

## Places of Worship Summary

Organization	Folio	PID	Address	Foregone Revenue
Anglican Synod Diocese of BC (St. Michael's & All Angels' Anglican Church)	16124.000	003-642-551	2852 & 2858 Mill St	\$ 1,481
Anglican Synod Diocese of BC (St. Michael's & All Angels' Anglican Church)	15117.000	009-224-254	Victoria St	\$ 2,621
Anglican Synod Diocese of BC (St. Peter's Anglican Church)	00362.000	005-678-749	5795 & 5825 Church Rd	\$ 12,561
Anglican Synod Diocese of BC (St. Peter's Anglican Church)	00001.000	024-587-915	5800 Church Rd	\$ 3,374
Anglican Synod Diocese of BC(St. Peter's Anglican Church)	00001.000	013-509-047	5800 Church Road	\$ 1,560
BC Corporation of the Seventh-Day Adventist Church (Duncan)	01881.000	003-133-010	3441 Gibbins Rd	\$ 5,294
Canadian Baptists of Western Canada (Calvary Baptist Church Society)	16487.000	001-080-393	3318 River Rd	\$ 9,228
Cowichan Valley Church of God in Christ	06503.000	002-209-276	6118 Lane Rd	\$ 955
Cowichan Valley Church of the Nazarene	02310.000	000-387-592	3036 Sherman Rd	\$ 2,071
New Life Community Baptist Church	00476.000	002-030-926	1839 Tzouhalem Rd	\$ 12,185
St. Peter's Crescent Society	00433.000	003-383-059	2004 & 2030 Crescent Rd	\$ 5,173
The Church of Jesus Christ of Latter-day Saints	00477.000	000-127-523	1815 Tzouhalem Rd	\$ 7,823
The Oasis Church Society	05038-012	029-172-977	3540 Auchinachie Rd	\$ 5,655
The Pentecostal Assemblies of Canada (Chemainus Tabernacle)	15592.000	005-928-206	9471 Chemainus Rd	\$ 1,002
The Trustees of the Chemainus/Crofton Pastoral Charge of the United Church of Canada	15646.000	005-852-102	9814 Willow St	\$ 1,208
Trinity Evangelical Lutheran Church	01572.001	024-214-558	2704 James St	\$ 2,019
Vancouver Island Sikh Cultural Society (Sikh Temple, Duncan)	00830.000	005-020-450	3210 Sherman Rd	\$ 9,027
Vancouver Island Vipassana Association	06474.000	002-526-620	2359 Calais Rd	\$ 1,100
Vancouver Island Vipassana Association	06355.000	001-608-649	Wicks Rd	\$ 6,079
				<b>\$ 90,416</b>

**Permissive Tax Exemption Application  
(2024-2027)**

**NOTE: Applicants may be requested to attend a Committee of the Whole meeting in September as part of the application process**

**Please submit application to the Finance Department**

Director of Finance  
Municipality of North Cowichan  
Duncan, BC V9L 6A1  
Fax. 250.746.3133  
Email: [finance@northcowichan.ca](mailto:finance@northcowichan.ca)

**APPLICATION DEADLINE: AUGUST 1**

The following information must be provided to Municipal Hall, either in person or by email, by the application deadline for Council's consideration. **Late applications will not be considered.**

**SECTION 1: GENERAL INFORMATION**

APPLICATION DATE: July 31, 2024

FULL NAME OF ORGANIZATION: The Anglican Synod of the Diocese of British Columbia (St. Michael's & All Angels)

MAILING ADDRESS OF PROPERTY: PO Box 463, Chemainus, BC, V0R 1K0

LEGAL DESCRIPTION:

Lot: Various Block: \_\_\_\_\_ Plan: Various

TAX ROLL NUMBER: 16124.000/15117.000 PID: 003-642-551/009-224-254

CIVIC ADDRESS OF PROPERTY (if different than mailing address): 2852 & 2858 Mill Street / Victoria Street, Chemainus BC

In what ways is your organization registered? (*Applications will not be considered from societies who are not in good standing and may be asked to provide proof of good standing and compliance.*)

- Not for profit (registered under Societies Act of BC)
- Not for profit (CRA registered)
- Registered Charity
- Other, please specify.

An Act of the BC Legislature in 1889 created the Anglican Synod of the Diocese of BC.

SOCIETY NUMBER: \_\_\_\_\_ BUSINESS NUMBER: \_\_\_\_\_

REGISTERED CHARITY OR NON-PROFIT ORGANIZATION NUMBER: 118787142 RR 0047

Organization Executive:

Title	Name	Phone No.
Bishop	Bishop Anna Greenwood-Lee	250-386-7781
Executive Director	Brendon Neilson	250-386-7781
Chancellor	Isabel Weeks	250-386-7781

CONTACT DETAILS:

Contact Person & Title: Zena McCreary, Asset Management and Insurance Administrator

Mailing Address: 900 Vancouver Street, Victoria, BC V8V 3V7

Phone Number: 250-386-7781 Email: synod@bc.anglican.ca

Did this property receive a Permissive Tax Exemption in previous years?

X YES                      YEAR(S) 2024  
NO

**SECTION 2: ORGANIZATIONAL INFORMATION**

1. What is the nature of your organization?

- Non-profit organization
- Charitable/philanthropic organization
- Athletic or Service Club/Associations (including golf course)
- Care facility/registered assisted living residence
- Partner of the municipality by agreement under s. 225 of the Community Charter
- Other local authority
- X Place of public worship (and land surrounding exempt building)
- Senior's home

2. To the best of your knowledge, is your organization in compliance with all municipal policies, bylaws and other applicable regulations (i.e., business licencing, zoning)?

YES   
NO

If no, please explain:

3. Describe the goals and objectives of your organization:

St. Michael and All Angels is a parish church within the Anglican Diocese of British Columbia. Provide worship services in the Anglican tradition and practice. Sharing the knowledge and love of God with others.

4. Do the objectives/goals of your organization align with any or all of North Cowichan's Strategic priorities?

YES

NO

If yes, please explain:

We administer and maintain the Chemainus Cemetery for the benefit of all community residents.

Describe the activities your organization carries out that contribute to the well-being of the community?

- Administration of the Chemainus Cemetery for the benefit of all community residents.
- Worship services on Sundays and Wednesdays and special occasions such as funerals and weddings.
- Social activities and educational events of the congregation and occasional community events.
- We are the venue for Chemainus Classical Concerts (St. Michael's Presents Society).
- Music teachers hold pupils' mid-year and year-end concerts here.
- Local condo associations hold meetings here.

5. Does your organization provide life essentials (food and shelter) and/or skills to a vulnerable population – caregivers, youth, indigenous, low income, immigrants and refugees, people experiencing homelessness, people experiencing domestic violence, people living with mental illness, persons with disabilities, pets, etc.?

YES

NO

If yes, please explain:

For many years we prepared and served free lunch to the clients at the Warmland Foot Clinic and are prepared to continue this service as soon as the Foot Clinic finds a suitable location.



6. How does your organization foster diversity, promote inclusivity, and/or champion conservation?

The Anglican parishes throughout the diocese have a policy of inclusivity for all. Everyone is welcome to participate in programs and activities sponsored or organized by our parishes. Signs and symbols indicating that welcome and inclusivity are prominently displayed.

7. Identify the number of persons served by the organization within the Municipality of North Cowichan annually.

250  
\_\_\_\_\_

8. Is membership or enrolment restricted in any way? YES  NO

If yes, please explain:

Provide examples of programs or services aimed at reducing disparities and/or barriers to access, if applicable?

Wheel-chair access to church and hall. There is a wheel-chair and a walker available for loan if needed.  
Sound systems with amplifiers in the church and hall.

### SECTION 3: PROPERTY INFORMATION

1. Is the organization the registered owner of the property for which the exemption is being requested?

YES

NO

2. If no, is the organization a lessee under a lease which requires direct payment of the property taxes to the Municipality of North Cowichan?

YES

NO

If yes, please attach a copy of the lease.

3. Does anyone live in the building, or do you have any 3<sup>rd</sup> party agreements including rental or use of the building, parking lot or services rendered?

YES  NO

If yes, please attach agreement(s) and indicate the following:

Leased to	Sq. Footage leased	Rate Charged
Rectory - Residential Agreement	1,300 sq/ft - footprint	\$21,500.00 annually
Willow Street Cafe	2 parking stalls	\$60 per month

4. How is your organization 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: FINANCIAL INFORMATION**

1. Does your organization have revenue generating activities on your property (i.e., hall rentals, catering, daycares, preschools, parking lots, etc.)?

YES  NO

If yes, please attach a Fee Schedule and indicate the following:

Activity	Organization/Operator	Annual Income
Hall Rentals	Miscellaneous 3rd parties (ex. receptions, celebrations, meetings...)	\$3,000 (2023)

2. Is your organization run by volunteers, paid staff, or a combination of both?

Number of employees: Full-time: 0 Part-time: 3 Number of Volunteers: 38

3. Have you received grants from the Municipality of North Cowichan, Federal or Provincial government, regional government, Crown Agencies or other funding agencies in the last 3 years?

YES  NO

If yes, please indicate the following:

Date Received Grant	Amount Received	From	Purpose
2022 for the Cemetery		Municipality of North Cowichan	garbage & water taxes
2023 for the Cemetery	\$927.00	Municipality of North Cowichan	garbage & water taxes
2024 for the Cemetery	\$951.00	Municipality of North Cowichan	garbage & water taxes

\* Cemetery PID's are 009-919-295 & 013-181-319

4. Please list other sources of revenue not covered, such as membership fees charged or fundraising, etc.
- Free-will offerings from members and other people.
  - 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 fundraising receipts are given to the charities.

5.	Prior year actual operating expenses	\$ 168,463.11	
6.	Prior year actual operating revenues	\$ 136,994.38	
7.	Current year annual operating budget of organization (attach a copy)	\$ 147,920.00	
8.	Projected annual operating budget of the organization for the year of requested exemption	\$ 147,920.00	
	*We do not have a 2025 budget prepared but do not expect any major changes in revenue generating activities associated with the property usage in the near future.		

**A copy of the organizations most recent financial statements must be included with the application, along with a copy of the projected income and expenses.**

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(2024-2027)**

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CONTACT DETAILS:

Contact Person & Title: Zena McCreary, Asset Management and Insurance Administrator

Mailing Address: 900 Vancouver Street, Victoria, BC V8V 3V7

Phone Number: 250-386-7781

Email: synod@bc.anglican.ca

Did this property receive a Permissive Tax Exemption in previous years?

YES                      YEAR(S) 2024  
 NO

**SECTION 2: ORGANIZATIONAL INFORMATION**

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- Place of public worship (and land surrounding exempt building)
- Senior's home

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YES   
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YES

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5.	Prior year actual operating expenses	\$ 168,463.11	
6.	Prior year actual operating revenues	\$ 136,994.38	
7.	Current year annual operating budget of organization (attach a copy)	\$ 147,920.00	
8.	Projected annual operating budget of the organization for the year of requested exemption	147,920.00	

\*We do not have a 2025 budget prepared but do not expect any major changes in \$ revenue generating activities associated with the property usage in the near future.

**A copy of the organizations most recent financial statements must be included with the application, along with a copy of the projected income and expenses.**

St Michael's Anglican Church  
2024 Approved Budget

Income			
	2024 Proposed	2023 Actual	2023 Proposed
Open Offerings	\$3,000.00	\$3,123.48	\$2,000.00
Envelope Offerings	\$103,000.00	\$95,296.10	\$103,000.00
Initial Envelope Offerings	\$120.00	\$192.00	\$120.00
Festival Offerings	\$6,000.00	\$4,335.00	\$6,000.00
Hall and Parking Lot	\$3,000.00	\$3,185.00	\$2,000.00
Rectory Rental	\$21,500.00	\$20,890.95	\$21,300.00
Special Donations			
Fund Raising	\$0.00	\$0.00	\$0.00
GST Refunds	\$500.00	\$1,729.00	\$500.00
CTF Gain/Loss	\$8,500.00	\$6,506.96	\$11,500.00
Memorial Donations	\$0.00	\$0.00	\$500.00
St Michael's Presents	\$1,500.00	\$1,625.00	\$1,000.00
Bank Interest	\$0.00	\$0.86	\$0.00
Sub Total	<b>\$147,120.00</b>	<b>\$136,884.35</b>	<b>\$147,920.00</b>
Bequest Funds	\$0.00	\$0.00	\$0.00
<b>Total</b>	<b>\$147,120.00</b>	<b>\$136,884.35</b>	<b>\$147,920.00</b>
Transfers from other accounts	\$0.00		\$0.00
<b>Grand Total</b>	<b>\$147,120.00</b>	<b>\$136,884.35</b>	<b>\$147,920.00</b>

<b>Expenditure</b>	<b>2024 Proposed</b>	<b>2023 Actual</b>	<b>2023 Proposed</b>
Rector Expenses	\$82,000.00	\$81,960.80	\$78,500.00
Bookkeeping Expenses	\$500.00	\$0.00	\$700.00
Visiting Clergy	\$700.00	\$410.00	\$800.00
Conference & Retreat Expenses	\$1,375.00	\$0.00	\$300.00
Organist/Music Director	\$13,500.00	\$13,300.00	\$13,200.00
Janitor	\$2,900.00	\$2,617.50	\$2,850.00
Janitorial Supplies	\$600.00	\$610.63	\$300.00
Office Expenses	\$2,500.00	\$2,492.65	\$1,600.00
Copier Maintenance	\$0.00	\$0.00	\$500.00
Website Maintanace	\$0.00	\$0.00	\$200.00
Internet and Telephone	\$1,700.00	\$1,803.24	\$1,500.00
Hydro	\$1,200.00	\$1,201.18	\$1,500.00
Church/Hall Fuel	\$2,800.00	\$2,870.42	\$1,500.00
Insurance	\$10,000.00	\$8,381.49	\$9,000.00
Maintenance - Church and Hall	\$4,000.00	\$6,244.04	\$5,000.00
Maintenance - Rectory	\$2,000.00	\$0.00	\$2,000.00
Taxes - Church and Parking lot	\$1,500.00	\$1,409.75	\$1,200.00
Taxes - Rectory	\$2,900.00	\$2,816.50	\$2,900.00
Annual Assessment	\$13,100.00	\$21,653.04	\$21,650.00
Bank Charges	\$400.00	\$408.66	\$200.00
Worship	\$500.00	\$536.33	\$300.00
Stewardship	\$0.00	\$0.00	\$0.00
Advertising	\$500.00	\$491.08	\$600.00
Choir and Music	\$200.00	\$0.00	\$200.00
Dues and Fees	\$350.00	\$315.00	\$300.00
Miscellaneous	\$800.00	\$762.53	\$500.00
Parish Events Expenses	\$1,000.00	\$1,084.09	\$800.00
<b>Sub Total</b>	<b>\$147,025.00</b>	<b>\$151,368.93</b>	<b>\$147,900.00</b>
<b>Total</b>	<b>\$147,025.00</b>	<b>\$151,368.93</b>	<b>\$147,900.00</b>

# St Michael & All Angels Anglican Church

## Profit and Loss Report

January, 01, 2023 - December, 31, 2023

<b>Sales</b>	
4000 - Envelope Collection	95,296.10
4050 - Open Collection	3,123.48
4100 - Festival Offerings	4,335.00
4150 - Initial Envelope Offerings	192.00
4175 - Rectory Rental	20,890.95
4200 - Hall & Parking Lot Rentals	3,185.00
4210 - GST Refunds	1,729.03
4215 - St. Michael's Presents	1,625.00
4225 - Church Calendars	110.00
4230 - CTF - Gain/Loss	6,506.96
4700 - Interest Income	0.86
<b>Total Sales</b>	<b>\$136,994.38</b>
<b>Direct Expenses</b>	
<b>Total Direct Expenses</b>	<b>\$0.00</b>
<b>GROSS PROFIT / LOSS</b>	<b>\$136,994.38</b>

<b>Expenses</b>	
5000 - Rectors Costs	81,960.80
5100 - Visiting Clergy Costs	410.00
5200 - Organist	13,300.00
5300 - Janitor	2,855.00
5400 - Assessment	21,653.04
5410 - Hydro	1,201.18

5420 - Dues & Fees	315.00	
5430 - Telephone & Internet	1,803.24	
5440 - Worship	536.33	
5445 - Janitorial Supplies	373.13	
5455 - Church Fuel	2,870.42	
5470 - R&M - Church/Hall	6,244.04	
6050 - Advertising	491.08	
6100 - Office Supplies	2,492.65	
6200 - Bank Fees and Interest	408.66	
6300 - Expenses - Parish Events	1,084.09	
6350 - Property Taxes - Rectory	2,816.50	
6400 - Property Taxes - Church/Parking Lot	1,409.75	
6600 - Misc. Expenses	762.53	
6650 - Capital Expenses	17,094.18	
6800 - Insurance	8,381.49	
	<b>Total Expenses</b>	<b>\$168,463.11</b>
	<b>NET PROFIT / LOSS</b>	<b>-\$31,468.73</b>

*Reviewed  
02/12/2024  
DuPaul*

**Permissive Tax Exemption Application  
(2024-2027)**

**NOTE: Applicants may be requested to attend a Committee of the Whole meeting in September as part of the application process**

**Please submit application to the Finance Department**

Director of Finance  
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**APPLICATION DEADLINE: AUGUST 1**

The following information must be provided to Municipal Hall, either in person or by email, by the application deadline for Council's consideration. **Late applications will not be considered.**

**SECTION 1: GENERAL INFORMATION**

APPLICATION DATE: July 10, 2024

FULL NAME OF ORGANIZATION: Seventh-day Adventist Church (British Columbia Conference)

MAILING ADDRESS OF PROPERTY: 3441 Gibbins Rd, Duncan BC V9L 6E6

LEGAL DESCRIPTION:

Lot: Lot A Block: Section 17, Range 3 Plan: Plan VIP23664

TAX ROLL NUMBER: 01881.000 PID: 003-133-010

CIVIC ADDRESS OF PROPERTY (if different than mailing address): \_\_\_\_\_

In what ways is your organization registered? (*Applications will not be considered from societies who are not in good standing and may be asked to provide proof of good standing and compliance.*)

Not for profit (registered under Societies Act of BC)

**Not for profit (CRA registered)**

Registered Charity

Other, please specify.

Non for profit (CRA registerd)

SOCIETY NUMBER: \_\_\_\_\_ BUSINESS NUMBER: \_\_\_\_\_

REGISTERED CHARITY OR NON-PROFIT ORGANIZATION NUMBER: 118818491 RR 0001

Organization Executive:

Title	Name	Phone No.
President	Brad Thorp	604-853-5451 , ext 101
Secretary	Alrick Watson	604-853-5451, ext 102
Treasurer	Denny Rumambi	604-853-5451, ext 103

CONTACT DETAILS:

Contact Person & Title: Nadia Avelar Martinez

Mailing Address: Box 1000, Abbotsford BC V2S 4P5

Phone Number: 604-853-5451, ext 200 Email: navelarmartinez@bcadventist.ca

Did this property receive a Permissive Tax Exemption in previous years?

**YES** YEAR(S) 10+  
NO

**SECTION 2: ORGANIZATIONAL INFORMATION**

1. What is the nature of your organization?

- Non-profit organization
- Charitable/philanthropic organization
- Athletic or Service Club/Associations (including golf course)
- Care facility/registered assisted living residence
- Partner of the municipality by agreement under s. 225 of the Community Charter
- Other local authority
- Place of public worship (and land surrounding exempt building)**
- Senior's home

2. To the best of your knowledge, is your organization in compliance with all municipal policies, bylaws and other applicable regulations (i.e., business licencing, zoning)?

YES   
NO

If no, please explain:

3. Describe the goals and objectives of your organization:

See attached

4. Do the objectives/goals of your organization align with any or all of North Cowichan's Strategic priorities?

YES

NO

If yes, please explain:

The Duncan Seventh-day Adventist church serve the wellbeing of the community with activities listed below.

Describe the activities your organization carries out that contribute to the well-being of the community?

We provide funding to several community organizations that provide life essentials as well as provide assistance directly to those in need. We assist in funding for the Canadian Mental Health Warmland Shelter, Life on Wheels program, Hospice, local food bank and various other service providers. WE also provide clothing, food vouchers to those in immediate need.

5. Does your organization provide life essentials (food and shelter) and/or skills to a vulnerable population – caregivers, youth, indigenous, low income, immigrants and refugees, people experiencing homelessness, people experiencing domestic violence, people living with mental illness, persons with disabilities, pets, etc.?

YES

NO

If yes, please explain:

The Duncan Seventh-day Adventist Church have volunteers run a 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 help individuals who require extra financial help with day-to-day living expenses. We also operate a Pathfinder Club which is a program for children from ages 10 to 15 which teaches many life skills and instruction in varied topics for great learning experience. They learn social as well as team comradely. All programs and activities are open to all members of the community



6. How does your organization foster diversity, promote inclusivity, and/or champion conservation?

The Duncan Seventh-day Adventist Church is a cosmopolitan congregation serving numerous immigrants, First Nation people and are ready to assist where needed

7. Identify the number of persons served by the organization within the Municipality of North Cowichan annually.

\_\_\_\_\_ We do not keep statistics.

8. Is membership or enrolment restricted in any way? YES  NO

If yes, please explain:

Provide examples of programs or services aimed at reducing disparities and/or barriers to access, if applicable?

N/A

### SECTION 3: PROPERTY INFORMATION

1. Is the organization the registered owner of the property for which the exemption is being requested?

YES

NO

2. If no, is the organization a lessee under a lease which requires direct payment of the property taxes to the Municipality of North Cowichan?

YES

NO

If yes, please attach a copy of the lease.

3. Does anyone live in the building, or do you have any 3<sup>rd</sup> party agreements including rental or use of the building, parking lot or services rendered?

YES  NO

If yes, please attach agreement(s) and indicate the following:

Leased to	Sq. Footage leased	Rate Charged

4. How is your organization accessible to the public?

Duncan Seventh-day Adventist Church carries worship programs ever Saturday from 9:15am -12:30pm and all members of the public are welcome to attend all programs and activities the church provides. The building is wheelchair accessible as well.

**SECTION 4: FINANCIAL INFORMATION**

1. Does your organization have revenue generating activities on your property (i.e., hall rentals, catering, daycares, preschools, parking lots, etc.)?

YES  NO

If yes, please attach a Fee Schedule and indicate the following:

Activity	Organization/Operator	Annual Income

2. Is your organization run by volunteers, paid staff, or a combination of both?

Number of employees: Full-time: \_\_\_\_\_ Part-time: \_\_\_\_\_ Number of Volunteers: <sup>30</sup>\_\_\_\_\_

3. Have you received grants from the Municipality of North Cowichan, Federal or Provincial government, regional government, Crown Agencies or other funding agencies in the last 3 years?

YES  NO

If yes, please indicate the following:

Date Received Grant	Amount Received	From	Purpose

4. Please list other sources of revenue not covered, such as membership fees charged or fundraising, etc.  
N/A

5. Prior year actual operating expenses \$ 103,187
6. Prior year actual operating revenues \$ 266,336
7. Current year annual operating budget of organization (attach a copy) \$ see attached
8. Projected annual operating budget of the organization for the year of requested exemption \$ see attached

**A copy of the organizations most recent financial statements must be included with the application, along with a copy of the projected income and expenses.**

## **DUNCAN SEVENTH-DAY ADVENTIST CHURCH**

### **Our Vision**

To have a Biblical community in the Duncan area of God-honouring Christians and to bring people closer to Christ.

### **Our Mission**

“Go therefore and make disciples of all the nations, baptizing them in the name of the Father, and of the Son, and of the Holy Spirit, teaching them to observe all things that I have commanded you, and lo! I am with you always, even to the end of the age.”

*Matthew 28: 19 & 20*

Our church, through the grace of our Lord Jesus Christ, will:

- Attain continuous spiritual growth through Spirit-filled worship services, Christian fellowship, and revival of Biblical principles.
- Maintain a visible and approachable presence with the Duncan community through periodic and regular evangelistic efforts, Bible studies, and visitation.

### **Strategy to Achieve our Mission**

- Build personal and authentic ‘one-on-one’ relationships with unchurched people
- Share a verbal witness as God leads.
- Provide a service where seekers can investigate Christianity.
- Spiritual Gifts- discovering, utilizing, enabling.
- Stewardship- time, talent, and money for God.
- We plan to use individuals in this and surrounding communities to fulfill the above mission
- Community Services- need-based.

**Duncan Seventh-day Adventist Church**  
**STATEMENT OF OPERATIONS AND CHANGES IN FUND BALANCES**  
(Cash Basis)  
For The Year Ended December 31, 2023

	2023	2022
<b>REVENUES</b>		
Total tax receipted gifts	\$ 266,735	\$ 213,771
Total revenue from other registered charities	\$ -	\$ -
Total other gifts	8,338	10,451
Revenue from Federal Government	-	-
Revenue from Provincial Government	-	-
Revenue from Municipal Government	-	-
Non-tax receipted revenue from all sources outside Canada	-	-
Interest and investment income	6,135	1,995
Rental income	-	1,740
Memberships, dues, and association fees	-	-
Total revenue from fundraising	-	-
Total revenue from sale of goods and services	35,571	37,495
Other revenue	648	884
Total non-receipted revenue	50,692	52,565
	317,427	266,336
<b>EXPENSES</b>		
Advertising and promotion	137	796
Travel and vehicle	268	-
Interest and bank charges	287	248
Licences, memberships, dues	225	225
Office supplies and expenses	2,632	1,716
Occupancy costs	39,715	17,912
Professional and consulting fees	-	-
Education and training	9,298	5,375
Salaries, wages, benefits and honoraria	5,124	6,492
Donated goods used in charitable programs	-	-
Cost of purchased supplies and assets	28,387	13,033
Research grants and scholarship	5,000	-
Other expenditure	19,894	1,272
Total expenditure before gifts to qualified donees	110,967	47,069
Gifts to qualified donees	211,696	197,663
	322,663	244,732
<b>Excess (deficiency) of revenues over expenses</b>	(5,236)	21,604
Fund balances, beginning of year	103,186	81,583
Fund balances, end of year	\$ 97,950	\$ 103,187

**Duncan Seventh-day Adventist Church**  
**BUDGET**  
(Cash Basis)  
For the Year ended December 31, 2024

	<b>2024</b>
<b>REVENUES</b>	
Total tax receipted gifts	\$ 252,266
Total revenue from other registered charities	\$ -
Total other gifts	9,864
Revenue from Federal Government	-
Revenue from Provincial Government	-
Revenue from Municipal Government	-
Non-tax receipted revenue from all sources outside Canada	-
Interest and investment income	4,268
Rental income	914
Memberships, dues, and association fees	-
Total revenue from fundraising	-
Total revenue from sale of goods and services	38,359
Other revenue	805
Total non-receipted revenue	54,210
	<b>306,476</b>
<b>EXPENSES</b>	
Advertising and promotion	\$ 490
Travel and vehicle	141
Interest and bank charges	281
Licences, memberships, dues	236
Office supplies and expenses	2,283
Occupancy costs	30,254
Professional and consulting fees	-
Education and training	7,703
Salaries, wages, benefits and honoraria	6,098
Donated goods used in charitable programs	-
Cost of purchased supplies and assets	21,746
Research grants and scholarship	2,625
Other expenditure	11,112
Total expenditure before gifts to qualified donees	82,970
Gifts to qualified donees	214,914
	<b>297,883</b>
<b>Excess (deficiency) of revenues over expenses</b>	<b>8,593</b>
Fund balances, beginning of year	97,950
Fund balances, end of year	\$ 106,542

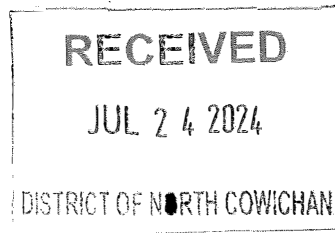
## Duncan Seventh-day Adventist Church

### BUDGET

(Cash Basis)

For the Year ended December 31, 2025

	<b>2025</b>
<b>REVENUES</b>	
Total tax receipted gifts	\$ 264,879
Total revenue from other registered charities	\$ -
Total other gifts	10,358
Revenue from Federal Government	-
Revenue from Provincial Government	-
Revenue from Municipal Government	-
Non-tax receipted revenue from all sources outside Canada	-
Interest and investment income	4,482
Rental income	959
Memberships, dues, and association fees	-
Total revenue from fundraising	-
Total revenue from sale of goods and services	40,277
Other revenue	845
Total non-receipted revenue	56,921
	<b>321,800</b>
<b>EXPENSES</b>	
Advertising and promotion	\$ 514
Travel and vehicle	148
Interest and bank charges	295
Licences, memberships, dues	248
Office supplies and expenses	2,397
Occupancy costs	31,767
Professional and consulting fees	-
Education and training	8,089
Salaries, wages, benefits and honoraria	6,403
Donated goods used in charitable programs	-
Cost of purchased supplies and assets	22,833
Research grants and scholarship	2,756
Other expenditure	11,668
Total expenditure before gifts to qualified donees	87,118
Gifts to qualified donees	225,659
	<b>312,777</b>
<b>Excess (deficiency) of revenues over expenses</b>	<b>9,022</b>
Fund balances, beginning of year	106,542
Fund balances, end of year	\$ 115,564



**Permissive Tax Exemption Application  
(2024-2027)**

**NOTE: Applicants may be requested to attend a Committee of the Whole meeting in September as part of the application process**

**Please submit application to the Finance Department**

Director of Finance  
Municipality of North Cowichan  
Duncan, BC V9L 6A1  
Fax. 250.746.3133  
Email: [finance@northcowichan.ca](mailto:finance@northcowichan.ca)

**APPLICATION DEADLINE: AUGUST 1**

The following information must be provided to Municipal Hall, either in person or by email, by the application deadline for Council's consideration. **Late applications will not be considered.**

**SECTION 1: GENERAL INFORMATION**

APPLICATION DATE: \_\_\_\_\_  
FULL NAME OF ORGANIZATION: Calvary Baptist Church Chemainus  
MAILING ADDRESS OF PROPERTY: PO Box 151 3318 River Rd , Chemainus BC  
LEGAL DESCRIPTION:  
Lot: \_\_\_\_\_ Block: \_\_\_\_\_ Plan: VIP32251 Section 15  
TAX ROLL NUMBER: 16487.000 PID: ??? 001-080-393  
CIVIC ADDRESS OF PROPERTY (if different than mailing address): \_\_\_\_\_

In what ways is your organization registered? (*Applications will not be considered from societies who are not in good standing and may be asked to provide proof of good standing and compliance*).

