

Attachment 2

1



CITY OF NANAIMO APPLICATION FOR PERMISSIVE TAX EXEMPTION

Office Use

ORGANIZATION: Joint Applicants: Scout Properties (B.C./Yukon) – and – 1 st Nanaimo Scout Group, Cascadia Council, Scouts Canada	DATE: May 26 th , 2017
ADDRESS: Scout Properties (B.C./Yukon), #300 – 3665 Kingsway Vancouver, BC V5R 5W2	PRESIDENT: Scout Properties (B.C./Yukon): Charles Johnstone 1st Nanaimo Group: Stacy Desjardines, Group Commissioner
ADDRESS: 1st Nanaimo Scout Group, 445 Comox Road Nanaimo, BC V9R 3J2	SENIOR STAFF MEMBER: Scout Properties (B.C./Yukon): N/A 1st Nanaimo Group: Alamin Pirani, Executive Director, Cascadia Council
CONTACT: Scout Properties (B.C./Yukon): Chris Jennings, Director	CONTACT: 1st Nanaimo Group: Stacy Desjardines, Group Commissioner
TELEPHONE: (250) 635-4342 Home or (250) 638-6513 Work	TELEPHONE: (250) 739-1566
GEOGRAPHIC AREA SERVED BY THE ORGANIZATION: Scout Properties (B.C./Yukon) holds and administers properties on behalf of Scouts Canada throughout B.C. (although not currently in the Yukon)	GEOGRAPHIC AREA SERVED BY THE ORGANIZATION: 1st Nanaimo Group serves the Greater Nanaimo area, with a focus on the downtown core.
NO. OF FULL TIME STAFF: Nil. Neither organization employs staff directly, although Cascadia Council has one full time staff member (Melissa Bond, Area Support Manager) to serve Vancouver Island.	NO. OF PART TIME STAFF: Nil. Neither organization employs staff directly.
NO. OF COMMUNITY VOLUNTEERS: Scout Properties (B.C./Yukon) has 7 volunteers (6 Directors and 1 Honorary Legal Counsel) – none currently resident in Nanaimo. 1st Nanaimo Group has 25 volunteers – all residents of Nanaimo proper.	NO. OF VOLUNTEER HOURS PER YEAR: Scout Properties (B.C./Yukon): 1,000+ hours (est.) 1st Nanaimo Group: 3,000+ hours (est.)
CLIENTS SERVED, LAST YEAR: Scout Properties (B.C./Yukon): N/A 1st Nanaimo Group: 67 Note: Numbers for 1 st Nanaimo reflect registered youth members for the Group only. They do not include youth from other Groups or other organizations who use the Scout Hut for activities, events and sleep-overs.	CLIENTS SERVED, THIS YEAR (PROJECTED): Scout Properties (B.C./Yukon): N/A 1st Nanaimo Group: 65+ (current registration: 56) Note: Numbers for 1 st Nanaimo reflect registered youth members for the Group only. They do not include youth from other Groups or other organizations who use the Scout Hut for activities, events and sleep-overs.
B.C. SOCIETY ACT REG. NO. Scout Properties (B.C./Yukon) is registered under the <i>Canada</i> <i>Not-for-profit Corporations Act</i> with Corporation No. 754861- 3 and with Extraprovincial Registration (B.C. Registry Services) as No. XS-0064904 Scouts Canada , the parent body of 1st Nanaimo Scout Group , is established as a not-for-profit corporation through an Act of Parliament, most recently amended and assented to on February 21 st , 2007 as Bill S-1001 (Statutes of Canada 2007, Chapter 38)	REVENUE CANADA CHARITABLE REG. NO. Scout Properties (B.C./Yukon): 87485 6461 RR0001 Cascadia Council*: 10776 1694 RR0203 * parent body for 1 st Nanaimo Group
CURRENT BUDGET: Financial information is being provided for 1st Nanaimo Scout Group , since (as tenant and operator) they will be the prime beneficiary of any property tax relief. Recovery of taxes would otherwise be included in the nominal fee charged by Scout Properties (B.C./Yukon).	LEGAL DESCRIPTION OF PROPERTY: Legal Description from Lease: Comox Road Public Park #1, Lot 32, District 1, Subdivision Plan 584 Legal Description from BC Assessment: Plan VIP584, Nanaimo Land District, except Plan EPP30249, leased portion, Lease/Permit/Licence #LD003083

