Income/Expense							
Other Income							
VIHA WHEELCHAIR FUNDING							
7472L · EXPENSE - BASIC WHEELCHAIRS	0.00			(989.00)			
7474L · EXPENSE - WHEELCHAIR CUSHIONS	0.00			(1,085.60)			
Total VIHA WHEELCHAIR FUNDING	0.00			(2,074.60)			
Total Other Income	0.00			(2,074.60)			

Kiwanis Village Nanaimo
Qtrly Surplus (Deficit) - Budget vs. Actual - Lodge
April through October 2016

	TOTAL					
	Oct 16	Budget	\$ Over Budget	Apr - Oct 16	Budget	\$ Over Budget
Net Other Income	0.00			(2,074.60)		
Net Income	(22,859.34)	(14,466.85)	(8,392.49)	(118,568.79)	(91,612.92)	(26,955.87)

Kiwanis Village Nanaimo
Qtrly Surplus (Deficit) - Budget vs. Actual - House AL
April through October 2016

	TOTAL					
	Oct 16	Budget	\$ Over Budget	Apr - Oct 16	Budget	\$ Over Budget
Ordinary Income/Expense						
Income						
COST-SHARED SUBSIDY						
4025H · BC Housing Subsidy House	8,792.55	8,791.00	1.55	59,229.04	61,537.00	(2,307.96)
4050H · VIHA Subsidy House	25,357.82	42,434.00	(17,076.18)	196,361.58	297,038.00	(100,676.42)
Total COST-SHARED SUBSIDY	34,150.37	51,225.00	(17,074.63)	255,590.62	358,575.00	(102,984.38)
HYDRO SURCHARGE						
4210H · Hydro Surcharge House	810.00	810.00	0.00	5,616.00	5,670.00	(54.00)
Total HYDRO SURCHARGE	810.00	810.00	0.00	5,616.00	5,670.00	(54.00)
OTHER INCOME HOUSE						
7010H · Housekeeping Services	60.00	0.00	60.00	275.00	0.00	275.00
7020H · Interest Earned House Operating	0.00	0.00	0.00	0.00	0.00	0.00
7025H · Interest Earned House RR	285.63	250.00	35.63	1,991.56	1,750.00	241.56
7060H · NSF Cheque & Charge Recovery	0.00	0.00	0.00	0.00	0.00	0.00
Total OTHER INCOME HOUSE	345.63	250.00	95.63	2,266.56	1,750.00	516.56
TENANT RENT						
4200H · Tenant Rent Revenue House	55,864.39	37,350.00	18,514.39	385,232.62	261,450.00	123,782.62
Total TENANT RENT	55,864.39	37,350.00	18,514.39	385,232.62	261,450.00	123,782.62
Total Income	91,170.39	89,635.00	1,535.39	648,705.80	627,445.00	21,260.80
Gross Profit	91,170.39	89,635.00	1,535.39	648,705.80	627,445.00	21,260.80
Expense						
ADMINISTRATION HOUSE						
6010H · Administrative Services	3,090.42	3,500.42	(410.00)	22,061.69	24,502.90	(2,441.21)
6020H · Advertising & Promotions	0.00	100.00	(100.00)	0.00	700.00	(700.00)
6030H · Association Dues & Fees	0.00	91.67	(91.67)	585.60	641.65	(56.05)
6040H · Audit & Legal	300.00	375.00	(75.00)	2,321.70	2,625.00	(303.30)

Kiwanis Village Nanaimo
Qtrly Surplus (Deficit) - Budget vs. Actual - House AL
April through October 2016

	TOTAL					
	Oct 16	Budget	\$ Over Budget	Apr - Oct 16	Budget	\$ Over Budget
6050H · Bank Charges	201.80	160.00	41.80	1,412.60	1,120.00	292.60
6060H · Conference fees & travel	0.00	433.33	(433.33)	668.61	3,033.35	(2,364.74)
6065H · GST/HST Expenses House	13.72	125.00	(111.28)	126.49	875.00	(748.51)
6070H · Insurance	1,465.60	1,383.67	81.93	10,013.41	9,685.65	327.76
6085H · Mileage Expense	20.80	126.50	(105.70)	285.84	885.50	(599.66)
6090H · Office Supplies & Expense	58.28	385.00	(326.72)	1,269.08	2,695.00	(1,425.92)
6580H · Volunteer Expense	0.00	87.50	(87.50)	0.00	612.50	(612.50)
ADMINISTRATION HOUSE - Other	0.00			(354.00)		
Total ADMINISTRATION HOUSE	5,150.62	6,768.09	(1,617.47)	38,391.02	47,376.55	(8,985.53)
CONTINGENCY FUND						
7500H · Contingency Fund House	0.00	0.00	0.00	0.00	0.00	0.00
Total CONTINGENCY FUND	0.00	0.00	0.00	0.00	0.00	0.00
HOSPITALITY HOUSE						
6320H · Kitchen Supplies	17.38	0.00	17.38	371.96	0.00	371.96
6340H · Paper & Disposals	395.66	550.00	(154.34)	3,310.62	3,850.00	(539.38)
6350H · Smallwares	99.15	150.00	(50.85)	655.64	1,050.00	(394.36)
6375H · Food Cost - resident portion	7,528.17	7,528.17	0.00	52,697.19	52,697.15	0.04
6540H · Housekeeping Supplies	519.10	500.00	19.10	3,712.84	3,500.00	212.84
Total HOSPITALITY HOUSE	8,559.46	8,728.17	(168.71)	60,748.25	61,097.15	(348.90)
MAINTENANCE HOUSE						
6600H · Building						
6710H · Alarm Panel	107.74			754.23		
6600H · Building - Other	2,199.52	1,146.08	1,053.44	13,057.45	8,022.60	5,034.85
Total 6600H · Building	2,307.26	1,146.08	1,161.18	13,811.68	8,022.60	5,789.08
6615H · Bus Maintenance	0.00	124.17	(124.17)	225.83	869.15	(643.32)
6620H · Computer Maintenance	385.00	120.00	265.00	1,155.00	840.00	315.00
6625H · Equipment Maintenance	269.00	1,400.00	(1,131.00)	10,536.84	9,800.00	736.84
6630H · Grounds Maintenance	500.00	112.50	387.50	1,763.80	787.50	976.30

Kiwanis Village Nanaimo
Qtrly Surplus (Deficit) - Budget vs. Actual - House AL
April through October 2016

	TOTAL					
	Oct 16	Budget	\$ Over Budget	Apr - Oct 16	Budget	\$ Over Budget
6640H · Maintenance on-call	414.25	387.96	26.29	3,107.75	3,103.40	4.35
6641H · Lifeline Monitoring						
6642H · Lifeline Call-outs	105.00	70.00	35.00	945.00	490.00	455.00
6641H · Lifeline Monitoring - Other	1,440.00	1,440.00	0.00	10,080.00	10,080.00	0.00
Total 6641H · Lifeline Monitoring	1,545.00	1,510.00	35.00	11,025.00	10,570.00	455.00
6650H · Service Contracts						
6652H · Elevator	0.00	550.00	(550.00)	4,339.38	3,850.00	489.38
6654H · Securco	0.00	30.00	(30.00)	150.00	210.00	(60.00)
6650H · Service Contracts - Other	0.00	98.75	(98.75)	1,655.61	691.25	964.36
Total 6650H · Service Contracts	0.00	678.75	(678.75)	6,144.99	4,751.25	1,393.74
6660H · Strata Fees	1,040.00	1,040.00	0.00	7,280.00	7,280.00	0.00
6665H · Maintenance supplies	828.34	155.00	673.34	2,375.03	1,085.00	1,290.03
Total MAINTENANCE HOUSE	7,288.85	6,674.46	614.39	57,425.92	47,108.90	10,317.02
PROPERTY HOUSE						
6800H · Mortgage & Interest (First)	11,030.84	11,030.00	0.84	77,215.88	77,210.00	5.88
6805H · Mortgage & Interest (Second)	6,171.56	6,171.00	0.56	43,200.92	43,197.00	3.92
6815H · Contingency for Vacancy Loss	0.00	500.00	(500.00)	0.00	3,500.00	(3,500.00)
6850H · Replacement Reserve Provision	2,700.00	2,700.00	0.00	18,900.00	18,900.00	0.00
6851H · Replacement Reserve Prov CMHC	0.00	493.75	(493.75)	0.00	3,456.25	(3,456.25)
Total PROPERTY HOUSE	19,902.40	20,894.75	(992.35)	139,316.80	146,263.25	(6,946.45)
SALARIES AND BENEFITS						
SALARIES & BENEFITS HOUSE						
6110H · Admin Support	(1,439.46)	1,679.77	(3,119.23)	6,224.46	13,438.17	(7,213.71)
6115H · Recreation / Social Coordinator	3,282.69	3,519.15	(236.46)	27,630.13	28,153.21	(523.08)
6130H · BC Medical expense	1,147.99	1,089.83	58.16	6,975.33	7,628.85	(653.52)
6135H · Employer portion CPP, EI	1,872.13	1,967.31	(95.18)	17,385.66	15,738.49	1,647.17
6140H · Employer portion RSP	580.22	754.46	(174.24)	5,097.37	6,035.68	(938.31)
6145H · Extended Health & Dental	4,208.62	3,541.83	666.79	27,784.44	24,792.85	2,991.59

Kiwanis Village Nanaimo
Qtrly Surplus (Deficit) - Budget vs. Actual - House AL
April through October 2016

	TOTAL					
	Oct 16	Budget	\$ Over Budget	Apr - Oct 16	Budget	\$ Over Budget
6150H · WCB expense	525.35	568.77	(43.42)	5,626.16	4,550.17	1,075.99
6310H · Food Services Manager Contract	601.25	601.25	0.00	4,208.75	4,208.75	0.00
6410H · Cook wages	4,654.13	4,171.69	482.44	40,265.33	33,373.53	6,891.80
6430H · Production Supervisor	907.50	1,380.00	(472.50)	9,502.50	11,040.00	(1,537.50)
6440H · Server wages	5,852.37	7,099.08	(1,246.71)	59,171.14	56,792.64	2,378.50
6560H · Housekeeping Wages	1,868.12	2,680.46	(812.34)	25,585.30	21,443.68	4,141.62
6610H · Building Services Coordinator	422.50	422.50	0.00	2,957.50	2,957.50	0.00
6670H · Wages Maintenance	770.16	1,998.15	(1,227.99)	10,019.58	15,985.21	(5,965.63)
6675H · Wages Grounds	0.00	0.00	0.00	0.00	0.00	0.00
Total SALARIES & BENEFITS HOUSE	25,253.57	31,474.25	(6,220.68)	248,433.65	246,138.73	2,294.92
 Total SALARIES AND BENEFITS	 25,253.57	 31,474.25	 (6,220.68)	 248,433.65	 246,138.73	 2,294.92
 UTILITIES HOUSE						
6910H · Cablevision	1,610.00	1,610.00	0.00	11,270.00	11,270.00	0.00
6920H · Electricity	6,284.26	5,000.00	1,284.26	37,457.61	33,000.00	4,457.61
6930H · Garbage Removal	293.82	411.33	(117.51)	2,953.03	2,879.35	73.68
6940H · Heating & Hot Water	1,187.09	1,800.00	(612.91)	5,735.83	8,900.00	(3,164.17)
6950H · Telephone						
6955H · Elevator Line	60.00	60.00	0.00	420.00	420.00	0.00
6950H · Telephone - Other	138.85	135.00	3.85	974.50	945.00	29.50
Total 6950H · Telephone	198.85	195.00	3.85	1,394.50	1,365.00	29.50
 Total UTILITIES HOUSE	 9,574.02	 9,016.33	 557.69	 58,810.97	 57,414.35	 1,396.62
 Total Expense	 75,728.92	 83,556.05	 (7,827.13)	 603,126.61	 605,398.93	 (2,272.32)
 Net Ordinary Income	 15,441.47	 6,078.95	 9,362.52	 45,579.19	 22,046.07	 23,533.12
 Net Income	 15,441.47	 6,078.95	 9,362.52	 45,579.19	 22,046.07	 23,533.12

Kiwanis Village Nanaimo
Qtrly Surplus (Deficit) - Budget vs. Actual - Suites
April through October 2016

				TOTAL		
				Oct 16	Budget	\$ Over Budget
				Apr - Oct 16	Budget	\$ Over Budget
Ordinary Income/Expense						
Income						
COST-SHARED SUBSIDY						
4025S · BC Housing Subsidy Suites	20,874.83	24,692.42	-3,817.59	148,099.81	172,846.90	-24,747.09
4050S · VIHA Subsidy Suites	0.00	0.00	0.00	0.00	0.00	0.00
Total COST-SHARED SUBSIDY	20,874.83	24,692.42	-3,817.59	148,099.81	172,846.90	-24,747.09
HYDRO SURCHARGE						
4210S · Hydro Surcharge Suites	880.00	880.00	0.00	6,024.00	6,160.00	-136.00
Total HYDRO SURCHARGE	880.00	880.00	0.00	6,024.00	6,160.00	-136.00
OTHER INCOME SUITES						
7015S · Other Revenue cost recovery	0.00	0.00	0.00	0.00	0.00	0.00
7020S · Interest Earned Suites Operatin	2.31	0.00	2.31	15.60	0.00	15.60
7025S · Interest Earned - Suites RR	183.43	166.67	16.76	1,269.04	1,166.65	102.39
7060S · NSF cheque and charge Recovery	0.00	0.00	0.00	25.00	0.00	25.00
Total OTHER INCOME SUITES	185.74	166.67	19.07	1,309.64	1,166.65	142.99
TENANT RENT						
4200S · Tenant Rent Suites Assisted	41,910.40	38,150.00	3,760.40	290,624.78	267,050.00	23,574.78
4205S · Tenant Rent Suites Supportive	18,350.00	17,225.00	1,125.00	124,350.00	120,575.00	3,775.00
Total TENANT RENT	60,260.40	55,375.00	4,885.40	414,974.78	387,625.00	27,349.78
Total Income	82,200.97	81,114.09	1,086.88	570,408.23	567,798.55	2,609.68
Gross Profit	82,200.97	81,114.09	1,086.88	570,408.23	567,798.55	2,609.68
Expense						
ADMINISTRATION SUITES						
6010S · Administrative Services	1,430.01	2,242.50	-812.49	13,338.20	15,697.50	-2,359.30
6030S · Association Dues & Fees	0.00	108.92	-108.92	354.60	762.40	-407.80
6040S · Audit & Legal	300.00	387.50	-87.50	2,321.70	2,712.50	-390.80

Kiwanis Village Nanaimo
Qtrly Surplus (Deficit) - Budget vs. Actual - Suites
April through October 2016

	TOTAL					
	Oct 16	Budget	\$ Over Budget	Apr - Oct 16	Budget	\$ Over Budget
6050S · Bank Service Charges Suites	151.80	150.00	1.80	1,062.60	1,050.00	12.60
6065S · GST Expense	250.00	250.00	0.00	1,750.00	1,750.00	0.00
6070S · Insurance	1,220.27	1,153.25	67.02	8,340.83	8,072.75	268.08
6090S · Office Supplies / Overhead	262.70	385.00	-122.30	1,701.29	2,695.00	-993.71
6580S · Volunteer Expense	0.00	87.50	-87.50	0.00	612.50	-612.50
Total ADMINISTRATION SUITES	3,614.78	4,764.67	-1,149.89	28,869.22	33,352.65	-4,483.43
CONTINGENCY FUND						
7500S · Contingency Fund - Suites	0.00	0.00	0.00	0.00	0.00	0.00
Total CONTINGENCY FUND	0.00	0.00	0.00	0.00	0.00	0.00
HOSPITALITY SUITES						
6350S · Dining Room / Kitchen Supplies	37.19	500.00	-462.81	400.54	3,500.00	-3,099.46
6370S · Raw Food Costs	7,071.91	7,071.92	-0.01	49,514.37	49,503.40	10.97
6540S · Housekeeping supplies	532.94	700.00	-167.06	3,345.31	4,900.00	-1,554.69
Total HOSPITALITY SUITES	7,642.04	8,271.92	-629.88	53,260.22	57,903.40	-4,643.18
MAINTENANCE SUITES						
6600S · Building Maintenance	584.00	446.67	137.33	2,691.44	3,126.65	-435.21
6615S · Bus Maintenance	0.00	124.17	-124.17	84.00	869.15	-785.15
6625S · Equipment Maintenance	846.34	400.50	445.84	3,408.59	2,803.50	605.09
6630S · Grounds	0.00	100.00	-100.00	0.00	700.00	-700.00
6640S · Maintenance on-call	415.00	422.08	-7.08	2,905.00	2,954.60	-49.60
6641S · Lifeline Monitoring						
6642S · Lifeline Call Outs	0.00	70.00	-70.00	420.00	490.00	-70.00
6641S · Lifeline Monitoring - Other	1,440.00	1,440.00	0.00	10,080.00	10,080.00	0.00
Total 6641S · Lifeline Monitoring	1,440.00	1,510.00	-70.00	10,500.00	10,570.00	-70.00
6650S · Service Contracts						
6652S · Elevator	803.22			2,409.67		
6650S · Service Contracts - Other	0.00	380.50	-380.50	0.00	2,663.50	-2,663.50
Total 6650S · Service Contracts	803.22	380.50	422.72	2,409.67	2,663.50	-253.83

Kiwanis Village Nanaimo
Qtrly Surplus (Deficit) - Budget vs. Actual - Suites
April through October 2016

	TOTAL					
	Oct 16	Budget	\$ Over Budget	Apr - Oct 16	Budget	\$ Over Budget
6660S · Strata Fee	1,000.00	1,000.00	0.00	7,000.00	7,000.00	0.00
MAINTENANCE SUITES - Other	0.00			-2,285.00		
Total MAINTENANCE SUITES	5,088.56	4,383.92	704.64	26,713.70	30,687.40	-3,973.70
PROPERTY SUITES						
6800S · Mortgage & Interest	29,271.05	29,271.00	0.05	204,897.35	204,897.00	0.35
6815S · Contingency for Vacancy Loss	0.00	500.00	-500.00	0.00	3,500.00	-3,500.00
6850S · Replacement Reserve Provision	2,700.00	2,700.00	0.00	19,745.30	18,900.00	845.30
Total PROPERTY SUITES	31,971.05	32,471.00	-499.95	224,642.65	227,297.00	-2,654.35
SALARIES AND BENEFITS						
SALARIES & BENEFITS SUITES						
6110S · Administrative Support	2,460.33	2,460.33	0.00	17,222.31	17,222.35	-0.04
6115S · Recreation Services	2,405.17	2,405.17	0.00	16,836.19	16,836.15	0.04
6130S · BC Medical expense	861.39	869.00	-7.61	6,159.73	6,083.00	76.73
6135S · Employer CPP, EI	1,632.35	1,693.92	-61.57	11,672.77	11,857.40	-184.63
6140S · Employer portion RRSP	646.04	651.75	-5.71	4,619.76	4,562.25	57.51
6145S · Extended Health & Dental	2,799.51	2,824.17	-24.66	20,019.05	19,769.15	249.90
6150S · WCB expense	458.69	493.33	-34.64	3,280.07	3,453.35	-173.28
6310S · Support Services Manager	601.25	601.25	0.00	4,208.75	4,208.75	0.00
6400S · Support services wage recovery	0.00			-360.00		
6410S · Cook Wages	4,434.92	4,434.92	0.00	31,044.44	31,044.40	0.04
6430S · Production Supervisor	747.50	747.50	0.00	5,232.50	5,232.50	0.00
6440S · Server Wages	4,204.92	4,204.92	0.00	29,434.44	29,434.40	0.04
6560S · Housekeeping Wages	2,903.83	2,903.83	0.00	20,326.81	20,326.85	-0.04
6570S · Contract Services	598.33	598.33	0.00	4,188.31	4,188.35	-0.04
6610S · Building Services Coord	845.00	845.00	0.00	5,915.00	5,915.00	0.00
6670S · Maintenance Wages	1,715.92	1,715.92	0.00	12,011.44	12,011.40	0.04
Total SALARIES & BENEFITS SUITES	27,315.15	27,449.34	-134.19	191,811.57	192,145.30	-333.73
Total SALARIES AND BENEFITS	27,315.15	27,449.34	-134.19	191,811.57	192,145.30	-333.73

