

Places of Worship

Organization	Address	Foregone Revenue
Anglican Synod Diocese of BC (St. Michael's & All Angels' Anglican Church)	2852 & 2858 Mill St	\$ 2,104
Anglican Synod Diocese of BC (St. Michael's & All Angels' Anglican Church)	Victoria St	\$ 2,375
Anglican Synod Diocese of BC (St. Peter's Anglican Church)	5795 & 5825 Church Rd	\$ 10,724
Anglican Synod Diocese of BC (St. Peter's Anglican Church)	5800 Church Rd	\$ 1,777
Anglican Synod Diocese of BC(St. Peter's Anglican Church)	5800 Church Road	\$ 527
BC Corporation of the Seventh-Day Adventist Church (Duncan)	3441 Gibbins Rd	\$ 5,209
Canadian Baptists of Western Canada (Calvary Baptist Church Society)	3318 River Rd	\$ 9,140
Christian Science Society,Duncan	6118 Lane Rd	\$ 938
Cowichan Valley Church of the Nazarene	3036 Sherman Rd	\$ 2,059
New Life Community Baptist Church	1839 Tzouhalem Rd	\$ 12,003
St. Peter's Crescent Society	2004 & 2030 Crescent Rd	\$ 4,483
The Church of Jesus Christ of Latter-day Saints	1815 Tzouhalem Rd	\$ 8,042
The Oasis Church Society	3540 Auchinachie Rd	\$ 5,157
The Pentecostal Assemblies ofCanada (Chemainus Tabernacle)	9471 Chemainus Rd	\$ 885
The Trustees of the Chemainus/Crofton Pastoral Charge of the United Church of Canada	9814 Willow St	\$ 1,053
Trinity Evangelical Lutheran Church	2704 James St	\$ 2,800
Vancouver Island Sikh Cultural Society (Sikh Temple, Duncan)	3210 Sherman Rd	\$ 7,940
Vancouver Island Vipassana Association	2359 Calais Rd	\$ 912
Vancouver Island Vipassana Association	Wicks Rd	\$ 5,109
		\$ 83,237

ST. MICHAEL AND ALL ANGELS ANGLICAN CHURCH
P.O. Box 463, Chemainus, BC, V0R 1K0
(250) 246-4470
Email: admin@chemainusanglican.ca

28 July, 2023

The Mayor & Council,
Municipality of North Cowichan
7030 Trans Canada Highway,
Duncan, B.C. V9L 6A1

Honourable Members,

Re: Permissive Tax Exemption

St. Michael & All Angels Anglican Church is most appreciative of the support and encouragement that tax exemption has provided over the years and very much hope that you will be able to continue to do so.

Included are the requisite documents for you to be able give consideration to our application. Please note that in the application form it is noted that we are not registered under the Societies Act as the Diocese was created by an Act of the B.C Legislature in 1889. Also, we have not checked the box for the inclusion of a constitution. The reason for this is that St. Michael & All Angels is a parish church of the Anglican Synod of the Diocese of British Columbia, and as such does not have a separate constitution.

Again, thank you for your consideration of our request.

Yours very sincerely,

A handwritten signature in black ink, appearing to read "Michael Wimmer". The signature is written in a cursive style with a large, sweeping initial "M".

The Reverend Michael Wimmer

Rector



7030 Trans Canada Highway
 Duncan BC V9L 6A1, Canada
www.northcowichan.ca
 T 250.746.3100
 F.250.746.3133

PERMISSIVE TAX EXEMPTION APPLICATION

SECTION 1 – APPLICANT INFORMATION

Organization Name: St. Michael & All Angels Anglican Church, Chemainus	
Are you registered under the BC Societies Act?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
Are you a registered charity?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Mailing Address: P.O. Box 463, 2858 Mill Street, Chemainus, B.C. V0R 1K0	
Contact Person: The Reverend Michael Wimmer	
Email Address: mwimmer@bc.anglican.ca	Phone Number: 250-246-4470
Name and Phone number of two other officials in the organization	
Name: Sophie Ward	Name: Carole Galt
Title: People's Warden	Title: Treasurer
Phone Home: [REDACTED] FIPPA s. 22(1)	Phone Home: [REDACTED] FIPPA s. 22(1)
Phone Work:	Phone Work:

SECTION 2 – ORGANIZATION INFORMATION

Please provide a brief description of the goals and objectives of the organization:
Provide worship services in the Anglican tradition and practice.
What charitable, philanthropic, athletic or recreational service does your organization provide to the community?
The church is the venue for Chemainus Classical Concerts (St. Michael's Presents Society). See below and for other uses.

SECTION 3 – PROPERTY INFORMATION (REGISTRATION, PRINCIPAL USE)

The lands are registered in the name of:
Anglican Synod of the Diocese of British Columbia 912 Vancouver Street Victoria, B.C.
What is the principal use of the property (including all buildings and/or land)
Church - Worship services on Sundays and Wednesdays and special occasions such as funerals and weddings.
Hall - Social activities and educational events of the congregation and occasional community events.

Please provide details of all other activities on your property including: 1) who uses your facilities or services; 2) whether fees are charged to users; and 3) the percent of time your property is used for each type of use.

1. Chemainus Classical Concerts (see above) with donations being made to the church to cover cost of light and heating.
 2. Music teachers holding pupils' year-end concerts - by donation.;
 3. Local condo association meetingsetc. with a charge of \$16.50/hour.
- Total combined percentage of time would be less than 5%.

Is any part of the building or of the property used or rented by commercial or private individuals or by any group other than your organization? If so, please specify the occupant and use.

- Hall is occasionally rented by community groups.
1. Condo associations for holding annual meetings.
 2. Chemainus business association for meetings.
 3. Chemainus Small Town Christmas committee for planning of event.

To what extent are the buildings or property accessible to the public?

Church and hall are ordinarily only available to the public when in use by the church for services and social events. Other special arrangements are made for community events.

SECTION 4 – OTHER INFORMATION

Other information which may be pertinent to your application

Hall is used for fundraising events to support: Anglican World Relief and Development Fund, Cowichan Women Against Violence, Threshold Housing, Rainbow Kitchen, homeless/orphaned children in South Africa, the Philippines, Kenya. 100% of receipts are given to the charities.



SECTION 5 SUPPORTING DOCUMENTATION CHECK LIST (ATTACHE COPIES TO APPLICATION)

Please attach the following:

<input checked="" type="checkbox"/>	most recent annual financial statement	<input checked="" type="checkbox"/>	copy of property title
<input type="checkbox"/>	constitution	<input checked="" type="checkbox"/>	site sketch plan showing buildings & uses

SECTION 6 – DECLARATION

I hereby certify that I have read the Municipality of North Cowichan's Permissive Tax Exemption Policy (available at on our website <http://www.northcowichan.ca/EN/main/departments/finance.html>), that the application complies with its requirements, and that the information contained in the application is complete and correct. **If there is a change in the status of your organization the Municipality of North Cowichan must be notified.**

Signature:		Date:	Jul 28, 2023
Name (please print):	 FIPPA s. 22(1) Michael John Wimmer	Date:	Jul 28, 2023

Print Form

NOTE: In accordance with Municipal Council's July 3, 2013, policy, application forms must be received by North Cowichan before August 1st.

Note: Personal Information is collected by the Municipality of North Cowichan under the authority of section 26 (a) & (c) of the Freedom of Information and Protection of Privacy Act for the purpose of processing and administering property tax exemption requests. Should you have any questions about the collection of this personal information, please contact the Deputy Director of Corporate Services, (250) 746-3100; 7030 Trans Canada Highway, Duncan, BC V9L 6A1.

BALANCE SHEET TO DEC 31 2022

Date	12/31/2022		
ASSETS			
Current Assets			
1000 - Petty Cash	\$	60.00	
1050 - Chequing - Credit Union	\$	23,980.25	
1070 - Memorial Fund	\$	41.75	
1080 - Equity Shares - Main Acct.	\$	172.48	
1500 - CTF - Initial Value	\$	180,500.00	
1510 - CTF Accum. Gains/Losses	\$	85,085.00	
Total Current Assets			\$ 289,839.48
Fixed Assets			
TOTAL ASSETS			
			\$ 289,839.48
LIABILITIES			
Current Liabilities			
2215 - Breakfast Programme	\$	50.00	
2220 - Altar Flower Account	\$	(8.24)	
2225 - Aboriginal Ministry Funds	\$	1,276.96	
2226 - Designated Payables	\$	500.00	
2295 - Miscellaneous Designation	\$	4,178.70	
Total Current Liabilities			\$ 5,997.42
TOTAL LIABILITIES			
			\$ 5,997.42
EQUITY			
Net Profit / Loss	\$	283,842.06	
Net Profit / Loss (prior year(s))	\$	337,648.08	
Net Profit / Loss (current year)	\$	(53,806.02)	
TOTAL EQUITY			\$ 283,842.06
TOTAL LIABILITIES & EQUITY			
			\$ 289,839.48

St Michael & All Angels Anglican Church

Profit and Loss Report

January, 01, 2022 - December, 31, 2022

Sales

4000 - Envelope Collection	93,018.71
4050 - Open Collection	1,638.80
4100 - Festival Offerings	5,630.00
4150 - Initial Envelope Offerings	26.00
4175 - Rectory Rental	19,385.18
4200 - Hall & Parking Lot Rentals	683.00
4205 - Memorial Donations	75.00
4210 - GST Refunds	386.39
4215 - St. Michael's Presents	1,150.00
4220 - Note Cards	15.00
4225 - Church Calendars	-79.60
4230 - CTF - Gain/Loss	11,521.36
4700 - Interest Income	26.37
Total Sales	\$133,476.21

Direct Expenses

Total Direct Expenses \$0.00

GROSS PROFIT / LOSS \$133,476.21

Expenses

5000 - Rectors Costs	73,686.54
5100 - Visiting Clergy Costs	760.00
5200 - Organist	12,700.00
5300 - Janitor	2,600.00
5400 - Assessment	19,223.04
5410 - Hydro	1,400.66

5420 - Dues & Fees	457.00	
5430 - Telephone & Internet	2,121.74	
5440 - Worship	260.30	
5445 - Janitorial Supplies	265.79	
5455 - Church Fuel	2,600.84	
5470 - R&M - Church/Hall	7,553.58	
5480 - R&M - Rectory	84.73	
6050 - Advertising	628.59	
6100 - Office Supplies	5,903.21	
6200 - Bank Fees and Interest	205.00	
6300 - Expenses - Parish Events	831.70	
6350 - Property Taxes - Rectory	2,796.94	
6400 - Property Taxes - Church/Parking Lot	1,260.00	
6600 - Misc. Expenses	586.82	
6650 - Capital Expenses	44,429.15	
6800 - Insurance	6,740.00	
6950 - Website Maintenance	186.60	
	Total Expenses	\$187,282.23
	NET PROFIT / LOSS	-\$53,806.02

BUDGET VERSUS ACTUAL 2022

FOR MONTH OF:

	<u>Current Month</u>	<u>December Year-To Date</u>	<u>12/12 Annual Budget</u>	<u>Annual Budget</u>	<u>Variance</u>
INCOME:					
Open Collection	132.50	1,638.80	500.00	500.00	1,138.80
Envelope Collection	11,425.00	93,018.71	102,000.00	102,000.00	(8,981.29)
Initial Envelope Offerings	-	26.00	120.00	120.00	(94.00)
Festival Offerings	2,335.00	5,630.00	6,000.00	6,000.00	(370.00)
Diaconite Fund Donation	-	-	-	-	-
Hall/Parking Lot	457.00	683.00	2,000.00	2,000.00	(1,317.00)
Rectory Rentals	1,625.44	19,385.18	19,400.00	19,400.00	(14.82)
Special Donations	-	-	-	-	-
Fund Raising	-	-	-	-	-
GST Refunds	-	386.39	500.00	500.00	(113.61)
Church Calendars	(89.60)	(79.60)	-	-	(79.60)
CTF Gain/Loss	2,696.07	11,521.36	8,700.00	8,700.00	2,821.36
Bank Interest	5.03	26.37	-	-	26.37
Memorial Donations	-	75.00	500.00	500.00	(425.00)
St. Michael's Presents	625.00	1,150.00	500.00	500.00	650.00
Note Cards	-	15.00	-	-	15.00
Sub Total	19,211.44	133,476.21	140,220.00	140,220.00	(6,743.79)
Bequest Funds	-	-	-	-	-
TOTAL	19,211.44	133,476.21	140,220.00	140,220.00	(6,743.79)
Transfer from Other Acct	-	47,000.00	-	-	-
Grand Total	19,211.44	180,476.21	140,220.00	140,220.00	(6,743.79)
EXPENSES:					
Rectors Costs	6,459.14	73,686.54	77,500.00	77,500.00	(3,813.46)
Bookkeeping Expenses	-	-	500.00	500.00	(500.00)
Visiting Clergy	-	760.00	700.00	700.00	60.00
Website Maintenance	-	186.60	200.00	200.00	(13.40)
Conference & Retreat Exp.	-	-	300.00	300.00	(300.00)
Organist/Music Director	1,041.66	12,700.00	12,700.00	12,700.00	-
Janitor	216.66	2,600.00	2,600.00	2,600.00	-
Janitorial Supplies	-	265.79	300.00	300.00	(34.21)
Office Expenses	130.99	5,903.21	1,600.00	1,600.00	4,303.21
Copier Maintenance	-	-	200.00	200.00	(200.00)
Internet & Telephone	-	2,121.74	1,700.00	1,700.00	421.74
Hydro	-	1,400.66	1,500.00	1,500.00	(99.34)
Church/Hall Fuel	48.79	2,600.84	2,000.00	2,000.00	600.84
Insurance	-	6,740.00	6,740.00	6,740.00	-
Maintenance: Church/Hall	147.56	7,553.58	4,000.00	4,000.00	3,553.58
Maintenance-Rectory	-	84.73	2,000.00	2,000.00	(1,915.27)
Taxes-Church/Parking Lot	-	1,260.00	1,300.00	1,300.00	(40.00)
Taxes -Rectory	-	2,728.94	3,000.00	3,000.00	(271.06)
Annual Assessment	1,601.92	19,223.04	19,200.00	19,200.00	23.04
Bank Charges	30.00	205.00	200.00	200.00	5.00
Worship	-	260.30	300.00	300.00	(39.70)
Stewardship	-	-	-	-	-
Advertising	84.82	628.59	500.00	500.00	128.59
Parish Events Expenses	-	831.70	300.00	300.00	531.70
Choir/Music	-	-	200.00	200.00	(200.00)
Dues & Fees	-	457.00	150.00	150.00	307.00
Capital Expenses	5,534.36	44,429.15	-	-	44,429.15
Miscellaneous	-	586.82	500.00	500.00	86.82
SUB TOTAL	15,295.90	187,214.23	140,190.00	140,190.00	47,024.23
Transfer To Contingency	-	-	-	-	-
TOTAL ALL EXPENSES	15,295.90	187,214.23	140,190.00	140,190.00	47,024.23
Net Profit/Loss	3,915.54				

In November I took down the Service notice board and refinished areas that had become exposed to moisture. A toilet seal was leaking and this was an ongoing issue for some time, my plumber skills were lacking somewhat. However it was finally repaired in December, the Service sign was reinstalled and the Nativity scene was set up.

Respectfully submitted
Laurie Daniel

* * * * *

MUSIC REPORT

As we slowly emerge from Covid shutdowns, we are most blessed to have a faithful and committed choir to lead us through each service. I must say it is much easier now that mask use is optional and we don't have to look through foggy eyeglasses to see the words or the notes! Thursday morning choir rehearsals have resumed, and although our numbers are down a bit, we are still able to contribute fully to each and every Sunday morning service in a meaningful way. And congregational singing is becoming much more joyful again as we lift our voices in praise to God!

Michael is continuing the mail-out services for those who cannot attend in person and so I am thankful that Trish and Peter so willingly sing the hymns for each Service, collate them and send them to Michael for distribution. Thank you Trish and Peter!

Please keep in mind that the choir is always looking for the opportunity to welcome new members.

Respectfully submitted,
Christine Dandy

* * * * *

OUTREACH FUNDS FOR 2022

from all Parish Sources

Coastal Mission Society	700.00
Council of the North	235.00
Cowichan Women / Violence	1,000.00
Harvest House Food Bank	710.00
LIV Canada	500.00
Precious Jewels Ministry	300.00
P.W.R.D.F.	2,004.25
'Buy the Whole 2 Farm'	1,060.00
'Food Grains Bank'	420.00
Ukraine	735.00
Rainbow Kitchen (Victoria)	500.00
School Breakfast Program	1,000.00
Threshold Housing	<u>600.00</u>
Total	<u>\$ 9,764.25</u>



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PERMISSIVE TAX EXEMPTION APPLICATION

SECTION 1 – APPLICANT INFORMATION

Organization Name: Anglican Parish of St. Peter, Quamichan	
Are you registered under the BC Societies Act?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
Are you a registered charity?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Mailing Address: 5800 Church Road, Duncan, BC V9L 5M3	
Contact Person: Eileen Curtis	
Email Address: treasurer@stpeterduncan.ca	Phone Number: [REDACTED] FIPPA s. 22(1)
Name and Phone number of two other officials in the organization	
Name: Jim Holland	Name: Elizabeth Williams
Title Rector	Title Warden
Phone Home:	Phone Home:
Phone Work:	Phone Work:

SECTION 2 – ORGANIZATION INFORMATION

Please provide a brief description of the goals and objectives of the organization:
St. Peter is a religious organization affiliated with the Anglican Church of Canada. It provides leadership in worship, provides pastoral care for parishioners and others, and offers the sacraments of faith, baptism, and marriage. Funerals are conducted. The parish operates its own cemetery and recently has assumed the administration of St. Mary's Anglican Cemetery.
What charitable, philanthropic, athletic or recreational service does your organization provide to the community?
The parish participates in community charitable programs which include the Cowichan Valley Basket Society, Nourish Cowichan, Warmland, and the Intercultural Society. It reaches out to those in need when asked.

SECTION 3 – PROPERTY INFORMATION (REGISTRATION, PRINCIPAL USE)

The lands are registered in the name of:
The Anglican Synod of the Diocese of British Columbia
What is the principal use of the property (including all buildings and/or land)

The church is used for religious services and can be utilized for community events such as concerts. The hall is the administration center of the parish, housing offices for the priest, administrator, and treasurer. A portion of the hall is utilized as a pre-school ten months of the year. The upper hall is available for rent by community groups. It is also used for parish events. The parish operates its own cemetery.

Please provide details of all other activities on your property including: 1) who uses your facilities or services; 2) whether fees are charged to users; and 3) the percent of time your property is used for each type of use.

Maple Bay Pre-School operates out of the lower hall 83% of the year.
Fund Lok Kok Institute of Taoism uses the upper hall 83% of the year.
Heritage Quilters uses the upper hall 83% of the year.
Tzouhalem Spinners uses the upper hall 75% of the year.
Strata Council meetings 33% of the year.
Maple Bay Art Group 10% of the year.
Cowichan Valley Duplicate Bridge Center - 50% of the year
Garden Group 10% of the year
Cowichan Lace Group 10% of the year.
Monthly, weekly, or daily fees are charged depending on the length of time the organization wishes to use the property.

Is any part of the building or of the property used or rented by commercial or private individuals or by any group other than your organization? If so, please specify the occupant and use.

The rectory is rented by a private individual when it is not required for use by the incumbent priest.

To what extent are the buildings or property accessible to the public?