Note: Fiscal year for 1 st Nanaimo Group is September 1 st to August 31 st . CURRENT BUDGET (2016/2017): <ul style="list-style-type: none"> • INCOME: \$30,650.00 • EXPENSES: \$29,133.00 NEXT YEAR PROJECTED: <ul style="list-style-type: none"> • INCOME: \$27,000.00 • EXPENSES: \$23,883.00 		TAX FOLIO NUMBER: 04-68-250-81283.002 CURRENT YEAR TAXES (IF KNOWN): 2017: \$1,571.79 Assessed value: \$116,000 [\$106,000 Land and \$10,000 Buildings] <u>Note:</u> Commitment January 18, 2017 that: "The City will pay property taxes this year" (per Bill Corsan, Manager, Real Estate).	
SIGNATURE [SCOUT PROPERTIES (B.C./YUKON)]:	TITLE/POSITION:		DATE:
SIGNATURE [1 st NANAIMO GROUP]:	TITLE/POSITION:		DATE:
<p><u>NOTE:</u> 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> <p><u>Response:</u> Neither Scout Properties (B.C./Yukon) nor 1st Nanaimo Group are required to submit Society Act annual reports (Form 11). All other financial documents for 1st Nanaimo Group are attached. Financial statements for Scout Properties (B.C./Yukon) can be provided, if required – but are not relevant to the operation of Nanaimo Scout Hut.</p>			

**CITY OF NANAIMO
GRANT QUESTIONNAIRE**

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

Scout Properties (B.C./Yukon): At present, there are no membership or service fees. However, it is planned to develop formal tenancy agreements for user groups (such as the 1st Nanaimo Group) which will involve a nominal fee to assist with administration and overhead. Amounts will be determined by the Board of Directors.

1st Nanaimo Group: Membership fees are established annually by the Board of Governors of Scouts Canada. 1st Nanaimo Group has no direct input into fee determination and does not add any kind of surcharge. Adult volunteers do not pay a membership fee, but are responsible for meeting all screening and training requirements. Youth membership for 2016/2017 is \$200 per year, and will increase to \$215 per year in 2017/2018.

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

Scout Properties (B.C./Yukon): Not applicable.

1st Nanaimo Group: 1st Nanaimo Group is financially independent of Scouts Canada and is responsible for its own fundraising and fiscal management. Although it receives servicing and other program support from Scouts Canada (through Cascadia Council), it does not receive any direct financial support or "kick-back". On the other hand, 1st Nanaimo Group is able to retain a portion of the proceeds from National fundraising campaigns (such as Scout Popcorn).

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.**

Building is rented on an occasional basis only when not required for Scouting purposes. Total square footage of the building is 1,800 sq. ft. For rental purposes, the amount of space is considered to be the full 1,800 sq. ft. exclusive of storage.

Occasional users include Girl Guides of Canada, Vancouver Island University, VI Raiders Football Club and (previously) Compass Church Nanaimo.

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

Rental-generated income from third party user groups, as well as fundraising throughout the year. 1st Nanaimo Group holds bottle drives and manages a Woodlot with Island Timber. The Group utilizes a BC Gaming Grant to offset any cost that they are not able to cover through rentals and fundraising. They hope to gain a corporate sponsor in the new fiscal year to assist with offsetting some of these costs.

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

The 1st Nanaimo Scout Group has been continuously running youth programs in the same building and location since 1927. The Group celebrates 90 years of history in Nanaimo.

The focus of 1st Nanaimo Group is to make sure that each and every youth who wants to participate can. The Group will never turn away a youth due to inability to pay the registration or to afford the uniform or event fees. It takes pride in being inclusive and welcoming – and in finding financial support for youth where required.

The building holds a lot of history and memories for the people of Nanaimo. 1st Nanaimo Group has enjoyed a long and mutually-beneficial relationship with the City of Nanaimo. With the City's support, the Group hopes to continue the Scouting legacy in Nanaimo.

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

We have long recognized the City's support through our advertising, press releases and informational newsletters.

SCOUT PROPERTIES (B.C. / YUKON)

FINANCIAL STATEMENTS

AUGUST 31, 2017

SCOUT PROPERTIES (B.C. / YUKON)

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AUGUST 31, 2017

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Independent Auditor's Report

6112 Sussex Avenue
Burnaby, British Columbia
Canada V5H 3C3

☎ 604 . 434-5800
Fax: 604 . 433-6200

To the Members of Scout Properties (B.C. / Yukon):

We have audited the accompanying financial statements of Scout Properties (B.C. / Yukon) which comprise the statement of financial position as at August 31, 2017, the statement of changes in fund balances, statement of operations and statement of cash flows for the years then ended and a summary of significant accounting policies and other explanatory information.

