



APPLICATION FORM FOR PERMISSIVE EXEMPTION FROM PROPERTY TAXATION FOR 2017-2019

(Section 224 of the Community Charter)

1. IDENTIFICATION OF APPLICANT:

Organization name: FAIRFIELD UNITED CHURCH

Are you registered under the *Societies Act*? Yes ☐ No ☒

Are you a registered charity? Yes ☒ No ☐

Mailing Address: 1303 FAIRFIELD ROAD, VICTORIA, BC V8S 1E3

Contact Person: REV BETH WALKER Email Address: bethoflife@fairfieldunitedchurch.com

Telephone Number: 250-384-2425 Fax Number: _____

Preferred method of application reminder: Email ☒ Mail ☐

2. PROPERTY (complete a separate form for each property)

Folio Number: 03255001 Address: 1303 FAIRFIELD ROAD

Legal Description: 007-150-377 LTA PL1456 SECFFLD VICTORIA

Registered Owner (if different than above): UNITY URBAN PROPERTIES LTD.

3. ABOUT YOUR ORGANIZATION: Please provide a brief description of the goals and objectives of the organization.

The goal of Fairfield United Church is to provide spiritual support for the Fairfield Gonzales community. One of our main objectives is to raise money for local charities, such as Our Place Society. Fairfield United Church Council and congregation are members of the Fairfield Gonzales Community Association and are very active supporters of community events.

4. PRINCIPAL USE OF THIS PROPERTY: Please provide a brief description of the principal use of the property and how this use benefits the community.

The property is used to support the activities of the Fairfield United Church. These include weekly worship, Bible studies, and congregational support groups. These activities benefit the community by providing a safe place to support the Fairfield Gonzales community and their spiritual needs and requirements.



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5. **COMMERCIAL ACTIVITY:** Please provide a brief description of any commercial activities that your organization conducts on this property.

Fairfield United Church provides rental space at reasonable prices to community groups such as Brownies, Coastline Music and Little Hands Child Care. We are also a venue for local artists and non-profit groups to use as a performance space.

6. **LEASED SPACE:** Please attach any and all lease agreements for any portion of the identified property that your organization rents or leases to another organization or individual.
7. **CATEGORY:** Please select the applicable permissive tax exemption category for which you are applying. For further explanation of permissive tax exemption categories please read the full text of the Permissive Tax Exemption policy found at www.victoria.ca/permissive.

Social Service ☐

Arts & Cultural Facility ☐

Place of Worship ☒

Athletic/Recreational Facility ☐

Rail/Track Property ☐

Educational Facility: Independent School Classification: Group 1 ☐ 2 ☐ 3 ☐ 4 ☐

Supportive Housing

- Temporary or transitional housing ☐
- Treatment program ☐
- Permanent facility ☐
- Supportive staff ☐
- Group home ☐
- Special needs/disability housing ☐

8. **PUBLIC ACKNOWLEDGEMENT:** All recipients of City of Victoria permissive tax exemptions are required to publicly acknowledge the exemption. How does your organization plan on publicly acknowledging the exemption?

We will publicly acknowledge the exemption by displaying the information on our web site, and indicating the exemption on our Order of Service bulletin that is handed out to the congregation during worship.



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9. **FINANCIAL STATEMENTS:** Attach your most recent financial statements.

10. **PROPERTY OWNERSHIP:** Do you plan on selling any portion of the property during 2017 – 2019?

Yes

☐

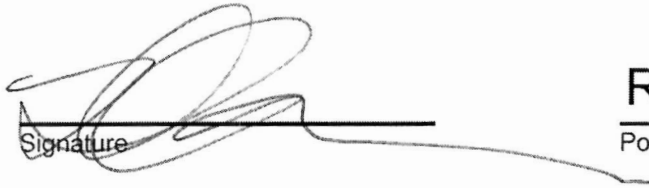
No

☒

11. **DECLARATION:**

I am an authorized signing officer of the organization and I certify that the information given in this application is correct. Should a permissive tax exemption be granted on the above listed property, I agree to the following terms:

- If the property is sold prior to the exemption expiration, the organization will remit to the City an amount equal to the taxes that would have otherwise been payable to the City by a non-exempt owner.
- The property use will be in compliance with all applicable municipal policies and bylaws.
- The organization will publicly acknowledge the permissive tax exemption granted by the City.


Signature

Reverend

Position

Mary E Walker

Name (please print)

November 9, 2017

Date



**Fairfield
United**

RENTAL CONTRACT

Office Use:	DB-
Date Received:	30/9/2017

Contact Information

Organization: 79th Brownie Unit
 Contact: Paula Crotty, Camas District Commissioner
 Phone: 778-977-7235
 Email: crottypaula@hotmail.com

Address: 204-710 VANCOUVER STREET VICTORIA BC V8V4P9

Use of the Space

Please describe your event:

Brownie meetings

Rental Information

Unity Urban Properties Ltd. managed on behalf by Fairfield United Church agree to honor the previous agreement with the 79th Brownie Unit of \$450 for the calendar year.

Weekly meetings resume September 13, 2017 from 6:00-7:30pm. This rental agreement is on a month to month basis with payments due on the 1st of each month.

RENTAL PAYMENT

Amount Owning: \$45 per month Date: 19 SEP 17

Payment Type: CHEQUE

KEY GIVEN TO

Name: BRIGITTE KARNILAVICIUS Date Returned: _____

TERMS AND CONDITIONS

These facilities are the property of the Unity Urban Properties Ltd. Users must adhere to the capacity limits of the room or rooms. *Please note:* Gaming is not permitted on these premises and no alcohol is allowed.

Storage: *Please note that the booking only includes use of the spaces, furniture, etc. identified on your application. Very limited storage space is available and only with permission. The space is used by many groups and the Church is not responsible for lost or stolen items. Please LABEL any stored items clearly and ensure all items are removed at end of the contract.*

Piano: Please do not move the pianos away from an inside wall or near the heaters as it will affect the tuning. Grand piano use requires prior permission from the Music Director.

Organ and Sound Equipment: The organ and sound equipment in the Sanctuary are strictly off-limits. Both have pre-set programs for Sunday services that require a professional to re-set. Should you need sound equipment for an event, the Church can provide a list of sound technicians familiar with our space. All final costs will need to be confirmed with the technician.

Kitchen: Kitchen use requires prior permission. There is a small fee for usage. VIHA requires a Food Safe certified person be present in the kitchen for all food preparation. Use of the dish sanitizer must be pre-arranged. All kitchen equipment **must be turned off** at the end of your event. All drinks and food must be supplied by the group using the space, including tea, coffee, milk and sugar. Unlabeled food items in the fridge will be disposed of weekly.

Payment: Please pay by cheque(s) made out to *Fairfield United Church*. Write group name (if different from that printed on the cheque) on the memo line. There is a \$35 fee for any NSF cheques.

Fire Hazards and Smoking: If members of your group smoke, please ask them to move away from our doors and windows and ensure that butts are removed. NO OPEN FLAMES are permitted. No smoking indoors. Please follow the Provincial Smoke-Free legislation.

Cleanup: Please return the facility to the way you found it. Clean-up must be completed and the facilities vacated by the time on your contract.

