

Appendix C:

Permissive Tax Exemption Applications
Not Recommended for Approval



**APPLICATION FORM FOR PERMISSIVE
EXEMPTION FROM PROPERTY TAXATION
FOR 2016**

(Section 224 of the Community Charter)

1. IDENTIFICATION OF APPLICANT:

Organization name: Victoria Multi-Cultural Society

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

Are you a registered charity? Yes ☐ No ☒

Mailing Address: 1415 Broad St. Victoria BC V8W 2B2

Contact Person: Amanda Smith Email Address: [REDACTED]@V[REDACTED]

Telephone Number: [REDACTED] Fax Number: [REDACTED]

Preferred method of application reminder: Email ☒ Mail ☐

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

Folio Number: 01044009 Address: 1415 Broad Street

Legal Description: LOT 666

Registered Owner (if different than above): Brotherhood Properties Ltd.

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

Please see attached

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.

Please see attached



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(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.

Please see attached.

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	<input type="checkbox"/>	Arts & Cultural Facility	<input checked="" type="checkbox"/>
Place of Worship	<input type="checkbox"/>	Athletic/Recreational Facility	<input type="checkbox"/>
Rail/Track Property	<input type="checkbox"/>		

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 ☐



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(Section 224 of the Community Charter)

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?

Please see attached

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

10. **PROPERTY OWNERSHIP:** Do you plan on selling any portion of the property during 2014 – 2016?

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 Smith
Signature

Executive Director
Position

Amunda Smith
Name (please print)

05/30/15
Date

Attachment to Application Form

3 - About Our Organization

The Victoria Multi-Cultural Society (VMS) is a non-profit society with a mandate to provide an affordable, flexible, accommodating, multi-purpose venue for small arts groups, individual amateur performers, cultural organizations and non-profit communities to hold their shows/events, fundraisers and community celebrations.

In 2003, the Victoria Multi-Cultural Society converted the top floor of the old Legion Centre at 1415 Broad Street into the Victoria Event Centre. The building had fallen into disrepair and was considered part of Victoria's 'red zone.' Over the past 10 years the society has continued to evolve and renovate the space to suit the needs of its community.

VMS employs an Executive Director to run the VEC, as well as casual (but long-term) employees to work the events as bar staff, coat check and doors staff, sound and lighting technicians. However, the VMS relies heavily on community and volunteer support to sustain the operations and success of the VEC.

The VEC functions as a community centre, gathering place, cabaret-style theatre, arts and cultural hub. The space has been used for/as:

- Workshop/Rehearsal Space
- Lecture Hall/Speaker Presentations
- Multi-media Presentations
- Dance Studio
- A Cinema
- A Theatre (for all types of theatre)
- A Comedy Club
- An Art Gallery
- A Concert Hall
- A Fashion Show
- A Film Shoot
- A Craft Market
- A Wedding Hall
- A Gaming Convention
- A Festival Site
- Private Parties

Organizations served include (selected):

Intrepid Theatre, Monday Mag, Passion For Tango, Hand Drum Rhythms, Global Arts Concerts, Cinevic Independent Film Society, Victoria BC Ska Society, City of Victoria Youth Council, Status of Women Action Group, Hope for the Nations, Mustard Seed, AIDS Vancouver Island, Inter-Cultural Association, Victoria Immigrant and Refugee Society, PEERS, South Island Mountain Biking Society, Victoria School of Irish Dance,

Atomic Vaudeville, BC Lions Society, Canadian Improv Games, Downtown Residents Association, Esquimalt High School, Homospun Collective,

Inner City Aboriginal Society, Open Cinema, Media Net, Reel Youth Film Festival, UVIC Int'l Exchange and Student Services, UVID Japan Club, UVIC Pride Society, Vancouver Island Int'l Children's Festival, VI's International Busker Festival, VI's Persons Living with Aids Society, Victoria Pride Society, Social Coast Environment, Pecha Kucha Victoria, TEDx, Victoria Jazz Society, Rifflandia Festival, Amnesty Int'l Film Festival Society, Mexican Canadian Association of Victoria, Afro-Caribbean Society of Victoria, Mayor Dean Fortin, Local Living Economy Hub Society, Aboriginal Youth Internship Program.

4 – Principal Use of Property

There is a keen need in Victoria for a space such as ours. The VEC is considered to be a "second home" by many, a place where people can freely express themselves, hone their skills, experiment, celebrate, facilitate, experience, develop, learn, participate, spectate, practice and commune.

The main difference between the VEC and any other venue is that we ensure that the venue works for a wide variety of purposes. The space can be a theatre, cinema, music venue, comedy club, lounge, conference centre, workshop space, rehearsal hall, art gallery and meeting space.

There are many groups and individuals who credit the VEC as a catalyst for their success and many who wouldn't be able to produce shows or successful events without our existence and support. Beyond being a rental venue, the VEC representatives support members in every part of their process. This is done in the following ways:

- Discounted rates for non-profits and organizations in need
- Advice and mentorship with event planning and production
- Experienced and knowledgeable event staffing
- Poster/Ticket design and Box Office management
- Diversity of concession options including full bar service
- Experienced technicians

Our venue includes the use of audio/visual equipment, sound and lighting, chairs as well as cabaret-style tables which can be arranged in a variety of formations, large stage and green room, coat check and box-office and use of office facilities including photocopier, large printing and computer internet access.

Many individuals have used our venue as first time event-planners, interested in creating a sustainable ongoing event that fulfils a specific need in the community. Examples of this are: the Bounce Dance Cabaret featuring emerging dancers showcasing short original choreography, the Atomic Vaudeville Series featuring emerging and established performers in innovative episodic theatre shows, Dave Morris Improvisation classes, Open Cinema independent film screening.

We have been instrumental in the growth and success of these events, a partner in developing their potential and ability to engage with an eager audience. The VEC is unique in its reputation with a younger demographic. Many of the city's performance venues struggle to attract youth to their events, but the diversity of programming and financial accessibility of our space has encouraged this young audience to participate in local culture. It is a rich culture that can sometimes remain hidden due to a dearth of performance opportunities. Many of our events are presented by emerging artists keen to experiment and engage with their community, and their success has been great. The list of artists who have performed at our venue and gone on to develop nationally recognized work is considerable. In this way, the space functions as a kind of laboratory or incubator for local artists and an opportunity for audiences to engage and participate in the growth of a relevant and meaningful culture.