Kiwanis Village Nanaimo
Qtrly Surplus (Deficit) - Budget vs. Actual - Suites
April through October 2016

	TOTAL					
	Oct 16	Budget	\$ Over Budget	Apr - Oct 16	Budget	\$ Over Budget
UTILITIES SUITES						
6920S · Electricity	1,784.85	2,100.00	-315.15	13,293.46	13,300.00	-6.54
6930S · Garbage Removal	151.99	165.00	-13.01	1,102.94	1,155.00	-52.06
6940S · Heating & Hot Water	236.86	350.00	-113.14	1,572.94	2,450.00	-877.06
6950S · Telephone/Cable/Internet						
6955S · Elevator Line	30.00			210.00		
6950S · Telephone/Cable/Internet - Other	105.00	135.00	-30.00	735.00	945.00	-210.00
Total 6950S · Telephone/Cable/Internet	135.00	135.00	0.00	945.00	945.00	0.00
Total UTILITIES SUITES	2,308.70	2,750.00	-441.30	16,914.34	17,850.00	-935.66
Total Expense	77,940.28	80,090.85	-2,150.57	542,211.70	559,235.75	-17,024.05
Net Ordinary Income	4,260.69	1,023.24	3,237.45	28,196.53	8,562.80	19,633.73
Other Income/Expense						
Other Expense						
6860S · Feasibility Study	2,212.50			28,796.78		
Total Other Expense	2,212.50			28,796.78		
Net Other Income	-2,212.50			-28,796.78		
Net Income	2,048.19	1,023.24	1,024.95	-600.25	8,562.80	-9,163.05

Kiwanis Village Nanaimo
Qtrly Surplus (Deficit) - Budget vs. Actual - Villa
April through October 2016

	TOTAL					
	Oct 16	Budget	\$ Over Budget	Apr - Oct 16	Budget	\$ Over Budget
Ordinary Income/Expense						
Income						
HYDRO SURCHARGE						
4210V · Hydro Surcharge Villa	775.00	775.00	0.00	5,425.00	5,425.00	0.00
Total HYDRO SURCHARGE	775.00	775.00	0.00	5,425.00	5,425.00	0.00
OTHER INCOME VILLA						
7010V · Housekeeping Services	0.00	0.00	0.00	0.00	0.00	0.00
7020V · Interest Earned Villa Operating	0.00	0.00	0.00	0.00	0.00	0.00
7025V · Interest Earned - Villa RR	190.57	166.67	23.90	1,330.81	1,166.65	164.16
7060V · NSF Cheque & Charge Recovery	0.00	0.00	0.00	0.00	0.00	0.00
Total OTHER INCOME VILLA	190.57	166.67	23.90	1,330.81	1,166.65	164.16
TENANT RENT						
4200V · Tenant Rent Revenue Villa	55,635.00	55,285.00	350.00	389,445.00	386,995.00	2,450.00
Total TENANT RENT	55,635.00	55,285.00	350.00	389,445.00	386,995.00	2,450.00
Total Income	56,600.57	56,226.67	373.90	396,200.81	393,586.65	2,614.16
Gross Profit	56,600.57	56,226.67	373.90	396,200.81	393,586.65	2,614.16
Expense						
ADMINISTRATION VILLA						
6010V · Administration Services	1,430.00	1,430.00	0.00	10,600.62	10,010.00	590.62
6020V · Advertising/Promotion	0.00	500.00	-500.00	0.00	3,500.00	-3,500.00
6030V · Association Due & Fees	0.00	12.50	-12.50	238.21	87.50	150.71
6040V · Audit & Legal	200.00	233.33	-33.33	1,539.70	1,633.35	-93.65
6050V · Bank Charges	53.60	50.00	3.60	375.20	350.00	25.20
6060V · Conference fees & travel	0.00	83.33	-83.33	0.00	583.35	-583.35
6065V · GST/HST Expenses	200.00	208.33	-8.33	1,400.00	1,458.35	-58.35
6070V · Insurance	1,008.44	983.00	25.44	6,907.76	6,881.00	26.76
6080V · Internet Services	80.14	73.00	7.14	545.66	511.00	34.66

Kiwanis Village Nanaimo
Qtrly Surplus (Deficit) - Budget vs. Actual - Villa
April through October 2016

	TOTAL					
	Oct 16	Budget	\$ Over Budget	Apr - Oct 16	Budget	\$ Over Budget
6085V · Mileage Expense	15.60			15.60		
6090V · Office Supplies & Expense	180.97	265.00	-84.03	1,198.77	1,855.00	-656.23
6580V · Volunteer Expenses	0.00	166.67	-166.67	0.00	1,166.69	-1,166.69
Total ADMINISTRATION VILLA	3,168.75	4,005.16	-836.41	22,821.52	28,036.24	-5,214.72
HOSPITALITY VILLA						
6320V · Kitchen Supplies	25.62	150.00	-124.38	275.93	1,050.00	-774.07
6370V · Raw Food Costs	3,782.67	3,771.67	11.00	26,599.69	26,401.65	198.04
6540V · Housekeeping	285.40	300.00	-14.60	1,936.42	2,100.00	-163.58
Total HOSPITALITY VILLA	4,093.69	4,221.67	-127.98	28,812.04	29,551.65	-739.61
MAINTENANCE VILLA						
6600V · Building Maintenance	1,198.24	315.00	883.24	1,943.85	2,205.00	-261.15
6610V · Building Coordinator	845.00	845.00	0.00	5,915.00	5,915.00	0.00
6615V · Bus Maintenance	0.00	85.50	-85.50	55.50	598.50	-543.00
6625V · Equipment Maintenance	877.12	347.17	529.95	3,432.08	2,430.15	1,001.93
6630V · Grounds Maintenance	212.50	212.50	0.00	1,406.55	1,487.50	-80.95
6640V · Maintenance On-Call	290.75	290.75	0.00	2,035.25	2,035.25	0.00
6641V · Lifeline						
6642V · Lifeline Call Outs	175.00	70.00	105.00	455.00	490.00	-35.00
6641V · Lifeline - Other	992.00	992.00	0.00	6,944.00	6,944.00	0.00
Total 6641V · Lifeline	1,167.00	1,062.00	105.00	7,399.00	7,434.00	-35.00
6650V · Service Contracts						
6652V · Elevator	0.00			2,023.92		
6654V · Securco	45.95			321.65		
6650V · Service Contracts - Other	0.00	419.17	-419.17	226.00	2,934.15	-2,708.15
Total 6650V · Service Contracts	45.95	419.17	-373.22	2,571.57	2,934.15	-362.58
6660V · Strata Fees	785.00	785.00	0.00	5,495.00	5,495.00	0.00
6665V · Supplies - Maintenance	0.00	0.00	0.00	-10.00	0.00	-10.00
Total MAINTENANCE VILLA	5,421.56	4,362.09	1,059.47	30,243.80	30,534.55	-290.75

Kiwanis Village Nanaimo
Qtrly Surplus (Deficit) - Budget vs. Actual - Villa
April through October 2016

	TOTAL					
	Oct 16	Budget	\$ Over Budget	Apr - Oct 16	Budget	\$ Over Budget
PROPERTY VILLA						
6800V · Mortgage & Interest	18,905.43	18,905.83	-0.40	132,338.01	132,340.85	-2.84
6815V · Contingency for Vacancy Loss	0.00	500.00	-500.00	0.00	3,500.00	-3,500.00
6850V · Replacement Reserve Provision	1,860.00	1,860.00	0.00	13,020.00	13,020.00	0.00
Total PROPERTY VILLA	20,765.43	21,265.83	-500.40	145,358.01	148,860.85	-3,502.84
SALARIES AND BENEFITS						
SALARIES & BENEFITS VILLA						
6110V · Administrative Support	2,231.50	2,231.50	0.00	15,620.50	15,620.50	0.00
6115V · Recreation/Social Coordinator	2,128.83	2,128.83	0.00	14,901.81	14,901.85	-0.04
6130V · BC Medical expense	438.99	509.67	-70.68	3,137.93	3,567.65	-429.72
6135V · Employer portion CPP,EI,	831.89	1,243.25	-411.36	7,180.42	8,702.75	-1,522.33
6140V · RRSP Employer Portion	329.24	468.58	-139.34	2,353.43	3,280.10	-926.67
6145V · Extended Health and Dental	1,426.72	2,030.42	-603.70	12,007.29	14,212.90	-2,205.61
6150V · WCB expense	233.76	349.33	-115.57	1,670.93	2,445.35	-774.42
6160V · Volunteer Coordinator	0.00	1,625.00	-1,625.00	3,850.00	11,375.00	-7,525.00
6310V · Food Services Manager Contract	601.25	601.25	0.00	4,208.75	4,208.75	0.00
6410V · Cook wages	1,478.33	1,478.33	0.00	10,348.31	10,348.35	-0.04
6430V · Production Supervisor	747.50	747.50	0.00	5,232.50	5,232.50	0.00
6440V · Server wages	2,710.17	2,710.17	0.00	18,971.19	18,971.15	0.04
6560V · Housekeeping Wages	2,252.67	2,252.67	0.00	15,768.69	15,768.65	0.04
6670V · Wages Maintenance	352.00	352.00	0.00	2,464.00	2,464.00	0.00
Total SALARIES & BENEFITS VILLA	15,762.85	18,728.50	-2,965.65	117,715.75	131,099.50	-13,383.75
Total SALARIES AND BENEFITS	15,762.85	18,728.50	-2,965.65	117,715.75	131,099.50	-13,383.75
UTILITIES VILLA						
6910V · Cablevision	35.00	35.00	0.00	245.00	245.00	0.00
6920V · Electricity	2,326.81	1,800.00	526.81	13,033.27	12,200.00	833.27
6930V · Garbage Removal	283.00	283.00	0.00	1,981.00	1,981.00	0.00
6940V · Heating & Hot Water	171.28	250.00	-78.72	1,218.61	1,750.00	-531.39

Kiwanis Village Nanaimo
Qtrly Surplus (Deficit) - Budget vs. Actual - Villa
April through October 2016

	TOTAL					
	Oct 16	Budget	\$ Over Budget	Apr - Oct 16	Budget	\$ Over Budget
6950V · Telephone						
6955V · Elevator Line	30.00			210.00		
6950V · Telephone - Other	0.00	30.00	-30.00	0.00	210.00	-210.00
Total 6950V · Telephone	30.00	30.00	0.00	210.00	210.00	0.00
Total UTILITIES VILLA	2,846.09	2,398.00	448.09	16,687.88	16,386.00	301.88
Total Expense	52,058.37	54,981.25	-2,922.88	361,639.00	384,468.79	-22,829.79
Net Ordinary Income	4,542.20	1,245.42	3,296.78	34,561.81	9,117.86	25,443.95
Net Income	4,542.20	1,245.42	3,296.78	34,561.81	9,117.86	25,443.95

NANAI DISTRICT SENIOR CITIZENS' HOUSING DEVELOPMENT SOCIETY
CONSOLIDATED BUDGET
FOR THE YEAR ENDING MARCH 31, 2017

Updated: 15-Sep-16
 Approved: 22-Mar-16

	HOUSE	GUEST SERVICES	LODGE	MEALS ON WHEELS	ADULT DAY PROGRAM	MANOR	SUITES	VILLA	CATE	TOTAL BUDGET 2016/17
REVENUE:										
Tenant rent and user fees	448,200	-	1,444,515		5,200	159,336	664,500	663,420		3,385,171
Contributions - BC Housing	105,492	-	-		-	110,544	296,309	-		512,345
Contributions - VIHA	509,208	-	4,765,941		101,898	-	-	-		5,377,047
Meals-on-Wheels	-	-	-	139,570	-	-	-	-		139,570
Cost Recoveries	9,720	-	6,000		-	12,000	10,560	9,300	177,100	224,680
Donations	-	-	-		-	-	-	-		-
Interest Earned	3,000	-	12,000	-	-	1,800	2,000	2,000	1,200	22,000
Restaurant & Store	-	72,800	-		-	-	-	-		72,800
Guest & Meeting room rentals	-	9,000	-		-	-	-	-		9,000
	1,075,620	81,800	6,228,456	139,570	107,098	283,680	973,369	674,720	178,300	9,742,613
EXPENSES:										
Advertising and Marketing	1,200	-	800		-	-	-	6,000	-	8,000
Contingency for Vacancy Loss	6,000	-	-		-	-	6,000	6,000	-	18,000
Contingency fund	-	-	-	-	-	-	-	-	-	-
Contract services - Lifeline	18,120	-	-		-	-	18,120	12,744	-	48,984
Contract services - Other	-	-	18,080		-	-	-	-	-	18,080
Employee benefits	94,197	5,971	1,196,966		15,660	-	78,386	50,452		1,441,633
Equipment rental	-	-	-		-	-	-	-	-	-
Food and kitchen supplies	98,738	16,500	220,385	64,104	6,500	-	90,863	47,060	-	544,148
Insurance	16,604	-	-		-	9,672	13,839	11,796	-	51,911
Laundry and cleaning	6,000	1,200	47,211		-	-	8,400	3,600		66,411
Medical supplies	-	-	104,212		600	-	-	-	-	104,812
Miscellaneous	5,570	11,000	3,270		5,211	-	9,050	6,650	2,400	43,151
Mortgage payments	206,412	-	462,425		-	152,856	351,252	226,870	-	1,399,815
Office & Administration	4,620	-	66,290	2,800	600	2,349	7,727	5,780	600	90,766
Professional fees	4,500	-	31,000		-	2,500	4,650	2,800	1,200	46,650
Property tax	-	-	-		-	22,998	-	-	-	22,998
Repairs and maintenance	49,881	-	113,679		-	20,013	34,487	29,462	12,750	260,273
Replacement Reserve	38,325	-	54,000		-	-	32,400	22,320	20,000	167,045
Salaries and wages - Mgmt	58,397	7,215	107,617	3,120	5,558	9,000	44,265	40,789	-	275,960
Salaries and wages - Other	288,312	27,325	3,648,055	59,124	72,969	15,400	233,650	161,727	38,835	4,545,398
Telephone, cable and internet	21,660	-	6,840		-	1,440	1,620	1,656	89,937	123,153
Travel	6,718	-	6,200		-	-	-	1,000		13,918
Utilities	115,466	-	149,100		-	45,000	34,180	33,896		377,642
	1,040,719	69,212	6,236,131	129,148	107,098	281,228	968,888	670,601	165,722	9,668,744
Surplus for the year	34,901	12,588	(7,675)	10,422	(0)	2,452	4,481	4,119	12,578	73,868

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

Name of Organization: Nanaimo Citizens Advocacy Association

Grant No. RPTE-13

Criteria:

**Meets
Criteria:**

Yes No

➤ the property qualifies for a PTE as a Church, Public Hospital, Community Care Facility, Private School, or other charitable, recreation, philanthropic or non-profit purposes;

➤ services provide benefits and be accessible to residents of the City of Nanaimo;

➤ exemptions are not given to services that are otherwise provided on a private, for profit basis; and,

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

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

Office Use

R.P.T.E-13

ORGANIZATION: Nanaimo Citizens Advocacy Association		DATE: December 6, 2016	
ADDRESS: 114-285-Prideaux St Nanaimo BC V9R 2N2		PRESIDENT: Pam Pady	
		SENIOR STAFF MEMBER: Robert Coulter	
		POSITION: Executive Director	
		CONTACT: Robert Coulter	
TELEPHONE: 250-753-2321		TELEPHONE: 250-753-2321	
GEOGRAPHIC AREA SERVED BY THE ORGANIZATION: Nanaimo and District			
NO. OF FULL TIME STAFF: three		NO. OF PART TIME STAFF: six	
NO. OF COMMUNITY VOLUNTEERS: 15		NO. OF VOLUNTEER HOURS PER YEAR: 350 hours	
CLIENTS SERVED, LAST YEAR: 1753		CLIENTS SERVED, THIS YEAR (PROJECTED): 2500	
B.C. SOCIETY ACT REG. NO.: 50016473		REVENUE CANADA CHARITABLE REG. NO.: 107758914	
CURRENT BUDGET: Apr 2016 Mar 2017		LEGAL DESCRIPTION OF PROPERTY:	
INCOME: 207115.35		114-285 Prideaux St.	
EXPENSES: 213625.00		TAX FOLIO NUMBER:	
NEXT YEAR PROJECTED: Apr 2017 Mar 2018		81611.023	
INCOME: 205000		CURRENT YEAR TAXES (IF KNOWN):	
EXPENSES: 214000			
SIGNATURE: 		TITLE/POSITION: EXECUTIVE DIR	DATE: Dec 13/16

NOTE: YOUR ORGANIZATION'S MOST RECENT YEAR-END FINANCIAL STATEMENTS AND CURRENT YEAR-TO-DATE FINANCIAL STATEMENTS MUST BE ATTACHED TO THE APPLICATION FORM (INCLUDING A BALANCE SHEET AND INCOME STATEMENT), AS WELL AS THE MOST RECENT SOCIETY ACT ANNUAL REPORT (FORM 11).

CITY OF NANAIMO GRANT QUESTIONNAIRE

1. Please describe the Purpose or Mandate of your organization in this community.

We provide advocacy to thousands of residents of Nanaimo and District yearly as a free service to assist them in accessing various government programs and services

We have been operating in Nanaimo since 1974 and are well known to the many thousands of clients who have used our services over the years

Our team of advocates have over 100 years of combined experience which they use to support and assist clients access all aspects of administrative law

including residential tenancy disputes, Canada Pension Plan appeals and Persons With Disabilities Applications and Appeals

2. Please list the programs and services provided by your organization.

We have partnership agreements with John Howard on Housing First and Social Services Third Party Agreements

We work with the Multi-Cultural Society in administering the Syrian Refugee rent supplement program

We operate satellite offices in Ladysmith and Gabriola Island for one day a week

We also have an agreement that allows us to work at the Justice Access Centre every Tuesday here in Nanaimo

3. Are you planning to change or add to current programs and services in the future?

We would like to develop a Gladue Report Program that would assist aboriginal offenders

and the court system in preparing documentation that would help Judges understand the culture and history

of the indigenous offenders as stated in the Supreme Court decision in 1996

We are delivering a new version of our CPPD (Canada Pension Plan Disability) advocacy program

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

we have a volunteer Board of Directors

We have volunteer receptionists who answer our phones and assist with client appointments

We use volunteers at our community events

5. Please list all grants received from the City of Nanaimo, Regional District of Nanaimo, and other governments or service clubs.

