

ATTACHMENT 2



**CITY OF NANAIMO
APPLICATION FOR GRANT
OTHER GRANTS**

Office Use

ORGANIZATION: Clay Tree Society		DATE: January 21, 2020	
ADDRESS: 838 OLD VICTORIA RD		PRESIDENT: Dan Dube	
NANAIMO BC V9R6A1		SENIOR STAFF MEMBER:	
TELEPHONE: 250-753-5322		POSITION: Financial Controller	
FAX: 250-753-2749		CONTACT: Susan Easter	
EMAIL: susan.claytree@shaw.ca		TELEPHONE: 250-753-5322 ext 3	
OVERVIEW OF YOUR ORGANIZATION'S PROGRAMS AND SERVICES OFFERED IN THE COMMUNITY:			
GEOGRAPHIC AREA SERVED BY THE ORGANIZATION: Nanaimo and surrounding area			
NO. OF FULL TIME STAFF: 18		NO. OF PART TIME STAFF: 10	
NO. OF COMMUNITY VOLUNTEERS: 20		NO. OF VOLUNTEER HOURS PER YEAR:	
NO. OF MEMBERS: 150		MEMBERSHIP FEE: 5.00	
CLIENTS SERVED, LAST YEAR: 120		CLIENTS SERVED, THIS YEAR (PROJECTED): 120	
B.C. SOCIETY ACT REG. NO.: S0005166		REVENUE CANADA CHARITABLE REG. NO.: BN107758864	
CURRENT BUDGET: 1.9 mil		DO YOU REQUIRE A RENTAL SUBSIDY? IF SO, HOW MUCH?	
INCOME 1.9			
EXPENSES: 1.9		DO YOU REQUIRE A CASH GRANT? IF SO, HOW MUCH?	
NEXT YEAR PROJECTED: 1.9		\$ 13,902.44	
INCOME: 1.9		TOTAL GRANT REQUESTED:	
EXPENSES: 1.9		PROPERTY TAX 2020	
SIGNATURE: 		TITLE/POSITION: Financial Controller	DATE: Jan. 21, 2020
NOTE: YOUR ORGANIZATION'S MOST RECENT AUDITED FINANCIAL STATEMENTS, CURRENT FINANCIAL STATEMENTS AND BALANCE SHEET AND INCOME STATEMENT MUST BE ATTACHED TO THE APPLICATION FORM (SEE COMPLETE LIST OF REQUIRED ATTACHMENTS ON BACK OF THIS FORM).			

CITY OF NANAIMO GRANT QUESTIONNAIRE

1. What is the main purpose of your organization?

We are a non profit agency supporting adults with developmental disabilities.

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

Clay Tree Society is a day program that volunteers in the community.

3. What other agencies provide similar services?

NACL

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

CLAY TREE HAS BEEN ACTIVE FOR 63 YEARS. WE HAVE THE LARGEST DAY PROGRAM IN NANAIMO THAT SUPPORTS PEOPLE WITH DEVELOPMENTAL DISABILITIES.

5. Describe who your clients are.

PEOPLE WITH DEVELOPMENTAL DISABILITIES.

6. Where do your clients live?

NANAIMO AND SURROUNDING AREAS.

**CITY OF NANAIMO
GRANT QUESTIONNAIRE**

7. Describe the needs of your clients.

WITH OVER 120 PARTICIPANTS THAT HAVE VARIOUS NEEDS DEPENDANT ON THE CHALLENGES THAT THEY FACE. WE ADHERE TO A QUALITY OF LIFE PROGRAM.

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

TO CONTINUE TO PROFESSIONALLY SUPPORT THE EVER GROWING POPULATION OF PEOPLE WITH DEVELOPMENTAL DISABILITIES.

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

WE DO CONTINUOUS ASSESSMENT & RESEARCH, WE HAVE A 3 YEAR STRATEGIC PLAN AND WE ARE FULLY CARF ACCREDITED.

10. Describe your organization's community support.

WE ARE SUPPORTED BY THE MEMBERSHIP & FRIENDS OF CLAY TREE SOCIETY, LOCAL BUSINESSES & THE CITY OF NANAIMO.