Our venue also serves as a satellite venue for larger festivals such as the Victoria Fringe Festival, Rifflandia, and the Jazz Festival. Many of the performers at these events are internationally recognized and provide an opportunity for local artists and audiences alike to become acquainted and inspired by new cultural communities.

5 – Commercial Activity

The VMS has two sources of revenue: venue rental and bar profits (when bar is active).

We realize that a 3rd and 4th source of revenue are essential for our sustainability. So in the next year, the Executive Director will be working with the Board to apply for a variety of grants for operational and venue improvement purposes, as well as sponsorship dollars for program building.

This acquired revenue would alleviate the support that Brotherhood Properties has needed to provide to VMS over the years.

8 – Public Acknowledgement

The VMS would be privileged to acknowledge the support of the City of Victoria in any way recommended, but perhaps the following ways would be suitable:

- Acknowledgement on our website: www.victoriaeventcentr.ca City of Victoria logo would be placed with our other sponsors on the footer of each page of our 27-page site. The support would be detailed on our Sponsor page, alongside the CoV logo.
- VEC would publicize the approval on our Facebook page (following of 1500).
- VEC is creating a professional on-site display of VEC friends and sponsors, of which the City of Victoria would be included.
- VEC would likely hold an event in celebration of support, in which the City of Victoria would be thanked.

Partnerships, Sustainability and Accessibility

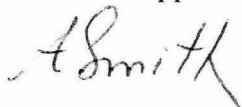
Our membership is rich in diversity and includes organizations united through cultural background, social issues, creative vision, sexual orientation, community concerns and artistic fellowship. Open access to both organizers and audiences is a keystone of our mandate and this project furthers this diversity of reception.

Brotherhood Properties, the landlords of the building are firmly committed to our organization and continue to support us by maintaining an active presence on our board of directors, providing business leadership and contributing financially to our capital projects.

After 10 years of work, we are propelled and inspired to take a meaningful step towards even greater success and long-term stability so we can continue to serve the needs of our local community. Creative spaces are essential to the health of a community and we are committed to the stewardship and longevity of this venue. Your support for this project encourages our success and contributes greatly to our ability to serve our community's potential and expression.

This permissive exemption would alleviate the financial burden on Brotherhood Properties and allow further sustainability to the VEC, in order for it to remain the valuable asset that it is to the local arts, culture and non-profit communities.

With much appreciation for your consideration,

A handwritten signature in black ink, appearing to read "A. Smith".

Amanda Smith
Executive Director

VMS Financial Statement 2014

Revenues

Venue Rentals	\$	66,267
Bar Sales	\$	92,246
Door Sales	\$	10,948
In Kind - Rent	\$	26,318
	\$	195,779

Expenditures

Management Fees	\$	19,680
Event Staffing	\$	19,189
*Rent (Includes CAC)	\$	105,273
Bar Supplies	\$	42,473
Insurance	\$	2,800
Alarm System	\$	503
Liquor License - Annual Fee	\$	1,100
Bank Charges	\$	82
Janitorial Supplies	\$	2,292
Repairs/Replacements	\$	1,862
Office	\$	440
Printer Lease and Printing	\$	2,645
Advertising	\$	223
	\$	198,563

*Rent (Includes CAC)

CAC refers to Common Area Cost: Utilities/Building Expenses

VICTORIA MULTICULTURAL SOCIETY

Balance Sheet - 2014

Assets:

Bank	8968	
Float	1400	
Accounts Receivable	6159	16527
Liquor Inventory (estimate value)	3000	
Capital - Equipment (estimated value)	12500	15500
Total Assets:		32027

Liabilities:

Accounts Payable	7200
Payroll Owed (CRA Ruling Employee vs Contractor)	12150
Total Liabilities:	19350

Property Taxes Paid by Brotherhood Properties

2015:	\$48,511.83
2014:	\$48,030.93
2013:	\$54,016.64

5/14/2015

Mr. Colin McKean
Brotherhood Properties
1415 Broad Street, Victoria BC
V8W 2B2

City Of Victoria

To Whom it may Concern,

I am writing you today to express the support of Brotherhood Properties in the Victoria Multicultural Society's (VMS) application to the property tax exemption program.

Brotherhood Properties has been supportive of the VMS since it became a tenant at our property at 1415 Broad Street in 2004. Understanding the value and contribution that the VMS provides to our local arts and cultural communities, we have been passionately committed to supporting the organization in any way we can. These contributions have included direct financial support, tenant improvements, and rent forgiveness.

Time and again we have heard that the VMS provides something unique to our community- a home facility for groups across the arts and cultural spectrum- which is why we have continued to maintain strong support for the organization for more than a decade. Individuals, cultural groups, and community organizations benefit greatly from the services and facilities that the VMS provides, and we are told time and again that their work strengthens our community, city and region.

The VMS is a special organization, and we are committed to supporting their mission. Brotherhood Properties commits to passing down all savings from a reduction in property tax directly to the VMS through reduced rent.

Thank you in advance for your full consideration of the VMS application.

Sincerely,

Colin McKean
Director,
Brotherhood Properties



APPLICATION FORM FOR PERMISSIVE EXEMPTION
FROM PROPERTY TAXATION FOR 2015 - 2016

(Section 224 of the Community Charter)

1. **IDENTIFICATION OF APPLICANT:**

Organization name: Downtown Victoria Business Association

Are you registered under the *Societies Act*?

Yes

☒

No

☐

Are you a registered charity?

Yes

☐

No

☐

Mailing Address: 20 Centennial Square

Contact Person: Kenneth Kelly

[REDACTED]

Telephone Number:

[REDACTED]

Fax Number:

Preferred method of application reminder:

Email

☐

Mail

☐

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

Folio Number: 01046021

Address: 20 Centennial Square

Legal Description: leased portion of lot 2 of lots 535, 584-92, 594-601, 1249, 1250-1252, etc.

Registered Owner (if different than above): City of Victoria

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

The Downtown Victoria Business Association is a registered society under the provincial Business Improvement Areas enabling legislation. We have been in operation since January 2005 and have had our five-year mandate approved and renewed three times, both by our property owners and by City Council. The Mission of the DVBA is 'to be a proactive champion for Victoria's downtown business community, promoting sustainable economic vitality through direct action and advocacy'.

One of our specific goals is to keep the streets of our downtown clean and welcoming and this we do with the Clean Team, which this year requires 17% or \$170,000 of our annual budget. As this significantly assists the City in achieving its own goal and mandate and as this is a very substantial commitment on the part of the downtown business community, through the DVBA, we respectfully request that we receive a tax exemption for 2016. For the first time in our history, we were required to pay these taxes in 2015 and it is having a very detrimental impact on our ability to deliver the full scope of programs we have been mandated to provide and which reinforce the healthiness of downtown.



