



**Regional District of Bulkley-Nechako  
Committee of the Whole  
AGENDA  
Thursday, November 7, 2024**

<b><u>PAGE NO.</u></b>		<b><u>ACTION</u></b>
	<b><u>First Nations Acknowledgement</u></b>	
	<b><u>AGENDA - November 7, 2024</u></b>	<b>Approve</b>
	<b><u>Supplementary Agenda</u></b>	<b>Receive</b>
	<b><u>MINUTES</u></b>	
<b>3-10</b>	<b>Committee of the Whole Meeting Minutes - February 8, 2024</b>	<b>Approve</b>
	<b><u>DEVELOPMENT SERVICES</u></b>	
<b>11-13</b>	<b>Jason Llewellyn, Director of Planning -LNG Project Status Update</b>	<b>Receive</b>
	<b><u>ADMINISTRATION REPORTS</u></b>	
<b>14-152</b>	<b>John Illes, Chief Financial Officer - Partner Financial Statements</b>	<b>Receive</b>
<b>153-158</b>	<b>Megan D'Arcy, Regional Agriculture Coordinator - Growing Opportunities Newsletter - Issue 22</b>	<b>Receive</b>
	<b><u>ADMINISTRATIVE CORRESPONDENCE</u></b>	
<b>159-160</b>	<b>Federation of Canadian Municipalities -Nechako View Senior Citizens Housing Society Studying Net Zero design for 18 Units of Affordable Housing in Bulkley-Nechako, BC</b>	<b>Receive</b>

<b><u>PAGE NO.</u></b>	<b><u>ADMINISTRATIVE CORRESPONDENCE (CONT'D)</u></b>	<b><u>ACTION</u></b>
161-162	Ministry of Agriculture and Food – 2024 UBCM Follow-up	Receive
163-164	Ministry of Environment and Climate Change Strategy – 2024 UBCM Follow-up	Receive
165	Ministry of Emergency Management and Climate Readiness – 2024 UBCM RDBN Meeting Follow-up	Receive
166-170	Ministry of Emergency Management and Climate Readiness – 2024 UBCM Joint Meeting Follow-up	Receive

### **PRESENTATION**

**Curtis Helgesen, Chief Administrative Officer/  
 Alex Eriksen, Director of Environmental Services/  
 John Illes, Chief Financial Officer - Environmental  
 Services Department Operations Review (Timeline)**

### **SUPPLEMENTARY AGENDA**

### **NEW BUSINESS**

### **IN-CAMERA**

**That this meeting be closed to the public pursuant to 90(1)(c) of the *Community Charter* for the Board to deal with matters relating to the following:**

- **Labour Relations**

### **ADJOURNMENT**

**REGIONAL DISTRICT OF BULKLEY-NECHAKO****COMMITTEE OF THE WHOLE MEETING****Thursday, February 8, 2024**

<b>PRESENT:</b>	Chair	Mark Parker
	Directors	Gladys Atrill Shane Brienen Leroy Dekens Martin Elphee Judy Greenaway Clint Lambert Shirley Moon Kevin Moutray Chris Newell Michael Riis-Christianson Stoney Stoltenberg Sarrah Storey
	Directors Absent	Linda McGuire, Village of Granisle Henry Wiebe, Village of Burns Lake
	Alternate Directors	Marilyn Berglund, Village of Granisle Charlie Rensby, Village of Burns Lake
	Staff	Curtis Helgesen, Chief Administrative Officer Cheryl Anderson, Director of Corporate Services Megan D'Arcy, Agriculture Coordinator – via Zoom – left at 12:04 p.m. John Illes, Chief Financial Officer Jason Llewellyn, Director of Planning – via Zoom Wendy Wainwright, Deputy Director of Corporate Services
	Others	Penni Adams, Program Manager, Northwest Invasive Plant Council – via Zoom– left at 12:04 p.m. Mike Pangman, Field Coordinator, Northwest Invasive Plant Council – via Zoom– left at 12:04 p.m.
	Media	Saddman Zaman, LD News – left at 12:04 p.m., returned at 1:07 p.m., left at 2:12 p.m., returned at 2:16 p.m.

**CALL TO ORDER**

Chair Parker called the meeting to order at 11:05 a.m.

**FIRST NATIONS ACKNOWLEDGEMENT**

## **AGENDA**

Moved by Director Stoltenberg  
Seconded by Director Lambert

### **C.W.2024-2-1**

"That the Agenda of the Committee of the Whole meeting of February 8, 2024 be approved."

(All/Directors/Majority)

**CARRIED UNANIMOUSLY**

## **OATH OF OFFICE**

Curtis Helgesen, CAO provided the Oath of Office to Marilyn Berglund, Alternate Director, Village of Granisle.

## **MINUTES**

### **Committee of the Whole Minutes – January 11, 2024**

Moved by Director Dekens  
Seconded by Director Storey

### **C.W.2024-2-2**

"That the Committee of the Whole Meeting Minutes of January 11, 2024 be approved."

(All/Directors/Majority)

**CARRIED UNANIMOUSLY**

## **DELEGATION**

### **NORTHWEST INVASIVE PLANT COUNCIL (NWIPC) – Penni Adams, Program Manager and Mike Pangman, Field Coordinator Re: Update**

Chair Parker welcomed Penni Adams, Program Manager and Mike Pangman, Field Coordinator, Northwest Invasive Plant Council.

Ms. Adams and Mr. Pangman provided a PowerPoint presentation.

#### **Northwest Invasive Plant Council (NWIPC)**

- Historical Overview
- Partnerships – funding, strategic, collaborative
- Regional Invasive Species Organizations – Provincial Overview
- Invasive Plant Management Areas (IPMA)
  - o 3 within the RDBN
- What is an "invasive plant"?
- How NWIPC manages invasive plants?
- Cost of invasive plant management – impacts of inflation
- High level work planning for 2024
- Priorities for surveys and treatments
- Sample of priority species in the RDBN.

## **DELEGATION (CONT'D)**

### **NORTHWEST INVASIVE PLANT COUNCIL (NWIPC) – Penni Adams, Program Manager and Mike Pangman, Field Coordinator Re: Update (Cont'd)**

The following was discussed:

- Field scabious
  - o Less treatment than past years
  - o Management through intensive grazing a viable option
    - Control by not allowing it to go to seed
    - Requires continuous management
    - Need support and buy in by property owners
      - Promote through RDBN sources
    - Encouraging intensive grazing
  - o Electoral Area G (Houston/Rural) Buck Flats area identified as one of the largest polygons for field scabious
    - Funding infrastructure such as fences to manage field scabious
    - NWIPC does not have a funding mechanism for infrastructure
- Canada Thistle
  - o Electoral Area F (Vanderhoof Rural)
    - Significant growth
    - Cost to the agriculture sector
    - Highway right of ways a concern
  - o Best time to treat Canada Thistle is the fall
  - o Low priority species
  - o Ministry of Transportation and Infrastructure gives direction and provides funding to NWIPC to manage highway right of ways where high priority treatments are identified
    - Coordination with other right of way clearing and operations challenging
- NWIPC funding in comparison to other Invasive Plant Organizations throughout the Province
  - o Some organizations do not have funding to treat invasive plants and only provide education and outreach
  - o Funding increase to NWIPC in the past 8-10 years has been minimal
  - o Ministry of Forests provides 33% of total revenue
  - o Ministry of Transportation and Infrastructure provides 35% of revenue
  - o RDBN funding provided to NWIPC focuses on rural properties
- Some areas of invasive plant mitigation are seeing improvements and some areas are more challenging
- Mechanical and chemical invasive plant management
- Promotion of invasive plant management programs
- Invasive plant management on pipeline right of ways
  - o NWIPC involved in the baseline surveys prior to construction
  - o Each section of pipeline is maintained by the Contractors assigned to that section
  - o Federally regulated
  - o Pipeline company issued a Request for Proposals for vegetation control including noxious weeds.