End Time: All events in the Fairfield United Church or Fairfield Hall must end by 11:00pm. We appreciate you respecting our relationship with our residential neighbours in this matter.

Garbage & Recycling: Please note that we use a private waste company. Please use the appropriate recycling containers. If you bring food, please take away anything that is unused after your event.

Lights and doors: Please be sure to turn off all the lights, including in the bathrooms and back staircases. Please double-check that all doors are securely locked before leaving the premises.

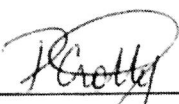
Insurance: The renter is responsible for the conduct of all guests and/or participants and will be liable for any damage or loss caused by these participants. The Waiver and Terms and Conditions Agreement must be signed by the renter. Please attach a copy of your Comprehensive General

Liability insurance (including bodily injury and property damage) naming Unity Urban Properties Ltd as additional insured.

Cancellation: Either party to this agreement may cancel this agreement by providing (1) month written notice.

Month-to-Month agreement: Unity Urban Properties Ltd. and Fairfield United Church together with the City of Victoria are redeveloping the property at 1303 Fairfield Road. This contract is on a month-to-month basis due to the uncertainty of the demolition and move out dates.

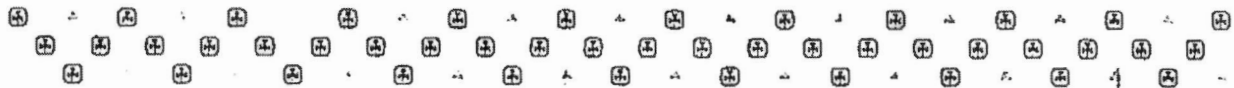
Signature on behalf of Girl Guides of Canada:


Paula Crotty


/ Dawnette Humphrey

Date: September 15, 2017

Dawnette Humphrey is signing as an Authorized Contract Signer of Girl Guides of Canada-BC Council, and takes no personal responsibility, nor incurs any personal liability, for how the terms of the contract are carried out. This contract is being signed on behalf of Girl Guides of Canada-BC Council and any claims brought in connection with this contract must be brought against Girl Guides of Canada and not against the Authorized Contract Signer.



Girl Guides of Canada Guides du Canada

British Columbia Council

604 714 6636
604 714 6645
bc-girlguides.org

1476 West 8th Avenue
Vancouver, BC
V6H 1E1

MEMORANDUM

TO PAULA CROTTY

FROM Dawnette Humphrey
Authorized Contract Signer

EMAIL camasgirlguides@gmail.com

DATE September 15, 2017

RE Fairfield United Church

PAGE 6

Dear Paula,

We are returning your contract relating to the short-term use of a third party facility, which was sent to the provincial office for review and signature.

We are returning this contract as approved and signed, however please keep in mind that some church organizations may have policies that would be in conflict with the GGC Inclusivity Statement. For this reason, we ask that you minimize your connection with the church and make it very clear to both girls and parents that the use of this church facility is strictly in a room rental capacity only, and there is no affiliation between GGC and any beliefs the facility may hold.

Moving forward, wherever possible, please seek alternative meeting space for next year.

Please also note that if any religious facility has a definitive written policy that directly opposes GGC's Inclusivity Statement, we must refrain from booking space with that organization.

We have attached a document that outlines GGC's Inclusivity Statement, as well as an FAQ on church bookings provided by our national office.

The contract included a waiver, which we requested to be issued separately as GGC is not authorized to waive its member's right on behalf of them. Please provide each parent/guardian with a copy of the waiver and return the signed documents to the facility directly.

Please review the agreement carefully and sign, together with me, on page three of the contract to indicate you have read and will abide by the terms and conditions of the facility.

If you have any questions regarding the process or require further assistance, please feel free to contact us.

Sincerely,

Dawnette Humphrey
Authorized Contract Signer

Charitable Organization Registration Number: 11803 8554 RR 0005

GIRL GUIDES OF CANADA

GGC Inclusivity Statement:

Girl Guides of Canada-Guides du Canada (GGC) recognizes and values the richness of human diversity in its many forms, and therefore strives to ensure environments where girls and women from all walks of life, identities, and lived experiences feel a sense of belonging and can participate fully. This commitment to inclusion means GGC's culture, programming, and practices encourage self-awareness and awareness of others; room for difference; and environments where girls and women feel safe, respected, supported, and inspired to reach their potential.

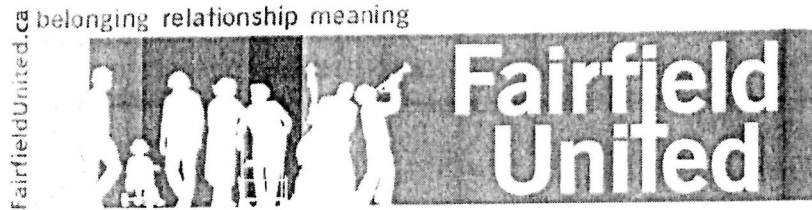
Extract from GGC Inclusivity FAQ:

Q. Can we still hold meetings/events in churches?

A. Yes. More and more today, community groups are facing difficulties in finding space to hold meetings and events, and Guiding is no exception. Our organization has a long tradition of meeting in religious facilities, and if this is the most inexpensive and accessible place in which to hold your meetings, you should continue to do so. However, we need to recognize that we may unintentionally create barriers for some members of the community when we hold meetings in religious facilities. Girls who practice other religions, or those who do not have any religious affiliations, may feel uncertain about entering a religious facility to attend a meeting or event. Meeting in a religious facility may also lead some to wrongly believing that Guiding is only open to girls and women of one religious affiliation. We also need to be cognizant that not all religious facilities are accessible to those with physical disabilities.

The best way to overcome this is to ensure everyone understands you are only using the religious facility as a meeting place, and not for religious purposes. Many other community groups use these facilities for their activities without the worry of being viewed as religious activities. You could brainstorm with your girls when planning meetings, and challenge them to come up with activities or events that take them outside of the meeting hall. This will increase your visibility in the community and help demonstrate to non-members that your unit is inclusive and welcoming to girls from all backgrounds.

Over the long term, Unit Guiders should consider opportunities to move their units to new, non-religious, affordable, and accessible locations, when they arise.



Annual Financial Report, 2016

The following is the Annual Financial Report of the Fairfield United Church for the fiscal year 2016.

It has been a year of great change for the Church. The sale of the ageing Church Building to a developer, and the forward looking plans for an alternate building have had a great effect on the financial picture.

I have reviewed the records and transactions for the Year, and find that the following report and notes, reflect fairly the operations and results of the year's activities.

I wish the Church success in its future endeavours.