Law Foundation

BC Gaming

United Way

CLBC

CITY OF NANAIMO GRANT QUESTIONNAIRE

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

All our services are offered to our clients free of charge to them

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 part of any other organization

8. If you lease or rent out part of your premises: please note the amount of space rented (sq ft), total square feet of the premises, name of organization renting the space, and the annual rent received.

we do not rent out any part of our premises

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

we have a federal charity number and offer tax receipts for any donations that we receive

we are developing a donor contribution package so we can start a more aggressive fund raising program this year

CITY OF NANAIMO GRANT QUESTIONNAIRE

10. Is there any other information about your organization that you would like to provide to support your application?

Because of the computerization of many government programs and services
and the closure of some of the smaller government offices- we are dealing with an increased number of
multi barried clients who cannot access or do not understand computers and as a result
many are being referred to us to assist them in accessing their programs or services

11. In what ways would you recognize the City's support, should you receive a Permissive Tax Exemption?

we will recognize the City on our signs, our social media ~~our letterhead~~

our year end financial statements

NANAIMO CITIZEN ADVOCACY ASSOCIATION

FINANCIAL STATEMENTS
(Unaudited)

MARCH 31, 2016

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, 2016 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 Roden
& Associates*

Nanaimo, B.C.
May 25, 2016

CHARTERED PROFESSIONAL ACCOUNTANTS

NANAIMO CITIZEN ADVOCACY ASSOCIATION
STATEMENT OF FINANCIAL POSITION
(Unaudited)
MARCH 31, 2016

ASSETS

	<u>2016</u>	<u>2015</u>
CURRENT		
General cash	\$ 61,230	\$ 71,814
Restricted cash (Note 3)	46,028	42,570
Accounts receivable	4,590	1,104
GST refundable	395	323
Prepaid expenses	<u>975</u>	<u>975</u>
	<u>\$ 113,218</u>	<u>\$ 116,786</u>

LIABILITIES

CURRENT		
Accounts payable and accrued liabilities	\$ 9,228	\$ 7,377
Government remittances payable	1,104	193
Deferred revenue	<u>47,162</u>	<u>41,667</u>
	<u>57,494</u>	<u>49,237</u>

NET ASSETS

Operating net assets - Statement 2	39,669	51,494
Appropriated net assets (Note 4)	<u>16,055</u>	<u>16,055</u>
NET ASSETS	<u>55,724</u>	<u>67,549</u>
	<u>\$ 113,218</u>	<u>\$ 116,786</u>

APPROVED ON BEHALF OF THE BOARD:

Pamela Pady Director President

W. Greene Director Treasurer

See accompanying notes to financial statements

NANAIMO CITIZEN ADVOCACY ASSOCIATION
STATEMENT OF OPERATIONS
(Unaudited)
FOR THE YEAR ENDED MARCH 31, 2016

	<u>2016</u>	<u>2015</u>
REVENUES		
Law Foundation	\$ 75,112	\$ 75,112
Gaming funds	45,589	45,833
Grants and contributions	34,509	40,832
Third Party Administration (TPA)	15,514	11,749
United Way	11,916	10,783
Donations	4,680	5,728
Permissive tax exemption	2,808	3,228
Fundraising and miscellaneous	300	158
Interest	<u>281</u>	<u>895</u>
	<u>190,709</u>	<u>194,318</u>
EXPENSES		
Wages and benefits	77,499	71,714
Law Foundation program	75,423	75,417
Rent	13,832	14,903
Outreach	13,170	13,309
Community funding program	12,172	12,488
Office expenses	3,050	3,476
Telephone	2,016	1,042
Accounting and legal	1,275	791
Sundry	1,046	803
Equipment purchases	1,042	26
Insurance	989	732
Staff and volunteers	531	549
Travel	251	52
Repairs and maintenance	<u>238</u>	<u>409</u>
	<u>202,534</u>	<u>195,711</u>
NET LOSS	(11,825)	(1,393)
OPERATING NET ASSETS, beginning	<u>51,494</u>	<u>52,887</u>
OPERATING NET ASSETS, ending - Statement 1	\$ <u>39,669</u>	\$ <u>51,494</u>

See accompanying notes to financial statements

NANAIMO CITIZEN ADVOCACY ASSOCIATION
NOTES TO THE FINANCIAL STATEMENTS
(Unaudited)
MARCH 31, 2016

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

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

- (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) Financial Instruments

- i) The Association's interest rate risk is the risk that future cash flows of a financial instrument will fluctuate because of changes in interest rates. The Society's financial instruments consist of cash, accounts receivable, and accounts payable. It is the Directors' opinion that the Society is not exposed to significant interest rate risk arising from these financial instruments and that the carrying values approximate fair values.
- ii) The Association's 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 in respect of its accounts payable. It is the Directors' opinion that the Society will satisfy all current accounts payable within the next fiscal year.
- iii) The Association's credit risk is the risk that one party to a financial instrument will cause a financial loss for the other party by failing to discharge an obligation. The Society's main credit risks relate to its accounts receivable. It is the Directors' opinion that the accounts receivable are collectible.

- (d) Use of Estimates

The preparation of the financial statements in conformity with Canadian accounting standards for not-for-profit organizations requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the dates of the financial statements and the reported amounts of revenues and expenses during the reporting period(s). Significant items subject to such estimates and assumptions include the carrying amount of property, plant and equipment. These estimates are reviewed periodically, and, as adjustments become necessary, they are reported in earnings in the period in which they become known. Actual results could differ from those estimates.

- (e) 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, 2016

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 Advocation 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.

Nanaimo Citizen Advocacy

110-55 Victoria Road

Nanaimo B C

V9R 5N9

Balance Sheet

August 2016 through October 2016

11/14/2016
11:20:39 AM

Page 1

	August	September	October
Assets			
Current Assets			
Cash On Hand			
Chequing Account (CU)	\$30,152.82	\$24,768.17	\$29,525.01
Gaming Account (CU)	\$8,143.73	\$2,602.66	\$1,244.01
COP Account	\$222.84	\$222.84	\$222.84
Petty Cash	\$150.00	\$150.00	\$150.00
Credit Union Shares	\$38.10	\$38.10	\$38.10
Total Cash On Hand	\$38,707.49	\$27,781.77	\$31,179.96
Accounts Receivable	\$4,985.04	\$4,985.04	\$4,985.04
General Investments	\$18,955.56	\$18,955.56	\$18,955.56
Reserve	\$25,915.01	\$25,915.01	\$25,915.01
Total Current Assets	\$88,563.10	\$77,637.38	\$81,035.57
Other Assets			
Prepaid Expenses	\$974.62	\$974.62	\$974.62
Total Other Assets	\$974.62	\$974.62	\$974.62
Total Assets	<u>\$89,537.72</u>	<u>\$78,612.00</u>	<u>\$82,010.19</u>
Liabilities			
Current Liabilities			
Accounts Payable	\$2,095.15	\$2,095.15	\$2,095.15
Total Current Liabilities	\$2,095.15	\$2,095.15	\$2,095.15
Tax Liabilities			
Payroll Liabilities			
Default Payroll Liabilities	\$4,783.00	\$4,783.00	\$4,783.00
Workers' Compensation Payable	\$193.31	\$193.31	\$193.31
Deductions payable	\$910.43	\$910.43	\$910.43
Vacation Payable	\$2,352.00	\$2,352.00	\$2,352.00
Total Payroll Liabilities	\$8,238.74	\$8,238.74	\$8,238.74
Deferred revenue	\$47,162.00	\$47,162.00	\$47,162.00
Total Tax Liabilities	\$55,400.74	\$55,400.74	\$55,400.74
Total Liabilities	\$57,495.89	\$57,495.89	\$57,495.89
Equity			
Prior Year's Surplus	\$39,667.49	\$39,667.49	\$39,667.49
Reserve	\$16,054.79	\$16,054.79	\$16,054.79
Current Year Earnings	(\$23,680.45)	(\$34,606.17)	(\$31,207.98)
Total Equity	\$32,041.83	\$21,116.11	\$24,514.30
Total Liability & Equity	<u>\$89,537.72</u>	<u>\$78,612.00</u>	<u>\$82,010.19</u>

Profit & Loss Statement

October 2016

	Selected Period	Year to Date
Income		
Prov. B.C./CLBC	\$2,875.73	\$20,130.11
Law Foundation	\$18,750.00	\$56,250.00
Donations	\$25.00	\$175.00
Small - Law Foundation	\$0.00	\$10,830.00
PWD Assessor's Earnings	\$225.00	\$2,775.00
United Way - yearly	\$0.00	\$9,500.00
United Way- G. Impact	\$3,750.00	\$7,500.00
TPA	\$0.00	\$8,626.25
Interest	\$0.38	\$3.24
Memberships	\$0.00	\$30.00
Miscellaneous Income	\$0.00	\$59.00
Total Income	\$25,626.11	\$115,878.60
Expenses		
Supplies	\$474.43	\$1,287.06
Advertising	\$0.00	\$23.27
Volunteer	\$0.00	\$384.63
Equipment Purchase	\$65.00	\$2,425.63
Office	\$440.47	\$631.20
Insurance	\$0.00	\$722.00
Legal & Accounting	\$0.00	\$600.00
Maintenance	\$0.00	\$981.62
Payroll		
Wages - Regular	\$5,620.78	\$46,508.36
Wages - Community Projects	\$1,572.12	\$10,981.14
Wages LF summer	\$0.00	\$10,700.44
Postage & Shipping	\$0.00	\$41.21
GST Paid	\$115.61	\$619.28
Rent	\$974.62	\$5,001.10
Internet	\$0.00	\$359.37
Telephone	\$0.00	\$1,068.11
Travel	\$0.00	\$116.74
Sundry	\$25.00	\$767.59
Board Expense	\$0.00	\$208.16
Refugee payments	\$3,055.00	\$5,170.00
Community funding	\$1,064.51	\$6,424.10
Law Foundation		
Advocates	\$3,867.57	\$30,232.99
Ex. Director	\$1,209.45	\$2,973.87
Bookkeeper/Auditor	\$990.57	\$2,793.28
Poverty Lawyer	\$0.00	\$2,500.00
Computer	\$760.15	\$1,016.95
Rent & Insurance	\$40.00	\$2,792.20
Internet	\$121.93	\$361.51
Office Supplies/Advertising	\$185.97	\$1,274.26
Telephone	\$200.00	\$700.00
Travel	\$0.00	\$174.33
Postage & Courier	\$0.00	\$55.57
Total Law Foundation	\$7,375.64	\$44,874.96
Outreach		
Outreach Worker	\$1,433.64	\$4,979.99
Accounting CGA	\$0.00	\$500.00
O. Insurance	\$0.00	\$350.00
Bookkeeping	\$0.00	\$324.36
O. Travel	\$11.10	\$220.43
Communications	\$0.00	\$515.83
Administration	\$0.00	\$300.00
Total Expenses	\$22,227.92	\$147,086.58
Net Profit / (Loss)	\$3,398.19	(\$31,207.98)

Add incoming
gaming approx
\$42,000 to
income when
looking at loss.

- Feb 2016

50,000
deposited

- at March 31
year end

\$42,000 approx
for next year.

Nanaimo Citizen Advocacy Association - Organization Budget
 Projected Revenues and Expenses
 April 1, 2016 to March 31, 2017

Proposed Budget	This year- projection	2016-2017
Revenue		
Referred clients MSDSI- Prov of B	14000	14000
Community Living BC	34322	34555.35
Law Foundation	75000	75000
GST Law Foundation	150	150
United Way Grant	13000	13000
Fundraising/Donations	3500	5000
Community Gaming Grant	50000	50000
Interest	295	295
Memberships	65	65
Misc. Income	50	50
Savings Transfer		15000
Total Income	190382	207115.35
Expenses		
Supplies	1800	2100
Advertising	0	0
Volunteer	570	550
Program Expenses	0	0
Equipment purchases	11	1500
Office	300	350
Insurance	1000	1100
Training	0	200
Legal/Accounting	675	725
Maintenance	400	500
Fundraising	60	400
Payroll	58000	73000
Postage & Shipping	175	200
GST paid	400	550
Rent	9000	9500
Internet	400	650
Telephone	900	1200
Travel	250	250
Sundry	400	450
Board Expenses	350	450
Payroll C.L.B.C.	19250	19450
Community Living BC expenses	12500	12500
Workshops	0	0
Law Foundation	75000	75000
United Way	13000	13000
Total Expenses	194441	213625
Expenses over income	-4059	-6509.65

*Approved in
 Jan 2016
 for April 2016
 to Mar 2017*



2016 Annual Report

Incorporation Number: S-0016473

Did you know? A new Societies Act was passed.

To learn more details about what your society will need to do to get ready for the new act, go to: www.gov.bc.ca/SocietiesAct

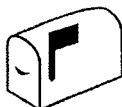
NANAIMO CITIZEN ADVOCACY ASSOCIATION
114 - 285 PRIDEAUX ST
NANAIMO BC V9R 2N2

FILE ONLINE NOW



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

www.gov.bc.ca/SocietiesAct
and use **ACCESS CODE: 140030073.**



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: 2016 06 07
(YYYY/MM/DD)

The date of the Annual General Meeting must be during the same calendar year of the Annual Report.

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

NO MEETING HELD cannot be submitted for the current year until the year is over.

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

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

114 - 285 PRIDEAUX ST, NANAIMO BC V9R 2N2

Mailing Address (If different from physical address)

114 - 285 PRIDEAUX ST, NANAIMO BC V9R 2N2

Enter new physical address if it has changed.

Enter new mailing address if it has changed.

3. Society Email Address

ncaa2@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

Before you file your Annual Report, please review the directors listed below. If you submitted a Form 7 to update the directors and the changes are not yet reflected here, then contact BC Registry Services now at 1 877 526-1526.

- Directors listed below cannot be changed if no meeting was held.
- One director must be a BC resident.
- 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
Andreychuk	Sheila	2460 GATEWHEEL RD, MILL BAY BC	V0R 2P0
Brodie	Fay	732 GIRVIN AVE, NANAIMO BC	V9S 4W8
Carlson	Susan	728 PINE ST, NANAIMO BC	V9R 2E3
Fuller	Gordon W	604 NICOL ST, NANAIMO BC	V9R 4T9
Clark	Gabrielle M	6019 Island Hwy W. Qualicum Beach BC	V9K2E1
Greene	Lucy	167 OCEAN WALK DR, NANAIMO BC	V9V 1N2
Hutton	Patti E.	6390 LASALLE RD, NANAIMO BC	V9V 1N6
Root	Kimberly	76 Strickland St Nanaim BC	V9R 4R9
Pady	Pamela L	175 VIEW ST, NANAIMO BC	V9R 4N5
Splait	Jane	260 BLYTHE AVE, NANAIMO BC	V9S 4X7

Schellenberg Patti M. 623 Stirling Ave
Nanaimo BC

V9R 4C5



2016 Annual Report

Incorporation Number: S-0016473

5. Signature

RLG [Signature] ROBERT G COULTER

June 14 2016

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-0016473 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.

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

Name of Organization: Protection Island Neighbourhood Association

Grant No. RPTE-14

Criteria:

**Meets
Criteria:**

Yes No

➤ the property qualifies for a PTE as a Church, Public Hospital, Community Care Facility, Private School, or other charitable, recreation, philanthropic or non-profit purposes;

➤ services provide benefits and be accessible to residents of the City of Nanaimo;

➤ exemptions are not given to services that are otherwise provided on a private, for profit basis; and,

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

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

Office Use

RPT-14

ORGANIZATION: Protection Island Neighbourhood Association		DATE: Nov. 27, 2016	
ADDRESS: 208 B Colville Trail		PRESIDENT: Gary Weikum	
Nanaimo, B. C. V9R 6R1		SENIOR STAFF MEMBER: Volunteer Veronica Zehntner	
		POSITION: Treasurer	
		CONTACT: Veronica Zehntner	
TELEPHONE: 250 - 754-6759		TELEPHONE: 250-754-6759	
GEOGRAPHIC AREA SERVED BY THE ORGANIZATION: Protection Island, Nanaimo			
NO. OF FULL TIME STAFF:		NO. OF PART TIME STAFF:	
NO. OF COMMUNITY VOLUNTEERS: 9 directors + 30 - 40 active Vols.		NO. OF VOLUNTEER HOURS PER YEAR: 500 +	
CLIENTS SERVED, LAST YEAR: our population is about 250 full		CLIENTS SERVED, THIS YEAR (PROJECTED): time houses	
B.C. SOCIETY ACT REG. NO.: S0010739		REVENUE CANADA CHARITABLE REG. NO.:	
CURRENT BUDGET: to Oct 31/16		LEGAL DESCRIPTION OF PROPERTY:	
INCOME 13,240		FOLIO: 13553.701 A7 PIRATES LANE	
EXPENSES: 11,917		TAX FOLIO NUMBER:	
NEXT YEAR PROJECTED:			
INCOME: 14,375		CURRENT YEAR TAXES (IF KNOWN):	
EXPENSES: 15,782			
SIGNATURE: 		TITLE/POSITION: Treasurer	DATE: Nov. 27/16

NOTE: YOUR ORGANIZATION'S MOST RECENT YEAR-END FINANCIAL STATEMENTS AND CURRENT YEAR-TO-DATE FINANCIAL STATEMENTS MUST BE ATTACHED TO THE APPLICATION FORM (INCLUDING A BALANCE SHEET AND INCOME STATEMENT), AS WELL AS THE MOST RECENT SOCIETY ACT ANNUAL REPORT (FORM 11).

CITY OF NANAIMO GRANT QUESTIONNAIRE

1. Please describe the Purpose or Mandate of your organization in this community.

To foster our neighbourhood values & promote co-operation to maintain our unique surroundings & lifestyle & address community issues & concerns. Liaise with the City & VIHA to facilitate residents' access to services. We also work hand in hand with the other Protection Is. organizations. To operate & maintain the vital community dock at Mud Bay for residents' access to the City. Ensure safety in parks & currently working on secure bicycle storage & vehicle pkg. on City side.

2. Please list the programs and services provided by your organization.

Annual news letter. Hold NPA water lease for Mud Bay community dock which we maintain & insure. Liaise with Road dept. & Parks dept. & organize parks clean up work parties. This year we compiled a binder with information on accessing available health care services & homecare. We also researched availability & frequency of "Meals on Wheels" which Protection Is. volunteers would p/u from the ferry & deliver, to allow residents to remain in their homes. This binder is available at our community library. Work to ensure continued access to the city.