Chair Parker thanked Ms. Adams and Mr. Pangman for attending the meeting.

**Break for lunch at 12:00 p.m.**

**Reconvened at 1:00 p.m.**

**REPORTS**

North Central Local  
 Government Association  
 Resolutions

Moved by Director Stoltenberg  
 Seconded by Director Greenaway

C.W.2024-2-3

“That the Committee receive the Director of Corporate Services’ North Central Local Government Association Resolutions memorandum.”

(All/Directors/Majority)

CARRIED UNANIMOUSLY

The following resolution topics were discussed:

- *Emergency and Disaster Management Act*
  - Director Lambert and Greenaway will bring forward information to staff
- *Land Act*
  - Potential impacts to forests, mines, industry, hunting, tourism, etc.
  - Review entire scope and determine direction moving forward
- Old Growth Deferral areas on the Crown Agricultural Land Reserve (ALR) landbase
  - Purposes of Crown ALR land for farming/future farming
  - Reallocating Old Growth Deferral areas to locations outside of ALR designations
  - Additional research required
- Search and Rescue Capabilities
- Vaccine Mandate for Healthcare Workers
  - One of the only jurisdictions with restrictions in place
  - Impacts to number of healthcare works
- Housing needs for smaller communities
- Healthcare for long term and complex care in small communities
- Housing for seniors
- Northwest Invasive Plant Council funding to align with the Consumer Price Index
  - Coordination with Ministry of Forests and Ministry of Transportation and Infrastructure
- Emergency Support Services (ESS) Trained Managers need to be funded by the Province to ensure retention of people in those positions

## **REPORTS (CONT'D)**

- Streamline and shorten the length of time required to educate medical professionals
- Water Hazard Buoys in freshwater to identify obstacles
- Forest industry shutdowns – tenure reverts back to the province and not remain with the company.

### Review of Remuneration and Procedure Bylaws/Policy Considerations

Discussion took place regarding the following:

- Electronic Participation section of the Procedure Bylaw
  - Number of meetings allowed to attend virtually is limiting
  - Hybrid meeting options
    - Challenges to Chair hybrid meetings
  - Importance of having cameras on
    - Connectivity challenges may not allow for cameras to be on
  - Allowing electronic participation at the discretion of the Chair
  - Per diem rates for electronic participation
    - Cost effectiveness of attending meetings virtually
  - Ability to attend virtually allows for consideration of weather events, sickness, etc.
- Interaction during in-person meetings
- Challenges of attending meetings in person due to work and other commitments
- awareness of time commitments for elected officials when running for the position
- District of Vanderhoof Electronic Meeting Policy
- Ensuring quorum is maintained
  - Alternate Director attendance
- Flexibility needed regarding leaving the meeting for longer than 5 minutes when attending virtually
- In-Camera virtual attendance
  - Ensuring privacy
- Communication and good governance
- Financial analysis of cost of in-person meetings and virtual meetings
  - Staff will provide information at a future meeting
- Travel per diem to compensate Directors travelling long distances
- CRA Requirements for travel claims.

### Minor Service Budgets

Moved by Director Storey  
 Seconded by Director Dekens

### C.W.2024-2-4

“That the Committee receive the Chief Financial Officer’s Minor Service Budgets memorandum.”

(All/Directors/Majority)

CARRIED UNANIMOUSLY

### **REPORTS (CONT'D)**

Bulkley Valley Regional Pool Moved by Director Stoltenberg  
-Lobby Upgrade Project Seconded by Director Atrill

C.W.2024-2-5 "That the Committee defer the Bulkley Valley Valley Regional Pool Lobby Upgrade Project to the February 22, 2024 Board Meeting."

(All/Directors/Majority) CARRIED UNANIMOUSLY

District of Houston – Letter of Moved by Director Newell  
Support Request Seconded by Director Stoltenberg

C.W.2024-2-6 "That the Committee recommend that the Board provide a Letter of Support to the District of Houston for their funding application to the Northern Healthy Communities Fund - Capacity Building Program."

(All/Directors/Majority) CARRIED UNANIMOUSLY

### **ADMINISTRATIVE CORRESPONDENCE**

Canfor – Forest Stewardship Moved by Director Storey  
Plan Amendment Requiring Seconded by Director Dekens  
Approval (FSP 2 ARA-015)  
- License Addition FL A 98546

C.W.2024-2-7 "That the Committee receive the correspondence regarding Canfor-Forest Stewardship Plan Amendment Requiring Approval (FSP 2 ARA-015) – License Addition FL A 98546."

(All/Directors/Majority) CARRIED UNANIMOUSLY

Letter from Brad and Nadine Moved by Director Lambert  
Hoy, Fort St. James Seconded by Director Brienens  
-Emergency and Disaster  
Management Act

C.W.2024-2-8 "That the Committee receive the correspondence regarding a Letter from Brad and Nadine Hoy, Fort St. James – *Emergency and Disaster Management Act.*"

(All/Directors/Majority) CARRIED UNANIMOUSLY



**ADMINISTRATIVE CORRESPONDENCE (CONT'D)**

Letter from Margo Maley,  
Fort St. James-Emergency and  
Disaster Management Act Moved by Director Stoltenberg  
Seconded by Director Riis-Christianson

C.W.2024-2-10

"That the Committee receive the correspondence regarding a Letter from Marog Maley, Fort St. James – *Emergency and Disaster Management Act.*"

(All/Directors/Majority)

CARRIED UNANIMOUSLY

The Board indicated they will provide a follow-up letter to Brad and Nadine Hoy and Margo Maley regarding the *Emergency and Disaster Management Act.*

Fraser Valley Regional  
District - Emergency and  
Disaster Management Act

Moved by Director Greenaway  
Seconded by Alternate Director Rensby

C.W.2024-2-11

"That the Committee receive the correspondence from the Fraser Valley Regional District - *Emergency and Disaster Management Act.*"

(All/Directors/Majority)

CARRIED UNANIMOUSLY

Office of the Premier  
-Response to RDBN Letter  
Submission – Emergency  
and Disaster Management Act

Moved by Alternate Director Rensby  
Seconded by Director Stoltenberg

C.W.2024-2-12

"That the Committee receive the correspondence from the Office of the Premier in response to the RDBN Letter Submission - *Emergency and Disaster Management Act.*"

(All/Directors/Majority)

CARRIED UNANIMOUSLY

Regional District of Nanaimo  
-Legislative Reform Initiative  
Update

Moved by Director Moon  
Seconded by Director Storey

C.W.2024-2-13

"That the Committee receive the correspondence from the Regional District of Nanaimo – Legislative Reform Initiative Update."