Sincerely,

Chris Mather, CGA (retired)

1. Balance Sheet
2. Revenue Statement
3. Notes

Fairfield United Church

Comparative Balance Sheet

As at December 31, 2016

ASSETS	As of Dec 31, 2016	As of Dec 31, 2015
Current Assets	\$	\$
TD Bank	12,246.26	5,619.10
Van City Account	15.00	
Tangerine Bank	1,406,936.54	217,709.02
Petty Cash	200.00	200.00
Deposits Clearing	0.00	117.00
Total Bank Accounts	1,419,397.80	223,645.12
Accounts Receivable		
GST receivable 2.5%	1,593.87	
Accounts Receivable	8,722.00	1,317.89
Total Accounts Receivable	10,315.87	1,317.89
Other Current Assets		
Prepaid expenses	1,791.33	
Total Other Current Assets	1,791.33	-
Total Current Assets	1,431,505.00	224,963.01
Fixed Assets		
Land	0.00	708,000.00
Building	0.00	475,800.00
Organ and Piano	10,000.00	100,000.00
Total Other Assets	10,000.00	1,283,800.00
TOTAL ASSETS	1,441,505.00	1,508,763.01
LIABILITIES AND EQUITY		
Accounts Payable		
Accounts Payable (A/P)	619.03	3,192.08
Total Accounts Payable	619.03	3,192.08
Other Current Liabilities		
Federal Taxes	258.56	
Total PAYROLL Liabilities	258.56	-
Deferred Revenue Projects		
Healing Pathways Victoria	0.00	9,105.91
Healing Pathways Fairfield	2,517.52	2,517.52
Eat Pray Love	1,025.72	10,927.11
Godly Play	675.91	453.04
U C of C Grant	0.00	7,395.25
Taize	0.00	127.50
Total Deferred revenue Projects	4,219.15	30,526.33
Total Other Current Liabilities	4,477.71	30,526.33
Total Current Liabilities	5,096.74	33,718.41
Total Liabilities	5,096.74	33,718.41
Equity		
Contributed Capital -	330,817.31	565,817.31
Facilities Acquisition Reserve	1,229,413.25	1,283,800.00
Retained Earnings	-374,572.71	-255,154.06
Net Income	250,750.41	-119,418.65
Total Equity	1,436,408.26	1,475,044.60
TOTAL LIABILITIES AND EQUITY	1,441,505.00	1,508,763.01

Fairfield United Church
Comparative Revenue Statement
For the Year ended December 31, 2016

	Total	
	Jan - Dec 2016	Jan - Dec 2015
Income		
OFFERING REVENUE		
4005 Local PAR	24,670.00	37,680.00
4010 Local Envelopes	10,860.21	14,113.20
4020 Loose Offering	1,840.35	784.92
4022 Canada Helps	951.01	25.00
Total OFFERING REVENUE	<u>38,321.57</u>	<u>52,603.12</u>
OUTREACH		
4035 Mission & Service Fund	3,357.50	5,203.00
4037 Mission & Service Paid	-3,357.50	-5,203.00
Total 4035 Mission & Service Fund	<u>-</u>	<u>-</u>
4040 Our Place Fund	385.00	675.00
4048 Our Place Paid	-385.00	-675.00
Total 4040 Our Place Fund	<u>-</u>	<u>-</u>
Total OUTREACH	<u>-</u>	<u>-</u>
REVENUE OTHER		
4041 Interest Earned - Tangerine	4,135.16	
4100 Shared Space Rentals	25,440.71	42,429.25
4112 Shared Space with Developer	0.00	
4120 Gifts & Bequests	7,117.76	950.00
4140 Interest General Fund	87.36	1,607.35
4230 Special Events (dinners, sales, etc)	4,225.55	2,550.41
4500 Gain on Disposal		
Total REVENUE OTHER	<u>41,006.54</u>	<u>47,537.01</u>
Total Income	<u>79,328.11</u>	<u>100,140.13</u>
Expenses		
A MINISTRY & PROGRAMS		
5002 Worship	6,832.31	5,893.99
5004 Alternative	320.00	3,358.37
5008 Spiritual Practice	223.80	1,099.30
5010 Inhabit Practice	154.03	987.33
5012 Community Partnerships	1,645.65	
5014 Communications and Planning	5,546.90	
Total A MINISTRY & PROGRAMS	<u>14,722.69</u>	<u>11,338.99</u>
B PROPERTIES		
5200 Repairs & Maintenance	1,017.56	5,061.41
5202 Administration	0.00	
5205 Furniture/Equipment	2,826.84	865.09
5210 Telephone/Internet	1,975.55	2,107.46
5220 Hydro	2,909.92	3,418.68
5230 Heating	2,663.35	4,204.80
5233 Waste Removal/Recycle	376.81	1,656.04

5234 Water	187.07	653.09
5235 Custodian	6,304.00	13,625.00
Total B PROPERTIES	18,261.10	31,591.57
C FINANCIAL		
5250 Property Taxes	2,917.17	401.75
5260 Insurance	4,884.17	8,451.56
5280 Bank Charges/ Loan Interest	1,011.11	628.98
5285 PAR Processing	352.81	600.00
5290 Professional Fees	102.50	3,800.00
Total C FINANCIAL	9,267.76	13,882.29
D PAYROLL EXPENSE		
5410 Wages & Salaries	106,467.12	120,910.02
5420 EI Expense	2,447.71	2,646.95
5430 CPP Expense	3,601.58	3,827.00
5440 WCB Expense	264.43	323.28
5464 United Church Pension	9,121.20	8,891.04
5465 United Church Group Insurance	5,342.04	5,222.16
5470 Mileage	453.05	851.98
Total D PAYROLL EXPENSE	127,697.13	142,672.43
E CONTRACTS		
5505 Youth Leader	1,321.28	1,403.60
5510 Sunday School	28.75	2,732.08
5515 Music	8,105.00	10,496.30
5540 Facilities Coordinator		225.00
5542 Advisor	11,620.12	
5544 Communications & Social Media	14,498.64	
Total E CONTRACTS	35,573.79	14,856.98
F OFFICE & ADMINISTRATION		
5601 Church Office Expenses	2,493.79	4,137.72
5603 Meeting Expenses	186.43	
5605 Advertising	590.62	340.20
5607 Observer	15.89	351.42
5630 Presbytery & Conference	8,580.00	7,236.00
Total F OFFICE & ADMINISTRATION	11,866.73	12,065.34
G REDEVELOPMENT & OTHER EXPENSES		
5920 Sale of Property	78,106.20	48.70
5930 Redevelopment Expenses	372.71	
5940 YE Adjusted		-6,897.52
Total G REDEVELOPMENT & OTHER EXPENSES	78,478.91 -	6,848.82
Total Expenses	295,868.11	219,558.78
Net Operating Income	- 216,540.00 -	119,418.65
Extraordinary Item		
Gain on Sale of Church	467,290.41	
Net Income (-Deficit)	250,750.41 -	119,418.65



Notes to the Financial Statements, 2016

Balance Sheet

The Bank account Tangerine Bank reflects the proceeds of the Sale of the Church Land and Building to 661523 B.C. Ltd, the developer, represented by Unity Properties Ltd for the price of \$1,450,000.00.

Subsequent Event

These balances were transferred to the Van City Bank, Victoria, as the primary account for operations on January 5th, 2017, with other operational funds held in the TD Bank.

The Accounts Receivable of \$8,722.00 are primarily funds due from Unity Properties Ltd, (Northwest Development) pursuant to an agreement for the operation of the building during the phase between sale and new construction. It provides that the space rental income received by the Church will be shared half each by the Church and Unity, and the expenses for Building Operation, including Repairs, Heating, Hydro, Waste Removal, Water\Sewer, Custodial and Administrative, will be borne by the Developer. This balance is due pursuant to the application of this agreement, for the period July 1 to December 31, 2016.

Prepaid Expense is Insurance.