- Not for profit (registered under Societies Act of BC)
- Not for profit (CRA registered)
- Registered Charity
- Other, please specify.

Registered charity

SOCIETY NUMBER: S 0048859 BUSINESS NUMBER: BN84469 0479 BC0001  
REGISTERED CHARITY OR NON-PROFIT ORGANIZATION NUMBER: BN106832090 RR0001



Organization Executive:

Title	Name	Phone No.
President	Beverly Knight	[REDACTED] FIPPA s. 22(1)
Secretary	N/A	
Treasurer	Glenn Monahan	[REDACTED] FIPPA s. 22(1)

CONTACT DETAILS:

Contact Person & Title: Glenn Monahan Treasurer

Mailing Address: [REDACTED] FIPPA s. 22(1)

Phone Number: [REDACTED] FIPPA s. 22(1) Email: [REDACTED] FIPPA s. 22(1)

Did this property receive a Permissive Tax Exemption in previous years?

YES YEAR(S) Yes  
NO

**SECTION 2: ORGANIZATIONAL INFORMATION**

1. What is the nature of your organization?

- Non-profit organization
- Charitable/philanthropic organization
- Athletic or Service Club/Associations (including golf course)
- Care facility/registered assisted living residence
- Partner of the municipality by agreement under s. 225 of the Community Charter
- Other local authority
- Place of public worship (and land surrounding exempt building)
- Senior's home

2. To the best of your knowledge, is your organization in compliance with all municipal policies, bylaws and other applicable regulations (i.e., business licencing, zoning)?

YES   
NO

If no, please explain:

3. Describe the goals and objectives of your organization:

To give spiritual care to our community.

To explain the Bible and the message of salvation in Jesus.

To support and meet the needs of our organization and those of our community.

4. Do the objectives/goals of your organization align with any or all of North Cowichan's Strategic priorities?

YES

NO

If yes, please explain:

We both have the wellbeing of our community at heart.

Describe the activities your organization carries out that contribute to the well-being of the community?

Collect food for the local foodbank.

Meet financial needs of many in the community.

Run day camps for families in the community.

Provide physical activity and relational support through our regular street hockey nights.

5. Does your organization provide life essentials (food and shelter) and/or skills to a vulnerable population – caregivers, youth, indigenous, low income, immigrants and refugees, people experiencing homelessness, people experiencing domestic violence, people living with mental illness, persons with disabilities, pets, etc.?

YES

NO

If yes, please explain:

Collect food for the local foodbank.

Provide physical activity and relational support through our regular street hockey nights.

6. How does your organization foster diversity, promote inclusivity, and/or champion conservation?  
We are a loving caring group of people who welcomes all people to join us in understanding the Bible and the worship of God.  
We have not built buildings on our property for 30 years, so that we can maintain acres of trees.

7. Identify the number of persons served by the organization within the Municipality of North Cowichan annually.  
100 reg. by extension 200 more

8. Is membership or enrolment restricted in any way? YES  NO

If yes, please explain:

Provide examples of programs or services aimed at reducing disparities and/or barriers to access, if applicable?

**SECTION 3: PROPERTY INFORMATION**

1. Is the organization the registered owner of the property for which the exemption is being requested?  
YES   
NO

2. If no, is the organization a lessee under a lease which requires direct payment of the property taxes to the Municipality of North Cowichan?  
YES   
NO

If yes, please attach a copy of the lease.

3. Does anyone live in the building, or do you have any 3<sup>rd</sup> party agreements including rental or use of the building, parking lot or services rendered?

YES  NO

If yes, please attach agreement(s) and indicate the following:

Leased to	Sq. Footage leased	Rate Charged

4. How is your organization accessible to the public?  
 We have walking paths for dog walking.  
 We have a fenced tennis court.  
 We have a full time pastor on site for accessibility to public.

**SECTION 4: FINANCIAL INFORMATION**

1. Does your organization have revenue generating activities on your property (i.e., hall rentals, catering, daycares, preschools, parking lots, etc.)?

YES  NO

If yes, please attach a Fee Schedule and indicate the following:

Activity	Organization/Operator	Annual Income
rentals	various	\$100/day
school rental	Duncan Christian School	\$60/day

2. Is your organization run by volunteers, paid staff, or a combination of both?

Number of employees: Full-time: 1 Part-time: 3 Number of Volunteers: 50

3. Have you received grants from the Municipality of North Cowichan, Federal or Provincial government, regional government, Crown Agencies or other funding agencies in the last 3 years?

YES  NO

If yes, please indicate the following:

Date Received Grant	Amount Received	From	Purpose

4. Please list other sources of revenue not covered, such as membership fees charged or fundraising, etc.

- 5. Prior year actual operating expenses \$ 245,914 (2023)
- 6. Prior year actual operating revenues \$ 200,727 (2023)
- 7. Current year annual operating budget of organization (attach a copy) \$ 220,015 (2024)
- 8. Projected annual operating budget of the organization for the year of requested exemption \$ 220,015 (2024)

**A copy of the organizations most recent financial statements must be included with the application, along with a copy of the projected income and expenses.**

Calvary Baptist Church

**Preliminary  
Budget  
2025**

**Revenues**

Open collection ( cash )	8,000
Weekly offerings	82,000
E-tythe offerings	117,335
Benevolent offerings	4,500
<b>Total Tithes &amp; Offerings</b>	<b><u>211,835</u></b>
Interest bank	600
Women's Ministry	1,000
Men's Ministry	500
CBC Summer Day Camp fees	0
Memorial Donations	3,600
Celebrations of Life services	500
Facility use	600
Miscellaneous revenues	315
Awana fees	1,400
Tax Rebates (GST)	800
Tax Rebates (PST)	0
Adult Education materials fees	200
Capital Expense transfers	0
<b>TOTAL REVENUES</b>	<b><u>221,350</u></b>

**EXPENSES:**

Fellowship events	400
Kitchen small equipment supplies	400
Kitchen coffee and supplies	800
Women's Ministry	1,000
Men's Ministry	500
<b>Congregational Sub Total</b>	<b><u>3,100</u></b>
Cdn Baptists of West Cda.	1,000
Outreach Admin & Programs	1,000
<b>Outreach Sub Total</b>	<b><u>2,000</u></b>
Children's Ministry ( Faith Kids )	1,700
Youth Ministries	600
Summer Camp Ministry supplies	500
Awana	3,500
Family Programs	500
<b>Family Ministries Sub Total</b>	<b><u>6,800</u></b>
Adult education (Materials)	300
Young adults	300
Library	500

Calvary Baptist Church

Preliminary

Budget

2025

Communion Supplies	100
Benevolent Fund disbursements	<u>4,000</u>
Celebration of Life service costs	<u>300</u>
Pulpit supplies	<u>1,200</u>
<b>Elders Sub Total</b>	<b><u>6,700</u></b>
CBC's Salaries and wages	145,000
CBC's E.I contributions	3,000
CBC's CPP contributions	6,500
CBC's WCB contributions	250
Employee benefits	7,500
Sr. Pastor Conference exp.	1,500
Sr. Pastor car allowance	1,200
Sr. Pastor book allowance	500
Sr. Pastor sabbatical	400
Sr. Pastor expense allowance	2,200
Sr. Pastor professional devl'mt	1,000
Acctg /Legal /Licensing	4,500
Bank Charges	200
Insurance Building	5,250
Miscellaneous expenses	500
<b>Finance Sub Total</b>	<b><u>179,500</u></b>
Advertising	800
Equipmt, materials, audio, video	750
Office copier	1,500
Office equipment	1,000
Office postage	500
Office supplies	1,000
Property taxes	500
Utilities BC Hydro	300
Utilities Centa Gas	300
Utilities Telephone	1,200
Utilities Water	500
Maintenance Building	5,000
Capital Improvements Expense	5,000
Maintenance Grounds	1,200
Janitorial supplies	1,200
Area Mtgs/CBWC Assembly	1,000
Vehicle (van) expense	<u>1,500</u>
<b>Management Sub Total</b>	<b><u>23,250</u></b>
<b>TOTAL EXPENSES</b>	<b><u>221,350</u></b>
<b>GRAND TOTAL</b>	<b><u>0</u></b>

## Calvary Baptist Church

	Approved <b>Budget 2023</b>	Actuals <b>Y.T.D 2023</b>	Jan <u>Actuals</u>	Feb <u>Actuals</u>	Mar <u>Actuals</u>	Apr <u>Actuals</u>	May <u>Actuals</u>	Jun <u>Actuals</u>	Jul <u>Actuals</u>	Aug <u>Actuals</u>	Sep <u>Actuals</u>	Oct <u>Actuals</u>	Nov <u>Actuals</u>	Dec <u>Actuals</u>
<b>Revenues</b>														
Open collection ( cash )	4,000	8,653	687	737	760	947	386	439	1,411	1,219	34	754	406	873
Weekly offerings	189,310	69,805	6,794	3,815	6,310	5,750	5,855	3,970	7,780	5,331	7,486	6,450	3,862	6,401
E-tythe offerings		109,380	8,848	9,110	11,320	7,077	7,212	8,099	7,829	9,213	11,599	8,975	8,643	11,455
Benevolent offerings	3,500	6,500	371	269	411	405	448	453	413	340	608	206	647	1,931
<b>Total Tithes &amp; Offerings</b>	<b>196,810</b>	<b>194,338</b>	<b>16,700</b>	<b>13,931</b>	<b>18,802</b>	<b>14,178</b>	<b>13,901</b>	<b>12,961</b>	<b>17,433</b>	<b>16,103</b>	<b>19,726</b>	<b>16,385</b>	<b>13,559</b>	<b>20,660</b>
Interest bank	300	1,356	103	100	0	112	220	0	108	117	120	237	117	121
Women's Ministry	1,000	1,245	0	0	0	0	0	0	0	1,245	0	0	0	0
Men's Ministry	1,100	600	117	80	91	21	50	45	0	0	0	196	0	0
Memorial Donations	5,000	0	0	0	0	0	0	0	0	0	0	0	0	0
Celebrations of Life services	500	0	0	0	0	0	0	0	0	0	0	0	0	0
Facility use	800	1,395	0	240	240	0	285	0	0	0	0	0	240	390
Miscellaneous revenues	500	178	85	39	0	0	55	0	0	0	0	0	0	0
Awana fees	1,400	1,465	150	0	0	0	0	0	0	0	0	970	0	345
Tax Rebates (GST)	1,500	0	0	0	0	0	0	0	0	0	0	0	0	0
Adult Educatiion materials fees	500	150	0	150	0	0	0	0	0	0	0	0	0	0
<b>TOTAL REVENUES</b>	<b>209,410</b>	<b>200,727</b>	<b>17,155</b>	<b>14,540</b>	<b>19,133</b>	<b>14,311</b>	<b>14,511</b>	<b>13,006</b>	<b>17,541</b>	<b>17,464</b>	<b>19,847</b>	<b>17,788</b>	<b>13,915</b>	<b>21,516</b>
<b>EXPENSES:</b>														
Fellowship events	800	22	6	0	0	0	0	0	0	0	15	0	0	0
Kitchen small equipment supplies	400	66	0	0	0	0	0	0	0	0	0	0	0	66
Kitchen coffee and supplies	1,000	672	0	0	109	0	173	93	42	8	103	57	0	87
Women's Ministry	1,500	1,059	0	0	85	0	0	0	0	807	158	0	0	9
Men's Ministry	1,800	658	0	0	0	0	0	0	0	39	290	0	0	329
<b>Congregational Sub Total</b>	<b>5,500</b>	<b>2,476</b>	<b>6</b>	<b>0</b>	<b>194</b>	<b>0</b>	<b>173</b>	<b>93</b>	<b>42</b>	<b>854</b>	<b>566</b>	<b>57</b>	<b>0</b>	<b>491</b>
Cdn Baptists of West Cda.	1,000	1,000	0	0	0	0	1,000	0	0	0	0	0	0	0
Outreach Admin & Programs	1,500	445	0	0	322	54	69	0	0	0	0	0	0	0
<b>Outreach Sub Total</b>	<b>2,500</b>	<b>1,445</b>	<b>0</b>	<b>0</b>	<b>322</b>	<b>54</b>	<b>1,069</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Children's Ministry ( Faith Kids )	1,500	1,922	46	230	50	0	197	229	0	0	905	236	0	29
Youth Ministries	500	323	0	0	0	0	0	0	0	0	23	300	0	0
Young Adults	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Summer Camp Ministry supplies	800	254	0	0	0	0	0	89	0	120	44	0	0	0
Awana	3,500	3,406	32	76	194	97	451	542	0	50	1,349	199	21	395
Family Programs	500	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>Family Ministiries Sub Total</b>	<b>6,800</b>	<b>5,905</b>	<b>78</b>	<b>306</b>	<b>244</b>	<b>97</b>	<b>648</b>	<b>860</b>	<b>0</b>	<b>170</b>	<b>2,322</b>	<b>735</b>	<b>21</b>	<b>424</b>
Adult education (Materials)	850	166	0	165	0	0	0	0	0	0	0	0	0	0
Library	750	349	123	0	(0)	0	0	0	0	0	0	42	184	0



Calvary Baptist Church

	Approved	Actuals												
	Budget	Y.T.D	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
	2023	2023	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals
Communion Supplies	100	0	0	0	0	0	0	0	0	0	0	0	0	0
Benevolent Fund disbursements	3,500	3,716	0	0	640	411	405	448	453	413	0	948	0	0
Celebration of Life service costs	300	0	0	0	0	0	0	0	0	0	0	0	0	0
Pulpit supplies	1,200	1,200	0	0	300	0	0	150	0	300	0	0	450	0
<b>Elders Sub Total</b>	<b>6,700</b>	<b>5,431</b>	<b>123</b>	<b>165</b>	<b>940</b>	<b>411</b>	<b>405</b>	<b>598</b>	<b>453</b>	<b>713</b>	<b>0</b>	<b>990</b>	<b>634</b>	<b>0</b>
CBC's Salaries and wages	131,678	129,867	10,851	10,366	10,911	10,753	11,179	10,837	10,881	10,942	10,543	11,218	10,686	10,699
CBC's E.I contributions	2,595	2,661	280	236	249	245	289	247	248	250	241	171	102	102
CBC's CPP contributions	5,571	5,841	594	502	525	525	613	524	530	527	510	532	245	214
CBC's WCB contributions	155	182	15	14	15	15	16	15	15	15	15	16	15	16
Employee benefits	5,500	5,678	0	473	610	482	361	484	484	484	484	484	484	845
Sr. Pastor Conference exp.	1,500	566	0	0	0	0	0	566	0	0	0	0	0	0
Sr. Pastor car allowance	1,200	880	0	0	55	113	45	65	67	18	30	137	114	234
Sr. Pastor book allowance	500	721	0	0	151	16	75	0	0	0	182	39	165	94
Sr. Pastor sabbatical	361	424	0	27	36	36	36	36	36	36	36	36	36	72
Sr. Pastor expense allowance	2,200	2,001	0	0	255	383	110	260	171	224	47	85	192	273
Sr. Pastor professional devl'mt	1,000	482	0	0	456	0	0	0	0	0	26	0	0	0
Acctg /Legal /Licensing	3,000	2,271	0	0	0	0	99	90	0	19	0	1,675	373	15
Bank Charges	500	110	2	53	0	3	5	0	3	0	5	5	3	33
Insurance Building	4,800	5,074	395	394	99	419	837	0	419	0	837	837	418	419
Miscellaneous expenses	500	607	0	0	14	37	15	32	9	0	0	60	25	415
Provision Capital Improvements	5,000	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>Finance Sub Total</b>	<b>166,060</b>	<b>157,365</b>	<b>12,137</b>	<b>12,066</b>	<b>13,376</b>	<b>13,027</b>	<b>13,681</b>	<b>13,157</b>	<b>12,862</b>	<b>12,516</b>	<b>12,957</b>	<b>15,296</b>	<b>12,858</b>	<b>13,431</b>
Advertising	800	1,404	468	0	81	43	43	43	43	43	43	43	43	511
Equipmt, materials, audio, video	700	964	0	0	0	0	0	517	0	0	0	0	0	447
Office copier	1,500	1,509	75	75	0	75	150	305	75	0	150	150	75	381
Office equipment	2,000	1,572	0	0	1,499	0	59	14	0	0	0	0	0	0
Office postage	400	390	0	0	24	184	0	0	182	0	0	0	0	0
Office supplies	1,000	698	58	(0)	0	282	44	80	0	26	16	48	47	99
Property taxes	400	456	0	0	0	0	0	415	41	0	0	0	0	0
Utilities BC Hydro	2,500	2,621	0	0	826	52	0	383	0	0	383	412	412	153
Utilities Centa Gas	2,400	3,107	564	1	821	331	268	76	52	40	59	89	159	649
Utilities Telephone	1,200	1,266	0	113	113	113	116	115	115	115	115	115	0	234
Utilities Water	500	347	0	113	0	117	0	0	117	0	0	0	0	0
Maintenance Building	5,000	1,384	98	25	524	96	35	2,830	140	(2,802)	61	118	231	28
Capital Improvements Expense	0	46,718	0	0	0	0	0	0	0	32,615	1,916	0	12,186	0
Maintenance Grounds	1,000	7,545	0	0	161	0	0	251	0	52	0	0	0	7,081
Janitorial supplies	1,100	1,366	0	515	45	0	0	144	29	0	251	0	199	183
Area Mtgs/CBWC Assembly	350	852	0	0	0	262	0	590	0	0	0	0	0	0

Calvary Baptist Church

	Approved	Actuals													
	<b>Budget</b>	<b>Y.T.D</b>	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	
	<u>2023</u>	<u>2023</u>	<u>Actuals</u>	<u>Actuals</u>	<u>Actuals</u>	<u>Actuals</u>	<u>Actuals</u>	<u>Actuals</u>	<u>Actuals</u>	<u>Actuals</u>	<u>Actuals</u>	<u>Actuals</u>	<u>Actuals</u>	<u>Actuals</u>	<u>Actuals</u>
Vehicle (van) expense	1,000	1,094	0	100	28	143	0	0	0	652	0	0	0	171	
<b>Management Sub Total</b>	<b>21,850</b>	<b>73,293</b>	<b>1,263</b>	<b>941</b>	<b>4,122</b>	<b>1,698</b>	<b>714</b>	<b>5,762</b>	<b>795</b>	<b>30,741</b>	<b>2,994</b>	<b>975</b>	<b>13,351</b>	<b>9,938</b>	
<b>TOTAL EXPENSES</b>	<b>209,410</b>	<b>245,914</b>	<b>13,607</b>	<b>13,479</b>	<b>19,197</b>	<b>15,288</b>	<b>16,690</b>	<b>20,469</b>	<b>14,151</b>	<b>44,994</b>	<b>18,838</b>	<b>18,052</b>	<b>26,864</b>	<b>24,284</b>	
<b>GRAND TOTAL</b>	<b>0</b>	<b>-45,187</b>	<b>3,548</b>	<b>1,061</b>	<b>-65</b>	<b>-977</b>	<b>-2,179</b>	<b>-7,464</b>	<b>3,390</b>	<b>-27,530</b>	<b>1,009</b>	<b>-264</b>	<b>-12,949</b>	<b>-2,769</b>	
		<u>46,718</u>													
		<u>1,531</u>													

Note :  
 \$46,718 unbudgetted Capitol improvement expense in 2023 ( 5 furnaces and 3 air conditioners ) Actuals less the capital Improvements = \$1,531 positive YTD

# Calvary Baptist Church

Balance Sheet As at 12/31/2023

## ASSET

### Current Assets

Shares		-478.58
Unallocated Savings	0.00	
Sabbatical	0.00	
Sound Equipment	583.50	
Playground	0.00	
Plan 24 Savings		583.50
Term Deposit I.C. Memorial Fund		0.00
Chequing Account		23,515.71
Employee Remittance float		300.00
Business Savings High Interest		95,055.67
Capital Expenditure Savings Acc...		0.00
Accounts Receivable		0.00
Deposit Trailer		0.00
<b>Total Current Assets</b>		<b>118,976.30</b>

### 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	
<b>Net Building</b>		<b>270,586.56</b>
Land		154,438.16
<b>Total Fixed Assets</b>		<b>433,248.24</b>

**TOTAL ASSET** 552,224.54

## LIABILITY

### Current Liabilities

Accounts Payable		0.00
Accrued liabilities		0.00
EI Payable	1,176.20	
CPP Payable	2,032.46	
Income Tax Payable	614.93	
<b>Total Receiver General</b>		<b>3,823.59</b>
Vacation Payable		0.00
WCB Payable		171.17
Pension A Payable		-255.24
LTD Payable		0.00
Extended Medical C payable		12,740.10
Sabbatical Leave Payable-Senio...		-181.51
Sabbatical Leave Payable-Ass.P...		-145.81
Deduction E Payable		0.00
GST Paid		-10,899.21
PST Paid		-5,977.99
Baptist Women of BC		0.00
Deferred Contribution		0.00
<b>Total Liabilities</b>		<b>-724.90</b>

### Long Term Liabilities

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

**TOTAL LIABILITY** -724.90

## EQUITY

# Calvary Baptist Church

Balance Sheet As at 12/31/2023

Unrestricted Earnings	
Investment in Capital	521,603.75
Unrestricted Earnings Previous Y...	76,961.97
Current Earnings	-45,616.28
Total Unrestricted Earnings	<u>552,949.44</u>
TOTAL EQUITY	<u>552,949.44</u>
LIABILITIES AND EQUITY	<u><u>552,224.54</u></u>

# Calvary Baptist Church

Income Statement 01/01/2023 to 12/31/2023

## REVENUE

### Income

Benevolent		6,741.25
Communion		0.00
Interest		1,355.92
Faith Kids		0.00
Missions		0.00
Open Collection	8,968.90	
Weekly Offerings	68,941.53	
E-Tithe Revenue	109,380.06	
Total Weekly Offerings		187,290.49
Trinity Opportunity Fund		0.00
Estate/Memorial Revenue		0.00
Hockey camp		0.00
Women's Ministries		0.00
Womens Ministry (Outreach) F/...		1,244.55
Mens Ministry Revenue		600.00
Summer Day Camp Revenue		0.00
Outreach events revenue		0.00
Youth - General		0.00
Youth Fund Raisers		0.00
Outreach Event Fund Raisers		0.00
Adult Education materials fees		150.00
Bus Revenue		0.00
Awana revenue		1,465.00
Celebrations of Life services	0.00	
Facility Use	1,395.00	
subgroup total		1,395.00
Income Total		200,242.21

### Other Revenue

PST recovery		0.00
Miscellaneous Revenue		178.30
Hockey Ministries Vancouver Isl...		0.00
GST recovery		0.00
Summer Intern		0.00
Asset sale revenue		0.00
Total Other Revenue		178.30

**TOTAL REVENUE** 200,420.51

## EXPENSE

### Ministry Renumeration

Wages and Salaries		129,866.07
Secretary Wages		0.00
Summer Intern		0.00
Childrens Ministry Worker		0.00
Youth Ministry Worker		0.00
EI Expense		2,661.37
CPP Expense		5,840.80
WCB Expense		182.23
LTD Expense		1,181.69
Medical coverage expense		0.00
Extended Medical coverage exp...		81.01
Conference		566.45
Employee Benefits		4,538.56
Contracts		0.00
Pastor Moving Expense		0.00
Senior Pastor Car Expense	879.66	
Associate Pastor's Car Expense	0.00	
Total Car Expense		879.66
Senior Pastor Book Allowance	721.27	
Associate Pastor Book Allowan...	0.00	

# Calvary Baptist Church

Income Statement 01/01/2023 to 12/31/2023

Total Book Allowance		721.27
Senior Pastor's Sabatical	423.89	
Associate Pastors Sabatical	0.00	
Total Sabatical		423.89
Sr. Pastor Expense Allowance	2,000.52	
Associate Pastor Expense Allo...	0.00	
Total Expense Allowance		2,000.52
Sr. Pastor's Professional Dev.	482.16	
Associate Pastor professional ...	0.00	
Admin Assit Pro Dev	0.00	
Staff Professional Development	0.00	
Total Professional Development		482.16
Total Ministry Renumeration		149,425.68
<b>Resource Management</b>		
Accounting and Legal		2,270.64
Advertising		1,403.69
Amortization expense		0.00
Bank Charges		109.98
Insurance		5,073.67
Miscellaneous		384.99
Office Copier	1,509.47	
Office Equipment	1,572.38	
Office - Petty Cash	0.00	
Office - Postage	389.92	
Office - Supplies & Stationary	698.35	
Total Office		4,170.12
GST Expense		119.09
PST Expense		103.40
Property Taxes		456.19
Utilities - BC Hydro	2,621.30	
B C Hydro - Trailer	0.00	
Utilities - Centra Gas	3,106.98	
Utilities - Telephone	1,265.57	
Utilities - Water	347.00	
Total Utilities		7,340.85
Capital Improvements		46,717.61
Maintenance - Building	1,384.01	
Maintenance - Grounds	7,544.64	
Janitorial Supplies	1,365.74	
Janitorial Service	0.00	
Total Maintenance		10,294.39
Total Resource Management		78,444.62
<b>Ministries</b>		
Fellowship	21.69	
Kitchen Utensils Etc	66.30	
Kitchen - Coffee and Supplies	671.78	
Fellowship, Total		759.77
Adult Education	165.53	
Small Groups	0.00	
Leadership Training	0.00	
Search Committee	0.00	
Library	348.92	
Total Learning Ministries		514.45
BUWC	1,000.00	
Sylvan Acres Camp Subsidies	0.00	
Area Meetings/Assemblies	851.51	
Pastoral Care	0.00	
Mom's Morning Out	0.00	
Compassion/Benevolent Fund	3,716.20	
Christmas Hampers	0.00	
CBWC Missions	0.00	
Outreach Admin & Programs	444.68	

# Calvary Baptist Church

Income Statement 01/01/2023 to 12/31/2023

-		
CBC Missions	0.00	
Total - Local and Global Missions		6,012.39
Sound Equipment	0.00	
Music/Materials	964.10	
Communion Supplies	0.00	
Sanctuary Decor	0.00	
Pulpit Supply	1,200.00	
Worship Resources		2,164.10
Childrens Ministries	1,922.03	
Awana expense	3,406.07	
Resources and Events	0.00	
Total Children and Family Minis...		5,328.10
Youth Ministries		323.00
Youth Fundraiser Expenses		0.00
Bus Expense		1,094.36
Women's Ministries		901.03
Womens Ministry (Outreach) F/...		157.56
Care Groups		0.00
Elder's Ministries		0.00
Men's Ministries		658.10
Local Ministries		0.00
Celebration of Life Expenses		0.00
Senior's Ministries		0.00
Summer Ministry Supplies		253.63
Hockey Camp	0.00	
Soccer camp expense	0.00	
subgroup total ministry exp		0.00
Total Ministries		18,166.49
<b>TOTAL EXPENSE</b>		<b>246,036.79</b>
<b>NET INCOME</b>		<b>-45,616.28</b>

**Permissive Tax Exemption Application  
(2024-2027)**

**NOTE: Applicants may be requested to attend a Committee of the Whole meeting in September as part of the application process**

**Please submit application to the Finance Department**

Director of Finance  
Municipality of North Cowichan  
Duncan, BC V9L 6A1  
Fax. 250.746.3133  
Email: [finance@northcowichan.ca](mailto:finance@northcowichan.ca)

**APPLICATION DEADLINE: AUGUST 1**

The following information must be provided to Municipal Hall, either in person or by email, by the application deadline for Council's consideration. **Late applications will not be considered.**

**SECTION 1: GENERAL INFORMATION**

APPLICATION DATE: July 5, 2024

FULL NAME OF ORGANIZATION: Cowichan Valley Church of God in Christ

MAILING ADDRESS OF PROPERTY: Box 397 Duncan BC V9L 3X5

LEGAL DESCRIPTION:

Lot: One Block: Section One Plan: 277791

TAX ROLL NUMBER: 06503-000 PID: ~~002-209-276~~

CIVIC ADDRESS OF PROPERTY (if different than mailing address): ~~6118 Lane Rd Duncan BC~~

In what ways is your organization registered? (*Applications will not be considered from societies who are not in good standing and may be asked to provide proof of good standing and compliance.*)

Not for profit (registered under Societies Act of BC)  
Not for profit (CRA registered)  
Registered Charity  
Other, please specify.

SOCIETY NUMBER: S0074179 BUSINESS NUMBER: 794201863RR0001

REGISTERED CHARITY OR NON-PROFIT ORGANIZATION NUMBER: 794201863RR001



Organization Executive:

Title	Name	Phone No.
President	<del>Thye Friesen</del>	[REDACTED] FIPPA s. 22(1)
Secretary	John Penner	[REDACTED] FIPPA s. 22(1)
Treasurer	Brent Friesen	[REDACTED] FIPPA s. 22(1)

CONTACT DETAILS:

Contact Person & Title: Brent Friesen/ treasurer

Mailing Address: [REDACTED] FIPPA s. 22(1)

Phone Number: [REDACTED] FIPPA s. 22(1) Email [REDACTED] FIPPA s. 22(1)

Did this property receive a Permissive Tax Exemption in previous years?

YES                      YEAR(S) 2012/2013

NO

**SECTION 2: ORGANIZATIONAL INFORMATION**

1. What is the nature of your organization?

- Non-profit organization
- Charitable/philanthropic organization
- Athletic or Service Club/Associations (including golf course)
- Care facility/registered assisted living residence
- Partner of the municipality by agreement under s. 225 of the Community Charter
- Other local authority
- Place of public worship (and land surrounding exempt building)
- Senior's home

2. To the best of your knowledge, is your organization in compliance with all municipal policies, bylaws and other applicable regulations (i.e., business licencing, zoning)?

YES

NO

If no, please explain:

3. Describe the goals and objectives of your organization:  
To provide a Sunday school and worship service to the public Sunday Morning

4. Do the objectives/goals of your organization align with any or all of North Cowichan's Strategic priorities?

YES

NO

If yes, please explain:

Sunday Morning services provide a place for everyone

Describe the activities your organization carries out that contribute to the well-being of the community?

Local disaster relief

Services brought to local long term care homes

5. Does your organization provide life essentials (food and shelter) and/or skills to a vulnerable population – caregivers, youth, indigenous, low income, immigrants and refugees, people experiencing homelessness, people experiencing domestic violence, people living with mental illness, persons with disabilities, pets, etc.?