(All/Directors/Majority)

CARRIED UNANIMOUSLY

**ADMINISTRATIVE CORRESPONDENCE (CONT'D)**

Union of B.C. Municipalities  
-Northwest BC Resource  
Benefits Alliance Letter of  
Support

Moved by Director Elphee  
Seconded by Director Brienens

C.W.2024-2-14

“That the Committee receive the correspondence from the Union of B.C. Municipalities – Northwest BC Resource Benefits Alliance Letter of Support.”

(All/Directors/Majority)

CARRIED UNANIMOUSLY

**NEW BUSINESS**

Invitation to Search and  
Rescue

The Board discussed inviting the five Search and Rescue Teams within the region to provide information to the Board regarding SAR capabilities.

**ADJOURNMENT**

Moved by Director Stoltenberg  
Seconded by Director Lambert

C.W.2024-2-15

“That the meeting be adjourned at 2:33 p.m.”

(All/Directors/Majority)

CARRIED UNANIMOUSLY

\_\_\_\_\_  
Mark Parker, Chair

\_\_\_\_\_  
Wendy Wainwright, Deputy Director of  
Corporate Services



## Regional District of Bulkley-Nechako Committee of the Whole

**To:** Chair and Committee  
**From:** Jason Llewellyn, Director of Planning  
**Date:** November 7, 2024  
**Subject:** **LNG Project Status Update**

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**RECOMMENDATION:** (all/directors/majority)  
Receive.

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### DISCUSSION

This report provides a brief overview of the status of LNG projects that are being considered, have been approved, or are under construction in the Regional District of Bulkley-Nechako.

#### 1. Coastal Gaslink Pipeline (Coastal GasLink Pipeline Ltd.) TC Energy formerly TransCanada Pipelines

The project involves the construction and operation of a 650 km long natural gas pipeline which is 48 inches in diameter from the Dawson Creek area in northeast BC to Kitimat.

**Associated Infrastructure:** LNG Canada facility in Kitimat B.C. under construction.

**Environmental Assessment Certificate:** Issued October 23, 2014. Five year extension to start construction issued in 2019.

**Oil and Gas Commission Permits:** Issued 2015-16 with extensions.

**Status:** Construction complete. Capacitor Stations pending.

#### 2. Pacific Northern Gas Looping Project (Pacific Northern Gas Ltd.)

The project involves the construction of a 525km long natural gas pipeline which is 24 inches in diameter from Summit Lake, BC to Kitimat, BC to loop and twin the Proponent's existing natural gas pipeline. The proposed project would supply natural gas to a proposed liquefied natural gas export facilities as well as existing customers.

**Associated Infrastructure:** Triton LNG LP / Douglas Channel LNG – on hold.

**Environmental Assessment Certificate:** Application Information Requirements approved in 2014. Extension of time limit to submit application information issued in 2019.

**Oil and Gas Commission Permit:** Not issued.

**Status:** Waiting for Pacific Northern Gas to complete their application.

**3. Pacific Trails Pipeline (Pacific Trail Pipelines Management Inc.) Enbridge formerly Chevron Canada Ltd.**

The project involves the construction of a 470 km long natural gas pipeline which is 36 inches in diameter between Summit Lake, North of Prince George, and Kitimat BC. This project was formerly known as Kitimat-Summit Lake Pipeline Project.

**Associated Infrastructure:** Kitimat LNG Terminal – project withdrawn.

**Environmental Assessment Certificate:** Issued June 26, 2008. The EAO determined that the project has been substantially started; therefore, the EA certificate will remain in effect for the life of the project.

**Oil and Gas Commission Permits:** Issued 2015-2016 with extensions.

**Status:** Pending construction decision.

**4. Prince Rupert Gas Transmission Project (Prince Rupert Gas Transmission Ltd.) Nisga'a Nation and Western LNG formerly TC Energy formerly TransCanada Pipelines Ltd.**

The project involves the construction of a 900 km long natural gas pipeline 48 inches in diameter starting near Hudson's Hope in northeast British Columbia (BC) and terminating north of Prince Rupert.

**Associated Infrastructure:** Ksi Lisims LNG at Pearse Island north of Prince Rupert – Environmental Assessment in progress.

**Environmental Assessment Certificate:** Issued November 25, 2014. Five year extension to start construction issued in 2019.

**Oil and Gas Commission Permits:** Issued in 2015 with extensions.

**Status:** Pending construction decision.

**5. Westcoast Connector Gas Transmission Line (Westcoast Connector Gas Transmission Ltd.) Enbridge formerly Spectra Energy**