3. Are you planning to change or add to current programs and services in the future?

This is ALWAYS FLUID We step in wherever there is a need
relying on input from the community.

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

Apart from the AGM we hold monthly board of directors mtgs. which the public may attend & post minutes of each mtg. Host special meetings on specific issues of concern when they arise. Compile, print & deliver annual news letter. Organize park clean up work parties & invasive plant removal & an annual fall work party for fuel load removal from undeveloped parks (a different park each yr.) the wood is then chipped by the City. Annual spring dock maintenance work parties over 5 wk. ends to repair, construct & replace dock sections on Com. Dock (8-10 people 8 hrs ea. time approx. 320-350 hrs) Volunteers make our Community what it is.

5. Please list all grants received from the City of Nanaimo, Regional District of Nanaimo, and other governments or service clubs.

Folio 1353.701 A7 Pirates Lane Permissive Tax Exemption
Bylaw #7132

CITY OF NANAIMO GRANT QUESTIONNAIRE

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

Our Neighbourhood Assn. membership is \$10 per yr. but the services we ~~render are for all residents regardless of membership.~~
The community dock (which has its own bnk. a/c) has to be self supporting. We base the moorage fee per boat on the total cost of NPA water lease, Ins. & Maint. divided by # of boats, plus \$100 in lieu of labour if people don't want to put in an 8 hr. day @ a wrk party.

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

8. If you lease or rent out part of your premises: please note the amount of space rented (sq ft), total square feet of the premises, name of organization renting the space, and the annual rent received.

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

Last Dec. we incurred substantial unexpected expenses leaving us short of funds ~~relying on donations to meet our commitments. For this yr.~~
Oct.2016-Sept./17 we raised the rates from \$190/boat to \$300 but gave a \$25 "early bird discount" if pymt.was rec'd by Nov.15th. which proved to be a very successful incentive (41 have pd.) We have formed a new dock committee comprising 2 Directors & 3 dock users at large to study required maintenance costs along wih fixed costs & they will set the fees for the Oct.2017-Sept 2018 moorage yr.
The committee is also looking at fundraising ideas to accumulate a \$2,000 reserve fund to cushion us in the event of a major storm damage or other unexpected costs. We are trying to keep the rates as affordable as possible.

CITY OF NANAIMO GRANT QUESTIONNAIRE

10. Is there any other information about your organization that you would like to provide to support your application?

Because our neighbourhood's subdivision is on an island, our community dock at Mud Bay is a vital link for residents who commute daily for work, school or for shopping & doctors appointments. Apart from the private ferry or for those with their own private docks, Mud Bay community dock is the only facility for egress & access to or from the city. It is also used by non mooring residents to unload freight with its easy access to the traffic circle. see****

11. In what ways would you recognize the City's support, should you receive a Permissive Tax Exemption?

We always mention the Tax Exemption grant at our AGM & publish it in the news letter.

We would post a notice at the head of the dock recognizing this contribution

G:\ADMINISTRATION\Committees\Grants Advisory Sub-Committee\Grants Application Forms\Applications, Instructions, Info\Permissive Tax Exemption Application.docx

10. **** Cont'd

The fees we are now charging are nearing their upper limits & we are already "carrying" some residents who simply cannot pay. To lose the Permissive Tax Exemption grant would cause significant financial hardship for us all.

Thank you.

PROTECTION ISLAND NEIGHBOURHOOD ASSOCIATION

Annual Financial Report to May 31, 2016

Cash Flows from General Account Activity:

Cash Balance at last annual report May 2015	1,260.54	
Membership Dues Received	729.00	
Bank Int.	1.12	
Total Revenue & Cash Balance		<u>\$1,989.66</u>
Licences, Permits, Fees	(25.00)	
Office Expense	(492.11)	
Postage	(124.85)	
Directors' Liability Ins. 1/3	(184.00)	
Donations	(50.00)	
Sundry	(13.00)	
Total Expenses		<u>(\$888.96)</u>
Balance at May 31, 2016		<u>\$1,100.70</u>
Expenses over Revenue (\$159.84)		

Cash Flows from Dock Account Activity:

Cash Balance at last annual report May 2015	3,510.97	
Dock Fees & Contributions O/S 2015	1,050.00	
2016	10,130.00	
Bank Int.	.48	
Total Revenue & Cash Balance		<u>\$14,691.45</u>
Dock Supplies Repairs & Maintenance	3,130.85	
Freight (P I Supply)	196.35	
Annual Insurance	1,000.00	
Directors' Liability Ins. 2/3	366.00	
Moorage Lease (Port of Nanaimo)	4,454.76	
Circle/Park Lease	26.25	
Interim Survery re: new 20 yr. lease	1,515.68	
Rentals	20.00	
Total Expenses		<u>(\$10,709.89)</u>
Balance at May 31, 2016		<u>\$3,981.56</u>
Revenue over Expenditures \$470.59		

DOCK ACCOUNT ACTIVITY

Last Annual Report May 31st. AGM		\$3,981
Revenue to Oct. 31/16 (O/S 2016 moorage)	2,060	<u>\$6.041</u>
Expenses:		
Hall Rental for dock mtg.	(20)	
Dock Ins.	(1,000)	
R & M (chain)	(160)	
Circle & foreshore Lease	(27)	
Tot, Exps. to Oct. 31/16		<u>(1,207)</u>
Bank Bal. at Oct. 31/16		<u><u>\$4,834</u></u>

PROJECTED ACTIVITY

Nov./Dec 2016 Expenses paid or due:

Director's Liabil. Ins. (pd)	(370)	
Est. NPA Lease (due Dec.1st	(5,058)	
est. Final Survey cost	(2,500)	
est. addtnl. lease cost for		
extn.beyond pilingDec,2015	(250)	
" " " "Dec.2016	(284)	
Total Expenses due by Dec.		(8,462)

Revenue from 2016/17 moorage		
rec'd to date (Nov.15)41 boats	12.875	
Balance		<u><u>\$9,247</u></u>

Budgeted 2017 Expenses: Due before next Revenue Cycle:

R & M materials	(5,300)	
Barging	(400)	
Dock Insurance	(1,100)	
Directors; Liab. Ins.	(400)	
Decals	(120)	
Total Budgeted Exps. to Sept.30/17		<u>(7,320)</u>
Anticipated Reserve		<u><u>\$1,927</u></u>

Note: 41 boats have paid, of the 10
O/S 5 will probably pay giving another
\$1,500 total revenue for the 2017 season.

FACSIMILE OF ANNUAL REPORT filed June 2016

Protection Neighbourhood Association
160 Pirates Lane
Nanaimo, B. C. V9R 6R1

Reg. No. S0010739

Mailing Address:
208 B Colvilleton Trail,
Nanaimo, B. C. V9R 6R1

Annual General Meeting held June 12, 2016

Current Board of Directors:

David Carter	186 Colvilleton Trl, Nanaimo, B. C. V9R 6R1
Catherine Eck	12 Capt. Kidds Terrace, Nanaimo, B. C. V9R 6R1
Jane Garcia	155 Colvilleton Trl. Nanaimo, B. C. V9R 6R1
Doug Naylor	75 Captain Morgans Blvd. Nan. B. C. V9R 6R1
Jim MacQuarrie	216 Capt. Morgans Blvd Nan. B. C. V9R 6R1
Jim Menzies	192 Colvilleton Trl. Nan, B. C. V9R 6R1
Kevin Pistor	13 Treasure Trail, Nanaimo, B. C. V9R 6R1
Gary Weikum	87 Capt. Morgans Blvd. Nan. B. C. V9R 6R1
Veronica Zehntner	160 Pirates Lane, Nanaimo. B. C. V9R 6R1

Contact: Veronica Zehntner, Treasurer
250-754-6759

Fee Paid \$25.00 June 25, 2016 Cheque # 0016

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

**Name of Organization: St. John Society (British Columbia & Yukon)
[St. John Ambulance]**

Grant No. RPTE-15

Criteria:

**Meets
Criteria:**

Statement of Purpose:

- the property qualifies for a PTE as a Church, Public Hospital, Community Care Facility, Private School, or other charitable, recreation, philanthropic or non-profit purposes;
- services provide benefits and be accessible to residents of the City of Nanaimo;
- exemptions are not given to services that are otherwise provided on a private, for profit basis; and,
- must adhere to all of the City of Nanaimo's bylaws and policies.

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

Office Use

RPT-
15

ORGANIZATION: ST JOHN AMBULANCE		DATE: NOVEMBER 18 2016	
ADDRESS:		PRESIDENT: CEO-KAREN MACPHERSON	
2250 LABIEUX ROAD		SENIOR STAFF MEMBER: PAT THRELFALL	
NANAIMO B.C.		POSITION: BRANCH MANAGER	
V9T 6J9		CONTACT:	
TELEPHONE: 250-729-8889		TELEPHONE:	
GEOGRAPHIC AREA SERVED BY THE ORGANIZATION:			
NO. OF FULL TIME STAFF: 2		NO. OF PART TIME STAFF: 1	
NO. OF COMMUNITY VOLUNTEERS: 64		NO. OF VOLUNTEER HOURS PER YEAR: 8349	
CLIENTS SERVED, LAST YEAR: events attended 92		CLIENTS SERVED, THIS YEAR (PROJECTED):	
B.C. SOCIETY ACT REG. NO.: S-0017387		REVENUE CANADA CHARITABLE REG. NO.:	
CURRENT BUDGET: Attached		LEGAL DESCRIPTION OF PROPERTY:	
INCOME		TAX FOLIO NUMBER: 19805.301	
EXPENSES:		CURRENT YEAR TAXES (IF KNOWN):	
NEXT YEAR PROJECTED: In Progress(Head Office)			
INCOME:			
EXPENSES:			
SIGNATURE: <i>Pat Threlfall</i>		TITLE/POSITION: <i>Branch Manager</i>	DATE: 12/30/16
NOTE: YOUR ORGANIZATION'S MOST RECENT YEAR-END FINANCIAL STATEMENTS AND CURRENT YEAR-TO-DATE FINANCIAL STATEMENTS MUST BE ATTACHED TO THE APPLICATION FORM (INCLUDING A BALANCE SHEET AND INCOME STATEMENT), AS WELL AS THE MOST RECENT SOCIETY ACT ANNUAL REPORT (FORM 11).			

A DEC 30 2016

CITY OF NANAIMO GRANT QUESTIONNAIRE

1. Please describe the Purpose or Mandate of your organization in this community.

A fundamental focus of St John Ambulance is charitable community service.

Volunteers serve the community by providing first aid services at public events and during emergencies. Volunteers also improve quality of life through programs and help seniors, the disadvantage and youth.

2. Please list the programs and services provided by your organization.

Medical First Responders

Youth Volunteers

Therapy Dog Program

Senior Level Volunteers

3. Are you planning to change or add to current programs and services in the future?

Our Provincial Office has launched a Pilot program "Non-Emergency Patient Transfer" An appointment based transfer and stretcher transport service. We look forward to this moving into our community to provide a economical and convenient transport service through our volunteers.

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

Adult Brigade- first aid attendants community events, respond to community emergency.

Cadets- training to become leaders in the community

Therapy Dog Program-visiting seniors, attending reading programs in the school district and at the university.

5. Please list all grants received from the City of Nanaimo, Regional District of Nanaimo, and other governments or service clubs.

Provincial Gaming Grant

CITY OF NANAIMO GRANT QUESTIONNAIRE

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

The Therapy Dog Program is the only group with a one time \$20.00 fee for administration costs.

7. 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.

8. If you lease or rent out part of your premises: please note the amount of space rented (sq ft), total square feet of the premises, name of organization renting the space, and the annual rent received.

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

Create a moment of Joy Christmas Campaign

Garage Sale

Community Engagement Executives generating donations

CITY OF NANAIMO GRANT QUESTIONNAIRE

10. Is there any other information about your organization that you would like to provide to support your application?

We are a partner with the City in Emergency Response offering our building as a comfort center. We are also out in the community offering talks on emergency preparedness and the use of automated defibrillator. We will be offering a free CPR day for the community as we did previously at Woodgrove Mall.

11. In what ways would you recognize the City's support, should you receive a Permissive Tax Exemption?

A presentation of a plaque for the continued support the City has given St John Ambulance Nanaimo

Financial Statements of

**ST. JOHN SOCIETY (BRITISH
COLUMBIA AND YUKON)**

Year ended December 31, 2015



KPMG LLP
PO Box 10426 777 Dunsmuir Street
Vancouver BC V7Y 1K3
Canada
Telephone (604) 691-3000
Fax (604) 691-3031

INDEPENDENT AUDITORS' REPORT

To the Directors of St. John Society (British Columbia and Yukon)

We have audited the accompanying financial statements of St. John Society (British Columbia and Yukon), which comprise the statement of financial position as at December 31, 2015, the statements of operations, changes in net assets and cash flows for the year then ended and notes, comprising a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

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

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

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

KPMG LLP is a Canadian limited liability partnership and a member firm of the KPMG network of independent member firms affiliated with KPMG International Cooperative ("KPMG International"), a Swiss entity. KPMG Canada provides services to KPMG LLP.



Opinion

In our opinion, the financial statements present fairly, in all material respects, the financial position of St. John Society (British Columbia and Yukon) as at December 31, 2015 and its results of operations, its changes in net assets and its cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.

Report on other Legal and Regulatory Requirements

As required by the Society Act (British Columbia), we report that, in our opinion, the accounting policies applied in preparing and presenting the financial statements in accordance with Canadian accounting standards for not-for-profit organizations have been applied on a basis consistent with that of the preceding year.

KPMG LLP

Chartered Professional Accountants

April 28, 2016

Vancouver, Canada

ST. JOHN SOCIETY (BRITISH COLUMBIA AND YUKON)

Statement of Financial Position

December 31, 2015 with comparative information for 2014

	Operating Fund	Internally Restricted Fund	Externally Restricted Fund	Endowment Fund	2015 Total	2014 Total
Assets						
Current assets:						
Cash and cash equivalents	\$ -	\$ 47,204	\$ 1,042	\$ 294,020	\$ 342,266	\$ 713,366
Restricted cash (note 3)	250,457	-	-	-	250,457	262,195
Investments (note 4)	-	486,877	63,081	307,995	857,953	698,546
Accounts receivable (note 5)	498,650	-	-	-	498,650	576,699
Accounts receivable from Priory	-	-	-	-	-	538
Inventory (note 6)	590,471	-	-	-	590,471	628,901
Prepaid expenses	87,905	-	-	-	87,905	60,923
	1,427,483	534,081	64,123	602,015	2,627,702	2,941,168
Investments (note 4)	-	58,357	47,926	449,951	556,234	505,280
Capital assets (note 7)	8,942,593	-	-	-	8,942,593	9,443,160
	\$ 10,370,076	\$ 592,438	\$ 112,049	\$ 1,051,966	\$ 12,126,529	\$ 12,889,608

Liabilities and Net Assets

Current liabilities:

Cheques issued in excess of funds on deposit	\$ 190,665	\$ -	\$ -	\$ -	\$ 190,665	\$ 29,631
Bank indebtedness (note 8)	1,120,000	-	-	-	1,120,000	800,000
Accounts payable and accrued liabilities (note 9)	1,117,547	-	-	-	1,117,547	925,715
Accounts payable to Priory	453,947	-	-	-	453,947	-
Due to St. John Foundation (British Columbia and Yukon) (note 10)	1,028,125	-	-	-	1,028,125	891,086
Deferred revenue (note 11)	678,180	-	-	-	678,180	742,673
Obligations under capital lease	-	-	-	-	-	8,761
Current portion of long term debt (note 12)	623,544	-	-	-	623,544	299,374
	5,212,008	-	-	-	5,212,008	3,697,240
Long term debt (note 12)	777,627	-	-	-	777,627	1,383,208

Net assets:

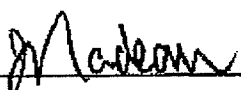
Externally restricted	-	-	112,049	-	112,049	138,286
Endowment fund	-	-	-	1,051,966	1,051,966	1,088,585
Invested in capital assets	7,541,422	-	-	-	7,541,422	7,751,817
Internally restricted	-	592,438	-	-	592,438	690,321
Unrestricted	(3,160,981)	-	-	-	(3,160,981)	(1,859,849)
	4,380,441	592,438	112,049	1,051,966	6,136,894	7,809,160

Commitments (note 13)

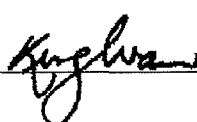
	\$ 10,370,076	\$ 592,438	\$ 112,049	\$ 1,051,966	\$ 12,126,529	\$ 12,889,608
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See accompanying notes to financial statements.

Approved on behalf of the Society:



Director



Director

ST. JOHN SOCIETY (BRITISH COLUMBIA AND YUKON)

Statement of Operations

Year ended December 31, 2015 with comparatives information for 2014

	Operating Fund	Restricted Funds			Total Restricted	2015 Total	2014 Total
		Internally Restricted	Externally Restricted	Endowment			
Revenue:							
Training fees	\$ 9,739,155	\$ -	\$ -	\$ -	\$ -	\$ 9,739,155	\$ 11,482,196
Sale of supplies	1,685,557	-	-	-	-	1,685,557	1,617,386
	11,424,712	-	-	-	-	11,424,712	13,099,582
Expenses:							
Training costs	3,600,890	-	-	-	-	3,600,890	3,729,464
Cost of supplies (note 6)	1,042,705	-	-	-	-	1,042,705	1,000,357
	4,643,595	-	-	-	-	4,643,595	4,729,821
Gross margin	6,781,117	-	-	-	-	6,781,117	8,369,761
Other income:							
Donations and grants	744,433	-	-	-	-	744,433	609,508
Gaming revenue	264,335	-	-	-	-	264,335	253,033
Fundraising revenue	41,738	-	-	-	-	41,738	52,858
Interest, rental and miscellaneous income	160,030	7,551	1,192	9,918	18,661	178,691	227,487
Unrealized gain on investments	-	6,386	4,389	36,518	47,293	47,293	67,690
	1,210,536	13,937	5,581	46,436	65,954	1,276,490	1,210,576
	7,991,653	13,937	5,581	46,436	65,954	8,057,607	9,580,337
Expenses:							
Advertising and public relations	276,921	-	-	-	-	276,921	382,100
Amortization	563,620	-	-	-	-	563,620	583,900
Bad debt expense	6	-	-	-	-	6	2,026
Bank charges and interest on current indebtedness	239,924	-	-	-	-	239,924	243,776
Brigade	307,555	-	-	-	-	307,555	292,915
Donation expense	17	-	-	-	-	17	138
Gaming expenses	263,835	-	-	-	-	263,835	253,033
Insurance and property taxes	135,747	-	-	-	-	135,747	165,371
Interest on long term debt	66,663	-	-	-	-	66,663	100,761
Loss on disposal of assets	-	-	-	-	-	-	5,599
Office and miscellaneous	430,420	-	-	-	-	430,420	571,766
Priory assessments (note 14)	753,265	-	-	-	-	753,265	632,440
Professional fees	44,317	-	-	-	-	44,317	72,433
Rent	849,979	-	-	-	-	849,979	837,049
Repairs and maintenance	447,333	6,632	-	-	6,632	453,965	507,400
Salaries and benefits	4,828,261	-	-	-	-	4,828,261	4,754,371
Scholarships and volunteer training	-	-	-	11,000	11,000	11,000	12,525
Telephone and utilities	375,995	-	-	-	-	375,995	393,770
Travel	128,383	-	-	-	-	128,383	165,692
	9,712,241	6,632	-	11,000	17,632	9,729,873	9,977,065
Excess (deficiency) of revenue over expenses	\$ (1,720,588)	\$ 7,305	\$ 5,581	\$ 35,436	\$ 48,322	\$ (1,672,266)	\$ (396,728)

See accompanying notes to financial statements.