Management 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 audits to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

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

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

Basis for qualified opinion

In common with many charitable organizations, Scout Properties (B.C. / Yukon) derives part of its revenue from donations, the completeness of which is not susceptible to satisfactory audit verification. Accordingly our verification of these revenues were limited to the amounts recorded in the records of the Scout Properties (B.C. / Yukon) and we were not able to determine whether as at or for the years ending August 31, 2017 and August 31, 2016 any adjustments might be necessary to revenues, excess of revenues over expenses, assets and fund balances.

Qualified opinion

In our opinion, except for the effects of the matters described in the Basis for Qualified Opinion paragraph, these financial statements present fairly, in all material respects, the financial position of Scout Properties (B.C. / Yukon) as at August 31, 2017, and the results of its operations and its cash flows for the years then ended in accordance with Canadian accounting standards for not-for-profit organizations.




November 6, 2017
Burnaby, B.C.

ENNS & COMPANY
Chartered Professional Accountants

SCOUT PROPERTIES (B.C. / YUKON)
STATEMENT OF FINANCIAL POSITION
FOR THE YEARS ENDED AUGUST 31, 2017

	OPERATING FUND	RESTRICTED FUND	CAPITAL ASSET FUND	2017	2016
ASSETS					
CURRENT					
Cash	\$ 142,105	\$ -	\$ -	\$ 142,105	\$ 214,788
Security deposits	-	10,000	-	10,000	-
	142,105	10,000	-	152,105	214,788
LONG TERM INVESTMENTS					
- Lee Turner & Associates (Note 2)	78,550	-	-	78,550	-
- Vancouver Foundation (Note 3)	-	501,677	-	501,677	501,677
CAPITAL ASSETS (Note 4)	-	-	348,131	348,131	350,881
	\$ 220,655	\$ 511,677	\$ 348,131	\$ 1,080,463	\$ 1,067,346
LIABILITIES					
CURRENT					
Accrued liabilities	\$ 5,250	\$ -	\$ -	\$ 5,250	\$ 8,000
FUND BALANCES					
FUND BALANCES	215,405	511,677	348,131	1,075,213	1,059,346
	\$ 220,655	\$ 511,677	\$ 348,131	\$ 1,080,463	\$ 1,067,346

APPROVED ON BEHALF OF THE BOARD:


 _____ Director
 Keith R. Martin


 _____ Director
 Charles Johnstone

The accompanying notes are an integral part of these statements



SCOUT PROPERTIES (B.C. / YUKON)
STATEMENT OF CHANGES IN FUND BALANCES
FOR THE YEARS ENDED AUGUST 31, 2017

	OPERATING FUND	RESTRICTED FUND	CAPITAL ASSET FUND	2017	2016
FUND BALANCES - BEGINNING OF THE YEAR	206,788	501,677	350,881	1,059,346	849,880
EXCESS OF REVENUE OVER EXPENDITURES	15,867	-	-	15,867	209,466
FUND TRANSFERS	(7,250)	10,000	(2,750)	-	-
FUND BALANCES - END OF THE YEAR	\$ 215,405	\$ 511,677	\$ 348,131	\$ 1,075,213	\$ 1,059,346

The accompanying notes are an integral part of these statements



SCOUT PROPERTIES (B.C. / YUKON)
STATEMENT OF OPERATIONS
FOR THE YEARS ENDED AUGUST 31, 2017

	OPERATING FUND	RESTRICTED FUND	CAPITAL ASSET FUND	2017	2016
REVENUE					
Property related income	\$ 39,000	\$ -	\$ -	\$ 39,000	\$ 35,092
Gain on disposal of property	31,274	-	-	31,274	-
Investment income	29,424	-	-	29,424	181,266
Donations	-	-	-	-	150
	99,698	-	-	99,698	216,508
EXPENDITURES					
Meetings and conferences	11,087	-	-	11,087	-
Professional fees	17,142	-	-	17,142	3,700
Bank charges and interest	119	-	-	119	125
Property leasing and retention	1,287	-	-	1,287	3,217
Office and admin	4,196	-	-	4,196	-
Grants issued	50,000	-	-	50,000	-
	83,831	-	-	83,831	7,042
EXCESS OF REVENUE OVER EXPENDITURES	15,867	-	-	15,867	209,466