YES

NO

If yes, please explain:

Our global organization does support refugees, child care homes, and such needs. I should explain though that we are a small part of the global organization and have not taken any of these projects on yet

6. How does your organization foster diversity, promote inclusivity, and/or champion conservation?

Sunday morning services are open for anyone to come worship  
We have a committee ready to help needs that come up such as a natural disaster if we have support at the time

7. Identify the number of persons served by the organization within the Municipality of North Cowichan annually.

35

8. Is membership or enrolment restricted in any way?      YES       NO

If yes, please explain:

Sunday morning services our open to all but to become a member of The Church one must have a proving of the current members

Provide examples of programs or services aimed at reducing disparities and/or barriers to access, if applicable?

N/A

### SECTION 3: PROPERTY INFORMATION

1. Is the organization the registered owner of the property for which the exemption is being requested?

YES

NO

2. If no, is the organization a lessee under a lease which requires direct payment of the property taxes to the Municipality of North Cowichan?

YES

NO

If yes, please attach a copy of the lease.

3. Does anyone live in the building, or do you have any 3<sup>rd</sup> party agreements including rental or use of the building, parking lot or services rendered?

YES  NO

If yes, please attach agreement(s) and indicate the following:

Leased to	Sq. Footage leased	Rate Charged
N/A		

4. How is your organization accessible to the public?  
Our google listing helps find our place of worship  
Doors are open Sunday morning

**SECTION 4: FINANCIAL INFORMATION**

1. Does your organization have revenue generating activities on your property (i.e., hall rentals, catering, daycares, preschools, parking lots, etc.)?

YES  NO

If yes, please attach a Fee Schedule and indicate the following:

Activity	Organization/Operator	Annual Income
N/A		

2. Is your organization run by volunteers, paid staff, or a combination of both?

Number of employees: Full-time: 0 Part-time: 0 Number of Volunteers: 5

3. Have you received grants from the Municipality of North Cowichan, Federal or Provincial government, regional government, Crown Agencies or other funding agencies in the last 3 years?

YES  NO

If yes, please indicate the following:

Date Received Grant	Amount Received	From	Purpose
N/A			

4. Please list other sources of revenue not covered, such as membership fees charged or fundraising, etc.  
**All revenue is generated from donations**

- 5. Prior year actual operating expenses \$ 27961.00
- 6. Prior year actual operating revenues \$ 347843.00
- 7. Current year annual operating budget of organization (attach a copy) \$ 108000.00
- 8. Projected annual operating budget of the organization for the year of requested exemption \$ ~~108000.00~~

**A copy of the organizations most recent financial statements must be included with the application, along with a copy of the projected income and expenses.**

Operating budget 2024	Monthly Expense	Monthly Income
Utility expenses	(\$325.00)	
Miscellaneous expenses	(\$500.00)	
Other donations		\$2,500
Charitable donation income		\$6,500
Annual private loans	(\$93,368)	
Annual amount	(\$103,268.00)	\$108,000

**COWICHAN VALLEY CHURCH OF GOD IN CHRIST**  
**Compiled Financial Information**  
**Year Ended December 31, 2023**

**COWICHAN VALLEY CHURCH OF GOD IN CHRIST**

**Index to Compiled Financial Information**

**Year Ended December 31, 2023**

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Statement of Financial Position	3
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P.O. Box 430  
Pincher Creek, Alberta  
T0K 1W0  
PH (403) 627-4979  
Fax (403) 627-4051

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## COMPILATION ENGAGEMENT REPORT

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To the Members of Cowichan Valley Church of God in Christ

On the basis of information provided by management, we have compiled the statement of financial position of Cowichan Valley Church of God in Christ as at December 31, 2023, and the statement of receipts and disbursements 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.

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.

Pincher Creek, Alberta  
BOESE & CO. LLP  
May 17, 2024

Chartered Professional Accountants

**COWICHAN VALLEY CHURCH OF GOD IN CHRIST**  
**Statement of Receipts and Disbursements and Changes in Net Assets**  
**Year Ended December 31, 2023**

	2023	2022
<b>RECEIPTS</b>	<b>\$ 375,804</b>	<b>\$ 56,494</b>
<b>DISBURSEMENTS</b>		
GST expense	586	-
Gifts and Benevolence	1,500	-
Insurance	115	-
Interest and bank charges	134	24
Office	561	2,057
Professional fees	1,870	2,730
Publications	1,904	3,251
Rental	6,782	3,606
Supplies	2,625	2,451
Travel	11,884	907
	<u>27,961</u>	<u>15,026</u>
<b>EXCESS OF RECEIPTS OVER DISBURSEMENTS FROM OPERATIONS</b>	<b><u>347,843</u></b>	<b><u>41,468</u></b>
<b>OTHER INCOME</b>		
Non receipted donations	1,431	50
Interest income	84	-
	<u>1,515</u>	<u>50</u>
<b>NET EXCESS OF RECEIPTS OVER DISBURSEMENTS</b>	<b>349,358</b>	<b>41,518</b>
<b>NET ASSETS - BEGINNING OF YEAR</b>	<b><u>78,072</u></b>	<b><u>36,554</u></b>
<b>NET ASSETS - END OF YEAR</b>	<b><u>\$ 427,430</u></b>	<b><u>\$ 78,072</u></b>

See notes to financial statements

COWICHAN VALLEY CHURCH OF GOD IN CHRIST

Statement of Financial Position

December 31, 2023

	2023	2022
<b>ASSETS</b>		
CURRENT		
Cash	\$ 577,430	\$ 78,072
Deposits	50,000	-
	<u>\$ 627,430</u>	<u>\$ 78,072</u>
<b>LIABILITIES AND NET ASSETS</b>		
MUA LOAN	\$ 200,000	\$ -
<b>NET ASSETS</b>	<u>427,430</u>	<u>78,072</u>
LIABILITIES AND NET ASSETS	<u>\$ 627,430</u>	<u>\$ 78,072</u>

**ON BEHALF OF THE BOARD**

\_\_\_\_\_  
*Director*

\_\_\_\_\_  
*Director*

See notes to financial statements

**COWICHAN VALLEY CHURCH OF GOD IN CHRIST**

**Notes to Compiled Financial Information**

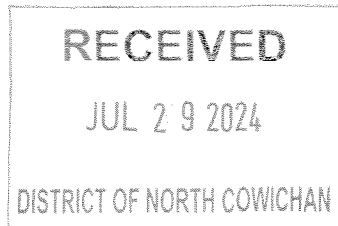
**Year Ended December 31, 2023**

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1. BASIS OF ACCOUNTING

The basis of accounting applied in the preparation of the statement of financial position of Cowichan Valley Church of God in Christ as at December 31, 2023, and the statement of receipts and disbursements and changes in net assets for the year then ended is the historical cost basis and reflects cash transactions with the addition of:

- investments recorded at cost
-



7030 Trans-Canada Highway  
Duncan, BC V9L 6A1 Canada  
www.northcowichan.ca  
T 250.746.3101  
F 250.746.3313

**Permissive Tax Exemption Application  
(2024-2027)**

**NOTE: Applicants may be requested to attend a Committee of the Whole meeting in September as part of the application process**

**Please submit application to the Finance Department**

Director of Finance  
Municipality of North Cowichan  
Duncan, BC V9L 6A1  
Fax. 250.746.3133  
Email: [finance@northcowichan.ca](mailto:finance@northcowichan.ca)

**APPLICATION DEADLINE: AUGUST 1**

The following information must be provided to Municipal Hall, either in person or by email, by the application deadline for Council's consideration. **Late applications will not be considered.**

**SECTION 1: GENERAL INFORMATION**

APPLICATION DATE: July 29, 2024  
FULL NAME OF ORGANIZATION: Cowichan Valley Church of the Nazarene  
MAILING ADDRESS OF PROPERTY: 3036 Sherman Rd, Duncan BC V9L 2B8  
LEGAL DESCRIPTION:  
Lot: A Block: Section 20 Range 5 Plan: 36374  
TAX ROLL NUMBER: 02310-000 PID: 000-387-592  
CIVIC ADDRESS OF PROPERTY (if different than mailing address): \_\_\_\_\_

In what ways is your organization registered? (Applications will not be considered from societies who are not in good standing and may be asked to provide proof of good standing and compliance).

- Not for profit (registered under Societies Act of BC)
- Not for profit (CRA registered)
- Registered Charity
- Other, please specify.

SOCIETY NUMBER: \_\_\_\_\_ BUSINESS NUMBER: \_\_\_\_\_  
REGISTERED CHARITY OR NON-PROFIT ORGANIZATION NUMBER: 894113372 RR0008

Organization Executive:

Title	Name	Phone No.
President / Pastor	Kevin Austin	[REDACTED] FIPPA s. 22(1)
Secretary	Julia Ellisen	[REDACTED] FIPPA s. 22(1)
Treasurer	Sheena McCueing	[REDACTED] FIPPA s. 22(1)
Accountant	Anita Klett	[REDACTED] FIPPA s. 22(1)

CONTACT DETAILS:

Contact Person & Title: Kevin Austin

Mailing Address: same as church

Phone Number: " Email: \_\_\_\_\_

Did this property receive a Permissive Tax Exemption in previous years?

YES      YEAR(S) (since 1980'S)  
 NO

**SECTION 2: ORGANIZATIONAL INFORMATION**

1. What is the nature of your organization?

- Non-profit organization
- Charitable/philanthropic organization
- Athletic or Service Club/Associations (including golf course)
- Care facility/registered assisted living residence
- Partner of the municipality by agreement under s. 225 of the Community Charter
- Other local authority
- Place of public worship (and land surrounding exempt building)
- Senior's home

2. To the best of your knowledge, is your organization in compliance with all municipal policies, bylaws and other applicable regulations (i.e., business licencing, zoning)?

YES   
 NO

If no, please explain:

3. Describe the goals and objectives of your organization:

minister to the needs of those in the congregation and the community.

4. Do the objectives/goals of your organization align with any or all of North Cowichan's Strategic priorities?

YES

NO

If yes, please explain:

Describe the activities your organization carries out that contribute to the well-being of the community?

Provide access/parking lot for the park, homeless youth drives, food drives, Christmas & Easter hampers, provide a place of worship for everybody in community. Grounds also house a daycare facility.

5. Does your organization provide life essentials (food and shelter) and/or skills to a vulnerable population – caregivers, youth, indigenous, low income, immigrants and refugees, people experiencing homelessness, people experiencing domestic violence, people living with mental illness, persons with disabilities, pets, etc.?

YES

NO

If yes, please explain:

Refer to above, provide food vouchers, send children to camp (church members & community children)

6. How does your organization foster diversity, promote inclusivity, and/or champion conservation?

Worship services are completely inclusive, everyone is welcome in our church.

7. Identify the number of persons served by the organization within the Municipality of North Cowichan annually.

~100

8. Is membership or enrolment restricted in any way? YES  NO

If yes, please explain: Need to be a believer/follower of Jesus to be a member of the church. Anyone can attend.

Provide examples of programs or services aimed at reducing disparities and/or barriers to access, if applicable?

We pay for summer camps for children.  
Food vouchers/hampers given when needed.

**SECTION 3: PROPERTY INFORMATION**

1. Is the organization the registered owner of the property for which the exemption is being requested?

YES   
NO

2. If no, is the organization a lessee under a lease which requires direct payment of the property taxes to the Municipality of North Cowichan?

YES   
NO  N/A

If yes, please attach a copy of the lease.

3. Does anyone live in the building, or do you have any 3<sup>rd</sup> party agreements including rental or use of the building, parking lot or services rendered?



YES  NO

If yes, please attach agreement(s) and indicate the following:

Leased to	Sq. Footage leased	Rate Charged
Sharing Together Day Care	~1200 square feet	1778.64

4. How is your organization accessible to the public?

Parking lot always open  
Worship services every Sunday  
9-12 mwf building open to public.

**SECTION 4: FINANCIAL INFORMATION**

1. Does your organization have revenue generating activities on your property (i.e., hall rentals, catering, daycares, preschools, parking lots, etc.)?

YES  NO

If yes, please attach a Fee Schedule and indicate the following:

Activity	Organization/Operator	Annual Income
Daycare Rental	Sharing Together Day Care	1778.64 x 12 = 21,343.68

2. Is your organization run by volunteers, paid staff, or a combination of both?

Number of employees: Full-time: 1 Part-time: 1 Number of Volunteers: ~15-20

3. Have you received grants from the Municipality of North Cowichan, Federal or Provincial government, regional government, Crown Agencies or other funding agencies in the last 3 years?

YES  NO

If yes, please indicate the following:

Date Received Grant	Amount Received	From	Purpose

4. Please list other sources of revenue not covered, such as membership fees charged or fundraising, etc.

*Fundraising (for camps) = bottle drives  
Members of the church give to the church (usually on a weekly basis).*

5. Prior year actual operating expenses \$ 133,248.65
6. Prior year actual operating revenues \$ 134,880.43
7. Current year annual operating budget of organization (attach a copy) \$ \_\_\_\_\_
8. Projected annual operating budget of the organization for the year of requested exemption \$ \_\_\_\_\_

**A copy of the organizations most recent financial statements must be included with the application, along with a copy of the projected income and expenses.**

**Cowichan Valley Church of the Nazarene  
Income Statement 2023-05-01 to 2024-04-30**

**REVENUE**

<b>Sales Revenue</b>	
Donations Received	111,516.54
Donations Non Received	1,897.95
Expenses Recovered	262.50
Daycare Rent Revenue	21,184.40
<b>Net Sales</b>	<u>134,861.39</u>

<b>Other Revenue</b>	
Interest Revenue	19.04
<b>Total Other Revenue</b>	<u>19.04</u>

<b>TOTAL REVENUE</b>	<u>134,880.43</u>
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**EXPENSE**

<b>Cost of Goods Sold</b>	
Subcontracts	500.00
<b>Total Cost of Goods Sold</b>	<u>500.00</u>

<b>Payroll Expenses</b>	
Wages & Salaries	37,513.28
Clergy Housing	16,500.00
EI Expense	1,239.99
CPP Expense	1,824.55
WCB Expense	75.54
Employee Benefits	4,528.15
<b>Total Payroll Expense</b>	<u>61,681.51</u>

<b>General &amp; Administrative Expenses</b>	
Bookkeeping	4,720.00
Advertising & Promotions	135.66
Pastor Speakers and Events	1,000.00
Pastor Hrs, Hospitality Exp	2,055.82
Pastor Mileage/Travel Expense	311.30
Business Fees & Licenses	434.00
Discretionary Fund	1,100.00
Courier & Postage	211.05
Charitable Contributions	6,657.88
WEF Donations	5,851.89
Pacific District Budget	8,476.56
Ambrose University Donations	3,952.69
Alabaster	525.90
Kids Camp	1,340.00
Alpha	142.94
Insurance	5,463.00
Interest & Bank Charges	10.20
Office Supplies	2,020.96
Property Taxes	230.00
Repairs and Maintenance	6,903.17
Cash Short	10.00
Gift	150.00
Supplies	3,074.01
Moving Exp/Misc	4,776.79
Travel	669.86
Utilities	10,843.46
<b>Total General &amp; Admin. Expenses</b>	<u>71,067.14</u>

<b>TOTAL EXPENSE</b>	<u>133,248.65</u>
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<b>NET INCOME</b>	<u>1,631.78</u>
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***Lowichan Valley Church of  
the Nazarene***

***Annual General Meeting  
Sunday June 2, 2024***



I can do  
**ALL THINGS**  
through  
**CHRIST**  
Who  
**STRENGTHENS**  
ME Phil 4:13

## Pastors Annual Report 2023-24

Dear members and congregation of the Cowichan Valley Nazarene Church:

“Devote yourselves to prayer, being watchful and thankful.” (Col 4:2)

This has been the verse of scripture the Lord placed on my heart for this new year. “Devote yourselves to prayer!!” Although I often feel like to do this so inadequately, I believe with all my heart that prayer is essential for all of us!! I believe it is one of the most important spiritual disciplines in our lives. You have heard me say this before, “Of all the spiritual disciplines prayer is the most central because it ushers us into perpetual communion with the Father.” (Foster, R. Celebration of Discipline, p. 33) Prayer has been one of the most important parts of my ministry as your pastor and it will continue to be.

This is my second report to you as your pastor. We have been here now 1 year and 5 months and it seems like it has flown by. First, I want to thank my Lord and Saviour Jesus Christ for saving me and bringing me into relationship with Him. I thank Him for his presence and continued sanctifying work in my life to transform me to become more and more like Christ. Second, I want to thank my wonderful wife and life-long companion in ministry Kimberly. Thank you for willingly joining me in the call God has placed on our lives and for being my greatest cheerleader, my best friend, and my confidante. I also want to thank Eliza for also joining your Mom and I in this call on our lives.

A lot has happened in our lives over the past year on a personal level. We have moved out of the basement suite we had when we first moved here and now have a house we can call our permanent residence in Chemainus. Although this process was difficult at times, God is good and He has provided for us in a wonderful way in this regard. Thank you Lord!! Additionally, Eliza has settled in very well at her school at Duncan Christian School and we have a lady who Kimberly and I support in our own home. God is good, thank you Lord!!

In terms of church ministry, just over 1 year ago I met with a few people from the congregation, it was noted that there is not a lot of ministry offered to the congregation outside of meeting on Sunday mornings. This was also noted in a survey taken by you before we even came to this church. As such, one of the ways we decided to address this was to begin a Life Group ministry. In addition to the Ladies bible study on Wednesday mornings, we decided to begin 2 bi-weekly Life Groups in in April of 2023. This was very well received and we had a BBQ in June of 2023 to celebrate that. The Life Groups and Bible study were suspended over the summer and started again in September, 2023. They carried on through to March 2024 with the addition of one more Life group. In April, 2024 we then offered the Alpha program on a weekly basis which we are in the midst of completing in the next 2 weeks. We have seen God working both in the Bible study, the Life

Group ministries and our Alpha ministry. We have been averaging about 26 in attendance for the Alpha program. Thank you Lord!!

Last summer we also started a weekly prayer walking ministry through the community surrounding the church. We had 10 people participate at different times through the summer in this ministry. We had maps printed for the surrounding area of the church and by the grace of God we were able to canvass all the areas we had targeted to pray for. Again, thank you Lord. We are planning to do the same this coming summer.

We also held our first prayer retreat at the church on January 27<sup>th</sup>. This was a 3-hour time of prayer and praise which was well received and we intend to do again periodically throughout the year. On Nov 25 we had a church wide discussion about the empty property at the back of the church. A number of people raised their thoughts, hopes, and dreams. We have been in discussion with the municipality about our options for building on the back property. However, at present, the board does not feel we are ready to begin building but they are looking at other options for making use of that property.

In terms of my preaching ministry, in 2023 I followed the lectionary scriptures for preaching on a weekly basis. With the counsel of both Larry Dahl (pastoral mentor) and my friend Scott Carruthers (pastor at Warmland) I decided to start a series working through the book of Ephesians beginning in January, 2024. This will be ending soon and we will be focussing our attention next on the book of Colossians.

One of the biggest priorities for us and the church board is to have a more meaningful and professional internet presence. When people are interested in checking out a new church, the first place they go to now is the internet. Our current website is outdated so the church board has hired Tammy Carruthers to begin work on a completely new website for our church. This is very exciting as it will be a new refreshing start to our online ministry. In addition to this, we formed a Ministry Action Team of 6 individuals who have been meeting every 6 weeks since January 2024 to informally evaluate what our church is doing now in terms of ministry and what the church may look at in the future for ministry. We are continuing to pray for God's leading and guiding as we look to the future.

I am very excited about this new year. God is moving in so many lives and we praise Him for that. Thank you, Lord for what you are doing here through your church and we look forward with anticipation to what You will continue to do.

In Him,

Kevin Austin

## **2023 – 2024 Trustee's Report**

“But who am I, and what is my people, that we should be able thus to offer willingly? For all things come from you, and of our own have we given you”. – 1 Chronicles 29:14

The trustees, through the Board, are responsible for the care of the church buildings, property, and finances.

The Lord has provided the members of the Cowichan Valley Church of the Nazarene with a large piece of property as well as church buildings. The Board, as stewards of this property and as finances allow, are responsible for the maintenance and upgrade of the land and structures.

### **Upgrades and Repairs done in 2023 – 2024**

#### **Electronics**

- Relaced the aging video projector with a 75 inch flat screen television.
- Installed a 50 inch flat screen television on the opposite wall so that the Worship Team and Speakers can see what is being projected without having to turn around.
- Replaced the aging computers in the office and A/V desk with two rebuilt units complete with Microsoft Office.
- Upgraded our internet.

#### **Building**

- Painted the church office.
- Replaced old filing cabinets with two storage units and two locking filing cabinets.
- Installed two sets of handicap bars in the women's washrooms.
- Replaced the toilet in the men's washroom.
- Repairs done to the electrical panel.
- Purchased a trolley for the kitchen.
- Purchased tools and a toolbox for church maintenance.
- Annual building cleaning and maintenance.
- Replacement of back deck on daycare.

## **Grounds**

- Contractors were hired for ground maintenance and snow removal.
- A contractor was hired to freshen up the parking lot lines, handicap markings and caution markings on sidewalks and steps.

It should be noted that Elsie has done a wonderful job of keeping our shrubs and gardens respectable.

## **Future**

Last year, we had a building inspector do a complete survey of our buildings. As a result of this survey, there are several building improvement projects that need to be considered in the near future.

- Upgrades to the attic insulation that will both help keeping the building cooler in the summer as well as warmer in the winter. It will also help to decrease our heating costs.
- Replacement of our aging furnace with possibly heat pumps (possible government rebates available).
- Replacement of our hot water tank by 2025 (Our insurance will not cover water damage from tanks older than 10 years).
- Window replacement.

Respectfully submitted,

P. K. (Wally) Bidwell



## Stewards Report 2023-24

It is my privilege to give the Stewards Report for the Cowichan Valley Church of the Nazarene. We have so many ministries in this church and we are so thankful for those who lead and help in them.

Thank you to Julia for all the work she does with church administration and helping with the church board as reporting secretary and now taking the lead on the Nazarene Safe training. We thank our church board, Sheena, Jean, Trent (resigned) for this past year of ministry.

We thank Nancy and Gayleen for leading the kitchen and food ministry. We appreciate all you do for organizing the food for after the services and the potlucks. We thank Karen and Christine for leading the children's ministry during the service and all those who help them on a weekly basis. We thank Beryl for leading the library ministry.

We thank Bob for leading the Monday morning prayer ministry and opening the service ministry each week. We also thank Gary for leading the men's breakfast ministry as well and Bob and Pastor Kevin for helping out with this ministry.

We thank Denise for leading the worship team ministry. We are truly blessed by your talents and those who help in the worship team. We also want to thank those who lead our bible studies and Life Groups. This has been an important ministry of fellowship and accountability.

Last summer we started a prayer walking ministry on Monday mornings. This was great and the whole area from Somenos Road to Trans Canada and from Shermon Road to close to Drinkwater, nearly every house on every street had been prayed for during the summer.

We also offered Alpha this year and had an average of 26 people attending each Tuesday night. We have seen God at work in the lives of those attending and it is exciting to watch what He will continue to do.

We also want to thank Christine for leading the prayer line ministry. This is such an important and crucial ministry for the church. We also want to thank those who lead the "Games Nights" at the church. This is a great way to outreach in our community.

We had a fundraiser in June, 2023 to send children to the Camp Cowichan. We thank our congregation for raising enough money to send 6 children to this Christian camp.

We also want to thank Eunice for preaching a number of times over the course of this past year. We had a wonderful baptism service on Aug 13 where both Alain and Jada were baptized in the ocean at Maple Bay.

Over the summer of 2023 we joined with all the other churches in the Valley and attended 2 joint services at the Duncan Christian School (DCS). We also attended the joint Good Friday service held at DCS where it was estimated that 800-900 people were in attendance. It is always special when we can meet together with other churches for fellowship and celebrating who we are in Christ.

We have also started with ministering to the Care Homes (post-COVID) on Sunday afternoons. Thank you to Alain and Pastor Kevin as we start this ministry again.

We are excited for this coming year and look forward to what the Lord has in store for us moving forward.

Respectfully submitted,

Pastor Kevin Austin on behalf of the Stewards

## Praise Team Report 2023-24

This year has been such a pleasure, but much more, a privilege and honour to serve our God and His family.

We, your Praise Team, have worked so well together to learn some new songs and hymns, to teach the congregation (and have more in store) as well as joining our hearts and voices together with you in worship.

We introduced a new system, Easy Worship, to display the songs, announcements and videos as well as installing two new screens. Such great improvements and thank you to the hard work done by James Reimer for all the many hours he has put in to learn to operate this new technology for us. Thank you to Wally Bidwell and others for the help of purchasing and installing.

Thank you to the whole team, that is such a pleasure to lead and work with:

Norah Turgeon and Jean Wheatley, Robin Bolton, Mel Stevens, Rob McAinsh, Alain Richard and our pastor, Kevin Austin.

Thank you also to Rob McAinsh and Gayleen Nelson for being willing to lead when I have been away.

We will continue to strive to do our best for the Lord as we move into the 2024-25 year.

Thank you for the support and continuing prayers from our Church family.

Respectfully submitted,

Denise Rice

## Report for Prayer Chain 2023-24

To pastor Kevin Austin and Cowichan Valley Church of the Nazarene,

There were 40 Prayer Requests sent through our Prayer Chain from end of April 2023- May 23 2024. Our prayer chain presently has 12 people on this chain praying for these requests as they come in.

Respectfully submitted,

Christine Wilson

Hebrews 4:16

“Let us approach God’s throne of grace with confidence, so that we may receive mercy and find grace to help us in our time of need.”

## NMI Report 2023-24

Pastor Kevin, members & friends,

We did support our missionaries at home and abroad through various projects.

We shared with the congregation the devastation in Lahaina and were able to contribute to their needs through an offering.

We had a video from House of Grace. Did a display for the Bottles for Babies campaign. This support is ongoing.

We had a video showing the work in Poland. This video showed how some of our Alabaster funds are used in various areas around the world. Our collection to Alabaster was the best we have done in a while. Well done!

Please keep our missionaries in your prayers that God will keep them safe no matter what their circumstances.

Respectfully submitted,

Jean Wheatley  
NMI President

## Nazarene Safe Director Report 2023-24

Having just started in this position in Sept, a lot seems to have been accomplished already. Two Zoom meetings were held with the Directors to help assist in the implementation of the new Nazarene Safe policies and procedures around criminal record checks (CRC) and Nazarene Safe trainings. Every person in ministry at our church have been requested or are in the process of completing or have completed a CRC. On Sept 22 (after summer) our church will be offering a group Nazarene Safe Training session. The application form is attendance sign in for the session. From that date forward, and for those not in attendance, online training will be required.

Respectfully yours,

Julia Ellison

### **Sunday School Report AGM 2024**

We are grateful to God for our children and are aware of the responsibility we have to grow them up in Christ. To this end, Christine Wilson and myself, Karen McAinsh, have been prepared to give a lesson from the old or new testament with an accompanying handiwork or craft. We generally have a small class of 3 to 6 children ranging in age from 4 years to 12 years. Therefore, we have instructed them creatively without a formal curriculum but by using a variety of resources.

To meet Nazarene Safe requirements, several congregants have offered their help, which we are always grateful for.

Though we wont have Sunday School in July and August, a plan is in place to provide a quiet activity package for our children in the sanctuary with their family.

Respectfully submitted by

Karen McAinsh

**Permissive Tax Exemption Application  
(2024-2027)**

**NOTE: Applicants may be requested to attend a Committee of the Whole meeting in September as part of the application process**

**Please submit application to the Finance Department**

Director of Finance  
Municipality of North Cowichan  
Duncan, BC V9L 6A1  
Fax. 250.746.3133  
Email: [finance@northcowichan.ca](mailto:finance@northcowichan.ca)

**APPLICATION DEADLINE: AUGUST 1**

The following information must be provided to Municipal Hall, either in person or by email, by the application deadline for Council's consideration. **Late applications will not be considered.**

**SECTION 1: GENERAL INFORMATION**

APPLICATION DATE: July 30, 2024  
FULL NAME OF ORGANIZATION: New Life Community Baptist Church Society  
MAILING ADDRESS OF PROPERTY: 1839 Tzouhalem Rd, Duncan BC, V9L 5L6  
LEGAL DESCRIPTION:  
Lot: \_\_\_\_\_ Block: \_\_\_\_\_ Plan: \_\_\_\_\_  
TAX ROLL NUMBER: 00476-000 PID: 002-030-926  
CIVIC ADDRESS OF PROPERTY (if different than mailing address): \_\_\_\_\_

In what ways is your organization registered? (*Applications will not be considered from societies who are not in good standing and may be asked to provide proof of good standing and compliance.*)

Not for profit (registered under Societies Act of BC)  
Not for profit (CRA registered)  
Registered Charity  
Other, please specify.

All of the above

SOCIETY NUMBER: S0020120 BUSINESS NUMBER: 13143 5711 BC0001  
REGISTERED CHARITY OR NON-PROFIT ORGANIZATION NUMBER: 131435711 RR 0001

Organization Executive:

Title	Name	Phone No.
President	Shannon Williams	[REDACTED] FIPPA s. 22(1)
Secretary	Ralf Kempe	[REDACTED] FIPPA s. 22(1)
Treasurer	Adam Kouwenberg	[REDACTED] FIPPA s. 22(1)

CONTACT DETAILS:

Contact Person & Title: Alana Robinson, Executive Pastor  
Mailing Address: 1839 Tzouhalem Rd, Duncan BC, V9L 5L6  
Phone Number: [REDACTED] FIPPA s. 22(1) Email: alana@newlifechurch.ca

Did this property receive a Permissive Tax Exemption in previous years?

YES                      YEAR(S) 2023  
NO

**SECTION 2: ORGANIZATIONAL INFORMATION**

1. What is the nature of your organization?

- Non-profit organization
- Charitable/philanthropic organization
- Athletic or Service Club/Associations (including golf course)
- Care facility/registered assisted living residence
- Partner of the municipality by agreement under s. 225 of the Community Charter
- Other local authority
- Place of public worship (and land surrounding exempt building)
- Senior's home

2. To the best of your knowledge, is your organization in compliance with all municipal policies, bylaws and other applicable regulations (i.e., business licencing, zoning)?

YES   
NO

If no, please explain:

3. Describe the goals and objectives of your organization:

To teach the Holy Bible, exhort one another in Christian faith and living, and provide the community with the Gospel of Jesus Christ.

4. Do the objectives/goals of your organization align with any or all of North Cowichan's Strategic priorities?

YES

NO

If yes, please explain:

We align in our objectives to serve our community, finding creative ways to address specific needs such as poverty reduction, reconciliation, and food scarcity.