11. Describe the role of volunteers in your organization.

VERY VARIABLE BUT CAN INCLUDE LITERACY READERS, CHURCH GROUPS, COMMUNICATION SPECIALIST, KATIMAVIK VOLUNTEERS WHICH ASSIST OUR 50 PLUS INTEREST GROUPS THAT ARE OFFERED TO OUR PARTICIPANTS.

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

THE MAIN PROBLEM IS THAT WE CONSTANTLY ADDRESS FUNDING BY BEING ACCREDITED, ADHERING TO ALL COMPLIANCE & BY HAVING A FULL RESEARCH PROJECT PRIOR TO PRODUCING OUR STRATEGIC PLAN.

**CITY OF NANAIMO
GRANT QUESTIONNAIRE**

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

WE ARE FUNDED BY COMMUNITY LIVING B.C.
AND CLAY TREE FUNDRAISING.

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

N/A

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

N/A

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

WE HAVE EXTERNAL AUDITORS & OUR POLICY HAS
BEEN FOR THE LAST FEW YEARS THAT ANY EXCESS
WOULD GO TOWARD THE PURCHASE OF THE LAND
THAT CLAY TREE RESIDES ON TO MAKE OUR
SOCIETY SECURE FOR THE FUTURE OF OUR PARTICIPANTS.

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

SEE ANSWER 13.

CITY OF NANAIMO GRANT QUESTIONNAIRE

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

NONE AT THE MOMENT.

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

Name:

Telephone No.:

Name:

Telephone No.:

Name:

Telephone No.:

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

NONE

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

PROPERTY TAXES 2020.

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

THIS WILL CAUSE A HARDSHIP TO OUR
BUDGET AND PROGRAMS WOULD POSSIBLY
BE AFFECTED.

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

**CLAY TREE SOCIETY FOR PEOPLE
WITH DEVELOPMENTAL DISABILITIES**

FINANCIAL STATEMENTS

YEAR ENDED MARCH 31, 2019

CLAY TREE SOCIETY FOR PEOPLE WITH DEVELOPMENTAL DISABILITIES

**YEAR ENDED MARCH 31, 2019
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INDEPENDENT AUDITORS' REPORT

To the Members of Clay Tree Society for People with Developmental Disabilities

Qualified Opinion

We have audited the accompanying financial statements of Clay Tree Society for People with Developmental Disabilities, which comprise the statement of financial position as at March 31, 2019, and the statements of operations, changes in net assets and cash flows for the year then ended, and notes to the financial statements including a summary of significant accounting policies.

In our opinion, except for the effect of the matter described in the *Basis for Qualified Opinion* section of our report, the accompanying financial statements present fairly, in all material respects, the financial position of Clay Tree Society for People with Developmental Disabilities as at March 31, 2019, 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.

Basis for Qualified Opinion

In common with many charitable organizations, Clay Tree Society for People with Developmental Disabilities derives revenue 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 recorded donations or fundraising, excess of revenues over expenses, cash flows from operations for the years ended March 31, 2019 and 2018, current assets as at March 31, 2019 and 2018, and net assets as at April 1 and March 31 for both 2019 and 2018 years. Our audit opinion on the financial statements for the year ended March 31, 2018 was modified accordingly because of the possible effects of this scope limitation.

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are independent of Clay Tree Society for People with Developmental Disabilities in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified audit opinion.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of the 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.

In preparing the financial statements, management is responsible for assessing the Society's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Society or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Society's financial reporting process.

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements. As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit.