The church is open to the public 9 a.m. to 2 p.m. daily. All are welcome to join Sunday services. The hall is open to the public 4 days a week 9 a.m. to 2 p.m. The grounds and cemetery are open to the public all days and evenings.

SECTION 4 – OTHER INFORMATION

Other information which may be pertinent to your application


St. Peter, Quamichan is a parish church of the Anglican Synod of the Diocese of British Columbia, and as such does not have a separate constitution. Attached is the Constitution of the Anglican Synod of the Diocese of British Columbia.

SECTION 5 SUPPORTING DOCUMENTATION CHECK LIST (ATTACHE COPIES TO APPLICATION

Please attach the following:			
✓	most recent annual financial statement	✓	copy of property title
✓	constitution	✓	site sketch plan showing buildings & uses

SECTION 6 – DECLARATION

I hereby certify that I have read the Municipality of North Cowichan’s Permissive Tax Exemption Policy (available at on our website <http://www.northcowichan.ca/EN/main/departments/finance.html>), that the application complies with its requirements, and hat the information contained in the application is complete and correct. **If there is a change in the status of your organization the Municipality of North Cowichan must be notified.**

Signature:		Date:	Aug 1/23
Name (please print):	Eileen Curtis	Date:	Aug 1/23

FIPPA s. 22(1)

Print Form

NOTE: In accordance with Municipal Council’s July 3, 2013, policy, application forms must be received by North Cowichan before August 1st.

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THE ANGLICAN PARISH OF ST. PETER, QUAMICHAN
2022 Comparative Balance Sheet Internal
As of 31 December 2022

28/07/23
 Accrual Basis

	<u>31 Dec 22</u>	<u>31 Dec 21</u>	<u>\$ Change</u>
ASSETS			
Current Assets			
Chequing/Savings			
General Operating Bank Acco...	54,953.36	39,677.13	15,276.23
Restricted Savings Bank Acco...	2,859.72	8,863.48	(6,003.76)
Total Chequing/Savings	57,813.08	48,540.61	9,272.47
Other Current Assets			
GST Recoverable	3,662.67	0.00	3,662.67
Altar Guild Smile Card	210.30	105.08	105.22
Due from (to)	(2,339.97)	133.70	(2,473.67)
Total Other Current Assets	1,533.00	238.78	1,294.22
Total Current Assets	59,346.08	48,779.39	10,566.69
Other Assets			
Cowichan Trust Fund	11,598.72	14,106.00	(2,507.28)
Total Other Assets	11,598.72	14,106.00	(2,507.28)
TOTAL ASSETS	<u>70,944.80</u>	<u>62,885.39</u>	<u>8,059.41</u>
LIABILITIES & EQUITY			
Liabilities			
Current Liabilities	5,705.08	8,474.02	(2,768.94)
Total Liabilities	5,705.08	8,474.02	(2,768.94)
Equity			
Operating Fund	7,782.58	2,075.17	5,707.41
Altar Guild	957.77	957.77	0.00
Restricted Savings Account	2,859.72	8,360.62	(5,500.90)
Cowichan Trust Fund Account	11,598.72	14,106.00	(2,507.28)
Building Fund	0.00	(5,804.03)	5,804.03
Future Fund	19,252.19	12,931.27	6,320.92
Outreach Fund	22,788.74	21,784.57	1,004.17
Retained Earnings (Deficit)	(10,828.35)	(7,568.43)	(3,259.92)
Net Income	10,828.35	7,568.43	3,259.92
Total Equity	65,239.72	54,411.37	10,828.35
TOTAL LIABILITIES & EQUITY	<u>70,944.80</u>	<u>62,885.39</u>	<u>8,059.41</u>



7030 Trans Canada Highway
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PERMISSIVE TAX EXEMPTION APPLICATION

SECTION 1 – APPLICANT INFORMATION

Organization Name: Seventh-day Adventist Church (British Columbia Conference)	
Are you registered under the BC Societies Act?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
Are you a registered charity?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Mailing Address: Box 1000, Abbotsford BC V2S 4P5	
Contact Person: Bonnie Misseghers	
Email Address: bmissegheers@bcadventist.ca	Phone Number: 604-853-5451, ext. 200
Name and Phone number of two other officials in the organization	
Name: Brad Thorp	Name: Denny R. Rumambi
Title President	Title Vice President for Finance
Phone Home:	Phone Home:
Phone Work: (604) 853-5451	Phone Work: (604) 853-5451

SECTION 2 – ORGANIZATION INFORMATION

Please provide a brief description of the goals and objectives of the organization:
The Duncan SDA Church exists to reach our community with the Gospel of our Lord, Jesus Christ.
What charitable, philanthropic, athletic or recreational service does your organization provide to the community?
Church services & programs, thrift shop funds support local housing shelter and food bank

SECTION 3 – PROPERTY INFORMATION (REGISTRATION, PRINCIPAL USE)

The lands are registered in the name of:
Seventh-day Adventist Church (British Columbia Conference)
What is the principal use of the property (including all buildings and/or land)
The principle use is House of Worship. We also have a volunteer run Thrift Store where we sell used clothing and housewares donated by the community. The funds raised are used to support a local housing shelter and food bank as well as helping individuals who require a bit of help with day-to-day living expenses. We operate a Pathfinder Club which is a program for children from ages 10 to 15 which teaches many life skills and instruction in many and varied topics to give the children a great learning experience. They learn social as well as team comradery. All programs and activities are open to all members of the community.

Please provide details of all other activities on your property including: 1) who uses your facilities or services; 2) whether fees are charged to users; and 3) the percent of time your property is used for each type of use.

We have a volunteer run Thrift Store (open approx. 8 hours/week) where we sell used clothing and housewares donated by the community. The funds raised are used to support a local housing shelter (Warmland House Shelter, run by Canadian Mental Health Association - Cowichan Valley Branch) and food bank as well as helping individuals who require a bit of help with day-to-day living expenses.

Is any part of the building or of the property used or rented by commercial or private individuals or by any group other than your organization? If so, please specify the occupant and use.

No

To what extent are the buildings or property accessible to the public?

The buildings and property are accessible to the public. All members of the public are welcome to attend all programs and activities the church provides. The building is wheelchair accessible.

SECTION 4 – OTHER INFORMATION

Other information which may be pertinent to your application

The Duncan SDA Church exists to reach our community and share the hope of salvation of Jesus with anyone who is searching for answers to today's problems. We provide nurture and care of our members and community. All are welcome.


SECTION 5 SUPPORTING DOCUMENTATION CHECK LIST (ATTACHE COPIES TO APPLICATION)

Please attach the following:

<input checked="" type="checkbox"/>	most recent annual financial statement	<input checked="" type="checkbox"/>	copy of property title
<input checked="" type="checkbox"/>	constitution	<input checked="" type="checkbox"/>	site sketch plan showing buildings & uses

SECTION 6 – DECLARATION

I hereby certify that I have read the Municipality of North Cowichan's Permissive Tax Exemption Policy (available at on our website <http://www.northcowichan.ca/EN/main/departments/finance.html>), that the application complies with its requirements, and that the information contained in the application is complete and correct. **If there is a change in the status of your organization the Municipality of North Cowichan must be notified.**

Signature 	Date: 2023-07-12
Name (please print): Denny R. Rumambi	Date:

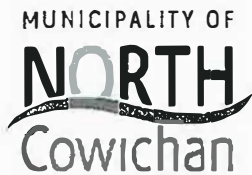
Print Form

NOTE: In accordance with Municipal Council's July 3, 2013, policy, application forms must be received by North Cowichan before August 1st.

Note: Personal information is collected by the Municipality of North Cowichan under the authority of section 26 (o) & (c) of the Freedom of Information and Protection of Privacy Act for the purpose of processing and administering property tax exemption requests. Should you have any questions about the collection of this personal information, please contact the Deputy Director of Corporate Services, (250) 746-3100; 7030 Trans Canada Highway, Duncan, BC V9L 6A1.

Duncan Seventh-day Adventist Church
STATEMENT OF OPERATIONS AND CHANGES IN FUND BALANCES
(Cash Basis)
For The Year Ended December 31, 2022

	2022	2021
REVENUES		
Total tax received gifts	\$ 213,771	\$ 190,241
Total revenue from other registered charities	\$ -	\$ -
Total other gifts	10,451	5,340
Revenue from Federal Government	-	151
Revenue from Provincial Government	-	-
Revenue from Municipal Government	-	-
Non-tax received revenue from all sources outside Canada	-	-
Interest and investment income	1,995	470
Rental income	1,740	660
Memberships, dues, and association fees	-	560
Total revenue from fundraising	-	-
Total revenue from sale of goods and services	37,495	28,257
Other revenue	884	-
Total non-receipted revenue	52,565	35,439
	266,336	225,680
EXPENSES		
Advertising and promotion	796	1,712
Travel and vehicle	-	-
Interest and bank charges	248	200
Licences, memberships, dues	225	225
Office supplies and expenses	1,716	1,982
Occupancy costs	17,912	19,450
Professional and consulting fees	-	-
Education and training	5,375	2,149
Salaries, wages, benefits and honoraria	6,492	661
Donated goods used in charitable programs	-	-
Cost of purchased supplies and assets	13,033	10,994
Research grants and scholarship	-	-
Other expenditure	1,272	1,257
Total expenditure before gifts to qualified donees	47,069	38,630
Gifts to qualified donees	197,663	159,029
	244,732	197,659
Excess (deficiency) of revenues over expenses	21,604	28,022
Fund balances, beginning of year	81,583	53,561
Fund balances, end of year	\$ 103,187	\$ 81,583



7030 Trans Canada Highway
 Duncan BC V9L 6A1, Canada
www.northcowichan.ca
 T 250.746.3100
 F.250.746.3133

PERMISSIVE TAX EXEMPTION APPLICATION

SECTION 1 – APPLICANT INFORMATION

Organization Name: CALVARY BAPTIST CHURCH CHEMAINUS	
Are you registered under the BC Societies Act?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Are you a registered charity?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Mailing Address: PO BOX 151 Chemainus BC V0R 1K0	
Contact Person: Glenn Monahan (Finance deacon)	
Email Address: monahanglenn@gmail.com	Phone Number: 250-416-5156
Name and Phone number of two other officials in the organization	
Name: Edgar Unrau (Senior Pastor)	Name: Bev Knight
Title Senior Pastor FIPPA s. 22(1)	Title Management Deacon FIPPA s. 22(1)
Phone Home: [REDACTED]	Phone Home: [REDACTED]
Phone Work: (250) 246-9121	Phone Work:

SECTION 2 – ORGANIZATION INFORMATION

Please provide a brief description of the goals and objectives of the organization:
We are a church organization. Please see our Statement of Faith attached
What charitable, philanthropic, athletic or recreational service does your organization provide to the community?
We provide encouragement and support to our community as well as a place to worship.

SECTION 3 – PROPERTY INFORMATION (REGISTRATION, PRINCIPAL USE)

The lands are registered in the name of:
Calvary Baptist Church
What is the principal use of the property (including all buildings and/or land)
We use the property to facilitate our programs, goals, missions & outreach to our community.

Please provide details of all other activities on your property including: 1) who uses your facilities or services; 2) whether fees are charged to users; and 3) the percent of time your property is used for each type of use.

We occasionally allow our facilities to be used for group events such as Christian school events. Summer sport camps. We charge a small fee to cover the cost of janitorial services required to maintain a clean facility.

Is any part of the building or of the property used or rented by commercial or private individuals or by any group other than your organization? If so, please specify the occupant and use.

No commercial ventures. As stated above occasional use by Christian organizations.

To what extent are the buildings or property accessible to the public?

The public are welcomed to visit our property to take walks on our trails. Walk their dogs on our park like property. We evaluate any requests from the public to use our facilities on an individual basis to insure our facilities are well maintained.

SECTION 4 – OTHER INFORMATION

Other information which may be pertinent to your application

We are a church organization and as such we conduct ourselves and our facilities with the utmost respect. I have also attached a copy of our Annual General Meeting Reports for your perusal.


SECTION 5 SUPPORTING DOCUMENTATION CHECK LIST (ATTACHE COPIES TO APPLICATION

Please attach the following:

<input checked="" type="checkbox"/>	most recent annual financial statement	<input checked="" type="checkbox"/>	copy of property title
<input checked="" type="checkbox"/>	constitution	<input checked="" type="checkbox"/>	site sketch plan showing buildings & uses

SECTION 6 – DECLARATION

I hereby certify that I have read the Municipality of North Cowichan's Permissive Tax Exemption Policy (available at on our website <http://www.northcowichan.ca/EN/main/departments/finance.html>), that the application complies with its requirements, and hat the information contained in the application is complete and correct. **If there is a change in the status of your organization the Municipality of North Cowichan must be notified.**

Signature 	Date: Jul 19, 2023
Name (please print): Glenn Monahan FIPPA s. 22(1)	Date: Jul 19, 2023

[Print Form](#)

NOTE: In accordance with Municipal Council's July 3, 2013, policy, application forms must be received by North Cowichan before August 1st.

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Calvary Baptist Church

Balance Sheet As at 12/31/2022

ASSET

Current Assets

Shares		-482.35
Unallocated Savings	0.00	
Sabbatical	0.00	
Sound Equipment	583.50	
Playground	0.00	
Plan 24 Savings		583.50
Term Deposit J.C. Memorial Fund		0.00
Chequing Account		74,911.54
Employee Remittance float		300.00
Business Savings High Interest		93,703.52
Capital Expenditure Savings Acc...		0.00
Accounts Receivable		0.00
Deposit Trailer		0.00
Total Current Assets		<u>169,016.21</u>

Fixed Assets

Calvary Church Bus		0.00
Vehicles-Accum amort		0.00
Furniture and Equipment		12,776.42
Furniture and equipment-accum ...		-4,552.90
Building	405,879.84	
Accumulated Amortization	-135,293.28	
Net Building		<u>270,586.56</u>
Land		154,438.16
Total Fixed Assets		<u>433,248.24</u>

TOTAL ASSET 602,264.45

LIABILITY

Current Liabilities

Accounts Payable		0.00
Accrued liabilities		0.00
EI Payable	1,174.20	
CPP Payable	2,032.46	
Income Tax Payable	612.95	
Total Receiver General		3,819.61
Vacation Payable		0.00
WCB Payable		-11.06
Pension A Payable		-255.24
LTD Payable		0.00
Extended Medical C payable		12,471.30
Sabbatical Leave Payable-Senio...		-181.51
Sabbatical Leave Payable-Ass.P...		-145.81
Deduction E Payable		0.00
GST Paid		-7,088.52
PST Paid		-4,910.04
Baptist Women of BC		0.00
Deferred Contribution		0.00
Total Liabilities		<u>3,698.73</u>

Long Term Liabilities

Loan - Roof BUWC		0.00
Trailer Loan T Openshaw		0.00
Trailer security deposit		0.00
Total Long Term Liabilities		<u>0.00</u>

TOTAL LIABILITY 3,698.73

EQUITY

Calvary Baptist Church

Balance Sheet As at 12/31/2022

Unrestricted Earnings	
Investment in Capital	521,603.75
Unrestricted Earnings Previous Y...	67,097.58
Current Earnings	9,864.39
Total Unrestricted Earnings	<u>598,565.72</u>
 TOTAL EQUITY	 <u>598,565.72</u>
 LIABILITIES AND EQUITY	 <u>602,264.45</u>

Calvary Baptist Church

Income Statement 01/01/2022 to 12/31/2022

REVENUE

Income

Benevolent		4,204.56
Communion		0.00
Interest		608.01
Faith Kids		0.00
Missions		0.00
Open Collection	5,835.35	
Weekly Offerings	67,810.00	
E-Tithe Revenue	101,769.82	
Total Weekly Offerings		175,415.17
Trinity Opportunity Fund		0.00
Estate/Memorial Revenue		10,000.00
Hockey camp		0.00
Women's Ministries		0.00
Womens Ministry (Outreach) F/...		533.60
Mens Ministry Revenue		851.10
Summer Day Camp Revenue		0.00
Outreach events revenue		0.00
Youth - General		0.00
Youth Fund Raisers		150.00
Outreach Event Fund Raisers		0.00
Adult Education materials fees		200.00
Bus Revenue		0.00
Awana revenue		1,286.00
Celebrations of Life services	214.00	
Facility Use	3,480.00	
subgroup total		3,694.00
Income Total		196,942.44

Other Revenue

PST recovery		0.00
Miscellaneous Revenue		916.25
Hockey Ministries Vancouver Isl...		0.00
GST recovery		765.66
Summer Intern		0.00
Asset sale revenue		0.00
Total Other Revenue		1,681.91

TOTAL REVENUE 198,624.35

EXPENSE

Ministry Renumeration

Wages and Salaries		121,298.56
Secretary Wages		0.00
Summer Intern		0.00
Childrens Ministry Worker		0.00
Youth Ministry Worker		0.00
El Expense		2,465.76
CPP Expense		5,421.00
WCB Expense		135.93
LTD Expense		1,071.01
Medical coverage expense		0.00
Extended Medical coverage exp...		138.15
Conference		449.25
Employee Benefits		3,964.44
Contracts		0.00
Pastor Moving Expense		0.00
Senior Pastor Car Expense	1,440.92	
Associate Pastor's Car Expense	0.00	
Total Car Expense		1,440.92
Senior Pastor Book Allowance	324.88	
Associate Pastor Book Allowan...	0.00	

Calvary Baptist Church

Income Statement 01/01/2022 to 12/31/2022

Total Book Allowance		324.88
Senior Pastor's Sabatical	318.84	
Associate Pastors Sabatical	0.00	
Total Sabatical		318.84
Sr. Pastor Expense Allowance	1,795.89	
Associate Pastor Expense Allo...	0.00	
Total Expense Allowance		1,795.89
Sr. Pastor's Professional Dev.	1,946.33	
Associate Pastor professional ...	0.00	
Admin Assit Pro Dev	0.00	
Staff Professional Development	0.00	
Total Professional Development		1,946.33
Total Ministry Remuneration		<u>140,770.96</u>

Resource Management		
Accounting and Legal		2,016.08
Advertising		1,012.53
Amortization expense		0.00
Bank Charges		389.71
Insurance		4,469.40
Miscellaneous		235.01
Office Copier	1,861.76	
Office Equipment	1,840.70	
Office - Petty Cash	0.00	
Office - Postage	226.75	
Office - Supplies & Stationary	1,477.70	
Total Office		5,406.91
GST Expense		54.97
PST Expense		32.81
Property Taxes		389.86
Utilities - BC Hydro	2,301.80	
B C Hydro - Trailer	0.00	
Utilities - Centra Gas	2,419.22	
Utilities - Telephone	1,317.17	
Utilities - Water	339.00	
Total Utilities		6,377.19
Capital Improvements		0.00
Maintenance - Building	6,886.87	
Maintenance - Grounds	1,319.98	
Janitorial Supplies	1,099.94	
Janitorial Service	0.00	
Total Maintenance		9,306.79
Total Resource Management		<u>29,691.26</u>

Ministries		
Fellowship	502.81	
Kitchen Utensils Etc	0.00	
Kitchen - Coffee and Supplies	461.78	
Fellowship, Total		964.59
Adult Education	604.33	
Small Groups	0.00	
Leadership Training	0.00	
Search Committee	0.00	
Library	54.29	
Total Learning Ministries		658.62
BUWC	1,000.00	
Sylvan Acres Camp Subsidies	0.00	
Area Meetings/Assemblies	0.00	
Pastoral Care	0.00	
Mom's Morning Out	0.00	
Compassion/Benevolent Fund	4,204.56	
Christmas Hampers	0.00	
CBWC Missions	0.00	
Outreach Admin & Programs	1,383.87	