APPLICATION FORM FOR PERMISSIVE EXEMPTION
FROM PROPERTY TAXATION FOR 2015 - 2016

(Section 224 of the Community Charter)

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 principal use of our offices is to administer DVBA programs and to hold meetings. All directly or indirectly benefit the community and City of Victoria.

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

The DVBA does not conduct any commercial activities; they are all community-driven.

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

☐



APPLICATION FORM FOR PERMISSIVE EXEMPTION
FROM PROPERTY TAXATION FOR 2015 - 2016

(Section 224 of the Community Charter)

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 can place this on our website and in appropriate publications as defined by the City of Victoria Department of Finance.

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

10. **PROPERTY OWNERSHIP:** Do you plan on selling any portion of the property during 2014 – 2016?

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
Kenneth Kelly
Name (please print)

General Manager
Position
July 7, 2015
Date



APPLICATION FORM FOR PERMISSIVE
EXEMPTION FROM PROPERTY TAXATION
FOR 2016

(Section 224 of the Community Charter)

1. **IDENTIFICATION OF APPLICANT:**

Organization name: Strus Community Rowing / George Narrows Rowing Club

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

Are you a registered charity? Yes ☒ No ☐

Mailing Address: 2940 Jutland Rd, office 105

Contact Person: David Catler Email Address: [REDACTED]

Telephone Number [REDACTED] Fax Number: N/A

Preferred method of application reminder: Email ☒ Mail ☐

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

Folio Number: 10727102 Address: 0 Jutland Road

Legal Description: _____

Registered Owner (if different than above): dowl Holdings Ltd.

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

The Strus Community Rowing Centre and the George Narrows Rowing Club facilitates community rowing for recreational, sport and healthy living purposes

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.

Rowing and paddling activities



APPLICATION FORM FOR PERMISSIVE
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FOR 2016

(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.

we are a membership driven organization, with
contracts for schools and larger groups
who want private access to rowing.

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. *Attached.*

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 ☐



APPLICATION FORM FOR PERMISSIVE
EXEMPTION FROM PROPERTY TAXATION
FOR 2016

(Section 224 of the Community Charter)

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 would be happy to discuss options, but
we could publicly acknowledge the exemption
with a banner on-site, or on our
website.

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

10. **PROPERTY OWNERSHIP:** Do you plan on selling any portion of the property during 2014 – 2016?

Yes

☐

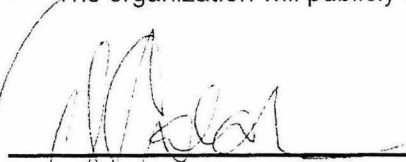
No

☒

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

Facility Manager
Position

David Collier
Name (please print)

June 10 / 2015
Date



**APPLICATION FORM FOR PERMISSIVE
EXEMPTION FROM PROPERTY TAXATION
FOR 2016**

(Section 224 of the Community Charter)

1. IDENTIFICATION OF APPLICANT:

Organization name: St Michaels University School (SMUS Community Rowing Centre/Gorge Narrows Rowing Club)

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

Are you a registered charity? Yes ☐ No ☐

Mailing Address: 2940 Jutland Road, Victoria, BC, V8T5J9

Contact Person: David Calder Email Address: [REDACTED]

Telephone Number: [REDACTED] Fax Number: N/A

Preferred method of application reminder: Email ☒ Mail ☐

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

Folio Number: 10727154 Address: 2940 Jutland Road

Legal Description: _____

Registered Owner (if different than above): Jawl Properties Ltd.

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

SMUS operates the SMUS Community Rowing Centre and the Gorge Narrows Rowing Club. At the club we offer rowing programs for adults and youth, accessible to anyone, including all CRD communities. This September we will host Esquimalt, Vic High, Oak Bay, Spectrum, St. Andrews and SMUS. We continually run a community based U19 training group with kids participating from across the region, as well as a Masters Program (27+). We host youth-at-risk rowing programs partnered with local community centres (most recently Quadra Village and Burnside Gorge). Our goal is to facilitate rowing on the Gorge Waterway for health, recreational and competitive outcomes.

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 facility houses rowing and safety equipment, along with office space to manage programs. The boats move from inside the boat house onto the water via our low profile dock. Athletes then row between the Robert Bateman Centre and the Tillicum Street Bridge depending on the time of day. This benefits the participants, but also adds to the aesthetics of the community.



APPLICATION FORM FOR PERMISSIVE
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(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.

We are a membership based organization. Members register for programs that run for set periods of time. Members can pay annually, quarterly, or on a program by program basis is a program runs for a set period of time different from above.

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	<input type="checkbox"/>	Arts & Cultural Facility	<input type="checkbox"/>
Place of Worship	<input type="checkbox"/>	Athletic/Recreational Facility	<input checked="" type="checkbox"/>
Rail/Track Property	<input type="checkbox"/>		

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 ☐



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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 have the ability to place banners on site and/or appropriately advertise on our website.

I would also look to staff at the City of Victoria to indicate what would be appropriate.

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

10. **PROPERTY OWNERSHIP:** Do you plan on selling any portion of the property during 2014 – 2016?

Yes

☐

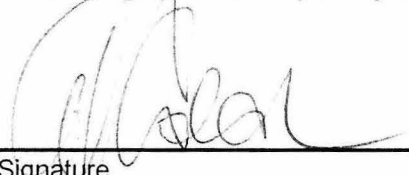
No

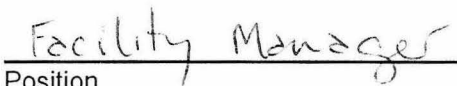
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11. **DECLARATION:**


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


Position


Name (please print)


Date

Financial Reporting System

Month Ended June 30, 2015

Dave Calder

		YTD Expenses	Annual Budget	Balance
Rowing Centre	Capital	\$0	\$0	\$0
Rowing Centre	Operating	\$59,419	\$40,000	(\$19,419)
Rowing Centre	Revenue	(\$195,762)	(\$222,000)	(\$26,238)
Rowing Centre	Salaries	\$305,452	\$274,903	(\$30,549)
Rowing Centre	Total	\$169,109	\$92,903	(\$76,206)
Rowing Centre - Boathouse	Operating	\$31,246	\$28,000	(\$3,246)
Rowing Centre - Boathouse	Total	\$31,246	\$28,000	(\$3,246)
Rowing Centre - Transportation	Operating	\$18,433	\$25,000	\$6,567
Rowing Centre - Transportation	Total	\$18,433	\$25,000	\$6,567
Rowing Centre - Vessels	Operating	\$24,453	\$18,000	(\$6,453)
Rowing Centre - Vessels	Total	\$24,453	\$18,000	(\$6,453)
Grand	Total	\$243,241	\$163,903	(\$79,338)