We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit 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 Society's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Society's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause the Society to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Report on Other Legal and Regulatory Requirements

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

Parksville, Canada
May 31, 2019

McGowan & Pothier
CHARTERED PROFESSIONAL ACCOUNTANTS

CLAY TREE SOCIETY FOR PEOPLE WITH DEVELOPMENTAL DISABILITIES

**STATEMENT OF FINANCIAL POSITION
AS AT MARCH 31, 2019**

ASSETS		
	2019	2018
CURRENT		
Cash and equivalents	\$ 717,828	\$ 495,198
GST receivable	1,936	4,264
Accounts receivable	19,635	6,027
Interest receivable	7,405	1,043
Prepaid expenses	6,366	3,512
	753,170	510,044
TANGIBLE CAPITAL ASSETS (note 4)	1,271,019	1,285,092
	\$ 2,024,189	\$ 1,795,136
LIABILITIES		
CURRENT		
Accounts payable and accrued liabilities (note 5)	\$ 130,818	\$ 127,415
Current portion of long term debt (note 6)	352,587	28,637
	483,405	156,052
LONG TERM DEBT (note 6)	-	352,587
DEFERRED CONTRIBUTIONS (note 7)	69,768	60,284
	553,173	568,923
NET ASSETS		
Invested in tangible capital assets (note 8)	848,323	843,244
Unrestricted (note 9)	622,693	382,969
	1,471,016	1,226,213
	\$ 2,024,189	\$ 1,795,136

Commitment (note 10)
Economic dependence (note 11)
Employee, contractor and director remuneration (note 12)

APPROVED ON BEHALF OF THE BOARD:

Director

Director

CLAY TREE SOCIETY FOR PEOPLE WITH DEVELOPMENTAL DISABILITIES

**STATEMENT OF OPERATIONS
YEAR ENDED MARCH 31, 2019**

	2019	2018
REVENUE		
Community Living British Columbia - programs	\$ 1,656,412	\$ 1,547,734
Sales	36,855	25,300
Fundraising and donations	22,553	65,547
Deferred contributions - amortization	15,170	14,709
Interest and other	9,068	2,903
Gain on sale of tangible capital assets	614	88
	1,740,672	1,656,281
EXPENSES		
Wages and benefits - programs	1,019,411	937,777
Wages and benefits - administration	242,510	224,422
Amortization	46,279	48,740
Program costs, memberships and dues	40,285	28,920
Utilities	31,618	31,075
Transportation and vehicle	27,702	17,127
Training and education	17,519	24,632
Supplies	13,947	13,563
Professional fees	11,592	13,432
Repairs and maintenance	11,544	11,148
Insurance	9,921	9,677
Mortgage interest	7,363	5,224
Fundraising	6,547	29,463
Cleaning supplies	5,858	4,465
Board	3,157	4,309
Accreditation	616	4
Building occupancy	-	4,612
	1,495,869	1,408,590
EXCESS OF REVENUE	\$ 244,803	\$ 247,691

CLAY TREE SOCIETY FOR PEOPLE WITH DEVELOPMENTAL DISABILITIES

**STATEMENT OF CHANGES IN NET ASSETS
YEAR ENDED MARCH 31, 2019**

	Invested in		Total 2019	Total 2018
	Tangible Capital Assets	Unrestricted		
BALANCE AT BEGINNING OF YEAR	\$ 843,244	\$ 382,969	\$ 1,226,213	\$ 978,522
Net change in invested in tangible capital assets	32,206	(32,206)	-	-
Payment of principal portion of long term debt	28,637	(28,637)	-	-
Deferred contributions	(24,655)	24,655	-	-
Excess of revenue (expenses)	(31,109)	275,912	244,803	247,691
BALANCE AT END OF YEAR	\$ 848,323	\$ 622,693	\$ 1,471,016	\$ 1,226,213