The Fixed asset values have been set off against the sale of the Land and Building, and the Value of the Organ and Piano have been written down against contributed capital to a nominal amount of \$10,000.00

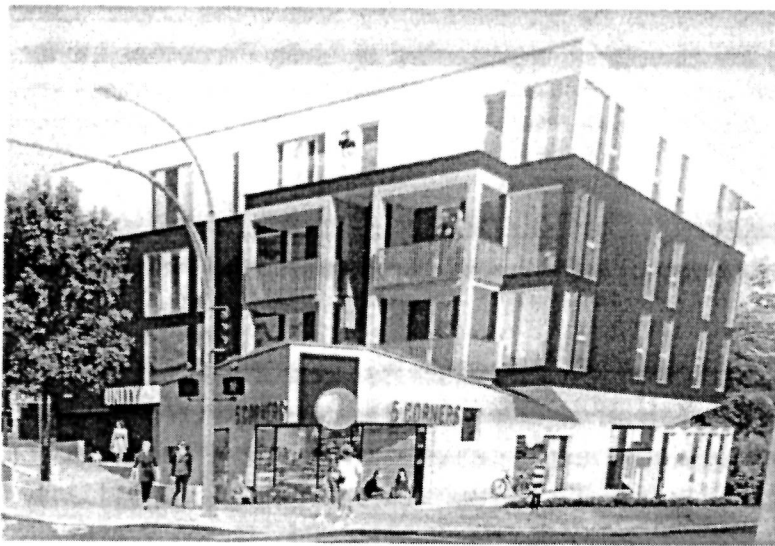
Under Liabilities, Deferred Revenue includes donated funds to be applied to future Church Programs.

Under Equity, the balance of Contributed Capital was the original proceeds of the sale of the Church Manse. These funds were utilized over the last few years to defray operating costs reflected in the accumulated deficit that is Retained Earnings.

Under Equity, there is a new account called Facilities Acquisition Reserve. This is the equity gained from the net sale of the Church Land and Buildings of \$1,229,413.25.

Subsequent Event

Part of the Development agreement involving the sale, which includes the building of a new apartment complex and space for a church and meeting rooms, includes a concrete commitment by the Church to either purchase from the Developer 2500 square feet of space for \$875,000.00, or rent (triple net) the same space for \$42,500 for a 5 year period. The Church is also committed to supporting the Developer in the Re-zoning needed for the new facility.



The Purchase or Rent actions must be taken upon completion date when the facility is ready for occupancy.

In the light of these legal promises and requirements, It would be prudent for the Board to set untouchable reserve amounts out of the proceeds of sale, in such an amount that the Church would be enabled to purchase and furnish the new facility upon completion.

Revenue Statement

The Shared Space rentals are net of the 50% due to the Developer from July 1 to Dec 31, 2016. Likewise the Building Costs are net of the amount charged to the Developer for the various costs paid by the Church.

The Extraordinary Item is the amount by which the sale proceeds of the Land and Buildings exceeded the book value. This resulted in the elimination of the deficit incurred during 2016 of -\$216,640.00, and a net posting to equity in Net income of positive \$250,750.41.



RENTAL CONTRACT

Office Use:
Initial: <u>DB</u>
Via email
Date Received: <u>9/14/2017</u>

Contact Information

Organization: Little Hands Child Care Inc
Contact: Amarpreet Ajmani, Director
Address: 792 Humboldt Street, Victoria, BC V8W 4A1
Email: littlehandsvictoria@gmail.com
Phone: 250-634-4872

Rental Term, Spaces Used and Fees

Term: Month-to-month agreement
Spaces Used: Daycare, Kitchen, and Lower Hall
50 hours/week per month
Flat fee: \$1,100 starting August 1, 2017 (to provide monthly posted cheques to December 2017)

Key Given To

Name: Amarpreet Ajmani, Director Date Returned: _____

TERMS AND CONDITIONS

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Storage: Please note that the booking only includes use of the spaces identified on your application. Very limited storage space is available and only with permission. The space is used by many groups and the Church is not responsible for lost or stolen items. Please label any stored items clearly and ensure all items are removed at end of the contract.

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Kitchen: VIHA requires a Food Safe certified person be present in the kitchen for all food preparation. Use of the dish sanitizer must be pre-arranged. All kitchen equipment **must be turned off** at the end of your event. All drinks and food must be supplied by the group using the space, including tea, coffee, milk and sugar. Unlabeled food items in the fridge may be disposed of.

Payment: Please pay by cheque(s) made out to *Fairfield United Church*. Write group name (if different from that printed on the cheque) on the memo line. There is a \$35 fee for any NSF cheques.

Fire Hazards and Smoking: If members of your group smoke, please ask them to move away from the doors and windows and ensure that cigarette butts are removed. NO OPEN FLAMES are permitted. No smoking indoors. Please follow the Provincial Smoke-Free legislation.

Cleanup: Clean-up must be completed and the facilities vacated at the end of your contract.

Garbage & Recycling: Please note that we use a private waste company. Please use the appropriate recycling containers. If you bring food, please take away anything that is unused at the end of your contract.

Lights and doors: Please be sure to turn off all the lights, including in the bathrooms and back staircases. Please double-check that all doors are securely locked before leaving the premises.

Insurance: The renter is responsible for the conduct of all guests and/or participants and will be liable for any damage or loss caused by these participants. The Waiver and Terms and Conditions Agreement must be signed by the renter. Please attach a copy of your Comprehensive General Liability insurance (including bodily injury and property damage) naming Unity Urban Properties Ltd as additional insured.

Cancellation: Either party to this agreement may cancel this agreement by providing (1) month written notice.

Month-to-Month agreement: Unity Urban Properties Ltd. and Fairfield United Church together with the City of Victoria are redeveloping the property at 1303 Fairfield Road. This contract is on a month-to-month basis due to the uncertainty of the demolition and move out dates.

WAIVER

I agree to waive all rights to claims against **Unity Urban Properties Ltd.** managed on behalf by Fairfield United Church, for any loss or damage to property, owned or in the custody or control of the undersigned. I further agree to hold harmless **Unity Urban Properties Ltd.** for any loss, damage, injury or death to any of their group members as a result of any act or omission on the part of the above named. This waiver forms part of the Rental Contract agreement entered into by all parties.

On behalf of (organization) Little Hands Child Care

I (print name) Margaret Ajman, have read, understand and accept these Terms and Conditions.

Signed 

Date Sep 10th / 2017



RENTAL CONTRACT

Office Use:

Date Received: DB
CC+13/17

Contact Information

Organization: Coastline
Contact: Ivonne Hernandez
Phone: 250-580-8458
Email: ivonne_is@hotmail.com

Address: 11 Cooperage Plc

Use of the Space

Please describe your event:

Coastline music rehearsals

Rental Information

Unity Urban Properties Ltd. managed on behalf by Fairfield United Church agree to honor the previous agreement with Coastline until December 29, 2017. We would ask that Coastline finds a new rehearsal space for January 1, 2018.

Weekly Coastline rehearsals resume September 29, 2017 from 4:30-6:30pm, each Friday weekly.

In exchange, Coastline will either perform at services every month or provide a donation in exchange for the use of the rental space.

This rental agreement is on a month to month basis with donations due on the 1st of each month.