ST. JOHN SOCIETY (BRITISH COLUMBIA AND YUKON)

Statement of Changes in Net Assets

Year ended December 31, 2015 with comparative information for 2014

	Operating Fund	Restricted Funds			2015 Total	2014 Total
		Internally Restricted	Externally Restricted	Endowment		
Net assets, beginning of year	\$ 5,891,968	\$ 690,321	\$ 138,286	\$ 1,088,585	\$ 7,809,160	\$ 8,205,888
Excess (deficiency) of revenue over expenses for the year	(1,720,588)	7,305	5,581	35,436	(1,672,266)	(396,728)
Interfund transfers	209,061	(105,188)	(31,818)	(72,055)	-	-
Net assets, end of year	\$ 4,380,441	\$ 592,438	\$ 112,049	\$ 1,051,966	\$ 6,136,894	\$ 7,809,160

See accompanying notes to financial statements.

ST. JOHN SOCIETY (BRITISH COLUMBIA AND YUKON)

Statement of Cash Flows

Year ended December 31, 2015 with comparative information for 2014

	2015	2014
Cash provided by (used for):		
Operations:		
Deficiency of revenue over expenses	\$ (1,672,266)	\$ (396,728)
Items not involving cash:		
Amortization	563,620	583,900
Unrealized gain on investments	(47,293)	(67,690)
Loss on disposal of assets	-	5,599
Interest due to St. John Foundation (British Columbia and Yukon)	-	39,838
Change in non-cash working capital balances:		
Restricted cash	11,738	566
Accounts receivable	78,049	170,132
Inventory	38,430	29,294
Prepaid expenses	(26,982)	57,376
Accounts payable and accrued liabilities	191,832	(2,897)
Accounts payable to and receivable from Priory	454,485	(66,842)
Due to St. John Foundation (British Columbia and Yukon)	137,039	-
Deferred revenue	(64,493)	79,968
	(335,841)	432,516
Investing:		
Purchase of capital assets	(63,053)	(428,712)
Proceeds on disposal of capital assets	-	3,635
Increase in investments	(163,068)	(196,782)
	(226,121)	(621,859)
Financing:		
Bank indebtedness	320,000	(305,000)
Advance of long term debt	-	544,350
Repayment of long term debt and obligations under capital lease	(290,172)	(197,353)
	29,828	41,997
Decrease in cash and cash equivalents	(532,134)	(147,346)
Cash and cash equivalents, beginning of year	683,735	831,081
Cash and cash equivalents, end of year	\$ 151,601	\$ 683,735
Cash and cash equivalents is composed of:		
Cash and cash equivalents	\$ 342,266	\$ 713,366
Cheques issued in excess of deposits	(190,665)	(29,631)
Cash and cash equivalents, end of year	\$ 151,601	\$ 683,735

See accompanying notes to financial statements.

ST. JOHN SOCIETY (BRITISH COLUMBIA AND YUKON)

Notes to Financial Statements

Year ended December 31, 2015

1. Operations:

St. John Society (British Columbia and Yukon) (the "Society") forms part of the Priory of Canada and Most Venerable Order of the Hospital of St. John of Jerusalem (the "Priory"). Its principal activity is to enable Canadians to improve their health, safety and quality of life by providing training and community service. The St. John Society (British Columbia and Yukon) is incorporated under the Society Act of British Columbia and is a registered charity under the Income Tax Act and is exempt from the requirement to pay income taxes.

2. Significant accounting policies:

The financial statements have been prepared by management in accordance with Canadian Accounting Standards for Not-For-Profit Organizations in Part III of the CPA Canada Accounting Handbook and include the following significant accounting policies:

(a) Basis of presentation:

The financial statements contain the assets, liabilities and operating results of the Provincial Headquarters and its branches operating in British Columbia and the Yukon.

St. John Foundation (British Columbia and Yukon) (the "Foundation") is an organization with a common board of directors. The Society does not consolidate the Foundation; however, the financial information of the Foundation is disclosed in note 18.

(b) Revenue Recognition:

The Society follows the restricted fund method of accounting for contributions.

The operating fund accounts for the Society's program delivery and administrative activities. 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. Revenue from training fees and sale of supplies are recognized when the services are provided. Gaming receipts and training fees in general operations are recognized as revenue of the operating fund in the year in which the related expenses are incurred, as required by the terms of the restrictions. Restricted grants and contributions are recorded as deferred contributions in the operating fund when there is no appropriate restricted fund.

The restricted funds include bequests received and designated donor gifts which are restricted as to their use, together with resources which have been internally restricted for future capital purposes. Interest on restricted funds is recognized as restricted fund income and expenses directly related to restricted funds are reported in these funds.

The endowment fund reports resources that are required to be maintained by the Society on a permanent basis. Investment income earned on resources of the endowment fund is restricted for scholarships awarded, and medical first responder training which are reported as expenses in the endowment fund.

ST. JOHN SOCIETY (BRITISH COLUMBIA AND YUKON)

Notes to Financial Statements (continued)

Year ended December 31, 2015

2. Significant accounting policies (continued):

(c) Cash and cash equivalents:

Cash and cash equivalents include cash on hand and short-term deposits which are highly liquid with original maturities of less than three months at the date of acquisition.

(d) Inventory:

Inventory, which is all finished goods, is valued at the lower of cost and net realizable value. Inventory is written down to net realizable value when the cost of inventory is estimated not to be recoverable.

(e) Capital assets:

Capital assets are recorded at cost. Contributed capital assets are recorded at fair value at the date of contribution. Assets acquired under capital lease are amortized over the estimated life of the assets or over the lease term, as appropriate. Repairs and maintenance costs are charged to an expense. Betterments which extend the estimated life of an asset are capitalized. When an asset no longer contributes to the Society's ability to provide services, its carrying amount is written down to its fair value.

Capital assets are amortized using the following annual rates:

Asset	Basis	Rate
Buildings	Declining-balance	4 - 5%
Leasehold improvements	Straight-line	lease-term
Furniture and equipment	Declining-balance	20%
Training equipment	Declining-balance	20%
Vehicles	Declining-balance	30%
Computers	Straight-line	5 years
Vehicles under capital lease	Declining-balance	30%

(f) Employee future benefits:

The Society makes contributions on behalf of its employees to pension and RRSP plans as established by St. John Priory of Canada (note 17). The pension plan is a multi-employer defined benefit plan and accordingly, contributions are expensed as incurred as there is no consistent and reliable basis for allocating the obligation, assets and cost to the individual employers participating in the plan.

(g) Use of estimates:

The preparation of financial statements 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 amount of revenue and expenses during the year. Significant areas of estimate include the valuation of accounts receivable and inventory, and the useful lives of capital assets. Actual results could differ from those estimates.

ST. JOHN SOCIETY (BRITISH COLUMBIA AND YUKON)

Notes to Financial Statements (continued)

Year ended December 31, 2015

2. Significant accounting policies (continued):

(h) Contributed materials and services:

Contributed materials are recorded at fair value when a fair value can be reasonably estimated. Contributed services are not reflected in the Society's accounts because of the difficulty of determining the fair value.

(i) Financial instruments:

Financial instruments are recorded at fair value on initial recognition. Freestanding derivative instruments that are not in a qualifying hedging relationship and equity instruments that are quoted in an active market are subsequently measured at fair value. All other financial instruments are subsequently recorded at cost or amortized cost, unless management has elected to carry the instruments at fair value. The Society has elected to carry all investments at fair value.

Transaction costs incurred on the acquisition of financial instruments measured subsequently at fair value are expensed as incurred. All other financial instruments are adjusted by transaction costs incurred on acquisition and financing costs, which are amortized using the straight-line method.

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

3. Restricted cash:

Restricted cash in the Operating Fund relates to unexpended bingo and casino receipts which are restricted in their use by the license applications but not reported in a separate fund.

4. Investments:

The Society's investments are as follows:

	2015	2014
Guaranteed investment certificates	\$ 857,953	\$ 698,546
Marketable securities	556,234	505,280
	1,414,187	1,203,826
Less current portion	(857,953)	(698,546)
	\$ 556,234	\$ 505,280

ST. JOHN SOCIETY (BRITISH COLUMBIA AND YUKON)

Notes to Financial Statements (continued)

Year ended December 31, 2015

5. Accounts receivable:

	2015	2014
Accounts receivable	\$ 536,070	\$ 617,020
Less allowance for doubtful accounts	(37,420)	(40,321)
	\$ 498,650	\$ 576,699

6. Inventory:

Cost of inventory recognized as an expense during the period is \$1,042,705 (2014 - \$1,000,357). During 2015 and 2014, there was no write-down of inventory to net realizable value.

7. Capital assets:

2015	Cost	Accumulated amortization	Net book value
Land	\$ 2,224,744	\$ -	\$ 2,224,744
Buildings	9,002,332	3,829,369	5,172,963
Leasehold improvements	1,128,870	672,413	456,457
Furniture and equipment	1,287,776	1,132,905	154,871
Training equipment	1,449,399	1,236,625	212,774
Vehicles	982,896	864,202	118,694
Computers	899,873	297,783	602,090
	\$ 16,975,890	\$ 8,033,297	\$ 8,942,593

2014	Cost	Accumulated amortization	Net book value
Land	\$ 2,224,744	\$ -	\$ 2,224,744
Buildings	8,969,469	3,617,038	5,352,431
Leasehold improvements	1,116,760	587,390	529,370
Furniture and equipment	1,282,215	1,092,276	189,939
Training equipment	1,438,954	1,183,348	255,606
Vehicles	982,897	813,286	169,611
Computers	897,800	176,341	721,459
	\$ 16,912,839	\$ 7,469,679	\$ 9,443,160

ST. JOHN SOCIETY (BRITISH COLUMBIA AND YUKON)

Notes to Financial Statements (continued)

Year ended December 31, 2015

8. Bank indebtedness:

As at December 31, 2015, the Society had an operating line of credit up to a maximum of \$1,375,000 bearing interest at prime rate plus 0.25% per annum. As at year end, the Society has drawn \$1,120,000 (2014 - \$800,000) against the operating line of credit.

9. Accounts payable and accrued liabilities:

Included in accounts payable and accrued liabilities are government remittances payable of \$7,677 (2014 - \$12,389) which includes amounts payable for provincial sales tax and payroll related taxes.

10. Due to St. John Foundation (British Columbia and Yukon):

The amount due to the Foundation is non-interest bearing without specified terms of repayment. In the prior year, the amount due to the Foundation was interest bearing at 5.89% per annum and the Society paid interest of \$39,838.

11. Deferred revenue:

Deferred revenue is comprised primarily of gaming receipts and of training fees collected in advance of delivery of that training.

	Gaming receipts	Training & Product fees	2015 Total	2014 Total
Balance, beginning of year	\$ 262,195	\$ 480,478	\$ 742,673	\$ 662,705
Amount recognized as revenue in the year	(264,335)	(11,424,712)	(11,689,047)	(13,352,615)
Amounts received during the year	252,087	11,372,467	11,624,554	13,432,583
Balance, end of year	\$ 249,947	\$ 428,233	\$ 678,180	\$ 742,673

ST. JOHN SOCIETY (BRITISH COLUMBIA AND YUKON)

Notes to Financial Statements (continued)

Year ended December 31, 2015

12. Long-term debt:

	2015	2014
Toronto Dominion Bank: Interest at prime plus 1.5% per annum, due February 3, 2020, payable in monthly installments of \$1,112 plus interest, secured by the property in Fort St. John	\$ 55,623	\$ 68,973
Toronto Dominion Bank Interest at 4.068% per annum, due May 28, 2015, payable in monthly installments of \$4,962, secured by the Vancouver building	-	24,558
Toronto Dominion Bank Interest at 3.78% per annum, due October 15, 2017, payable in monthly installments of \$15,120 plus interest, secured by the Vancouver building	350,804	514,108
Integrus Credit Union: Interest at 5.55% per annum, due December 1, 2015, payable in monthly installments of \$2,220, secured by the Prince George building	-	22,191
Coastal Community Credit Union: Interest at 5.25% per annum, due May 1, 2015, payable in monthly installments of \$1,800, secured by the Nanaimo Branch building	-	9,620
Prospera Credit Union: Interest at 4.75% per annum, due November 1, 2016, payable in monthly installments of \$4,437, secured by the Surrey Branch building	413,206	446,170
Blue Shore Financial: Interest at 4.5% per annum, due October 1, 2017, payable in monthly installments of \$3,477, secured by a first mortgage on Strata Lot 7 and 8, District Lot 204, Group 1, NWD, LMS 2284	581,538	596,962
	1,401,171	1,682,582
Less current portion	623,544	299,374
	\$ 777,627	\$ 1,383,208

ST. JOHN SOCIETY (BRITISH COLUMBIA AND YUKON)

Notes to Financial Statements (continued)

Year ended December 31, 2015

12. Long-term debt (continued):

Approximate annual principal repayments on long-term debt required for the next five years and thereafter are as follows:

2016	\$ 623,544
2017	199,057
2018	30,452
2019	20,120
2020	18,660
Thereafter	509,338
	<hr/>
	\$ 1,401,171

The Society is in default of the financial covenant of the Toronto Dominion Bank (the "Bank") long-term debt and the line of credit (note 8). The Society received a waiver that the Bank would not demand immediate repayment of the bank indebtedness for a year.

13. Commitments:

As at December 31, 2015, the Society is committed to annual operating lease payments and software support and license fees for the next five years as follows:

2016	\$ 901,226
2017	906,303
2018	915,899
2019	927,642
2020	921,595
	<hr/>
	\$ 4,572,665

14. Related party balances and transactions:

The Society purchases supplies from the Priory. Total purchases of supplies during the year amounted to \$5,279 (2014 - \$1,618) and are disclosed as cost of supplies in the statement of operations. In addition, the Society paid service fees of \$753,265 (2014 - \$632,440), insurance of \$4,671 (2014 - \$1,077) and software user fees of \$24,373 (2014 - \$172,971) to the Priory.

These transactions are in the normal course of operations and are measured at the exchange amount, which is the amount of consideration established and agreed to by the related parties. The Society is not economically dependent on the Priory.

In the prior year, the Society incurred \$39,838 of interest on the amount due to the Foundation (note 10). During the year, the Foundation donated \$208,448 (2014 - \$14,000) to the Society and loaned \$137,039 to the Society (2014 - nil).

ST. JOHN SOCIETY (BRITISH COLUMBIA AND YUKON)

Notes to Financial Statements (continued)

Year ended December 31, 2015

15. Financial instruments and financial risk:

(a) Liquidity risk:

Liquidity risk is the risk that the Society will be unable to fulfill its obligations on a timely basis or at a reasonable cost. The Society manages its liquidity risk by monitoring its operating requirements.

(b) Credit risk:

Credit risk refers to the risk that a counterparty may default on its contractual obligations resulting in a financial loss. The Society is exposed to credit risk with respect to the accounts receivable. The Society assesses, on a continuous basis, accounts receivable and provides for any amounts that are not collectible in the allowance for doubtful accounts.

(c) Interest rate risk:

The Society is exposed to interest rate risk on its variable interest rate financial instruments. The Society's bank indebtedness and components of its long-term debt are at variable interest rates which expose the Society to fluctuations in market interest rates. The Society does not use financial instruments to reduce its exposure.

16. Gifts-in-kind:

For the fiscal year 2015, there were \$4,729 of gifts-in-kind received (2014 - \$15,550).

17. Employee future benefits:

The Priory sponsors and administers The Pension Plan for Employees of the Priory of Canada of the Most Venerable Order of the Hospital of St. John of Jerusalem. The Plan is a multi-employer defined benefit plan offered to all eligible employees of the National Office and provincial councils of St. John Ambulance. The Plan is registered under the Pension Benefits Act of Ontario.

Employee contributions to the Plan are made by the participating employees based on the required contribution rate of the Plan. Employer contributions to the Plan are made by the National Office and provincial councils as determined by the Actuary. During the year, the Society contributed \$258,331 (2014 - \$283,200) for their employees to the Plan.

The latest triennial actuarial valuation of the Plan was conducted as at January 1, 2015.

ST. JOHN SOCIETY (BRITISH COLUMBIA AND YUKON)

Notes to Financial Statements (continued)

Year ended December 31, 2015

17. Employee future benefits (continued):

Based on this valuation, the assets and accrued pension benefits obligations for all employees in Canada to December 31, 2015 are as follows:

	2015	2014
Assets at market value	\$ 21,178,500	\$ 20,657,500
Accrued pension benefit obligations	(18,142,400)	(18,706,000)
Surplus	\$ 3,036,100	\$ 1,951,500

As an alternative to participation in the Plan, the Priory offers employees a Group Registered Retirement Savings Plan in which employee contributions are matched up to a maximum of 2% of their earnings.

18. St. John Foundation (British Columbia and Yukon):

The Foundation was incorporated under the Society Act of British Columbia on April 23, 1998 and active operations commenced on March 4, 2003. The Foundation is a registered charity under the Income Tax Act and is exempt from the requirement to pay income taxes. The Foundation's principal activity is to solicit, collect and receive donations to support the Society.