CLAY TREE SOCIETY FOR PEOPLE WITH DEVELOPMENTAL DISABILITIES

**STATEMENT OF CASH FLOWS
YEAR ENDED MARCH 31, 2019**

	2019	2018
OPERATING ACTIVITIES		
Excess of revenue	\$ 244,803	\$ 247,691
Adjust for items which do not affect cash:		
Amortization	46,279	48,740
Deferred contributions	(15,170)	(14,709)
Gain on sale of tangible capital assets	(614)	(88)
	275,298	281,634
Changes in non-cash working capital		
Decrease (increase) in:		
GST receivable	2,328	(1,861)
Accounts receivable	(13,608)	(1,666)
Interest receivable	(6,362)	178
Prepaid expenses	(2,854)	470
Increase (decrease) in:		
Accounts payable and accrued liabilities	3,402	7,751
	(17,094)	4,872
CASH FLOWS FROM OPERATING ACTIVITIES	258,204	286,506
INVESTING ACTIVITIES		
Purchase of tangible capital assets	(36,573)	(866,190)
Deferred contributions	24,655	35,000
Proceeds on sale of tangible capital assets	4,981	3,000
	(6,937)	(828,190)
FINANCING ACTIVITIES		
Increase (decrease) in long term debt	(28,637)	381,224
INCREASE (DECREASE) IN CASH AND EQUIVALENTS	222,630	(160,460)
CASH AND EQUIVALENTS AT BEGINNING OF YEAR	495,198	655,658
CASH AND EQUIVALENTS AT END OF YEAR	\$ 717,828	\$ 495,198
CASH AND EQUIVALENTS CONSIST OF:		
Cash	\$ 216,830	\$ 200,475
Cashable guaranteed investment certificates	500,998	294,723
	\$ 717,828	\$ 495,198

CLAY TREE SOCIETY FOR PEOPLE WITH DEVELOPMENTAL DISABILITIES

NOTES TO FINANCIAL STATEMENTS YEAR ENDED MARCH 31, 2019

The Clay Tree Society for People with Developmental Disabilities was incorporated under the Society Act of British Columbia in 1967 and is considered a registered charity under the Income Tax Act. The Society was incorporated to provide and run programs to service people with developmental disabilities in the Nanaimo area.

The Society is a registered charity and in accordance with the Income Tax Act is not required to pay income taxes provided certain requirements under the Income Tax Act are met. In the opinion of management, these requirements have been met.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

(a) Basis of accounting

The Society follows the deferral method of accounting for contributions.

(b) Cash

The Society's policy is to disclose bank balances under cash.

(c) Cash equivalents

Cash equivalents include short term highly liquid investments that are cashable on demand.

(d) Tangible capital assets

Tangible capital assets are recorded at cost and are being amortized on the straight-line basis using the following annual rates:

Building	- 40 years
Furniture and fixtures	- 10 years
Equipment	- 10 years
Vehicles	- 10 years
Computer hardware	- 3 years

(e) Revenue recognition

The Society follows the deferral method of accounting for contributions. Externally restricted contributions are recognized as revenue in the year in which the related expenses are incurred. Contributions restricted for the purchase of tangible capital assets are deferred and amortized into revenue at a rate corresponding with the amortization rate for the related tangible capital asset. Unrestricted contributions are recognized as revenue when received. Contributed materials and services are recognized at fair value when they are considered to be significant.

CLAY TREE SOCIETY FOR PEOPLE WITH DEVELOPMENTAL DISABILITIES

NOTES TO FINANCIAL STATEMENTS YEAR ENDED MARCH 31, 2019

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

(f) 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 amounts of assets and liabilities, disclosure of contingent assets and liabilities and the reported amounts of revenue and expenses during the current period. Significant items subject to such estimates and assumptions include valuation of accounts receivable, prepaid expenses, the estimated useful lives of tangible capital assets and accrued liabilities. These estimates are reviewed periodically and adjustments are made to income as appropriate in the year they become known.

2. FINANCIAL INSTRUMENTS

The Society initially measures its financial assets and financial liabilities at fair value.

The Society subsequently measures its financial assets and financial liabilities at amortized cost. Changes in fair value are recognized in net income.

Financial assets measured at amortized cost include cash and equivalents, accounts receivable and interest receivable.

Financial liabilities measured at amortized cost include accounts payable and accrued liabilities and long term debt.

Impairment

Financial assets measured at cost are tested for impairment when there are indicators of impairment. The amount of the write-down is recognized in net income. The previously recognized impairment loss may be reversed to the extent of the improvement, directly or by adjusting the allowance account, provided it is no greater than the amount that would have been reported at the date of the reversal had the impairment not been recognized previously. The amount of the reversal is recognized in net income.

Transaction costs

Transaction costs related to financial assets measured at fair value are expensed as incurred. Transaction costs related to other financial assets and financial liabilities are included or deducted in the initial measurement of the asset or liability.