Describe the activities your organization carries out that contribute to the well-being of the community?

We provide for physical, spiritual, emotional, and practical needs. Sunday worship services as well as various group programs for all ages, infant through adolescence, young adults through to seniors, provides relational connections for our community and opportunity for spiritual development. Weekly "Family Dinners" through the summer help bridge the gap during the summer months for school children who are experiencing food scarcity. We have a benevolent fund to help people in a sudden financial emergency, we help distribute donated furniture to people in need. We have an annual "Love Duncan" weekend where we serve our community through litter-picking, car washing, care home visits, yard care, etc.

5. Does your organization provide life essentials (food and shelter) and/or skills to a vulnerable population – caregivers, youth, indigenous, low income, immigrants and refugees, people experiencing homelessness, people experiencing domestic violence, people living with mental illness, persons with disabilities, pets, etc.?

YES

NO

If yes, please explain:

We have a benevolent fund that operates outside of our regular budget and is used for various emergency funding needs such as rent, hydro bills, medical needs, and food. We primarily serve indigenous people with this fund however it is available to anyone who seeks us out.

We also provide financial support for local initiatives such as Cowichan Valley Basket Society (budgeted funds), Coldest Night of the Year (fundraise), collecting winter coats, boots/shoes and other winter wear to be distributed to the homeless, or raising funds to provide backpacks and school supplies to children.



6. How does your organization foster diversity, promote inclusivity, and/or champion conservation?

We foster diversity in that we believe all of humanity is uniquely created and loved by God and everyone carries in them certain skills and attributes that are necessary to achieve our mission together. We promote inclusivity by helping people recognize those gifts and skills and finding ways for them to use them, no matter how developed or under-developed they might be. There is a place for everyone. We champion conservation by teaching that to be 'whole' we must be in right relationship with God, Self, Others, the world (creation). This includes taking our responsibility to steward our earth well.

7. Identify the number of persons served by the organization within the Municipality of North Cowichan annually.

800-1000

---

8. Is membership or enrolment restricted in any way? YES  NO

If yes, please explain:

Absolutely anyone is welcome to participate in any and all of the programs at New Life, with no restriction whatsoever. One does not need to be a member to participate in any of our programs. To become a voting member of the Society, persons must be in agreement with our statement of faith.

Provide examples of programs or services aimed at reducing disparities and/or barriers to access, if applicable?  
n/a

### SECTION 3: PROPERTY INFORMATION

1. Is the organization the registered owner of the property for which the exemption is being requested?

YES   
NO

2. If no, is the organization a lessee under a lease which requires direct payment of the property taxes to the Municipality of North Cowichan?

YES   
NO

If yes, please attach a copy of the lease.

3. Does anyone live in the building, or do you have any 3<sup>rd</sup> party agreements including rental or use of the building, parking lot or services rendered?

YES  NO

If yes, please attach agreement(s) and indicate the following:

Leased to	Sq. Footage leased	Rate Charged
Pathways Childcare Centre	2000	\$1950.00/mo

4. How is your organization accessible to the public?  
 We are available by phone or in person Monday to Thursday 9am-4pm  
 We are open to the public Sunday mornings from about 8am-1pm and any time the church is open outside of regular office hours.

**SECTION 4: FINANCIAL INFORMATION**

1. Does your organization have revenue generating activities on your property (i.e., hall rentals, catering, daycares, preschools, parking lots, etc.)?

YES  NO

If yes, please attach a Fee Schedule and indicate the following:

Activity	Organization/Operator	Annual Income
Homeschool Group	Regent Christian Online Academy	3550.00
Nature Program Family Group	Cowichan Tribes	11,850.00

2. Is your organization run by volunteers, paid staff, or a combination of both?

Number of employees: Full-time: 4 Part-time: 7 Number of Volunteers: 150+

3. Have you received grants from the Municipality of North Cowichan, Federal or Provincial government, regional government, Crown Agencies or other funding agencies in the last 3 years?

YES  NO

If yes, please indicate the following:

Date Received Grant	Amount Received	From	Purpose

4. Please list other sources of revenue not covered, such as membership fees charged or fundraising, etc. The majority of our revenue comes from goodwill offerings from those who attend our worship services. We fundraise occasionally for specific initiatives outside of our budget such as an international mission trip, or a local service such as providing backpacks for school children. We also recoup some program costs through registration fees.

5.	Prior year actual operating expenses	754,436 \$ _____
6.	Prior year actual operating revenues	810,594 \$ _____
7.	Current year annual operating budget of organization (attach a copy)	953,890.00 \$ _____
8.	Projected annual operating budget of the organization for the year of requested exemption	\$ 929,759.00 _____

**A copy of the organizations most recent financial statements must be included with the application, along with a copy of the projected income and expenses.**

## Rental Application Form and Contract Details

All applications to use the NLCBC facilities will be handled through the church office.

All rentals or room use are subject to approval of the Elder Board or their designate before promotion of the event takes place.

### **Contact Information:**

Group/Organization Name: \_\_\_\_\_

Contact Person: \_\_\_\_\_

Address: \_\_\_\_\_

\_\_\_\_\_

Telephone:      Work: \_\_\_\_\_      Home: \_\_\_\_\_      Cell: \_\_\_\_\_

Email: \_\_\_\_\_

Description of the event:

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

Approximate number of event participants: \_\_\_\_\_

Date(s) facility required: \_\_\_\_\_

Start time: \_\_\_\_\_      End time: \_\_\_\_\_

Person responsible to open: \_\_\_\_\_

Person responsible during event: \_\_\_\_\_

Person responsible to close: \_\_\_\_\_

**I. Facility Rooms and Hourly Rental Rates:**

Rehearsal time will also be charged for unless other arrangements are made.

Check if needed	Room	Room Capacity	Rate per hour	Rate per Half Day (4 hours)	Rate Full Day
	Sanctuary	500	\$102.00	\$306.00	\$510.00
	Sanctuary for funeral service	500	N/C		N/C
	Chapel	80	\$62.00	\$187.00	\$306.00
	Foyer	200	\$40.00	\$110.00	\$210.00
	Flex Room #1	25	\$34.00	\$102.00	\$170.00
	Flex Room #2	25	\$34.00	\$102.00	\$170.00
	Prayer Room	10	\$25.00	\$60.00	\$100.00
	Kitchen (light food Prep)		\$40.00		
	Kitchen (heated food Prep)		\$85.00		
	Library	8	\$20.00	\$50.00	\$100.00
	Living Room	25	\$34.00	\$102.00	\$170.00
	Big "D's	35	\$34.00	\$102.00	\$170.00
	Mom's Room	2-3	\$10.00	\$30.00	\$90.00
			<b>Total Room Cost</b>		

**II. Additional services: (as needed)**

Check if needed	Services	Flat Rate	Rate per hour	# of hours estimated	Rental Cost
	Custodian		\$30.00		
	Janitorial Fee's				
	Groups up to 25	N/C			
	Groups 26 – 100 ppl	\$25.00			
	Groups 101 – 250 ppl	\$50.00			
	Groups over 251 ppl	\$100.00			
	Technicians (Minimum 2 hrs.)				
	Sound		\$30.00		
	Media		\$30.00		
	Livestream		\$30.00		
	Kitchen Team				
	Supervisor		\$25.00		
	Helper(s)		\$20.00		
	Laundry	\$15.00/Load			
	Coffee/Tea Service	\$2.50 p/p			
	Printing	\$0.40/copy			

\*If Food is supplied it will be billed at cost.

\*If an approved volunteer covers a position the charges may be waived.



## COMMERCIAL LEASE AGREEMENT

BETWEEN

**NEW LIFE COMMUNITY BAPTIST CHURCH**

AND

**PATHWAYS CHILDCARE CENTRE INC.**

This lease is made in duplicate between:

- (1) New Life Community Baptist Church ("Landlord")
- and
- (2) Pathways Childcare Centre Inc. ("Tenant")

Landlord and Tenant hereby agree as follows:

1. Landlord hereby grants Tenant a lease of the Premises as detailed on the floor plan attached as Schedule A. This space is located on the lower floor of New Life Community Baptist Church, 1839 Tzouhalem Road, Duncan BC, and includes the lawn area to the East of the building designated as a fenced playground.
2. The term of this lease commences on August 1, 2023 and ends on July 31, 2025. It is renewable yearly for a period of 3 years, with an annual 5% increase to "base rent" for each consecutive year of renewal. At the end of the renewable period, July 31, 2028, new lease terms will be negotiated, reflecting the needs of both Landlord and Tenant and taking into consideration the economic climate at that time.

If Tenant continues in occupation of the Premises with the consent of Landlord after expiry of the term of this lease, Tenant shall be deemed to be leasing the Premises on a month-to-month basis but otherwise on the same terms as set out in this lease.

3. Tenant may use the Premises for Group Daycare for children aged 3 to 5 years.
4. Rent
  - a. Tenant shall pay Landlord a "base rent" of \$23,400.00 per year in equal monthly installments of \$1950.00 on or before the first of each month commencing on August 1, 2023 with the base rent for any broken portion of a calendar month in which this lease terminates being prorated.  
If, in the event that the costs of this Day Care operation causes a recognizable increase to the cost of maintaining the facility, an increase of rent will be negotiated between Landlord and Tenant.

- b. Tenant is responsible for paying 100% of Landlord's reasonable cost of services and expenses as "additional rent". Additional rent is calculated as a prorated share of the following reasonable expense(s) incurred by Landlord during the term of this lease:
      - i. Taxes incurred as a result of the Daycare
    - c. Landlord shall invoice Tenant monthly for additional rent incurred during the preceding calendar month. Each invoice is payable in full thirty days after delivery. Tenant is deemed to have admitted the accuracy of the amount charged in any invoice for additional rent which he or she has not challenged in writing within the same thirty days.
    - d. Tenant shall also pay Landlord as "additional rent", on demand, 100% of the total costs reasonably incurred by Landlord including, but not limited to, legal fees for curing any default of Tenant under this lease, enforcing payment of rent, and regaining lawful possession of the Premises.
5. The following services and expenses are the sole responsibility and expense of Tenant:
  - a. Janitorial expenses Monday to Friday
  - b. Any glass breakage caused by the tenants
6. The following services and expenses are the sole responsibility and expense of Landlord:
  - a. Damage and/or loss of property during the non-business hours of the Tenant
7. Any services and expenses relevant to the use by Tenant of the Premises and not mentioned in this lease are the responsibility and expense of Tenant.
8. Landlord covenants with Tenant that so long as Tenant complies with the terms of this lease, Tenant may occupy and enjoy the Premises without any interruption from Landlord.
9. Landlord is not liable for any damage to tenant's property or for any injury to any person in or coming to or from the Premises during tenants working hours, however caused, and Tenant agrees to indemnify Landlord against the financial consequences of any such liability. In this regard, Tenant shall purchase and maintain tenants legal public liability insurance in the amount of no less than \$2,000,000.00 and have adequate insurance coverage for property improvements for contents and leasehold improvements. Tennant shall have Landlord named as an additional insured and shall provide proof of this insurance to Landlord on request.
10. Landlord may terminate this lease for any one of the following or any other cause permitted by law:
  - a. Fifteen (15) days' arrears of rent or additional rent;
  - b. Bankruptcy or insolvency of Tenant;

- c. A material change in the use of the Premises by Tenant and, in particular (without limiting the generality of this provision), any change that affects Landlord's building insurance or that constitutes a nuisance;
  - d. Any unauthorized assignment or subletting of this lease by Tenant;
  - e. Substantial damage to or destruction of the Premises; and/or
  - f. Any significant willful or negligent damage to the Premises caused by Tenant or by persons permitted on the Premises by Tenant.
11. On Landlord becoming entitled to re-enter and to take possession of the Premises for any of the grounds for termination set out in this Lease or for any other cause permitted by law, Landlord, in addition to all other rights, will have the right to enter the Premises either by force or otherwise and with an accompanying right to change the door locks for the Premises and to re-let the Premises and to receive the rent therefore, and to take possession of any furniture or other property on the Premises and to sell the same at private or public sale without notice and to apply the proceeds of such sale and any rent derived from re-letting the Premises upon account of the Basic Rent and Additional Rent payable under this Lease, and Tenant will be liable to Landlord for the deficiency, if any.
  12. Tenant may not assign or sublet the Premises, in whole or in part, or allow the Premises to be used by any other person without the written consent of Landlord, which consent may not be unreasonably withheld.
  13. Tenant shall keep the Premises in a reasonable state of repair and cleanliness and shall not make improvements or alterations to the Premises without the written consent of Landlord, which consent shall not be unreasonably withheld.
  14. At the end of the lease, Tenant shall deliver vacant possession to Landlord of the Premises in the same condition as at the commencement of the lease, reasonable wear and tear excepted and except that Landlord may, in Landlord's sole discretion, elect to keep any of Tenant's improvements, alterations, or fixtures.
  15. In this lease, words importing the singular include the plural, and vice versa, words importing the masculine gender include the feminine, and words importing an individual include a corporation and vice versa. This lease binds and benefits the parties and their respective heirs, successors, and permitted assigns.
  16. If not in default under this lease, Tenant has the right to renew this lease for a further term of 3 years exercisable by giving written notice of renewal to Landlord in the six-month period immediately before the expiry of the original fixed term of this lease. The renewed lease is granted on the same terms as set out in this lease except as to base rent and without any further right of renewal. The base rent payable by Tenant in the renewed term may be agreed between Landlord and Tenant but, failing such agreement before commencement of the renewed term of the lease, the amount of the base rent shall be referred to and settled by a single arbitrator agreed upon by the parties or, in default of such agreement, to a single arbitrator appointed pursuant to the legislation governing submissions to arbitration in the jurisdiction whose laws govern this agreement. The decision of the arbitrator is final and binding on the parties with no right of appeal.



17. This Lease will be governed by the laws of the Province/Territory of British Columbia.

Executed on March 10, 2023

Signed, and delivered in the presence of:

**FIPPA s. 22(1)**

[Redacted signature]

Alana Robinson

Landlord, New Life Community Baptist Church

**FIPPA s. 22(1)**

[Redacted signature]

Witness for the Landlord

**FIPPA s. 22(1)**

[Redacted signature]

Russell Cumpstone

Tenant, Pathways Childcare Centre

**FIPPA s. 22(1)**

[Redacted signature]

Witness for the Tenant

		FY 2024-2025 Aug 2024 - July 2025		FY 2023-2024 Aug 2023 - July 2024		
		Proposed Budget	% of Expenses	Budgeted	% of Expenses	
Operating Income	<b>INCOME</b>					
		General Giving	803,393		795,342	83.4%
		Kitchen	-		-	
		Outreach	-		-	
		<b>Receiptable Gifts</b>	<b>803,393</b>	<b>86.4%</b>	<b>795,342</b>	<b>83.4%</b>
		CBWC Foundation Donations	20,000		30,000	
		Loose Offerings	4,000		2,000	0.2%
		Self funded Ministries (Cost Recovery)	45,566		69,810	7.3%
		Received from Other Charities	-		-	
		Received from Federal Government	1,800		1,500	
		<b>Non-receiptable Gifts</b>	<b>71,366</b>	<b>7.7%</b>	<b>103,310</b>	<b>10.8%</b>
		Uncategorized Revenue	-		-	
		Interest and Investment Income	-		-	0.00%
		Building Use	55,000		49,390	5.2%
	<b>Other Income</b>	<b>55,000</b>	<b>5.9%</b>	<b>49,390</b>	<b>5.2%</b>	
	<b>TOTAL OPERATING INCOME</b>	<b>929,759</b>	<b>100.0%</b>	<b>948,042</b>	<b>99.4%</b>	
Operating Expenses	<b>EXPENSES</b>					
	<b>Ministry</b>					
		BrewLife Café	8,300	0.9%	9,000	0.9%
		Care	1,350	0.1%	5,085	0.5%
		Counselling Center	2,000	0.2%	2,500	0.3%
		Family Experience	1,900	0.2%	2,500	0.3%
		HC & Discipleship	2,800	0.3%	5,000	0.5%
		KidZCamp	7,900	0.8%	7,450	0.8%
		KZ in the House	3,806	0.4%	3,922	0.4%
		KZ on the Road	3,409	0.4%	3,765	0.4%
		Hospitality (Library)	4,194	0.5%	1,000	0.10%
		Mom's Connect	920	0.1%	1,050	
		Needs & Extras	720	0.1%	2,950	0.3%
		Outreach	11,700	1.3%	14,300	1.5%
		Pastoral Team	3,600	0.4%	2,150	0.2%
		Honorarium	780	0.1%	500	0.1%
		Production	2,520	0.3%	2,400	0.3%
		Worship	4,991	0.5%	12,821	1.3%
		Young Adults	2,250	0.2%	2,530	0.3%
		Youth	14,900	1.6%	38,900	4.1%
		<b>Total Ministry</b>	<b>78,039</b>	<b>8.4%</b>	<b>117,823</b>	<b>12.4%</b>
		<b>Personnel</b>				
		Wages	485,598	52.2%	502,448	52.7%
		EI & CPP Expense	7,667	0.8%	8,190	0.9%
		CPP Expense	25,026	2.7%	25,880	2.7%
		WCB Expense	7,527	0.8%	7,788	0.8%
		Medical/Dental	33,155	3.6%	21,805	2.3%
	Pension	13,765	1.5%	17,838	1.9%	
	Call, Search and Move	-	0.0%	-		
	Other Payroll Expense	-		-		
	Training	-		-		
	Pastoral Training	4,700	0.5%	6,300	0.7%	

		FY 2024-2025 Aug 2024 - July 2025		FY 2023-2024 Aug 2023 - July 2024	
		Proposed Budget	% of Expenses	Budgeted	% of Expenses
	Staff and Volunteer Training	5,050	0.5%	9,550	1.0%
	<b>Total Personnel</b>	<b>582,488</b>	<b>62.6%</b>	<b>599,799</b>	<b>62.9%</b>

	FY 2024-2025 Aug 2024 - July 2025		FY 2023-2024 Aug 2023 - July 2024		
	Proposed Budget	% of Expenses	Budgeted	% of Expenses	
<b>Operating Expenses</b>	<b>Occupancy &amp; Overhead</b>				
	Communications & Promotions	22,932	2.5%	21,840	2.3%
	Interest and Bank Charges	9,500	1.0%	8,518	0.9%
	Licenses, Memberships and Dues	13,518	1.5%	11,770	1.2%
	Office Supplies and Expenses	15,535	1.7%	7,018	0.7%
	Professional and Consulting Fees	25,400	2.7%	34,104	3.6%
	Travel & Vehicle	2,500	0.3%	5,000	0.5%
	Loan Interest	2,535	0.3%	2,529	
	Auto Fleet	11,000	1.2%	10,768	1.1%
	Insurance	12,947	1.4%	13,115	1.4%
	Utilities	29,204	3.1%	34,855	3.7%
	Repairs and Maintenance				
	Kitchen				
	Grounds	4,940	0.5%	3,600	0.4%
	Building	22,400	2.4%	13,000	1.4%
<b>Total Occupancy &amp; Overhead</b>	<b>172,412</b>	<b>18.5%</b>	<b>166,118</b>	<b>17.4%</b>	
<b>Missions</b>					
Local					
Youth For Christ - Mobile Outreach (911 Cop Care)	5,000	0.5%	5,000	0.5%	
Cowichan Basket Society	2,000	0.2%	2,000	0.2%	
New Story	5,000		5,000		
International					
Food for the Hungry Canada	8,250	0.9%	8,250	0.9%	
International Justice Mission	5,000	0.5%	5,000	0.5%	
One Life One Chance	-	0.0%		0.0%	
CBWC	400	0.0%	400	0.0%	
Casafe	7,500	0.8%	7,500	0.8%	
YWAM	5,000			0.0%	
Other					
New Partnership	-	0.0%	5,000	0.5%	
Missions Trip Support	-	0.0%	5,000	0.5%	
One-Time Bursary	5,000	0.5%	2,000	0.2%	
<b>Total Missions</b>	<b>43,150</b>	<b>4.6%</b>	<b>45,150</b>	<b>4.7%</b>	
<b>Church General</b>					
Uncategorized Expenses					
Discipleship Books					
Elder Team	3,500	0.4%	1,000	0.1%	
CBWC	4,600	0.5%	4,600		
Church Fellowship	16,170	1.7%	8,400	0.9%	
<b>Total Church General</b>	<b>24,270</b>	<b>2.6%</b>	<b>14,000</b>	<b>1.5%</b>	
<b>Contingency</b>	<b>29,400</b>	<b>3.2%</b>	<b>10,000</b>		
Fundraising			1,000		
<b>TOTAL OPERATING EXPENSES</b>	<b>929,759</b>		<b>953,890</b>		
<b>NET OPERATING INCOME</b>	<b>(0)</b>		<b>(5,848)</b>		
<b>NET OTHER INCOME</b>			<b>-</b>		
<b>NET SURPLUS/(LOSS)</b>	<b>(0)</b>		<b>(5,848)</b>		

**FY 2022-2023 Profit & Loss Statement**  
**August 2022 - July 2023**

		Actual	Budgeted	% of Expenses	% of Budget
<b>Operating Income</b>	<b>INCOME</b>				
	General Giving	702,347	694,000	93%	101%
	Outreach	10,147			
	<b>Receiptable Gifts</b>	<b>712,493</b>	<b>694,000</b>	<b>94%</b>	<b>103%</b>
	CBWC Foundation Donations	30,643	25,000	4%	123%
	Loose Offerings	1,848	1,000	0.2%	185%
	Self funded Ministries (Cost Recovery)	25,386	28,036	3%	91%
	Received from Other Charities	743			
	Received from Federal Government	-			
	Received from Provincial/Territorial Government	345			
	<b>Non-receiptable Gifts</b>	<b>58,964</b>	<b>54,036</b>	<b>8%</b>	<b>109%</b>
	Interest and Investment Income	-	750		0%
	Other Revenue				
	Income Reconciliation	245			
Building Use	38,892	29,400	5%	132%	
<b>Other Income</b>	<b>39,137</b>	<b>30,150</b>	<b>5%</b>	<b>130%</b>	
<b>TOTAL OPERATING INCOME</b>	<b>810,594</b>	<b>778,186</b>	<b>107%</b>	<b>104%</b>	
<b>Operating Expenses</b>	<b>EXPENSES</b>				
	<b>Ministry</b>				
	BrewLife Café	6,410	7,500		85%
	Care	2,806	5,085		55%
	Counselling	1,730	2,500		69%
	Family Experience	2,381	2,000		119%
	House/Village Church	235	500		47%
	KidZCamp	8,130	7,700		106%
	KZ in the House	2,039	3,212		63%
	KZ on the Road	2,713	3,265		83%
	Hospitality				
	Library	151	420		36%
	Mom's Connect	607	900		67%
	Needs & Extras	401	750		54%
	Outreach	6,223	10,050		62%
	Pastoral Team	1,020	1,050		97%
	Honorarium	1,925	500		385%
	Production	4,307	1,000		431%
	Worship	5,258	8,245		64%
	Young Adults	247	1,000		25%
	Youth	5,878	15,685		37%
	<b>Total Ministry</b>	<b>52,461</b>	<b>71,362</b>	<b>7%</b>	<b>74%</b>
	<b>Personnel</b>				
	Wages	347,240	396,379		88%
	El ad CPP Expense	25,275	29,026		87%
WCB Expense	622	6,144		10%	
Medical/Dental	26,614	29,481		90%	
Pension	13,662	14,998		91%	
Call, Search and Move	39,497	7,000		564%	
Training					
Pastoral Training	1,226	900		136%	
Staff and Volunteer Training	7,458	8,355		89%	
<b>Total Personnel</b>	<b>461,594</b>	<b>492,282</b>	<b>61%</b>	<b>94%</b>	

**FY 2022-2023 Profit & Loss Statement**  
**August 2022 - July 2023**

		Actual	Budgeted	% of Expenses	% of Budget
<b>Occupancy &amp; Overhead</b>					
	Communications & Promotions	20,748	20,300		102%
	Interest and Bank Charges	8,410	10,000		84%
	Licenses, Memberships and Dues	13,517	10,000		135%
	Office Supplies and Expenses	7,652	9,500		81%
	Professional and Consulting Fees	37,778	24,930		152%
	Travel & Vehicle	1,812	5,000		36%
	Loan Interest	2,731	2,654		103%
	Auto Fleet	13,914	5,524		252%
	Insurance	10,341	12,600		82%
	Utilities	31,255	20,000		156%
	Repairs and Maintenance				
	Grounds	7,138	416		1716%
	Building	21,410	12,726		168%
<b>Total Occupancy &amp; Overhead</b>		<b>176,707</b>	<b>133,650</b>	<b>23%</b>	<b>132%</b>
<b>Missions</b>					
<b>Local</b>					
	911 Cop Care	5,000	5,000		100%
	Cowichan Basket Society	2,000	2,000		100%
	New Story	1,667			
<b>International</b>					
	Food for the Hungry Canada	8,250	8,250		100%
	International Justice Mission	5,000	5,000		100%
	One Life One Chance	4,999	5,000		100%
	CBWC Missions	367	400		92%
	Casafe	7,500	7,500		100%
<b>Other</b>					
	New Partnership		7,000		
	Missions Trip Support	5,000	5,000		100%
	One-Time Bursary	1,500	2,000		75%
<b>Total Missions</b>		<b>41,283</b>	<b>47,150</b>	<b>5%</b>	<b>88%</b>
<b>Church General</b>					
	Elder Team	303	1,000		30%
	CBWC	4,217	4,600		92%
	Church Fellowship	9,827	5,100		193%
	Discipleship Books	7,752	-		
	Uncategorized Expenses	292			
<b>Total Church General</b>		<b>22,391</b>	<b>10,700</b>	<b>3%</b>	<b>209%</b>
<b>Contingency</b>					
<b>Fundraising</b>					
<b>TOTAL OPERATING EXPENSES</b>		<b>754,436</b>	<b>776,144</b>		<b>97%</b>
<b>NET OPERATING INCOME</b>		<b>56,158</b>	<b>2,042</b>		
<b>Other Income</b>					
	Special Giving (Missions) Received	14,480			
	Lord's Pantry Received	11,328			
	Gifts in Kind (Mission Fundraiser)	5,001			
	Youth Missions	30,535			
<b>Other Expenses</b>					
	Special Giving (Missions) Paid Out	14,480			
	Lord's Pantry Paid Out	11,924			
	Other Special Giving Paid Out	1,704			
	Youth Missions	32,949			
<b>NET OTHER INCOME</b>		<b>286</b>	<b>-</b>		<b>-</b>
<b>NET SURPLUS (LOSS)</b>		<b>55,873</b>	<b>2,042</b>		

**New Life Community Baptist Church**  
**Balance Sheet**  
As of July 31, 2023

	Total		
	As of Jul. 31, 2023	As of Jul. 31, 2022 (PY)	% Change
<b>Assets</b>			
<b>Current Assets</b>			
<b>Cash and Cash Equivalent</b>			
10100 Lord's Pantry	2,705.01	4,011.48	-32.57%
10200 Coast General	62,988.43	45,778.69	37.59%
10210 Coast Capital Card Clearing	52,221.54	26,601.52	96.31%
10410 Petty Cash	208.00	208.00	0.00%
<b>Total 10000 Bank and Cash</b>	<b>\$ 118,122.98</b>	<b>\$ 76,599.69</b>	<b>54.21%</b>
<b>Total Cash and Cash Equivalent</b>	<b>\$ 118,122.98</b>	<b>\$ 76,599.69</b>	<b>54.21%</b>
<b>Accounts Receivable (A/R)</b>			
11000 Accounts Receivable	967.81	3,366.63	-71.25%
<b>Total Accounts Receivable (A/R)</b>	<b>\$ 967.81</b>	<b>\$ 3,366.63</b>	<b>-71.25%</b>
12000 Prepaid Expenses	17,900.11	9,700.73	84.52%
13000 GST Receivable	2,128.50	0.00	
13500 Payroll Advance	43.58		
<b>Total Current Assets</b>	<b>\$ 139,162.98</b>	<b>\$ 89,667.05</b>	<b>55.20%</b>
<b>Non-current Assets</b>			
<b>Total Property, plant and equipment</b>	<b>\$ 1,010,534.47</b>	<b>\$ 1,103,059.07</b>	<b>-8.39%</b>
<b>Total Non Current Assets</b>	<b>\$ 1,010,534.47</b>	<b>\$ 1,103,059.07</b>	<b>-8.39%</b>
<b>Total Assets</b>	<b>\$ 1,149,697.45</b>	<b>\$ 1,192,726.12</b>	<b>-3.61%</b>
<b>Liabilities and Equity</b>			
<b>Liabilities</b>			
<b>Current Liabilities</b>			
<b>Total Accounts Payable (A/P)</b>	<b>\$ 16,094.42</b>	<b>\$ 4,103.94</b>	<b>292.17%</b>
<b>Total 20100 Coast Desjardins</b>	<b>\$ 5,296.71</b>	<b>\$ 3,203.37</b>	<b>65.35%</b>
<b>Total Credit Card</b>	<b>\$ 5,296.71</b>	<b>\$ 3,203.37</b>	<b>65.35%</b>
<b>20200 Personnel Liabilities</b>			
20210 Vacation Payable	2,498.39		
20220 Payroll Liabilities	8,323.44	5,894.71	41.20%
<b>Total 20200 Personnel Liabilities</b>	<b>\$ 10,821.83</b>	<b>\$ 5,894.71</b>	<b>83.59%</b>
25010 WCB Payable	403.58	403.58	0.00%
26010 Youth Trip funds	2,568.38	20,943.80	-87.74%
26020 Lord's Pantry Funds	2,705.01	3,575.77	-24.35%
26030 Equipment Reserves	2,500.00		
26040 Building Upkeep Reserves	13,000.00		
26050 Hospitality Reserve	2,500.00		
26060 Auto Fleet Reserve	5,000.00		
<b>Total 26000 Restricted Programs.</b>	<b>\$ 28,273.39</b>	<b>\$ 26,145.94</b>	<b>8.14%</b>
<b>Total Current Liabilities</b>	<b>\$ 60,889.93</b>	<b>\$ 39,972.90</b>	<b>52.33%</b>
<b>Non-current Liabilities</b>			
29000 CBWC Roof Loan	47,203.92	49,573.35	-4.78%
<b>Total Liabilities</b>	<b>\$ 108,093.85</b>	<b>\$ 89,546.25</b>	<b>20.71%</b>
<b>Equity</b>			
Retained Earnings	1,069,996.71	1,059,238.93	1.02%
Profit for the year	56,516.71	36,326.16	55.58%
<b>Total Equity</b>	<b>\$ 1,041,603.60</b>	<b>\$ 1,103,179.87</b>	<b>-5.58%</b>
<b>Total Liabilities and Equity</b>	<b>\$ 1,149,697.45</b>	<b>\$ 1,192,726.12</b>	<b>-3.61%</b>

Marianne



Please call.