The unaudited financial information of the Foundation for the year ended December 31, 2015 is as follows:

	2015	2014
Total assets	\$ 1,087,840	\$ 1,282,895
Net assets	1,068,535	1,258,290
Revenue	23,420	84,079
Expenses	213,175	18,891
Cash provided by (used in) operating activities	(220,055)	3,870
Cash provided by (used in) investing activities	345,411	(128,874)

St. John Ambulance (BC & Yukon)
CONSOLIDATED STATEMENT OF REVENUE AND EXPENSES
For the Nine Months Ending September 30, 2016
Year to Date

	Actual	Budget	
	September	September	Act vs Bud
REVENUE			
Training Revenue	7,793,090	8,410,440	(617,350)
Sales of Product	1,518,133	1,454,866	63,267
Revenue Total	9,311,223	9,865,306	(554,083)
DIRECT COSTS			
Training Costs	2,581,453	2,825,639	(244,186)
Cost of Product	971,982	872,584	99,398
DIRECT COSTS TOTAL	3,553,435	3,698,223	(144,788)
Gross Margin	5,757,788	6,167,083	(409,295)
OTHER INCOME			
Donations and grants	423,253	376,370	46,883
Gaming revenue	90,235	132,642	(42,406)
Fundraising revenue	40,654	20,975	19,679
Interest, rental and misc rev	395,520	305,423	90,097
Loss on disposal of assets	257,858		257,858
Unrealized gain (loss) on investments	15,181		15,181
Other Income/Revenue	1,222,702	835,410	387,292
Net Revenue	6,980,490	7,002,492	(22,002)
ADMINISTRATION			
Advertising	237,920	241,486	(3,566)
Amortization	391,841	432,225	(40,384)
Bad debt expense		2,250	(2,250)
Bank charges	186,797	182,307	4,490
Brigade	204,525	285,302	(80,777)
Fundraising expense	9,920	325	9,595
Gaming expenses	91,304	132,142	(40,838)
Insurance & Taxes	84,313	123,406	(39,093)
Interest on LT debt	45,586	62,494	(16,908)
Loss on Disposal of Asset			
Office Expenses	304,904	438,596	(133,691)
Priory assessments	564,949	487,500	77,449
Professional fees	65,158	33,192	31,966
Rent	872,175	845,744	26,431
Repairs & maintenance	367,399	339,229	28,170
Salaries & benefits	3,540,725	3,508,909	31,816
Scholarships & training	9,000	9,000	
Telephone & Util	293,789	268,277	25,513
Travel	92,852	125,044	(32,193)
Total Administration	7,363,155	7,517,425	(154,270)
NET SURPLUS (DEFICIT)	(382,665)	(514,933)	132,267
Addback: Depreciation	391,841	432,225	(40,384)
Addback: Interest on L/T Debt	45,586	62,494	(16,908)
Less: Change in the investment value	(15,181)		(15,181)
EBITDA	39,580	(20,214)	59,794

St. John Ambulance (BC & Yukon)
CONSOLIDATED BUDGET OF REVENUE AND EXPENSES
For the Year Ending December 31, 2016

REVENUE

Training Revenue	11,125,455
Sales of Product	1,939,812
Revenue Total	13,065,268

DIRECT COSTS

Training Costs	3,746,842
Cost of Product	1,163,062

DIRECT COSTS TOTAL

4,909,904

Gross Margin

8,155,364

OTHER INCOME

Donations and grants	546,344
Gaming revenue	251,500
Fundraising revenue	26,242
Interest, rental and misc rev	407,604

Other Income/Revenue **1,231,690**

Net Revenue **9,387,054**

ADMINISTRATION

Advertising	332,609
Amortization	576,259
Bad debt expense	3,000
Bank charges	243,566
Brigade	422,372
Fundraising expense	675
Gaming expenses	250,000
Insurance & Taxes	161,975
Interest on LT debt	83,083
Loss on Disposal of Asset	
Office Expenses	568,397
Priory assessments	650,000
Professional fees	44,248
Rent	1,129,621
Repairs & maintenance	450,436
Salaries & benefits	4,684,186
Scholarships & training	12,000
Telephone & Util	360,757
Travel	169,045

Total Administration **10,142,229**

NET SURPLUS (DEFICIT)

(755,176)

Addback: Depreciation 576,259

Addback: Interest on L/T Debt 83,083

EBITDA **(95,833)**



2016 Annual Report BC SOCIETY

FORM 11
SOCIETY ACT
Section 68

Filed Date and Time: **October 11, 2016 06:59 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 9, 2016

DIRECTOR INFORMATION as of June 9, 2016

Last Name, First Name, Middle Name:

CHUTE, JEAN K.

Physical Address:

3760 KIMATOUCHE ROAD
KELOWNA BC V1W 4E6

Mailing Address:

3760 KIMATOUCHE ROAD
KELOWNA BC V1W 4E6

Last Name, First Name, Middle Name:

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ESQUIMALT BC V9A 7R1

Mailing Address:

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ESQUIMALT BC V9A 7R1

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WHISTLER BC V0N 1B7

Mailing Address:

7286 SPRUCE GROVE CIRCLE
WHISTLER BC V0N 1B7

Last Name, First Name, Middle Name:

NICHOLLS, ROSS

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Mailing Address:

1014 PARK BLVD.
VICTORIA BC V8V 2T4

Last Name, First Name, Middle Name:

RICHARDS, J. PAUL

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

Mailing Address:

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Last Name, First Name, Middle Name:

ROYSTON, RONALD W.

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WEST VANCOUVER BC V7S 3E1

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WEST VANCOUVER BC V7S 3E1

Last Name, First Name, Middle Name:

WAN, KING R.

Physical Address:

3873 WEST 18TH AVENUE
VANCOUVER BC V6S 1B4

Mailing Address:

3873 WEST 18TH AVENUE
VANCOUVER BC V6S 1B4

Last Name, First Name, Middle Name:

WILSON, T. CRAIG

Physical Address:

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

Mailing Address:

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

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

Name of Organization: Crisis Pregnancy Centre of Nanaimo Society

Grant No. RPTE-16

Criteria:

**Meets
Criteria:**

Yes No

➤ the property qualifies for a PTE as a Church, Public Hospital, Community Care Facility, Private School, or other charitable, recreation, philanthropic or non-profit purposes;

➤ services provide benefits and be accessible to residents of the City of Nanaimo;

➤ exemptions are not given to services that are otherwise provided on a private, for profit basis; and,

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

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

Office Use

RPTE-
16

ORGANIZATION: Crisis Pregnancy Centre of Nanaimo Society		DATE: November 23, 2016	
ADDRESS:		PRESIDENT: Brian Fillmore - Chair, Board of Directors	
1717 Kerrisdale Road		SENIOR STAFF MEMBER: Kirsten Emmanuel	
Nanaimo, B.C.		POSITION: Executive Director	
V9S 1N4		CONTACT: Kirsten Emmanuel, Executive Director	
TELEPHONE: 250-716-1633		TELEPHONE: 250-716-1633	
GEOGRAPHIC AREA SERVED BY THE ORGANIZATION: Central Vancouver Island			
NO. OF FULL TIME STAFF: 2		NO. OF PART TIME STAFF: 3	
NO. OF COMMUNITY VOLUNTEERS: 60		NO. OF VOLUNTEER HOURS PER YEAR: 3,375	
CLIENTS SERVED, LAST YEAR: 264		CLIENTS SERVED, THIS YEAR (PROJECTED): 390	
B.C. SOCIETY ACT REG. NO.: S-0036933		REVENUE CANADA CHARITABLE REG. NO.: 885010645RT0001	
CURRENT BUDGET: \$211,862		LEGAL DESCRIPTION OF PROPERTY: Plan 7272, Lot 6, LDist61, Section 15, Range 8, PID#000-834-351	
INCOME \$211,862			
EXPENSES: \$212,059		TAX FOLIO NUMBER: 05910.000	
NEXT YEAR PROJECTED: \$205,505		CURRENT YEAR TAXES (IF KNOWN):	
INCOME: \$205,505			
EXPENSES: \$208,842			
SIGNATURE: 		TITLE/POSITION: Executive Director	
		DATE: Dec 6th	
<p>NOTE: YOUR ORGANIZATION'S MOST RECENT YEAR-END FINANCIAL STATEMENTS AND CURRENT YEAR-TO-DATE FINANCIAL STATEMENTS MUST BE ATTACHED TO THE APPLICATION FORM (INCLUDING A BALANCE SHEET AND INCOME STATEMENT), AS WELL AS THE MOST RECENT SOCIETY ACT ANNUAL REPORT (FORM 11).</p>			

DEC 22 2016

CITY OF NANAIMO GRANT QUESTIONNAIRE

1. Please describe the Purpose or Mandate of your organization in this community.

Crossroads Pregnancy Centre is committed to providing non judgmental support and resources to individuals who are facing a crisis pregnancy or post birth challenge.

2. Please list the programs and services provided by your organization.

Practical Help Program: providing families in need with free baby supplies including clothing, equipment,diapers and food.

Peer Counseling Support Program: providing counseling during and after pregnancy - for abortion, adoption, parenting, abuse and miscarriage.

Education Program : to provide sexual health education, abuse prevention, healthy relationship and parenting education.

Parenting Support Program: providing one on one parenting support sessions.

3. Are you planning to change or add to current programs and services in the future?

Yes, we would like to offer post abortion support groups, pregnancy support group and parenting classes.

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

Our volunteers carry out a wide variety of responsibilities, including but not limited to:

Peer counseling, event organization, administrative support, maintenance, secretarial support, organization and maintenance of our practical help resources. Volunteers also act as society members, board members and 24 hour crisis line representative.

5. Please list all grants received from the City of Nanaimo, Regional District of Nanaimo, and other governments or service clubs.

None

CITY OF NANAIMO GRANT QUESTIONNAIRE

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

All our services are free of charge to help families in need.

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.

8. If you lease or rent out part of your premises: please note the amount of space rented (sq ft), total square feet of the premises, name of organization renting the space, and the annual rent received.

We do not rent out any space in our property.

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

We raise funds through fundraising events and donor relations.

CITY OF NANAIMO GRANT QUESTIONNAIRE

10. Is there any other information about your organization that you would like to provide to support your application?

We are committed to meet the growing needs of our growing community in regards to pregnancy support.

11. In what ways would you recognize the City's support, should you receive a Permissive Tax Exemption?

We are listing the City of Nanaimo as a generous supporter through permissive tax exemption.

G:\ADMINISTRATION\Committees\Grants Advisory Sub-Committee\Grants Application Forms\Applications, Instructions, Info\Permissive Tax Exemption Application.docx



23 2015-12-31 88501 0645 RR 0001 3001576

CROSSROADS CRISIS PREGNANCY CENTRE
Financial Statements
Year Ended December 31, 2015

CROSSROADS CRISIS PREGNANCY CENTRE
Statement of Receipts and Disbursements
For the Year Ended December 31, 2015
(With Comparative Statement for 2014)

	2015	2014
RECEIPTS		
Fundraised income - <i>note 3</i>	\$ 75,350	\$ 101,847
General income	37,905	22,528
Lifeline	33,310	29,975
Designated income	500	738
Miscellaneous income	334	1,078
	<u>147,400</u>	<u>156,166</u>
Others Receipts		
Excess from previous year	16,524	-
Property tax exemption	6,353	-
	<u>22,877</u>	<u>-</u>
	<u>170,277</u>	<u>156,166</u>
DISBURSEMENTS		
Wages and benefits	\$ 111,300	\$ 87,529
Occupancy cost	18,609	10,930
Office supplies and expenses	12,063	8,663
Property tax exemption	6,353	
Education, training for staff and volunteers	5,563	5,132
Client needs	4,859	4,317
Advertising and promotion	3,896	4,248
Amortization - <i>notes 1 and 2</i>	2,397	1,221
Fund raising expense	1,830	3,455
Licenses, membership and dues	1,826	1,170
Interest and bank charges	1,395	1,379
Accounting and legal	188	1,600
Miscellaneous expense	-	74
	<u>170,277</u>	<u>129,718</u>
EXCESS OF RECEIPTS OVER DISBURSEMENTS	<u>\$ -</u>	<u>\$ 26,448</u>

See Notes to Financial Statements

CROSSROADS CRISIS PREGNANCY CENTRE**Statement of Financial Position****December 31, 2015***(With Comparative Statement for 2014)*

	2015	2014
ASSETS		
CURRENT		
Cash - <i>note 1</i>	\$ 99,869	\$ 142,829
Accounts receivable	-	64
Goods and services tax receivable	1,137	299
Prepaid Expense	650	
	101,656	143,192
PROPERTY AND EQUIPMENT - <i>notes 1 and 2</i>	239,530	217,322
	<u>\$ 341,187</u>	<u>\$ 360,514</u>

See Notes to Financial Statements

CROSSROADS CRISIS PREGNANCY CENTRE**Statement of Financial Position****December 31, 2015***(With Comparative Statement for 2014)*

	2015	2014
LIABILITIES AND NET ASSETS		
CURRENT		
Accounts payable and accrued liabilities	\$ 2,008	\$ 3,400
Wages and benefits payable	\$ -	\$ 1,868
Employee deductions payable	1,959	1,500
	<u>3,966</u>	<u>6,768</u>
NET ASSETS	<u>337,221</u>	<u>353,746</u>
	<u>\$ 341,187</u>	<u>\$ 360,514</u>

See Notes to Financial Statements

CROSSROADS CRISIS PREGNANCY CENTRE**Statement of Changes in Net Assets****December 31, 2015***(With Comparative Statement for 2014)*

	Invested in Property, Plant and Equipment	Internally Restricted and Unrestricted Net Assets	2015	2014
NET ASSETS - BEGINNING OF YEAR	\$ 217,322	\$ 136,424	\$ 353,746	\$ 327,298
Purchase of Property, Plant And Equipment	24,605	(24,605)		
Excess (Deficiency) of Receipts Over Disbursements	(2,397)	(14,128)	(16,525)	26,448
NET ASSETS - END OF YEAR	\$ 239,530	\$ 97,691	\$ 337,221	\$ 353,746

See Notes to Financial Statements

CROSSROADS CRISIS PREGNANCY CENTRE**Statement of Cash Flows****For the Year Ended December 31, 2015***(With Comparative Statement for 2014)*

	2015	2014
OPERATING ACTIVITIES		
Excess of receipts over disbursements	\$ -	\$ 26,448
Items not affecting cash		
Amortization of property, plant and equipment	2,397	1,221
	<u>2,397</u>	<u>27,669</u>
Changes in non-cash working capital		
Accounts receivable	64	(64)
Accounts payable and accrued liabilities	(1,393)	1,600
Prepaid expenses	(650)	460
Goods and services tax payable	(838)	957
Wages and benefits payable	(1,869)	1,368
Employee deductions payable	459	1,500
	<u>(4,227)</u>	<u>5,821</u>
Cash Flow from Operating Activities	<u>(1,831)</u>	<u>33,490</u>
INVESTING ACTIVITY		
Purchase of Property, Plant and Equipment	<u>(24,605)</u>	<u>(2,153)</u>
FINANCING ACTIVITY		
Previous years fund transferred to operation	<u>(16,524)</u>	<u>-</u>
INCREASE (DECREASE) IN CASH FLOW	<u>(42,960)</u>	<u>31,337</u>
Cash - Beginning of the Year	<u>142,829</u>	<u>111,492</u>
Cash - End of the Year	<u>\$ 99,869</u>	<u>\$ 142,829</u>

See Notes to Financial Statements

CROSSROADS CRISIS PREGNANCY CENTRE
Notes to Financial Statements
For the Year Ended December 31, 2015

1. ACCOUNTING POLICIES

These financial statements have been prepared in accordance with the following accounting policies:

Cash and Cash Equivalents

Cash and cash equivalents are comprised of highly liquid investments with maturities of three months or less from the date of acquisition.

Property and Equipment

Property and equipment are stated at cost less accumulated amortization. Property and equipment are amortized over its estimated useful life at the following rates and methods:

Office Furniture and Equipment	20% declining balance method
--------------------------------	------------------------------

In the year of acquisition, amortization is taken at one-half of the above rates. Property and equipment acquired during the year but not placed into use are not amortized until they are placed into use.

2. PROPERTY AND EQUIPMENT

	Cost	Accumulated Amortization	2015 Net Book Value	2014 Net Book Value
Land and Building	\$ 222,846	\$ -	\$ 222,846	\$ 212,437
Office Furniture and Equipment	24,481	(7,797)	16,684	4,885
	<u>\$ 247,327</u>	<u>\$ (7,797)</u>	<u>\$ 239,530</u>	<u>\$ 217,322</u>

3. FUNDRAISED INCOME

	2015	2014
Baby Showers	\$ 1,400	\$ 1,010
Christmas Mail out	9,979	17,923
Operation Baby Bottle	46,262	44,835
Silent Auction Purchases	12,225	11,485
SA Client need Donations	4,470	4,730
Walk for Moms	20	15,319
Mathcing Fundraiser	-	4,120
Other fundraising	994	2,425
	<u>\$ 75,350</u>	<u>\$ 101,847</u>

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14/12/16
Accrual Basis

Crossroads Crisis Pregnancy Centre

Balance Sheet

As of November 30, 2016

	Nov 30, 16
ASSETS	
Current Assets	
Chequing/Savings	
100-00 · Petty Cash Fund	484.95
110-00 · Bank Account - CCCU	128,591.00
Total Chequing/Savings	129,075.95
Other Current Assets	
120-00 · GST/PST Receivable	
120-01 · GST Receivable - 50% of 5%	392.87
Total 120-00 · GST/PST Receivable	392.87
Total Other Current Assets	392.87
Total Current Assets	129,468.82
Fixed Assets	
150-00 · Office Furniture & Equipment	
150-01 · Cost of OF&E	24,480.59
150-02 · Accumulated Depreciation - OF&E	-7,796.59
Total 150-00 · Office Furniture & Equipment	16,684.00
170-00 · Property	222,846.46
Total Fixed Assets	239,530.46
TOTAL ASSETS	368,999.28
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Credit Cards	
200-00 · CCCU Mastercard	6,173.07
Total Credit Cards	6,173.07
Other Current Liabilities	
220-00 · Receiver's General	
220-01 · Income Tax Payable	1,836.79
220-02 · CPP Payable	1,340.68
220-03 · EI Payable	716.68
Total 220-00 · Receiver's General	3,894.15
230-00 · Other Payables	
230-01 · WCB Payable	697.08
230-02 · Vacation Payable	2,819.86
230-04 · Unclaimed Petty Cash Fund	361.81
Total 230-00 · Other Payables	3,878.75
Total Other Current Liabilities	7,772.90
Total Current Liabilities	13,945.97
Total Liabilities	13,945.97
Equity	
310-00 · Invested in Capital Assets	239,530.46
320-00 · Internally Restrctd for SpeProj	80,000.00
330-00 · Unrestricted Net Assets (Net assets available for any use - retained earnings)	17,690.70
Net Income	17,832.15
Total Equity	355,053.31
TOTAL LIABILITIES & EQUITY	368,999.28

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Accrual Basis

Crossroads Crisis Pregnancy Centre

Profit & Loss

January through November 2016

	Jan - Nov 16
Income	
400-00 · Receipted Donation	
400-01 · Individual Donors	98,266.71
400-02 · Non-Profit Donors	19,591.77
400-03 · Corporate Donors	24,725.19
400-04 · Gifts in Kind	62.16
Total 400-00 · Receipted Donation	142,645.83
410-00 · Unreceipted Donation	
410-01 · Individual Donors	6,608.31
410-02 · Non-Profit Donors	8,193.19
410-03 · Corporate Donors	5,029.50
Total 410-00 · Unreceipted Donation	19,831.00
415-00 · Grants	
415-01 · Non-Profit	4,600.00
Total 415-00 · Grants	4,600.00
420-00 · CPC Society Membership	190.00
430-00 · Recovered Funds	657.93
440-00 · Interest Eamed	24.32
Total Income	167,949.08
Expense	
500-00 · Client Needs	
500-01 · Donated	32.50
500-02 · Coffee & Snacks	391.79
500-04 · Pregnancy Test	58.00
Total 500-00 · Client Needs	482.29
510-00 · Advertising and Promotion	
510-01 · Advertising - Outsourced	1,079.53
510-02 · Ministry Promotion	2,369.58
Total 510-00 · Advertising and Promotion	3,449.11
520-00 · Travel and Vehicle Expense	
520-01 · Travel - Training	910.21
520-02 · Travel - Fundraising	688.13
520-03 · Travel - Client Programs	1.75
Total 520-00 · Travel and Vehicle Expense	1,600.09
530-00 · Interest and Bank Charges	
530-01 · Bank Service Charge	564.80
530-02 · Credit Card Charges	556.15
Total 530-00 · Interest and Bank Charges	1,120.95
540-00 · Licenses, Memberships and Dues	
540-01 · Society Fees	520.00
540-02 · Membership and Subscription	1,854.16
540-00 · Licenses, Memberships and Dues - Other	0.00
Total 540-00 · Licenses, Memberships and Dues	2,374.16
550-00 · Office Supplies and Expenses	
550-01 · Office Supplies	9,906.18
550-02 · Coffee and Snacks	329.22
550-03 · Postage	1,772.45
Total 550-00 · Office Supplies and Expenses	12,007.85