Risks and concentrations

The Society is exposed to various risks through its financial instruments, without being exposed to concentrations of risk. The following analysis provides a measure of the Society's risk exposure at March 31, 2019:

Credit risk

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 risk relates to its accounts receivable. The Society provides credit to its clients in the normal course of its operations.

CLAY TREE SOCIETY FOR PEOPLE WITH DEVELOPMENTAL DISABILITIES

**NOTES TO FINANCIAL STATEMENTS
YEAR ENDED MARCH 31, 2019**

2. FINANCIAL INSTRUMENTS (continued)

Risks and concentrations (continued)

Credit risk (continued)

Four clients account for 100% of accounts receivable. The Society is subject to normal risk associated with accounts receivable.

Liquidity risk

Liquidity risk is the risk that an entity will encounter difficulty in meeting obligations associated with financial liabilities. The Society's main liquidity risks relate to its accounts payable and accrued liabilities and long term debt.

3. BANK INDEBTEDNESS

The Society has a line of credit available to a maximum of \$50,000 with interest payable at prime plus 2%.

4. TANGIBLE CAPITAL ASSETS

	Cost	Accumulated Amortization	Net 2019	Net 2018
Land	\$ 750,000	\$ -	\$ 750,000	\$ 750,000
Building	690,231	318,767	371,464	388,720
Furniture and fixtures	170,126	141,020	29,106	24,637
Equipment	2,524	2,344	180	231
Vehicles	249,661	131,604	118,057	121,504
Computer hardware	56,049	53,837	2,212	-
Fencing	5,256	5,256	-	-
Paving	3,466	3,466	-	-
	\$ 1,927,313	\$ 656,294	\$ 1,271,019	\$ 1,285,092

5. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

	2019	2018
Trades payable and accrued liabilities	\$ 95,671	\$ 93,692
Government remittances	35,147	33,723
	\$ 130,818	\$ 127,415

CLAY TREE SOCIETY FOR PEOPLE WITH DEVELOPMENTAL DISABILITIES

**NOTES TO FINANCIAL STATEMENTS
YEAR ENDED MARCH 31, 2019**

6. LONG TERM DEBT

	2019	2018
Board of Education of School District No. 68 loan, repayable at \$3,000 per month, including interest at 2%, due February 2021	\$ 352,587	\$ 381,224
Current portion of long term debt	352,587	28,637
	\$ -	\$ 352,587

The loan is secured by land included in tangible capital assets. The balance of principal and interest on the loan will be paid out in the 2020 fiscal year using funds from guaranteed investment certificates included in cash and equivalents.

7. DEFERRED CONTRIBUTIONS

	2019	2018
Beginning balance	\$ 60,284	\$ 39,993
Contributions received	24,654	35,000
Amount amortized to revenue	(15,170)	(14,709)
	\$ 69,768	\$ 60,284

8. INVESTED IN TANGIBLE CAPITAL ASSETS

Invested in tangible capital assets consists of tangible capital assets net of liabilities related to the acquisition of tangible capital assets.

9. UNRESTRICTED NET ASSETS

Unrestricted net assets represent the operating equity of the Society.

10. COMMITMENT

The Society rents equipment under a long term operating lease which expires March 31, 2022. Payments due under this lease are \$146 per month plus applicable taxes. The total amount due to the expiry of the lease is \$5,256 not including taxes.

11. ECONOMIC DEPENDENCE

Operations of the Society are dependant on continued funding from Community Living British Columbia (CLBC) with which there is an agreement in place until March 31, 2020. Cessation of funding from CLBC would seriously affect the organization's ability to carry out its stated objectives.

12. EMPLOYEE, CONTRACTOR AND DIRECTOR REMUNERATION

For the year ended March 31, 2019, the Society paid one employee total annual remuneration of \$75,000 or greater.