Calvary Baptist Church

Income Statement 01/01/2022 to 12/31/2022

CBC Missions	0.00	
Total - Local and Global Missions		6,588.43
Sound Equipment	1,687.97	
Music/Materials	425.00	
Communion Supplies	0.00	
Sanctuary Decor	0.00	
Pulpit Supply	450.00	
Worship Resources		2,562.97
Childrens Ministries	847.11	
Awana expense	3,090.52	
Resources and Events	0.00	
Total Children and Family Minis...		3,937.63
Youth Ministries		190.28
Youth Fundraiser Expenses		0.00
Bus Expense		723.33
Women's Ministries		930.16
Womens Ministry (Outreach) F/...		0.00
Care Groups		0.00
Elder's Ministries		0.00
Men's Ministries		1,528.77
Local Ministries		0.00
Celebration of Life Expenses		212.96
Senior's Ministries		0.00
Summer Ministry Supplies		0.00
Hockey Camp	0.00	
Soccer camp expense	0.00	
subgroup total ministry exp		0.00
Total Ministries		18,297.74
TOTAL EXPENSE		188,759.96
NET INCOME		9,864.39

Calvary Baptist Church	Appr'd	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals
2022	Budget	Y.T.D	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Celebration of Life service costs	300	213	0	0	0	0	0	213	0	0	0	0	1	(1)
Pulpit supplies	1,200	450	0	0	0	0	0	0	0	0	0	0	450	0
Elders Sub Total	9,100	7,639	0	305	303	350	170	213	1,134	243	905	514	723	1,077
CBC's Salaries and wages	122,809	121,299	9,313	9,148	9,680	9,847	10,697	10,615	10,398	10,624	10,376	10,294	10,106	10,200
CBC's E.I contributions	2,456	2,466	239	203	214	251	237	235	230	235	230	202	94	96
CBC's CPP contributions	5,386	5,421	545	472	463	529	498	491	482	489	478	476	346	151
CBC's WCB contributions	400	136	9	9	10	10	11	13	12	13	12	12	12	12
Employee benefits	5,500	5,174	0	544	431	431	750	431	431	112	(207)	957	431	862
Sr. Pastor Conference exp.	2,500	449	0	0	0	449	0	0	0	0	0	0	0	0
Sr. Pastor car allowance	1,200	1,441	0	192	0	289	165	224	135	0	192	0	150	94
Sr. Pastor book allowance	500	325	0	67	0	22	0	0	0	0	118	0	70	48
Sr. Pastor sabbatical	332	319	0	27	26	27	27	27	27	27	27	27	27	53
Sr. Pastor expense allowance	2,000	1,796	0	213	157	178	212	11	170	0	259	0	206	391
Sr. Pastor professional devl'mt	2,000	1,946	0	0	0	1,012	0	270	0	0	664	0	0	0
Acctg /Legal /Licensing	3,000	2,016	0	0	0	318	155	0	0	0	0	1,248	295	0
Bank Charges	100	390	0	3	2	3	0	335	3	3	3	3	3	35
Insurance Building	3,500	4,469	0	424	0	99	0	1,184	395	395	395	395	395	789
Miscellaneous expenses	0	323	0	23	0	(0)	213	0	0	0	36	0	0	51
Finance Sub Total	151,683	147,969	10,106	11,325	10,983	13,465	12,965	13,835	12,283	11,897	12,582	13,613	12,134	12,783
Advertising	800	1,013	468	(429)	506	39	40	40	146	40	40	0	40	81
Office copier	1,300	1,862	75	410	10	75	0	150	286	143	75	283	75	280
Office equipment	500	1,841	0	90	0	(0)	1,190	0	140	0	250	172	0	(0)
Office postage	500	227	0	42	0	(0)	0	0	184	0	0	0	1	0
Office supplies	1,000	1,478	0	203	50	74	0	26	219	0	275	107	523	0
Property taxes	400	390	0	0	0	0	0	390	0	0	0	0	0	0
Utilities BC Hydro	2,500	2,302	0	0	451	(0)	438	0	415	0	278	0	307	414
Utilities Centa Gas	1,600	2,419	0	483	343	289	292	147	76	136	0	167	104	382
Utilities Telephone	1,200	1,317	0	98	98	98	0	211	132	113	113	113	113	226
Utilities Water	340	339	0	0	0	113	0	0	0	113	0	113	0	0
Maintenance Building	5,000	6,887	75	182	202	2,553	302	234	495	1,635	111	203	321	574
Maintenance Grounds	3,000	1,320	0	0	0	120	0	0	0	0	0	0	0	1,200
Janitorial supplies	1,000	1,100	0	0	285	36	30	40	0	480	0	0	0	229
Area Mtgs/CBWC Assembly	350	0	0	0	0	0	0	0	0	0	0	0	0	0
Vehicle (van) expense	1,000	723	0	30	0	0	0	0	0	0	653	22	0	18
Management Sub Total	20,490	23,216	618	1,109	1,945	3,395	2,292	1,238	2,094	2,661	1,795	1,179	1,485	3,405
TOTAL EXPENSES	210,273	188,760	10,867	12,847	13,968	17,377	15,995	16,563	16,541	14,840	17,263	17,268	15,623	17,904
GRAND TOTAL	0	9,592	2,820	-2,488	-2,617	-1,297	566	2,386	4,510	-4,835	7,118	6,439	-46	-1,261

Calvary Baptist Church	Appr'd	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals
2022	Budget	Y.T.D	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Open collection (cash)	2,000	5,835	548	878	626	428	323	409	410	398	732	543	293	246
Weekly offerings	180,373	169,308	12,625	9,076	10,321	13,046	14,962	16,612	19,475	9,082	22,811	11,781	13,886	15,632
Benevolent offerings	5,500	4,205	305	303	349	438	222	476	243	471	514	272	311	303
Total Tithes	187,873	179,348	13,478	10,257	11,296	13,911	15,506	17,497	20,127	9,950	24,057	12,596	14,490	16,181
Interest bank	500	608	0	2	0	2	0	176	24	28	59	59	79	177
Women's Ministry	15,000	534	0	0	0	0	534	0	0	0	0	0	0	0
Men's Ministry	300	851	47	0	55	0	240	162	0	0	65	92	125	65
CBC Summer Day Camp fees	1,800	0	0	0	0	0	0	0	0	0	0	0	0	0
Youth Ministry Fund Raisers	0	150	150	0	0	0	0	0	0	0	0	0	0	0
Memorial Donations	0	10,000	0	0	0	0	0	0	0	0	0	10,000	0	0
Celebrations of Life services	300	214	0	0	0	0	0	214	0	0	0	0	0	0
Facility use	300	3,480	0	100	0	1,400	0	900	900	0	0	0	0	180
Miscellaneous revenues	500	916	12	0	0	0	155	0	0	26	0	0	683	40
Awana revenues	1,400	1,286	0	0	0	0	126	0	0	0	0	960	200	0
Tax Rebates (GST)	2,000	766	0	0	0	766	0	0	0	0	0	0	0	0
Adult Education materials fees	300	200	0	0	0	0	0	0	0	0	200	0	0	0
TOTAL REVENUES	210,273	198,352	13,687	10,359	11,351	16,080	16,561	18,949	21,051	10,005	24,381	23,707	15,577	16,643
EXPENSES:														
Fellowship events	800	503	0	0	0	117	0	171	0	0	48	68	0	99
Kitchen small equipment supplies	400	0	0	0	0	0	0	0	0	0	0	0	0	0
Kitchen coffee and supplies	700	462	0	0	64	0	68	46	0	39	0	151	0	93
Women's Ministry	15,000	930	143	55	75	0	43	0	67	0	270	225	0	52
Men's Ministry	300	1,529	0	(21)	53	49	42	149	0	0	0	1,222	0	35
Congregational Sub Total	17,200	3,424	143	34	192	167	152	366	67	39	317	1,666	0	279
Cdn Baptists of West Cda.	1,000	1,000	0	0	0	0	0	0	0	0	0	0	1,000	0
Outreach Admin & Programs	2,500	1,384	0	26	411	(0)	0	0	947	0	0	0	0	0
Outreach Sub Total	3,500	2,384	0	26	411	(0)	0	0	947	0	0	0	1,000	0
Children's Ministry (Faith Kids)	1,500	847	0	0	134	0	130	148	8	0	134	0	0	294
Youth Ministries	1,000	190	0	0	0	0	156	35	0	0	0	0	0	0
Young Adults	500	0	0	0	0	0	0	0	0	0	0	0	0	0
Summer Camp Ministry supplies	1,800	0	0	0	0	0	0	0	0	0	0	0	0	0
Awana	2,500	3,091	0	48	0	0	131	728	7	0	1,530	295	282	68
Home School Co-op	500	0	0	0	0	0	0	0	0	0	0	0	0	0
Family Programs	500	0	0	0	0	0	0	0	0	0	0	0	0	0
Family Ministries Sub Total	8,300	4,128	0	48	134	0	417	911	15	0	1,664	295	282	362
Adult education (Materials)	800	604	0	0	0	0	170	0	0	0	434	0	0	0
Library	500	54	15	0	0	0	0	0	0	0	0	0	0	39
Equipmt, materials, audio, video	700	2,113	0	0	1,688	0	0	(0)	0	0	0	0	0	425
Communion Supplies	100	0	0	0	0	0	0	0	0	0	0	0	0	0
Benevolent Fund disbursements	5,500	4,205	0	305	303	350	0	0	1,134	243	471	514	272	614



RECEIVED
JUL 12 2023
DISTRICT OF NORTH COWICHAN

7030 Trans Canada Highway
Duncan BC V9L 6A1, Canada
www.northcowichan.ca
T 250.746.3100
F.250.746.3133

PERMISSIVE TAX EXEMPTION APPLICATION

SECTION 1 – APPLICANT INFORMATION

Organization Name: CHRISTIAN SCIENCE SOCIETY, DUNCAN	
Are you registered under the BC Societies Act?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Are you a registered charity? 107385916 RR0001	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Mailing Address: 6118 LANE RD. DUNCAN V9L 4E1	
Contact Person: IAN SHARP, TREASURER	
Email Address: csduncan.treasurer@shaw.ca	Phone Number: [REDACTED] FIPPA s. 22(1)
Name and Phone number of two other officials in the organization	
Name: JEAN DAVIS	Name: PAT SHARP
Title: CLERK. FIPPA s. 22(1)	Title: CHAIRMAN.
Phone Home: [REDACTED]	Phone Home:
Phone Work:	Phone Work: 250 932-9244

SECTION 2 – ORGANIZATION INFORMATION

Please provide a brief description of the goals and objectives of the organization: HOLD SUNDAY WORSHIP SERVICES AND WEDNESDAY TESTIMONY MTGS. OPEN TO THE PUBLIC. ALSO BIBLE STUDY AREA OPEN TO PUBLIC
What charitable, philanthropic, athletic or recreational service does your organization provide to the community? SUPPORT LOCAL CHARITIES. PROVIDE SUBSCRIPTION TO WEEKLY NEWS MAGAZINE TO FOUR VILL BRANCHES.

SECTION 3 – PROPERTY INFORMATION (REGISTRATION, PRINCIPAL USE)

The lands are registered in the name of: CHRISTIAN SCIENCE SOCIETY, DUNCAN - (1995) REGISTERED CHARITY SINCE 1967
What is the principal use of the property (including all buildings and/or land) TO HOLD PUBLIC SERVICES. SUNDAYS & WEDNESDAYS TO ALLOW PUBLIC ACCESS TO STUDY OR BORROW THE BIBLE AND PUBLICATIONS OF THIS CHURCH.

Please provide details of all other activities on your property including: 1) who uses your facilities or services; 2) whether fees are charged to users; and 3) the percent of time your property is used for each type of use.

THE CHURCH PROVIDES PARKING TO A NEIGHBOURHOOD NOT-FOR-PROFIT GROUP HOME FREE OF CHARGE 24/7 OUTSIDE OF OUR SERVICE TIMES

Is any part of the building or of the property used or rented by commercial or private individuals or by any group other than your organization? If so, please specify the occupant and use.

THERE IS NO COMMERCIAL USE OF OUR PROPERTY BY ANOTHER GROUP

To what extent are the buildings or property accessible to the public?

OUR SERVICES ARE OPEN TO THE PUBLIC SUNDAYS + WEDNESDAYS. OUR 'READING ROOM' IS OPEN TO THE PUBLIC EVERY WEDNESDAY. AS OUR REAR PROPERTY IS FULLY ACCESSIBLE, NEIGHBOURHOOD CHILDREN OFTEN PLAY THERE AND MANY PEOPLE WALK THROUGH.

SECTION 4 OTHER INFORMATION

Other information which may be pertinent to your application

SEE ATTACHED

SECTION 5 SUPPORTING DOCUMENTATION CHECK LIST (ATTACHE COPIES TO APPLICATION)

Please attach the following:

<input checked="" type="checkbox"/>	most recent annual financial statement	<input type="checkbox"/>	copy of property title
<input type="checkbox"/>	constitution	<input type="checkbox"/>	site sketch plan showing buildings & uses

SECTION 6 – DECLARATION

I hereby certify that I have read the Municipality of North Cowichan's Permissive Tax Exemption Policy (available at on our website <http://www.northcowichan.ca/EN/main/departments/finance.html>), that the application complies with its requirements, and that the information contained in the application is complete and correct. If there is a change in the status of your organization the Municipality of North Cowichan must be notified.

Sign

Date:

July 10 2023

Name (please print):

JAN SHARP

FIPPA s. 22(1)

Date:

Print Form

NOTE: In accordance with Municipal Council's July 3, 2013, policy, application forms must be received by North Cowichan before August 1st.

Note: Personal information is collected by the Municipality of North Cowichan under the authority of section 26 (a) & (c) of the Freedom of Information and Protection of Privacy Act for the purpose of processing and administering property tax exemption requests. Should you have any questions about the collection of this personal information, please contact the Deputy Director of Corporate Services, (250) 746-3100; 7030 Trans Canada Highway, Duncan, BC V9L 6A1.

07.10.23

Notes to Question 4 North Cowichan Permissive Tax Exemption Application

113 years in Cowichan Valley providing worship services to the public

50 years in our current location providing accessible Christian worship services to the public twice a week in person, and since 2019, on line as well.

Bible study and Christian resource centre open 1 day a week to the public, and by appointment at other times.

Although not a health care facility, this church will connect any interested member of the public to a Christian Science healer *outside the church*, as part of our mandate

Christian Science literature available and access to on line content free to the public

Christian Science Monitor Weekly news magazine subscriptions given to 4 regional libraries

Access to our Pastor 24/7 through publicly available display

We support a BC website for Christian Science that brings health care options to those in need, and connects visitors to in person locations of branches of this church and their Reading Rooms throughout BC www.christianscience.bc.ca

As well as maintaining links with our congregation this church supports financially, local charities to do with food, housing and safety, and gives these important issues consideration within our congregation's prayers

We have provided free parking and temporary building use to a local not for profit assisted living organization in the neighbourhood during unoccupied times during Covid

We employ 8 *non-congregants* who are residents of the Cowichan Valley

We have spent funds that were made available in upgrades to our edifice and fence and perimeter lighting making the building safe, and maintain the property well

YOLANDE GORE INC.
Chartered Professional Accountant
211-80 Station Street, Duncan, B.C. V9L 1M4



Phone: (250) 748-0312
Fax: (250) 748-5626 Email:
yr gore@telus.net

Yolande Gore, CPA

Page 1

COMPILATION ENGAGEMENT REPORT

To the Members of the
Christian Science Society

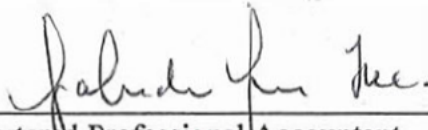
On the basis of information provided by management, I have compiled the balance sheet of Christian Science Society as at December 31, 2022, the statements of operations and changes in net assets for the year then ended, and Note 1, which describes the basis of accounting applied in the preparation of the compiled financial information ("financial information").

Management is responsible for the accompanying financial information, including the accuracy and completeness of the underlying information used to compile it and the selection of the basis of accounting.

I performed this engagement in accordance with Canadian Standard on Related Services (CSRS) 4200, *Compilation Engagements*, which requires me to comply with relevant ethical requirements. My responsibility is to assist management in the preparation of the financial information.

I did not perform an audit engagement or a review engagement, nor was I required to perform procedures to verify the accuracy or completeness of the information provided by management. Accordingly, I do not express an audit opinion or a review conclusion, or provide any form of assurance on the financial information.

Readers are cautioned that the financial information may not be appropriate for their purposes.



Chartered Professional Accountant

Duncan, BC
May 8, 2023

**CHRISTIAN SCIENCE SOCIETY, DUNCAN
STATEMENT OF FINANCIAL POSITION
DECEMBER 31, 2022**

Page 2

	2022	2021
ASSETS		
CURRENT		
Cash	\$ 8,835	\$ 1,071
Investments, at cost	5,025	45,000
Goods and services tax recoverable	273	842
Inventory	3,145	3,145
Prepaid expenses	<u>2,439</u>	<u>2,259</u>
	19,717	52,317
INVESTMENTS, at cost (Market \$ 275,534)	276,907	274,173
TANGIBLE CAPITAL ASSETS (Notes 2 and 3)	<u>74,420</u>	<u>74,420</u>
	\$ 371,044	\$ 400,910
LIABILITIES		
CURRENT		
Accounts payable and accrued liabilities	\$ 4,313	\$ 3,696
Due to government agencies	<u>348</u>	<u>267</u>
	4,661	3,963
NET ASSETS		
Invested in tangible capital assets	74,420	74,420
Unrestricted	<u>291,963</u>	<u>322,527</u>
	366,383	396,947
	\$ 371,044	\$ 400,910

APPROVED ON BEHALF OF THE BOARD

Director

Director

**CHRISTIAN SCIENCE SOCIETY, DUNCAN
STATEMENT OF CHANGES IN NET ASSETS
YEAR ENDED DECEMBER 31, 2022**

	Invested in Tangible Capital Assets	Externally Restricted	Unrestricted	2022	2021
Balance, beginning of year	\$ 74,420	\$ -	\$ 322,527	\$ 396,947	\$ 361,656
(Deficiency) Excess of revenues over expenses	-	-	(30,564)	(30,564)	35,291
Investment in capital assets	-	-	-	-	-
Balance, end of year	\$ 74,420	\$ -	\$ 291,963	366,383	\$ 396,947

**CHRISTIAN SCIENCE SOCIETY, DUNCAN
STATEMENT OF OPERATIONS
YEAR ENDED DECEMBER 31, 2022**

Page 4

	2022	2021
<hr/>		
REVENUES		
Donations - General	\$ 8,800	\$ 12,855
The Christian Science Trust in Canada	5,395	71,788
Investment income	2,759	12,934
Miscellaneous	-	4,831
	<u>16,954</u>	<u>102,408</u>
EXPENSES		
Advertising	1,963	2,890
Bank charges and interest	-	344
Committee contribution	360	864
Computer upgrades	-	350
Donations	1,000	200
Equipment	995	503
Flowers and gifts	118	195
Insurance	2,543	2,477
Lecture expenses	-	8,889
Music supplies	204	45
Office supplies and miscellaneous	954	905
Outreach	740	980
Professional fees	2,992	2,191
Reader supplies	-	37
Reading room supplies	825	894
Repairs and maintenance and upgrades	15,181	26,110
Subcontract	5,155	7,305
Telephone and internet	1,684	1,691
Travel	856	703
Utilities	2,553	2,325
Wages and benefits	9,395	7,219
	<u>47,518</u>	<u>67,117</u>
 (DEFICIENCY) EXCESS OF REVENUES OVER EXPENSES	 \$ (30,564)	 \$ 35,291

NOTE 1 PURPOSE OF THE ORGANIZATION

Christian Science Society, Duncan is a charitable organization providing Sunday Services consecrated to prayer and spiritual elevation as well as a Sunday School for students up to the age of twenty. The Society also holds weekly testimony meetings and maintains a reading room, providing a healing atmosphere for quiet prayer which is open to the public. The Society is incorporated under the *Society Act* of the Province of British Columbia and is a registered charity under the *Income Tax Act*.