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Accrual Basis

Crossroads Crisis Pregnancy Centre

Profit & Loss

January through November 2016

	Jan - Nov 16
560-00 · Occupancy Cost	
560-01 · Building Insurance	1,893.26
560-02 · Repairs and Maintenance	4,350.65
560-03 · Janitorial Supplies	380.91
560-04 · Hydro Electric	3,352.49
560-05 · Water, Sewer and Garbage	693.00
560-07 · Phone and Internet	3,839.86
Total 560-00 · Occupancy Cost	14,510.17
580-00 · Educ., Trainng for Staff & Volu	
580-01 · Training Fee	4,432.97
580-02 · Training Supplies	554.03
580-03 · Meals and Accomodations	1,265.40
580-04 · Annual Conference	708.44
Total 580-00 · Educ., Trainng for Staff & Volu	6,960.84
590-00 · Puchased Supplies and Assets	
590-01 · Computer Hardware and Software	619.08
590-02 · Office Equipment	626.52
Total 590-00 · Puchased Supplies and Assets	1,245.60
600-00 · Compensation	
600-01 · Salary	94,229.99
600-02 · CPP Expense	3,856.07
600-03 · EI Expense	2,442.41
600-04 · WCB Expense	697.04
600-05 · Vacation Earned	2,819.86
600-06 · Insurance Benefits	2,165.50
Total 600-00 · Compensation	106,210.87
750-00 · Donation to Other Charities	155.00
Total Expense	150,116.93
Net Income	17,832.15

Crossroads Pregnancy Centre
Approved Budget
Year 2016

		Budget for 2016
Receipts		
Fundraised Income		
Baby Showers		1,400
Christmas Mail out		10,000
Operation Baby Bottle		46,500
Silent Auction Purchases		12,000
SA Client need Donations		5,000
Walk		20,000
Other fundraising		7,000
Go Fund Me		
Movie Night		
Clergy Open house		
Swap and Sale		
Matching		-
Newsletter		-
Speaking Engagement		1,000
Fundraised income total		102,900
Lifeline Monthly Donor		
Individual		29,004
Non-Profit		4,950
Lifeline total		33,954
General Income		
Individual		12,028
Corporate Donor		
Non-Profit		14,958
General Income Total		26,986
Designated Income		860
Grants		
Excess funds from previous years budget		40,000
Property Tax Exemption		6,353
Miscellaneous		
CPC Society Membership		150
Recovered Funds		630
Interest earned		29
Misc total		809
TOTAL RECEIPTS		211,862

DISBURSEMENTS	
	Proposed Adjusted Budget for 2016
Accounting and Legal	-
Advertising and Promotion	
Outsourced	1,200
Ministry Promotion	1,221
Donor Correspondence	1,256
Advertising & Promotion Total	3,676
Amortization total	3,337
Travel and Vehicle Expense	
Fundraising	504
Client Program	496
Travel total	1,000
Client Needs	
Donated	860
Coffee and Snacks	318
Equipment	2,000
Pregnancy Test	
Brochures	121
Gift cards and others	1,096
Client Needs total	4,394
Interest and Bank Charges	
Bank Service Charge	764
Credit Card Charges	523
Banking charges total	1,287
Licenses, Membership and Dues	
Society fees	545
Memberships and Subscription	1,169
Licenses & Membership Totals	1,714
Office Supplies and Expenses	
Office Supplies	8,205
Coffee and Snacks	162
Postage	2,664
Office Supplies and Expense totals	11,031
Occupancy Cost	
Building insurance	1,940
Repairs and Maintenance	624
Janitorial supplies	400
Hydro Electric	3,781
Water, Sewer and Garbage	744
Phone and Internet	4,917
Property Tax Expense	6,353
Occupancy totals	18,758

	Budget for 2016
Education, Training for Staff and Volunteers	
Training fee and supplies	
Travel	888
Meals and Accommodation	1,446
Annual conference	689
Training totals	3,023
Purchased Supplies and Assets	
Computer Hardware and Software	1,000
Office Equipment	1,927
Building Improvement	40,000
Purchased supplies totals	42,927
Wages and Benefits	
Salary	108,205
Benefits	4,599
CPP	4,439
EI	2,848
WCB	822
Wages and Benefit totals	120,913
Miscellaneous Expense	
TOTAL DISBURSEMENTS	212,059
EXCESS OF RECEIPTS OVER DISBURSEMENTS	(\$197)



2015 Annual Report BC SOCIETY

FORM 11
SOCIETY ACT
Section 68

Filed Date and

March 4, 2015 12:01 PM Pacific Time

ANNUAL REPORT DETAILS

NAME OF SOCIETY CRISIS PREGNANCY CENTRE OF NANAIMO SOCIETY 1717 KERRISDALE RD NANAIMO BC V9S 1N4	SOCIETY INCORPORATION NUMBER S-0036933
	DATE OF INCORPORATION May 26, 1997
	DATE OF ANNUAL GENERAL MEETING (AGM) February 9, 2015

DIRECTOR INFORMATION as of February 9, 2015

Last Name, First Name, Middle Name:

ANDERSON, JUDY

Physical Address:

1 - 559 STEWART AVE
NANAIMO BC V9S 4C8

Mailing Address:

1 - 559 STEWART AVE
NANAIMO BC V9S 4C8

Last Name, First Name, Middle Name:

DREFS, SHARON

Physical Address:

690 GAETJEN ST
PARKSVILLE BC V9P 1B3

Mailing Address:

690 GAETJEN ST
PARKSVILLE BC V9P 1B3

Last Name, First Name, Middle Name:

FAGANELLO, RICK

Physical Address:

7485 ELIZABETH WAY
LANTZVILLE BC V0R 2H0

Mailing Address:

7485 ELIZABETH WAY
LANTZVILLE BC V0R 2H0

Last Name, First Name, Middle Name:

GOUGH, ELLEN

Physical Address:

3932 GULFVIEW DR
NANAIMO BC V9T 6B5

Mailing Address:

3932 GULFVIEW DR
NANAIMO BC V9T 6B5

Last Name, First Name, Middle Name:

MILLER, JENNIFER

Physical Address:

475 BUTLER AVE
PARKSVILLE BC V9P2J7

Mailing Address:

475 BUTLER AVE
PARKSVILLE BC V9P2J7

Last Name, First Name, Middle Name:

PRICE, GAIL (Name Correction or Legal Name Change from PRINCE, GAIL)

Physical Address:

1088 NELSON ST
NANAIMO BC V9S 2K2

Mailing Address:

1088 NELSON ST
NANAIMO BC V9S 2K2

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

Name of Organization: McGirr Sports Society

Grant No. RPTE-17

Criteria:

**Meets
Criteria:**

Yes No

➤ the property qualifies for a PTE as a Church, Public Hospital, Community Care Facility, Private School, or other charitable, recreation, philanthropic or non-profit purposes;

➤ services provide benefits and be accessible to residents of the City of Nanaimo;

➤ exemptions are not given to services that are otherwise provided on a private, for profit basis; and,

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

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

Office Use

RPT-17

ORGANIZATION: MCGIRR SPORTS SOCIETY	DATE: DECEMBER 1, 2016	
ADDRESS: 6185 MCGIRR RD NANAIMO, BC V9V 1M1	PRESIDENT: GARY CALJOUW SENIOR STAFF MEMBER: SANDRA ZELLMAN POSITION: GENERAL MANAGER CONTACT: SAME AS ABOVE	
TELEPHONE: 250-756-1173	TELEPHONE:	
GEOGRAPHIC AREA SERVED BY THE ORGANIZATION: VANCOUVER ISLAND AND BC. SOME PARTICIPANTS FROM OTHER PROVINCES FOR TOURNAMENT PLAY		
NO. OF FULL TIME STAFF: 1	NO. OF PART TIME STAFF: 12-15	
NO. OF COMMUNITY VOLUNTEERS: 10	NO. OF VOLUNTEER HOURS PER YEAR: 50-100	
CLIENTS SERVED, LAST YEAR: SEE ATTACHED USER SYNOPSIS	CLIENTS SERVED, THIS YEAR (PROJECTED): <small>15,000 INDIVIDUALS, 25 ORGANIZATIONS</small>	
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		
EXPENSES:	TAX FOLIO NUMBER: 08283.925	
NEXT YEAR PROJECTED: SEE ATTACHED PROPOSED 2017 BUDGET		
INCOME:	CURRENT YEAR TAXES (IF KNOWN): NONE	
EXPENSES:		
SIGNATURE: <i>Zellman</i>	TITLE/POSITION: GENERAL MANAGER	DATE: DEC 1, 2016

NOTE: YOUR ORGANIZATION'S MOST RECENT YEAR-END FINANCIAL STATEMENTS AND CURRENT YEAR-TO-DATE FINANCIAL STATEMENTS MUST BE ATTACHED TO THE APPLICATION FORM (INCLUDING A BALANCE SHEET AND INCOME STATEMENT), AS WELL AS THE MOST RECENT SOCIETY ACT ANNUAL REPORT (FORM 11).

A

DEC 23 2016

CITY OF NANAIMO GRANT QUESTIONNAIRE

1. Please describe the Purpose or Mandate of your organization in this community.

THE MCGIRR SPORTS SOCIETY PROVIDES A FIRST CLASS FACILITY FOR THE USE OF RESIDENTS OF NANAIMO AND SURROUNDING AREAS.

WE STRIVE TO HAVE THE FACILITY UTILIZED ALL YEAR WITH AS MANY EVENTS AS POSSIBLE.

WE WISH TO PROMOTE THE CITY OF NANAIMO AS A COMMUNITY ABLE TO HOST MAJOR EVENTS SUCH AS PROVINCIAL CHAMPIONSHIPS,

BC GAMES ETC.

2. Please list the programs and services provided by your organization.

MCGIRR ITSELF RUNS THE FALL BALL SLO PITCH LEAGUE, HOSTS 3-4 TOURNAMENTS A YEAR AND SCHEDULES PRACTICES FOR NUMEROUS USER GROUPS.

WE HAVE A FULL CONCESSION AND BEER GARDEN ON SITE FOR THE CONVENIENCE OF ALL PLAYERS AND SPECTATORS.

THE REST OF OUR USAGE IS THROUGH RENTALS FOR LEAGUES DURING THE WEEK AND TOURNAMENT PLAY ON WEEKENDS.

3. Are you planning to change or add to current programs and services in the future?

WE ARE CURRENTLY LOOKING INTO THE BUILDING AND OPERATING OF A BATTING CAGE FOR USE BY

BOTH SOFTBALL AND SLO PITCH COMMUNITIES.

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

VOLUNTEERS HAVE BEEN IMPORTANT IN ASSISTING IN MAJOR PROJECTS REQUIRING MANUAL LABOUR.

DURING TOURNAMENT PLAY, WE HAVE SOME VOLUNTEERS WHO WILL COME HELP GROOM THE FIELDS BETWEEN GAMES WHEN THERE ARE TIGHT TIME LIMITS.

THIS HELPS US GET PROJECTS DONE QUICKER AND AT LITTLE TO NO COST AND IT ALLEVIATES SOME OF THE PRESSURE ON THE STAFF.

5. Please list all grants received from the City of Nanaimo, Regional District of Nanaimo, and other governments or service clubs.

CITY OF NANAIMO OPERATING GRANT \$120,000

CITY OF NANAIMO GRANT QUESTIONNAIRE

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

WE TRY TO MAINTAIN A COMPETITIVE RATE SCHEDULE. WE LOOK AT SIMILAR FACILITIES AND DETERMINE OUR COSTS ACCORDINGLY.

ATTACHED IS OUR 2016 RATE SCHEDULE, FIELD BOARD ADVERTISING RATES AND MEMORIAL WALL BRICK RATES.

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

N/A -MCGIRR IS IT'S OWN ENTITY

8. If you lease or rent out part of your premises: please note the amount of space rented (sq ft), total square feet of the premises, name of organization renting the space, and the annual rent received.

N/A

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

MCGIRR SPORTS SOCIETY WILL CONTINUE TO OPERATE OUR BEER GARDEN AND CONCESSION DAILY AND,

WILL CONTINUE TO PURSUE AND SELL ADVERTISING SPACE THROUGHOUT THE PARK. WE RECENTLY ADDED AN ADDITIONAL SMALLER SIGN SIZE

FOR THOSE BUSINESSES UNABLE TO AFFORD THE EXISTING SIZES. WE WILL CONTINUE TO RENT THE FACILITY AT A COMPETITIVE RATE.

THE SOCIETY HAS INCREASED THE NUMBER OF EVENTS IT HOST TO KEEP AS MUCH INCOME

IN MCGIRR'S HANDS AS POSSIBLE. WE ARE ALSO WORKING ON BUILDING A BATTING CAGE WHICH WILL GENERATE INCOME ONCE UP AND RUNNING.

CITY OF NANAIMO GRANT QUESTIONNAIRE

10. Is there any other information about your organization that you would like to provide to support your application?

WITHOUT PERMISSIVE TAX EXEMPTION, WE WOULD BE UNABLE TO MAINTAIN THE FACILITY AND PLAYING FIELDS.

IN TURN, WE WOULD VIOLATE OUR AGREEMENT WITH THE CITY TO OPERATE THE FACILITY FOR COMMUNITY USE.

ANY SURPLUS MONEY WE HAVE AS A NON PROFIT ORGANIZATION IS PUT RIGHT BACK INTO THE OPERATION OF THE FACILITY. IF WE HAD TO PAY TAX, OUR FACILITY WOULD SUFFER.

11. In what ways would you recognize the City's support, should you receive a Permissive Tax Exemption?

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. ANY SUGGESTIONS OR RECOMMENDATIONS THEY MAY HAVE REGARDING MCGIRR ARE ACTED ON WHENEVER POSSIBLE.

G:\ADMINISTRATION\Committees\Grants Advisory Sub-Committee\Grants Application Forms\Applications, Instructions, Info\Permissive Tax Exemption Application.docx

McGirr Sports Fields - User Synopsis

During the 2015/2016 season(s), the McGirr Sports Fields supported an estimated 12,500 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

- ◆ Nanaimo Commercial Slo-Pitch League
- ◆ McGirr Mixed Slo-Pitch Fall 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 March 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

- ◆ 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 '2016' 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	\$95.24 Field / Day	100.00

Lining Charges - Field #1 & #2 (Soccer & Field Hockey)	\$95.24 Field	100.00
--	---------------	--------

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:

- Bleacher Boards 3' x 5' (1 panel)**
1 Year Commitment - \$ 350.00/yr
(+ \$100 Initial Production Cost - \$150.00 if digital)
- 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.)



BUY A PIECE OF THE WALL

The McGirr Founders' Wall Program offers individuals, families, non-profit organizations, and businesses the opportunity to contribute, and be recognized as supporters of the McGirr Sports Society. These Bricks will be prominently displayed on the outside of the score keepers booth(s) situated in the center of the park. Contributors will have their name sandblasted into the brick which will then be affixed to the wall.

This purchase could be a nice gift for a sports enthusiast, recognition of outstanding volunteer service, or perhaps "In Memory" of a friend or family member.

Prices are as follows:

- _____ **INDIVIDUAL** - An inscription of up to 16 letters
4" x 8" @ \$60.00
- _____ **FAMILY / GROUP** - An inscription of up to 32 letters
8" x 8" @ \$110.00
- _____ **CORPORATE** - An inscription of up to 24 letters and corporate logo
8" x 8" @ \$250.00

Please submit the following information with cash or a cheque addressed to:

The McGirr Sports Society
6185 McGirr Road
Nanaimo, B.C. V9V 1M1

Name _____
Address _____
Telephone _____

Type of Brick _____

Inscription / Logo _____

MCGIRR SPORTS SOCIETY

FINANCIAL STATEMENTS

October 31, 2015



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, 2015 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, 2015 and its financial performance and its cash flows for the year then ended in accordance with Canadian Accounting Standards for Not For Profit.

Report on Other Legal and Other Regulatory Requirements

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.