CLAY TREE SOCIETY
For People with Developmental Disabilities

BALANCE SHEET
AS AT 12/31/19
(Unaudited)
Actual

ASSETS

CURRENT ASSETS

Cash - Bank Accounts	343,085.13
Cash - Other	1,870.80
Term Deposits	218,718.66
Reserve Bank	25,738.29
Accounts Receivable	7,360.53
Prepaid Expenses	12,860.11
	<hr/> 609,633.52

CAPITAL ASSETS

Furniture and Fixtures	812,933.26
Building Renovation Claytree	364,380.07
Less: Accumulated Depreciation	(692,608.25)
Land	750,000.00
	<hr/> 1,234,705.08

OTHER ASSETS

	<hr/> 0.00
	<hr/> <hr/> 1,844,338.60

CLAY TREE SOCIETY

For People with Developmental Disabilities

BALANCE SHEET

AS AT 12/31/19

(Unaudited)

LIABILITIES

CURRENT LIABILITIES

Accounts Payable	134,034.48
	<u>134,034.48</u>

OTHER LIABILITIES

Mortgage Payable	(1,171.27)
Deferred Funding-Sundeck BC21	9,873.83
Deferred Funding - Mercedes Van	4,379.91
Deferred Funding - Wheelchair Van	25,374.97
Deferred Funding - 2016 Van	21,437.15
Reserve for Centre Daytrips	(75.00)
	<u>59,819.59</u>

SURPLUS

Surplus - Unappropriated	771,052.06
Surplus - Capital - allocation of prior year	879,432.47
	<u>1,650,484.53</u>
	<u><u>1,844,338.60</u></u>

CLAY TREE SOCIETY
For People with Developmental Disabilities
Statement of Revenue Over Expenditure For The 9 Months Ending December 31, 2019
(Unaudited) - Budget vs Actual
Consolidated Departments to ZZ

	<u>Current Month</u>	<u>Budget Month</u>	<u>Actual YTD</u>	<u>Budget YTD</u>	<u>Over/(Under) YTD</u>
REVENUE					
Sales	7,680.00	3,563.13	32,955.00	39,310.65	(6,355.65)
Fund Raising	2,612.04	2,738.84	11,950.50	21,783.50	(9,833.00)
Donations	350.00	2,211.88	5,485.34	13,364.40	(7,879.06)
Miscellaneous Income	500.00	500.00	5,129.94	4,500.00	629.94
Transfers from other Programs	3,957.97	0.00	5,150.32	0.00	5,150.32
Transfers to other Programs	(3,957.97)	0.00	(5,150.32)	0.00	(5,150.32)
	<u>11,142.04</u>	<u>9,013.85</u>	<u>55,520.78</u>	<u>78,958.55</u>	<u>(23,437.77)</u>
COST OF SALES					
Cost of Sales Purchases	324.15	1,875.00	16,197.81	16,875.00	(677.19)
	<u>324.15</u>	<u>1,875.00</u>	<u>16,197.81</u>	<u>16,875.00</u>	<u>(677.19)</u>
GROSS PROFIT	<u>10,817.89</u>	<u>7,138.85</u>	<u>39,322.97</u>	<u>62,083.55</u>	<u>(22,760.58)</u>
OTHER INCOME					
Government Subsidy	159,249.25	154,283.38	1,438,294.11	1,337,149.86	101,144.25
Interest	66.64	100.00	323.29	900.00	(576.71)
Deferred Funding	1,097.19	0.00	8,777.52	0.00	8,777.52
Membership & Fees	0.00	66.00	145.00	602.00	(457.00)
	<u>160,413.08</u>	<u>154,449.38</u>	<u>1,447,539.92</u>	<u>1,338,651.86</u>	<u>108,888.06</u>
	<u>171,230.97</u>	<u>161,588.23</u>	<u>1,486,862.89</u>	<u>1,400,735.41</u>	<u>86,127.48</u>

For The 9 Months Ending December 31, 2019
(Unaudited) - Budget vs Actual
Consolidated Departments to ZZ