The accompanying notes are an integral part of these statements



SCOUT PROPERTIES (B.C. / YUKON)
STATEMENT OF CASH FLOWS
AUGUST 31, 2017

	2017	2016
OPERATING ACTIVITIES		
Excess of revenue over expenditures	\$ 15,867	\$ 209,466
Adjustments for items not affecting cash:		
Gain on disposal of property	(31,274)	-
Gain on long term investments - Lee Turner & Associates	(1,331)	-
Changes in non-cash working capital		
Decrease in accounts receivable	-	3,217
Increase in security deposits	(10,000)	-
Increase (decrease) in accrued liabilities	(2,750)	4,200
	(29,488)	216,883
FINANCING ACTIVITIES		
Increase (decrease) in loans from directors	-	(200)
INVESTING ACTIVITIES		
Purchase of long term investments - Lee Turner & Associates	(77,219)	-
Proceeds from disposal of capital assets	34,024	-
	(43,195)	-
NET INCREASE (DECREASE) IN CASH	(72,683)	216,683
NET CASH (BANK OVERDRAFT), BEGINNING OF YEAR	214,788	(1,895)
NET CASH, END OF YEAR	\$ 142,105	\$ 214,788

The accompanying notes are an integral part of these statements



**SCOUT PROPERTIES (B.C. / YUKON)
NOTES TO FINANCIAL STATEMENTS
AUGUST 31, 2017**

Scout Properties (B.C./Yukon) is incorporated under the laws of Canada and is a not-for-profit organization and is therefore not subject to income taxes. Scout Properties (B.C./Yukon) (the "Charity") received charitable status under the Income Tax Act on June 10, 2016.

The Charity's purposes is to attain, own, hold and manage real and personal property for the use of Scouts Canada, Girl Guides, and related and similar groups, for charitable activities, so long as they are registered charities under the Income Tax Act and to do all such things as are incidental or ancillary to the attainment of the above purposes.

1. SIGNIFICANT ACCOUNTING POLICIES

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

(a) Capital assets

Scout Properties (B.C./Yukon) was formed in 1977 and subsequently acquired the majority of its real property assets from a variety of trusts and non profit societies across British Columbia. The Charity records the value of these assets at the cost of acquisition with the majority of acquisition costs reflecting the value of the land component of the properties with no buildings recorded on the statement of financial position and hence no amortization is recorded on the books of the Charity.

(b) Long term investments - Vancouver Foundation

Investments with the Vancouver Foundation are accounted for based on the amount of contributions made to date. As the fair market value of the assets are not readily available (no fair market value can be obtained as at August 31, 2017) any fluctuations in fair value are not recorded. The fair market value at the most recent valuation date is disclosed in note 3.

(c) Impairment of capital assets and long term investments

Capital assets and Investments are tested for recoverability whenever events or changes in circumstances indicate that their carrying amounts may not be recoverable. An impairment loss is recognized when the carrying amount of an asset is not recoverable and exceeds its fair value.

(d) Fund accounting

The Charity follows the restricted fund method of accounting applicable to not-for-profit Organizations. The Operating Fund accounts for the Charity's general operations and administration activities. The Restricted Fund accounts for activities of the Charity for which the availability or the use of purpose for these funds is restricted by either external entities or internally by the Charity. Unless otherwise stated any income derived from investments within the Restricted Funds accrues to the Operating Fund. The Capital Asset Fund accounts for the capital assets employed by the Charity. Any revenue derived from the properties in the Capital Asset fund accrues to the Operating Fund.

SCOUT PROPERTIES (B.C. / YUKON)
NOTES TO FINANCIAL STATEMENTS
AUGUST 31, 2017

1. SIGNIFICANT ACCOUNTING POLICIES - CONT'D

(e) Revenue recognition

Investment income is recognized when it is earned and the Charity has access to the income.

Revenue from sources other than investment income is recognized when it is realizable and earned. Revenue is considered realizable and earned when there is persuasive evidence of an arrangement, the services have been completed, or the sales price is fixed and determinable and collectability is reasonably assured.

(f) Contributed services

A number of volunteers contribute a significant amount of their time and services to the Charity each year. Because of the difficulty in determining fair value, these contributed services are not recognized in the financial statements. The Charity records the fair value of contributed capital assets and materials at the time of receipt, where such fair value is determinable, and would otherwise have been purchased. No such contributed capital assets or materials were recognized for the years ending 2017 and 2016.

(g) Financial instruments

Initial and subsequent measurement

The Charity initially measures its financial assets and financial liabilities at fair value, except for certain related party transactions that are measured at the carrying amount or exchange amount, as appropriate.

The Charity subsequently measures all its financial assets and financial liabilities at cost or amortized cost. Changes in fair value of these financial instruments are recognized in net income in the period incurred.

Financial assets measured at amortized cost include cash, accounts receivable and long term investments. Financial liabilities measured at amortized cost include the bank overdraft, accounts payable and loans from directors.

(h) Use of estimates

The preparation of financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenue and expenses during the year. Actual results could differ from those estimates. Significant areas of estimation include the valuation of capital assets.