*Whiteaker Roden
& Associates*

Nanaimo, B.C.
March 18, 2016

CHARTERED PROFESSIONAL ACCOUNTANTS

348 WESLEY STREET, NANAIMO, B.C. V9R 2T6
TELEPHONE (250) 754-2988 FAX (250) 754-8345

MCGIRR SPORTS SOCIETY
STATEMENT OF FINANCIAL POSITION
OCTOBER 31, 2015

	<u>2015</u>	<u>2014</u>
ASSETS		
CURRENT		
Cash	\$ 13,209	\$ 17,824
Accounts receivable	12,962	15,991
Inventory (Note 2)	<u>6,165</u>	<u>5,792</u>
	32,336	39,607
TANGIBLE CAPITAL ASSETS (Notes 2 and 3)	<u>102,916</u>	<u>119,147</u>
	<u>\$ 135,252</u>	<u>\$ 158,754</u>
LIABILITIES		
CURRENT		
Accounts payable and accrued liabilities	\$ 20,206	\$ 28,092
Wages and benefits payable	3,321	4,254
Government remittances	13,664	11,004
Unearned revenue	-	11,575
Deferred contributions (Note 4)	20,312	26,320
Current portion of financing (Note 5)	<u>2,117</u>	<u>4,233</u>
	59,620	85,478
LONG TERM FINANCING (Note 5)	<u>-</u>	<u>2,117</u>
	59,620	87,595
NET ASSETS		
Invested in capital assets	100,799	112,797
Operating deficit	<u>(25,167)</u>	<u>(41,638)</u>
NET ASSETS - Statement 2	<u>75,632</u>	<u>71,159</u>
	<u>\$ 135,252</u>	<u>\$ 158,754</u>

APPROVED ON BEHALF OF THE BOARD:

Zyler Beavergard, Director

[Signature], Director

See accompanying notes to the financial statements

MCGIRR SPORTS SOCIETY
STATEMENT OF REVENUE AND EXPENDITURES
FOR THE YEAR ENDED OCTOBER 31, 2015

	<u>2015</u>	<u>2014</u>
REVENUE		
Maintenance Grant (Schedule A)	\$ 120,004	\$ 120,004
Liquor sales	117,196	110,558
Food sales	85,035	79,471
Sign revenue	46,620	32,604
Field rental	24,150	\$ 25,308
Tournaments	4,733	4,511
Sponsors and sundry (Note 6)	9,162	9,273
Sport camps	8,905	11,372
Current portion of deferred contributions (Note 4)	6,008	6,008
Fall League	<u>5,019</u>	<u>6,445</u>
	<u>426,832</u>	<u>405,554</u>
EXPENDITURES		
Wages: Management wages	43,099	39,126
Concession wages	39,873	41,976
Sport camps wages	8,688	8,024
Employer benefits	6,015	4,138
Workers' Compensation Board	<u>1,272</u>	<u>866</u>
	98,947	94,130
Field maintenance (Schedule A)	137,041	123,369
Liquor costs	61,056	59,164
Food costs	49,021	45,278
Prizing and merchandise	14,809	8,997
Commissions	13,363	13,175
Amortization	13,206	13,550
Insurance	5,358	5,283
Concession supplies	4,980	6,643
Utilities	4,601	4,012
Accounting and audit	4,313	4,471
Repairs and maintenance	4,066	1,596
Office and other	4,028	3,059
Advertising	1,764	1,335
Travel	1,735	1,369
Sport camps expense	1,268	2,195
Memberships and dues	1,260	2,979
Sign costs	1,055	856
Bank charges	388	504
Umpires and scorers	100	4,761
Field lining	<u>-</u>	<u>2,179</u>
	<u>422,359</u>	<u>398,905</u>
EXCESS OF REVENUE OVER EXPENDITURES	4,473	6,649
NET ASSETS, beginning	<u>71,159</u>	<u>64,510</u>
NET ASSETS, ending - Statement 1	<u>\$ 75,632</u>	<u>\$ 71,159</u>

See accompanying notes to the financial statements

MCGIRR SPORTS SOCIETY
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED OCTOBER 31, 2015

	<u>2015</u>	<u>2014</u>
OPERATING ACTIVITIES		
Receipts from operations	\$ 412,278	\$ 389,049
Payments for operating costs	<u>(412,659)</u>	<u>(377,796)</u>
CASH PROVIDED BY OPERATIONS	(381)	11,253
FINANCING ACTIVITIES		
Decrease in debt	(4,234)	(5,877)
INVESTING ACTIVITIES		
Acquisition of capital assets	<u>-</u>	<u>-</u>
(DECREASE) INCREASE IN CASH	(4,615)	5,376
CASH, beginning	<u>17,824</u>	<u>12,488</u>
CASH, ending	<u><u>\$ 13,209</u></u>	<u><u>\$ 17,864</u></u>

See accompanying notes to the financial statements

**MCGIRR SPORTS SOCIETY
NOTES TO THE FINANCIAL STATEMENTS
OCTOBER 31, 2015**

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 Society conforms with the Accounting Standards for not-for-profit organizations
- (b) Inventory is valued at the lower of cost and net realizable value based on the FIFO method.
- (c) Tangible Capital Assets

Tangible 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
Dugouts	15 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.

- (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 inventory, deferred costs and contributions, accrued liabilities, and amortization 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, 2015

3. TANGIBLE CAPITAL ASSETS

	<u>2015</u>			<u>2014</u>
	<u>Cost</u>	<u>Accumulated Amortization</u>	<u>Net Book Value</u>	<u>Net Book Value</u>
Field House	\$ 180,321	\$ 99,177	\$ 81,144	\$ 90,160
Concession Equipment	20,474	19,901	573	922
Paving	7,260	3,630	3,630	4,114
Score Signs	31,275	31,275	-	-
Bleachers	20,343	20,343	-	-
Office Equipment	12,698	12,389	309	515
Field Equipment	55,911	51,173	4,738	7,864
Tents and Frames	17,172	17,172	-	344
Picnic Tables	12,644	9,424	3,220	4,830
Score Booths	14,531	14,531	-	-
Founders Wall	1,749	1,749	-	-
Mower Shed	1,300	1,300	-	-
Dugouts	16,441	7,139	9,302	10,398
Fencing	2,212	2,212	-	-
	<u>\$ 394,331</u>	<u>\$ 291,415</u>	<u>\$ 102,916</u>	<u>\$ 119,147</u>

4. DEFERRED CONTRIBUTIONS

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>
Contributions	\$ <u>6,008</u>	\$ <u>20,312</u>

5. LONG TERM FINANCING

	<u>2015</u>	<u>2014</u>
Prairie Coast Financial, capital lease, payable at \$352.80 per month for 48 months ending May 2016, secured by the leased equipment.	\$ 2,117	\$ 6,350
Less: Current portion	<u>2,117</u>	<u>4,234</u>
	<u>\$ -</u>	<u>\$ 2,117</u>

MCGIRR SPORTS SOCIETY
NOTES TO THE FINANCIAL STATEMENTS
OCTOBER 31, 2015

6. SPONSORS AND SUNDRY REVENUE

Labatt Breweries	\$ 7,500
Sundry revenue	<u>1,662</u>
	<u>\$ 9,162</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, 2013. The annual grant amount provided is \$120,000.

**MCGIRR SPORTS SOCIETY
FIELD MAINTENANCE
STATEMENT OF REVENUE AND EXPENDITURES
FOR THE YEAR ENDED OCTOBER 31, 2015**

	<u>2015</u>	<u>2014</u>
REVENUE		
Maintenance Grant (Note 7)	\$ 120,000	\$ 120,000
Interest	<u>4</u>	<u>4</u>
	<u>120,004</u>	<u>120,004</u>
 EXPENDITURES		
Wages and benefits	52,746	52,282
Water user fees	32,012	26,985
Utilities	16,245	11,475
Field maintenance	12,115	8,495
Insurance	5,158	5,133
Repairs and maintenance	4,942	4,331
Cleaning supplies	4,897	4,012
Accounting and audit	4,813	4,471
Amortization	3,024	3,024
Security	764	904
Small equipment	266	1,974
Bank charges and interest	<u>59</u>	<u>283</u>
	<u>137,041</u>	<u>123,369</u>
 EXCESS OF EXPENDITURES OVER REVENUE	 <u>\$ (17,037)</u>	 <u>\$ (3,365)</u>

See accompanying notes to the financial statements

McGirr Sports Complex - Operating Balance Sheet As at 10/31/2016

ASSET

Current Assets

Nanaimo Credit Union	4,811.70	
Cash	100.00	
Cash: Total		4,911.70
Current Assets Total		4,911.70

Fixed Assets

Paving	7,260.00	
Accum. Depr. - Paving	-3,630.00	
Paving - Net		3,630.00
Office Equipment	12,697.61	
Accum. Depr. - Office Equipment	-12,388.76	
Office Equipment - Net		308.85
Concession Equipment	24,755.82	
Accum. Depr. - Concession Eq...	-19,900.79	
Concession Equipment - Net		4,855.03
Tents/Frames	17,171.81	
Accum. Depr. - Tents/Frames	-17,171.81	
Tents/Frames - Net		0.00
Field Equipment	14,048.93	
Accum. Depr. - Field Equipment	-13,846.49	
Field Equipment - Net		202.44
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	12,644.30	
Accum. Depr. - Picnic Tables	-9,424.30	
Picnic Tables - Net		3,220.00
Scorekeepers Booth	14,530.57	
Accum. Depr. - Scorekeeper Bo...	-14,530.37	
Scorekeeper Booths - Net		0.20
Founders Wall	1,749.45	
Accum. Depr. - Founders Wall	-1,749.45	
Founders Wall - Net		0.00
Fencing	2,211.66	
Accum. Depr. - Fencing	-2,211.66	
Fencing - Net		0.00
Field House	180,320.99	
Accum. Depr. - Field House	-99,176.55	
Field House - Net		81,144.44
Mower Shed	1,300.00	
Accum. Depr. - Mower Shed	-1,300.00	
Mower Shed - Net		0.00
Dugout	16,440.72	
Accum. Depr. - Dugouts	-7,139.17	
Dugouts - Net		9,301.55
Fixed Asset Total		102,662.51

Other Assets

Accounts Receivable	0.00
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McGirr Sports Complex - Operating

Balance Sheet As at 10/31/2016

Prepaid Insurance	0.00
Prepaid Signage	0.00
Deferred Costs	0.00
Other Assets - Total	0.00
Inventory Assets	
Inventory - Food	1,871.56
Inventory - Grounds Supplies	443.75
Inventory - Beer/Cider	483.11
Inventory - Prize Merchandise	2,749.21
Inventory - Concession/Beer Supp.	75.37
Inventory - Cleaning Supplies	542.19
Inventory Assets - Total	6,165.19
TOTAL ASSET	113,739.40
LIABILITY	
Current Liabilities	
Accounts Payable	13,105.49
Accrued Liabilities	5,000.00
Unearned Revenue	0.00
Wages Payable	2,091.54
EI Payable	247.17
CPP Payable	432.42
Income Tax Payable	918.20
Receiver General Payable	1,597.79
WCB Payable	-226.80
Financing	0.00
Current Portion - Financing	0.00
Deferred Contributions - Bldg	16,500.00
Deferred Contributions - Score ...	0.00
Deferred Contributions - Bleach...	0.00
Deferred Contributions - Fld Eq...	0.00
Deferred Contributions - Conc. ...	0.00
Deferred Contributions - Score ...	0.00
Deferred Contributions - Tents	0.00
Deferred Contributions - Paving	3,811.50
Deferred Contributions - Total	20,311.50
PST Payable	2,243.18
GST Charged on Sales	16,663.81
GST Paid on Purchases	-11,202.52
GST Sales Tax Net	5,461.29
Payroll Insurance Payable	0.00
Total Current Liabilities	49,583.99
TOTAL LIABILITY	49,583.99
EQUITY	
Earnings	
Retained Earnings	130,456.90
Transfer From/To	-67,629.97
Current Earnings	1,328.48
Total Earnings	64,155.41
TOTAL EQUITY	64,155.41
LIABILITIES AND EQUITY	113,739.40

McGirr Sports Complex - Operating

Income Statement 11/01/2015 to 10/31/2016

REVENUE

Revenue		
Tournament Entries		5,276.00
Field Rental Revenue		23,575.25
Signage Revenue		20,337.32
Gross Concession Sales	77,767.73	
Cost of Concession Stock	-48,428.88	
Gross Profit on Concession Sales		29,338.85
Gross Beer/Cider Sales	124,098.79	
Coupons - ATM	0.00	
Cost of Beer/Cider	-67,186.88	
Gross Profit on Beer/Cider Sales		56,911.91
Fall League Revenue		13,852.20
Sales Tax Commission		779.47
Miscellaneous Revenue		637.71
ATM Revenue		661.75
Sports Camp Revenue		0.00
Interest Income		3.51
Labatts Sponsorship		0.00
Current Portion Deferred Contribut.		0.00
Total Revenue		151,373.97
TOTAL REVENUE		151,373.97

EXPENSE

Expenses		
Legal & Accounting		4,200.00
Advertising		1,736.43
Sports Camp Expense		0.00
Staff Lunch Expense		355.13
Tournament & Fall League Prizing		4,780.07
Beer Wages		16,052.66
Office Wages		0.00
Sports Camp Wages		0.00
Concession Wages		26,773.72
Miscellaneous Expense		75.19
Field Lining Expense		0.00
Liquor Rebate		5,020.19
Commission Paid Out		9,196.25
Beer Supplies		1,867.25
Concession Supplies		2,458.76
Bad Debts		0.00
Founders Wall		135.19
Complex Insurance		225.00
Office Supplies Expense		1,671.20
EI Expense		1,839.20
CPP Expense		2,896.51
WCB Expense		951.46
Casual Labour		325.00
Sign Expense		1,352.48
Mileage		0.00
Travel and Promotion		189.19
Telephone		3,988.64
Over/Short		51.44
Bank Charges		874.50
Prize Money Paid Out		0.00
General Manager's Wages and ...		44,472.47
Field Equipment Expense		0.00
Maintenance and Repair		3,422.40
Memberships and Dues		1,445.00
Umpires and Scorekeepers Expe...		7,135.00
Landscaping		0.00
Amortization		0.00

**McGirr Sports Complex - Operating
Income Statement 11/01/2015 to 10/31/2016**

Fall League Expense	6,515.16
Merchandise	40.00
Total Expenses	<u>150,045.49</u>
TOTAL EXPENSE	<u>150,045.49</u>
NET INCOME	<u><u>1,328.48</u></u>

McGirr Sports Complex - Field

Balance Sheet As at 10/31/2016

ASSET

Assets

Bank - Credit Union	947.17
Deferred Finance Charges	0.00
Mower	26,740.81
Acc. Depreciation - Mower	-26,740.81
New Mower	15,120.00
Acc. Depreciation - New Mower	-10,585.36

Total Assets	<u>5,481.81</u>
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TOTAL ASSET	<u>5,481.81</u>
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LIABILITY

Liabilities

GST Paid on Purchases	-1,535.58	
GST - Net		-1,535.58
EI Payable		186.06
CPP Payable		354.96
Tax Payable		477.49
WCB Payable		1,691.22
Wages Payable		2,034.24
Accounts Payable		5,792.26
Accrued Liability		0.00
Mower Financing		0.00
New Mower Financing		0.00
Current Portion		2,116.80

Total Liabilities		<u>11,117.45</u>
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TOTAL LIABILITY	<u>11,117.45</u>
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EQUITY

Equity

Current Earnings	-2,628.81
Retained Earnings	-70,636.00
Transfer In/Out	67,629.17

Total Equity	<u>-5,635.64</u>
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TOTAL EQUITY	<u>-5,635.64</u>
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LIABILITIES AND EQUITY	<u>5,481.81</u>
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McGirr Sports Complex - Field
Income Statement 11/01/2015 to 10/31/2016

REVENUE

Revenue	
City Grant	120,000.00
Interest Income	4.21
Total Revenue	<u>120,004.21</u>

TOTAL REVENUE	<u>120,004.21</u>
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EXPENSE

Expenses	
Cleaning Supplies	3,963.61
Garbage Removal	4,595.91
Maintenance & Repairs	3,418.96
Insurance	9,961.80
Accounting	4,859.00
Wages	57,060.20
EI Expense	946.53
CPP Expense	1,531.12
WCB Expense	643.88
Security Expense	833.65
Mower Lease	2,116.80
Field Maintenance	6,336.36
Hydro	8,378.23
Water Expense	16,053.90
Fortis BC Expense	1,134.65
Small Equipment & Hardware	692.50
Bank Charges/Office Expense	105.92
Total Expenses	<u>122,633.02</u>

TOTAL EXPENSE	<u>122,633.02</u>
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NET INCOME	<u><u>-2,628.81</u></u>
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2017 PROPOSED MCGIRR SPORTS SOCIETY BUDGET

REVENUE:

Tournament Entries		4,000
Field Rental Revenue		25,000
Signage Revenue		35,000
Gross Profit Beer/Cider Sales		100,000
Cost of Beer/Cider	50,500	
Gross Profit Concession Sales		80,000
Cost of Concession Stock	40,000	
ATM Revenue		550
Misc. Revenue		<u>7,000</u>

Total Revenue 161,050

PROGRAM OPERATION EXPENSES:

Acct. & Audit	3,500
Advertising	500
Sign Expense	1,500
Concession/Beer Supplies	5,000
Concession/Beer Staff Wages	44,000
Miscellaneous Expense	100
Liquor Rebate for Tournaments	2,500
Complex/Directors Insurance	10,000
Office Supplies Expense	1,000
EI Expense	2,250
CPP Expense	3,200
WCB Expense	1,000
Mileage	800
Travel & Promotion Expense	1,000
Utilities	5,000
Bank Charges	300
General Manager's Wages & Benefits	43,000
Field Equipment Expense	750
Field Lining Expense	350
Membership & Dues	1,500
Umpires & Scorekeepers Expense	7,500
Sales Commissions	13,500
Repairs and Maintenance	<u>4,500</u>

Total Program Expenses 152,750

FIELD MAINTENANCE EXPENSES:

Wages and benefits	44,000
Field Maintenance	10,000
(Grass cutting, Weed Eating, Fertilization, Top-Dressing, Irrigation, Materials, Supplies, Cinder Application, Aeration, Clean-up, Garbage Removal, Field Preparation, Annual Maintenance)	
Cleaning Supplies	3,500
Property Insurance	10,000
Water User Fees	15,000
Maintenance & Repairs	4,000
(Concession, John Deer Tractor, Score Clocks, Fencing, Dug-outs, Score Booths, Bleachers, Equipment/Rentals)	
Security	1,000
Utilities	10,000
Small Equipment	<u>1,500</u>
Total Field Maintenance Expense	99,000

Current City Subsidy	120,000
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Did you know? A new Societies Act was passed.

To learn more details about what your society will need to do to get ready for the new act, go to: www.gov.bc.ca/SocietiesAct

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

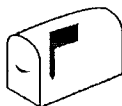
FILE ONLINE NOW



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

www.gov.bc.ca/SocietiesAct

and use **ACCESS CODE: 139258503.**



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: 2016/03/30
(YYYY/MM/DD)

The date of the Annual General Meeting must be during the same calendar year of the Annual Report.

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

NO MEETING HELD cannot be submitted for the current year until the year is over.

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

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

6185 MCGIRR ROAD, NANAIMO BC V9V 1M1

Mailing Address (If different from physical address)

6185 MCGIRR ROAD, NANAIMO BC V9V 1M1

Enter new physical address if it has changed.

Enter new mailing address if it has changed.

3. Society Email Address

mcgirrports@telus.net

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

OFFICE USE ONLY





4. Society Directors

Before you file your Annual Report, please review the directors listed below. If you submitted a Form 7 to update the directors and the changes are not yet reflected here, then contact BC Registry Services now at 1 877 526-1526.

- Directors listed below cannot be changed if no meeting was held.
- One director must be a BC resident.
- 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
Beauregard	Tyler	319 APPLEWOOD CR., NANAIMO BC	V9R 0A7
Caljouw	Gary	6053 CEDAR GROVE DRIVE, NANAIMO BC	V9T 6G1
Liptak	Peter	2651 LABIEUX ROAD, NANAIMO BC	V9T 3N3
GILLESPIE	CHRIS	417 B 3250 ROCK CITY RD NANAIMO BC	V9T 4R2
Salewski	Lisa	387 APPLEWOOD CRES, NANAIMO BC	V9R 0A6
Seccombe	David A.	1141 STILLIN DRIVE, LADYSMITH BC	V9G 1P3
Shires	Kevin	5939 CODY PL, NANAIMO BC	V9V 1J7
Thompson	Brian	6024 LEAH LANE, NANAIMO BC	V9V 1WZ
		2477 KENWORTH RD NANAIMO BC	V9T 5K4
Tisdale	Carol	561 SELBY STREET, NANAIMO BC	V9R 2R9

CRAIG LARRY 1367 BIRCHWOOD RD LADYSMITH BC V9C 1S5
MAH ALLAN 101-2145 RIDGEMONT PL NANAIMO BC V9T 0C8



2016 Annual Report

Incorporation Number: S-0026175

Windover	Mike	1786B EXTENSION RD, NANAIMO BC	V9X 1C9
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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-0026175 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.