APPLICATION FORM FOR PERMISSIVE
EXEMPTION FROM PROPERTY TAXATION
FOR 2016

(Section 224 of the Community Charter)

1. **IDENTIFICATION OF APPLICANT:**

Property leasee: The Hands on Summer Camp Society - operating The Elizabeth Buckley School
Organization name: Property Owner: The Cridge Centre for the Family

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

Are you a registered charity? Yes ☒ No ☐

Mailing Address: 40 The Cridge Centre - 1307 Hillside Avenue (operates 1309 Hillside Avenue)

Contact Person: EBS: Terry Langridge CBS: [redacted]
Cridge: Shelley Morris Email Address: Cridge: [redacted]

Telephone Number: EBS: [redacted] CBS: [redacted]
Cridge: [redacted] Fax Number: Cridge: [redacted]

Preferred method of application reminder: Email ☐ Mail ☒

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

Folio Number: 0858 2002 Address: 1190 Kings Road

Legal Description: As attached

Registered Owner (if different than above): The Cridge Centre for the Family

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

The Elizabeth Buckley School's purpose is to develop critical thinking, adaptable and responsible citizenship in their students Kindergarten to Grade 5. It is an integrated school for the deaf, hard of hearing, physically disabled, intellectually disabled and typical children.

The Cridge Centre for the Family's purpose is to render aid and services to children, adults and families to maximize their opportunities. To meet our purpose we offer support, counsel, education, provide housing and care for our clients.

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 Elizabeth Buckley School - a non-profit independent school leases three rooms from The Cridge Centre for the Family to provide Kindergarten to Grade 5 for children of all abilities. Partnering with The Cridge Centre for the Family, both agencies serve and support



APPLICATION FORM FOR PERMISSIVE
EXEMPTION FROM PROPERTY TAXATION
FOR 2016

(Section 224 of the Community Charter)

many families in common, allowing children with needs to
transition seamlessly between before school care, school and
after school care.

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

The Elizabeth Buckley School charges tuition fees.

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. *attached*
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 ☐



APPLICATION FORM FOR PERMISSIVE
EXEMPTION FROM PROPERTY TAXATION
FOR 2016

(Section 224 of the Community Charter)

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?

The Elizabeth Buckley School will post it on their website.

9. **FINANCIAL STATEMENTS:** Attach your most recent financial statements. ✓ cridge + EBS

10. **PROPERTY OWNERSHIP:** Do you plan on selling any portion of the property during 2014 – 2016?

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.

Shelley R Morris

Signature

Shelley R Morris

Name (please print)

CRIDGE - CEB
EBS Vice President

Position

Date

May 13/15

2. PROPERTY

Legal Description:

Lot 28, Section 4, Victoria District, Plan 263, except those parts thereof shown coloured red on plans deposited under DD 261771 and DD253321 and except part in Plan 10551 and 41022 (1190 Kings Road)

HANDS ON SUMMER CAMP SOCIETY
Financial Statements
Year Ended June 30, 2014
(Unaudited)

OBARA & COMPANY
CHARTERED ACCOUNTANTS

REVIEW ENGAGEMENT REPORT

To the Directors of Hands On Summer Camp Society

We have reviewed the statement of financial position of Hands On Summer Camp Society as at June 30, 2014 and the statements of revenues and expenditures, changes in net assets and cash flows for the year then ended. Our review was made in accordance with Canadian generally accepted standards for review engagements and, accordingly, consisted primarily of inquiry, analytical procedures and discussion related to information supplied to us by the Society.

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

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

Victoria, B.C.
September 23, 2014

Obara & Company
CHARTERED ACCOUNTANTS

HANDS ON SUMMER CAMP SOCIETY
STATEMENT OF FINANCIAL POSITION

(Unaudited)

ASSETS	June 30 2014	June 30 2013 (restated)
CURRENT		
Cash	\$ 192,160	\$ 118,509
Cash - Camp	48,021	42,825
Short term investments	106,710	75,801
Accounts receivable	1,255	1,461
Goods and services tax recoverable	1,449	4,398
Prepaid expenses	6,415	4,914
	<u>356,010</u>	<u>247,908</u>
 CAPITAL ASSETS (Note 4)	 <u>29,659</u>	 <u>41,752</u>
	<u><u>\$ 385,669</u></u>	<u><u>\$ 289,660</u></u>
 LIABILITIES AND NET ASSETS		
CURRENT		
Accounts payable and accrued liabilities	\$ 17,790	\$ 15,334
Wages payable	35,935	38,842
Deferred revenues (Note 5)	141,325	60,698
	<u>195,050</u>	<u>114,874</u>
 DEFERRED CONTRIBUTIONS RELATED TO CAPITAL ASSETS (Note 6)	 <u>7,868</u>	 <u>9,218</u>
	<u>202,918</u>	<u>124,092</u>
 NET ASSETS (Note 2)		
Operating Fund	57,986	60,060
Invested in Capital Assets	21,791	32,534
Contingency Fund	102,974	72,974
	<u>182,751</u>	<u>165,568</u>
	<u><u>\$ 385,669</u></u>	<u><u>\$ 289,660</u></u>

Approved by the Directors:

Director

Director

(See Accompanying Notes)

HANDS ON SUMMER CAMP SOCIETY

STATEMENT OF NET ASSETS

(Unaudited)

	Unrestricted Operating Fund	Invested in Capital Assets	Contingency Fund	Year Ended June 30	
				2014	2013
Balance, beginning	\$ 50,842	\$ 41,752	\$ 72,974	\$ 165,568	\$ 207,343
Prior period adjustment (Note 7)	9,218	(9,218)	-	-	-
Restated opening balance	60,060	32,534	72,974	165,568	207,343
Excess (deficiency) of revenues over expenditures	17,183	-	-	17,183	(41,775)
Amortization	15,542	(15,542)	-	-	-
Amortization of deferred contributions	(3,630)	3,630	-	-	-
Purchase of capital assets, net of increase in deferred contributions	(1,169)	1,169	-	-	-
Transfers	(30,000)	-	30,000	-	-
Balance, ending	<u>\$ 57,986</u>	<u>\$ 21,791</u>	<u>\$ 102,974</u>	<u>\$ 182,751</u>	<u>\$ 165,568</u>