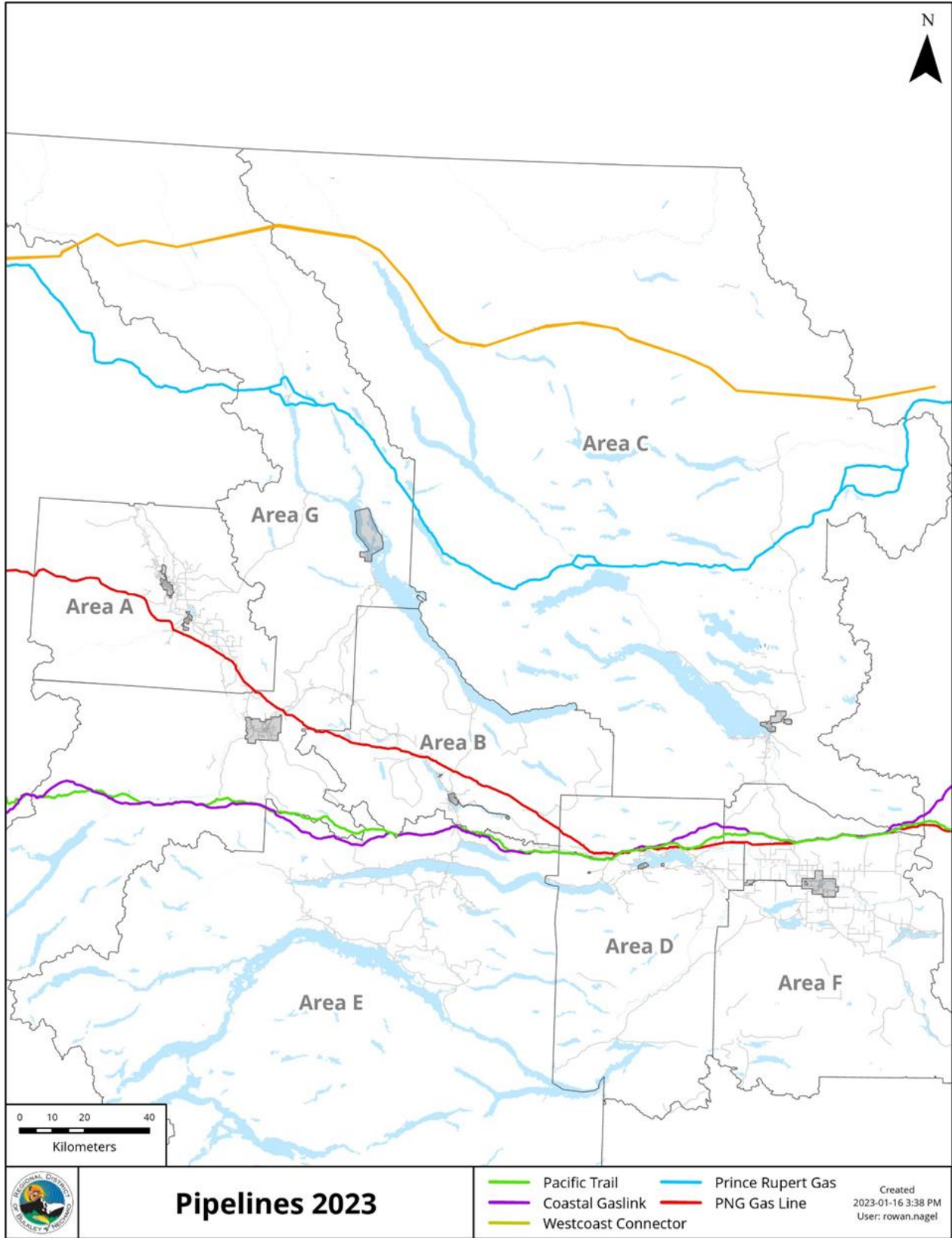
The project involves the construction of a 870 km natural gas pipeline which is up 48 inches in diameter from the Cypress area in northeast BC to the Prince Rupert area.

**Associated Infrastructure:** Prince Rupert LNG – project on hold.

**Environmental Assessment Certificate:** Issued Nov. 24, 2014. The EAO issued a 5 year EAC extension in 2019.

**Oil and Gas Commission Permits:** Not issued.

**Status:** Pending construction decision.





## Regional District of Bulkley-Nechako Committee of the Whole

**To:** Chair and Committee of the Whole  
**From:** John Illes, Chief Financial Officer  
**Date:** November 7, 2024  
**Subject:** **Partner Financial Statements**

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**RECOMMENDATION:****(all/directors/majority)**Receipt

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**BACKGROUND**

Each year for societies or organizations that receive annual grants of more than \$10,000 per year from Regional District taxation, they must submit an annual report that includes financial statements prepared by an accountant.

Organizations that receive more than \$250,000 annually must have their financial statements audited. Two organizations fall into this category – Burns Lake Public Library Association and the Bulkley Valley Aquatic Centre Management Society.

Two organizations have failed to submit their 2023 financial statements – Lakes District Airport Society and Houston-Smithers Rebroadcasting Society. Staff are working closely with the Airport Society and the Rebroadcasting Society to obtain these statements. Failure to submit financial statements may result in the Regional District withholding funding.

Staff have followed up with the reviewer of the Fort St. James TV Rebroadcasting Society, the statements are draft until the society's board approves the statements. The financial information presented is not expected to change.

Several organizations are receiving the maximum available under their establishment bylaw but can have their establishment bylaws taxation limits increased by 25% under the **Local Government Act**: Fort St. James Public Library (currently this amendment bylaw has three readings), Cluculz Lake Volunteer Fire Protection Society (this amendment bylaw will be brought forward at the November 21 Board meeting for consideration), and the Northern Society for Domestic Peace.

The beneficiaries of Regional District taxation grants are encouraged to submit full annual reports; however, this is not a requirement to continue funding.

This report in 2025 will contain additional organizations as several organizations are now receiving Regional District taxation grants under the recently created Recreation Contribution bylaws.

**Attachments:**

**Financial Statements of –**

**Bulkley Valley Aquatic Centre Management Society**

**Bulkley Valley Historical & Museum Society**

**Lakes District Museum Society**

**Burns Lake Public Library Association**

**Fort St. James Public Library**

**Fraser Lake Public Library Association**

**Fort St. James TV Society**

**Burns Lake & District Rebroadcasting Society**

**Fraser Lake & District Rebroadcasting Society**

**Houston-Smithers Rebroadcasting Society (unavailable)**

**Topley Fire Protection Society**

**Cluculz Lake Volunteer Fire Protection Society**

**Southside Volunteer Fire Department Society**

**Fort Fraser Volunteer Fire Department Society**

**Northern Society for Domestic Peace**

**Smithers Gallery Association**

**Lakes District Airport Society (unavailable)**

**BULKLEY VALLEY AQUATIC CENTRE  
MANAGEMENT SOCIETY**

**FINANCIAL STATEMENTS**

**DECEMBER 31, 2023**



**BULKLEY VALLEY AQUATIC CENTRE MANAGEMENT SOCIETY****DECEMBER 31, 2023****CONTENTS**

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FINANCIAL STATEMENTS	
Statement of Financial Position	3
Statement of Operations and Changes in Net Assets	4
Statement of Cash Flows	5
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**EDMISON MEHR**  
**CHARTERED PROFESSIONAL ACCOUNTANTS**

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**INDEPENDENT AUDITOR'S REPORT**

To the Directors of  
 Bulkley Valley Aquatic Centre Management Society  
 Smithers, BC

**Qualified Opinion**

We have audited the accompanying financial statements of Bulkley Valley Aquatic Centre Management Society, which comprise the Statement of Financial Position as at December 31, 2023, and the Statements of Operations and Changes to Net Assets, and Cash Flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies. In our opinion, except for the possible effects of the matter described in the Basis for Qualified Opinion paragraph, the accompanying financial statements present fairly, in all material respects, the financial position of the Society as at December 31, 2023, and its financial performance and its cash flows for the year then ended in accordance with Canadian Generally Accepted Accounting Principals for Not-for-Profit Entities.

**Basis for Qualified Opinion**

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the Society in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified opinion. The Society derives revenues from fundraising activities and donations, the completeness of which is not susceptible to satisfactory audit verification. Accordingly verification of revenues was limited to the amounts recorded of the Society and we were not able to determine whether any adjustments might be necessary to revenues, excess of revenues over expenditures and fund balances.

The Society has expensed the purchase of capital assets (equipment) in full in the year of acquisition on the Statement of Operations. Canadian Generally Accepted Accounting Principals for Not-for-Profit Entities require that capital assets be recorded on the Statement of Financial Position at cost and amortization of these capital assets be recorded on the Statement of Operations in a rational and systematic manner over the useful life of the capital asset.

