

ATTACHMENT B



CITY OF NANAIMO APPLICATION FOR PERMISSIVE TAX EXEMPTION

Office Use 2021 PTE-03

ORGANIZATION: <i>Nanaimo Community Gardens Society</i>	DATE: <i>June 28, 2020</i>
ADDRESS: <i>271 Pine St.</i>	PRESIDENT: <i>William Farris</i>
<i>Nanaimo, BC</i>	SENIOR STAFF MEMBER: <i>Lee Sanmiya</i>
<i>V9R 2B7</i>	POSITION: <i>Administrator</i>
TELEPHONE:	CONTACT:
TELEPHONE:	
GEOGRAPHIC AREA SERVED BY THE ORGANIZATION:	
NO. OF FULL TIME STAFF: <i>0</i>	NO. OF PART TIME STAFF: <i>1</i>
NO. OF COMMUNITY VOLUNTEERS: <i>100+</i>	NO. OF VOLUNTEER HOURS PER YEAR: <i>100+</i>
CLIENTS SERVED, LAST YEAR: <i>750+</i>	CLIENTS SERVED, THIS YEAR (PROJECTED): <i>600+</i>
B.C. SOCIETY ACT REG. NO.: <i>88716 6833 BC000</i>	REVENUE CANADA CHARITABLE REG. NO.: <i>88716 6833 RR0001</i>
CURRENT BUDGET: <i>2020</i>	LEGAL DESCRIPTION OF PROPERTY: <i>LT 1, SEC 18, 19, 20, RGE 7, LD 31</i>
INCOME: <i>\$100,100.00</i>	LEGAL DESCRIPTION OF PROPERTY: <i>PLN 27441 ETC, LEASE NCGS</i>
EXPENSES: <i>\$100,100.00</i>	TAX FOLIO NUMBER: <i>05549.013</i>
NEXT YEAR PROJECTED: <i>2021</i>	CURRENT YEAR TAXES (IF KNOWN): <i>\$236.41 ✓</i>
INCOME: <i>\$70,000.00</i> } <i>unconfirmed</i>	CURRENT YEAR TAXES (IF KNOWN): <i>\$236.41 ✓</i>
EXPENSES: <i>\$70,000.00</i> }	
SIGNATURE: <i>[Signature]</i>	TITLE/POSITION: <i>Administrator</i>
DATE: <i>June 28, 2020</i>	
<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).</p>	

CITY OF NANAIMO GRANT QUESTIONNAIRE

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

Nanaimo Community Gardens Society provides programs and services to Nanaimo residents to educate and enable them to get active in growing, sharing, buying and eating local foods.

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

- Workshops - independent and through the City of Nanaimo Activity Guide
- hands-on work parties to provide education to individuals and families
- plant sales of local, organic food plants to area residents - outreach events
- school field trips, group tours, work training - the Gleaning Program

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

We are planning to add outdoor, covered work spaces at the Beban Learning Gardens to provide a well-ventilated yet protected space to allow for volunteers and program participants to remain physically distanced during the pandemic. The actual programming is unchanged.

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

Volunteers are invaluable and their total hours are included on our financial statements as their contributions are huge. They run all the hands-on education, provide tours and field trips, care for and sell plants, pick produce, answer questions from the public and maintain our website and social media presence.

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

In 2020, our society received a grant of \$14,100.00 from the BC government through a Community 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.

Our society has a sliding scale membership fee of \$15 to \$25 annually to participate in all programs. This fee is also waived upon request with no means testing. Workshops are a flat fee of \$10-\$25 depending on the subject matter and duration. All school field trips, group tours, individual tours and phone support services are free.

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.

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 our garden space. However, as it is outdoors, we do allow some organizations or groups to use the space occasionally as an outdoor meeting space in the summer or as a venue for childrens' day camps activities.

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

Our plant sales bring in between \$5,000 and \$10,000 annually

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 tax exemption we are seeking is for a leased area in Beban Park. This land is leased to us by the City of Nanaimo as it strongly fits the Beban Park Master Plan focusing on increasing diversity of park users and supporting local food production and urban agriculture.

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

We would be happy to use social media to recognize the City's ongoing support as well as our website, a sign at the Beban Learning Gardens and on any suitable publications.



2019 BC SOCIETY ANNUAL REPORT

BC Society • Societies Act

NAME OF SOCIETY: NANAIMO COMMUNITY GARDENS SOCIETY

Incorporation Number: S0036926
Business Number: 88716 6833 BC0001
Filed Date and Time: April 2, 2019 09:44 AM Pacific Time
Annual General Meeting (AGM) Date: March 31, 2019

REGISTERED OFFICE ADDRESS INFORMATION

Delivery Address:	Mailing Address:
271 PINE STREET NANAIMO BC V9R 2B7	271 PINE STREET NANAIMO BC V9R 2B7

DIRECTOR INFORMATION AS OF March 31, 2019

Last Name, First Name Middle Name:
BAKER, GILLIAN VM

Delivery Address:

NANAIMO BC

Last Name, First Name Middle Name:
FARRIS, WILLIAM C.