**RECEIVED**  
JUL 23 2024  
DISTRICT OF NORTH COWICHAN





7030 Trans-Canada Highway  
Duncan, BC V9L 6A1 Canada  
www.northcowichan.ca  
T 250.746.3101  
F 250.746.3313

**Permissive Tax Exemption Application  
(2024-2027)**

**NOTE: Applicants may be requested to attend a Committee of the Whole meeting in September as part of the application process**

**Please submit application to the Finance Department**

Director of Finance  
Municipality of North Cowichan  
Duncan, BC V9L 6A1  
Fax: 250.746.3133  
Email: [finance@northcowichan.ca](mailto:finance@northcowichan.ca)

**APPLICATION DEADLINE: AUGUST 1**

The following information must be provided to Municipal Hall, either in person or by email, by the application deadline for Council's consideration. **Late applications will not be considered.**

**SECTION 1: GENERAL INFORMATION**

APPLICATION DATE: July 2024  
FULL NAME OF ORGANIZATION: ST PETERS CRESCENT SOCIETY  
MAILING ADDRESS OF PROPERTY: ST PETERS CRESCENT SOCIETY 5800 CHURCH Rd DUNCAN V9L 5M3  
LEGAL DESCRIPTION: Cowichan District  
Lot: A SECTION 18 Block: RANGE 1 Plan: 21307  
TAX ROLL NUMBER: \_\_\_\_\_ PID: 003-383-059  
CIVIC ADDRESS OF PROPERTY (if different than mailing address):  
2004 Crescent Road Duncan BC V9L 5M3

In what ways is your organization registered? (Applications will not be considered from societies who are not in good standing and may be asked to provide proof of good standing and compliance).

- Not for profit (registered under Societies Act of BC)
- Not for profit (CRA registered)
- Registered Charity
- Other, please specify.

SOCIETY NUMBER: S000 7651 BUSINESS NUMBER: 84987 6487 BC0001  
REGISTERED CHARITY OR NON-PROFIT ORGANIZATION NUMBER: N/A

Organization Executive:

Title	Name	Phone No.
President	MARK OLDNALL	[REDACTED] FIPPA s. 22(1)
Secretary	PAT EAGER.	[REDACTED] FIPPA s. 22(1)
Treasurer	MARIANNE NICOLL	[REDACTED] FIPPA s. 22(1)

CONTACT DETAILS:

Contact Person & Title: M NICOLL

Mailing Address: [REDACTED] DUNCAN [REDACTED] FIPPA s. 22(1)

Phone Number: [REDACTED] FIPPA s. 22(1)

Email: [REDACTED] FIPPA s. 22(1)

Did this property receive a Permissive Tax Exemption in previous years?

YES                      YEAR(S) YES  
NO

**SECTION 2: ORGANIZATIONAL INFORMATION**

1. What is the nature of your organization?

- Non-profit organization
- Charitable/philanthropic organization
- Athletic or Service Club/Associations (including golf course)
- Care facility/registered assisted living residence
- Partner of the municipality by agreement under s. 225 of the Community Charter
- Other local authority
- Place of public worship (and land surrounding exempt building)
- Senior's home

2. To the best of your knowledge, is your organization in compliance with all municipal policies, bylaws and other applicable regulations (i.e., business licencing, zoning)?

YES   
NO

If no, please explain:

*(Handwritten mark)*

3. Describe the goals and objectives of your organization:

Provide ~~low~~ housing for Low income seniors.

4. Do the objectives/goals of your organization align with any or all of North Cowichan's Strategic priorities?

YES

NO

If yes, please explain:

Provide affordable Housing

Describe the activities your organization carries out that contribute to the well-being of the community?

NA

5. Does your organization provide life essentials (food and shelter) and/or skills to a vulnerable population – caregivers, youth, indigenous, low income, immigrants and refugees, people experiencing homelessness, people experiencing domestic violence, people living with mental illness, persons with disabilities, pets, etc.?

YES

NO

If yes, please explain:

Low income senior housing

6. How does your organization foster diversity, promote inclusivity, and/or champion conservation?

Our organization is open to low income seniors who wish to remain ~~be~~ independent. ~~All are~~ All are welcome to apply and we do not discriminate race, or gender, ~~or anything else~~. We have made many upgrades to <sup>lower</sup> ~~save~~ water, <sup>we</sup> have ~~many~~ several ~~natural~~ natural areas to promote local animal species. We are continually working to plant local species of trees and ~~plants~~ plants

7. Identify the number of persons served by the organization within the Municipality of North Cowichan annually.

14

8. Is membership or enrolment restricted in any way? YES  NO

If yes, please explain:

Society members must belong to St. Peter Quinichan. Tenant are Not restricted except they must be low income and independant.

Provide examples of programs or services aimed at reducing disparities and/or barriers to access, if applicable?

N/A

**SECTION 3: PROPERTY INFORMATION**

1. Is the organization the registered owner of the property for which the exemption is being requested?

YES   
NO

2. If no, is the organization a lessee under a lease which requires direct payment of the property taxes to the Municipality of North Cowichan?

YES   
NO

If yes, please attach a copy of the lease.

3. Does anyone live in the building, or do you have any 3<sup>rd</sup> party agreements including rental or use of the building, parking lot or services rendered?



YES

NO

If yes, please attach agreement(s) and indicate the following:

Leased to	Sq. Footage leased	Rate Charged
N/A		

4. How is your organization accessible to the public?

N/A

**SECTION 4: FINANCIAL INFORMATION**

1. Does your organization have revenue generating activities on your property (i.e., hall rentals, catering, daycares, preschools, parking lots, etc.)?

YES

NO

If yes, please attach a Fee Schedule and indicate the following:

Activity	Organization/Operator	Annual Income

2. Is your organization run by volunteers, paid staff, or a combination of both?

Number of employees: Full-time: 0 Part-time: 0 Number of Volunteers: 7 +

3. Have you received grants from the Municipality of North Cowichan, Federal or Provincial government, regional government, Crown Agencies or other funding agencies in the last 3 years?

YES

NO

If yes, please indicate the following:

Date Received Grant	Amount Received	From	Purpose
	/		

4. Please list other sources of revenue not covered, such as membership fees charged or fundraising, etc.

BANK INTEREST included as part of reported operating revenue.

5. Prior year actual operating expenses \$ 103,816.49
6. Prior year actual operating revenues \$ 83,271.68
7. Current year annual operating budget of organization (attach a copy) ✓ \$ \_\_\_\_\_
8. Projected annual operating budget of the organization for the year of requested exemption ✓ \$ \_\_\_\_\_

**A copy of the organizations most recent financial statements must be included with the application, along with a copy of the projected income and expenses.**

**ST. PETER'S CRESCENT SOCIETY  
PROPOSED BUDGET FOR 2024**

	<u>2023</u>	<u>2023</u>	<u>2022</u>	<u>2022</u>	<u>2021</u>	<u>2021</u>
	<u>PROPOSED</u>	<u>ACTUAL</u>	<u>PROPOSED</u>	<u>ACTUAL</u>	<u>PROPOSED</u>	<u>ACTUAL</u>
<b>REVENUE</b>						
RENTAL	76128	77627	74436	76714	73820	74048
BANK INTEREST	0	0	0	2208	0	
LAUNDRY	1000	1072	1000	1112	0	797
DONATIONS	0	0	0	889	0	500
GST - REBATE	6500	1915	1900	1916	1120	1214
<b>TOTAL REVENUE</b>	<b>83628</b>	<b>80614</b>	<b>77336</b>	<b>81748</b>	<b>74940</b>	<b>78659</b>
<b>TRANSFER TERM DEPOSIT/TERM DEPOSITS(2022)</b>			73367	200000		
<b>TOTAL REVENUE AND TERM DEPOSIT</b>			<b>150703</b>	<b>281748</b>		
<b>EXPENSES</b>						
ADVERTISING / WEBSITE	250	209	225	0	0	229
GROUNDS MAINTENANCE	10000	18188	20000	4778	20000	10083
GROUNDS	3000		0	3827	0	3188
GROUNDS - SNOW	500		0	0	0	0
INSURANCE - DIRECTORS	700	688	630	654	625	626
INSURANCE	7000	9023	6500	6713	5250	5716
CAPITAL PROJECTS - hydro project	35000	43752	108000	248485	20000	51947
CAPITAL PROJECT PAYMENT O/S 2021 SURVEY	0		0	2387	0	0
STUDENT LABOUR SUBSIDY	1000		0	0	0	0
MISCELLANEOUS / CONTINGENCY	4000		0	0	0	0
MISCELLANEOUS	438	209	400	340	200	358
PRINTING	50	81	220	83	50	49
OFFICE	200	182	200	593	150	1444
SEWER / WATER	5600	3917	5400	6412	5300	5280
REPAIRS/MAIN - UNITS	12000	21724	5000	8301	3000	11641
- downspouts \$7000						
- screen doors						
- laundry room washer & dryer						
REPAIRS/MAIN - BUILDING	1100	3571	1000	1170	500	793
UTILITIES/HYDRO	1100	1142	1100	1079	1200	898
WASTE & GARBAGE	1400	1517	1300	1358	1300	1168
EMERGENCY DEDUCTABLE	0	0	0	11331	0	0
B.C.REGISTRATION	40	40	90	40	40	80
LANDLORD BC	250	295	250	248	250	248
WCB	0	0	0	0	0	0
<b>USE of OFFICE FACILITIES</b>			877			
APPLICATION / PROFESSIONAL FEES	0	0	440			
<b>TOTAL EXPENSES</b>	<b>63828</b>	<b>103815</b>	<b>148315</b>	<b>284799</b>	<b>57865</b>	<b>93702</b>

Budget 2024 St. Peter's Crescent Society

	2024budget	2023 actual
<b>PROJECTED INCOME</b>		
rental	81484	77627
laundry	1000	1072
		1915 (GST rebate)
	<b>82484</b>	
<b>PROJECTED EXPENSES</b>		
website	250	209
grounds maintenance	10000	? total 16188 not specified as to contract (Mark), snow and other
grounds remediation	10000	?
snow removal	2000	?
Directors insurance	1000	668
buildings insurance	12000	9023
capital hydro	7000	0
miscellaneous/contingency	4500	0
printing	100	81
office	300	162
sewer water billing (north Cowichan)	5700	3917
downspouts	7000	0
screen door replacement	6000	0
washer dryer	3000	0
sewer repairs	2500	0
general repairs	2000	3671
utilities/hydro	1400	1142
waste/recycling	1800	1517
legal fees, filing etc	150	40
landlord bc	300	295
use of office (to St. Peter's)	1200	877
	<b>78200</b>	
Revenues less expenditure	<b>4284</b>	



St. Peter's Crescent Society  
Balance Sheet  
As of 31 December 2023

	31 Dec 23
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Chequing/Savings</b>	
Coast Capital Credit Union	28,702.06
Coast Capital Rent Deposit Acct	3,274.76
Coast Capital Shares Account	5.00
<b>Coast Capital Term Deposits</b>	
Coast Cap 110024790788 (119)	40,562.25
Coast Cap 110026957534 (120)	50,000.00
<b>Total Coast Capital Term Deposits</b>	90,562.25
<b>Total Chequing/Savings</b>	122,544.07
<b>Total Current Assets</b>	122,544.07
<b>Fixed Assets</b>	
Buildings	1,029,000.00
Inventory	16,456.88
Land	433,000.00
<b>Total Fixed Assets</b>	1,478,456.88
<b>TOTAL ASSETS</b>	<b>1,601,000.95</b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
Other Current Liabilities	
Rental Deposits	3,876.39
<b>Total Other Current Liabilities</b>	3,876.39
<b>Total Current Liabilities</b>	3,876.39
<b>Total Liabilities</b>	3,876.39
<b>Equity</b>	
Opening Balance Equity	1,787,058.58
Retained Earnings	-168,974.68
Net Income	-20,959.13
<b>Total Equity</b>	1,597,124.57
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>1,601,000.95</b>

St. Peter's Crescent Society  
**Profit & Loss**  
 January through December 2023

	Jan - Dec 23
Ordinary Income/Expense	
Income	
Income	
GST Rebate	1,915.97
Interest Income Term Deposits	2,856.21
Laundry Income	1,072.50
Rental Income	77,627.00
Total Income	83,271.68
Total Income	83,271.68
Gross Profit	83,271.68
Expense	
Advertising	209.48
B. C. Society Registration	40.00
Buildings General Expense	
Garbage/Recycling Expense	1,517.18
Repairs and Main of Buildings	3,570.66
Taxes - Property/Sewer/Water	3,917.00
Utilities - Hydro	1,142.74
Total Buildings General Expense	10,147.76
Capital Expense	43,752.85
Insurance Expense	
Directors Liability Insurance	658.00
General Liability Insurance	9,023.00
Total Insurance Expense	9,691.00
Landlord BC	295.00
Office Expense	
Office Supplies & Expenses	161.93
Office Use St. Peter's	877.00
Printing	81.10
Total Office Expense	1,120.03
Outside Maintenance Expense	
Grounds	9,198.76
Landscaping	6,989.52
Total Outside Maintenance Expense	16,188.28
Professional / Application Fees	440.00
Repairs and Maintenance Expense	
Miscellaneous Expense	208.50
Repairs and Maintenance	21,723.58
Total Repairs and Maintenance Expense	21,932.09
Total Expense	103,816.49
Net Ordinary Income	-20,544.81
Other Income/Expense	
Other Expense	
Rental Refund - O/S - S/D #2022	414.32
Total Other Expense	414.32
Net Other Income	-414.32
Net Income	-20,959.13

**Permissive Tax Exemption Application  
(2024-2027)**

**NOTE: Applicants may be requested to attend a Committee of the Whole meeting in September as part of the application process**

**Please submit application to the Finance Department**

Director of Finance  
Municipality of North Cowichan  
Duncan, BC V9L 6A1  
Fax. 250.746.3133  
Email: [finance@northcowichan.ca](mailto:finance@northcowichan.ca)

**APPLICATION DEADLINE: AUGUST 1**

The following information must be provided to Municipal Hall, either in person or by email, by the application deadline for Council's consideration. **Late applications will not be considered.**

**SECTION 1: GENERAL INFORMATION**

APPLICATION DATE: 6/28/2024  
FULL NAME OF ORGANIZATION: The Church of Jesus Christ of Latter-day Saints in Canada  
MAILING ADDRESS OF PROPERTY: 50 E North Temple St, Flr 22; Salt Lake City, UT 84150  
LEGAL DESCRIPTION:  
Lot: 2 Block: \_\_\_\_\_ Plan: 28196  
TAX ROLL NUMBER: 00477.000 PID: 000-127-523  
CIVIC ADDRESS OF PROPERTY (if different than mailing address): \_\_\_\_\_  
1815 Tzouhalem, Duncan, BC V9L 5L6

In what ways is your organization registered? (*Applications will not be considered from societies who are not in good standing and may be asked to provide proof of good standing and compliance.*)

- Not for profit (registered under Societies Act of BC)
- Not for profit (CRA registered)
- Registered Charity
- Other, please specify.

SOCIETY NUMBER: XS-063765 BUSINESS NUMBER: \_\_\_\_\_

REGISTERED CHARITY OR NON-PROFIT ORGANIZATION NUMBER: 82634 4632 RR 0001

Organization Executive:

Title	Name	Phone No.
President	Kevin Jergensen	[REDACTED] FIPPA s. 22(1)
Secretary	David Channer	[REDACTED] FIPPA s. 22(1)
Treasurer	Steven Penrose	[REDACTED] FIPPA s. 22(1)

CONTACT DETAILS:

Contact Person & Title: Joshua T. Paul, Property Tax Specialist

Mailing Address: 50 E North Temple Flr 22, Salt Lake City, UT 84150-0022

Phone Number: [REDACTED] FIPPA s. 22(1) Email: JPaul@ChurchofJesusChrist.org

Did this property receive a Permissive Tax Exemption in previous years?

YES                      YEAR(S) Since 1985  
 NO

**SECTION 2: ORGANIZATIONAL INFORMATION**

1. What is the nature of your organization?

- Non-profit organization
- Charitable/philanthropic organization
- Athletic or Service Club/Associations (including golf course)
- Care facility/registered assisted living residence
- Partner of the municipality by agreement under s. 225 of the Community Charter
- Other local authority
- Place of public worship (and land surrounding exempt building)
- Senior's home

2. To the best of your knowledge, is your organization in compliance with all municipal policies, bylaws and other applicable regulations (i.e., business licencing, zoning)?

YES   
NO

If no, please explain:

3. Describe the goals and objectives of your 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.

4. Do the objectives/goals of your organization align with any or all of North Cowichan's Strategic priorities?

YES

NO

If yes, please explain:

The Church strives to be self-sufficient in all of its affairs and teaches its members to be self-sufficient through budgeting and planning for the future. The Church encourages its members to store food, water, and other essential supplies as a reserve in case a future need arises. The Church also assists those in need with food, clothing, and other welfare assistance as needed.

Describe the activities your organization carries out that contribute to the well-being of the community?

The Church provides charitable services to the poor and needy members of the community of North Cowichan. Church members are also encouraged to be productive and contributing members of the society and the local community. No fees are paid by members of the public for services provided.

5. Does your organization provide life essentials (food and shelter) and/or skills to a vulnerable population – caregivers, youth, indigenous, low income, immigrants and refugees, people experiencing homelessness, people experiencing domestic violence, people living with mental illness, persons with disabilities, pets, etc.?

YES

NO

If yes, please explain:

6. How does your organization foster diversity, promote inclusivity, and/or champion conservation?

All Church services and activities are open to members of the Church as well as any members of the public that would like to participate.

7. Identify the number of persons served by the organization within the Municipality of North Cowichan annually.

524 Members

8. Is membership or enrolment restricted in any way? YES  NO

If yes, please explain:

Provide examples of programs or services aimed at reducing disparities and/or barriers to access, if applicable?

The Church helps by teaching religious doctrines, help people improve their lives of its members and visitors, and satisfy temporal needs through counseling, welfare assistance, and disaster relief.

**SECTION 3: PROPERTY INFORMATION**

1. Is the organization the registered owner of the property for which the exemption is being requested?

YES   
NO

2. If no, is the organization a lessee under a lease which requires direct payment of the property taxes to the Municipality of North Cowichan?

YES   
NO

If yes, please attach a copy of the lease.

3. Does anyone live in the building, or do you have any 3<sup>rd</sup> party agreements including rental or use of the building, parking lot or services rendered?

YES  NO

If yes, please attach agreement(s) and indicate the following:

Leased to	Sq. Footage leased	Rate Charged

4. How is your organization accessible to the public?

All worship services and activities are open to the public and all are welcome to attend.

**SECTION 4: FINANCIAL INFORMATION**

1. Does your organization have revenue generating activities on your property (i.e., hall rentals, catering, daycares, preschools, parking lots, etc.)?

YES  NO

If yes, please attach a Fee Schedule and indicate the following:

Activity	Organization/Operator	Annual Income

2. Is your organization run by volunteers, paid staff, or a combination of both?

Number of employees: Full-time: N/A Part-time: N/A Number of Volunteers: 100+

3. Have you received grants from the Municipality of North Cowichan, Federal or Provincial government, regional government, Crown Agencies or other funding agencies in the last 3 years?

YES  NO

If yes, please indicate the following:

Date Received Grant	Amount Received	From	Purpose

4. Please list other sources of revenue not covered, such as membership fees charged or fundraising, etc.

N/A

5. Prior year actual operating expenses \$ Please see attached 2023 Financial Statement
6. Prior year actual operating revenues \$ \_\_\_\_\_
7. Current year annual operating budget of organization (attach a copy) \$ \_\_\_\_\_
8. Projected annual operating budget of the organization for the year of requested exemption \$ \_\_\_\_\_

**A copy of the organizations most recent financial statements must be included with the application, along with a copy of the projected income and expenses.**



**Duncan Ward**  
1815 Tzouhalem Road  
2023 Financial Statement  
The Church of Jesus Christ of Latter-day Saints in Canada

Income

Donations & Budget Contributions from Church Headquarters to Cover Expenses:	<u>\$49,097.43</u>
Total:	\$49,097.43

Expenses

Assistance to the Poor & Needy:	\$44,376.12
Other Expenses:	<u>\$19,788.60</u>
Total:	\$64,164.72

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.

2024 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.

**Permissive Tax Exemption Application  
(2024-2027)**

**NOTE: Applicants may be requested to attend a Committee of the Whole meeting in September as part of the application process**

**Please submit application to the Finance Department**

Director of Finance  
Municipality of North Cowichan  
Duncan, BC V9L 6A1  
Fax. 250.746.3133  
Email: [finance@northcowichan.ca](mailto:finance@northcowichan.ca)

**APPLICATION DEADLINE: AUGUST 1**

The following information must be provided to Municipal Hall, either in person or by email, by the application deadline for Council's consideration. **Late applications will not be considered.**

**SECTION 1: GENERAL INFORMATION**

APPLICATION DATE: July 16, 2024  
FULL NAME OF ORGANIZATION: OASIS CITY CHURCH SOCIETY  
MAILING ADDRESS OF PROPERTY: 3540 AUCHINACHIE RD, DUNCAN BC V9L 4A4  
LEGAL DESCRIPTION:  
Lot: LOT 1 Block: SECTION 1 RANGE 3 Plan: PLAN EPP31355  
TAX ROLL NUMBER: 04-315-05038.012 PID: 029-172-977  
CIVIC ADDRESS OF PROPERTY (if different than mailing address): \_\_\_\_\_

In what ways is your organization registered? (*Applications will not be considered from societies who are not in good standing and may be asked to provide proof of good standing and compliance.*)

Not for profit (registered under Societies Act of BC)  
Not for profit (CRA registered)  
Registered Charity  
Other, please specify.

SOCIETY NUMBER: S0047153 BUSINESS NUMBER: 11887 8271 BC0001  
REGISTERED CHARITY OR NON-PROFIT ORGANIZATION NUMBER: 118878271 RR 0001

Organization Executive:

Title	Name	Phone No.
President	Brandon Wall	[REDACTED] FIPPA s. 22(1)
Secretary	Dianne Leighton	[REDACTED] FIPPA s. 22(1)
Treasurer		

CONTACT DETAILS:

Contact Person & Title: Brandon Wall, President

Mailing Address: 3540 Auchinachie Rd

Phone Number: [REDACTED] FIPPA s. 22(1) Email: brandon@oasiscity.ca

Did this property receive a Permissive Tax Exemption in previous years?

YES                      YEAR(S) yes 2015 to  
 NO                                      2016

**SECTION 2: ORGANIZATIONAL INFORMATION**

1. What is the nature of your organization?

- Non-profit organization
- Charitable/philanthropic organization
- Athletic or Service Club/Associations (including golf course)
- Care facility/registered assisted living residence
- Partner of the municipality by agreement under s. 225 of the Community Charter
- Other local authority
- Place of public worship (and land surrounding exempt building)
- Senior's home

2. To the best of your knowledge, is your organization in compliance with all municipal policies, bylaws and other applicable regulations (i.e., business licencing, zoning)?

YES   
 NO

If no, please explain:

3. Describe the goals and objectives of your 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 and to make a positive impact.

4. Do the objectives/goals of your organization align with any or all of North Cowichan's Strategic priorities?

YES

NO

If yes, please explain:

We desire to build a stronger community. See next paragraph.

Describe the activities your organization carries out that contribute to the well-being of the community?

We maintain a place of worship and community engagement with the help of over 150 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. At-risk child and youth advocacy through our kids and youth programs that include age-appropriate activities and instruction at no cost to the attendee. Activities include music, sports, art and crafts and special events like day camps and summer camps with some sponsorships for families in need.

5. Does your organization provide life essentials (food and shelter) and/or skills to a vulnerable population – caregivers, youth, indigenous, low income, immigrants and refugees, people experiencing homelessness, people experiencing domestic violence, people living with mental illness, persons with disabilities, pets, etc.?

YES

NO

If yes, please explain:

The community we serve is a diverse and varied group of people. We also serve several "New to Canada" immigrants and refugees and are in the process of sponsoring refugees at this time. Many of the youth we work with self identify as first nations. We also serve people with a variety of mental health challenges and we provide support groups and youth and kids programs and family advocacy.

6. How does your organization foster diversity, promote inclusivity, and/or champion conservation?  
yes

7. Identify the number of persons served by the organization within the Municipality of North Cowichan annually.  
700-900

8. Is membership or enrolment restricted in any way? YES  NO

If yes, please explain:  
All may attend.

Provide examples of programs or services aimed at reducing disparities and/or barriers to access, if applicable?  
n/a

**SECTION 3: PROPERTY INFORMATION**

1. Is the organization the registered owner of the property for which the exemption is being requested?  
YES   
NO

2. If no, is the organization a lessee under a lease which requires direct payment of the property taxes to the Municipality of North Cowichan?  
YES   
NO

If yes, please attach a copy of the lease.

3. Does anyone live in the building, or do you have any 3<sup>rd</sup> party agreements including rental or use of the building, parking lot or services rendered?

YES  NO

If yes, please attach agreement(s) and indicate the following:

Leased to	Sq. Footage leased	Rate Charged

4. How is your organization accessible to the public?  
Outdoor basketball court, with 24 hour access. Our regular church services and youth and kids programs are open to the public. Public access to all surrounding grounds at any time.

**SECTION 4: FINANCIAL INFORMATION**

1. Does your organization have revenue generating activities on your property (i.e., hall rentals, catering, daycares, preschools, parking lots, etc.)?

YES  NO

If yes, please attach a Fee Schedule and indicate the following:

Activity	Organization/Operator	Annual Income

2. Is your organization run by volunteers, paid staff, or a combination of both?

Number of employees: Full-time: 3 Part-time: 5 Number of Volunteers: 150

3. Have you received grants from the Municipality of North Cowichan, Federal or Provincial government, regional government, Crown Agencies or other funding agencies in the last 3 years?

YES  NO

If yes, please indicate the following:

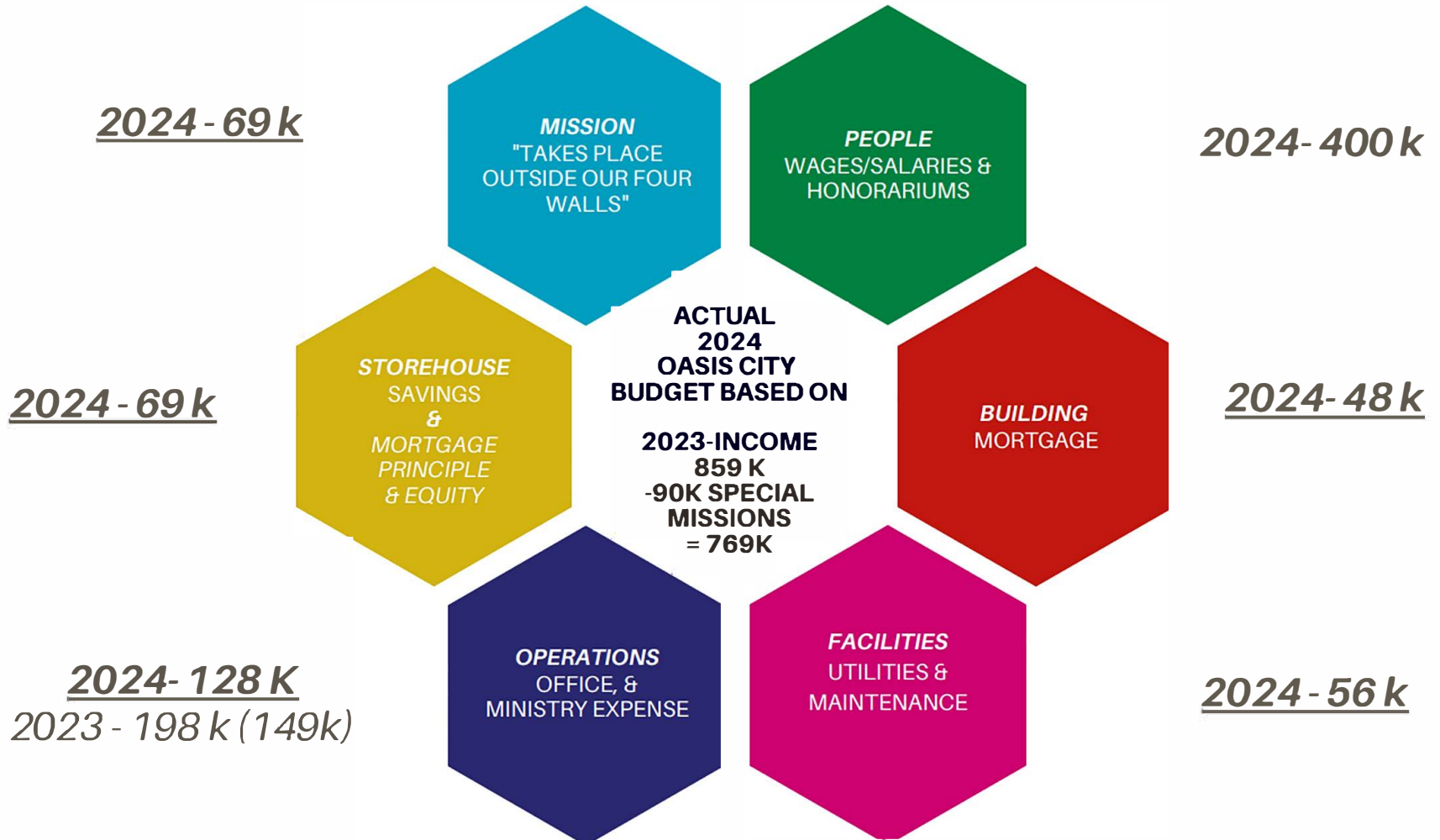
Date Received Grant	Amount Received	From	Purpose
Summer 2022	25,045	CSJ	Student Jobs
Summer 2021	18,950	CSJ	Student Jobs

4. Please list other sources of revenue not covered, such as membership fees charged or fundraising, etc.  
**Donations**

- 5. Prior year actual operating expenses 758 k  
\$ \_\_\_\_\_
- 6. Prior year actual operating revenues 879 k  
\$ \_\_\_\_\_
- 7. Current year annual operating budget of organization (attach a copy) 770 k  
\$ \_\_\_\_\_
- 8. Projected annual operating budget of the organization for the year of requested exemption 800k - 1 m  
\$ \_\_\_\_\_

**A copy of the organizations most recent financial statements must be included with the application, along with a copy of the projected income and expenses.**

**2024 Aspirational BUDGET AMOUNT 770 K**





Oasis City Church Society  
Profit & Loss  
January through December 2023

	<u>Jan - Dec 23</u>
Ordinary Income/Expense	
Income	
41000 · Revenue from Donations	821,388.19
41100 · Special Offerings	16,885.10
41500 · Seminars Conferences Events	1,140.00
41600 · Rentals & Administration	18,350.00
42300 · Sales Fireside Room	18,124.23
42400 · OCLM/Theos Seminary	3,300.00
42500 · Interest Income	315.85
42900 · Miscellaneous Revenue	<u>393.60</u>
Total Income	879,896.97
Cost of Goods Sold	
50000 · Cost of Goods Sold	<u>21,300.72</u>
Total COGS	<u>21,300.72</u>
Gross Profit	858,596.25
Expense	
57000 · FACILITIES & MAINTENANCE	55,847.66
54500 · MISSIONS & COMMUNITY ENGAGEMENT	99,843.29
55000 · OPERATIONS	245,917.78
56000 · PEOPLE	<u>356,633.11</u>
Total Expense	<u>758,241.84</u>
Net Ordinary Income	100,354.41
Other Income/Expense	
Other Income	
80001 · Gain(Loss) on Dspl of Assets	<u>7,590.00</u>
Total Other Income	<u>7,590.00</u>
Net Other Income	<u>7,590.00</u>
Net Income	<u><u>107,944.41</u></u>

**Permissive Tax Exemption Application  
(2024-2027)**

**NOTE: Applicants may be requested to attend a Committee of the Whole meeting in September as part of the application process**

**Please submit application to the Finance Department**

Director of Finance  
Municipality of North Cowichan  
Duncan, BC V9L 6A1  
Fax. 250.746.3133  
Email: [finance@northcowichan.ca](mailto:finance@northcowichan.ca)

**APPLICATION DEADLINE: AUGUST 1**

The following information must be provided to Municipal Hall, either in person or by email, by the application deadline for Council's consideration. **Late applications will not be considered.**

**SECTION 1: GENERAL INFORMATION**

APPLICATION DATE: July 25, 2024  
FULL NAME OF ORGANIZATION: The Pentecostal Assemblies of Canada (Chemainus Tabernacle)  
MAILING ADDRESS OF PROPERTY: 9471 Chemainus Rd, Chemainus BC V0R 1K5  
LEGAL DESCRIPTION:  
Lot: 1 Block: 2 Plan: ~~5986~~ V1P5986  
TAX ROLL NUMBER: 15592-000 PID: 005-928-206  
CIVIC ADDRESS OF PROPERTY (if different than mailing address): Same

In what ways is your organization registered? (Applications will not be considered from societies who are not in good standing and may be asked to provide proof of good standing and compliance).