NOTE 2 SIGNIFICANT ACCOUNTING POLICIES

Revenue recognition

The Society uses the deferral method of accounting for contributions. Restricted contributions are recognized as revenue in the year in which the related expenses are incurred. Unrestricted contributions are recognized as revenue when received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured.

Donations are recorded when received.

Investment income is recorded when earned.

Reading room sales and miscellaneous revenue are recorded when received.

Tangible capital assets

The original purchase of land and building were initially capitalized by the Society. All subsequent purchases of capital assets were expensed. No amortization was recorded on the building.

NOTE 3 TANGIBLE CAPITAL ASSETS

	2022	Cost	2021
Land	\$ 16,000		\$ 16,000
Building	58,420		58,420
	<u>\$ 74,420</u>		<u>\$ 74,420</u>

PERMISSIVE TAX EXEMPTION APPLICATION

SECTION 1 – APPLICANT INFORMATION

Organization Name: Cowichan Valley Church of the Nazarene	
Are you registered under the BC Societies Act?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Are you a registered charity? (3036)	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Mailing Address: 3036 Sherman Rd, Duncan, BC V9L 2B8	
Contact Person: Julia Ellison (Secretary)	
Email Address: office.cvcn@gmail.com	Phone Number: [REDACTED] FIPPA s. 22(1)
Name and Phone number of two other officials in the organization	
Name: Kevin Austin	Name: Wally Philip Bidwell
Title: Rev. pastor FIPPA s. 22(1)	Title: Steward
Phone Home: [REDACTED]	Phone Home:
Phone Work: (250) 748-8000	Phone Work: (250) 709-8524

SECTION 2 – ORGANIZATION INFORMATION

Please provide a brief description of the goals and objectives of the organization:

Provide religious gatherings and services to community

What charitable, philanthropic, athletic or recreational service does your organization provide to the community?

collections for the homeless, House of Grace, Bluebus (goes onto Cowichan tribes lands), World Evangelist Foundation, Ambrose, and Mission

SECTION 3 – PROPERTY INFORMATION (REGISTRATION, PRINCIPAL USE)

The lands are registered in the name of:

Church of the Nazarene

What is the principal use of the property (including all buildings and/or land)

religious services with
Sunday school then
day care



Please provide details of all other activities on your property including: 1) who uses your facilities or services; 2) whether fees are charged to users; and 3) the percent of time your property is used for each type of use.

Yes. The Sunday School is rented during the week for day care usage. Once a year the sanctuary is used by neighboring Sequoia to hold their AGM (free)

Is any part of the building or of the property used or rented by commercial or private individuals or by any group other than your organization? If so, please specify the occupant and use.

The parking lot is used by the public to park their vehicles and use a trail to access Alan Wilson Park next door.

To what extent are the buildings or property accessible to the public?

SECTION 4 - OTHER INFORMATION

Other information which may be pertinent to your application

SECTION 5 SUPPORTING DOCUMENTATION CHECK LIST (ATTACHE COPIES TO APPLICATION)

Please attach the following:

- | | | | |
|-------------------------------------|--|-------------------------------------|---|
| <input checked="" type="checkbox"/> | most recent annual financial statement | <input checked="" type="checkbox"/> | copy of property title |
| <input checked="" type="checkbox"/> | constitution <i>www.church.ca</i> | <input checked="" type="checkbox"/> | site sketch plan showing buildings & uses |

SECTION 6 - DECLARATION *300 page document*

I hereby certify that I have read the Municipality of North Cowichan's Permissive Tax Exemption Policy (available at on our website <http://www.northcowichan.ca/EN/main/departments/finance.html>), that the application complies with its requirements, and hat the information contained in the application is complete and correct. **If there is a change in the status of your organization the Municipality of North Cowichan must be notified.**

Signature 

Date: *July 24, 2023*

Name (please print): *Julia Ellison* **FIPPA s. 22(1)**

Date: *July 24, 2023*

Print Form

NOTE: In accordance with Municipal Council's July 3, 2013, policy, application forms must be received by North Cowichan before August 1st.

Note: Personal information is collected by the Municipality of North Cowichan under the authority of section 26 (a) & (c) of the Freedom of Information and Protection of Privacy Act for the purpose of processing and administering property tax exemption requests. Should you have any questions about the collection of this personal information, please contact the Deputy Director of Corporate Services, (250) 746-3100; 7030 Trans Canada Highway, Duncan, BC V9L 6A1.

**Cowichan Valley Church of the Nazarene
Income Statement 2022-05-01 to 2023-04-30**

REVENUE

Sales Revenue	
Donations Received	89,445.35
Donations Non Received	285.60
Donations - Other	5,100.00
Daycare Rent Revenue	20,249.74
Net Sales	<u>95,080.69</u>

Other Revenue	
Interest Revenue	10.30
Total Other Revenue	<u>10.30</u>

TOTAL REVENUE	<u>95,090.99</u>
----------------------	-------------------------

EXPENSE

Cost of Goods Sold	
Subcontracts	2,008.00
Total Cost of Goods Sold	<u>2,008.00</u>

Payroll Expenses	
Wages & Salaries	14,423.90
Clergy Housing	5,500.00
EI Expense	449.84
CPP Expense	600.34
WCB Expense	6.90
Employee Benefits	1,851.54
Total Payroll Expense	<u>22,832.52</u>

General & Administrative Expenses	
Bookkeeping	4,440.00
Advertising & Promotions	599.18
Pastor Speakers and Events	589.16
Pastor Hrs, Hospitality Exp	10,878.69
Pastor Mileage/Travel Expense	3,580.77
Business Fees & Licenses	413.00
Discretionary Fund	250.00
Courier & Postage	159.34
Charitable Contributions	2,715.00
WEF Donations	4,019.78
Pacific District Budget	5,605.08

Ambrose University Donations	2,620.41
Alabaster	188.25
Alpha	448.13
Insurance	4,863.00
Interest & Bank Charges	3.00
Office Supplies	684.68
Property Taxes	392.00
Repairs and Maintenance	6,421.97
Supplies	1,622.85
Utilities	10,101.09
Total General & Admin. Expenses	<u>60,575.18</u>

TOTAL EXPENSE

85,415.70

NET INCOME

9,875.29

Generated On: 2023-05-25

PERMISSIVE TAX EXEMPTION APPLICATION

SECTION 1 – APPLICANT INFORMATION

Organization Name: New Life Community Baptist Church	
Are you registered under the BC Societies Act?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Are you a registered charity?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Mailing Address: 1839 Tzouhalem Rd, Duncan BC, V9L 5L6	
Contact Person: Alana Robinson	
Email Address: alana@newlifechurch.ca	Phone Number: 250-748-6521
Name and Phone number of two other officials in the organization	
Name: Shannon Williams	Name: Adam Kouwenberg
Title Board Chairperson FIPPA s. 22(1)	Title Board Treasurer
Phone Home: [REDACTED]	Phone Home: [REDACTED] FIPPA s. 22(1)
Phone Work:	Phone Work:

SECTION 2 – ORGANIZATION INFORMATION

Please provide a brief description of the goals and objectives of the organization:
To teach the Holy Bible, exhort one another in Christian faith and living, and provide community with Gospel of Jesus Christ. +
What charitable, philanthropic, athletic or recreational service does your organization provide to the community?
Providing for physical, spiritual, emotional, practical needs through food hampers, counselling, financial assistance and furniture. +

SECTION 3 – PROPERTY INFORMATION (REGISTRATION, PRINCIPAL USE)

The lands are registered in the name of:
New Life Community Baptist Church
What is the principal use of the property (including all buildings and/or land)

The building and land are used as a church base to provide ministry to the residents of the Cowichan Valley.

Please provide details of all other activities on your property including: 1) who uses your facilities or services; 2) whether fees are charged to users; and 3) the percent of time your property is used for each type of use.

See attached document at end of application.

Is any part of the building or of the property used or rented by commercial or private individuals or by any group other than your organization? If so, please specify the occupant and use.

See attached document at end of application.

To what extent are the buildings or property accessible to the public?

The building is open to the public Monday to Thursday, 9am to 4pm. All are welcome to our Sunday worship service, currently one service at 10am but sometimes we have two services.

SECTION 4 – OTHER INFORMATION

Other information which may be pertinent to your application


SECTION 5 SUPPORTING DOCUMENTATION CHECK LIST (ATTACHE COPIES TO APPLICATION)

Please attach the following:

most recent annual financial statement	copy of property title
constitution	site sketch plan showing buildings & uses

SECTION 6 – DECLARATION

I hereby certify that I have read the Municipality of North Cowichan's Permissive Tax Exemption Policy (available at on our website <http://www.northcowichan.ca/EN/main/departments/finance.html>), that the application complies with its requirements, and that the information contained in the application is complete and correct. **If there is a change in the status of your organization the Municipality of North Cowichan must be notified.**

Signature: 	Date: July 14/23
Name (please print): Alana Robinson FIPPA s. 22(1)	Date: July 14/23

Print Form

NOTE: In accordance with Municipal Council's July 3, 2013, policy, application forms must be received by North Cowichan before August 1st.

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New Life Community Baptist Church
Profit and Loss
August 2021 - July 2022

	Total
INCOME	
4000 Tithes and Gifts (deleted)	45.00
4020 Envelope Giving (deleted)	718,583.89
4049 Special Giving (deleted)	
4050 Special Giving Rec'd (deleted)	17,574.00
Total 4049 Special Giving (deleted)	\$ 17,574.00
4080 Lord's Pantry Rec'd (deleted)	11,053.45
Total 4000 Tithes and Gifts (deleted)	\$ 747,256.34
40000 RECEIPTABLE GIFTS	
40010 General Giving	545.00
Total 40000 RECEIPTABLE GIFTS	\$ 545.00
40100 NON-RECEIPTABLE GIFTS	
40105 CBWC - Foundation donations	35,225.94
40110 Loose Offering	-721.30
Total 40100 NON-RECEIPTABLE GIFTS	\$ 34,504.64
4100 Budgeted Program Revenue (deleted)	
4101 Program Rev (deleted)	
4110 Children's Ministry Revenue (deleted)	20.00
4130 Midweek ministry (deleted)	3,617.00
4150 Youth Income (deleted)	2,190.00
4151 BrewLife (deleted)	5,673.30
Total 4101 Program Rev (deleted)	\$ 11,500.30
4400 Interest Income (deleted)	197.74
Total 4100 Budgeted Program Revenue (deleted)	\$ 11,698.04
4500 Church Use (deleted)	
4510 Church Use Rec'd (deleted)	9,228.35
4520 Church Use Wages Recovered (deleted)	550.00
4530 Church Use Food Revenue (deleted)	111.00
4540 Pathways Rental (deleted)	23,400.00
Total 4500 Church Use (deleted)	\$ 33,289.35
Sales	75.00
Total Income	\$ 827,368.37
GROSS PROFIT	\$ 827,368.37
EXPENSES	
5000 Staff (deleted)	
5020 Resources and Courses (deleted)	500.83
5029 Resources - staff (deleted)	163.00
Total 5020 Resources and Courses (deleted)	\$ 663.83
Total 5000 Staff (deleted)	\$ 663.83
5012 Benefits-Pastoral/Staff (deleted)	
5012A Long Term Disability (deleted)	2,884.81

New Life Community Baptist Church
Profit and Loss
August 2021 - July 2022

	Total
5012B Medical/Dental (deleted)	34,624.89
Total 5012 Benefits-Pastoral/Staff (deleted)	\$ 37,509.70
5101 Insurance and Utilities (deleted)	
5111 Building Insurance & Taxes (deleted)	5,282.83
5119 Utilities (deleted)	19,076.88
Total 5101 Insurance and Utilities (deleted)	\$ 24,359.71
5116A Janitorial (deleted)	1,329.63
5116D Kitchen Repair and Maintenance (deleted)	133.64
5130 Administration	1,658.61
5177 Office Equipment Lease (deleted)	2,259.42
5178 Advertising and Communication (deleted)	6,628.13
5180 Telephone/Internet (deleted)	4,522.60
5191 Legal (deleted)	2,158.96
5194 Treasury Management (deleted)	7,724.67
Total 5130 Administration	\$ 24,952.39
5140 Bank and POS charges (deleted)	567.11
5142 POS Debit Charges	5,277.11
5190 Church Use Paid Out	510.00
5600 Missions (deleted)	
5630 World Missions (deleted)	
5632 Missions (General) (deleted)	29.83
5639 ICMS - Esperanza (deleted)	5,000.04
5643 Canadian Baptist of Western Can (deleted)	10,558.93
5649 IJM (deleted)	5,000.04
5650 One Life One Chance (deleted)	4,998.84
5652 CTEN The Upper Room (deleted)	7,500.00
5654 FH Canada (deleted)	8,250.00
Total 5630 World Missions (deleted)	\$ 41,337.68
Total 5600 Missions (deleted)	\$ 41,337.68
5601 Local Out Reach (deleted)	
5607 911 Cop Care (deleted)	5,000.04
5608 Cowichan Basket Society (deleted)	1,133.30
5620 In/For/With (deleted)	127.41
Total 5601 Local Out Reach (deleted)	\$ 6,260.75
5670 Special Giving Paid Out	17,994.00
5710 Discipleship/Training (deleted)	
5711 Conference & Leadership Devel. (deleted)	4,800.88
5712 Elders Budget (deleted)	730.40
5713 Fellowship/Social Costs (deleted)	3,604.35
5716 BrewLife Expense (deleted)	6,258.93
5720 House/Village Church (deleted)	39.42

New Life Community Baptist Church
Profit and Loss
August 2021 - July 2022

	Total
5723 Families/FX (deleted)	2,129.01
5728 Youth Costs (deleted)	5,052.28
5729 Young Adults (deleted)	324.28
Total 5710 Discipleship/Training (deleted)	\$ 22,939.55
5715 KidZone in the house	3,024.65
5740 Justice & Mercy (deleted)	119.59
5744 Counseling Centre (deleted)	2,271.25
5745 Congregation Care (deleted)	1,204.57
5747 Needs and Extra (deleted)	516.00
5748 Pastoral Care & Ministry (deleted)	120.57
Total 5740 Justice & Mercy (deleted)	\$ 4,231.98
5749 Jumpstart	3,775.16
5750 Outreach (deleted)	
5754 Auto repair and Insurance (deleted)	205.37
5754A Auto operation cost (deleted)	1,348.22
5754B Auto Insurance (deleted)	342.74
5754C Auto Fuel (deleted)	406.83
Total 5754 Auto repair and Insurance (deleted)	\$ 2,303.16
Total 5750 Outreach (deleted)	\$ 2,303.16
5756 KidZone Midweek/VBS	3,881.08
5757 KidZone on the Road	2,996.23
5790 Worship/Audio/Media (deleted)	
5793 CD/Tapes/DVD Supplies (deleted)	1,754.24
5794 Decoration - Worship (deleted)	22.40
5795 Worship/Music (deleted)	823.14
Total 5790 Worship/Audio/Media (deleted)	\$ 2,599.78
5796 Production (deleted)	629.75
5920 Self Funding Pay-out	175.00
6011 Lords Pantry Paid Out (deleted)	10,316.99
69800 Uncategorized Expenses	2,037.09
70000 ADMINISTRATION	
70010 Personnel	
70015 Wages	504,023.86
70020 EI Expense	13,269.42
70025 CPP and EI Expense	19,432.57
70030 WCB Expense	675.50
70035 Benefits	-380.77
70040 Pension	16,605.43
70100 Training	
70110 Pastoral Training	84.16
70115 Staff and Volunteer Training	1,710.05
Total 70100 Training	\$ 1,794.21

New Life Community Baptist Church
Profit and Loss
August 2021 - July 2022

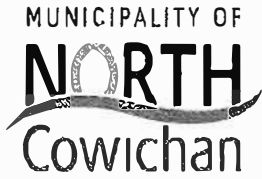
		Total
Total 70010 Personnel	\$	555,420.22
70200 Occupancy		
70210 Insurance		4,899.58
70215 Utilities		-3.95
70220 Repairs & Maintenance		
70225 Grounds		1,415.62
70230 Building		4,180.19
Total 70220 Repairs & Maintenance	\$	5,595.81
Total 70200 Occupancy	\$	10,491.44
70300 General Overheads		
70315 Interest & Bank Charges		2,021.77
70320 Licences, Memberships & Dues		9,999.88
70325 Office Supplies & Expenses		3,571.78
70330 Professional & Consulting Fees		-0.01
Total 70300 General Overheads	\$	15,593.42
Total 70000 ADMINISTRATION	\$	581,505.08
Payroll Expenses		
Company Contributions		
Taxable Benefits (non-cash)		333.59
Total Company Contributions	\$	333.59
Total Payroll Expenses	\$	333.59
90000 Other Expenses (deleted)		5,438.52
90020 Loan Interest		1,578.90
Total Expenses	\$	808,662.06
OTHER INCOME		
7000 transfer to/from funds trust (deleted)		-2,071.22
7002 Gift in kind (deleted)		443.66
7005 Roof upgrade donation (deleted)		18,425.00
80000 GIFTS IN KIND		-221.83
80115 Other Income		1,044.24
Total Other Income	\$	17,619.85
OTHER EXPENSES		
8000 Capital purchase (deleted)		89,095.91
8002 Capital Reserves returned (deleted)		-89,095.91
Total Other Expenses	\$	0.00
PROFIT	\$	36,326.16

New Life Community Baptist Church
Balance Sheet
As of July 31, 2022

	Total
Assets	
Current Assets	
Cash and Cash Equivalent	
10000 Bank and Cash	0.00
10100 Lord's Pantry	4,011.48
10200 Coast General	45,778.69
10210 Coast Capital Card Clearing	26,601.52
10400 Cash Float	
10410 Petty Cash	208.00
Total 10400 Cash Float	\$ 208.00
Total 10000 Bank and Cash	\$ 76,599.69
Total Cash and Cash Equivalent	\$ 76,599.69
Accounts Receivable (A/R)	
11000 Accounts Receivable	3,366.63
Total Accounts Receivable (A/R)	\$ 3,366.63
12000 Prepaid Expenses	9,700.73
Total Current Assets	\$ 89,667.05
Non-current Assets	
Property, plant and equipment	
14000 Land	112,500.00
15000 Building #1	
15010 Building	235,963.75
15015 Accum Amort - Building #1	-186,313.01
Total 15000 Building #1	\$ 49,650.74
16000 Building #2	
16010 Building	1,458,597.78
16015 Accum Amort - Buidling #2	-641,175.24
Total 16000 Building #2	\$ 817,422.54
16025 Capital Imp - Landscaping	13,193.59
1630 Roof Project (deleted)	92,524.60
17000 Vehicles	
17010 Vehicles	46,625.36
17015 Accum Amort - Vehicles	-28,857.76
Total 17000 Vehicles	\$ 17,767.60
Total Property, plant and equipment	\$ 1,103,059.07
Total Non Current Assets	\$ 1,103,059.07
Total Assets	\$ 1,192,726.12
Liabilities and Equity	
Liabilities	
Current Liabilities	
Accounts Payable (A/P)	
20000 Accounts Payable	4,103.94