	<u>Current Month</u>	<u>Budget Month</u>	<u>Actual YTD</u>	<u>Budget YTD</u>	<u>Over/(Under) YTD</u>
STAFFING EXPENSES					
Employee Wages	68,110.47	87,494.58	714,515.38	787,451.22	(72,935.84)
CPP Expense	3,148.73	3,866.83	32,368.79	34,801.47	(2,432.68)
EI Expense	1,519.63	1,960.38	16,180.15	17,643.42	(1,463.27)
MSP Expense	0.00	1,598.70	4,221.60	14,388.30	(10,166.70)
Life Ins. Expense	0.00	158.85	1,890.46	1,429.65	460.81
RRSP Expense	4,943.92	6,140.29	50,192.82	55,262.61	(5,069.79)
WCB Expense	723.48	806.85	8,143.44	7,261.65	881.79
LTD Expense	0.00	1,703.01	14,286.98	15,327.09	(1,040.11)
AD & D Expense	0.00	32.30	205.05	290.70	(85.65)
Dental Expense	0.00	3,413.45	15,260.95	30,721.05	(15,460.10)
EHB Expense	0.00	3,364.92	13,683.79	30,284.28	(16,600.49)
Admin Wage Expenses Allocated	27,110.15	21,187.86	220,791.24	190,690.74	30,100.50
	<u>105,556.38</u>	<u>131,728.02</u>	<u>1,091,740.65</u>	<u>1,185,552.18</u>	<u>(93,811.53)</u>

**For The 9 Months Ending December 31, 2019
(Unaudited) - Budget vs Actual
Consolidated Departments to ZZ**

	<u>Current Month</u>	<u>Budget Month</u>	<u>Actual YTD</u>	<u>Budget YTD</u>	<u>Over/(Under) YTD</u>
PROGRAM EXPENSES					
Staff Training	39.97	1,250.00	1,800.43	11,250.00	(9,449.57)
BCACL & CSSEA Training	0.00	916.67	8,834.06	8,250.03	584.03
Insurance	865.25	1,333.33	7,787.25	11,999.97	(4,212.72)
Kitchen	9.59	125.00	423.14	1,125.00	(701.86)
Program	2,432.25	3,875.00	28,279.37	34,875.00	(6,595.63)
Repairs & Maintenance	2,160.43	2,291.67	21,502.94	20,625.03	877.91
Costs - Mary Feron Travel	0.00	150.00	400.00	1,350.00	(950.00)
Fund Raising \$ Spent	0.00	166.67	1,257.54	1,500.03	(242.49)
Audit Costs	925.00	1,166.67	8,837.50	10,500.03	(1,662.53)
Cleaning Supplies	429.69	583.33	4,990.16	5,249.97	(259.81)
Accreditation	0.00	83.33	1,178.90	749.97	428.93
Professional Fees	0.00	333.33	34,895.49	2,999.97	31,895.52
Marketing / Promo	0.00	625.00	133.73	5,625.00	(5,491.27)
Utilities	3,378.75	3,000.00	22,177.04	27,000.00	(4,822.96)
Bank & Visa Charges	25.00	83.33	475.00	749.97	(274.97)
Copier Lease	163.66	163.66	4,129.04	1,472.94	2,656.10
Board Expense	467.21	333.33	2,063.41	2,999.97	(936.56)
Transportation	3,837.24	3,333.33	30,175.08	29,999.97	175.11
Depreciation	4,034.82	2,500.00	36,313.38	22,500.00	13,813.38
	<u>18,768.86</u>	<u>22,313.65</u>	<u>215,653.46</u>	<u>200,822.85</u>	<u>14,830.61</u>
SURPLUS (DEFICIT)	<u>46,905.73</u>	<u>7,546.56</u>	<u>179,468.78</u>	<u>14,360.38</u>	<u>165,108.40</u>



2019 BC SOCIETY ANNUAL REPORT

BC Society - Societies Act

NAME OF SOCIETY: CLAY TREE SOCIETY FOR PEOPLE WITH DEVELOPMENTAL DISABILITIES

Incorporation Number: S0005166
Business Number: 10775 8864 BC0001
Filed Date and Time: July 18, 2019 03:00 PM Pacific Time
Annual General Meeting (AGM) Date: June 11, 2019

REGISTERED OFFICE ADDRESS INFORMATION

Delivery Address:	Mailing Address:
838 OLD VICTORIA ROAD NANAIMO BC V9R 6A1	838 OLD VICTORIA ROAD NANAIMO BC V9R 6A1