**Responsibilities of Management and Those Charged with Governance for the Financial Statements**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Canadian Generally Accepted Accounting Principals for Not-for-Profit Entities and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatements, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Society's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of

accounting unless management either intends to liquidate the Society or to cease operations, or have no realistic alternative but to do so. Those charged with governance are responsible for overseeing the Society's financial reporting process.

#### Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatements, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatements when it exists. Misstatements can arise from fraud or errors and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements. As part of an audit in accordance with Canadian auditing standards, we exercise professional judgement and maintain professional skepticism through the audit.

We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purposes of expressing an opinion on the effectiveness of the Society's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Society's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Society to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including disclosure, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

#### Report on Other Legal and Regulatory Requirement

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

Smithers, BC  
June 12, 2024

  
Edmison Mehr

**BULKLEY VALLEY AQUATIC CENTRE MANAGEMENT SOCIETY  
STATEMENT OF FINANCIAL POSITION  
DECEMBER 31, 2023**

	2023	2022
<b>ASSETS</b>		
<b>CURRENT</b>		
Cash	\$ 157,754	\$ 173,184
Term deposits	478,724	460,845
Accounts receivable	10,313	16,539
Inventory, Note 3	<u>17,648</u>	<u>17,061</u>
	<u>\$ 664,439</u>	<u>\$ 667,629</u>
<b>LIABILITIES</b>		
<b>CURRENT</b>		
Accounts payable and accrued liabilities	\$ 53,620	\$ 97,152
GST payable	3,228	1,149
Source deductions payable	27,397	22,191
Salaries payable	36,472	32,388
Customer credits payable	19,404	20,653
Deferred revenue	<u>60,192</u>	<u>36,414</u>
	<u>200,313</u>	<u>209,947</u>
<b>NET ASSETS</b>		
NET ASSETS, Note 5	<u>464,126</u>	<u>457,682</u>
	<u>\$ 664,439</u>	<u>\$ 667,629</u>

APPROVED BY THE BOARD:

\_\_\_\_\_ DIRECTOR

\_\_\_\_\_ DIRECTOR

**BULKLEY VALLEY AQUATIC CENTRE MANAGEMENT SOCIETY  
STATEMENT OF OPERATIONS AND CHANGES IN NET ASSETS  
FOR THE YEAR ENDED DECEMBER 31, 2023**

	2023	2022
<b>REVENUE</b>		
General admission and rentals	\$ 300,260	\$ 244,169
Programs	184,847	161,226
Taxation support	935,074	738,187
Donations, other grant funding and memberships	35,382	21,586
Interest - general	<u>23,097</u>	<u>11,048</u>
	<u>1,478,660</u>	<u>1,176,216</u>
Concession and other sales:		
Sales	37,218	30,118
Cost of sales, Note 3	<u>19,200</u>	<u>15,181</u>
Gross profit	<u>18,018</u>	<u>14,937</u>
	<u>1,496,678</u>	<u>1,191,153</u>
<b>EXPENSES</b>		
Wages and benefits	943,571	815,431
Accounting and legal	11,875	9,880
Advertising and promotion	10,614	10,810
Bad debts	30	-
Bank charges and interest	8,867	7,326
Capital expenditures	206,751	37,630
Cash (over)/short	(38)	(103)
Insurance, licenses and dues	5,666	5,054
Office and software	19,881	22,766
Repairs and maintenance	81,580	174,711
Supplies - general	45,315	45,928
Supplies - janitorial	11,659	10,896
Telephone	5,396	5,309
Training and professional development	21,837	16,947
Travel	4,065	3,734
Utilities - hydro	43,037	41,618
Utilities - natural gas	47,343	54,457
Water, sewer and garbage	15,418	11,349
Workers compensation	<u>7,367</u>	<u>6,813</u>
	<u>1,490,234</u>	<u>1,280,556</u>
Excess of revenues over expenses for the year	6,444	(89,403)
Net assets, beginning of year	<u>457,682</u>	<u>547,085</u>
Net assets, end of year	<u>\$ 464,126</u>	<u>\$ 457,682</u>

**BULKLEY VALLEY AQUATIC CENTRE MANAGEMENT SOCIETY**  
**STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED DECEMBER 31, 2023**

	2023	2022
<b>OPERATING ACTIVITIES</b>		
Excess of revenues over expenses for the year	\$ <u>6,444</u>	\$ <u>(89,403)</u>
Net change in non-cash working capital		
Net (increase) decrease in:		
Accounts receivable	6,226	15,661
Inventory	(587)	(703)
Net increase (decrease) in:		
Accounts payable and accrued liabilities	(43,532)	8,252
GST payable	2,079	1,483
Source deductions payable	5,206	3,488
Salaries payable	4,084	2,351
Customer credits payable	(1,249)	(3,226)
Deferred revenue	<u>23,778</u>	<u>3,154</u>
	<u>(3,995)</u>	<u>30,460</u>
	<u>2,449</u>	<u>(58,943)</u>
<b>INCREASE (DECREASE) IN CASH</b>	2,449	(58,943)
CASH, beginning of year	<u>634,029</u>	<u>692,972</u>
CASH, end of year	<u>\$ 636,478</u>	<u>634,029</u>
<b>CASH CONSISTS OF:</b>		
Cash	\$ 157,754	\$ 173,184
Term deposits	<u>478,724</u>	<u>460,845</u>
	<u>\$ 636,478</u>	<u>634,029</u>

**BULKLEY VALLEY AQUATIC CENTRE MANAGEMENT SOCIETY  
NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2023**

**1. PURPOSE**

The purpose of the Society is to promote, manage and maintain an indoor aquatic centre, located in the Town of Smithers, BC for the benefit of the people of the Bulkley Valley and the public, generally. The Society has entered an operating agreement with the Regional District of Bulkley-Nechako to act as the operator of the Bulkley Valley Aquatic Centre and Racquet Courts/Climbing Wall. The operating agreement was renewed January 1, 2022 for a five year term. The land and building for this facility are owned by the Regional District of Bulkley-Nechako.

The Bulkley Valley Aquatic Centre Management Society was incorporated under the Society Act of British Columbia on July 24, 1990 and is not subject to income taxation.

**2. ACCOUNTING POLICIES**

These financial statements have been prepared in accordance with Canadian Accounting Standards for Not-For-Profit Organizations.

**Cash**

Cash consists of cash and cash equivalents that are defined as highly-liquid investments with maturities of three months or less at the acquisition date.

**Short term investments**

Short term investments are recorded at the lower of cost and net realizable value.

**Inventory**

Inventory is recorded at the lower of cost and net realizable value. Cost is assigned by using the weighted average cost formula. Cost comprises the purchase price plus freight-in. Cost of sales reported on the statement of operations represent inventories recognized as an expense in the period in which the related revenue is recognized. Net realizable value is the estimated selling price in the ordinary course of business less the estimated costs necessary to complete the sale.

**Capital Assets**

Capital assets are expensed fully in the year of acquisition.

**Revenue Recognition**

Revenue from taxation support is recorded on a monthly basis when the taxation support is received.