**SCOUT PROPERTIES (B.C. / YUKON)
NOTES TO FINANCIAL STATEMENTS
AUGUST 31, 2017**

2. LONG TERM INVESTMENTS - LEE TURNER & ASSOCIATES

	2017		2016	
	Cost	Market Value	Cost	Market Value
Cash	\$ 22,781	\$ 22,781	\$ -	\$ -
Long term investments	77,219	78,550	-	-
	\$ 100,000	\$ 101,331	\$ -	\$ -

These long term investments are managed by Lee Turner & Associates and are held in trust by the Royal Bank Investor & Treasury Services. The investments consist of cash and long term investments. Long-term investments are made up of common stocks and equivalents and fixed income securities.

3. LONG TERM INVESTMENTS - VANCOUVER FOUNDATION

Investments are recorded equal to the amount of contributions to the fund made to date excluding market value fluctuations.

	2017	2016
British Columbia and Yukon Scout Fund	\$ 501,677	\$ 501,677
The Reg G. Miller Memorial Fund	-	-
	\$ 501,677	\$ 501,677

The British Columbia and Yukon Scout Fund is a retractable fund and the Charity is the beneficial owner of this fund and it is therefore recorded as an asset on the statement of financial position.

The Reg G. Miller Memorial Fund is not a retractable fund and is hence not an asset of the Charity. The principle amount of donations as of August 31, 2017 is \$10,000 (2016: \$10,000).

Income derived from both of the above Funds is recorded as investment income by the Charity.

The Vancouver Foundation was unable to provide the fair market value of the funds at August 31, 2017 and 2016. The closest date available was June 30. The market values of investments at June 30, 2017 and 2016 are as follows:

	June 30, 2017	June 30, 2016
British Columbia and Yukon Scout Fund	\$ 775,462	\$ 730,305
The Reg G. Miller Memorial Fund	18,755	17,663
	\$ 794,217	\$ 747,968

SCOUT PROPERTIES (B.C. / YUKON)
NOTES TO FINANCIAL STATEMENTS
AUGUST 31, 2017

4. CAPITAL ASSETS

The Charity holds registered title for many real properties throughout British Columbia. These assets are carried in the accounts based on the consideration paid on the date of transfer. Total consideration paid for all land purchases in past years, adjusted for any disposals, amounted to \$348,131.

Buildings constructed by other entities at no cost to the Charity consists of halls, camps and buildings on leased properties.

Certain parcels of real property owned by the Charity are subject to a variety of registered covenants such as mineral rights, statutory right of ways, timber reserves and other reservations with respect to usage or disposition.

The estimated aggregate value of the properties for 2017 and 2016 (based on the 2016 property tax assessments), as adjusted to reflect any 2017 disposals and any significant impairments resulting from land covenants, are as follows:

	2017	2016
Land	\$ 29,601,500	\$ 29,638,200
Building	5,983,459	5,983,459
	\$ 35,584,959	\$ 35,621,659

5. FINANCIAL INSTRUMENTS

Items that meet the definition of a financial instrument include cash, security deposits, long term investments with Lee Turner & Associates and the Vancouver Foundation and accrued liabilities.

It is management's opinion that the Charity is not exposed to significant liquidity risk or credit risk arising from these financial instruments.

Market risk

Market risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices. Market risk comprises three types of risk: currency risk, interest rate risk and other price risk. It is managements opinion that the Charity is not exposed to significant currency risk or interest rate risk.

Other price risk

Other price risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices (other than those arising from interest rate or currency risk), whether those changes are caused by factors specific to the individual financial instrument or its issuer, or factors affecting all similar financial instruments traded in the market. The Charity is exposed to other price risk in respect of its long term investments with Lee Turner & Associates and the Vancouver Foundation.



Canada Revenue
Agency

Agence du revenu
du Canada

Registered Charity Information Return Summary

000174

OTTAWA ON K1A 0L5

Scout Properties (B.C./Yukon)
300 - 3665 KINGSWAY
VANCOUVER BC V5R 5W2

Date issued
2017-12-21
Notice number
01
BN/registration number
87485 6461 RR 0001

Thank you for filing or amending the charity's financial information on Form T3010, *Registered Charity Information Return*, for the fiscal period ending 2017-08-31.

Please check the information in this summary carefully.

Important message

You did not make any changes on Form TF725, Registered Charity Basic Information Sheet.

Financial information

We have processed the charity's financial information as submitted. This information may be subject to further review. It is the charity's responsibility to verify the information. If there is a discrepancy between the declared and recalculated amounts below, submit a Form T1240, *Registered Charity Adjustment Request*. To get this form go to canada.ca/cra-forms, and select "Find a form".