- Not for profit (registered under Societies Act of BC)
- Not for profit (CRA registered)
- Registered Charity
- Other, please specify.

SOCIETY NUMBER: \_\_\_\_\_ BUSINESS NUMBER: 107833295 RR 0374  
~~10511191 RR 0001~~  
REGISTERED CHARITY OR NON-PROFIT ORGANIZATION NUMBER: 106911191 RR 0001

Organization Executive:

Title	Name	Phone No.
President	K.W. Boyd Tremblett	[REDACTED] <b>FIPPA s. 22(1)</b>
Secretary	Susan Campbell	[REDACTED] <b>FIPPA s. 22(1)</b>
Treasurer	Dorothy Baker	[REDACTED] <b>FIPPA s. 22(1)</b>

CONTACT DETAILS:

Contact Person & Title: Boyd Tremblett - Board Chair

Mailing Address: 8080 Chemainus Rd Chemainus BC V0R1K5

Phone Number: [REDACTED] **FIPPA s. 22(1)** Email: [REDACTED] **FIPPA s. 22(1)**

Did this property receive a Permissive Tax Exemption in previous years?

YES  
 NO

YEAR(S) 2023 (unsure of how many years)

**SECTION 2: ORGANIZATIONAL INFORMATION**

1. What is the nature of your organization?

- Non-profit organization
- Charitable/philanthropic organization
- Athletic or Service Club/Associations (including golf course)
- Care facility/registered assisted living residence
- Partner of the municipality by agreement under s. 225 of the Community Charter
- Other local authority
- Place of public worship (and land surrounding exempt building)
- Senior's home

2. To the best of your knowledge, is your organization in compliance with all municipal policies, bylaws and other applicable regulations (i.e., business licencing, zoning)?

YES   
NO

If no, please explain:

3. Describe the goals and objectives of your organization:

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

4. Do the objectives/goals of your organization align with any or all of North Cowichan's Strategic priorities?

YES

NO

If yes, please explain:

We provide a place of worship, fellowship + guidance to those desiring or needing help.

Describe the activities your organization carries out that contribute to the well-being of the community?

It is primarily used for church service, funeral services, weddings, children, youth, mens, womens programs.

5. Does your organization provide life essentials (food and shelter) and/or skills to a vulnerable population – caregivers, youth, indigenous, low income, immigrants and refugees, people experiencing homelessness, people experiencing domestic violence, people living with mental illness, persons with disabilities, pets, etc.?

YES

NO

If yes, please explain:

6. How does your organization foster diversity, promote inclusivity, and/or champion conservation?

We believe all humans are created & loved by God but knowing that we are all unique. You do not have to be a member of the church to attend our services and or activities.

7. Identify the number of persons served by the organization within the Municipality of North Cowichan annually.

about 70 people

8. Is membership or enrolment restricted in any way? YES  NO

If yes, please explain:

to become a member of our church your life must include to live a christian life and promote biblical values.

Provide examples of programs or services aimed at reducing disparities and/or barriers to access, if applicable?

Often we have individuals that will call with needs that we try to aid in. If a person needs financial help we have \$'s available to help, some with food. Often we try to mediate within families and come along side people of all walks of life.

**SECTION 3: PROPERTY INFORMATION**

1. Is the organization the registered owner of the property for which the exemption is being requested?

YES   
NO

2. If no, is the organization a lessee under a lease which requires direct payment of the property taxes to the Municipality of North Cowichan?

YES   
NO

If yes, please attach a copy of the lease.

3. Does anyone live in the building, or do you have any 3<sup>rd</sup> party agreements including rental or use of the building, parking lot or services rendered?

YES

NO

If yes, please attach agreement(s) and indicate the following:

Leased to	Sq. Footage leased	Rate Charged

4. How is your organization accessible to the public?

*Our organization has its times of services posted on the building, we are available on line thru social media + website.  
 Our building is also wheelchair accessible so that all are able to enter + exit safely.*

**SECTION 4: FINANCIAL INFORMATION**

1. Does your organization have revenue generating activities on your property (i.e., hall rentals, catering, daycares, preschools, parking lots, etc.)?

YES

NO

If yes, please attach a Fee Schedule and indicate the following:

Activity	Organization/Operator	Annual Income

2. Is your organization run by volunteers, paid staff, or a combination of both?

Number of employees: Full-time: 1 Part-time: 1 Number of Volunteers: 17

3. Have you received grants from the Municipality of North Cowichan, Federal or Provincial government, regional government, Crown Agencies or other funding agencies in the last 3 years?

YES

NO

If yes, please indicate the following:

Date Received Grant	Amount Received	From	Purpose

4. Please list other sources of revenue not covered, such as membership fees charged or fundraising, etc.

Ø

5. Prior year actual operating expenses \$ 142,430.26

6. Prior year actual operating revenues \$ 162,486.23

7. Current year annual operating budget of organization (attach a copy) \$ 176,985.87

8. Projected annual operating budget of the organization for the year of requested exemption \$ 176,985.87 + 10% for year after

**A copy of the organizations most recent financial statements must be included with the application, along with a copy of the projected income and expenses.**

## 2024 Budget

Catagories	Description	2024 Budget	2023 Budget	2023 Actual
<b>Salaries</b>	<b>Pastors</b>	82,000.00	80,000.00	78,955.98
	<b>RRSP Contribution</b>	3,620.00	3,500.00	3,499.59
	<b>Janitors &amp; Supplies</b>	4,800.00	3,600.00	3,619.59
	<b>Bookkeeper</b>	1,000.00	1,000.00	162.50
	<b>Guest Speaker</b>	1,600.00	1,000.00	1,600.00
<b>Utilities</b>	<b>Electric</b>	1,600.00	2,400.00	1,540.39
	<b>Gas</b>	1,200.00	1,400.00	1,036.06
	<b>Phone/Internet/Security</b>	4,000.00	4,800.00	3,656.63
	<b>Water</b>	600.00	350.00	669.00
	<b>Orkin</b>	900.00	900.00	900.00
	<b>Garbage</b>	100.00	100.00	19.50
<b>Maintenance</b>	<b>Building Up-dates</b>	10,000.00	20,000.00	5,901.36
	<b>Ground Maintenance</b>	2,400.00	2,400.00	2,189.39
	<b>General Maintenance</b>	2,500.00	3,500.00	688.59
<b>Insurance /Taxes</b>	<b>General Insurance</b>	9,000.00	6,500.00	8,207.00
	<b>Directors Insurance</b>	1,000.00	800.00	800.00
	<b>Property Taxes</b>	400.00	500.00	350.00
	<b>Vehicle Insurance</b>	1,500.00	800.00	731.85
<b>Donations</b>	<b>Tithe PAOC</b>	16,000.00	12,000.00	15,167.48
	<b>Benevolence</b>	500.00	500.00	
	<b>Missions/Committed</b>	6,000.00	6,000.00	5,400.00
<b>Expenses</b>	<b>Sunday School</b>	200.00	1,200.00	
	<b>Children Ministry</b>	350.00	350.00	312.97
	<b>Pastor Conference&amp;Youth</b>	1,200.00	100.00	1,185.00
	<b>Womens Ministry</b>	300.00	300.00	105.34
	<b>Men's Fellowship</b>	100.00	100.00	30.84



	<b>Digital Ministry</b>	5,000.00	2,000.00	2,075.81
<b>Operational Expenses</b>	<b>Church Food</b>	700.00	1,200.00	545.34
	<b>Church Office</b>	800.00	1,000.00	667.20
	<b>Church Supplies/Events</b>	600.00	600.00	1,019.47
	<b>Outreach</b>	1,000.00	1,000.00	
	<b>Alpha</b>	1,500.00	2,400.00	1,315.00
	<b>Website</b>	500.00	500.00	
	<b>Youth Food/Activities</b>	3,000.00		956.33
	<b>Gifts/Cards</b>	750.00	500.00	1,106.58
	<b>GST Expense</b>			597.07
	<b>Incorporation Cost</b>	375.00	300.00	360.72
	<b>EI</b>	1,340.87	1,665.00	1,607.97
	<b>CPP</b>	4,300.00	4,300.00	4,079.65
	<b>WCB</b>	150.00	134.00	137.62
	<b>Bank Charges</b>	800.00	800.00	675.64
	<b>Software</b>	1,200.00	1,200.00	1,134.95
	<b>CCLI - Licence Fees (music/video)</b>	400.00	301.75	368.00
	<b>Vehicle Expenses</b>	500.00	1,000.00	
	<b>Chruch - purchases under 500</b>	500.00	1,000.00	
	<b>Books, Music &amp; Multi Media</b>	300.00		283.35
	<b>Travel - Fuel</b>	400.00		409.47
	<b>Legal</b>	-		42.58
	<b>Transfer Property Tax</b>	-	6,000.00	
		176,985.87	180,000.75	154,111.81

**Current Revenue 2024**

**161,986.23**

### Reason for difference in Income statement Expenses

\*materials for carpeting and stage is applied to land & building

\*Insurnce was paid outright and expensed in 2022 - This year I have set up as a prepaid- mthly

# Chemainus Pentecostal Tabernacle

## Income Statement 01/01/2023 to 31/12/2023

### REVENUE

#### Revenue

Building Fund	1,570.00
Roof Repairs	0.00
Missions	4,227.25
General Offerings	151,674.77
Alpha	0.00
Sunday School	55.00
Dividends, Interest & US Exchan...	104.21
Digital Ministry	2,720.00
Youth Group	2,135.00

**TOTAL REVENUE** 162,486.23

**TOTAL REVENUE** 162,486.23

### EXPENSE

#### ADMINISTRATION

Advertising	302.40
GST/HST Expense	597.07
Bank & Other Charges	671.14
Bookkeeping	162.50
B C Hydro	1,779.82
Shaw - Internet & Telephone	3,039.95
Telus	616.68
Fortis BC	1,038.06
Municipality of N. Cowichan	669.00
Garbage	19.50
Property taxes	350.00
Insurance - Building	1,351.16
Insurance - Directors & Officers	150.00
ICBC Insurance	731.85
Supplies - Office	667.20
Supplies - Kitchen, Food, Meals ...	545.34
Supplies - Church Events	1,019.47
C C L I	301.75
Gifts, Flowers & Cards	1,106.58
Janitor & Janitorial Supplies	3,619.59
Wages-Pastors, Special Speaker, ...	1,600.00
Pastor's Salaries & Bonus	78,955.98
RRSP Expense	3,499.59
EI Expense	1,607.97
CPP Expense	4,079.65
WCB Expense	137.62
Accomodations	182.52
Meals	126.01
Registration	338.00
Travel - Fuel	409.47
Conferences, Conventions & Se...	538.48
Total Conferences, Conventions ...	<u>1,594.48</u>
Men's Fellowship	30.84
NSF / Post Dated Cheques	4.50
Children's Ministries	312.97
Women's Ministry	56.52
Youth Food, Supplies / Activities	956.33
Books, Music & Multi Media	283.35
Computer Software Subscriptions	1,134.95
R & M - Building	4,149.39
R & M - Grounds	1,588.59
Digital Ministry	2,075.81
PAOC - Tithe	15,167.48
Missions & Donations - Other	1,800.00
Missions - P.A.O.C.	3,600.00
Alpha Expenses	1,012.60

# Chemainus Pentecostal Tabernacle

## Income Statement 01/01/2023 to 31/12/2023

Healing Choices	0.00
Legal	42.58
Clearing Account - Reconciliation...	0.00
<b>TOTAL ADMINISTRATION</b>	<u>142,430.26</u>
<b>TOTAL EXPENSE</b>	<u>142,430.26</u>
<b>NET INCOME</b>	<u><u>20,055.97</u></u>

# Chemainus Pentecostal Tabernacle

## Balance Sheet As at 31/12/2023

### ASSET

#### CURRENT ASSETS

CCCU- Chequing	10,617.20
CCCU - Shares	34.59
CCCU - Bus. High Interest Savings	52.07
CCCU - Building Account	3,493.10
Pentecostal Spending - Debit Card	379.14
Debit Card Account - Shares	5.66
CIBC - Youth Group Bank Account	478.72
Cash Box -Youth Group	41.27
AVR - Chemainus Pentecostal So...	1,912.65
Accounts Receivable	0.00
GST/HST Recoverable	167.16
Prepaid Maintenance -	200.00
Insurance Prepaid	7,505.84
Prepaid expenses - CCLI	368.00
Software Subscriptions - Prepaid	0.00

**TOTAL CURRENT ASSETS** 25,255.40

#### FIXED ASSETS

Land & Buildings	169,966.54
Building - Basement & Library	34,237.76
Equipment - Computer	7,712.70
Equipment - Other	36,042.39

**TOTAL FIXED ASSETS** 247,959.39

**TOTAL ASSET** 273,214.79

### LIABILITY

#### CURRENT LIABILITIES

Accounts Payable	3,053.47
Youth Group - Designated Funds	483.20
RSP Payable - Employer & Empl...	0.00
WCB Payable	100.75
GST/HST Paid On Purchases	-58.03
Deposits/prepaid	0.00

**TOTAL CURRENT LIABILITIES** 3,579.39

**TOTAL LIABILITY** 3,579.39

### EQUITY

#### EARNINGS

Church's Equity	249,579.43
Current Earnings	20,055.97

**TOTAL EARNINGS** 269,635.40

**TOTAL EQUITY** 269,635.40

**LIABILITIES AND EQUITY** 273,214.79

**Permissive Tax Exemption Application  
(2024-2027)**

**NOTE: Applicants may be requested to attend a Committee of the Whole meeting in September as part of the application process**

**Please submit application to the Finance Department**

Director of Finance  
Municipality of North Cowichan  
Duncan, BC V9L 6A1  
Fax. 250.746.3133  
Email: [finance@northcowichan.ca](mailto:finance@northcowichan.ca)

**APPLICATION DEADLINE: AUGUST 1**

The following information must be provided to Municipal Hall, either in person or by email, by the application deadline for Council's consideration. **Late applications will not be considered.**

**SECTION 1: GENERAL INFORMATION**

APPLICATION DATE: JULY 31 2024  
FULL NAME OF ORGANIZATION: CHEMAINUS CROFTON PASTORAL CHARGE [aka CHEMAINUS UNITED CHURCH]  
MAILING ADDRESS OF PROPERTY: PO BOX 71, CHEMAINUS, BC V0R 1K0  
LEGAL DESCRIPTION:  
Lot: A Block: \_\_\_\_\_ Plan: PLAN VIP6535  
TAX ROLL NUMBER: 04-315-1564 6000 PID: 005- 852-102  
CIVIC ADDRESS OF PROPERTY (if different than mailing address): 9814 WILLOW ST CHEMAINUS

In what ways is your organization registered? (*Applications will not be considered from societies who are not in good standing and may be asked to provide proof of good standing and compliance.*)

Not for profit (registered under Societies Act of BC)  
Not for profit (CRA registered)  
Registered Charity  
Other, please specify.

SOCIETY NUMBER: \_\_\_\_\_ BUSINESS NUMBER: \_\_\_\_\_  
REGISTERED CHARITY OR NON-PROFIT ORGANIZATION NUMBER: 10691 1209 RR 0001

Organization Executive:

Title	Name	Phone No.
President	RUSS PENHALE	[REDACTED] FIPPA s. 22(1)
Secretary	JANICE REYENGA	[REDACTED] FIPPA s. 22(1)
Treasurer	ELAINE CANN	[REDACTED] FIPPA s. 22(1)

CONTACT DETAILS:

Contact Person & Title: VIRGINIA (GINNY) VAN ALLEN, CHAIRPERSON, TRUSTEES OF CHEMAINUS CROTFON PASTORAL CHARGE

Mailing Address: [REDACTED] FIPPA s. 22(1)

Phone Number: [REDACTED] FIPPA s. 22(1) Email: [REDACTED] FIPPA s. 22(1)

Did this property receive a Permissive Tax Exemption in previous years?

YES YEAR(S) 2024 & prior  
NO

SECTION 2: ORGANIZATIONAL INFORMATION

1. What is the nature of your organization?

- Non-profit organization
- Charitable/philanthropic organization
- Athletic or Service Club/Associations (including golf course)
- Care facility/registered assisted living residence
- Partner of the municipality by agreement under s. 225 of the Community Charter
- Other local authority
- Place of public worship (and land surrounding exempt building)
- Senior's home

2. To the best of your knowledge, is your organization in compliance with all municipal policies, bylaws and other applicable regulations (i.e., business licencing, zoning)?

YES   
NO

If no, please explain:

N/A

3. Describe the goals and objectives of your organization:

\* Established in 1948, the Chemainus Crofton Pastoral Charge built the Chemainus United Church (CUC) at the corner of Willow & Alder Streets and offered the first worship service there in 1950. Currently, the church's membership includes residents from Duncan, Westholme, Crofton, Chemainus, Saltair, and Ladysmith. On Sunday mornings, CUC often receives visitors from around the world who have stopped to see the murals.

\* Nationally and locally, the United Church welcomes and celebrates all peoples – of any age, race, class, gender, orientation, identity, or ability – and through this respectful and inclusive approach strives to build a better world for all (united-church.ca).



4. Do the objectives/goals of your organization align with any or all of North Cowichan's Strategic priorities?

YES

NO

If yes, please explain:

\* Yes, Chemainus United Church's vision statement "Grounded in Christ's Love, We Seek, We Share, We Serve" is most aligned with the District of North Cowichan's Strategic Priority #6 Community – "We have safe, inclusive, and inspiring neighborhoods" (DNC Strategic Plan, 2022, p. 8).

\* Chemainus United Church models these objectives in the following ways: offers weekly worship services; performs baptisms, weddings, funerals, memorials; offers opportunities for Christian education; provides pastoral care (i.e. visits to the sick, elderly, and residents of Chemainus Long Term Care facility).

Describe the activities your organization carries out that contribute to the well-being of the community?

\* Chemainus United Church makes many contributions towards the well-being of the community including: --- Hosts Reconciliation events to develop stronger relationships with Indigenous Elders; hosts semi-annual community dinners; hosts fundraisers (i.e. Plant Sale, Garage Sale); shares portion of yard with Chemainus' Food First Community Garden for raised planter beds; shares produce from church's apple trees with the Food Bank and Neighborhood House; participates in interdenominational activities (i.e. Christmas Carol Sing with local churches); and collaborates with other local organizations (i.e. Chemainus Rotary, Chemainus Legion, Chemainus Business Improvement Association).

5. Does your organization provide life essentials (food and shelter) and/or skills to a vulnerable population – caregivers, youth, indigenous, low income, immigrants and refugees, people experiencing homelessness, people experiencing domestic violence, people living with mental illness, persons with disabilities, pets, etc.?

YES

NO

If yes, please explain:

\* While Chemainus United Church does not directly provide 'food & shelter', it is through the church's direct and active support of Chemainus' Harvest House Food Bank, Chemainus' Food First Community Garden, Chemainus' Neighbourhood House, and provision of low-cost meeting spaces to other community based non-profit organizations that the church indirectly supports the listed vulnerable populations.

6. How does your organization foster diversity, promote inclusivity, and/or champion conservation?

\* Chemainus United Church (CUC) prides itself on being a welcoming congregation. It provides low-cost room rental rates to a variety of non-profit community organizations to support their meetings and initiatives. Examples include the following: Boy Scouts of Canada [Scouts], Girl Guides of Canada [Embers, Brownies, Guides & Pathfinders], Alcoholics Anonymous, Narcotics Anonymous, Alanon.

\* CUC also provides OutReach Public Meetings in the church's sanctuary (i.e. Seasonal Hazard Preparedness, Fraud Prevention for Seniors, Drug Addiction & Homelessness, Earthquake Preparedness, and a Climate Change series).

7. Identify the number of persons served by the organization within the Municipality of North Cowichan annually.

750 - 1000 (directly and indirectly)

8. Is membership or enrolment restricted in any way? YES  NO

If yes, please explain:

Provide examples of programs or services aimed at reducing disparities and/or barriers to access, if applicable?

\* All are welcome! There are no restrictions to accessing membership or participating in any of Chemainus United Church's programs or services.

**SECTION 3: PROPERTY INFORMATION**

1. Is the organization the registered owner of the property for which the exemption is being requested?

YES

NO

2. If no, is the organization a lessee under a lease which requires direct payment of the property taxes to the Municipality of North Cowichan?

YES

NO

If yes, please attach a copy of the lease.

3. Does anyone live in the building, or do you have any 3<sup>rd</sup> party agreements including rental or use of the building, parking lot or services rendered?



YES  NO

If yes, please attach agreement(s) and indicate the following:

Leased to	Sq. Footage leased	Rate Charged
HARVEST HOUSE FOOD BANK	~ 1250 square feet 	\$625/month x 12 = \$7500 per annum
		

4. How is your organization accessible to the public?

Chemainus United Church is accessible to the public in the following manner:

- Building can be easily entered by persons with mobility challenges via two accessibility ramps.
- Persons with vision or hearing disabilities can be accommodated using assistive resources available during worship services.
- Contact information is readily available on signage outside the building and is also visible in weekly newspaper advertisements, church's web page, and church's social media presence (i.e. <https://chemainusunitedchurch.ca/> and Facebook).

**SECTION 4: FINANCIAL INFORMATION**

1. Does your organization have revenue generating activities on your property (i.e., hall rentals, catering, daycares, preschools, parking lots, etc.)?

YES  NO

If yes, please attach a Fee Schedule and indicate the following:

Activity	Organization/Operator	Annual Income
Rentals - Sanctuary & Meeting Rooms	Church's Administrative Office	2023 = \$9,535 (incl. Food Bank)

2. Is your organization run by volunteers, paid staff, or a combination of both?

Number of employees: Full-time: 0 Part-time: 4 Number of Volunteers: 50+

3. Have you received grants from the Municipality of North Cowichan, Federal or Provincial government, regional government, Crown Agencies or other funding agencies in the last 3 years?

YES  NO

If yes, please indicate the following:

Date Received Grant	Amount Received	From	Purpose
N/A			

4. Please list other sources of revenue not covered, such as membership fees charged or fundraising, etc.

Sunday Givings / Donations / Fundraisers/ Bank Interest / Misc @ 2023 = \$107.7K

5.	Prior year actual operating expenses	\$ 134,940 (at Dec 31, 2023)
6.	Prior year actual operating revenues	\$ 117,241 (at Dec 31, 2023)
7.	Current year annual operating budget of organization (attach a copy)	\$ 129,957 (2024)
8.	Projected annual operating budget of the organization for the year of requested exemption	\$ 130,000 (2025)

**A copy of the organizations most recent financial statements must be included with the application, along with a copy of the projected income and expenses.**

2024\_Approved Budget\_Chemains United Church

	2024 Proposed	2023 Actual	2023 Proposed
<b>REVENUE</b>			
Local	80,000	82,072.00	80,000
Loose	2,000	4919.55	2,000
Building Rentals	7,000	9535	6,000
Fundraising	7,000	15183.81	12,000
Donations	1,000	930	1,000
Kitchen/Coffee	100	169.32	75
Magazine subscriptions	50	50	
Outreach			
Events			
75% wage subsidy			
Interest	2,000	3952.81	1,000
Trans from savings			
Loans & Subsidies			
Tax Refund (GST)		428.64	
<b>Total</b>	<b>\$ 99,150.00</b>	<b>\$ 117,241.13</b>	<b>\$ 102,075.00</b>
<b>EXPENDITURES</b>		<b>2023 Actual</b>	<b>2023 Proposed</b>
Minister (sal/ben/EI/ CPP/pen)	50,000	88,093.10	86,300
Mileage	400	625.35	300
Books & Cont. Ed	820	1,350.69	1,543
Discretionary Funds	100		100
Secretary salary	9,640	9,195.48	9,151
Office supplies & admin	2,500	1,946.36	2,500
Work Safe	150	127.84	100
ADP	350	343.76	350
CRA corrections			
PAR service charge	200	183.50	200
Janitorial salary	6,020	5,742.36	5,790
Supplies - Janitor	400	181.67	400
Music salary	6,600	6,773.36	6,750
Organ & Piano	200		150
Music Supplies & Licenses	650		100
Licenses		630.00	625
Sun. School salary			
Maintenance	15,000	493.60	15,000
Garden supplies	250	288.07	250
Utilities	11,000	9,445.71	10,000
Guest Leaders	1,500	1,000.00	1000
Magazines	400	362.00	25
Worship Supplies	500	871.28	150
Online Tech Support			
Outreach	200	151.40	250
Gifts & bonuses	300	300.00	300
Insurance	6,000	5,585.75	5,046
Fundraising		420.70	
Regional Rep	50	314.29	
UCC Assess	5,752	5,684.00	5,684
Kitchen	100	171.19	100
Publicity	775	520.74	775
M&P			
Event costs			
Pastoral Care	100		150
Service Fees			
Trustees		33.13	
**Annual Depreciation**		(3,655.38)	(10,000)
Investment Loss		(2,239.30)	
Search committee	10,000		
<b>Totals</b>	<b>\$ 129,957.00</b>	<b>\$ 134,940.65</b>	<b>\$ 143,089.00</b>
	(30,807)	(17,700)	(41,014.00)
<b>**Annual Depreciation**</b>	<b>(3,521)</b>	<b>(3,655.38)</b>	

The Chemainus United Church welcomes groups who would like to rent our facility. This can be done on a one time, weekly or monthly basis. The facility can be rented for birthday/anniversary parties, weddings, funerals, meetings, concerts, music recitals, AGM's etc. If you have a group that wants to get together then we have a space for you. Please contact the church office by phone, 250 246-3463, on Wed or Thurs or leave a message or by email [chemuc@shaw.ca](mailto:chemuc@shaw.ca) to find out how you can rent our facility and to find out if the requested date is available.

Room(s) available:

- [capacity - 100] Harmony Hall (downstairs with kitchen)
- [capacity - 50] Christian Education Hall (CE) (upstairs with kitchen)
- [capacity - 12] Downstairs Meeting Room
- [capacity - 200] Sanctuary

<u>Hall Rental Rates without 3rd party insurance</u> (proof of insurance needed)			
<b>Sanctuary</b>			
Concerts/Cultural/Orchestra events	\$200 (ticketed)	+ \$50 for piano	
Non profit by donation events	\$100		
Other Events	\$125		
Movie/Video events	needs board approval so allow up to 1 month for approval		
<b>Harmony Hall (downstairs - includes kitchen) &amp; CE Hall (upstairs - includes newly renovated kitchen)</b>			
	Under 25 people	26 - 50 people	50 - 100 people
Per day (< 4 hrs)	\$50.00	\$75.00	\$100.00
Per day (> 4 hrs)	\$90.00	\$125.00	\$175.00
<b>Downstairs Meeting Room</b>			
Small meeting	\$15		
Non Profit Group	by donation		

Fundraising events - rates and terms negotiable with finance committee

AA for 2022 - <sup>1400</sup> \$150 per month (~ 8 meetings)

HH 2022 - \$300 per month

For long term rentals (more than 3 months, once a week) 10% discount on weekly rates.  
 ie - once a week per month (4 mtgs) for 6 months for less than 25 people and less than 4 hrs  
 = \$50 x 4 = \$200 x 6 = \$1,200 - 10% = \$1,080  
 Or more than 4 hrs  
 = \$90 x 4 = \$360 x 6 = \$2,160 - 10% = \$1,944

Arrangements for key pick up (if necessary) is on an individual basis.  
 Full rental fee is due when you pick up the key or the day of the event.