New Life Community Baptist Church
Balance Sheet
As of July 31, 2022

		Total
Total Accounts Payable (A/P)	\$	4,103.94
Credit Card		
20100 Coast Desjardins		
20110 Coast Desjardins - 3011 Marita		165.24
20115 Coast Desjardins - 9013 Alana		3,022.46
20120 Coast Desjardins - 4012 Gordon		15.67
Total 20100 Coast Desjardins	\$	3,203.37
Total Credit Card	\$	3,203.37
20200 Personnel Liabilities		
20220 Payroll Liabilities		5,894.71
Total 20200 Personnel Liabilities	\$	5,894.71
25010 WCB Payable		403.58
2524 Misc Restricted (deleted)		24.57
2525 Mens (deleted)		196.79
26000 Restricted Programs.		
2502 Sylvan Camp Fund (deleted)		16.53
2521 Women's Ministry (deleted)		1,604.46
2522 MOPS (deleted)		5.38
26010 Youth Trip funds (deleted)		20,943.80
26020 Lord's Pantry Funds		3,575.77
Total 26000 Restricted Programs.	\$	26,145.94
Total Current Liabilities	\$	39,972.90
Non-current Liabilities		
29000 CBWC Roof Loan		49,573.35
Total Non-current Liabilities	\$	49,573.35
Total Liabilities	\$	89,546.25
Equity		
30100 Current Earnings		-841.63
3101 Reserves Repairs/Capital IR (deleted)		
3110 Restricted capital project fund (deleted)		8,456.41
Total 3101 Reserves Repairs/Capital IR (deleted)	\$	8,456.41
Retained Earnings		1,059,238.93
Profit for the year		36,326.16
Total Equity	\$	1,103,179.87
Total Liabilities and Equity	\$	1,192,726.12



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DISTRICT OF NORTH COWICHAN

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PERMISSIVE TAX EXEMPTION APPLICATION

SECTION 1 – APPLICANT INFORMATION

Organization Name: ST PETERS CRESCENT SOCIETY	
Are you registered under the BC Societies Act?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Are you a registered charity?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
Mailing Address: ST PETERS CRESCENT SOCIETY 5800 CHURCH Rd, DUNCAN BC V9L 5M3	
Contact Person: MARIANNE NICOLL FIPPA s. 22(1)	
Email Address: [REDACTED]	Phone Number: [REDACTED] FIPPA s. 22(1)
Name and Phone number of two other officials in the organization	
Name: SHEILA SANDERS	Name: Joseph Roger Williams
Title: SECRETARY	Title: Acting CHAIRMAN
Phone Home: [REDACTED]	Phone Home: [REDACTED]
Phone Work: [REDACTED] FIPPA s. 22(1)	Phone Work: [REDACTED] FIPPA s. 22(1)

SECTION 2 – ORGANIZATION INFORMATION

Please provide a brief description of the goals and objectives of the organization:

PROVIDE LOW INCOME HOUSING FOR SENIORS

What charitable, philanthropic, athletic or recreational service does your organization provide to the community?

NA.

SECTION 3 – PROPERTY INFORMATION (REGISTRATION, PRINCIPAL USE)

The lands are registered in the name of:

ST. PETER'S CRESCENT SOCIETY

What is the principal use of the property (including all buildings and/or land)

RENTAL UNITS FOR LOW INCOME SENIORS

Please provide details of all other activities on your property including: 1) who uses your facilities or services; 2) whether fees are charged to users; and 3) the percent of time your property is used for each type of use.

NONE.

Is any part of the building or of the property used or rented by commercial or private individuals or by any group other than your organization? If so, please specify the occupant and use.

NO

To what extent are the buildings or property accessible to the public?

NONE.

SECTION 4 – OTHER INFORMATION

Other information which may be pertinent to your application

/


SECTION 5 SUPPORTING DOCUMENTATION CHECK LIST (ATTACHE COPIES TO APPLICATION)

Please attach the following:

<input checked="" type="checkbox"/>	most recent annual financial statement	<input checked="" type="checkbox"/>	copy of property title
<input checked="" type="checkbox"/>	constitution	<input checked="" type="checkbox"/>	site sketch plan showing buildings & uses

SECTION 6 – DECLARATION

I hereby certify that I have read the Municipality of North Cowichan’s Permissive Tax Exemption Policy (available at on our website <http://www.northcowichan.ca/EN/main/departments/finance.html>), that the application complies with its requirements, and hat the information contained in the application is complete and correct. **If there is a change in the status of your organization the Municipality of North Cowichan must be notified.**

Signature: 	Date: 07- - 2023
Name (please print): FIPPA s. 22(1) M NICOLL	Date: 07- - 2023

Print Form

NOTE: In accordance with Municipal Council’s July 3, 2013, policy, application forms must be received by North Cowichan before August 1st.

Note: Personal information is collected by the Municipality of North Cowichan under the authority of section 26 (a) & (c) of the Freedom of Information and Protection of Privacy Act for the purpose of processing and administering property tax exemption requests. Should you have any questions about the collection of this personal information, please contact the Deputy Director of Corporate Services, (250) 746-3100; 7030 Trans Canada Highway, Duncan, BC V9L 6A1.

CRESCENT FINANCIAL EXAMINER'S REPORT

February 3, 2023

St. Peter Anglican Church
5800 Church Road
Duncan, BC
V9L 5M3

TO WHOM IT MAY CONCERN;

I confirm to you that on February 3, 2023, I examined the financial records for St. Peter's Crescent Society located at 5800 Church Road, Duncan, BC for the year ending December 31, 2022 and found them to be balanced and in order

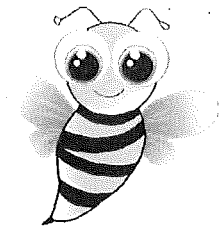
Respectfully Submitted



Wendy Aschacker
6487 Marine Crescent, Duncan, BC

APPENDIX 6 – PARISH FINANCIALS TREASURER'S REPORT

Submitted by Eileen Curtis, Treasurer



In my report last year, I called on each of you to take the 2022 stewardship theme **Be Alert, Vibrant, and Hopeful** to heart; to become aware of God's hand in all we do as individuals and as a parish. I believe the financial report for 2022 reflects our diligence.

As usual there are known and unknown factors that affect parish finances, some we can plan for, others are unknown and are dealt with as they arise. Our Income sources have been steady with Parishioner donations meeting budget, facility usage increasing with the reduction of Covid restrictions, and successful large and small fundraisers being held through the year. Thank you one and all for your support.

APPENDIX 5 – CRESCENT SOCIETY
CRESCENT BALANCE SHEET

31 Dec 22

ASSETS

Current Assets

Chequing/Savings

Coast Capital Credit Union	11,743.50
Coast Capital Rent Deposit Acct	2,901.38
Coast Capital Shares Account	5.00
Coast Capital Term Deposits	
Coast Capital GIC 110022201671b	96,266.62
Coast Capital Term 110021162320	31,619.22

Total Coast Capital Term Deposits 127,906.04

Total Chequing/Savings 142,555.92

Other Current Assets

GST Rebate Adjustment re Ins. 487.75

Total Other Current Assets 487.75

Total Current Assets 143,043.67

Fixed Assets

Buildings 1,029,000.00

Inventory 16,367.29

Land 433,000.00

Total Fixed Assets 1,478,367.29

TOTAL ASSETS **1,821,410.96**

LIABILITIES & EQUITY

Liabilities

Current Liabilities

Other Current Liabilities

Rental Deposits 2,901.38

Total Other Current Liabilities 2,901.38

Total Current Liabilities 2,901.38

Total Liabilities 2,901.38

Equity

Opening Balance Equity 1,787,056.56

Retained Earnings 44,501.47

Net Income -213,050.47

Total Equity 1,618,509.56

TOTAL LIABILITIES & EQUITY **1,821,410.96**

CRESCENT PROFIT AND LOSS

Jan - Dec 22

Ordinary Income/Expense	
Income	
Income	
GST Rebate	1,915.97
Interest Income Term Deposits	2,206.02
Laundry Income	1,112.00
Miscellaneous Income	800.00
Rental Income	75,714.00
Total Income	81,747.99
Total Income	81,747.99
Expense	
B. C. Society Registration	40.00
Buildings General Expense	
Garbage/Recycling Expense	1,358.02
Repairs and Main of Buildings	1,169.81
Taxes - Property/Sewer/Water	6,412.00
Utilities - Hydro	1,078.88
Total Buildings General Expense	9,018.71
Capital Expense	
Land Surveyors	2,367.48
Capital Expense - Other	246,484.68
Total Capital Expense	248,852.16
Insurance Deductable Expense	11,330.52
Insurance Expense	
Directors Liability Insurance	654.00
General Liability Insurance	6,713.00
Total Insurance Expense	7,367.00
Landlord BC	248.00
Office Expense	
Office Supplies & Expenses	48.30
Printing	83.10
Office Expense - Other	544.55
Total Office Expense	675.95
Outside Maintenance Expense	
Grounds	3,827.25
Landscaping	4,777.51
Total Outside Maintenance Expense	8,604.76
Repairs and Maintenance Expense	
Miscellaneous Expense	340.19
Repairs and Maintenance	8,301.17
Total Repairs and Maintenance Expense	8,641.36
Total Expense	294,796.46
Net Ordinary Income	-213,050.47
Net Income	-213,050.47



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PERMISSIVE TAX EXEMPTION APPLICATION

SECTION 1 – APPLICANT INFORMATION

Organization Name: The Church of Jesus Christ of Latter-day Saints in Canada	
Are you registered under the BC Societies Act?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Are you a registered charity?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Mailing Address: Tax Div 526-7781; 50 E North Temple St, Flr 22; Salt Lake City, UT 84150-0022	
Contact Person: Joshua T Paul	
Email Address: JPaul@ChurchofJesusChrist.org	Phone Number: (801) 353-3392
Name and Phone number of two other officials in the organization	
Name: Brett G. Taylor	Name: Michael D. Holt
Title Bishop	Title Stake President
Phone Home: [REDACTED]	Phone Home: [REDACTED]
Phone Work: FIPPA s. 22(1)	Phone Work: FIPPA s. 22(1)

SECTION 2 – ORGANIZATION INFORMATION

Please provide a brief description of the goals and objectives of the organization:
The goals and objectives of the Church is to bring souls unto Christ through religious worship, teachings and activities that provide spiritual experiences to its members and visitors.
What charitable, philanthropic, athletic or recreational service does your organization provide to the community?
The Church gives to the poor and the needy in the community and encourages members to be productive and contributing members of society.

SECTION 3 – PROPERTY INFORMATION (REGISTRATION, PRINCIPAL USE)

The lands are registered in the name of:
The Church of Jesus Christ of Latter-day Saints in Canada
What is the principal use of the property (including all buildings and/or land)
The Church meetinghouse property is used to hold religious worship service, provide a place for works of charity and other related religious activities.

Please provide details of all other activities on your property including: 1) who uses your facilities or services; 2) whether fees are charged to users; and 3) the percent of time your property is used for each type of use.

Regular worship services are every Sunday with youth and adult activities through out the week. No fees are charged for the use of the meetinghouse.

Is any part of the building or of the property used or rented by commercial or private individuals or by any group other than your organization? If so, please specify the occupant and use.

No

To what extent are the buildings or property accessible to the public?

All are welcome to attend Sunday worship services and weekly activities.

SECTION 4 – OTHER INFORMATION

Other information which may be pertinent to your application

All Clergy positions are filled by church members (lay persons) who serve on a voluntary basis and are not paid (financially) for the time they contribute nor for the services they provide.

SECTION 5 SUPPORTING DOCUMENTATION CHECK LIST (ATTACHE COPIES TO APPLICATION

Please attach the following:

✓	most recent annual financial statement	✓	copy of property title
✓	constitution	✓	site sketch plan showing buildings & uses

SECTION 6 – DECLARATION

I hereby certify that I have read the Municipality of North Cowichan's Permissive Tax Exemption Policy (available at on our website <http://www.northcowichan.ca/EN/main/departments/finance.html>), that the application complies with its requirements, and hat the information contained in the application is complete and correct. **If there is a change in the status of your organization the Municipality of North Cowichan must be notified.**

Signature:



Date:

7/19/2023

Name (please print):

Joshua T. Paul

FIPPA s. 22(1)

Date:

7/19/2023

Print Form

NOTE: In accordance with Municipal Council's July 3, 2013, policy, application forms must be received by North Cowichan before August 1st.

Note: Personal information is collected by the Municipality of North Cowichan under the authority of section 26 (a) & (c) of the Freedom of Information and Protection of Privacy Act for the purpose of processing and administering property tax exemption requests. Should you have any questions about the collection of this personal information, please contact the Deputy Director of Corporate Services, (250) 746-3100; 7030 Trans Canada Highway, Duncan, BC V9L 6A1.

Duncan Ward
1815 Tzouhalem Road
2022 Financial Statement
The Church of Jesus Christ of Latter-day Saints in Canada

Income

Donations & Budget Contributions from Church Headquarters to Cover Expenses:	<u>\$633,475.95</u>
Total:	\$633,475.95

Expenses

Assistance to Poor & Needy:	\$27,459.10
Other Expenses:	<u>\$20,316.03</u>
Total:	\$47,775.13

Note: All expenses to repair and maintain the church meetinghouse and grounds (including utility payments) are paid directly by church headquarters and are not included in the expenses listed above. All donations received that are not expended by the local unit are remitted to church headquarters.

2023 Budget

No operating budget is available. All funding comes via member contributions to Church Headquarters. Then each congregation is funded by grants from Church Headquarters in an amount equal to expenses.



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PERMISSIVE TAX EXEMPTION APPLICATION

SECTION 1 – APPLICANT INFORMATION

Organization Name: Oasis City Church Society	
Are you registered under the BC Societies Act?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Are you a registered charity?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Mailing Address: 3540 Auchinachie Rd	
Contact Person: Brandon Wall	
Email Address: info@oasiscity.ca	Phone Number: 2507468457
Name and Phone number of two other officials in the organization	
Name: Dianne Leighton	Name: Ryan Worrall
Title: Director	Title: Director
Phone Home: [REDACTED] FIPPA s. 22(1)	Phone Home: [REDACTED] FIPPA s. 22(1)
Phone Work: 2507468457	Phone Work:

SECTION 2 – ORGANIZATION INFORMATION

Please provide a brief description of the goals and objectives of the organization:

To promote the spiritual and physical and emotional welfare of its members and supporters, individually and collectively, equipping and assisting each to find his/her purpose in the community.

What charitable, philanthropic, athletic or recreational service does your organization provide to the community?

At-risk child and youth and family advocacy through our weekly kids and youth programs that include age-appropriate activities and instruction at no cost to the attendee.

SECTION 3 – PROPERTY INFORMATION (REGISTRATION, PRINCIPAL USE)

The lands are registered in the name of:

Oasis City Church Society

What is the principal use of the property (including all buildings and/or land)

Place of worship and community engagement.

Please provide details of all other activities on your property including: 1) who uses your facilities or services; 2) whether fees are charged to users; and 3) the percent of time your property is used for each type of use.

We maintain a place of worship and community engagement with the help of over 100 volunteers representing thousands of hours of service in the following areas: Weekly worship and spiritual engagement times and weekly services to offer the sacraments to the attendees, volunteers and the public. Activities include music, sports, art and crafts and special events like day camps and summer camps with some sponsorships for families in need.

Is any part of the building or of the property used or rented by commercial or private individuals or by any group other than your organization? If so, please specify the occupant and use.

NO

To what extent are the buildings or property accessible to the public?

Outdoor basketball court, with access. Our regular church services are open to the public.

SECTION 4 – OTHER INFORMATION

Other information which may be pertinent to your application


SECTION 5 SUPPORTING DOCUMENTATION CHECK LIST (ATTACHE COPIES TO APPLICATION)

Please attach the following:

✓	most recent annual financial statement	✓	copy of property title
✓	constitution	✓	site sketch plan showing buildings & uses

SECTION 6 – DECLARATION

I hereby certify that I have read the Municipality of North Cowichan's Permissive Tax Exemption Policy (available at on our website <http://www.northcowichan.ca/EN/main/departments/finance.html>), that the application complies with its requirements, and that the information contained in the application is complete and correct. **If there is a change in the status of your organization the Municipality of North Cowichan must be notified.**

Signature: 	Date: May 8, 2023
Name (please print): FIPPA s. 22(1) Brandon Wall	Date: May 8, 2023

Print Form

NOTE: In accordance with Municipal Council's July 3, 2013, policy, application forms must be received by North Cowichan before August 1st.

Note: Personal information is collected by the Municipality of North Cowichan under the authority of section 26 (a) & (c) of the Freedom of Information and Protection of Privacy Act for the purpose of processing and administering property tax exemption requests. Should you have any questions about the collection of this personal information, please contact the Deputy Director

Oasis City Church Society
Profit & Loss
January through December 2022

	<u>Jan - Dec 22</u>
Ordinary Income/Expense	
Income	
41000 · Revenue from Donations	845,629.22
42300 · Non-Receiptable & Other	<u>36,900.89</u>
Total Income	<u>882,530.11</u>
Gross Profit	882,530.11
Expense	
54100 · Operations	532,036.60
54200 · Facilities & Maintenance	175,039.16
54500 · Mission & Community Engagement	<u>76,294.27</u>
Total Expense	<u>783,370.03</u>
Net Ordinary Income	<u>99,160.08</u>
Net Income	<u><u>99,160.08</u></u>



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PERMISSIVE TAX EXEMPTION APPLICATION

SECTION 1 – APPLICANT INFORMATION

Organization Name: The Pentecostal Assemblies of Canada (Chemainus Tabernacle)	
Are you registered under the BC Societies Act?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Are you a registered charity?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Mailing Address: 9471 Chemainus Road	
Contact Person: Dorothy Baker	
Email Address: finance@chemainuspentecostal.com	Phone Number: [REDACTED] FIPPA s. 22(1)
Name and Phone number of two other officials in the organization	
Name: Pastor Boyd Tremblett	Name: Ed Calen
Title Pastor, Board Chair	Title Board Member
Phone Home: [REDACTED] FIPPA s. 22(1)	Phone Home: [REDACTED] FIPPA s. 22(1)
Phone Work: (250) 246-3810	Phone Work: (250) 748-5881

SECTION 2 – ORGANIZATION INFORMATION

Please provide a brief description of the goals and objectives of the organization:

Share of responsibility and the privilege of propagating the gospel of the Lord Jesus Christ, by all available means at home and in foreign lands

What charitable, philanthropic, athletic or recreational service does your organization provide to the community?

We provide a place of worship, fellowship and guidedance to those desiring/or needing help

SECTION 3 – PROPERTY INFORMATION (REGISTRATION, PRINCIPAL USE)

The lands are registered in the name of:

The Pentecostal Assemblies of Canada

What is the principal use of the property (including all buildings and/or land)

Maintain a place for the worship of Almighty God, our Heavenly Father.

Provide for Christian fellowship for those of like precious faith, where the Holy Spirit may be honoured according to our distinctive testimony.

Please provide details of all other activities on your property including: 1) who uses your facilities or services; 2) whether fees are charged to users; and 3) the percent of time your property is used for each type of use.