Declared	Total assets	Recalculated
1,080,463		1,080,463

Declared	Total liabilities	Recalculated
5,250		5,250

Declared	Total revenue	Recalculated
99,698		99,698

Declared	Total expenditures	Recalculated
83,831		83,831

Submit the completed form or any questions:

By mail: Charities Directorate
Canada Revenue Agency
Ottawa ON K1A 0L5

By fax: 613-957-8925

For information, go to canada.ca/charities-giving and select "Operating a registered charity".

Director General, Charities Directorate

Management Report

1st Nanaimo - Scouts Canada

For the period ended August 31,2016

Prepared on

November 9,2016

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Profit and Loss

September 2015 - August 2016

	Total
INCOME	
Annual Gaming Grant	4,500.00
Annual Registrations	6,925.40
Apple day	771.18
Bottle Drive	1,429.95
Camping Fees	8,297.99
Hut Rental	3,234.13
JUMP START	1,060.00
Misc Fundraiser	1,340.35
Non-Profit Income- Gaming License	2,549.10
Popcorn Fundraiser	810.57
Private Donation	4,159.49
Private Grants	1,500.00
Section Dues	1,241.90
Total Income	37,820.06
GROSS PROFIT	37,820.06
EXPENSES	
Annual SC Registration	7,550.00
Bank charges	220.62
Camp Fees	8,445.12
Equipment Purchase/Repair	1,649.80
Group Activities -	1,164.28
Group Functions - Program	257.52
Group Activities	2,732.87
Total Group Functions - Program	2,990.39
Insurance	1,601.00
Office/General Administrative Expenses	354.79
Repair and maintenance	1,220.46
Scout Shop Order -	1,649.38
Scouts Canada- Event Registrations	655.00
Supplies	0.00
All Section Supplies	390.81
Beavers	767.42
Cub Pack	1,853.46
Scout Troop	200.95
Total Supplies	3,212.64
Utilities	2,009.51
Garbage Collection	814.65
Total Utilities	2,824.16
Volunteer Ready	0.00
Other Miscellaneous Service Cost	30.00
PRC/VSS	56.00
Total Volunteer Ready	86.00
Total Expenses	33,623.64
PROFIT	\$4,196.42

Balance Sheet

As of August 31, 2016

		Total
ASSETS		
Current Assets		
Cash and cash equivalents		
Beavers		641.16
Cub Pack		558.87
Gaming Account		1,056.35
General Group		2,768.28
Hut		395.75
Total Cash and cash equivalents		5,420.41
Total Current Assets		5,420.41
Total Assets		\$5,420.41
LIABILITIES AND EQUITY		
Equity		
Opening Balance Equity		1,223.99
Retained Earnings		0.00
Profit for the year		4,196.42
Total Equity		5,420.41
Total Liabilities and Equity		\$5,420.41

**1st Nanaimo Scout Group File 103945 Program Actual Revenue & Expenses :
Previous Fiscal year Current Program Budget and Next Years Program Budget**

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	Program Actual Revenues/Expenses 2015-2016 Fiscal Year	Current Fiscal Year Program Budget 2016/17 Fiscal Year	Program Budget 2017-2018 Fiscal Year
Revenues		Revenues	
FUNDRAISERS		FUNDRAISERS	
Bottle Drive	\$ 1,429.95	Bottle Drive	\$ 2,500.00 \$ 3,000.00
Popcorn Sales	\$ 810.57	Popcorn Sales	\$ 800.00 \$ 800.00
Apple Day	\$ 771.18	Apple Day	\$ 900.00 \$ 1,200.00
Other	\$ 1,340.35	Other	\$ 1,500.00 \$ 1,500.00
Camp fees	\$ 8,297.99	Camp Fees	\$ 8,500.00 \$ 8,500.00
Weekly Dues	\$ 1,241.90	Weekly Dues	\$ 2,000.00 \$ 2,000.00
GAMING		GAMING	
Gaming - Raffle Income	\$ 2,549.10	Gaming - Raffle Income	\$ - \$ -
Gaming Grants	\$ 4,500.00	Gaming Grants	\$ 4,500.00 \$ 4,500.00
OTHER Grants		Other Grants	
Private Grants	\$ 1,500.00	TD Employee Volunteer	\$ 1,500.00 \$ 1,000.00
Private Donations	\$ 4,159.49	Shaw Employee Volunteer	\$ 250.00 \$ 250.00
		Private Donations	\$ 500.00 \$ 500.00
Registrations PAID	\$ 6,925.40	Registrations PAID	\$ 4,500.00 \$ 500.00
Hut Rental	\$ 3,234.13	Hut Rental	\$ 3,200.00 \$ 3,250.00
JUMP START	\$ 1,060.00		
(IN ERROR SENT TO US-RTND WILL SHOW IN NEXT FISCAL YEAR			
Total Income	\$ 37,820.06	Total Income	\$ 30,650.00 \$ 27,000.00