(See Accompanying Notes)

HANDS ON SUMMER CAMP SOCIETY
STATEMENT OF REVENUES AND EXPENDITURES

(Unaudited)

	Year Ended June 30				
	School	Camp	Special Needs	2014 Total	2013 Total
REVENUES					
Fund raising	\$ 3,450	\$ -	\$ -	\$ 3,450	\$ 3,705
Interest	980	17	-	997	1,018
Gaming	-	20,000	-	20,000	20,880
Donations	5,866	499	-	6,365	1,509
Government grants	162,302	-	219,600	381,902	346,718
Other grants	4,487	-	-	4,487	10,840
Camp fees	-	21,043	-	21,043	20,313
School tuition and fees	176,162	-	-	176,162	165,337
Uniforms	2,279	-	-	2,279	3,227
Amortization of deferred contributions (Note 6)	3,630	-	-	3,630	1,625
	<u>359,156</u>	<u>41,559</u>	<u>219,600</u>	<u>620,315</u>	<u>575,172</u>
EXPENDITURES					
Advertising	5,099	196	-	5,295	3,225
Automobile	3,735	3,408	-	7,143	6,610
Bank charges and interest	461	77	857	1,395	1,215
ECO Camp	-	522	-	522	-
Field trips	1,937	-	-	1,937	2,525
Fund raising	779	-	-	779	1,705
Insurance	3,195	654	-	3,849	3,749
Licenses and dues	301	-	-	301	272
Miscellaneous	2,551	-	-	2,551	4,811
Office	6,157	270	-	6,427	5,135
Physical education	657	-	-	657	294
Premise rental	37,410	6,332	-	43,742	42,618
Professional fees	15,088	2,366	1,509	18,963	13,601
Repairs and maintenance	9,208	1,593	-	10,801	11,018
Staff development	1,082	40	-	1,122	781
Supplies	7,161	681	36	7,878	5,058
Subcontract	-	-	15,006	15,006	16,885
Uniforms	1,555	-	-	1,555	3,305
Venues - camp activities and expenditures	-	4,584	-	4,584	1,832
Wages and employee benefits	140,694	17,248	295,141	453,083	480,097
	<u>237,070</u>	<u>37,971</u>	<u>312,549</u>	<u>587,590</u>	<u>604,736</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER EXPENDITURES	<u>122,086</u>	<u>3,588</u>	<u>(92,949)</u>	<u>32,725</u>	<u>(29,564)</u>
OTHER EXPENDITURE					
Amortization	<u>15,542</u>	<u>-</u>	<u>-</u>	<u>15,542</u>	<u>12,211</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>\$ 106,544</u>	<u>\$ 3,588</u>	<u>\$ (92,949)</u>	<u>\$ 17,183</u>	<u>\$ (41,775)</u>

(See Accompanying Notes)

HANDS ON SUMMER CAMP SOCIETY
STATEMENT OF CASH FLOWS

(Unaudited)

	Year Ended June 30	
	2014	2013
OPERATING ACTIVITIES		
Excess (deficiency) of revenues over expenditures	\$ 17,183	\$ (41,775)
Items not affecting cash:		
Amortization of deferred contributions	(3,630)	(1,625)
Amortization	15,542	12,211
	<u>29,095</u>	<u>(31,189)</u>
Changes in non-cash working capital:		
Decrease (increase) in non-cash current assets		
Accounts receivable	206	(961)
Goods and services tax recoverable	2,949	(1,122)
Prepaid expenses	(1,501)	159
Increase (decrease) in current liabilities		
Accounts payable and accrued liabilities	2,456	7,192
Wages payable	(2,907)	12,709
Deferred revenues	80,627	15,810
	<u>110,925</u>	<u>2,598</u>
INVESTING ACTIVITIES		
Acquisition of capital assets	<u>(3,448)</u>	<u>(38,922)</u>
FINANCING ACTIVITIES		
Increase in deferred contributions related to acquisition of capital assets	<u>2,279</u>	<u>10,843</u>
INCREASE (DECREASE) IN CASH	109,756	(25,481)
CASH, beginning	<u>237,135</u>	<u>262,616</u>
CASH, ending	<u><u>\$ 346,891</u></u>	<u><u>\$ 237,135</u></u>
CASH IS REPRESENTED BY		
Cash	\$ 192,160	\$ 118,509
Cash - Camp	48,021	42,825
Short term investments	<u>106,710</u>	<u>75,801</u>
	<u><u>\$ 346,891</u></u>	<u><u>\$ 237,135</u></u>

(See Accompanying Notes)

HANDS ON SUMMER CAMP SOCIETY

Notes to Financial Statements

Year Ended June 30, 2014

(Unaudited)

1. PURPOSE OF THE ORGANIZATION

Hands On Summer Camp Society (the "Society") was incorporated under the Society Act of British Columbia and its purpose is to foster and promote educational and recreational opportunities for all children; to meet their individual communications needs, with an emphasis on Sign Language. The Society is a registered charity within the meaning of the Income Tax Act (Canada) and is therefore exempt from income taxes.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Financial instruments policy

Financial instruments are recorded at fair value when acquired or issued. In subsequent periods, financial assets with actively traded markets are reported at fair value, with any unrealized gains and losses reported in income. All other financial instruments are reported at amortized cost. Transaction costs on the acquisition, sale, or issue of financial instruments are expensed when incurred.

Fund accounting

Hands On Summer Camp Society follows the deferral method of accounting for contributions.

The Operating Fund accounts for the Society's program delivery and administrative activities. This fund reports unrestricted resources and restricted operating grants.

The Capital Asset Fund reports the assets, liabilities, revenues, and expenses related to Hands On Summer Camp Society's capital assets.

The Contingency Fund reports resources set aside to cover costs in the event of fund shortages.

Capital assets

Capital assets are stated at cost or deemed cost less accumulated amortization. Capital assets are amortized over their estimated useful lives on a straight-line basis at the following rates:

Computer equipment	3 & 5 years
Computer software	3 years
Furniture and equipment	5 years
Signage	5 years
Vehicles	5 years

The Society regularly reviews its capital assets to eliminate obsolete items.

Capital assets acquired during the year but not placed into use are not amortized until they are placed into use.