It is primarily used by the church
the church is sometimes used for funeral services and weddings
98% of the time the church is used by us
2% of the time for other activities

Is any part of the building or of the property used or rented by commercial or private individuals or by any group other than your organization? If so, please specify the occupant and use.

No

To what extent are the buildings or property accessible to the public?

Sunday, Wednesday, Thursday and Fridays

SECTION 4 – OTHER INFORMATION

Other information which may be pertinent to your application

I have attached a title search and Transparency Report for 2022. I thought I had a copy of the property title, but apparently I don't. If you require it, I can contact The Pentecostal Assemblies of Canada for a couple.


SECTION 5 SUPPORTING DOCUMENTATION CHECK LIST (ATTACHE COPIES TO APPLICATION)

Please attach the following:

<input checked="" type="checkbox"/>	most recent annual financial statement	<input checked="" type="checkbox"/>	copy of property title
<input checked="" type="checkbox"/>	constitution	<input checked="" type="checkbox"/>	site sketch plan showing buildings & uses

SECTION 6 – DECLARATION

I hereby certify that I have read the Municipality of North Cowichan's Permissive Tax Exemption Policy (available at our website <http://www.northcowichan.ca/EN/main/departments/finance.html>), that the application complies with its requirements, and that the information contained in the application is complete and correct. **If there is a change in the status of your organization the Municipality of North Cowichan must be notified.**

Signature: 	Date: Jul 27, 2023
Name (please print): Dorothy Baker FIPPA s. 22(1)	Date: Jul 27, 2023

Print Form

NOTE: In accordance with Municipal Council's July 3, 2013, policy, application forms must be received by North Cowichan before August 1st.

Note: Personal information is collected by the Municipality of North Cowichan under the authority of section 26 (a) & (c) of the Freedom of Information and Protection of Privacy Act for the purpose of processing and administering property tax exemption requests. Should you have any questions about the collection of this personal information, please contact the Deputy Director of Corporate Services, (250) 746-3100; 7030 Trans Canada Highway, Duncan, BC V9L 6A1.

Chemainus Pentecostal Tabernacle

Balance Sheet As at 31/12/2022

ASSET

CURRENT ASSETS

CCCU- Chequing	6,650.68
CCCU - Shares	34.59
CCCU - Bus. High Interest Savings	134.19
CCCU - Building Account	926.16
Pentecostal Spending - Debit Card	153.42
Debit Card Account - Shares	5.66
CIBC - Youth Group Bank Account	964.09
Cash Box -Youth Group	41.27
A/R - Chemainus Pentecostal So...	1,561.93
Transaction Holding Account	227.50
GST/HST Recoverable	360.72
Prepaid Maintenance -	200.00
Prepaid expenses - CCLI	301.75

TOTAL CURRENT ASSETS 11,561.96

FIXED ASSETS

Land & Buildings	166,025.19
Building - Basement & Library	34,237.76
Equipment - Computer	7,712.70
Equipment - Other	36,042.39

TOTAL FIXED ASSETS 244,018.04

TOTAL ASSET 255,580.00

LIABILITY

CURRENT LIABILITIES

Accounts Payable	4,666.55
Youth Group - Designated Funds	983.20
WCB Payable	100.75
GST/HST Paid On Purchases	-22.58

TOTAL CURRENT LIABILITIES 5,727.92

TOTAL LIABILITY 5,727.92

EQUITY

EARNINGS

Church's Equity	245,332.79
Current Earnings	4,519.29

TOTAL EARNINGS 249,852.08

TOTAL EQUITY 249,852.08

LIABILITIES AND EQUITY 255,580.00



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PERMISSIVE TAX EXEMPTION APPLICATION

SECTION 1 – APPLICANT INFORMATION

Organization Name: Chemainus/Crofton Pastoral Charge of the United Church of Canada	
Are you registered under the BC Societies Act?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
Are you a registered charity?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Mailing Address: 9814 Willow Street, Box 71, Chemainus, BC V0R 1K0	
Contact Person: Virginia Van Allen	
Email Address: gvanallen@shaw.ca	Phone Number: 250 416-0100
Name and Phone number of two other officials in the organization	
Name: Russ Penhale	Name: Rev. Elise Feltrin
Title Board Chair	Title Minister
Phone Home: [REDACTED] FIPPA s. 22(1)	Phone Home: [REDACTED] FIPPA s. 22(1)
Phone Work:	Phone Work: (250) 246-3463

SECTION 2 – ORGANIZATION INFORMATION

Please provide a brief description of the goals and objectives of the organization:

Provide weekly and seasonal worship services. Perform/facilitate weddings, funerals, memorials, baptisms. Educate through Christian Education. Provide pastoral care with community, donate funds to Mission and Service Fund. Fund raise for Outreach and national mission and service projects. Provide space for community organizations including the local Food Bank. Minister to the sick and elderly. Grounded in Christ's Love, We Seek, We Share, We Serve.

What charitable, philanthropic, athletic or recreational service does your organization provide to the community?

Our gifts to Mission and Service help people in need locally and nationally by providing access to food, housing and employment support. +

SECTION 3 – PROPERTY INFORMATION (REGISTRATION, PRINCIPAL USE)

The lands are registered in the name of:

The Trustees of the Chemainus/Crofton Pastoral Charge of the United Church of Canada, 9814 Willow Street, PO Box 71, Chemainus, BC V0R 1K0 in trust under the provisions of the United Church of Canada Act.

What is the principal use of the property (including all buildings and/or land)

Religious services and related activities (choir, ukulele, prayer, meetings).

Please provide details of all other activities on your property including: 1) who uses your facilities or services; 2) whether fees are charged to users; and 3) the percent of time your property is used for each type of use.

The following groups use the Church totalling 20 -24 hours/week: Pathfinders, Scouts, Embers, Narcotics Anonymous, AA, Guides, Brownies, Harvest House Food Bank.
Users pay a reasonable amount per our Fee Schedule Policy.
In collaboration with Food First Chemainus we have raised community garden beds in a portion of our yard.

Is any part of the building or of the property used or rented by commercial or private individuals or by any group other than your organization? If so, please specify the occupant and use.

The sanctuary may be rented occasionally for weddings, funerals, and concerts. For example, recently a concert was held in April 2023 to raise money to support a Duncan Christian School project.
Harvest House Food Bank occupies a dedicated portion of our downstairs, in addition to twice weekly use of the downstairs hall.

To what extent are the buildings or property accessible to the public?

The community is welcomed to religious services, fundraising activities, celebrations (e.g. recent 70th Anniversary Party of Chemainus United Church in our garden); Choir and ukulele are open to the public.. Our Outreach Team hosts events that are relevant to the community at large, for example the recent Emergency Preparedness Information Session on May 24, 2023.

SECTION 4 – OTHER INFORMATION

Other information which may be pertinent to your application

We participate in local reconciliation activities such as "March for Children' and National Day of Truth and Reconciliation. Provide services once a month at Chemainus Health Centre for residents. Student visitors from Capernwray Bible College have been involved at services.

SECTION 5 SUPPORTING DOCUMENTATION CHECK LIST (ATTACHE COPIES TO APPLICATION

Please attach the following:

✓	most recent annual financial statement	✓	copy of property title
	constitution	✓	site sketch plan showing buildings & uses

SECTION 6 – DECLARATION

I hereby certify that I have read the Municipality of North Cowichan's Permissive Tax Exemption Policy (available at on our website <http://www.northcowichan.ca/EN/main/departments/finance.html>), that the application complies with its requirements, and hat the information contained in the application is complete and correct. **If there is a change in the status of your organization the Municipality of North Cowichan must be notified.**

Signature: *Virginia Van Allen*

Date:
Jul 15, 2023

Name (please print):
Virginia Van Allen

Date:
Jul 15, 2023

Print Form

NOTE: In accordance with Municipal Council's July 3, 2013, policy, application forms must be received by North Cowichan before August 1st.

Note: Personal information is collected by the Municipality of North Cowichan under the authority of section 26 (a) & (c) of the Freedom of Information and Protection of Privacy Act for the purpose of processing and administering property tax exemption requests. Should you have any questions about the collection of this personal information, please contact the Deputy Director

Chemainus Crofton Pastoral Charge 2019

Balance Sheet As at 12/31/2022

ASSET

Current Assets

Chequing		35,184.98
Contingency Fund 1	4,906.39	
Building Fund	2,630.34	
Memorial Fund	3,320.97	
Smart Fund	8,118.60	
Total Fund Accounts		<u>18,976.30</u>
Total Current Assets		<u>54,161.28</u>

Long Term Asset

Canoe Financial Fund	60,000.00	
Canoe Financial Fund Interest	<u>-3,272.86</u>	
Total Canoe Financial Fund		56,727.14
Investment #27 - Crofton #1	33,394.58	
Accrued Interest #27 - Crofton #1	<u>1,956.84</u>	
Total Investment #27 - Crofton #1		35,351.42
ISCU Step Up 9+9 #8	20,000.00	
Accrued Interest 9+9 #8	<u>164.86</u>	
Total Investment 9+9 #8		20,164.86
Membership Shares	<u>5.84</u>	
Total Membership Shares		5.84
ISCU Step Up 6+6 4	30,000.00	
Accrued Interest 6+6 4	<u>666.42</u>	
Total 6+6 4		30,666.42
ISCU Step Up 9+9 7	30,000.00	
Accrued Interest 9+9 7	<u>944.12</u>	
Total 9+9 7		30,944.12
chem #5	40,000.00	
Accrued Interest Chem #5	<u>525.65</u>	
Total Chem #5		<u>40,525.65</u>
Total Long Term Asset		<u>214,385.45</u>

Fixed Assets

Land - Trust	265,800.00	
Accum. Appr. Land	<u>48,400.00</u>	
Total Land Assessment Value		314,200.00
Building - Trust	94,100.00	
Accum. Depr.. Building	<u>-5,200.00</u>	
Total Assessed Building Value		88,900.00
CE Hall Reno	51,013.98	
Accum. Depr. CE Hall Reno	<u>-51,013.98</u>	
Sanctuary Reno	9,403.00	
Accum. Depr. Sanctuary Reno	<u>-7,992.82</u>	
Total Renovation Assets		1,410.18
Office Equipment	3,920.00	
Accum. Depr. Office Equipment	<u>-3,920.00</u>	
Organ	22,136.80	
Accum. Depr. Organ	<u>-11,586.32</u>	
Piano	19,456.67	
Accum. Depr. Piano	<u>-10,553.94</u>	
Sound System	2,945.18	
Accum. Depr. Sound System	<u>-2,945.18</u>	
Total Furniture/Fixtures Assets		<u>19,453.21</u>
Total Fixed Assets		<u>423,963.39</u>

TOTAL ASSET 692,510.12

LIABILITY

Current Liabilities

Printed On: 01/18/2023

Chemainus Crofton Pastoral Charge 2019

Balance Sheet As at 12/31/2022

Birthday Fund Holding		633.83
Building Fund Holding		2,630.34
(Cerb) Loan Payable Nov 15 2022		60,000.00
Memorial Fund Holding		3,320.97
Mission & Service Holdings		1,125.00
GST Charged On Sales	11.99	
GST Paid on Purchases	<u>-428.64</u>	
Total GST Payable/Receivable		<u>-416.65</u>
Total Current Liabilities		<u>67,293.49</u>
TOTAL LIABILITY		<u>67,293.49</u>
EQUITY		
Equity		
Church Capital		627,874.65
BC Assessment Appr.		23,600.00
Current Earnings		<u>-26,258.02</u>
Total Equity		<u>625,216.63</u>
TOTAL EQUITY		<u>625,216.63</u>
LIABILITIES AND EQUITY		<u><u>692,510.12</u></u>

Chemainus Crofton Pastoral Charge 2019

Income Statement 01/01/2022 to 12/31/2022

REVENUE

Revenue

Local Sunday Givings	85,880.58	
Loose Sunday Givings	<u>2,586.40</u>	
Total Sunday Givings		88,466.98
Kitchen Coffee Funds	70.00	
Misc. Donations	1,641.00	
Music Donations	<u>20.00</u>	
Total Occasional Donations		1,731.00
Room Rental	<u>6,105.00</u>	
Total Building Rentals		6,105.00
Outreach		76.40
Christmas Sale	2,216.70	
Concerts	1,368.00	
Misc. Fundraisers	65.00	
Butchart Gardens	355.96	
Plant Sale	1,477.77	
Garage Sale	6,509.41	
Food Sales	<u>4,358.00</u>	
Total Fundraisers		16,350.84
Contingency Fund Interest	29.32	
Smart Fund Interest	94.73	
Membership shares interest	7.39	
Crofton #1 interest	322.69	
Chem #4 Interest	123.05	
chem #5 Interest	283.84	
Chem #7 Interest	107.67	
Chem Interest #8	<u>164.86</u>	
Total Interest Revenue		1,133.55
Magazine Subscriptions		50.00
tax refund		<u>1,433.75</u>
Total Revenue		<u>115,347.52</u>

TOTAL REVENUE

115,347.52

EXPENSE

Expense

ADP Charges (Wages)		337.16
Guest Leaders (Wages)	450.00	
Janitorial (Wages)	5,556.36	
Minister (Salary)	85,081.08	
Music (Wages)	7,043.20	
Secretary (Wages)	8,849.04	
CRA corrections	<u>1,119.63</u>	
Total Wage Expenses		108,099.31
Work Safe BC Premiums		102.48
Minister Books & Cont. Ed	1,604.71	
Minister Discretionary Fund	97.99	
Minister Mileage	<u>274.06</u>	
Total Minister's Expenses		1,976.76
Bank Service Fees		80.01
Building Maintenance & Repair	<u>173.24</u>	
Total Maintenance Expenses		173.24
Christian Education		100.00
Garden supplies		200.56
Bonus & Gifts		50.00
Insurance Building		6,340.00
Janitorial Supplies		427.81
Kitchen (Coffee, Tea, Etc.)		98.70
Misc. Worship Supplies (Giving ...)	<u>307.17</u>	
Total Worship Expenses		307.17

Chemainus Crofton Pastoral Charge 2019

Income Statement 01/01/2022 to 12/31/2022

Outreach Donations		75.00
Music Supplies & Licenses		610.00
Office Admin	965.82	
Office Equipment (Value Under ...	1,110.86	
Office Supplies	<u>1,237.97</u>	
Office Total		3,314.65
Par Service Charges		189.50
Pastoral Care		142.69
Publicity (Advertising)		767.46
Fortis Gas	3,340.33	
Hydro	2,531.93	
Taxes - Water & Sewer - Yearly	967.00	
Water - Quarterly	474.83	
Shaw - Internet, Phone	1,673.75	
Security - Price Alarms	<u>466.56</u>	
Total Utilities		9,454.40
Garage Sale	<u>31.72</u>	
Total Fundraising Expenses		31.72
Regional Assess. Fee		1,135.00
Annual Depreciation		4,399.07
investment payment		<u>3,192.85</u>
Total Expenses		<u>141,605.54</u>
TOTAL EXPENSE		<u>141,605.54</u>
NET INCOME		<u><u>-26,258.02</u></u>



7030 Trans Canada Highway
 Duncan BC V9L 6A1, Canada
www.northcowichan.ca
 T 250.746.3100
 F.250.746.3133

PERMISSIVE TAX EXEMPTION APPLICATION

SECTION 1 – APPLICANT INFORMATION

Organization Name: Trinity Evangelical Lutheran Church Of Duncan British Columbia	
Are you registered under the BC Societies Act?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Are you a registered charity?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Mailing Address: 2704 James St., Duncan B.C. V9L 2X7	
Contact Person: Mark Gibson	
Email Address: [REDACTED] FIPPA s. 22(1)	Phone Number: [REDACTED] FIPPA s. 22(1)
Name and Phone number of two other officials in the organization	
Name: Gordon Sawka	Name: Jim Hykaway
Title: Trustee	Title: Elder
Phone Home: [REDACTED] FIPPA s. 22(1)	Phone Home: [REDACTED] FIPPA s. 22(1)
Phone Work:	Phone Work:

SECTION 2 – ORGANIZATION INFORMATION

Please provide a brief description of the goals and objectives of the organization:
Christian Organization established and maintained to disseminate the Gospel Truth and Instruction to it's members and outreach into the Community
What charitable, philanthropic, athletic or recreational service does your organization provide to the community?
Food hampers, Youth Group, work with other denominations to help provide the necessities to the homeless.

SECTION 3 – PROPERTY INFORMATION (REGISTRATION, PRINCIPAL USE)

The lands are registered in the name of:
Trinity Evangelical Lutheran Church Of Duncan British Columbia
What is the principal use of the property (including all buildings and/or land)
Church for Services every Sunday in the main Sanctuary, Sunday School and Bible Studies during the school year in the classrooms and Fellowship Hall downstairs, all open to the public. We also have a vacation Bible School for a week during the summer. There are also meetings of the Lutheran Womans Missionary League held in the Fellowship Hall The Manse is currently rented as lowcost housing as our previous Pastors had their own residences.

Please provide details of all other activities on your property including: 1) who uses your facilities or services; 2) whether fees are charged to users; and 3) the percent of time your property is used for each type of use.

Church is used by the Congregations for Services, Bible Studies and Fellowship 95%

4H Club uses the Fellowship Hall By Donation 5%

Is any part of the building or of the property used or rented by commercial or private individuals or by any group other than your organization? If so, please specify the occupant and use.

4H Club uses the Fellowship Hall By Donation 5%

The Manse is currently rented as lowcost housing as our previous Pastors had their own residences (100%), This home will be offered to a new Pastor when he comes to the Cowichan Valley

To what extent are the buildings or property accessible to the public?

The Church is open to and welcomes the public for all Church Services and Bible Studies and programs.

The Parking Lot is open to the Public 24/7 and is frequently used by customers of the Bowling Alley across the street.

SECTION 4 – OTHER INFORMATION

Other information which may be pertinent to your application

The Congregation was greatly affected by COVID and its restrictions. We have needed to have added administrative and security costs to protect our property from vandalism.

We are in the process of calling a new Pastor to serve us here in the Cowichan Valley with the ensuing moving costs that will be encured, to revitalize our Mission.


SECTION 5 SUPPORTING DOCUMENTATION CHECK LIST (ATTACHE COPIES TO APPLICATION)

Please attach the following:

✓	most recent annual financial statement	✓	copy of property title
✓	constitution	✓	site sketch plan showing buildings & uses

SECTION 6 – DECLARATION

I hereby certify that I have read the Municipality of North Cowichan's Permissive Tax Exemption Policy (available at on our website <http://www.northcowichan.ca/EN/main/departments/finance.html>), that the application complies with its requirements, and hat the information contained in the application is complete and correct. **If there is a change in the status of your organization the Municipality of North Cowichan must be notified.**

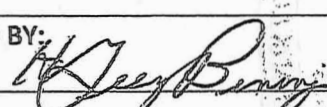
Signature: 	Date: Jul 28, 2023
Name (please print): Mark Gibson	Date: Jul 28, 2023

Print Form

NOTE: In accordance with Municipal Council's July 3, 2013, policy, application forms must be received by North Cowichan before August 1st.

Note: Personal information is collected by the Municipality of North Cowichan under the authority of section 26 (a) & (c) of the Freedom of Information and Protection of Privacy Act for the purpose of processing and administering property tax exemption requests. Should you have any questions about the collection of this personal information, please contact the Deputy Director of Corporate Services, (250) 746-3100; 7030 Trans Canada Highway, Duncan, BC V9L 6A1.