RENTAL PAYMENT

Amount Owning: n/a Date: _____

Payment Type: performances at services; dates to be discussed with Peter

KEY GIVEN TO

Name: Ivonne Hernandez Date Returned: _____

TERMS AND CONDITIONS

These facilities are the property of the Unity Urban Properties Ltd. Users must adhere to the capacity limits of the room or rooms. *Please note:* Gaming is not permitted on these premises and no alcohol is allowed.

Storage: *Please note that the booking only includes use of the spaces, furniture, etc. identified on your application. Very limited storage space is available and only with permission. The space is used by many groups and the Church is not responsible for lost or stolen items. Please LABEL any stored items clearly and ensure all items are removed at end of the contract.*

Piano: Please do not move the pianos away from an inside wall or near the heaters as it will affect the tuning. Grand piano use requires prior permission from the Music Director.

Organ and Sound Equipment: The organ and sound equipment in the Sanctuary are strictly off-limits. Both have pre-set programs for Sunday services that require a professional to re-set. Should you need sound equipment for an event, the Church can provide a list of sound technicians familiar with our space. All final costs will need to be confirmed with the technician.

Kitchen: Kitchen use requires prior permission. There is a small fee for usage. VIHA requires a Food Safe certified person be present in the kitchen for all food preparation. Use of the dish sanitizer must be pre-arranged. All kitchen equipment **must be turned off** at the end of your event. All drinks and food must be supplied by the group using the space, including tea, coffee, milk and sugar. Unlabeled food items in the fridge will be disposed of weekly.

Payment: Please pay by cheque(s) made out to *Fairfield United Church*. Write group name (if different from that printed on the cheque) on the memo line. There is a \$35 fee for any NSF cheques.

Fire Hazards and Smoking: If members of your group smoke, please ask them to move away from our doors and windows and ensure that butts are removed. NO OPEN FLAMES are permitted. No smoking indoors. Please follow the Provincial Smoke-Free legislation.

Cleanup: Please return the facility to the way you found it. Clean-up must be completed and the facilities vacated by the time on your contract.

End Time: All events in the Fairfield United Church or Fairfield Hall must end by 11:00pm. We appreciate you respecting our relationship with our residential neighbours in this matter.

Garbage & Recycling: Please note that we use a private waste company. Please use the appropriate recycling containers. If you bring food, please take away anything that is unused after your event.

Lights and doors: Please be sure to turn off all the lights, including in the bathrooms and back staircases. Please double-check that all doors are securely locked before leaving the premises.

Insurance: The renter is responsible for the conduct of all guests and/or participants and will be liable for any damage or loss caused by these participants. The Waiver and Terms and Conditions Agreement must be signed by the renter. Please attach a copy of your Comprehensive General Liability

insurance (including bodily injury and property damage) naming Unity Urban Properties Ltd as additional insured.

Cancellation: Either party to this agreement may cancel this agreement by providing (1) month written notice.

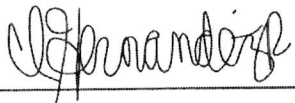
Limited agreement: Unity Urban Properties Ltd. and Fairfield United Church together with the City of Victoria are redeveloping the property at 1303 Fairfield Road. This contract agreement is until December 29, 2017 and no further extension will be available.

WAIVER

I agree to waive all rights to claims against **Unity Urban Properties Ltd.** managed on behalf by Fairfield United Church, for any loss or damage to property, owned or in the custody or control of the undersigned. I further agree to hold harmless **Unity Urban Properties Ltd.** for any loss, damage, injury or death to any of their group members as a result of any act or omission on the part of the above named. This waiver forms part of the Rental Contract agreement entered into by all parties.

On behalf of (organization) Coastline Youth Music Society,

I (print name) Ivonne Hernandez, have read, understand and accept these Terms and Conditions.

Signed 

Date Oct 13, 2017

Please fill out the above info and submit to the church office either via email at office@fairfieldunitedchurch.com or in person. For office hours, please visit fairfieldunitedchurch.com or call 250-384-2425.



**APPLICATION FORM FOR PERMISSIVE
EXEMPTION FROM PROPERTY TAXATION
FOR 2017-2019**

(Section 224 of the Community Charter)

1. IDENTIFICATION OF APPLICANT:

Organization name: Victoria Women's Transition House Society

Are you registered under the *Societies Act*? Yes ☒ No ☐

Are you a registered charity? Yes ☐ No ☐

Mailing Address: 100-3060 Cedar Hill Road, Victoria, BC V8T 3J5

Contact Person: Lorelle Posten Email Address: lorellep@vwth.b

Telephone Number: 250-592-2927 ext 208 Fax Number: 250-592-2995

Preferred method of application reminder: Email ☒ Mail ☒

2. PROPERTY (complete a separate form for each property)

Folio Number: 08616062 Address: 302-3060 Cedar Hill Road

Legal Description: LT 6 PL VIS2711 Sec 29 Victoria

Registered Owner (if different than above): _____

3. ABOUT YOUR ORGANIZATION: Please provide a brief description of the goals and objectives of the organization.

Victoria Women's Transition House, working collaboratively, provides shelter, support, counseling and education to women of all ages, with or without children, so that they can live free from the effects of abuse in intimate relationships. The Society strives to prevent and eliminate abuse through education, advocacy and partnerships. Our vision is a community free of relationship violence and abuse.

4. PRINCIPAL USE OF THIS PROPERTY: Please provide a brief description of the principal use of the property and how this use benefits the community.

This facility is a part of our Community Office, housing meeting spaces, staff and counsellors offering outreach counselling, groups, and education for women and children. The services are free of charge.



**APPLICATION FORM FOR PERMISSIVE
EXEMPTION FROM PROPERTY TAXATION
FOR 2017-2019**

(Section 224 of the Community Charter)

5. **COMMERCIAL ACTIVITY:** Please provide a brief description of any commercial activities that your organization conducts on this property.

Victoria Women's Transition House Society does not conduct commercial activities on this property.

6. **LEASED SPACE:** Please attach any and all lease agreements for any portion of the identified property that your organization rents or leases to another organization or individual.
7. **CATEGORY:** Please select the applicable permissive tax exemption category for which you are applying. For further explanation of permissive tax exemption categories please read the full text of the Permissive Tax Exemption policy found at www.victoria.ca/permissive.

Social Service ☒

Arts & Cultural Facility ☐

Place of Worship ☐

Athletic/Recreational Facility ☐

Rail/Track Property ☐

Educational Facility: Independent School Classification: Group 1 ☐ 2 ☐ 3 ☐ 4 ☐

Supportive Housing

- Temporary or transitional housing ☒
- Treatment program ☐
- Permanent facility ☒
- Supportive staff ☒
- Group home ☐
- Special needs/disability housing ☐

8. **PUBLIC ACKNOWLEDGEMENT:** All recipients of City of Victoria permissive tax exemptions are required to publicly acknowledge the exemption. How does your organization plan on publicly acknowledging the exemption?

We publicly acknowledge the City of Victoria permissive tax exemption through our website, social media, annual report, and newsletters.



**APPLICATION FORM FOR PERMISSIVE
EXEMPTION FROM PROPERTY TAXATION
FOR 2017-2019**

(Section 224 of the Community Charter)

9. **FINANCIAL STATEMENTS:** Attach your most recent financial statements.