Facility memberships fees which are collected in full in advance are recognized as revenue on a monthly basis of the specific membership period.

Facility program revenue which are collected in full in advance are recognized as revenue on an accrual

**BULKLEY VALLEY AQUATIC CENTRE MANAGEMENT SOCIETY  
NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2023**

basis to the specific fiscal year of the program.

All other revenue sources are recorded on the accrual basis.

#### Financial Instruments

##### Measurement of financial instruments

The Society initially measures its financial assets and financial liabilities at fair value, except for certain non-arm's length transactions.

The society subsequently measures all of its financial assets and financial liabilities at amortized cost, except for investments in equity instruments that are quoted in an active market, which are measured at fair value. Changes in fair value are recognized in net income.

Financial assets measured at amortized cost include cash and accounts receivable.

Financial liabilities measured at amortized cost include accounts payable and accrued liabilities, GST payable, source deduction payable, salaries payable, and customer credits payable.

The society's financial assets measured at fair value include quoted shares.

##### Impairment

Financial assets measured at cost are tested for impairment when there are indicators of impairment. The amount of the write-down is recognized in net income. The previously recognized impairment loss may be reversed to the extent of the improvement, directly or by adjusting the allowance account, provided it is no greater than the amount that would have been reported at the date of the reversal had the impairment not been recognized previously. The amount of the reversal is recognized in net income.

##### Transactions costs

The society recognizes its transaction costs in net income in the period incurred. However, the carrying amount of the financial instruments that will not be subsequently measured at fair value is reflected in the transaction costs that are directly attributable to their origination, issuance or assumption.

##### Use of estimates

The preparation of financial statements in accordance with Canadian generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amount of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amount of revenues and expenses during the reporting period. These estimates are reviewed periodically, and, as adjustments become necessary, they are reported in earnings in the period in which they become known. Actual results could differ from those estimates.



**BULKLEY VALLEY AQUATIC CENTRE MANAGEMENT SOCIETY  
NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2023**

**3. INVENTORY**

	<u>2023</u>	<u>2022</u>
Opening inventory	\$ 17,061	\$ 16,358
Purchases	19,787	15,884
Less cost of goods sold	<u>(19,200)</u>	<u>(15,181)</u>
Closing inventory	<u>\$ 17,648</u>	<u>\$ 17,061</u>

**4. BANK INDEBTEDNESS**

The company has arranged a revolving line of credit to a maximum of \$20,000, bearing interest at prime and secured by a general security agreement.

**5. NET ASSETS**

The net assets balance at December 31, 2023 is \$464,126. There was no unexpended capital funding carried forward to 2024. During the year and board made a motion to allocate \$250,000 of the net assets towards the capital improvements of the facility which leaves \$214,126 of the net asset balance with no internal allocation or identified use.

**BULKLEY VALLEY AQUATIC CENTRE MANAGEMENT SOCIETY  
NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2023**

**6. FINANCIAL ASSETS AND LIABILITIES**

The Society is not exposed to significant market, interest or foreign currency risk. The significant financial risks to which the Society is exposed include the following:

**Credit risk**

Credit risk is the risk of loss associated with counterparty's inability to fulfil its payment obligations. Financial instruments that potentially subject the Society to a concentration of credit risk consist primarily of cash and accounts receivable. The Society limits its exposure to credit loss by placing its cash with major Canadian financial institutions and by monitoring accounts receivable balances on an ongoing basis. The Society's maximum exposure to credit risk for cash and accounts receivable is the amounts disclosed in the Statement of Financial Position. Management believes that credit risk for financial instruments is minimal.

**Fair value**

The Society estimates the fair value of its financial instruments based on current interest rates, market value and pricing of financial instruments with comparable terms. Unless otherwise indicated, the carrying value of these financial instruments approximates their fair market value because of the near maturity of those instruments. Management believes that the fair value risk is minimal.

**Liquidity Risk**

Liquidity risk is the risk that the Society will not be able to meet its financial obligations as they fall due. The Society's approach to managing liquidity is to evaluate current and expected liquidity requirements under both normal and stressed conditions to ensure that it maintains sufficient reserves of cash or have an available credit facility to meet its liquidity requirements in the short and long term.

As at December 31, 2023, the Society had cash of \$157,754 (December 31, 2022 - \$173,184) to settle current liabilities of \$200,313 (December 31, 2022 - \$209,947). Management believes that liquidity risk for financial instruments is minimal.

**7. REMUNERATION PAID TO DIRECTORS, EMPLOYEES AND CONTRACTORS**

In accordance with the Societies Act the Society discloses all remuneration paid to directors and also discloses annual payments to employees and contractors that individually exceed \$75,000. The Society has not paid any remuneration to any directors for the year. The Society has one employee that was paid in excess of the \$75,000 disclosure amount for the year. The wage for that employee for the year was \$88,278.

**BULKLEY VALLEY AQUATIC CENTRE MANAGEMENT SOCIETY  
NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2023**

**8. RELATED PARTY TRANSACTIONS**

The Society enters into transactions with the Regional District of Bulkley-Nechako. As disclosed in Note 1, the Society has entered an operating agreement with the Regional District of Bulkley-Nechako to act as the operator of the Bulkley Valley Aquatic Centre and Racquet Courts/Climbing Wall and the Regional District of Bulkley-Nechako is considered to have significant influence relating to the operation of the facility and is therefore considered a related party to the Society. All transactions are in the normal course of operations and are measured at the exchange amount, which is the amount of consideration established and agreed to by the parties.

	<u>2023</u>	<u>2022</u>
Included in revenue:		
Taxation support	\$ 935,074	\$ 738,187
Donations, other grant funding and memberships	<u>14,413</u>	<u>57,155</u>
Total included in revenue	<u>949,487</u>	<u>795,342</u>
Included in expense:		
Utilities - natural gas	\$ <u>47,343</u>	\$ <u>54,457</u>

No amount receivable or payable exists at the year ended December 31, 2023 or the prior year end date presented.

**9. ECONOMIC DEPENDENCE**

The Society is dependent upon continued taxation support from the Regional District of Bulkley-Nechako if it is to maintain similar operations.

**BULKLEY VALLEY HISTORICAL & MUSEUM SOCIETY****FINANCIAL STATEMENTS****December 31, 2023****INDEX**

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**COLIN T. BRUINTJES**  
Chartered Professional Accountant

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COMPILATION ENGAGEMENT REPORT

To those charged with governance of Bulkley Valley Historical & Museum Society

On the basis of information provided by management, I have compiled the statement of financial position of Bulkley Valley Historical & Museum Society as at December 31, 2023 and the statements of operations and changes in net assets for the year then ended, and Note 1 which describes the basis of accounting applied in the preparation of the compiled financial information.

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

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

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

Readers are cautioned that these statements may not be appropriate for their purposes.