# Chemainus Crofton Pastoral Charge 2019

## Balance Sheet As at 12/31/2023

### ASSET

#### Current Assets

Chequing		49,224.79
Contingency Fund 1	4,980.51	
Building Fund	2,667.40	
Memorial Fund	3,407.91	
Smart Fund	8,241.22	
Total Fund Accounts		19,297.04
<b>Total Current Assets</b>		<b>68,521.83</b>

#### Long Term Asset

Canoe Financial Fund	60,000.00	
Canoe Financial Fund Interest	6,226.50	
Total Canoe Financial Fund		66,226.50
Investment #27 - Crofton #1	33,394.58	
Accrued Interest #27 - Crofton #1	3,547.65	
Total Investment #27 - Crofton #1		36,942.23
ISCU Step Up 9+9 #8	20,000.00	
Accrued Interest 9+9 #8	491.86	
Total Investment 9+9 #8		20,491.86
Membership Shares	6.08	
Total Membership Shares		6.08
ISCU Step Up 6+6 9	30,000.00	
Accrued Interest 6+6 9	882.72	
Total 6+6 9		30,882.72
ISCU Step Up 9+9 10	30,000.00	
Accrued Interest 9+9 10	1,139.11	
Total 9+9 10		31,139.11
chem #5	0.00	
Accrued Interest Chem #5	0.00	
Total Chem #5		0.00
<b>Total Long Term Asset</b>		<b>185,688.50</b>

#### Fixed Assets

Land - Trust	265,800.00	
Accum. Appr. Land	101,300.00	
Total Land Assessment Value		367,100.00
Building - Trust	94,100.00	
Accum. Depr.. Building	9,900.00	
Total Assessed Building Value		104,000.00
CE Hall Reno	51,013.98	
Accum. Depr. CE Hall Reno	-51,013.98	
Sanctuary Reno	9,403.00	
Accum. Depr. Sanctuary Reno	-8,745.06	
Total Renovation Assets		657.94
Office Equipment	3,920.00	
Accum. Depr. Office Equipment	-3,920.00	
Organ	22,136.80	
Accum. Depr. Organ	-12,757.27	
Piano	19,456.67	
Accum. Depr. Piano	-12,245.82	
Sound System	2,945.18	
Accum. Depr. Sound System	-2,945.18	
Total Furniture/Fixtures Assets		16,590.38
<b>Total Fixed Assets</b>		<b>488,348.32</b>

**TOTAL ASSET** 742,558.65

### LIABILITY

#### Current Liabilities

Printed On: 01/21/2024

# Chemainus Crofton Pastoral Charge 2019

## Balance Sheet As at 12/31/2023

Birthday Fund Holding		633.83
Building Fund Holding		2,667.40
(Cerb) Loan Payable Nov 15 2022		60,000.00
Memorial Fund Holding		3,407.91
Mission & Service Holdings		1,155.00
GST Charged On Sales	11.99	
GST Paid on Purchases	<u>-834.59</u>	
Total GST Payable/Receivable		<u>-822.60</u>
<b>Total Current Liabilities</b>		<u>67,041.54</u>
<b>TOTAL LIABILITY</b>		<u>67,041.54</u>
<b>EQUITY</b>		
<b>Equity</b>		
Church Capital		642,016.63
BC Assessment Appr.		51,200.00
Current Earnings		<u>-17,699.52</u>
<b>Total Equity</b>		<u>675,517.11</u>
<b>TOTAL EQUITY</b>		<u>675,517.11</u>
<b>LIABILITIES AND EQUITY</b>		<u><u>742,558.65</u></u>

# Chemainus Crofton Pastoral Charge 2019

## Income Statement 01/01/2023 to 12/31/2023

### REVENUE

Revenue		
Local Sunday Givings	82,072.00	
Loose Sunday Givings	4,919.55	
Total Sunday Givings		86,991.55
Kitchen Coffee Funds	169.32	
Misc. Donations	930.00	
Total Occasional Donations		1,099.32
Room Rental	9,535.00	
Total Building Rentals		9,535.00
Christmas Sale	2,481.97	
Community Meals	775.89	
Concerts	40.00	
Misc. Fundraisers	230.25	
Butchart Gardens	528.50	
Plant Sale	1,478.70	
Garage Sale	7,271.50	
Food Sales	2,377.00	
Total Fundraisers		15,183.81
Contingency Fund Interest	74.12	
Smart Fund Interest	122.62	
Membership shares interest	0.24	
Crofton #1 interest	1,590.81	
Chem #9 Interest	216.30	
chem #5 Interest	1,426.73	
Chem #10 Interest	194.99	
Chem Interest #8	327.00	
Total Interest Revenue		3,952.81
Magazine Subscriptions		50.00
GST rebate		428.64
<b>Total Revenue</b>		<b>117,241.13</b>

**TOTAL REVENUE** 117,241.13

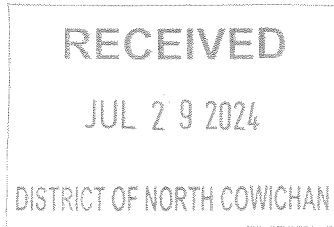
### EXPENSE

Expense		
ADP Charges (Wages)		343.76
Guest Leaders (Wages)	1,000.00	
Janitorial (Wages)	5,742.36	
Minister (Salary)	88,093.10	
Music (Wages)	6,773.36	
Secretary (Wages)	9,195.48	
Total Wage Expenses		110,804.30
Work Safe BC Premiums		127.84
Minister Books & Cont. Ed	1,350.69	
Minister Mileage	625.35	
Total Minister's Expenses		1,976.04
Building Maintenance & Repair	493.60	
Total Maintenance Expenses		493.60
Garden supplies		288.07
Bonus & Gifts		300.00
Insurance Building		5,585.75
Janitorial Supplies		181.67
Kitchen (Coffee, Tea, Etc.)		171.19
Magazine Subscriptions		362.00
Misc. Worship Supplies (Giving ...	871.28	
Total Worship Expenses		871.28
Outreach Donations		151.40
Music Supplies & Licenses		630.00
Office Admin	1,736.25	
Office Supplies	210.11	

## Chemainus Crofton Pastoral Charge 2019 Income Statement 01/01/2023 to 12/31/2023

Office Total		1,946.36
Par Service Charges		183.50
Publicity (Advertising)		520.74
Fortis Gas	2,905.86	
Hydro	2,933.39	
Taxes - Water & Sewer - Yearly	831.00	
Water - Quarterly	578.75	
Shaw - Internet, Phone	1,724.07	
Security - Price Alarms	472.64	
Total Utilities		9,445.71
Community Meals	420.70	
Total Fundraising Expenses		420.70
Regional Assess. Fee		5,684.00
Regional Rep.		314.29
Trustees		33.13
Annual Depreciation		-3,655.38
investment payment		-2,239.30
<b>Total Expenses</b>		<u>134,940.65</u>
<b>TOTAL EXPENSE</b>		<u>134,940.65</u>
<b>NET INCOME</b>		<u><u>-17,699.52</u></u>





7030 Trans-Canada Highway  
Duncan, BC V9L 6A1 Canada  
www.northcowichan.ca  
T 250.746.3101  
F 250.746.3313

**Permissive Tax Exemption Application  
(2024-2027)**

**NOTE: Applicants may be requested to attend a Committee of the Whole meeting in September as part of the application process**

**Please submit application to the Finance Department**

Director of Finance  
Municipality of North Cowichan  
Duncan, BC V9L 6A1  
Fax. 250.746.3133  
Email: [finance@northcowichan.ca](mailto:finance@northcowichan.ca)

**APPLICATION DEADLINE: AUGUST 1**

The following information must be provided to Municipal Hall, either in person or by email, by the application deadline for Council's consideration. **Late applications will not be considered.**

**SECTION 1: GENERAL INFORMATION**

APPLICATION DATE: July 31, 2024  
FULL NAME OF ORGANIZATION: Trinity Evangelical Lutheran Church of Duncan BC  
MAILING ADDRESS OF PROPERTY: 2704 James St. Duncan B.C. V9L 2X7  
LEGAL DESCRIPTION:  
Lot: \_\_\_\_\_ Block: \_\_\_\_\_ Plan: \_\_\_\_\_  
TAX ROLL NUMBER: 01572.001 PID: 024-214-558  
CIVIC ADDRESS OF PROPERTY (if different than mailing address): \_\_\_\_\_

In what ways is your organization registered? (*Applications will not be considered from societies who are not in good standing and may be asked to provide proof of good standing and compliance.*)

- Not for profit (registered under Societies Act of BC)
- Not for profit (CRA registered)
- Registered Charity
- Other, please specify.

The Church is a Place of Worship, Not For Profit Registered Charity and is Registered under the Societies Act of BC and CRA

SOCIETY NUMBER: S-17646 BUSINESS NUMBER: 119270460BC0001  
REGISTERED CHARITY OR NON-PROFIT ORGANIZATION NUMBER: 119270460RP0001

Organization Executive:

Title	Name	Phone No.
President	Mark Gibson	[REDACTED] FIPPA s. 22(1)
Secretary	Holly Hykaway	[REDACTED] FIPPA s. 22(1)
Treasurer	Jennifer Jones	[REDACTED] FIPPA s. 22(1)

CONTACT DETAILS:

Contact Person & Title: Mark Gibson - Congregational Chairman

Mailing Address: [REDACTED] FIPPA s. 22(1)

Phone Number: [REDACTED] FIPPA s. 22(1) Email: [REDACTED] FIPPA s. 22(1)

Did this property receive a Permissive Tax Exemption in previous years?

YES                      YEAR(S) 40  
NO

**SECTION 2: ORGANIZATIONAL INFORMATION**

1. What is the nature of your organization?

- ~~Non-profit organization~~
- Charitable/philanthropic organization
- Athletic or Service Club/Associations (including golf course)
- Care facility/registered assisted living residence
- Partner of the municipality by agreement under s. 225 of the Community Charter
- Other local authority
- ~~Place of public worship (and land surrounding exempt building)~~
- Senior's home

2. To the best of your knowledge, is your organization in compliance with all municipal policies, bylaws and other applicable regulations (i.e., business licencing, zoning)?

YES   
NO

If no, please explain:

3. Describe the goals and objectives of your organization:

We are a Christian Religious Organization established and Maintained for the express purpose of Administering the Sacraments and disseminating the Gospel Truth in the Cowichan Valley through Worship Services, Bible Studies and Sunday School and Fellowship.

4. Do the objectives/goals of your organization align with any or all of North Cowichan's Strategic priorities?

YES

NO

If yes, please explain:

As a place of Worship we preach the Law & Gospel and in doing so we adhere to the 10 Commandments and teach them to all in attendance especially our youth to obey the laws of the land, respect for those in authority to be law abiding productive citizens. Through the Gospel we teach forgiveness and provide Counseling for those in need.

Describe the activities your organization carries out that contribute to the well-being of the community?

We provide food hampers for the needy

The Ladies of the Congregation work with other local organizations to provide packages of staple goods for needy and abused women

5. Does your organization provide life essentials (food and shelter) and/or skills to a vulnerable population – caregivers, youth, indigenous, low income, immigrants and refugees, people experiencing homelessness, people experiencing domestic violence, people living with mental illness, persons with disabilities, pets, etc.?

YES

NO

If yes, please explain:

6. How does your organization foster diversity, promote inclusivity, and/or champion conservation?

The Church is open to the public on Sundays and other Religious/Festival occasions for Church Services, Bible Study and Sunday School.  
We teach that Jesus died for the salvation of the whole world, regardless of race.

7. Identify the number of persons served by the organization within the Municipality of North Cowichan annually.

60

---

8. Is membership or enrolment restricted in any way? YES  NO

If yes, please explain:

All are welcome to attend and participate in Worship Services, Sunday School and other events. Only those who have been baptized, confirmed (received instruction in the teachings of our Faith Tradition) and reached the age of majority can be voting members.

Provide examples of programs or services aimed at reducing disparities and/or barriers to access, if applicable?

N/A

### SECTION 3: PROPERTY INFORMATION

1. Is the organization the registered owner of the property for which the exemption is being requested?

YES   
NO

2. If no, is the organization a lessee under a lease which requires direct payment of the property taxes to the Municipality of North Cowichan?

YES   
NO

If yes, please attach a copy of the lease.

3. Does anyone live in the building, or do you have any 3<sup>rd</sup> party agreements including rental or use of the building, parking lot or services rendered?

YES  NO

If yes, please attach agreement(s) and indicate the following:

Leased to	Sq. Footage leased	Rate Charged

4. How is your organization accessible to the public?

The Church is open to the public on Sundays and other Religious/Festival occasions for Church Services, Bible Study and Sunday School

The Church parking lot is used by others in the community for parking at no charge.

**SECTION 4: FINANCIAL INFORMATION**

1. Does your organization have revenue generating activities on your property (i.e., hall rentals, catering, daycares, preschools, parking lots, etc.)?

YES  NO

If yes, please attach a Fee Schedule and indicate the following:

Activity	Organization/Operator	Annual Income

2. Is your organization run by volunteers, paid staff, or a combination of both?

Number of employees: Full-time: 1 Pastor Part-time: \_\_\_\_\_ Number of Volunteers: 15-20

3. Have you received grants from the Municipality of North Cowichan, Federal or Provincial government, regional government, Crown Agencies or other funding agencies in the last 3 years?

YES  NO

If yes, please indicate the following:

Date Received Grant	Amount Received	From	Purpose

4. Please list other sources of revenue not covered, such as membership fees charged or fundraising, etc.  
 The Manse on Church Property [not part of the exemption] is currently rented out as a low cost rental as our last Pastors have bought their own home.

The Church Basement is used occasionally by a local 4H Club for dinners/awards and as a meeting place - by donation only

- |    |   |                        |
|----|---|------------------------|
| 5. | Prior year actual operating expenses  | \$ 111,581.00<br>_____ |
| 6. | Prior year actual operating revenues  | \$ 153,711.25<br>_____ |
| 7. | Current year annual operating budget of organization (attach a copy)                      | \$ 153,793.75<br>_____ |
| 8. | Projected annual operating budget of the organization for the year of requested exemption | \$ 162,711.25<br>_____ |

**A copy of the organizations most recent financial statements must be included with the application, along with a copy of the projected income and expenses.**

2024 – Trinity Lutheran Church of Duncan British Columbia

Business Number – 11927 0460 BC0001

Incorporation Number – S0017646

Incorporation Date – November 15, 1982

List of Directors:

- Mark Gibson – President – [REDACTED] **FIPPA s. 22(1)**
- Jim Hykaway- Elder - [REDACTED] **FIPPA s. 22(1)**
- Marvin Duchow-Elder - [REDACTED] **FIPPA s. 22(1)**
- Holly Hykaway-Secretary - [REDACTED] **FIPPA s. 22(1)**
- Jennifer Jones – Treasurer - [REDACTED] **FIPPA s. 22(1)**
- Susan Baird -Financial Secretary – [REDACTED] **FIPPA s. 22(1)**

In February 2023 our Pastor took a call to serve at a Congregation in Ontario. We have been served since then by Vacancy Pastors who were either retired or have their own Congregations. During that time, we have called 4 different Pastors to serve here in the Cowichan Valley.

Being in “vacancy” has allowed us to build up funding to pay for moving expenses, housing, utilities etc. for a full time Pastor. Once a Pastor accepts our call to serve in the Cowichan Valley our current surplus of funds will be rapidly depleted.

2023 REPORT		2023 SPREADSHEETS			
GENERAL FUND			BUDGET	TOTAL EXPENSES	REMAINING BUDGET
OPENING BANK BALANCE	\$ 29,686.23	Salary at 16 Years of Service	\$ 56,178.00	\$ 37,703.75	\$ 18,474.25
OFFERINGS	\$ 135,947.25	Housing Allowance	\$ 20,000.00	\$ 3,333.34	\$ 16,666.66
EXPENSES	\$ 99,915.75	Utilities	\$ 5,000.00	\$ 833.34	\$ 4,166.66
OUTSTANDING	\$ 1,617.20	Pastor CPP, EI and Tax Portion (Not in Budget)	\$ -	\$ 6,176.79	-\$ 6,176.79
OUTSTANDING CLEARED	\$ 809.23	CPPEI	\$ 4,200.00	\$ 1,865.07	\$ 2,334.93
OUTSTANDING INCOME	\$ 979.00	Pension and Benefits	\$ 19,000.00	\$ 8,383.40	\$ 10,616.60
MONIES TRANSFERRED	\$ 1,670.00	Pastors Pension (Not In Budget)	\$ -	\$ 893.26	-\$ 893.26
ADJUSTMENTS	\$ 1.06	Total Net Salary (Line 2-line5-line8)	\$ -	\$ 34,800.38	-\$ 34,800.38
CLOSING BANK BALANCE	\$ 62,259.70	Education Allowance	\$ 930.00	\$ -	\$ 930.00
		WCB	\$ 130.00	\$ 195.10	-\$ 65.10
		Mileage Reimbursment	\$ 7,200.00	\$ 12,224.04	-\$ 5,024.04
<b>BUILDING FUND</b>		<b>MOVING EXPENSES</b>	\$ 20,000.00	\$ -	\$ 20,000.00
OPENING BANK BALANCE	\$ 9,575.33	General Budget	\$ -	\$ -	\$ -
OFFERINGS	\$ 17,764.00	Guest Liturgist/Speaker	\$ 750.00	\$ 300.00	\$ 450.00
EXPENSES	\$ 13,777.66	Guest Liturgist Mileage	\$ 500.00	\$ -	\$ 500.00
OUTSTANDING INCOME	\$ 130.00	Periodicals and Licenses	\$ 4,000.00	\$ 6,243.67	-\$ 2,243.67
MONIES TRANSFERRED IN	\$ 1,670.00	Conferences/Conventions	\$ 1,000.00	\$ 577.50	\$ 422.50
CLOSING BALANCE	\$ 15,101.67	Vacation Bible School	\$ 300.00	\$ -	\$ 300.00
		Youth Group	\$ 1,000.00	\$ -	\$ 1,000.00
<b>SCHOOL FUND</b>		Bethany Youth Group	\$ 100.00	\$ 200.00	-\$ 100.00
OPENING BALANCE	\$ 9,995.81	Evangelism	\$ 75.00	\$ -	\$ 75.00
OFFERINGS	\$ -	Fellowship	\$ 150.00	\$ -	\$ 150.00
EXPENSES	\$ 1,692.81	Wine /Candles/ Flowers Altar Care	\$ 750.00	\$ 1,511.22	-\$ 761.22
CLOSING BALANCE	\$ 8,303.00	Hamper	\$ 500.00	\$ 1,575.00	-\$ 1,075.00
		Synod Missions	\$ 5,200.00	\$ 5,196.00	\$ 4.00
<b>TOTAL CASH ASSETS</b>	<b>\$ 85,664.37</b>	Concordia Seminary	\$ 400.00	\$ -	\$ 400.00
		Advertising/Website	\$ -	\$ -	\$ -
		Church Secretary	\$ -	\$ -	\$ -
		Office Supplies	\$ 1,000.00	\$ 393.49	\$ 606.51
		Church Phone/Internet	\$ 800.00	\$ 954.99	-\$ 154.99
		Church Hydro	\$ 5,500.00	\$ 5,823.73	-\$ 323.73
		Church and Manse Water	\$ 1,000.00	\$ 1,444.61	-\$ 444.61
		Offering Envelopes	\$ 350.00	\$ 355.36	-\$ 5.36
		Alarm/Security	\$ 5,500.00	\$ 5,153.28	\$ 346.72
		Equipment & Repairs	\$ 8,900.00	\$ 2,605.73	\$ 6,294.27
		Kitchen Supplies	\$ 100.00	\$ -	\$ 100.00
		Other Insurance	\$ 200.00	\$ 295.00	-\$ 95.00
		Bank Charges/Adjustments	\$ 150.00	\$ 52.50	\$ 97.50
		Adjustments	\$ -	\$ 0.55	-\$ 0.55
		Other Items	\$ -	\$ 2,360.08	-\$ 2,360.08
		Sub Total General Expenses	\$ 170,863.00	\$ 99,580.75	\$ 71,282.25
		<b>NON BUDGETED OFFERINGS PAVED OUT</b>		\$ -	\$ -
		LWML		\$ 335.00	-\$ 335.00
		Adopt A Student		\$ -	\$ -
		<b>TOTAL GENERAL EXPENSES</b>	<b>\$ 170,863.00</b>	<b>\$ 99,915.75</b>	
		<b>Building Fund</b>			
		Building Repairs and Maintence	\$ 2,500.00	\$ -	\$ 2,500.00
		Property Taxes	\$ 2,700.00	\$ 2,111.66	\$ 588.34
		Insurance/Investments	\$ 12,000.00	\$ 11,666.00	\$ 334.00
		Bank Charges	\$ 50.00	\$ -	\$ 50.00
		Sub Total Building Expenses	\$ 17,250.00	\$ 13,777.66	\$ 3,472.34
		<b>Grand Total 2023</b>	<b>\$ 188,113.00</b>	<b>\$ 111,581.75</b>	<b>\$ 76,531.25</b>

REVIEWED By: [REDACTED] FIPPA s. 22(1)  
George Beninger

DATE: Feb. 8, 2024



2024 BUDGET	2024 BUDGET	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL YTD	REMAINING BUDGET
Salary(Mid way salary until new pastor is known)	\$ 43,908.75	\$2,500.00	\$ 2,500.00	\$2,500.00	\$2,500.00	\$2,500.00	\$1,907.77							\$14,407.77	\$ 29,500.98
Housing Allowance	\$ 18,000.00													\$ -	\$ 18,000.00
Utilities	\$ 5,000.00													\$ -	\$ 5,000.00
Pastor CPP, EI and Tax Portion (Not in Budget)	\$ -	\$ 238.62	\$ 238.62	\$ 238.62	\$ 238.62	\$ 238.62	\$ 781.73							\$ 1,974.83	
CPPEI	\$ 4,200.00	\$ 58.10	\$ 58.10	\$ 58.10	\$ 58.10	\$ 58.10								\$ 290.50	\$ 3,909.50
Pension and Benefits	\$ 14,250.00	\$ 530.00	\$ 530.00	\$ 530.00	\$ 530.00	\$ 530.00								\$ 2,650.00	\$ 11,600.00
Pastors Pension (Not in Budget)	\$ -													\$ -	\$ -
Total Net Salary(Line 2-line5-line8)	\$ -	\$2,261.38	\$ 2,261.38	\$2,261.38	\$2,261.38	\$2,261.38								\$11,306.90	\$- 11,306.90
Education Allowance	\$ 930.00													\$ -	\$ 930.00
WCB	\$ 130.00													\$ -	\$ 130.00
Mileage Reimbursement	\$ 3,600.00	\$1,171.20	\$ 1,097.39	\$1,438.99	\$ 872.30	\$1,393.85	\$ 364.56							\$ 6,338.29	\$- 2,738.29
<b>MOVING EXPENSES</b>	\$ 20,000.00													\$ -	\$ 20,000.00
<b>General Budget</b>	\$ -													\$ -	\$ -
Guest Liturgist/Speaker	\$ 750.00					\$ 150.00								\$ 150.00	\$ 600.00
Guest Liturgist Mileage	\$ 500.00													\$ -	\$ 500.00
Periodicals and Licenses	\$ 5,000.00	\$1,522.47			\$ 775.16		\$ 305.24							\$ 2,602.87	\$ 2,397.13
Conferences/Conventions	\$ 1,000.00													\$ -	\$ 1,000.00
Vacation Bible School	\$ 300.00		\$ 287.24											\$ 287.24	\$ 12.76
Youth Group	\$ 400.00													\$ -	\$ 400.00
Bethany Youth Group	\$ 100.00													\$ -	\$ 100.00
Evangelism	\$ 75.00													\$ -	\$ 75.00
Fellowship	\$ 150.00													\$ -	\$ 150.00
Wine/Candles/ Flowers Altar Care	\$ 750.00						\$ 66.54							\$ 66.54	\$ 683.46
Hamper	\$ 500.00													\$ -	\$ 500.00
Synod Missions	\$ 4,000.00	\$ 333.33	\$ 666.66		\$ 333.33	\$ 333.33	\$ 333.33							\$ 1,999.98	\$ 2,000.02
Concordia Seminary	\$ 400.00													\$ -	\$ 400.00
Advertising/Website	\$ -													\$ -	\$ -
Church Secretary	\$ -													\$ -	\$ -
Office Supplies	\$ 800.00	\$ 320.84					\$ 64.17							\$ 385.01	\$ 414.99
Church Phone/Internet	\$ 1,000.00			\$ 249.69	\$ 87.31	\$ 174.89								\$ 511.89	\$ 488.11
Church Hydro	\$ 5,500.00	\$ 615.45	\$ 664.87	\$ 644.69	\$ 535.09	\$ 453.63	\$ 373.53							\$ 3,287.26	\$ 2,212.74
Church and Manse Water	\$ 1,000.00	\$ 443.71	\$ 201.60				\$ 469.20							\$ 1,114.51	\$- 114.51
Offering Envelopes	\$ 350.00				\$ 358.52									\$ 358.52	\$- 8.52
Alarm /Security	\$ 2,000.00	\$ 378.00			\$ 686.64	\$ 378.00	\$ 378.00							\$ 1,820.64	\$ 179.36
Equipment & Repairs	\$ 1,500.00	\$ 494.59	\$ 1,613.31	\$ 61.65	\$ 113.98	\$1,234.49	\$4,210.91							\$ 7,728.93	\$- 6,228.93
Kitchen Supplies	\$ 100.00													\$ -	\$ 100.00
Other Insurance	\$ 200.00		\$ 115.00											\$ 115.00	\$ 85.00
Bank Charges/Adjustments	\$ 150.00	\$ 250.76												\$ 250.76	\$- 100.76
Adjustments	\$ -													\$ -	\$ -
Other Items	\$ -	\$ 600.00			\$ 300.00									\$ 900.00	\$- 900.00
<b>Sub Total General Expenses</b>	\$ 136,543.75	\$9,218.45	\$ 7,734.17	\$5,483.12	\$7,150.43	\$7,206.29	\$9,254.98							\$46,047.44	\$ 90,496.31
<b>NON BUDGETED OFFERINGS PAYED OUT</b>															
LWML														\$ -	\$ -
Adopt A Student														\$ -	\$ -
<b>TOTAL GENERAL EXPENSES</b>		\$9,218.45	\$ 7,734.17	\$5,483.12										\$22,435.74	\$- 22,435.74
<b>Building Fund</b>															
Building Repairs and Maintenance	\$ 2,500.00													\$ -	\$ 2,500.00
Property Taxes	\$ 2,700.00													\$ -	\$ 2,700.00
Insurance/Investments	\$ 12,000.00		\$12,426.00											\$12,426.00	\$- 426.00
Bank Charges	\$ 50.00													\$ -	\$ 50.00
<b>Sub Total Building Expenses</b>	\$ 17,250.00		\$12,426.00											\$12,426.00	\$ 4,824.00
<b>Grand Total 2024</b>	\$ 153,793.75	\$9,218.45	\$20,160.17											\$29,378.62	\$ 124,415.13

Income /Expense Report 2024	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL
General Bank Account Opening	\$ 62,259.70	\$ 65,221.20	\$ 53,713.32	\$ 70,731.84	\$ 75,709.43	\$ 78,479.49							
Open	\$ 433.25	\$ 68.35	\$ 315.20	\$ 205.85	\$ 167.85	\$ 664.46							\$ 1,854.96
Home	\$ 6,566.00	\$ 8,000.00	\$ 9,078.00	\$ 6,260.00	\$ 6,790.16	\$ 6,870.00							\$ 43,564.16
Missions	\$ 220.00	\$ 290.00	\$ 160.00	\$ 170.00	\$ 240.00	\$ 130.00							\$ 1,210.00
Youth	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -							\$ -
Flowers	\$ -	\$ 50.00	\$ 100.00	\$ -	\$ -	\$ -							\$ 150.00
Hamper	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -							\$ -
Envelopes	\$ 60.00	\$ -	\$ -	\$ -	\$ -	\$ -							\$ 60.00
Special	\$ -	\$ -	\$ 1,000.00	\$ 245.00	\$ -	\$ -							\$ 1,245.00
Seminary	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -							\$ -
Adopt A Student (T4A)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -							\$ -
LWML	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -							\$ -
Rent-Manse	\$ 801.98	\$ 801.98	\$ 801.98	\$ 801.98	\$ 801.98	\$ 801.98							\$ 4,811.88
Refunds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -							\$ -
E Transfers	\$ 1,510.00	\$ 1,550.00	\$ 1,135.00	\$ 1,575.00	\$ 2,135.00	\$ 1,235.00							\$ 9,140.00
Moving	\$ 170.00	\$ 170.00	\$ 170.00	\$ 170.00	\$ 170.00	\$ 170.00							
<b>Total General Income</b>	<b>\$ 9,811.23</b>	<b>\$ 10,960.33</b>	<b>\$ 12,840.18</b>	<b>\$ 9,457.83</b>	<b>\$ 10,284.99</b>	<b>\$ 9,951.44</b>							<b>\$ 63,306.00</b>
<b>Total General</b>	<b>\$ 72,070.93</b>	<b>\$ 76,181.53</b>	<b>\$ 66,553.50</b>	<b>\$ 80,189.67</b>	<b>\$ 85,994.42</b>	<b>\$ 88,430.93</b>							
<b>Total General Expenses</b>	<b>\$ 9,218.45</b>	<b>\$ 7,734.17</b>	<b>\$ 5,483.12</b>	<b>\$ 7,150.43</b>	<b>\$ 7,206.29</b>	<b>\$ 9,254.98</b>							<b>\$ 46,047.44</b>
Outstanding Not Cleared	\$ 2,707.00	\$ 698.96	\$ 296.72	\$ 605.36	\$ 296.72	\$ 3,640.38							
Outstanding Cleared	\$ 1,617.28	\$ 2,707.00	\$ 698.96	\$ 296.72	\$ 605.36	\$ 296.72							
Outstanding Income			\$ 2,362.30			\$ 1,284.15							
Outstanding Income Cleared	\$ 979.00			\$ 2,361.55									
Monies Transferred In/Out		-\$ 12,426.00	\$ 12,426.00										\$ -
Previous Outstanding Not Clear	\$ 300.00												
Previous Outstanding Cleared		\$ 300.00											
General Bank Account Closing	\$ 65,221.20	\$ 53,713.32	\$ 70,731.84	\$ 75,709.43	\$ 78,479.49	\$ 81,235.46							
<b>Building Fund Opening</b>	<b>\$ 23,404.67</b>	<b>\$ 25,284.68</b>	<b>\$ 26,624.68</b>	<b>\$ 15,453.68</b>	<b>\$ 17,168.68</b>	<b>\$ 18,718.68</b>							
Actual Building Fund Opening	\$ 15,101.67	\$ 16,981.68	\$ 18,321.68	\$ 7,150.68	\$ 8,865.68	\$ 10,415.68							
Actual School Fund Opening	\$ 8,303.00	\$ 8,303.00	\$ 8,303.00	\$ 8,303.00	\$ 8,303.00	\$ 8,303.00							
Income Building	\$ 1,220.00	\$ 1,340.00	\$ 1,755.00	\$ 1,215.00	\$ 1,550.00	\$ 5,835.00							\$ 12,915.00
Income School	\$ -												\$ -
Outstanding Income			\$ 500.00			\$ 200.00							
Outstanding Income Cleared	\$ 700.00			\$ 500.00									
Building Expenses	\$ 39.99	\$ 12,426.00				\$ 5.02							\$ 12,471.01
<b>SCHOOL EXPENSES</b>													<b>\$ -</b>
Expenses Not Cleared		\$ 12,426.00											
Expenses Cleared	\$ 39.99		\$ 12,426.00										
Monies Transferred In/Out			-\$ 12,426.00										-\$ 12,426.00
Closing Building Balance	\$ 16,981.68	\$ 18,321.68	\$ 7,150.68	\$ 8,865.68	\$ 10,415.68	\$ 16,045.66							
Closing School Fund	\$ 8,303.00	\$ 8,303.00	\$ 8,303.00	\$ 8,303.00	\$ 8,303.00	\$ 8,303.00							
Closing Building Bank Balance	\$ 25,284.68	\$ 26,624.68	\$ 15,453.68	\$ 17,168.68	\$ 18,718.68	\$ 24,348.66							
<b>TOTAL FINANCIAL ASSETS</b>	<b>\$ 90,505.88</b>	<b>\$ 80,338.00</b>	<b>\$ 86,185.52</b>	<b>\$ 92,878.11</b>	<b>\$ 97,198.17</b>	<b>\$ 105,584.12</b>							



RECEIVED  
AUG 22 2024  
DISTRICT OF NORTH COWICHAN

7030 Trans-Canada Highway  
Duncan, BC V9L 6A1 Canada  
www.northcowichan.ca  
T 250.746.3101  
F 250.746.3313

Permissive Tax Exemption Application  
(2024-2027)

**NOTE: Applicants may be requested to attend a Committee of the Whole meeting in September as part of the application process**

**Please submit application to the Finance Department**

Director of Finance  
Municipality of North Cowichan  
Duncan, BC V9L 6A1  
Fax. 250.746.3133  
Email: [finance@northcowichan.ca](mailto:finance@northcowichan.ca)

**APPLICATION DEADLINE: AUGUST 1**

The following information must be provided to Municipal Hall, either in person or by email, by the application deadline for Council's consideration. **Late applications will not be considered.**

**SECTION 1: GENERAL INFORMATION**

APPLICATION DATE: July 31 / 2024  
FULL NAME OF ORGANIZATION: VANCOUVER ISLAND SIKH CULTURAL SOCIETY  
MAILING ADDRESS OF PROPERTY: 2210 SHERMAN ROAD, DUNCAN, BC V9L 404  
LEGAL DESCRIPTION:  
Lot: A Block: 2 Plan: VIP1908  
TAX ROLL NUMBER: 00830.000 PID: 005-020-450  
CIVIC ADDRESS OF PROPERTY (if different than mailing address): \_\_\_\_\_

In what ways is your organization registered? (Applications will not be considered from societies who are not in good standing and may be asked to provide proof of good standing and compliance).