(continues)

HANDS ON SUMMER CAMP SOCIETY
Notes to Financial Statements
Year Ended June 30, 2014
(Unaudited)

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES *(continued)*

Measurement uncertainty

The preparation of financial statements in conformity with Canadian accounting standard for not-for-profit organizations requires management to make estimates and assumptions that affect the reported amount of assets and liabilities, disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the period. Such estimates are periodically reviewed and any adjustments necessary are reported in earnings in the period in which they become known. Actual results could differ from these estimates.

Contributed services

Volunteers contribute a significant amount of their time each year. Because of the difficulty in determining their fair value, contributed services are not recognized in the financial statements.

3. FINANCIAL INSTRUMENTS

The Society is exposed to various risks through its financial instruments and has a comprehensive risk management framework to monitor, evaluate and manage these risks. As of June 30, 2014 it is the management's opinion that the Society is not exposed to significant credit, liquidity, market, currency or interest risk.

4. CAPITAL ASSETS

	Cost	Accumulated amortization	2014 Net book value	2013 Net book value
Computer equipment	\$ 38,503	\$ 18,960	\$ 19,543	\$ 27,272
Computer software	1,300	650	650	1,083
Furniture and equipment	23,600	15,740	7,860	11,332
Signage	2,295	689	1,606	2,065
Vehicles	17,709	17,709	-	-
	<u>\$ 83,407</u>	<u>\$ 53,748</u>	<u>\$ 29,659</u>	<u>\$ 41,752</u>

5. DEFERRED REVENUES

	2014	2013
Changes to the deferred revenue balance are as follows:		
Beginning balance	\$ 60,698	\$ 44,888
Less amounts transferred to income	(60,698)	(44,888)
Add amount related to next year	141,325	60,698
Ending balance	<u>\$ 141,325</u>	<u>\$ 60,698</u>

OBARA & COMPANY
CHARTERED ACCOUNTANTS

HANDS ON SUMMER CAMP SOCIETY
Notes to Financial Statements
Year Ended June 30, 2014
(Unaudited)

6. DEFERRED CONTRIBUTIONS RELATED TO CAPITAL ASSETS

Deferred contributions related to capital assets represents assets funded by grants. The funds are recognized as revenue as the related capital assets are amortized. The changes in the deferred balance for the year are as follows:

	2014	2013
Beginning balance	\$ 9,218	\$ -
Additions in the year	2,280	10,843
Less: amortization in the year	(3,630)	(1,625)
Ending balance	\$ 7,868	\$ 9,218

7. PRIOR PERIOD ADJUSTMENT

The opening balance of the amount Invested in Capital Assets was adjusted to reflect the deduction of Deferred Contributions Related to Capital Assets from the net book value of the Capital Assets.

8. LEASE COMMITMENTS

The Society entered into a long term lease on September 1, 2014 with respect to its premises. The lease expires on August 31, 2019 contains no renewal options. Future minimum lease payments as at June 30, 2014, are as follows:

2015	\$ 43,592
2016	40,584
2017	41,566
2018	42,776
2019	44,064
Thereafter	7,380

9. ECONOMIC DEPENDENCE

The Society is dependent and receives approximately 60% of its revenues from Government funding arrangements. This continued support is necessary in the ongoing operations and activities of the Society.

10. COMPARATIVE FIGURES

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



APPLICATION FORM FOR PERMISSIVE
EXEMPTION FROM PROPERTY TAXATION
FOR 2016

(Section 224 of the Community Charter)

1. **IDENTIFICATION OF APPLICANT:**

Organization name: Kiwanis Village Society

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

Are you a registered charity? Yes ☐ No ☒

Mailing Address: 1419 Mallek Crescent - VICTORIA V8T

Contact Person: DAVID McKEAN Email Address: [REDACTED] 2R3

Telephone Number: [REDACTED] Fax Number: office: [REDACTED] 5-[REDACTED]

Preferred method of application reminder: Email ☒ Mail ☐

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

Folio Number: 08615071 Address: 1419 Mallek Cr.

Legal Description: LOT-17 Sections 4, 29 & 30

Registered Owner (if different than above): above.

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

"Develop, maintain and ensure decent
affordable low-cost housing for senior citizens"

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.

- Cottages and apartments, on our 8 acre ±
property at Cook + Mallek + Cedar Hill Rd.



APPLICATION FORM FOR PERMISSIVE
EXEMPTION FROM PROPERTY TAXATION
FOR 2016

(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.

NIL.

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. *NA.*

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	<input checked="" type="checkbox"/>	Arts & Cultural Facility	<input type="checkbox"/>
Place of Worship	<input type="checkbox"/>	Athletic/Recreational Facility	<input type="checkbox"/>
Rail/Track Property	<input type="checkbox"/>		

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 ☒

"Senior" -



APPLICATION FORM FOR PERMISSIVE
EXEMPTION FROM PROPERTY TAXATION
FOR 2016

(Section 224 of the Community Charter)

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 acknowledge the City's support on our
Cock Street Sign, and in the Resident's Newsletter*

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

attached

10. **PROPERTY OWNERSHIP:** Do you plan on selling any portion of the property during 2014 - 2016?

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]
Signature

Vice-Chair of Board
Position

DAVID. McLEAN
Name (please print)

May 27th 2015
Date



KIWANIS VILLAGE SOCIETY OF VICTORIA, B.C.

Financial Statements

For the Year Ended June 30, 2014

INDEPENDENT AUDITORS' REPORT

To the Members of Kiwanis Village Society of Victoria, B.C.

Report on the Financial Statements

We have audited the accompanying financial statements of the Kiwanis Village Society of Victoria, B.C., which comprise the balance sheet as at June 30, 2014, and the statements of operations and changes in fund balances, and cash flows for the year then ended, a summary of significant accounting policies and other explanatory information and Schedules A to E.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

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

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

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

INDEPENDENT AUDITORS' REPORT (continued)

Basis for Qualified Opinion

In common with many non-profit organizations, the Society derives revenue from donations, the completeness of which is not susceptible to satisfactory audit verification. Accordingly, our verification of these revenues was limited to the amounts recorded in the records of the Society. Therefore, we were not able to determine whether any adjustments might be necessary to donation revenue, excess of revenue over expenses, cash flows from operations, assets, and the operating and replacement reserve fund balances for the year ended June 30, 2014.

Qualified Opinion

In our opinion, except for the possible effects of the matter described in the Basis for Qualified Opinion paragraph, the financial statements present fairly, in all material respects, the financial position of the Society as at June 30, 2014, 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.