Colin T. Bruintjes  
Chartered Professional Accountant

March 23, 2024

**BULKLEY VALLEY HISTORICAL & MUSEUM SOCIETY**  
**STATEMENT OF OPERATIONS**  
**For the year ended December 31, 2023**

	<u>2023</u>	% of Revenue	<u>2022</u>	% of Revenue
<b>REVENUE</b>				
Grants	\$ 167,336	72.3	\$ 172,844	90.7
Rental	41,424	17.9	6,382	3.3
Miscellaneous	13,276	5.7	493	0.3
Donations	3,445	1.5	3,625	1.9
Sales	1,735	0.7	2,522	1.3
Interest	1,596	0.7	518	0.3
Summer Camp Revenue	1,245	0.5	1,330	0.7
Memberships	1,015	0.4	1,309	0.7
Fundraising	<u>422</u>	0.2	<u>1,624</u>	0.9
	<u>231,494</u>	100.0	<u>190,647</u>	100.0
<b>EXPENSES</b>				
Schedule of Expenses - Page 8	<u>185,847</u>	<u>80.3</u>	<u>176,611</u>	<u>92.6</u>
<b>EXCESS OF REVENUE OVER EXPENSES</b>	<b>\$ <u>45,647</u></b>	<b><u>19.7</u></b>	<b>\$ <u>14,036</u></b>	<b><u>7.4</u></b>
<b>RESTRICTED FUND TRANSACTIONS (Note 3)</b>				
Allocation to repair fund	(3,000)		(3,000)	
Actual repair expense	2,191		3,902	
Interest earned	<u>(365)</u>		<u>(203)</u>	
	<b>\$ <u>(1,174)</u></b>		<b>\$ <u>699</u></b>	
	<b>\$ <u>44,473</u></b>		<b>\$ <u>14,735</u></b>	

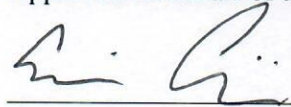
**BULKLEY VALLEY HISTORICAL & MUSEUM SOCIETY**  
**STATEMENT OF CHANGES IN NET ASSETS**  
**(Unaudited - See Notice to Reader)**  
**For the year ended December 31, 2023**


NET ASSETS	<u>Invested in capital assets</u>	<u>Restricted</u>	<u>Unrestricted</u>	<u>Total 2023</u>	<u>Total 2022</u>
Balance, beginning of year	\$ -	\$ 35,745	\$ 77,456	\$ 113,201	\$ 99,165
Excess of revenues over expenses	-	-	45,647	45,647	14,036
Internally imposed restrictions	-	1,174	(1,174)	-	-
	<u>-</u>	<u>36,919</u>	<u>121,929</u>	<u>158,848</u>	<u>113,201</u>
<b>Balance, end of year</b>	<b><u>\$ -</u></b>	<b><u>\$ 36,919</u></b>	<b><u>\$ 121,929</u></b>	<b><u>\$ 158,848</u></b>	<b><u>\$ 113,201</u></b>

**BULKLEY VALLEY HISTORICAL & MUSEUM SOCIETY**  
**STATEMENT OF FINANCIAL POSITION**  
**December 31, 2023**

ASSETS		<u>2023</u>	<u>2022</u>
<b>CURRENT</b>			
Cash	\$	201,868	\$ 160,588
Term deposits		29,602	29,236
Accounts receivable		1,302	1,313
Prepaid expenses		1,902	1,760
Goods and services tax recoverable		<u>951</u>	<u>862</u>
	<b>\$</b>	<b><u>235,625</u></b>	<b>\$ <u>193,759</u></b>
<b>LIABILITIES</b>			
<b>CURRENT</b>			
Accounts payable and accrued liabilities	\$	7,946	\$ 10,445
Payroll liabilities		327	1,657
Provincial sales tax payable		23	30
Prepaid rent and security deposits		400	200
Prepaid membership fees		1,138	1,578
Deferred contributions		<u>66,943</u>	<u>66,648</u>
		<u>76,777</u>	<u>80,558</u>
<b>NET ASSETS</b>			
Restricted net assets		36,919	35,745
Unrestricted net assets		<u>121,929</u>	<u>77,456</u>
<b>TOTAL NET ASSETS</b>		<u>158,848</u>	<u>113,201</u>
	<b>\$</b>	<b><u>235,625</u></b>	<b>\$ <u>193,759</u></b>

Approved on behalf of the Board:

  
 \_\_\_\_\_, Director

  
 \_\_\_\_\_, Director



**BULKLEY VALLEY HISTORICAL & MUSEUM SOCIETY**  
**NOTES TO FINANCIAL STATEMENTS**  
**December 31, 2023**

**1. BASIS OF ACCOUNTING**

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

- accounts receivable
- prepaid expenses
- accounts payable and accrued liabilities
- payroll liabilities
- deferred revenue

**2. RESTRICTIONS ON NET ASSETS**

Of the net assets, \$36,919 are subject to internally imposed restrictions. The restricted funds are comprised of contingency funds for the "Old Church" of \$7,317 and the "New Building Fund" of \$29,602. The current period "Old Church" restriction increased by \$809, the net of repairs allocation \$3,000 and actual repairs of \$2,191. The current period "New Building Fund" restriction increased by the interest income earned on a GIC of \$365. These internally restricted amounts are not available for other purposes without approval of the board of directors.

**3. DEFERRED CONTRIBUTIONS**

	<u>2023</u>	<u>2022</u>
BC Arts Resiliency	\$ 39,948	\$ 35,500
BC Arts Infrastructure	16,688	-
Heritage BC 150	9,671	23,171
News Horizons for Seniors	636	861
Museum Assistance Program COVID relief	-	6,069
Wetzink'kwa Community Forest Corp.	-	1,046
	<u>\$ 66,943</u>	<u>\$ 66,647</u>

**BULKLEY VALLEY HISTORICAL & MUSEUM SOCIETY**  
**NOTES TO FINANCIAL STATEMENTS**  
(Unaudited - See Notice to Reader)  
**December 31, 2023**

**4. GRANTS**

	<u>2023</u>	<u>2022</u>
Town of Smithers	\$ 57,220	\$ 55,502
BC Arts Council	39,100	33,500
Regional District of Bulkley Nechako	25,880	23,948
Canada Summer Jobs	9,907	9,777
Heritage BC 150	13,500	-
Gaming	8,000	8,000
Museum Assistance Program COVID relief	6,069	21,243
Other	2,826	5,520
Wetzink'kwa Community Forest Corp.	1,046	5,432
Young Canada Works	<u>3,788</u>	<u>9,922</u>
	<u>\$ 167,336</u>	<u>\$ 172,844</u>

**BULKLEY VALLEY HISTORICAL & MUSEUM SOCIETY**  
**SCHEDULE OF EXPENSES**  
**(Unaudited - See Notice to Reader)**  
**For the year ended December 31, 2023**