10. **PROPERTY OWNERSHIP:** Do you plan on selling any portion of the property during 2017 – 2019?

Yes

☐

No

☒

11. **DECLARATION:**

I am an authorized signing officer of the organization and I certify that the information given in this application is correct. Should a permissive tax exemption be granted on the above listed property, I agree to the following terms:

- If the property is sold prior to the exemption expiration, the organization will remit to the City an amount equal to the taxes that would have otherwise been payable to the City by a non-exempt owner.
- The property use will be in compliance with all applicable municipal policies and bylaws.
- The organization will publicly acknowledge the permissive tax exemption granted by the City.

A handwritten signature in cursive script, appearing to read "Lorelle Posten", written over a horizontal line.

Signature

Lorelle Posten

Name (please print)

Director Finance

Position

May 28, 2018

Date



Financial Statements

Victoria Women's Transition House

March 31, 2017



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Independent Auditors' Report

Grant Thornton LLP
3rd Floor
888 Fort Street
Victoria, BC
V8W 1H8
T +1 250 383 4191
F +1 250 381 4623
www.GrantThornton.ca

To the members of the Victoria Women's Transition House

We have audited the accompanying financial statements of the Victoria Women's Transition House, which comprise the statement of financial position as at March 31, 2017, and the statements of operations, changes in net assets and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's responsibility for the financial statements

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

Auditors' responsibility

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

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

We believe that the evidence we have obtained in our audit 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 Victoria Women's Transition House as at March 31, 2017 and the results of its operations and cash flows for the year then ended in accordance with accounting standards for not-for-profit organizations.

Other matter

The financial statements of the Victoria Women's Transition House Society for the year ended March 31, 2016, were audited by another auditor who expressed an unmodified opinion on those statements on July 25, 2016.

Victoria, Canada
July 31, 2017



Chartered Professional Accountants

Victoria Women's Transition House

Statement of Operations

Year ended March 31

	General Fund	Capital Fund	Total 2017	2016
Revenue				
Provincial funding	\$ 1,595,588	\$ -	\$ 1,595,588	\$ 1,590,761
Donations	345,986	-	345,986	343,881
Grants	342,128	-	342,128	236,393
Bequests	274,926	-	274,926	324,831
Harrison Place operating revenue	91,155	-	91,155	91,211
Direct access grants and other gaming	88,650	-	88,650	99,640
Amortization of deferred capital contributions	-	92,471	92,471	87,322
Special events	72,513	-	72,513	128,784
Amortization of forgivable mortgage	-	53,800	53,800	53,800
Other	25,640	-	25,640	27,136
Investment income	5,783	-	5,783	2,411
	<u>2,842,369</u>	<u>146,271</u>	<u>2,988,640</u>	<u>2,986,170</u>
Expenditures				
Wages and benefits	2,168,267	-	2,168,267	1,910,430
Programs	166,732	-	166,732	168,426
Repairs, maintenance and utilities	134,551	-	134,551	115,965
Harrison Place operating expenses	81,215	-	81,215	72,999
Communications and information technology	77,432	-	77,432	81,449
Contractors	76,059	-	76,059	58,040
Fund development	56,900	-	56,900	69,769
Staff costs and transportation	30,500	-	30,500	20,357
Office	21,821	-	21,821	28,130
Insurance, licenses and dues	16,213	-	16,213	15,409
Professional fees	15,605	-	15,605	13,828
Board and governance	4,739	-	4,739	11,930
	<u>2,850,034</u>	<u>-</u>	<u>2,850,034</u>	<u>2,566,732</u>
(Deficiency) excess of revenue over expenditures before other items	<u>(7,665)</u>	<u>146,271</u>	<u>138,606</u>	<u>419,438</u>
Unrealized gain (loss) on investments	19,508	-	19,508	(5,993)
Amortization	-	200,116	200,116	185,202
	<u>19,508</u>	<u>200,116</u>	<u>180,608</u>	<u>191,195</u>
(Deficiency) excess of revenue over expenditures	<u>\$ 11,843</u>	<u>\$ (53,845)</u>	<u>\$ (42,002)</u>	<u>\$ 228,243</u>

See accompanying notes to the financial statements.

Victoria Women's Transition House

Statement of Financial Position

March 31

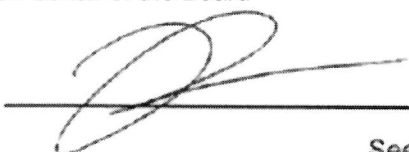
2017

2016

	General Fund	Capital Fund	Endowment Fund	Total	Total
Assets					
Current					
Cash and short-term deposits	\$ 281,251	\$ -	\$ -	\$ 281,251	\$ 370,610
Marketable securities (Note 3)	157,322	289,780	10,000	457,102	576,901
Bequests receivable	-	-	-	-	47,006
Accounts receivable	228,764	-	-	228,764	65,370
Government remittances receivable	11,761	-	-	11,761	6,708
Prepaid expenses	14,522	-	-	14,522	17,137
	<u>693,620</u>	<u>289,780</u>	<u>10,000</u>	<u>993,400</u>	<u>1,083,732</u>
Capital assets (Note 4)	-	4,548,505	-	4,548,505	4,347,268
	<u>\$ 693,620</u>	<u>\$ 4,838,285</u>	<u>\$ 10,000</u>	<u>\$ 5,541,905</u>	<u>\$ 5,431,000</u>
Liabilities					
Current					
Payables and accruals	\$ 54,456	\$ -	\$ -	\$ 54,456	\$ 99,220
Accrued wages and vacation pay	91,139	-	-	91,139	94,230
Deferred contributions (Note 7)	307,467	-	-	307,467	245,434
	<u>453,062</u>	<u>-</u>	<u>-</u>	<u>453,062</u>	<u>438,884</u>
Deferred capital contributions (Note 8)	-	710,021	-	710,021	517,492
Long term debt (Note 5)	-	2,761,331	-	2,761,331	2,815,131
	<u>453,062</u>	<u>3,471,352</u>	<u>-</u>	<u>3,924,414</u>	<u>3,771,507</u>
Net Assets					
Invested in capital assets	-	1,077,153	-	1,077,153	1,014,645
Unrestricted	49,893	-	-	49,893	80,403
Internally restricted	190,665	289,780	-	480,445	554,445
Endowment Fund	-	-	10,000	10,000	10,000
	<u>240,558</u>	<u>1,366,933</u>	<u>10,000</u>	<u>1,617,491</u>	<u>1,659,493</u>
	<u>\$ 693,620</u>	<u>\$ 4,838,285</u>	<u>\$ 10,000</u>	<u>\$ 5,541,905</u>	<u>\$ 5,431,000</u>

Commitments (Note 12)

On behalf of the Board



Director



Director

See accompanying notes to the financial statements.