Report on Other Legal and Regulatory Requirements

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

To Be Signed Once Finalized

CHARTERED ACCOUNTANTS

October 20, 2014
Victoria, B.C.

Kiwanis Village Society of Victoria, B.C.

Balance Sheet

As at June 30, 2014

	Operating Fund	Replacement Reserve Fund	2014	2013
	\$	\$	\$	\$
Assets				
Current Assets -				
Cash	264,793	-	264,793	439,739
Accounts receivable	6,319	-	6,319	7,368
Current portion of mortgage receivable (note 3)	29,757	-	29,757	28,049
Prepaid Expenses	65,422	-	65,422	54,540
	366,291	-	366,291	529,696
Investments (note 4)	-	1,692,483	1,692,483	1,169,570
Mortgage Receivable (note 3)	16,185	-	16,185	45,942
Capital Assets (Schedule A)	6,079,896	-	6,079,896	6,360,776
	6,462,372	1,692,483	8,154,855	8,105,984

Liabilities

Current Liabilities -

Accounts payable and accrued liabilities	25,454	-	25,454	74,636
Source deductions payable	3,060	-	3,060	3,153
Unearned rent	7,991	-	7,991	7,511
Security deposits	50,405	-	50,405	48,175
Due to (from) other fund	458,983	(458,983)	-	-
	545,893	(458,983)	86,910	133,475

Fund Balances - Surplus (Deficit)

Invested in Capital Assets	6,079,896	-	6,079,896	6,360,777
Internally Restricted (note 5)	-	2,151,466	2,151,466	2,074,719
Unrestricted	(163,417)	-	(163,417)	(462,987)
	5,916,479	2,151,466	8,067,945	7,972,509
	6,462,372	1,692,483	8,154,855	8,105,984

SIGNED BY DIRECTORS ON BEHALF OF THE BOARD:

Kiwanis Village Society of Victoria, B.C.

Statement of Operations and Changes in Fund Balances

For the Year Ended June 30, 2014

	Operating Fund	Replacement Reserve Fund	2014	2013
	\$	\$	\$	\$
Revenue				
Rental Operations - (Schedules B, C, D, E)				
Revenue	1,282,451	-	1,282,451	1,259,200
Expenses	(606,661)	-	(606,661)	(619,351)
Amortization	(277,478)	-	(277,478)	(278,128)
Contribution	398,312	-	398,312	361,721
Other Revenue -				
Bequests and other donations	-	-	-	50
Bookkeeping	690	-	690	-
Investment income	38,766	-	38,766	33,109
Lunch meetings - Kiwanis Club	10,120	-	10,120	12,276
Management fees - K West (note 7)	21,803	-	21,803	20,400
	469,691	-	469,691	427,556
Expenses				
Amortization	4,225	-	4,225	5,027
Bank charges and interest	1,736	-	1,736	2,022
Donation to Kiwanis Club	10,412	-	10,412	25,493
Events	2,182	-	2,182	3,371
Insurance	46,881	-	46,881	36,172
Lunch meetings - Kiwanis Club	11,981	-	11,981	13,116
Office and miscellaneous	9,546	-	9,546	7,887
Professional fees	13,386	-	13,386	11,157
Property taxes	55,411	-	55,411	52,650
Repairs and maintenance	13,490	-	13,490	4,660
Telephone	1,814	-	1,814	1,707
Travel and training	2,765	-	2,765	2,889
Utilities	503	-	503	518
Wages	199,923	-	199,923	200,530
	374,255	-	374,255	367,199
Excess of Revenue over Expenses	95,436	-	95,436	60,357
Fund Balances - Beginning of Year	5,897,790	2,074,719	7,972,509	7,912,153
Interfund Transfers (note 5)	(76,747)	76,747	-	-
Fund Balances - End of Year	5,916,479	2,151,466	8,067,945	7,972,510

Kiwanis Village Society of Victoria, B.C.

Statement of Cash Flows

For the Year Ended June 30, 2014

	Operating Fund 2014	Operating Fund 2013	Replacement Reserve Fund 2014	Replacement Reserve Fund 2013
	\$	\$	\$	\$
Cash Provided from (Used for):				
Operating Activities				
Excess of revenue over expenses	95,436	60,357	-	-
Item not affecting cash -				
Amortization	281,703	283,156	-	-
Changes in non-cash working capital				
balances related to operations -				
Accounts receivable	1,049	3,162	-	-
Prepaid expenses	(10,882)	(7,630)	-	-
Accounts payable and accrued liabilities	(49,182)	15,615	-	-
Source deductions payable	(93)	(371)	-	-
Unearned rent	480	1,706	-	-
Security deposits	2,230	727	-	-
	320,741	356,722	-	-
Financing Activity				
Interfund transfers	(522,913)	(315,772)	522,913	315,772
Investing Activities				
Proceeds on redemption of investments	-	-	469,975	224,871
Purchase of investments	-	-	(992,888)	(540,643)
Purchase of capital assets	(823)	-	-	-
Decrease in mortgage receivable	28,049	26,438	-	-
	27,226	26,438	(522,913)	(315,772)
Increase (Decrease) in Cash	(174,946)	67,388	-	-
Cash - Beginning of Year	439,739	372,351	-	-
Cash - End of Year	264,793	439,739	-	-



APPLICATION FORM FOR PERMISSIVE EXEMPTION
FROM PROPERTY TAXATION FOR 2015 - 2016

(Section 224 of the Community Charter)

1. **IDENTIFICATION OF APPLICANT:**

Organization name: The Victoria Human Exchange Society

Are you registered under the *Societies Act*?

Yes

☒

No

☐

Are you a registered charity?

Yes

☒

No

☐

Mailing Address: 709 Yates St, BOX 8534 Victoria Main Post Office, Victoria BC, V8W 3S1

Contact Person: Patricia Fitzgerald

Email Address:

Telephone Number:

Fax Number:

Preferred method of application reminder:

Email

☒

Mail

☐

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

Folio Number: Roll 12-781-004

Address: 722 Pine St, Victoria BC, V9A 3A1

Legal Description: Lot 3, Plan VIP26788, Section 10, Victoria Land District, PID : 002-430-690

Registered Owner (if different than above): Ken Gibson

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

The Victoria Human Exchange Society <http://humanx.org/> is a registered charity and grass roots, completely volunteer group providing temporary shelter, friendship, support, and advocacy to impoverished persons working hard to solve their own problems. We believe that if people share life's gifts and appreciate the gifts of homeless people the world will be a better place. Hence the Human Exchange.