FINANCIALS STATEMENT FOR 2022

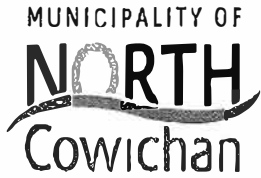
2022 Budget	BUDGET	YTD	REMAINING
Salary at 15 Years of Service	\$ 52,900.00	\$ 52,899.96	\$ 0.04
Housing Allowance	\$ 16,200.00	\$ 16,200.00	\$ -
Utilities	\$ 5,000.00	\$ 5,000.04	-\$ 0.04
Pastor CPP, EI and Tax Portion (Not in Budget)		\$ 11,459.54	-\$ 11,459.54
CPP EI	\$ 4,200.00	\$ 4,064.46	\$ 135.54
Pension and Benefits	\$ 19,000.00	\$ 18,101.52	\$ 898.48
Pastors Pension (Not in Budget)		\$ 4,866.00	-\$ 4,866.00
Total Net Salary (Line 2-line5-line8)		\$ 57,774.46	-\$ 57,774.46
Education Allowance	\$ 930.00	\$ -	\$ 930.00
WCB	\$ 130.00	\$ 71.91	\$ 58.09
Mileage Reimbursement	\$ 1,200.00	\$ 1,007.19	\$ 192.81
General Budget		\$ -	\$ -
Guest Liturgist/Speaker	\$ 750.00	\$ 750.00	\$ -
Guest Liturgist Mileage	\$ 250.00	\$ 400.00	-\$ 150.00
Periodicals and Licenses	\$ 4,000.00	\$ 4,531.45	-\$ 531.45
Conferences/Conventions	\$ 1,000.00	\$ -	\$ 1,000.00
Vacation Bible School	\$ 300.00	\$ -	\$ 300.00
Youth Group	\$ 1,000.00	\$ -	\$ 1,000.00
Bethany Youth Group	\$ 100.00	\$ -	\$ 100.00
Evangelism	\$ 75.00	\$ -	\$ 75.00
Fellowship	\$ 150.00	\$ -	\$ 150.00
Wine /Candles/ Flowers Altar Care	\$ 750.00	\$ -	\$ 750.00
Hamper	\$ 500.00	\$ 1,590.00	-\$ 1,090.00
Synod Missions	\$ 5,200.00	\$ 5,200.00	\$ -
Concordia Seminary	\$ 400.00	\$ 400.00	\$ -
Advertising/Website	\$ -	\$ -	\$ -
Church Secretary	\$ -	\$ -	\$ -
Office Supplies	\$ 1,000.00	\$ 729.70	\$ 270.30
Church Phone/Internet	\$ 800.00	\$ 715.39	\$ 84.61
Church Hydro	\$ 5,500.00	\$ 5,090.81	\$ 409.19
Church and Manse Water	\$ 1,000.00	\$ 961.55	\$ 38.45
Offering Envelopes	\$ 400.00	\$ 348.03	\$ 51.97
Alarm /Security	\$ 4,000.00	\$ 5,531.28	-\$ 1,531.28
Equipment & Repairs	\$ 2,000.00	\$ 1,863.65	\$ 136.35
Kitchen Supplies	\$ 50.00	\$ 99.68	-\$ 49.68
Other Insurance	\$ 200.00	\$ -	\$ 200.00
Bank Charges/Adjustments	\$ 150.00	\$ 92.77	\$ 57.23
Adjustments		\$ 299.28	-\$ 299.28
Other Items		\$ 2,691.02	-\$ 2,691.02
Sub Total General Expenses	\$ 129,135.00	\$ 128,639.69	\$ 495.31
NON BUDGETED OFFERINGS PAYED OUT			
LWML		\$ 125.00	
Adopt A Student		\$ 780.00	
TOTAL GENERAL EXPENSES		\$ 129,544.69	
Building Fund		YTD	REMAINING
Building Repairs and Maintenance	\$ 2,500.00	\$ 791.87	\$ 1,708.13
Property Taxes	\$ 2,700.00	\$ 2,546.64	\$ 153.36
Insurance/Investments	\$ 12,000.00	\$ 10,658.00	\$ 1,342.00
Bank Charges		\$ 38.73	-\$ 38.73
Sub Total Building Expenses	\$ 17,200.00	\$ 14,035.24	\$ 3,164.76
Grand Total 2022	\$ 146,335.00	\$ 143,579.93	\$ 2,755.07
REVIEWED BY:			
DATE:	Feb 7/23		

RECEIVED BY: [Signature] DATE: [Date]
 RECEIVED BY: [Signature] DATE: [Date]
 RECEIVED BY: [Signature] DATE: [Date]

2022 SNAP SHOT

BANK ACCOUNTS		OFFERINGS VS. EXPENSES		BUDGET VS. EXPENSES	
GENERAL FUND					
OPENING BANK ACCT.	\$ 39,462.80			GENERAL BUDGET	\$ 129,135.00
TOTAL OFFERINGS	\$ 121,786.22	TOTAL OFFERINGS	\$ 121,786.22	GENERAL EXPENSES	\$ 128,639.69
BUDGET EXPENSES	\$ 128,639.69	TOTAL EXPENSES	\$ 129,544.69	OTHER PAYMENTS	\$ 905.00
OFFERING PAY OUTS NOT IN BUDGET:		TOTAL DIFFERENCE (SHORT)	-\$ 7,758.47	TOTAL (OVER BUDGET)	-\$ 409.69
LWML	\$ 125.00				
ADOPT A STUDENT	\$ 780.00				
TOTAL EXPENSES GENERAL	\$ 129,544.69				
TOTAL ADJUSTMENTS	\$ 2,623.36				
CLOSING BANK ACCT.	\$ 29,686.23				
BUILDING/SCHOOL FUND					
TOTAL OPENING BANK ACCT.	\$ 14,870.59	BUILDING OFFERINGS	\$ 14,322.90	BUILDING BUDGET	\$ 17,200.00
SCHOOL OPENING	\$ 8,452.92	BUILDING EXPENSES	\$ 14,035.24	BUILDING EXPENSES	\$ 14,035.24
BUILDING OPENING	\$ 6,417.67	TOTAL DIFFERENCE	\$ 287.66	TOTAL (UNDER BUDGET)	\$ 3,164.76
TOTAL TO SCHOOL	\$ 1,542.89				
TOTAL OFFERINGS (BUILDING)	\$ 14,322.90				
BUDGET EXPENSES	\$ 14,035.24			2022 TOTAL BUDGET	\$ 146,335.00
TOTAL ADJUSTMENTS	\$ 2,870.00			2022 TOTAL EXPENSES	\$ 143,579.93
SCHOOL CLOSING	\$ 9,995.81			2022 TOTAL (UNDER BUDGET)	\$ 2,755.07
BUILDING CLOSING	\$ 9,575.33				
TOTAL CLOSING BANK ACCT.	\$ 19,571.14				

GENERAL FUND	129,135.00	GENERAL EXPENSES	128,639.69	OTHER PAYMENTS	905.00	TOTAL (OVER BUDGET)	-409.69
BUILDING/SCHOOL FUND	17,200.00	BUILDING EXPENSES	14,035.24	TOTAL (UNDER BUDGET)	3,164.76		
TOTAL	146,335.00	TOTAL	143,579.93	TOTAL (UNDER BUDGET)	2,755.07		



7030 Trans Canada Highway
Duncan BC V9L 6A1, Canada
www.northcowichan.ca
T 250.746.3100
F.250.746.3133

PERMISSIVE TAX EXEMPTION APPLICATION

SECTION 1 – APPLICANT INFORMATION

Organization Name: VANCOUVER Island Cultural Society	
Are you registered under the BC Societies Act?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Are you a registered charity?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Mailing Address: 3210 SHERMAN ROAD, DUNCAN, B.C. V9L 4B4	
Contact Person: AMARJIT SINGH MAHAL (PRESIDENT)	
FIPPA s. 22(1) Email Address: [REDACTED]	Phone Number: [REDACTED] FIPPA s. 22(1)
Name and Phone number of two other officials in the organization	
Name: AMRIK SINGH RATHOR	Name: Mohinder Singh maran
Title SECRETARY	Title vice president
Phone Home: [REDACTED]	Phone Home: [REDACTED]
Phone Work: FIPPA s. 22(1)	Phone Work: FIPPA s. 22(1)

SECTION 2 – ORGANIZATION INFORMATION

Please provide a brief description of the goals and objectives of the organization:
 Religious and communal harmony, Guiding youth about the Deras usage, SIKH Philosophy and teaching for mankind

What charitable, philanthropic, athletic or recreational service does your organization provide to the community?
 SIKH Religious services, (MARRIAGE CEREMONY, BAPTISM, LAST RITE SERVICES) RAISING FUNDS FOR OTHER CHARITIES SUCH AS HOSPITALS AND RED CROSS

SECTION 3 – PROPERTY INFORMATION (REGISTRATION, PRINCIPAL USE)

The lands are registered in the name of:
 VANCOUVER Island SIKH CULTURAL SOCIETY

What is the principal use of the property (including all buildings and/or land)
 Religious services and community gatherings, SOCIAL GATHERINGS FOR COMMUNITY ~~and~~ SENIORS. Celebrating of our GURU DAYS

Please provide details of all other activities on your property including: 1) who uses your facilities or services; 2) whether fees are charged to users; and 3) the percent of time your property is used for each type of use.

Used by community seniors for social gatherings at no charge

Is any part of the building or of the property used or rented by commercial or private individuals or by any group other than your organization? If so, please specify the occupant and use.

N/A

To what extent are the buildings or property accessible to the public?

Accessible to the local east Indian community (seven days a week, 24 hours per day)

SECTION 4 – OTHER INFORMATION

Other information which may be pertinent to your application

SECTION 5 SUPPORTING DOCUMENTATION CHECK LIST (ATTACHE COPIES TO APPLICATION)

Please attach the following:

<input type="checkbox"/>	most recent annual financial statement	<input type="checkbox"/>	copy of property title
<input type="checkbox"/>	constitution	<input type="checkbox"/>	site sketch plan showing buildings & uses

SECTION 6 – DECLARATION

I hereby certify that I have read the Municipality of North Cowichan's Permissive Tax Exemption Policy (available at on our website <http://www.northcowichan.ca/EN/main/departments/finance.html>), that the application complies with its requirements, and that the information contained in the application is complete and correct. **If there is a change in the status of your organization the Municipality of North Cowichan must be notified.**

Signature:

[Redacted Signature]

Date:

July 24, 2023

Name (please print):

AMARJIT SINGH MAHAL

FIPPA s. 22(1)

Date:

July 24 2023

Print Form

NOTE: In accordance with Municipal Council's July 3, 2013, policy, application forms must be received by North Cowichan before August 1st.

Note: Personal information is collected by the Municipality of North Cowichan under the authority of section 26 (a) & (c) of the Freedom of Information and Protection of Privacy Act for the purpose of processing and administering property tax exemption requests. Should you have any questions about the collection of this personal information, please contact the Deputy Director of Corporate Services, (250) 746-3100; 7030 Trans Canada Highway, Duncan, BC V9L 6A1.



McPhee Tax & Accounting Inc.

105 Kenneth Street,
Duncan, British Columbia
V9L 1N5
250-746-0642
info@mcpheetax.ca

VANCOUVER ISLAND SIKH CULTURAL SOCIETY

FINANCIAL STATEMENT

INFORMATION PACKAGE

2022

INDEX

- 1) Engagement Letter
- 2) Financial Information
- 3) Charity Return
- 4) Adjusting Journal Entries
- 5) Trial Balance



McPhee Tax & Accounting Inc.

Vancouver Island Sikh Cultural Society
Engagement Letter
January 27, 2023

Dear Amarjit Mahal,

You have requested that, on the basis of information that you will provide, we assist you in the preparation of the compiled financial information of [Vancouver Island Sikh Cultural Society](#). This financial information will comprise of the balance sheet as at [December 31, 2022](#) and the statement of income and retained for the year then ended. A cash basis of accounting with selected accruals and accounting estimates will describe the basis of accounting to be applied in the preparation of the compiled financial information.

Intended Use of the Compiled Financial Information

The compiled financial information is intended to be used by management of [Vancouver Island Sikh Cultural Society](#) and third parties. Those parties are in a position to request and obtain further information from the entity.

We are pleased to confirm our acceptance and our understanding of this compilation engagement by means of this letter.

Our Responsibilities

We will perform the compilation engagement in accordance with the Canadian Standard on Related Services (CSRS) 4200, *Compilation Engagements*, which requires us to comply with relevant ethical requirements.

A compilation engagement involves us assisting you in the preparation of compiled financial information. Since a compilation engagement is not an assurance engagement, we are not required to perform procedures to verify the accuracy or completeness of the information you provide to us for the compilation engagement. Accordingly, we will not express an audit opinion or a review conclusion, or provide any form of assurance on the compiled financial information.

Management's Responsibilities

The compilation engagement is performed on the basis that you acknowledge that:

- a. The third party that intends to use the compiled financial information is in a position to request and obtain further information from the entity;
- b. A compilation engagement is appropriate for the intended use;
- c. You understand that a compilation engagement will not fulfill the entity's legal, regulatory or contractual provisions, if any, for an audit engagement or review engagement; and

- d. Regarding the use of the financial information by a third party, management must choose one of the four options presented below:
- **There are no third party users of the financial information.**
 - **The third party has the right to request the financial information.**
 - **Management has agreed that the third party can request the financial information.**
 - **Third party cannot request the financial information.**

Initial

Further, you acknowledge that you are responsible for:

- a. The compiled financial information;
- b. Selecting the basis of accounting to be applied in the preparation of the compiled financial information that is appropriate for the intended use;
- c. The accuracy and completeness of the information provided to us; and
- d. Attaching the compilation engagement report when distributing or reproducing the compiled financial information.

Use of Information

It is acknowledged that we will have access to all information about identified individuals (“personal information”) in your custody that we require to complete our Engagement.

Our services are provided on the basis that:

- a. You represent to us that management has obtained any required consents for our collection, use, disclosure, professional regulation; and
- b. We will hold all personal information in compliance with our Privacy Statement.

Confidentiality

One of the underlying principles of the profession is a duty of confidentiality with respect to client affairs. Each professional accountant must preserve the secrecy of all confidential information that becomes known during the practice of the profession.

Accordingly, we will not provide any third party with confidential information concerning the affairs of [Vancouver Island Sikh Cultural Society](#) unless:

- a. We have been specifically authorized with prior consent;
- b. We have been ordered or expressly required by law or by the provincial *Code of Professional Conduct/Code of Ethics*; or
- c. The information requested is (or enters into) public domain.

Communications

In performing our services, we will send messages and documents electronically. As such communication can be intercepted, misdirected, infected by a virus, or otherwise used or communicated by an unintended third party, we cannot guarantee or warrant that communications from us will be properly delivered only to the addressee. Therefore, we specifically disclaim, and you release us from, any liability or responsibility whatsoever for interception or unintentional disclosure of communications transmitted by us in connection with the performance of this Engagement. In the regard, you agree that we shall have no liability for any loss or damage to any person or entity resulting from such

communication, including any that are consequential, incidental, direct, indirect, punitive, exemplary or special damages (such as loss of data, revenues or anticipated profits). If you do not consent to our electronic communications, please notify us in writing.

Other Terms of Engagement

Subject to management review and approval, we will carry out such bookkeeping as we find necessary prior to the preparation of the compiled financial information, prepare the necessary federal and provincial income tax returns and prepare any special reports as required. Management will provide the information necessary to complete the returns/reports and will file them with the appropriate authorities on a timely basis.

It should be noted that our accounting work in the area of GST/HST and other commodity taxes is limited to that appropriate to compile the financial information. Accordingly, we may not detect situations where you are incorrectly collecting GST/HST or incorrectly claiming input tax credits. As you are aware, failure to properly account for the GST/HST could result in you or your company becoming liable for tax, interest or penalties. These situations may also arise for provincial sales tax, custom duties and excise taxes.

Accounting Advice

Except as outlined in this letter, the Engagement does not contemplate the provision of specific accounting advice or opinions or the issuance of a written report on the application of accounting standards to specific transactions and to the facts and circumstances of the entity. Such services, if requested, would be provided under a separate engagement letter.

Dispute Resolution

You agree that any dispute that may arise regarding the meaning, performance or enforcement of this Engagement will, prior to resorting to litigation, be submitted to mediation.

Indemnity

Vancouver Island Sikh Cultural Society hereby agrees to indemnify, defend (by counsel retained and instructed by us) and hold harmless our firm (and its partners, agents and employees) from and against any and all losses, costs (including solicitors' fees), damages, expenses, claims, demands and liabilities arising out of (or in consequences of):

- a. The breach by Vancouver Island Sikh Cultural Society, or its directors, officers, agents, or employees, of any of the covenants or obligations of Vancouver Island Sikh Cultural Society herein, including, without restricting the generality of the foregoing, the misuse of, or the unauthorized dissemination of, our engagement report or the financial information in reference to which the engagement report is issued, or any other work product made available to you by our firm.
- b. A misrepresentation by a member of your management or those charged with governance.

Limitation of Liability

The total liability assumed by us for any claim, loss or damage arising out of, or in connection with, the Engagement, regardless of the form of action, claim, loss or damage, be it contract, tort or otherwise, shall in no event exceed the aggregate of the professional fees paid to us for that portion of the services, as defined within this Engagement that has given rise to the claim. In addition, we will not be under any circumstances liable for any special, indirect or consequential damages including without limitation, lost profit or revenue.

Time Frames

We will use all reasonable efforts to complete the Engagement as described in this letter within the agreed upon time frames.

However, we shall not be liable for failures or delays in performance that arise from causes beyond our reasonable control, including any delays in the performance by [Vancouver Island Sikh Cultural Society](#) of its obligations.

Fees at Regular Billing Rates

Our professional fees will be based on our regular billing rates, plus direct out-of-pocket expenses and applicable GST, and are due when rendered. Fees for additional services will be established separately.

If significant additional time is likely to be incurred, we will discuss the reasons with you and agree on a revised fee estimate before we incur the additional costs.

Fees will be rendered as work progresses and are payable on presentation.

Billing

Our fees and costs will be billed monthly and are payable upon receipt. Invoices unpaid 30 days past the billing date may be deemed delinquent and subject to an interest charge of **1% per month**. We reserve the right to suspend our services or to withdraw from this Engagement in the event that any of our invoices are deemed delinquent. In the event that any collection action is required to collect unpaid balances due to us, you agree to reimburse us for our costs of collection, including lawyers' fees.

Termination

Management acknowledges and understands that failure to fulfill its obligation as set out in this engagement letter will result, upon written notice, in the termination of the Engagement.

Either party may terminate this agreement for any reason upon providing written notice to the other party (not less than 30 calendar days before the effective date of termination). If early termination takes place, [Vancouver Island Sikh Cultural Society](#) shall be responsible for all time and expenses incurred up to the termination date and all costs in

terminating any agreement with any specialist or other third party retained by us in connection with this Engagement.

If we are unable to complete the Engagement, we may withdraw from the Engagement before issuing our Compilation Engagement Report or compiling the financial information. If this occurs, we will communicate the reasons and provide details.

Survival of Terms

This engagement letter will continue in force for subsequent Engagements unless terminated by either party by written notice prior to the commencement of the subsequent Engagement.

Complex Transactions

Please note that we are not in a position to prepare or advise you on any filings related to transactions with foreign entities, filings related to holding foreign properties or shares in foreign entities or any other work required due to transactions past or present with foreign entities. We recommend you hire an accounting firm with experience in the area of foreign reporting to ensure you are filing and reporting these transactions and foreign ownership correctly.