Victoria Women's Transition House

Statement of Changes in Net Assets

Year Ended March 31

2017

2016

	Restricted Funds			Total	Total
	Operating Fund	Capital Fund	Endowment Fund		
Net assets, beginning of year as previously stated	\$ 200,299	\$ 1,378,425	\$ 10,000	\$ 1,588,724	\$ 1,350,722
Prior period adjustment (Note 14)	<u>70,769</u>	<u>-</u>	<u>-</u>	<u>70,769</u>	<u>80,528</u>
Net assets, beginning of year, as adjusted	271,068	1,378,425	10,000	1,659,493	1,431,250
(Deficiency) excess of revenue expenditures	11,843	(53,845)	-	(42,002)	228,243
Amounts transferred	<u>(42,353)</u>	<u>42,353</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net assets, end of year	\$ <u>240,558</u>	\$ <u>1,366,933</u>	\$ <u>10,000</u>	\$ <u>1,617,491</u>	\$ <u>1,659,493</u>

See accompanying notes to the financial statements.

Victoria Women's Transition House

Statement of Cash Flows

Year ended March 31

2017

2016

Increase (decrease) in cash and cash equivalents

Operating

(Deficiency) excess of revenue over expenditures	\$ (42,002)	\$ 228,243
Amortization of forgivable mortgages	(53,800)	(53,800)
Amortization of deferred capital contributions	(92,471)	(87,322)
Amortization of capital assets	200,116	185,202
Unrealized (gain) loss on marketable securities	(19,508)	5,993
	<u>(7,665)</u>	<u>278,316</u>
Change in non-cash operating working capital (Note 6)	<u>(104,648)</u>	<u>(11,710)</u>
	<u>(112,313)</u>	<u>266,606</u>

Investing

Purchase of investments	(4,123)	(300,669)
Sale of investments	143,430	-
Deferred capital contributions received	285,000	8,104
Purchase of capital assets	<u>(401,353)</u>	<u>(89,092)</u>
	<u>22,954</u>	<u>(381,657)</u>

Net decrease in cash	(89,359)	(115,051)
Cash, beginning of year	<u>370,610</u>	<u>485,661</u>
Cash, end of year	<u>\$ 281,251</u>	<u>\$ 370,610</u>

See accompanying notes to the financial statements.

Victoria Women's Transition House

Notes to the Financial Statements

March 31, 2017

1. Purpose of the Society

The Victoria Women's Transition House Society (the "Society") is incorporated under the Society Act of British Columbia and is a registered charity within the meaning of the Income Tax Act of Canada. Its principal activity is the provision of temporary shelter, supportive counselling and assistance for women, with or without children, experiencing abuse in their intimate relationships.

2. Summary of significant accounting policies

Basis of presentation

The Society has prepared these financial statements in accordance with Canadian Accounting Standards for Not-for-Profit Organizations ("ASNPO").

The Society follows the deferral method of accounting for contributions and records its activities in the following funds:

The *General Fund* accounts for the Society's day-to-day operations.

The *Capital Fund* was established to provide capital assets for the Society and to provide for all non-operating expenses related to those assets. This fund includes all capital assets and the long term liabilities related to those assets.

The *Endowment Fund* was established to account for donations or bequests which designate that the capital is to be maintained in perpetuity while the income is used for operating or other purposes.

Revenue recognition

The Society uses the deferral method of accounting for contributions. Externally restricted contributions are recognized as revenue of the appropriate fund in the year in which the related expenses are incurred. Unrestricted contributions are recognized as revenue of the appropriate fund when received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured. Contributions restricted for the purchase of capital assets are deferred and amortized into revenue on a basis consistent with the amortization rate of the related capital assets. Endowment contributions are recognized as direct increases in net assets.

Bequests are recorded upon receipt of the donated assets or when the amount to be received can be reasonably estimated and collection is reasonably assured. Bequests of charitable remainder trusts are recorded at the actuarial value of the trust at the date of settlement of the trust.

Contributions to endowment funds held by a foundation of which the Society is a beneficiary are not recognized as revenue.

Victoria Women's Transition House

Notes to the Financial Statements

March 31, 2017

2. Summary of significant accounting policies (continued)

Donated goods and services

Donated goods and services are recorded both as donations and expenses at their fair value when fair value can be reasonably estimated. Contributed property and equipment with a value greater than \$1,000 have been recorded at fair value as additions to property and equipment.

Cash and cash equivalents

Cash and cash equivalents include cash on hand and balances with banks, net of bank overdrafts, and highly liquid temporary money market instruments with original maturities three months or less. Bank borrowings are considered to be financing activities.

Property and equipment

Property and equipment are recorded at cost in the year of purchase. Amortization is provided based on the estimated useful life of the property and equipment as follows:

Building	10-30 years, straight-line
Leasehold improvements	3 years, straight line
Website	4 to 5 years, straight-line
Vehicle	10 years, straight line
Computer equipment	5 years, straight line
Furniture and equipment	3 to 10 years, straight-line

Employee future benefits

The Society and its employees contribute to a multi-employer plan for group benefits, administered by the Community Services Benefit Trust and to the Municipal Pension Plan, a multi-employer defined benefit plan for pension benefits. Defined contribution plan accounting is applied to multi-employer defined benefit plans and accordingly, contributions to these plans are expensed.

Financial instruments

The Society's financial instruments consist of cash and cash equivalents, receivables, payables and accruals, accrued wages and vacation pay and long term debt. Financial instruments are recorded at fair value on initial recognition. Investments 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.

Victoria Women's Transition House

Notes to the Financial Statements

March 31, 2017

2. Summary of significant accounting policies (continued)

Use of estimates

The preparation of financial statements in conformity with Canadian accounting standards for not-for-profit organizations requires management to make estimates and assumptions that affect the reported amount of assets and liabilities at the date of the financial statement and the reported amounts of revenues and expenses during the period. These estimates are reviewed periodically and adjustments are made to income as appropriate in the year they become known. Actual results could differ from those estimates.

3. Marketable Securities

The Society's marketable securities are comprised of equities, bonds, GIC's and money market investments, which are recorded at fair value based on quoted market prices. These financial instruments are measured at fair value at each year-end. Net gains and losses arising from changes in fair value are recognized in the statement of operations. For the year-ended March 31, 2017, then net unrealized gain (loss) was \$19,508 (2016: (\$6,492)).

4. Capital assets			2017	2016
	<u>Cost</u>	<u>Accumulated amortization</u>	<u>Net book value</u>	<u>Net book value</u>
Land	\$ 1,208,260	\$ -	\$ 1,208,260	\$ 1,108,660
Building	5,660,766	2,420,523	3,240,243	3,134,825
Leasehold improvements	59,368	59,368	-	-
Website	27,460	22,527	4,933	-
Vehicle	60,492	32,180	28,312	34,361
Computer equipment	10,942	-	10,942	10,942
Furniture and equipment	516,676	460,861	55,815	58,480
	<u>\$ 7,543,964</u>	<u>\$ 2,995,459</u>	<u>\$ 4,548,505</u>	<u>\$ 4,347,268</u>

Victoria Women's Transition House

Notes to the Financial Statements

March 31, 2017

5. Long term debt	2017	2016
British Columbia Housing Management Commission, non-interest bearing forgivable mortgage, to a maximum of \$2,500,000 secured by Harrison Place land and building. The agreement provides for a 35- year term commencing in 2007, and the loan is forgivable provided the Society fulfills the terms of the agreement. Forgiveness of the loan will commence in the 11th year, and will be reduced by 1/25 each year. Should the property cease to be used for its intended purpose, the loan will become due and interest will be calculated from that date at bank prime plus 2%	\$ 2,492,331	\$ 2,492,331
Canada Mortgage and Housing Corporation non-interest bearing forgivable mortgage, to a maximum of \$807,000. Secured by Harrison Place land and building, a general assignment of all present and future leases, rents, grants, project or its operation during the existence of the loan, and a first security interest in all chattels, fixtures, equipment, vehicles, inventory and other assets and undertakings used or to be used on or about the project. The agreement provides for a 15-year term, commencing March 2007, and the mortgage will be forgiven at 1/15 per year provided the Society fulfills the terms of the agreement	269,000	322,800
Less: current portion	53,800	53,800
	\$ 2,546,131	\$ 2,546,131