Since our inception in 1992 in Victoria, our aim has been to rent from Owners who understand the need to house those who have no fixed address because of poverty, addiction, marriage break-up, unemployment, under-employment, mental illness and so on. These Owners have often entered into the spirit of our Society by keeping the rents low and even raising money for us within their own circles.

Two of our Victoria Houses are owned by Ken Gibson (address above) who pays the City enormous amount of property tax. We ask that the City consider an exemption of all or part of these high taxes in view of his willingness to allow our Society to sublet to homeless men.



APPLICATION FORM FOR PERMISSIVE EXEMPTION
FROM PROPERTY TAXATION FOR 2015 - 2016

(Section 224 of the Community Charter)

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.

We provide transitional type housing for homeless men who would otherwise have only a park bench, a vehicle, a doorway or a shelter bed. They have a locked room, shared kitchen and laundry and the support of a family of friends while they solve challenges facing them and move on to permanent housing.

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

None

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

☐



APPLICATION FORM FOR PERMISSIVE EXEMPTION
FROM PROPERTY TAXATION FOR 2015 - 2016

(Section 224 of the Community Charter)

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?

In our newsletter, our facebook, and our General Meetings. We will acknowledge the exemption you grant to the Owner of our building, Ken Gibson.

9. **FINANCIAL STATEMENTS:** Attach your most recent financial statements. *to follow next week.*

10. **PROPERTY OWNERSHIP:** Do you plan on selling any portion of the property during 2014 – 2016?

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.

Patricia M. Fitzgerald

Signature

Patrica M.Fitzgerald

Name (please print)

Chairperson

Position

February 19th, 2015

Date



APPLICATION FORM FOR PERMISSIVE EXEMPTION
FROM PROPERTY TAXATION FOR 2015 - 2016

(Section 224 of the Community Charter)

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Contact Person: Patricia Fitzgerald

Email Address:

[REDACTED]

Telephone Number:

[REDACTED]

Fax Number:

[REDACTED] 0

Preferred method of application reminder:

Email

☒

Mail

☐

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

Folio Number: Roll 12-781 -009

Address: 968 Walker St, Victoria BC, V9A 4C4

Legal Description: Lot 1, Plan VIP26788, Section 10 & 32, Victoria Land District, PID: 002-430-614

Registered Owner (if different than above): Ken Gibson, 1012 Carolwood Drive Victoria BC, V8X 3V2

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

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☒

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- 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

Patricia M. Fitzgerald

Name (please print)

Chairperson

Position

February 19, 2015

Date

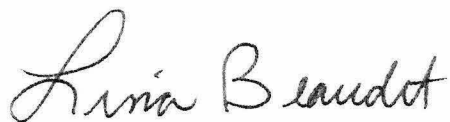
LINA BEAUDET
612 Edith Point Road
Mayne Island, B.C. V0N 2J1

AUDIT REPORT

To the Members and Supporters of the Society:

I have compiled the statement of financial position of the Victoria Human Exchange Society as of March 31, 2014, and the statements of earnings for the year ended. I have also examined the documents provided to me for this period.

In my opinion, as of March 31, 2014, these financial statements present fairly, in all material respects, the results of the Society's operations and the changes in its financial position for the year then ended, in accordance with generally accepted accounting principles.

A handwritten signature in cursive script that reads "Lina Beaudet".

Lina Beaudet
Accounting Services
May 15, 2014

VICTORIA HUMAN EXCHANGE SOCIETY

Statement of Financial Position

March 31, 2014

Assets:

Cash – Operations	\$17,360.22	
Cash – Gaming Commission	577.23	
Damage deposits	5,500.00	
HST receivable	<u>734.10</u>	
Total Assets		<u>\$24,171.55</u>

Society's equity:

Equity	\$24,734.05	
Change in equity for the period	(562.50)	
Total Society's Equity		<u>\$24,171.55</u>

Patricia M. Fitzgerald
Julie A. Calman

Rina Beaudet

VICTORIA HUMAN EXCHANGE SOCIETY
STATEMENT OF EARNINGS
For the Year Ended March 31, 2014

Revenue:

Donations – individuals	\$17,616.05	
Donations – organizations	29,202.43	
Gaming Commission	20,000.00	
Other income	9.00	
Rent/room & board	<u>140,368.14</u>	
Total Revenue		\$207,195.62

Expenses:

Core:

Telephone	1,894.42
Accounting	1,685.00
Office expense	1,208.49
Bank service charges	197.93
Membership, fees	<u>120.00</u>
Total	5,105.84

Operation:

Rent	140,192.44
Telephone – houses	14,314.36
Utilities	25,125.16
Food & supplies	1,034.48
Celebrations, gifts	1,638.99
Contents & liabilities insurance	3,650.00
Furniture, equipment, repairs & maintenance	9,428.92
Honorarium	2,915.00
Newsletters, website, internet	1,383.40
Cartage	25.00
Vehicle expense – society	2,607.78
Ferry expense	<u>336.75</u>
Total	202,652.28

Total Expenses 207,758.12

Change in Society's equity

\$ (562.50)

Patricia M. Fitzgerald
Julie A. Coleman

Rina Blandit

vhes



*The Victoria
Human Exchange
Society*

709 Yates St , Box 8534, Victoria Main Post Office, Victoria, BC V8W 3S1
Cell: 250-920-5056 FAX: 250-539-5310
www.humanx.org grandmas@saltspring.com

MAYOR'S OFFICE
FEB 25 2015
VICTORIA, B.C.

Mayor Lisa Helps
City of Victoria
1 Centennial Square
VICTORIA BC
V8W 1P6

February 21st , 2015

Your Worship,

Thank you for being positive in your response to our members, Brian Smith and Frank Hollett when they presented the Permissive Tax form to you at the Public Forum on Friday.

The VHES began in the time of Mayor David Turner and Mayor Bob Cross and was warmly welcomed by them and the Councillors – notably Helen Hughes- as a Society offering answers to the problem of homelessness under the Apple Tree/Johnson St Bridge. Our logo (earth as an apple) is inspired by those beginnings and our two earliest houses in Haultain St were named *Apple Seed Houses* in hope that the seed would grow and give shelter to homeless folk everywhere..

More information about our Society is given in the form. Attachments include:

- Latest Financial Statements-- with *year to date* totals.
- Audited End of Year Financial Statements- March 31st 2014
- Our latest newsletter
- VHES brochure

If you require further information please let me know at: grandmas@saltspring.com

Respectfully,

Patricia Fitzgerald
Chair
250-920-5056