DIRECTOR INFORMATION AS OF June 11, 2019

Last Name, First Name Middle Name:
DUBE, DAN

Delivery Address:

Last Name, First Name Middle Name:
HUBERTS, KRIS

Delivery Address:

Last Name, First Name Middle Name:
STUART, ALEXANDRIA KATHRYN

Delivery Address:

Last Name, First Name Middle Name:
TRINKWON, DARLENE

Delivery Address:

Last Name, First Name Middle Name:

WEEDON, KEVIN JOHN

Delivery Address:

CERTIFICATION

I, BHT Corporate Services, certify that I have relevant knowledge of the society, and that I am authorized to make this filing.



2019 2020 Budget Accounts	Clay Tree Programs	TOTAL
Audit	\$ 14,000.00	\$ 14,000.00
Program (program office computer kitchen centre)	\$ 48,000.00	\$ 48,000.00
Transportation	\$ 40,000.00	\$ 40,000.00
Utilities	\$ 36,000.00	\$ 36,000.00
Accreditation	\$ 1,000.00	\$ 1,000.00
Staff Training	\$ 15,000.00	\$ 15,000.00
Professional Fees	\$ 40,000.00	\$ 40,000.00
Cleaning	\$ 7,000.00	\$ 7,000.00
Repairs & Maint - (Equipment, Grounds, Building)	\$ 28,500.00	\$ 28,500.00
Board	\$ 4,000.00	\$ 4,000.00
CSSEA/BCACL	\$ 11,000.00	\$ 11,000.00
Insurance	\$ 16,000.00	\$ 16,000.00
Rent	\$ -	\$ -
Wages & Benefits	\$ 1,580,736.08	\$ 1,580,736.08
M Feron Travel	\$ 1,800.00	\$ 1,800.00
Bank Visa Charges	\$ 1,000.00	\$ 1,000.00
Marketing Promo	\$ 7,500.00	\$ 7,500.00
Depreciation	\$ 30,000.00	\$ 30,000.00
Fundraising Spent	\$ 2,000.00	\$ 2,000.00
Cost of Sales	\$ 22,500.00	\$ 22,500.00
Copier Lease	\$ 1,963.92	\$ 1,963.92

\$ 1,908,000.00

\$ 1,800,000.00 CLBC Revenue
 \$ 50,000.00 Sales
 30000.00 Fundraising
 20000.00 Donations
 6000.00 Misc. Income
 1200.00 Interest Earned
 800.00 Membership

\$ 1,908,000.00

NOTE 1:

30000.00 of Wages & Benefits are Connections and will be taken out of other income.

NOTE 2:

The wage and Benefit portion of this budget may be exceeded by 75000.00 to take into account the training period start of new E.D.

The above notes have been approved by the BOARD OF DIRECTORS.



2019 BC SOCIETY ANNUAL REPORT

BC Society • Societies Act

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STUART, ALEXANDRIA KATHRYN

Delivery Address:

Last Name, First Name Middle Name:
TRINKWON, DARLENE

Delivery Address:

Last Name, First Name Middle Name:

WEEDON, KEVIN JOHN

Delivery Address:

CERTIFICATION

I, BHT Corporate Services, certify that I have relevant knowledge of the society, and that I am authorized to make this filing.

Barbara Wardill

From: Susan Easter <susan.claytree@shaw.ca>
Sent: Wednesday, January 29, 2020 12:05 PM
To: Barbara Wardill
Subject: Cash grant for taxes Clay Tree Society
Attachments: SKMBT_C65420012911220.pdf

Hi Barbara,

Thank you for your help on the process of this cash grant application. I truly appreciate your time and the options you have suggested to help us.

As we discussed on the phone last week we didn't apply in June of 2019 to apply to be exempt – the reason is that we didn't take over the property until late November 2019 with the documents finalized on November 22, 2019. We now are requesting help from the city to help with the tax amount. Attached is the cash grant application. Please let me know if you require anything further to assist the process of this application.

Sincerely,

Susan Easter
250-753-5322 ext 3