1st Nanaimo Scout Group File 103945 Program Revenue & Expenses :
Previous Fiscal year Current Program Budget and Next Years Program Budget
Page 2

	Program Actual Revenues/Expenses 2015-2016 Fiscal Year	Current Fiscal Year Program Budget 2016/17 Fiscal Year	Program Budget 2017-2018 Fiscal Year
Expenses			
Group Committee Expenses		Group Committee Expenses	
Admin Suplies	\$ 354.79	Admin Supplies	\$ 500.00 \$ 350.00
Annual Registrations	\$ 7,550.00	Annual Registration	\$ 5,000.00 \$ 550.00
Bank charges	\$ 220.62	Bank Charges	\$ 300.00 \$ 300.00
Volunteer Ready		Volunteern Ready	
Courses	\$ 30.00	Woodbadge	\$ 150.00 \$ 300.00
CRC Checks	\$ 56.00	Respect in Sport	\$ 750.00 \$ 150.00
		Volunteer CRC/PRC	\$ 150.00 \$ 150.00
		First Aide	
Sections		Sections	
Beavers	\$ 767.42	Beavers	\$ 300.00 \$ 300.00
Cubs	\$ 1,853.46	Cubs	\$ 500.00 \$ 500.00
Scouts	\$ 200.95	Scouts	\$ 500.00 \$ 500.00
Venture	\$ -	Ventures	\$ 500.00 \$ 500.00
Group/Program	\$ 390.81	Group Committee	
Group Activities All Sections	\$ 1,164.28	Group Activities All Sections *	\$ 1,800.00 \$ 1,500.00
Group Program Supplies All Sections	\$ 2,990.39	Group Program Supplies All Sections	\$ 7,200.00 \$ 7,200.00
Group Seciton Camping Fees	\$ 8,445.12	Group Seciton Camping Fees	
SC Event Registrations	\$ 655.00		
SCOUT SHOP ORDERS		SCOUT SHOP ORDERS	
Crests/Books/Uniforms	\$ 1,649.38	Crests/Books/Uniforms	\$ 750.00 \$ 500.00
		Canadian Path Supplies	\$ 500.00 \$ 350.00
HUT		HUT	
Utilities	\$ 2,009.51	Utilities	\$ 2,600.00 \$ 2,800.00
Supplies		Supplies	\$ 350.00 \$ 400.00
Insurance Hut	\$ 1,601.00	Insurance	\$ 1,700.00 \$ 1,800.00
Repair and maintenance Hut	\$ 1,220.46	Repair	\$ 750.00 \$ 1,000.00
Garbage Collection	\$ 814.65	Garbage Collection	\$ 500.00 \$ 500.00
Program Equipment		Program Equipment	
Equipment Purchase & repair	\$ 1,649.80	Equipment Purchase & repair	\$ 500.00 \$ 400.00
		Replace Canoes 10000/3=3333.00/year	\$ 3,333.00 \$ 3,333.00
		\$10,000 Over 3 years Estimate	
Total Expenses	\$ 33,623.64	\$ 29,133.00	\$ 23,883.00

**Note registration free decrease Income and expenses fiscal 2017/2018 As of Registration year for Sept 2017
All registrations will be completed online unless looking for group sponsor due to financial unable to pay this
makes for the drop in registration numbers