Conclusion

This engagement letter includes the relevant terms that will govern the Engagement for which it has been prepared. The terms of this letter supersede any prior oral or written representations or commitments by or between the parties. Any material changes or additions to the terms set forth in this letter will only become effective if evidenced by a written amendment to this letter, signed by all of the parties.

If you have any questions about the contents of this letter, please raise them with us. If the services outlined are in accordance with your requirements and if the above terms are acceptable to you, please sign the copy of this letter in the space provided and return it to us. We appreciate the opportunity of continuing to be of service to your company.

Yours very truly,



Colin McPhee, CPA
MCPHEE TAX & ACCOUNTING Inc.

The services and terms set out are as agreed.

Signature

Date

Financial Statements

VANCOUVER ISLAND SIKH CULTURAL SOCIETY

FINANCIAL STATEMENTS

(Unaudited)

DECEMBER 31, 2022

VANCOUVER ISLAND SIKH CULTURAL SOCIETY

DECEMBER 31, 2022

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COMPILATION ENGAGEMENT REPORT

To the Management of Vancouver Island Sikh Cultural Society

On the basis of information provided by management, we have compiled the balance sheet of Vancouver Island Sikh Cultural Society as at December 31, 2022 the statement of income and retained earnings for the year then ended, and Note 1, which describes the basis of accounting applied in the preparation of the compiled financial information.

Management is responsible for the accompanying financial information, including the accuracy and completeness of the underlying information used to compile it and the selection of the basis of accounting.

We performed this engagement in accordance with Canadian Standard on Related Services (CSRS) 4200, Compilation Engagements, which requires us to comply with relevant ethical requirements. Our responsibility is to assist management in the preparation of the financial information.

We did not perform an audit engagement or a review engagement, nor were we required to perform procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an audit opinion or a review conclusion, or provide any form of assurance on the financial information.

Readers are cautioned that the financial information may not be appropriate for their purposes.



Duncan, British Columbia

March 8, 2023.

MCPHEE TAX & ACCOUNTING INC.

Chartered Professional Accountant

VANCOUVER ISLAND SIKH CULTURAL SOCIETY

STATEMENT OF FINANCIAL POSITION (Unaudited)

AS AT DECEMBER 31, 2022

ASSETS	2022	2021
CURRENT		
Cash and short term deposits	\$ 66,028	\$ 53,237
Investments (short term)	59,121	46,477
GST receivable	2,072	585
Prepaid expenses and deferred charges	7,490	6,591
	134,711	106,890
CAPITAL ASSETS	1,111,358	1,054,382
TOTAL ASSETS	\$ 1,246,069	\$ 1,161,272
LIABILITIES		
CURRENT		
Accounts payable and accrued liabilities	\$ 2,020	\$ 1,697
TOTAL LIABILITIES	2,020	1,697
NET ASSETS		
NET ASSETS	1,244,049	1,159,575
Unrestricted	314,346	229,872
Invested in capital assets	929,703	929,703
TOTAL	\$ 1,246,069	\$ 1,161,272

APPROVED ON BEHALF OF THE BOARD:

_____ Director
 _____ Director

VANCOUVER ISLAND SIKH CULTURAL SOCIETY

STATEMENT OF OPERATIONS AND CHANGES IN FUND BALANCES (Unaudited)

FOR THE YEAR ENDED DECEMBER 31, 2022

	2022	%	2021	%
REVENUE				
Donations	\$ 159,699	99.53	\$ 84,492	99.62
Interest	759	0.47	326	0.38
Total	160,458	100.00	84,818	100.00
EXPENSES				
Advertising	712	0.94	-	-
Donations	40 7,585	4.75	70	0.08
Insurance	10,351	13.62	7,885	16.94
Interest and bank charges	63	0.08	54	0.12
Office	141	0.19	173	0.37
Professional fees	2,562	3.37	1,583	3.40
Property tax	601	0.79	584	1.26
Repairs and maintenance	15,674	20.63	6,567	14.11
Salaries and benefits	20,761	27.32	6,774	14.56
Service providers	40 480	0.30	8,596	10.17
Supplies	1,567	2.06	2,379	5.11
Telephone	1,703	2.24	2,366	5.08
Utilities	13,786	18.14	9,502	20.42
	75,986	47.58	46,533	55.07
EXCESS REVENUES OVER EXPENSES				
	84,472		38,285	
NET ASSETS, beginning of year				
	1,159,577		1,121,290	
NET ASSETS, end of year				
	\$ 1,244,049		\$ 1,159,575	

Unaudited - See Compilation Report
Notes to the Financial Statements form an integral part of this report.

VANCOUVER ISLAND SIKH CULTURAL SOCIETY

STATEMENT OF CHANGES IN FINANCIAL POSITION (Unaudited)

DECEMBER 31, 2022

	2022	2021
CASH PROVIDED BY OPERATING ACTIVITIES		
Net income	\$ 84,471	\$ 38,287
CHANGES IN NON-CASH WORKING CAPITAL BALANCES		
Marketable securities	(12,644)	(320)
Accounts receivable	(1,486)	(160)
Prepaid expenses and deferred charges	(899)	(2,015)
Accounts payable and accrued liabilities	325	433
	<u>69,767</u>	<u>36,225</u>
INVESTING ACTIVITIES		
Additions to capital assets	<u>(56,976)</u>	<u>(4,357)</u>
INCREASE IN CASH	12,791	31,868
CASH, beginning of year	<u>53,237</u>	<u>21,369</u>
CASH, end of year	<u>\$ 66,028</u>	<u>\$ 53,237</u>

VANCOUVER ISLAND SIKH CULTURAL SOCIETY

1. SUMMARY OF THE BASIS OF ACCOUNTING

The basis of accounting applied in the preparation of the financial information is on the historical cost basis, reflecting cash transactions with the addition of:

- accounts payable, accounts receivable and accrued liabilities

Please note property, plant and equipment are capitalized but not amortized as per internal policy.

2. CAPITAL ASSETS

	Cost	Accumulated Amortization	Net 2022	Net 2021
Building	\$ 619,702	\$ -	\$ 619,702	\$ 565,391
Land	194,639	-	194,639	194,639
Furniture & equipment	267,775	-	267,775	265,110
Crematorium	29,242	-	29,242	29,242
	\$ 1,111,358	\$ -	\$ 1,111,358	\$ 1,054,382



7030 Trans Canada Highway
 Duncan BC V9L 6A1, Canada
www.northcowichan.ca
 T 250.746.3100
 F.250.746.3133

PERMISSIVE TAX EXEMPTION APPLICATION

SECTION 1 – APPLICANT INFORMATION

Organization Name: Vancouver Island Vipassana Association (VIVA)	
Are you registered under the BC Societies Act?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Are you a registered charity?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Mailing Address: 2359 Calais Road Duncan BC V9L 5V5	
Contact Person: Steven Armstrong FIPPA s. 22(1)	
Email Address: [REDACTED]	Phone Number: 250-749-4499
Name and Phone number of two other officials in the organization	
Name: Patricia Williams	Name: Arnis Dambergs
Title: President	Title: Treasurer
Phone Home: [REDACTED] FIPPA s. 22(1)	Phone Home: [REDACTED] FIPPA s. 22(1)
Phone Work:	Phone Work:

SECTION 2 – ORGANIZATION INFORMATION

Please provide a brief description of the goals and objectives of the organization:
See Attached Supporting Information part 2(a)
What charitable, philanthropic, athletic or recreational service does your organization provide to the community?
See Attached Supporting Information part 2(b)

SECTION 3 – PROPERTY INFORMATION (REGISTRATION, PRINCIPAL USE)

The lands are registered in the name of:
VIVA See Attached Supporting Information part 3(a)
What is the principal use of the property (including all buildings and/or land)
See Attached Supporting Information part 3(b)

Please provide details of all other activities on your property including: 1) who uses your facilities or services; 2) whether fees are charged to users; and 3) the percent of time your property is used for each type of use.

See Attached Supporting Information part 3(c)

Is any part of the building or of the property used or rented by commercial or private individuals or by any group other than your organization? If so, please specify the occupant and use.

NO

To what extent are the buildings or property accessible to the public?

See Attached Supporting Information part 3(d)

SECTION 4 – OTHER INFORMATION

Other information which may be pertinent to your application

See Attached Supporting Information Section 4


SECTION 5 SUPPORTING DOCUMENTATION CHECK LIST (ATTACHE COPIES TO APPLICATION)

Please attach the following:

<input checked="" type="checkbox"/>	most recent annual financial statement	<input checked="" type="checkbox"/>	copy of property title
<input checked="" type="checkbox"/>	constitution	<input checked="" type="checkbox"/>	site sketch plan showing buildings & uses

SECTION 6 – DECLARATION

I hereby certify that I have read the Municipality of North Cowichan's Permissive Tax Exemption Policy (available at on our website <http://www.northcowichan.ca/EN/main/departments/finance.html>), that the application complies with its requirements, and hat the information contained in the application is complete and correct. **If there is a change in the status of your organization the Municipality of North Cowichan must be notified.**

Signature: 	Date: 2023/07/10
Name (please print): Steven Armstrong	Date: 2023/07/10

FIPPA s. 22(1)

Print Form

NOTE: In accordance with Municipal Council's July 3, 2013, policy, application forms must be received by North Cowichan before August 1st.

Note: Personal information is collected by the Municipality of North Cowichan under the authority of section 26 (a) & (c) of the Freedom of Information and Protection of Privacy Act for the purpose of processing and administering property tax exemption requests. Should you have any questions about the collection of this personal information, please contact the Deputy Director of Corporate Services, (250) 746-3100; 7030 Trans Canada Highway, Duncan, BC V9L 6A1.

Supporting Information

re: application for PTE for VIVA

Section 2. Organization Information

a) Vancouver Island Vipassana Association (VIVA) is a non-profit association incorporated in 2006, which has had taxable charity status since 2008.

b) Under VIVA'S constitution it serves both educational and religious purposes, including by establishing, maintaining, and supporting a house of worship, with services conducted in accordance with the Theravadan Buddhist faith, as well as through educating the public in the teachings of Buddha, as taught by Mr. S.N. Goenka in the tradition of Sayagyi U Ba Khin. VIVA currently offers Vipassana meditation courses at the centre Lands, which generally range from one to ten days in length, with beginner courses being ten days.

The Centre is part of a worldwide network of Vipassana meditation centres teaching the same technique. Each centre is a separate legal entity, but all teach in the identical manner.

VIVA's mission is to offer this technique to as many people as possible.

The Centre's facilities and surrounding lands provide a unique and special place of worship for these teachings to be given. The centre is one of only 5 such centres in Canada, and the only one on Vancouver Island.

The Constitution of VIVA is registered with the CRA under the authorisation as a Registered Charity.

(See copy of 2008 CRA Registration letter, attached).

Section 3. Property Information (Registration, Principal Use)

a) Lands are registered in the name of Vancouver Island Vipassana Association.

(See State of Title Certificates attached)

VIVA purchased the Lands from the Sisters of Poor Clare's Monastery in September of 2018. The Lands consist of two lots.

- 2359 Calais Rd (Lot 1, Plan VIP27012: Folio 04-315-06474000)
- Wicks Rd (Lot A, Plan VIP25835: Folio 04-315-06355000)

b) The first lot is three and a half acres, which houses the main building, including the meditation hall, residences, kitchen, storage buildings, administrative office, and caretaker's cabin. The second lot is a ten-acre parcel of forest and ravine land adjacent to Richard's Creek and Somenos Marsh. This area is also essential to VIVA's use of the Lands, as it includes, among other things, two cabins used for accommodation and walking trails used for exercise, meditation, and quiet reflection.

c) VIVA offers, to the general public by way of an application process, a unique and vital educational and religious program at the Lands. VIVA is a non-profit organization and does not charge students for its courses, nor does it pay any of its teachers or other staff. The Lands are used exclusively for the above stated purposes, including administrative responsibilities and between courses preparation, 100 % of the time.

d) VIVA aims to serve the Municipality and the community broadly, and its courses are available and open to the public regardless of one's religious affiliation, or any other distinction. Applicants are admitted by way of an application process. Almost 790 students and voluntary servers attended VIVA's courses at the centre last year. (for the period 2022-01-01 to 2022-12-31) Demand in the Municipality far outpaces availability. In short, VIVA serves an important, unique, and in-demand religious and educational community function in the Municipality.

Section 4 - Other Information

VIVA became a member of the Cowichan Community Land Trust as stewards of our lands and forest, and to formalize a solidarity with others caring for our place in nature.

VIVA relies exclusively on donations from its students and other benefactors, as well as volunteer staff. VIVA was able to purchase the Lands, in part, based on generous donations and loans, it continues to carry a considerable debt. These financial concerns have been recently exacerbated by rising inflationary costs and interest rates.

Several members have either moved to, or are seriously looking for property, in the Municipality based on proximity to the centre.

The centre operations strive to obtain necessary supplies and materials from local businesses to the maximum extent possible.

The property is currently exempt under Bylaw 3519, items 150 and 151 of the Schedule.

Legislated Rationale & Relevant Applicability

CRA Status as Registered Charity (see attached Notification of Registration)

BC Assessment Authority classification

- 2569 Calais Road Roll number 6474.000 Class Rec/Non Profit 2023 Taxable Value - NIL
 - Wicks Road Roll number 6355.000 Class Business / Other 2023 Taxable Value - NIL
- (BCAA Assessment notices attached)

COMMUNITY CHARTER ... Division 6 — Statutory Exemptions

General statutory exemptions

220 (1) Unless otherwise provided in this Act or the Local Government Act, the following property is exempt from taxation to the extent indicated:

-
- (h)** a building set apart for public worship, and the land on which the building stands, if title to the land is registered in the name of
- (i)** the religious organization using the building,
 - (ii)** trustees for the use of that organization, or
 - (iii)** a religious organization granting a lease of the building and land to be used solely for public worship;

Community Charter Section 220 (1) (h) (i) applies in this case.

Municipality of North Cowichan Permissive Tax Exemption Policy

4. ELIGIBILITY CRITERIA

Eligibility criteria for permissive tax exemptions are set out in the Community Charter.

Priority will be given to:

- a)** lands surrounding exempt churches, hospitals, and private schools, Municipality of North Cowichan
- b)** church halls and surrounding lands considered necessary to statutorily exempt churches,
- c)** properties providing athletic or recreational programs or facilities for public use,
- d)** properties that provide services to youths, seniors, and special needs groups,
- e)** heritage properties that build community character,
- f)** properties used publicly for arts and culture programs or facilities,
- g)** properties used to provide public services under a formal partnership with the Municipality,
- h)** ecologically sensitive areas designated within the Official Community Plan,
- i)** other properties available for public use that benefit the general public.

The applicable policy in parts a), and b) for the two properties, and h) for lands bordering Richards Creek and Somenos Marsh, designated as Mature Forest, Wetland and Riparian, as shown on the OCP Environmentally Sensitive Areas map.

VANCOUVER ISLAND VIPASSANA ASSOCIATION
FINANCIAL STATEMENTS
DECEMBER 31, 2022

Compilation Engagement Report
Balance Sheet
Statement of Operations and Surplus
Notes to Financial Statements

COMPILATION ENGAGEMENT REPORT

To Management of Vancouver Island Vipassana Association:

On the basis of information provided by management, we have compiled the balance sheet of Vancouver Island Vipassana Association as at December 31, 2022 and the statement of operations and surplus for the year then ended.

Management is responsible for the accompanying financial information, including the accuracy and completeness of the underlying information used to compile it and the selection of the basis of accounting.

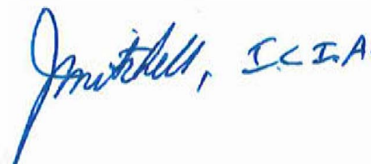
We performed this engagement in accordance with Canadian Standard on Related Services (CSRS) 4200, *Compilation Engagements*, which requires us to comply with relevant ethical requirements. Our responsibility is to assist management in the preparation of the financial information.

We did not perform an audit engagement or a review engagement, nor were we required to perform procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an audit opinion or a review conclusion, or provide any form of assurance on the financial information.

Readers are cautioned that the financial information may not be appropriate for their purposes.

Accutax Professional Accountants

Per:



Sooke, B.C.

June 28, 2023

VANCOUVER ISLAND VIPASSANA ASSOCIATION

BALANCE SHEET - DECEMBER 31, 2022

ASSETS

	2022	2021	2020
	\$	\$	\$
Current			
Cash	228,754	187,336	339,809
Accounts receivable	1,902	906	2,567
Prepaid expenses	6,232	17,137	17,473
	<u>236,888</u>	<u>205,379</u>	<u>359,849</u>
Capital (Note 2)			
Duncan property	1,513,126	1,513,126	1,510,985
Equipment	33,594	33,594	33,594
	<u>1,546,720</u>	<u>1,546,720</u>	<u>1,544,579</u>
Less accumulated amortization	21,646	18,734	12,580
	<u>1,525,074</u>	<u>1,527,986</u>	<u>1,531,999</u>
	<u>1,761,962</u>	<u>1,733,365</u>	<u>1,891,848</u>

LIABILITIES AND SURPLUS

Current			
Accounts payable and accruals	5,550	4,894	4,490
Notes payable	296,770	413,904	738,681
	<u>302,320</u>	<u>418,798</u>	<u>743,171</u>
Surplus	<u>1,459,642</u>	<u>1,314,567</u>	<u>1,148,677</u>
	<u>1,761,962</u>	<u>1,733,365</u>	<u>1,891,848</u>

SEE COMPILATION ENGAGEMENT REPORT

VANCOUVER ISLAND VIPASSANA ASSOCIATION

STATEMENT OF OPERATIONS AND SURPLUS

YEAR ENDED DECEMBER 31, 2022

	<u>2022</u>	<u>2021</u>	<u>2020</u>
	\$	\$	\$
Revenue			
Donations	265,594	280,505	118,252
Interest and other	14,708	4,334	7,809
	<u>280,302</u>	<u>284,839</u>	<u>126,061</u>
Expenses			
Administration	7,781	7,691	17,335
Amortization	2,912	6,154	8,435
Insurance	18,273	17,775	18,276
Interest	1,350	12,990	12,607
Meditation centre	47,369	29,239	22,700
Meditation program	55,469	31,438	23,373
Property taxes	518	11,913	13,514
Vehicle	1,555	1,749	3,732
	<u>135,227</u>	<u>118,949</u>	<u>119,971</u>
Increase in Revenue over Expenses	145,075	165,890	6,090
Surplus at Beginning of Year	<u>1,314,567</u>	<u>1,148,677</u>	<u>1,142,587</u>
Surplus at End of Year	<u>1,459,642</u>	<u>1,314,567</u>	<u>1,148,677</u>

SEE COMPILATION ENGAGEMENT REPORT

VANCOUVER ISLAND VIPASSANA ASSOCIATION
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2022

1. ORGANIZATION

The Vancouver Island Vipassana Association was incorporated without share capital under the B.C. Society Act on July 25, 2006 and has approved registered charity status under the Income Tax Act (Canada).

The Society operates programs in meditation, not only for its members, but also for the general public in the tradition of U BA KHIN.

2. CAPITAL ASSETS

- (a) Capital assets are recorded at cost.
- (b) Amortization has been provided for in the accounts on the declining balance method at the following rates:

Equipment	-	20%
Buildings	-	0%

One-half rates are applied in the acquisition year.