- Not for profit (registered under Societies Act of BC)
- Not for profit (CRA registered)
- Registered Charity
- Other, please specify.

SOCIETY NUMBER: 500 18338 BUSINESS NUMBER: 11928 1P14 BC 0001  
REGISTERED CHARITY OR NON-PROFIT ORGANIZATION NUMBER: \_\_\_\_\_

Organization Executive:

Title	Name	Phone No.
President	AMARJIT S. MAHAL	[REDACTED] FIPPA s. 22(1)
Secretary	AMRIT S. RATHOUR	[REDACTED] FIPPA s. 22(1)
Treasurer	PAUL ATWAL	[REDACTED] FIPPA s. 22(1)

CONTACT DETAILS:

Contact Person & Title: AMARJIT S. MAHAL PRESIDENT

Mailing Address: [REDACTED] FIPPA s. 22(1)

Phone Number: (506) 748-5854 Email: [REDACTED] FIPPA s. 22(1)

Did this property receive a Permissive Tax Exemption in previous years?

YES  
 NO  
YEAR(S) 39

**SECTION 2: ORGANIZATIONAL INFORMATION**

1. What is the nature of your organization?

- Non-profit organization
- Charitable/philanthropic organization
- Athletic or Service Club/Associations (including golf course)
- Care facility/registered assisted living residence
- Partner of the municipality by agreement under s. 225 of the Community Charter
- Other local authority
- Place of public worship (and land surrounding exempt building)
- Senior's home

2. To the best of your knowledge, is your organization in compliance with all municipal policies, bylaws and other applicable regulations (i.e., business licencing, zoning)?

YES   
NO

If no, please explain:

3. Describe the goals and objectives of your organization:

Religious services and communal harmony, Guiding youth about the drug usage, Sikh Philosophy AND TEACHING For mankind

4. Do the objectives/goals of your organization align with any or all of North Cowichan's Strategic priorities?

YES

NO

If yes, please explain:

The Vancouver Island Sikh Cultural Society provides a place of education & cultural engagement to the community of N. Cowichan. We are integral to the lives of many residents as a place of worship, community & networking.

Describe the activities your organization carries out that contribute to the well-being of the community?

Sikh Religious Services, Marriage Ceremony, Baptism, Last Rite Services  
Raising funds for other charities such as hospitals and Red Cross

5. Does your organization provide life essentials (food and shelter) and/or skills to a vulnerable population – caregivers, youth, indigenous, low income, immigrants and refugees, people experiencing homelessness, people experiencing domestic violence, people living with mental illness, persons with disabilities, pets, etc.?

YES

NO

If yes, please explain:

6. How does your organization foster diversity, promote inclusivity, and/or champion conservation?

The community & society is necessary for the diversity of N. Cowichan as we represent visible minorities & newcomers to Canada. The cultural society also provides classes in Punjabi.

7. Identify the number of persons served by the organization within the Municipality of North Cowichan annually.

200

8. Is membership or enrolment restricted in any way?

YES

NO

If yes, please explain:

Provide examples of programs or services aimed at reducing disparities and/or barriers to access, if applicable?

The facility is open to all people, regardless of race, colour, gender, etc. There is an elevator for people with disabilities

**SECTION 3: PROPERTY INFORMATION**

1. Is the organization the registered owner of the property for which the exemption is being requested?

YES

NO

2. If no, is the organization a lessee under a lease which requires direct payment of the property taxes to the Municipality of North Cowichan?

YES

NO

If yes, please attach a copy of the lease.

3. Does anyone live in the building, or do you have any 3<sup>rd</sup> party agreements including rental or use of the building, parking lot or services rendered?



YES

NO

If yes, please attach agreement(s) and indicate the following:

Leased to	Sq. Footage leased	Rate Charged

4. How is your organization accessible to the public?

*Open for all between the hours of 7am to 9pm and is on a bus route*

**SECTION 4: FINANCIAL INFORMATION**

1. Does your organization have revenue generating activities on your property (i.e., hall rentals, catering, daycares, preschools, parking lots, etc.)?

YES

NO

If yes, please attach a Fee Schedule and indicate the following:

Activity	Organization/Operator	Annual Income

2. Is your organization run by volunteers, paid staff, or a combination of both?

Number of employees: Full-time: one Part-time: \_\_\_\_\_ Number of Volunteers: 25

3. Have you received grants from the Municipality of North Cowichan, Federal or Provincial government, regional government, Crown Agencies or other funding agencies in the last 3 years?

YES

NO

If yes, please indicate the following:

Date Received Grant	Amount Received	From	Purpose

4. Please list other sources of revenue not covered, such as membership fees charged or fundraising, etc.

5. Prior year actual operating expenses

\$ 74,645.00

6. Prior year actual operating revenues

\$ 105,660.00

7. Current year annual operating budget of organization (attach a copy)

\$ 75,000.00

8. Projected annual operating budget of the organization for the year of requested exemption

\$ 75,000.00

**A copy of the organizations most recent financial statements must be included with the application, along with a copy of the projected income and expenses.**



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**VANCOUVER ISLAND SIKH CULTURAL SOCIETY**

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**BUDGET FOR FINANCIAL YEAR 2024 and 2025**

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	2024	2025
<b>Revenue</b>		
Donations	79,000.00	82,500.00
Interest	1,400.00	1,000.00
<b>TOTAL REVENUE</b>	<u>80,400.00</u>	<u>83,500.00</u>
<b>Expenses</b>		
Advertising	-	-
Donations	12,000.00	12,400.00
Insurance	11,700.00	12,000.00
Interest and bank charges	100.00	105.00
Office	200.00	210.00
Professional Fees	2,500.00	2,625.00
Property Tax	-	-
Repairs and Maintenance	7,400.00	7,770.00
Salaries and Benefits	18,500.00	19,425.00
Service Providers	1,200.00	1,260.00
Supplies	2,100.00	2,205.00
Telephone	2,400.00	2,520.00
Utilities	20,500.00	21,525.00
<b>TOTAL EXPENSE</b>	<u>78,600.00</u>	<u>82,045.00</u>
<b>EXCESS REVENUES OVER EXPENSES</b>	<u>1,800.00</u>	<u>1,455.00</u>

**RECEIVED****AUG 23 2024****DISTRICT OF NORTH COWICHAN**

# VANCOUVER ISLAND SIKH CULTURAL SOCIETY

## STATEMENT OF FINANCIAL POSITION (Unaudited)

AS AT DECEMBER 31, 2023

ASSETS	2023	2022
<b>CURRENT</b>		
Cash and short term deposits	\$ 54,275	\$ 66,028
Investments (short term)	81,664	59,121
GST receivable	1,221	2,072
Prepaid expenses and deferred charges	7,688	7,490
	144,848	134,711
<b>CAPITAL ASSETS</b>	1,132,556	1,111,358
<b>TOTAL ASSETS</b>	<b>\$ 1,277,404</b>	<b>\$ 1,246,069</b>
<b>LIABILITIES</b>		
<b>CURRENT</b>		
Accounts payable and accrued liabilities	\$ 2,342	\$ 2,020
<b>TOTAL LIABILITIES</b>	<b>2,342</b>	<b>2,020</b>
<b>NET ASSETS</b>		
<b>NET ASSETS</b>	1,275,062	1,244,049
Unrestricted	345,359	314,346
Invested in capital assets	929,703	929,703
<b>TOTAL</b>	<b>\$ 1,277,404</b>	<b>\$ 1,246,069</b>

**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, 2023

	2023	%	2022	%
<b>REVENUE</b>				
Donations	\$ 104,313	98.73	\$ 159,699	99.53
Interest	1,346	1.27	759	0.47
<b>Total</b>	<b>105,659</b>	<b>100.00</b>	<b>160,458</b>	<b>100.00</b>
<b>EXPENSES</b>				
Advertising	-	-	712	0.94
Donations	40 11,690	11.21	7,585	4.75
Insurance	11,302	15.14	10,351	13.62
Interest and bank charges	67	0.09	63	0.08
Office	116	0.16	141	0.19
Professional fees	2,181	2.92	2,562	3.37
Property tax	445	0.60	601	0.79
Repairs and maintenance	7,025	9.41	15,674	20.63
Salaries and benefits	17,444	23.37	20,761	27.32
Service providers	40 860	0.82	480	0.30
Supplies	1,859	2.49	1,567	2.06
Telephone	2,109	2.83	1,703	2.24
Utilities	19,547	26.19	13,786	18.14
	<b>74,645</b>	<b>71.56</b>	<b>75,986</b>	<b>47.58</b>
<b>EXCESS REVENUES OVER EXPENSES</b>	<b>31,014</b>		<b>84,472</b>	
<b>NET ASSETS, beginning of year</b>	<b>1,244,048</b>		<b>1,159,577</b>	
<b>NET ASSETS, end of year</b>	<b>\$ 1,275,062</b>		<b>\$ 1,244,049</b>	

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, 2023

	2023	2022
<b>CASH PROVIDED BY OPERATING ACTIVITIES</b>		
Net income	\$ 31,013	\$ 84,471
<b>CHANGES IN NON-CASH WORKING CAPITAL BALANCES</b>		
Marketable securities	(22,543)	(12,644)
Accounts receivable	851	(1,486)
Prepaid expenses and deferred charges	(198)	(899)
Accounts payable and accrued liabilities	321	325
	9,444	69,767
<b>INVESTING ACTIVITIES</b>		
Additions to capital assets	(21,198)	(56,976)
<b>(DECREASE) INCREASE IN CASH</b>	(11,754)	12,791
<b>CASH, beginning of year</b>	66,028	53,237
<b>CASH, end of year</b>	\$ 54,274	\$ 66,028

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# VANCOUVER ISLAND SIKH CULTURAL SOCIETY

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## 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

	<b>Cost</b>	<b>Accumulated Amortization</b>	<b>Net 2023</b>	<b>Net 2022</b>
Building	\$ 636,102	\$ -	\$ 636,102	\$ 619,702
Land	194,639	-	194,639	194,639
Furniture & equipment	272,573	-	272,573	267,775
Crematorium	29,242	-	29,242	29,242
	<b>\$ 1,132,556</b>	<b>\$ -</b>	<b>\$ 1,132,556</b>	<b>\$ 1,111,358</b>

**Permissive Tax Exemption Application  
(2024-2027)**

**NOTE: Applicants may be requested to attend a Committee of the Whole meeting in September as part of the application process**

**Please submit application to the Finance Department**

Director of Finance  
Municipality of North Cowichan  
Duncan, BC V9L 6A1  
Fax. 250.746.3133  
Email: [finance@northcowichan.ca](mailto:finance@northcowichan.ca)

**APPLICATION DEADLINE: AUGUST 1**

The following information must be provided to Municipal Hall, either in person or by email, by the application deadline for Council's consideration. **Late applications will not be considered.**

**SECTION 1: GENERAL INFORMATION**

APPLICATION DATE: \_\_\_\_\_  
FULL NAME OF ORGANIZATION: \_\_\_\_\_  
MAILING ADDRESS OF PROPERTY: \_\_\_\_\_  
LEGAL DESCRIPTION:  
Lot: \_\_\_\_\_ Block: \_\_\_\_\_ Plan: \_\_\_\_\_  
TAX ROLL NUMBER: \_\_\_\_\_ PID: \_\_\_\_\_  
CIVIC ADDRESS OF PROPERTY (if different than mailing address): \_\_\_\_\_  
\_\_\_\_\_

In what ways is your organization registered? (*Applications will not be considered from societies who are not in good standing and may be asked to provide proof of good standing and compliance.*)

Not for profit (registered under Societies Act of BC)  
Not for profit (CRA registered)  
Registered Charity  
Other, please specify.

SOCIETY NUMBER: \_\_\_\_\_ BUSINESS NUMBER: \_\_\_\_\_  
REGISTERED CHARITY OR NON-PROFIT ORGANIZATION NUMBER: \_\_\_\_\_

Organization Executive:

Title	Name	Phone No.
President		██████████ FIPPA s. 22(1)
Secretary		██████████ FIPPA s. 22(1)
Treasurer		██████████ FIPPA s. 22(1)

CONTACT DETAILS:

Contact Person & Title: \_\_\_\_\_

Mailing Address: ██████████ FIPPA s. 22(1) \_\_\_\_\_

Phone Number: ██████████ FIPPA s. 22(1) \_\_\_\_\_ Email: \_\_\_\_\_

Did this property receive a Permissive Tax Exemption in previous years?

YES                      YEAR(S) \_\_\_\_\_  
NO

**SECTION 2: ORGANIZATIONAL INFORMATION**

1. What is the nature of your organization?

**Non-profit organization**

Charitable/philanthropic organization

Athletic or Service Club/Associations (including golf course)

Care facility/registered assisted living residence

Partner of the municipality by agreement under s. 225 of the Community Charter

Other local authority

**Place of public worship (and land surrounding exempt building)**

Senior's home

2. To the best of your knowledge, is your organization in compliance with all municipal policies, bylaws and other applicable regulations (i.e., business licencing, zoning)?

YES  
NO

If no, please explain:

3. Describe the goals and objectives of your organization:

4. Do the objectives/goals of your organization align with any or all of North Cowichan's Strategic priorities?

YES

NO

If yes, please explain:

Describe the activities your organization carries out that contribute to the well-being of the community?

5. Does your organization provide life essentials (food and shelter) and/or skills to a vulnerable population – caregivers, youth, indigenous, low income, immigrants and refugees, people experiencing homelessness, people experiencing domestic violence, people living with mental illness, persons with disabilities, pets, etc.?

YES

NO

If yes, please explain:



6. How does your organization foster diversity, promote inclusivity, and/or champion conservation?

7. Identify the number of persons served by the organization within the Municipality of North Cowichan annually.

\_\_\_\_\_

8. Is membership or enrolment restricted in any way?      YES      NO

If yes, please explain:

Provide examples of programs or services aimed at reducing disparities and/or barriers to access, if applicable?

**SECTION 3: PROPERTY INFORMATION**

1. Is the organization the registered owner of the property for which the exemption is being requested?  
YES  
NO

2. If no, is the organization a lessee under a lease which requires direct payment of the property taxes to the Municipality of North Cowichan?  
YES  
NO

If yes, please attach a copy of the lease.

3. Does anyone live in the building, or do you have any 3<sup>rd</sup> party agreements including rental or use of the building, parking lot or services rendered?

YES

NO

If yes, please attach agreement(s) and indicate the following:

Leased to	Sq. Footage leased	Rate Charged

4. How is your organization accessible to the public?

**SECTION 4: FINANCIAL INFORMATION**

1. Does your organization have revenue generating activities on your property (i.e., hall rentals, catering, daycares, preschools, parking lots, etc.)?

YES

NO

If yes, please attach a Fee Schedule and indicate the following:

Activity	Organization/Operator	Annual Income

2. Is your organization run by volunteers, paid staff, or a combination of both?

Number of employees: Full-time: \_\_\_\_\_ Part-time: \_\_\_\_\_ Number of Volunteers: \_\_\_\_\_

3. Have you received grants from the Municipality of North Cowichan, Federal or Provincial government, regional government, Crown Agencies or other funding agencies in the last 3 years?

YES

NO

If yes, please indicate the following:

Date Received Grant	Amount Received	From	Purpose

4. Please list other sources of revenue not covered, such as membership fees charged or fundraising, etc.

- 5. Prior year actual operating expenses \$ \_\_\_\_\_
- 6. Prior year actual operating revenues \$ \_\_\_\_\_
- 7. Current year annual operating budget of organization (attach a copy) \$ \_\_\_\_\_
- 8. Projected annual operating budget of the organization for the year of requested exemption \$ \_\_\_\_\_

**A copy of the organizations most recent financial statements must be included with the application, along with a copy of the projected income and expenses.**

## **SUPPORTING INFORMATION**

Vancouver Island Vipassana Association Permissive Tax Exemption Application 2024

### **This information applies to two properties:**

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

Wicks Rd (Lot A, Plan VIP25835: Folio 04-315-06355000)

## **SECTION 2: ORGANIZATIONAL INFORMATION**

### **1. What is the nature of your organization?**

- Charity
- Place of public worship (and land surrounding exempt building)

### **3. Describe the goals and objectives of your organization:**

Vancouver Island Vipassana Association (VIVA) is a non-profit association incorporated in 2006, with Registered Charity status since 2008. Under VIVA's constitution, it serves both educational and religious purposes, including 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 S.N. Goenka in the tradition of Sayagi U Ba Khin.

VIVA offers Vipassana meditation courses at the Vipassana Meditation Centre "Dhamma Modana" lands, which range from one to twenty days in length, with beginner courses being ten days. VIVA's mission is to offer this meditation 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.

### **4. Do the objectives/goals of your organization align with any or all of North Cowichan's Strategic priorities? If yes, please explain:**

**Economic:** VIVA strives to obtain necessary supplies, materials and services from local businesses to the maximum extent possible. A number of professionals have moved to North Cowichan, based on proximity to the meditation centre.

**Environmental:** Our Centre has an environmentally efficient heating system (geothermal and heat exchange) and maintains a robust recycling effort.

VIVA's properties include a 10-acre parcel of forest and ravine land adjacent to Richard's Creek and Somenos Marsh designated as Mature Forest, Wetland and Riparian on OCP Environmentally Sensitive Areas map. This area is essential to VIVA's use of the Lands, as it provides walking trails for exercise, meditation and quiet reflection. Our forest management stewardship plan includes removal of invasive species, protection of biodiversity and planting of over 100 trees. Walking trails are mulched to protect tree roots, and consideration for leaving standing dead wood for wildlife is made when dying trees need to be felled for safety reasons. VIVA is a member of the Cowichan Community Land Trust.

**Describe the activities your organization carries out that contribute to the well-being of the community?**

VIVA, through our meditation centre known as Dhamma Modana, offers courses in Vipassana meditation to both the local and wider communities, irrespective of age, gender, ethnicity, or financial means, with the understanding that developing agency in the individual for relief from universal suffering improves the health and well-being of society at large.

In short, Vipassana meditation is a universal panacea for our worldly struggles.

Dhamma Modana hosts 10 Day residential courses for new and returning students, single-day courses for children and teens, and courses of 1 Day, 3 Day and 20 Days for returning students (Old Students).

There are no charges for courses and donations are only accepted from students who have completed courses and wish to support students coming for future retreats. The courses and the Centre itself are staffed, taught and run almost exclusively by volunteers who wish to help others as they have been helped. This principle of service is extremely helpful in developing a clearer sense of how one can make a positive contribution to their family and community while developing one's own meditation practice.

Students having completed courses often express an increased sense of belonging and greater capacity for empathy and compassion for those in the wider community.

The following is a brief explanation of the Vipassana practice as taught by the late SN Goenka:

Vipassana, which means to see things as they really are, is one of India's most ancient techniques of meditation. It was rediscovered by Gotama Buddha more than 2500 years ago and was taught by

him as a universal remedy for universal ills, i.e., an art of living. This non-sectarian technique aims for the total eradication of mental impurities and the resultant highest happiness of full liberation.

Vipassana is a way of self-transformation through self-observation. It focuses on the deep interconnection between mind and body, which can be experienced directly by disciplined attention to the physical sensations that form the life of the body, and that continuously interconnect and condition the life of the mind. It is this observation-based, self-exploratory journey to the common root of mind and body that dissolves mental impurity, resulting in a balanced mind full of love and compassion. The scientific laws that operate one's thoughts, feelings, judgments and sensations become clear.

Through direct experience, the nature of how one grows or regresses, how one produces suffering or frees oneself from suffering is understood. Life becomes characterized by increased awareness, non-delusion, self-control and peace.

**5. Does your organization provide life essentials (food and shelter) and/or skills to a vulnerable population – caregivers, youth, indigenous, low income, immigrants and refugees, people experiencing homelessness, people experiencing domestic violence, people living with mental illness, persons with disabilities, pets, etc.? If yes, please explain:**

VIVA provides food and shelter to those attending courses. Students include members of some vulnerable populations including caregivers, youth, Indigenous, low income, immigrants and refugees.

Vipassana meditation is a skill which is developed. Just as we use physical exercises to improve our bodily health, Vipassana can be used to develop a healthy mind.

**6. How does your organization foster diversity, promote inclusivity, and/or champion conservation?**

VIVA welcomes 2SLGBTQ+ students and provides accommodation choices for those who identify as members of these groups.

VIVA is also committed to creating a more welcoming environment for Indigenous students and to strengthening our relations with neighbouring Indigenous communities. Our website offers the following Land Acknowledgement:

*"The Dhamma Modana Trust acknowledges that we are on the traditional, ancestral and unceded lands of the Hul'q'umi'num speaking peoples including Cowichan Tribes, Ts'uubaa-asatx (Lake Cowichan), Stz'uminus (Chemainus), Halalt, Lyackson and Penelakut First Nations. We honour and respect the peoples and all their*

*ancestors on whose lands we are grateful to gather today. Dhamma Modana is committed to creating a more welcoming environment for Indigenous students and to strengthening our relations with neighbouring Indigenous communities."*

Our courses are non-sectarian and attract students from many cultural backgrounds. VIVA provides a range of vegetarian dishes to satisfy various cultural preferences. Meditation course teaching materials are available in up to 50 languages for non-English speakers.

Our conservation efforts are described above in Section 2.

#### **8. Provide examples of programs or services aimed at reducing disparities and/or barriers to access, if applicable?**

Meditation courses, including food and lodging, are offered free of charge. Volunteers provide the teaching, as well as housekeeping, cooking and some property maintenance services, thus reducing financial barriers for students.

Accommodation for a limited number of students with mobility challenges is available.

Students offer to share rides via VIVA's online ride share program to reduce transportation and financial barriers.

Residents from the Municipality of North Cowichan who apply to attend a meditation course are given preference. A local volunteers program provides training and support to meditators in the area who wish to volunteer during 10 Day courses or between courses to prepare the Centre for the upcoming course. A meditation hall is available for local meditators to drop in for one hour meditation periods three times per day, six days per week.

### **SECTION 3: PROPERTY INFORMATION**

#### **4. How is your organization accessible to the public?**

VIVA offers to the public, by way of an application process, a unique and vital educational and religious program at the Lands. An open house for the public is being considered for later in 2024.

### **SECTION 4: FINANCIAL INFORMATION**

#### **4. Please list other sources of revenue not covered, such as membership fees charged or fundraising, etc.**

VIVA relies exclusively on donations from students who have completed a 10 Day course in this tradition. Donations from family members and employees of Old Students are also accepted. VIVA was able to purchase the Lands, in part, based on generous donations and loans, and continues to carry considerable debt. (See "Loans" in Additional Information below)

**ADDITIONAL INFORMATION:**

Operating costs (see separate attachment) do not include repayment of loans or any replacement costs as per our Capital Plan, such as septic replacement estimated at \$200,000.

- Outstanding Loans \$306,500
- Capital Plan costs - 2024 \$59,914

Our Planning Committee is considering an expansion to our meditation hall and accommodation within the next two years to meet the considerable demand for meditation courses.



# Vancouver Island Vipassana Association

December 31, 2023

Compiled Financial Information

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## 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, 2023, the statement of income and retained earnings for the year then ended, and [Note X], 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.

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.



June 24, 2024 **FIPPA s. 22(1)**  
6835 Marsden Rd.  
Sooke, BC V9Z 1L3, Canada

**Vancouver Island Vipassana Association**  
**Financial Position**  
**As at December 31, 2023**

	Notes	December 31 2023	December 31 2022
<b>Assets</b>			
<b>Current assets</b>			
Cash and cash equivalents		393,424	228,754
Accounts receivable		2,424	1,902
Other current assets		7,048	6,232
		<b>402,896</b>	236,888
Duncan property		1,532,633	1,513,744
Equipment	3	9,064	11,330
<b>Total Assets</b>		<b>1,944,593</b>	1,761,962
<b>Liabilities</b>			
<b>Current liabilities</b>			
Accounts payable and accrued liabilities		5,379	5,549
Notes payable		346,622	296,770
		<b>352,001</b>	302,319
<b>Equity</b>			
Retained earnings (deficit)		1,592,592	1,459,643
		<b>1,592,592</b>	1,459,643
<b>Total Liabilities and Equity</b>		<b>1,944,593</b>	1,761,962

**Vancouver Island Vipassana Association**  
**Statement of Income and Net Assets**  
**For the year ended December 31, 2023**

	December 31 2023	December 31 2022
<b>Revenue</b>		
Donations	268,733	265,594
Interest and other	5,225	14,708
<b>Total Revenue</b>	<b>273,958</b>	<b>280,302</b>
<b>Expenses</b>		
Administration	15,109	7,781
Depreciation	2,266	2,912
Insurance	20,330	18,273
Interest and bank charges	1,017	1,350
Meditation centre	32,021	47,368
Meditation program	68,340	55,469
Property taxes	-	518
Vehicle expense	1,926	1,555
<b>Total Expenses</b>	<b>141,009</b>	<b>135,226</b>
<b>Revenue over expenses</b>	<b>132,949</b>	<b>145,076</b>
<b>Surplus, beginning of year</b>	<b>1,459,643</b>	<b>1,314,567</b>
<b>Surplus, end of year</b>	<b>1,592,592</b>	<b>1,459,643</b>

See accompanying notes to financial information

# Vancouver Island Vipassana Association

## Notes to Financial Information

### For the year ended December 31, 2023

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#### 1. Organization

##### 1.1 Incorporation and purpose

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. Basis of accounting

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

- Accounts payable and accrued liabilities;
- Accounts receivable less an allowance for doubtful accounts;
- Capital assets recorded at historical cost and amortized on a systematic basis.
- Leases are recorded as operating leases
- Investments are measured at historic cost

#### 3. Property, Plant & Equipment

	Cost	Accumulated Amortization	December 31, 2023 Net Book Value	December 31, 2022 Net Book Value
Duncan Property	1,532,633	-	<b>1,532,633</b>	1,513,744
Equipment	32,976	23,912	<b>9,064</b>	11,330
<b>Total</b>	<b>1,565,609</b>	<b>23,912</b>	<b>1,541,697</b>	<b>1,525,074</b>

#### 4. Compensation

##### 4.1 BC Societies Act disclosure

The BC Societies Act came into effect on November 28, 2016. The Act has a requirement for the disclosure in the financial statements of the remuneration of directors, employees, and contractors for financial statements prepared after November 28, 2016. For the employee and contractor remuneration the requirement is to disclose amounts paid to individuals whose remuneration was greater than \$75,000.

For the fiscal year ending December 31, 2023. The Society did not pay remuneration to any employees, subcontractors, or directors.

**Vancouver Island Vipassana Association VIVA Application for Permissive Tax Exemption 2025  
Income Statement Jan 1'25-December 31'25-Projections**

**Income:**

Donations Received: **350,000.00**

**Expenses:**

-Household: 5,000.00

-Operations 10,000.00

-Kitchen 80,000.00

-Utilities 30,000.00

-Finance 3,000.00

-Admin 1,200.00

-Other 6,000.00

-Vehicle Costs 2,500.00

-Legal & Professional C 7,000.00

-Insurance 25,000.00

- **Total Expenses:** **169,700.00**

-Other income 5,000.00

**-Profit** **185,300.00**