Projected Revenue & Expenses for the year ending August 31 2017

	<u>GENERAL</u> <u>FUND</u>	<u>GAMING</u> <u>FUND</u>	<u>HUT</u> <u>ACCOUNT</u>	<u>SECTION</u> <u>ACCOUNTS</u>	<u>TOTAL</u>
Revenues					
FUNDRAISERS					
Bottle Drive	\$ 400.00	\$ -	\$ -	\$ 2,100.00	\$ 2,500.00
Popcorn Sales	\$ 800.00	\$ -	\$ -	\$ -	\$ 800.00
Apple Day	\$ 125.00	\$ -	\$ -	\$ 775.00	\$ 900.00
Other	\$ 150.00	\$ -	\$ -	\$ 1,350.00	\$ 1,500.00
Camp Fees	\$ 500.00	\$ -	\$ -	\$ 8,000.00	\$ 8,500.00
Weekly Dues	\$ -	\$ -	\$ -	\$ 2,000.00	\$ 2,000.00
GAMING					
Gaming - Raffle Income	\$ -	\$ -	\$ -	\$ -	\$ -
Gaming Grants	\$ -	\$ 4,500.00	\$ -	\$ -	\$ 4,500.00
Other Grants					
TD Employee Volunteer	\$ 500.00		\$ -	\$ 1,000.00	\$ 1,500.00
Shaw Employee Volunteer		\$ -	\$ -	\$ 250.00	\$ 250.00
Private Donations	\$ 200.00	\$ -	\$ -	\$ 300.00	\$ 500.00
Registrations PAID	\$ 4,500.00		\$ -	\$ -	\$ 4,500.00
Hut Rental		\$ -	\$ 3,200.00	\$ -	\$ 3,200.00
	\$ 7,175.00	\$ 4,500.00	\$ 3,200.00	\$ 15,775.00	\$ 30,650.00
Expenses					
Group Committee Expenses					
Admin Supplies	\$ 500.00	\$ -	\$ -	\$ -	\$ 500.00
Annual Registration	\$ 4,200.00	\$ 800.00	\$ -	\$ -	\$ 5,000.00
Bank Charges	\$ 100.00	\$ 50.00	\$ 40.00	\$ 110.00	\$ 300.00
Volunteer Training					
Woodbadge	\$ 150.00	\$ -	\$ -	\$ -	\$ 150.00
Respect in Sport	\$ 750.00	\$ -	\$ -	\$ -	\$ 750.00
Volunteer CRC/PRC checks	\$ 150.00	\$ -			\$ 150.00
First Aide					
Sections					
Beavers	\$ 100.00	\$ -		\$ 200.00	\$ 300.00
Cubs	\$ -	\$ -		\$ 500.00	\$ 500.00
Scouts	\$ -	\$ -		\$ 500.00	\$ 500.00
Ventures	\$ 100.00	\$ -		\$ 400.00	\$ 500.00
Group Committee	\$ 500.00	\$ -			\$ 500.00
Group Activities All Sections *	\$ 1,000.00	\$ 250.00		\$ 250.00	\$ 1,500.00
Group Program Supplies All Sections	\$ 1,000.00	\$ 300.00		\$ 500.00	\$ 1,800.00
Group Seciton Camping Fees	\$ -	\$ 450.00		\$ 6,750.00	\$ 7,200.00
SCOUT SHOP ORDERS					
Crests/Books/Uniforms	\$ 350.00	\$ 250.00	\$ -	\$ 150.00	\$ 750.00
Canadian Path Supplies	\$ 300.00	\$ 100.00	\$ -	\$ 100.00	\$ 500.00
HUT					
Utilties	\$ -	\$ 300.00	\$ 2,300.00	\$ -	\$ 2,600.00
Supplies	\$ -	\$ -	\$ 350.00	\$ -	\$ 350.00
Insurance	\$ -	\$ 1,700.00		\$ -	\$ 1,700.00
Repair	\$ -	\$ -	\$ 750.00	\$ -	\$ 750.00
Garbage			\$ 500.00		\$ 500.00
Program Equipment					
Equipment Purchase & Repair	\$ 500.00				\$ 500.00
*****Replace Canoes					
10000/3=3333.00/year					
\$10,000 Over 3 years Estimate	\$ 3,333.00	\$ -	\$ -	\$ -	\$ 3,333.00
Total Expenses	\$ 13,033.00	\$ 4,200.00	\$ 3,940.00	\$ 9,460.00	\$ 30,633.00

Note: Fiscal year for 1st Nanaimo Group is September 1st to August 31st.

CURRENT BUDGET (2016/2017): Fiscal year ending August 31 2017

- INCOME \$30650.00
- EXPENSES \$ 29133.00

NEXT YEAR PROJECTED: Fiscal Year ending August 31, 2018

- INCOME \$27,000.00
- EXPENSES \$23,883.00

TAX FILE NUMBER
04-68-250-81283.002

CURRENT YEAR TAXES (if known)

N/K. 2017
Assessed value: \$116,000 (\$106,000 Land and \$10,000 Buildings)

Note: Commitment January 18, 2017 that: "The City will pay property taxes this year" (per Bill Corsan, Manager, Real Estate).

SIGNATURE (SCOUT PROPERTIES (B.C./YUKON))

TITLE/POSITION

DATE

SIGNATURE (1st NANAIMO GROUP)

TITLE/POSITION

DATE

[Signature] DIRECTOR MAY 26, 2017

[Signature] GROUP COMMISSIONER MAY 19, 2017

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).

Response: Neither Scout Properties (B.C./Yukon) nor 1st Nanaimo Group are required to submit Society Act annual reports (Form 11). All other financial documents for 1st Nanaimo Group are attached. Financial statements for Scout Properties (B.C./Yukon) can be provided, if required – but are not relevant to the operation of Nanaimo Scout Hut.