Principal repayments in the form of debt forgiveness in each of the next five years is as follows:

2018	\$ 53,800
2019	153,493
2020	153,493
2021	153,493
2022	153,493
	\$ 667,772

Victoria Women's Transition House

Notes to the Financial Statements

March 31, 2017

6. Supplemental cash flow information	2017	2016
Change in non-cash operating working capital:		
Receivables	\$ (163,394)	\$ 51,137
Government remittances receivable	(5,053)	4,879
Prepays	2,615	(8,704)
Bequests receivable	47,006	(5,339)
Payables and accruals	(47,855)	42,310
Deferred contributions	62,033	(95,993)
	<u>\$ (104,648)</u>	<u>\$ (11,710)</u>

7. Deferred contributions	2017	2016
Contributions received and receivable have been restricted by the funders for specific projects have been deferred to future periods to match the expenses on those projects as follows:		
British Columbia Gaming Grant	\$ 86,000	\$ 86,000
BC Housing - Advance funding	84,459	78,880
Civil Forfeiture	71,717	-
Victoria Foundation	22,613	-
NH Culinary Kitchen HP	21,254	-
Harrison Place Grant - Rainbow Project	10,324	19,774
Victim Services - Bail Surety	7,500	7,500
Other programs	3,600	5,780
Homeless Prevention Program	-	-
Vanderkerkhove Foundation	-	22,500
Women's Ongoing Support Group Project	-	-
Helping Children Heal Program	-	14,000
Children's Summer Camp Program	-	11,000
	<u>\$ 307,467</u>	<u>\$ 245,434</u>

Victoria Women's Transition House

Notes to the Financial Statements

March 31, 2017

8. Deferred capital contributions	2017	2016
Balance, beginning of year	\$ 517,492	\$ 596,710
Restricted contributions received	285,000	8,104
Recognition of deferred contributions	(92,471)	(87,322)
Balance, end of year	\$ 710,021	\$ 517,492

The Society receives contributions to acquire capital assets. These contributions are amortized into income on the same basis as the related capital assets. If the contributions are used to purchase capital assets that are not subject to amortization net assets are directly increased.

9. Internally restricted funds

The Society has established a contingency reserve in order to finance operations in case of emergency. The fund was established to approximate one-month's operating costs.

The Society has established a Harrison Place Facility reserve fund for purposes which will be approved annually by the Board. Any facility operating surplus from Harrison Place will be added to this fund each year.

The Society has established a capital fund to finance future asset additions, which will be approved by the Board of Directors annually.

The Society has established building replacement reserve funds for the community Office, Shelter and Harrison Place.

The closing balances in the funds are as follows:

	2017	2016
General Fund		
Contingency Reserve	\$ 190,665	\$ 190,665
Harrison Place Facility Reserve	-	-
	<u>190,665</u>	<u>190,665</u>
Capital Fund		
Community Office - replacement reserve	29,743	70,743
Shelter - replacement reserve	109,167	142,167
Harrison Place replacement reserve	150,870	150,870
	<u>\$ 480,445</u>	<u>\$ 554,445</u>

Victoria Women's Transition House

Notes to the Financial Statements

March 31, 2017

10. The Victoria Foundation and Charitable Gift Funds Canada Foundation

The Society holds an endowment known as the "Victoria Women's Transition House Society Fund" ("the Fund") at the Victoria Foundation. The Society is the beneficiary of grants from the Fund which are made from time to time according to the Foundation's distribution policy and following recommendations from the Society and approval of the Foundation's Board of Directors. The endowment is not reflected in the Society's assets on the statement of financial position.

The Society also holds a fund known as the "RBC Charitable Gift Fund" ("the Gift Fund") at the Charitable Gift Funds Canada Foundation. The Society is the beneficiary of grants from the Gift Fund which are made from time to time according to the agreement with the Foundation and following recommendations approved by the Board of Directors of the Society. The fund is not reflected in the Society's assets on the statement of financial position.

11. Employee pension plan

The Society and certain of its employees contribute to the Municipal Pension Plan. The Plan is a multi-employer defined benefit plan. The British Columbia Pension Corporation administers the Plan, including the payment of pension benefits on behalf of employers and employees in accordance with the Public Sector Pension Plans Act and the Municipal Pension Plan Rules. The risks and rewards associated with the Plan's unfunded liability or surplus are shared between the employers and the Plan's members and may be reflected in their future contributions.

During the year, the Society contributed \$106,583 (2016: \$126,587) on behalf of the employees. Based on the most recent actuarial valuation as of December 31, 2015, the Municipal Pension Plan has an unfunded liability which is being addressed through an increased employer contribution rate effective July 1, 2015. Portions of any surplus or deficiency are not attributed to individual employers.

12. Commitments

Future minimum payments for strata costs and renovation costs the Society has committed to for the next five years are:

2018	\$	106,326
2019		43,111
2020		43,111
2021		43,111
2022		<u>43,111</u>
	\$	<u>278,771</u>

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13. Risk management

The Society's main financial instrument risk exposure is detailed as follows:

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. This risk is mitigated by the fact accounts receivable are not concentrated with any single party.

Currency risk

Currency risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in foreign exchange rates. The Society does not face significant currency risk exposure.

Interest rate risk

Interest rate risk arises from changes in market interest rates that may affect the fair value or future cash flows from the Society's financial assets or liabilities.

Liquidity risk

The Society's liquidity risk represents the risk that the Society could encounter difficulty in meeting obligations associated with its financial liabilities. The Society is, therefore, exposed to liquidity risk with respect to its payables and accruals, government remittances, and long term debt.

Market risk

Market risk is the risk that the value of a financial instrument will fluctuate as a result of changes in market prices, whether those changes are caused by factors specific to the individual instrument or its issuer or factors affecting all instruments traded in the market. The Society's main market risk is in the investments held which are traded in the public market. The Society manages this risk by maintaining a conservative investment policy and holding the majority of funds in mutual funds.

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14. Prior period adjustment

During the period the Society determined that the accrued sick pay was not a required obligation in accordance with Canadian accounting standards for not-for-profit organizations. Management agreed to remove the obligation from the financial statements. As a result of the correction, the following financial statement items as at the end of the comparative period have been increased (decreased) by the following amounts:

Statement of financial position as at March 31, 2016:

Payables and accruals	\$	(70,769)
Operating fund net assets	\$	80,528

Statement of operations for the fiscal year ended March 31, 2016

Net income	\$	(9,759)
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15. Employee remuneration

During the year, the Society paid a total of \$251,793 in remuneration to the three employees whose remuneration during the fiscal year was at least \$75,000. The Society did not pay Directors during the period. No contractors earned fees equal to or greater than \$75,000 during the period.