Delivery Address:

NANAIMO BC

Last Name, First Name Middle Name:
MCHUGH, DIANA L.

Delivery Address:

NANAIMO BC

Last Name, First Name Middle Name:
STROOMER, GLENDA DOREEN

Delivery Address:

NANAIMO BC

Last Name, First Name Middle Name:

THRIFT, RANDALL H

Delivery Address:

NANAIMO BC

Last Name, First Name Middle Name:

WELLS, PATRICIA J

Delivery Address:

NANAIMO BC

CERTIFICATION

I, Lee -Sanmiya, certify that I have relevant knowledge of the society, and that I am authorized to make this filing.



Nanaimo Community Gardens Society
Balance Sheet
 As of 31 December 2019

	31 Dec 19
ASSETS	
Current Assets	
Chequing/Savings	
CCCU Chequing	-336.90
CCCU Gaming	12.66
CCCU Greenhouse Reserve	3.13
CCCU Greenhouse Spending	1,169.90
CCCU Member Shares & Rewards	10.51
CCCU Online Payments	384.00
CCCU Operating Reserve	19,463.13
CCCU Truck Reserve	2.69
Total Chequing/Savings	20,709.12
Total Current Assets	20,709.12
Fixed Assets	
Building	
Greenhouse Building	150,091.26
Greenhouse Building - acc depr	-15,009.13
Total Building	135,082.13
Truck	10,841.60
Truck - Accum Depr	-1,626.24
Total Fixed Assets	144,297.49
TOTAL ASSETS	165,006.61
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
GST/PSB Payable	-373.48
Total Other Current Liabilities	-373.48
Total Current Liabilities	-373.48
Long Term Liabilities	
Deferred Capital Contribution	54,865.39
Total Long Term Liabilities	54,865.39
Total Liabilities	54,491.91
Equity	
Retained earnings	117,791.80
Net Income	-7,277.10
Total Equity	110,514.70
TOTAL LIABILITIES & EQUITY	165,006.61

Nanaimo Community Gardens Society

Year End 2019

January through December 2019

	Jan - Dec 19	Jan - Dec 18
Ordinary Income/Expense		
Income		
Amortization Rev - Greenhouse	0.00	2,438.46
Donations	4,382.00	1,749.49
Fundraising		
Plant Sales	7,852.19	7,860.77
Total Fundraising	7,852.19	7,860.77
Grants		
Gaming Direct Access Grant	18,750.00	25,000.00
Mid-Island Coop	0.00	1,000.00
other grants	2,000.00	1,000.00
Total Grants	20,750.00	27,000.00
Interest Income	63.14	49.72
Membership Dues	1,963.00	2,069.41
Other Income	62.13	0.00
Workshop Fees	1,623.75	330.00
x_In-kind Services & Supplies	1,006.79	2,565.36
x_In-kind Volunteer Labour	49,556.75	48,408.45
Total Income	87,259.75	92,471.66
Expense		
Advertising & Promotion	152.06	124.50
Bank Service Fees	0.00	15.00
Beban Learning Gardens Phase 2	6,336.51	1,774.67
Depreciation Expense	0.00	7,629.89
Filing Fees	40.00	40.00
Liability Insurance	2,960.00	2,487.00
Office Supplies	360.06	670.06
Postage & Delivery	73.44	17.85
Printing & Copying	115.10	122.08
Reconciliation Discrepancies	-0.47	0.00
Rent	2,400.00	2,400.00
Salary & Labour		
Administration Contract	7,200.00	8,300.00
Bookkeeping Contract	4,432.80	4,652.25
Educational Honorariums	7,975.00	6,820.00
Payroll Expenses	503.85	422.08
Total Salary & Labour	20,111.65	20,194.33
Supplies, Equip, & Maint		
Beban Learning Gardens	6,595.37	3,289.85
Pine Street	113.71	86.12
Total Supplies, Equip, & Maint	6,709.08	3,375.97
Telephone	1,797.19	1,787.21
Vehicle Expenses		
Fuel	0.00	67.93
Insurance	1,968.45	1,914.45
Repairs & Maintenance	920.26	667.53
Total Vehicle Expenses	2,888.71	2,649.91
Website	29.98	106.18
x_In-Kind Goods and Services	1,006.79	2,565.36
x_In-kind Volunteerism	49,556.75	48,408.45
Total Expense	94,536.85	94,368.46
Net Ordinary Income	-7,277.10	-1,896.80

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Accrual Basis

Nanaimo Community Gardens Society
Year End 2019
January through December 2019

	<u>Jan - Dec 19</u>	<u>Jan - Dec 18</u>
Other Income/Expense		
Other Income		
Gain/Loss of Assets	0.00	5,340.07
Total Other Income	0.00	5,340.07
Net Other Income	0.00	5,340.07
Net Income	<u><u>-7,277.10</u></u>	<u><u>3,443.27</u></u>

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Nanaimo Community Gardens Society

Balance Sheet

04-06-20

As of 31 March 2020

Accrual Basis

	31 Mar 20
ASSETS	
Current Assets	
Chequing/Savings	
CCCU Chequing	1,232.69
CCCU Gaming	13,066.16
CCCU Greenhouse Reserve	3.13
CCCU Greenhouse Spending	1,169.93
CCCU Member Shares & Rewards	10.51
CCCU Online Payments	31.63
CCCU Operating Reserve	12,477.88
CCCU Truck Reserve	2.69
Total Chequing/Savings	<u>27,994.62</u>
Total Current Assets	27,994.62
Fixed Assets	
Building	
Greenhouse Building	150,091.26
Greenhouse Building - acc depr	<u>-15,009.13</u>
Total Building	135,082.13
Truck	10,841.60
Truck - Accum Depr	<u>-1,626.24</u>
Total Fixed Assets	<u>144,297.49</u>
TOTAL ASSETS	<u><u>172,292.11</u></u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
GST/PSB Payable	<u>-373.48</u>
Total Other Current Liabilities	<u>-373.48</u>
Total Current Liabilities	-373.48
Long Term Liabilities	
Deferred Capital Contribution	<u>54,865.39</u>
Total Long Term Liabilities	<u>54,865.39</u>
Total Liabilities	54,491.91
Equity	
Retained earnings	110,514.70
Net Income	<u>7,285.50</u>
Total Equity	<u>117,800.20</u>
TOTAL LIABILITIES & EQUITY	<u><u>172,292.11</u></u>

Nanaimo Community Gardens Society
Income Statement, Year to Date Budget vs. Actual
January through March 2020

	Jan - Mar 20	Budget	\$ Over Budget
Ordinary Income/Expense			
Income			
Donations	1,085.00	2,500.00	-1,415.00
Fundraising			
Plant Sales	387.50	7,500.00	-7,112.50
Fundraising - Other	31.63		
Total Fundraising	419.13	7,500.00	-7,080.87
Grants			
City of Nanaimo - Com Services	0.00	3,000.00	-3,000.00
Gaming Direct Access Grant	14,100.00	25,000.00	-10,900.00
Mid-Island Coop	0.00	1,000.00	-1,000.00
other grants	0.00	12,300.00	-12,300.00
Total Grants	14,100.00	41,300.00	-27,200.00
Interest Income	14.90	50.00	-35.10
Membership Dues	360.00	3,000.00	-2,640.00
Workshop Fees	0.00	750.00	-750.00
x_In-kind Services & Supplies	0.00	5,000.00	-5,000.00
x_In-kind Volunteer Labour	6,526.00	40,000.00	-33,474.00
Total Income	22,505.03	100,100.00	-77,594.97
Expense			
Advertising & Promotion	0.00	500.00	-500.00
Beban Learning Gardens Phase 2	0.00	3,000.00	-3,000.00
Equipment Replacement	0.00	500.00	-500.00
Filing Fees	0.00	40.00	-40.00
Liability Insurance	3,560.00	3,200.00	360.00
Misc Expenses	0.00	500.00	-500.00
Office Supplies	165.65	500.00	-334.35
Postage & Delivery	46.32	250.00	-203.68
Printing & Copying	0.00	250.00	-250.00
Reconciliation Discrepancies	0.47		
Rent	100.00	2,400.00	-2,300.00
Salary & Labour			
Administration Contract	1,800.00	9,000.00	-7,200.00
Bookkeeping Contract	915.00	7,000.00	-6,085.00
Educational Honorariums	500.00	9,000.00	-8,500.00
Payroll Expenses	402.22	500.00	-97.78
Total Salary & Labour	3,617.22	25,500.00	-21,882.78
Supplies, Equip, & Maint			
Beban Learning Gardens	770.06	5,000.00	-4,229.94
Pine Street	0.00	5,000.00	-5,000.00
Total Supplies, Equip, & Maint	770.06	10,000.00	-9,229.94
Telephone	278.27	2,000.00	-1,721.73
Vehicle Expenses			
Repairs & Maintenance	155.54		
Vehicle Expenses - Other	0.00	5,500.00	-5,500.00
Total Vehicle Expenses	155.54	5,500.00	-5,344.46
Volunteer Recognition	0.00	260.00	-260.00
Website	0.00	200.00	-200.00
Workshop supplies	0.00	500.00	-500.00
x_In-Kind Goods and Services	0.00	5,000.00	-5,000.00
x_In-kind Volunteerism	6,526.00	40,000.00	-33,474.00
Total Expense	15,219.53	100,100.00	-84,880.47
Net Ordinary Income	7,285.50	0.00	7,285.50
Net Income	7,285.50	0.00	7,285.50