EXPENSES	<u>2023</u>	% of Revenue	<u>2022</u>	% of Revenue
Wages and benefits	\$ 103,964	44.9	\$ 110,946	58.2
Exhibits	21,655	9.4	10,452	5.5
Rent	15,144	6.5	14,700	7.7
Repairs and maintenance	10,984	4.7	6,474	3.4
Other general expense # 8	5,600	2.4	-	-
Professional fees	5,046	2.2	4,845	2.5
Online database	4,697	2.0	4,709	2.5
Insurance, fees and dues	3,756	1.6	3,680	1.9
Utilities	3,748	1.6	4,253	2.2
Supplies	2,628	1.1	690	0.4
Training	2,222	1.0	1,821	1.0
Telephone	2,087	0.9	1,199	0.6
Advertising and promotion	1,966	0.8	2,557	1.3
Office and general	1,392	0.6	2,759	1.4
Gift Shop	348	0.2	1,468	0.8
Travel	259	0.1	389	0.2
Freight and delivery	240	0.1	138	0.1
Archives and library	111	-	2,855	1.5
Interest and bank charges	-	-	1	-
Fundraising	-	-	1,370	0.7
Equipment	-	-	1,305	0.7
	<u>\$ 185,847</u>	<u>80.3</u>	<u>\$ 176,611</u>	<u>92.6</u>



# 2023 Annual Report

*Local History.  
It Matters!*

Lakes District  
**MUSEUM**



520 Highway 16 West  
 PO Box 266, Burns Lake, BC V0J 1E0  
 Tel: (250) 692-7450  
 Email: [ldmuseumsociety@gmail.com](mailto:ldmuseumsociety@gmail.com)  
[www.lakesdistrictmuseum.org](http://www.lakesdistrictmuseum.org)  
<https://www.facebook.com/LocalHistoryMatters>



### Lakes District Museum Society's 2023 Staff

Back row, left to right: Michael Riis-Christianson (curator), Blake Miller.  
Front row, left to right: Jasmyn Lambert, Sapphira Cuerrier, Roohie Modgil, Brooklynn Klassen

## A Little Bit of History...

**T**he **Lakes District Museum Society** is a non-profit society and registered charity established August 1, 1978, for the purposes of

- Gathering and preserving information, records, and objects of educational, historical, and cultural value associated with the Lakes District; and
- Establishing and maintaining a museum for the purposes of preserving, recording, and exhibiting for public enjoyment such materials; and
- Undertaking other such activities, which from time to time may be deemed appropriate.

The society operates the Lakes District Museum at 520 Highway 16 West in Burns Lake, and the Heritage Gallery at 540 Highway 16 West. Located in a heritage complex, the facilities house more a thousand artifacts and include the district's only publicly accessible archive and art gallery. They are open at least five months of the year (May – September).

The **Lakes District Museum Society's** 2023 Board of Directors included:

- Lyle Graham (President)
- Cameron Hart (Vice-president)
- Sharon Marr (Secretary)
- Sandra Macievich (Treasurer)
- Val Anderson (Director)
- Joan Adams (Director)
- Russell Brown (Director)

It has one full-time seasonal employee.

Facebook: <https://facebook.com/LocalHistoryMatters>

Website: [www.lakesdistrictmuseum.org](http://www.lakesdistrictmuseum.org)



Telegraph display  
at the Lakes  
District Museum

## Annual Report

**2023** was a busy year for the Lakes District Museum Society. The museum opened to the public April 28, a week earlier than usual. Its hours of operation were:

May, June, and September – 9 a.m. – 4:30 p.m., Monday through Friday  
July and August – 9 a.m. – 4:30 p.m., Monday through Saturday

It also opened by special request in October and November to accommodate group tours and special events.

### The society's activities in 2023 included:

#### Standard Operational Activities

Accepting donations of items, artifacts, and documentary heritage resources (photographs, documents, etc.) - In 2023, residents donated more than 100 items and 5,000 photographs to the Lakes District Museum.

Accessioning new items – In 2023, the museum society added 78 items to its primary collection and more than 3,000 to its secondary collection.

Digitizing new documentary heritage resources and adding them to the archives – Museum staff digitized more than 400 photographs and documents in 2023.

Giving tours to local students and visitors – Museum staff gave tours of its facility at 520 Highway 16 West to four school groups and several visitors. More than 1,000 people visited the museum in 2023.

Restoring artifacts – Society staff refurbished a number of buildings and items in 2023.

*Continued on Page 4*

*Continued from Page 3*

Assisting residents and visitors with research – Museum society staff responded to more than a dozen research requests in 2023.

Social Media – The Lakes District Museum is active on Facebook and Instagram. In 2023, staff members posted on social media about four times per week. Its staff members wrote four major articles for social media, all of which were well received. The society's posts reached 77,500 people during the 2023 operating season.

Community Outreach – Museum society staff participated in the Burns Lake Farmers' Market (June 30), the Lakes District Fall Fair, and International Museum Day (May 18). They also worked closely with local schools to integrate local history into the curriculum.

Fundraising - The Museum Society held a number of fundraising events in 2023, generating more than a \$2,000 in revenue. The society's success in grant writing also continued. Grants from organizations other than the Regional District of Bulkley-Nechako totaled more than \$55,000 in 2023.

Museum Bookstore & Curiosity Shop – Sales of books and souvenirs generated \$9,341 in revenue for the museum in 2023.



Brooklynn Klassen and our hockey display.

## New Initiatives

**The Lakes District Museum Society Oral History Project: 100 Interviews for 100 Years** – This project, funded in part by the BC Arts Council and Library and Archives Canada, got underway in April. One full-time employee and two part-time employees spent the year collecting and transcribing the oral histories of current and former residents of the Lakes District as part of Burns Lake's Centennial celebrations. More than 225 oral histories were added to the Lakes District Museum's archives in 2023 as part of this initiative.

**The Search for Burns Lake's Centennial Artist** – As part of Burns Lake's Centennial celebrations, the **Lakes District Museum Society** organized a year-long art event. Contestants competed in timed *plein air* paint-offs for more than \$10,000 in prizes and gratuities. The winner, Kara Palmer of Burns Lake, was commissioned to create a two-dimensional work of art representing, or reflecting on, Burns Lake's first century. It now hangs in the village office.

In October, an enthusiastic group of volunteers converted the Lakes District Museum into a haunted house. More than 150 people toured the facility over two days as part of the **Haunted Museum** event. This initiative raised \$965 to support of museum operations.

## Achievements

The **Lakes District Museum Society** was selected Burns Lake's Non-profit Service Club of the Year in 2023.

## Program Cancellations:

There were no program cancellations in 2023.

## Challenges

Two estates donated more than 5,000 historical photographs to the museum late in 2023. With most of its human resources engaged in new initiatives, the museum society was not able to digitize all these documentary heritage resources by year end. The work will continue in 2024 and 2025.

Recruiting part-time staff remained a challenge in 2023. Although the museum society filled all its summer student positions, it received fewer employment applications in 2023. This is a common problem for small to medium sized non-profits in the arts and culture sector.

*Continued on Page 5*

*Continued from Page 4*

The museum society also suffers from a shortage of space. Its 2000-square-foot facility at 520 Highway 16 West is no longer large enough. This has forced the museum to be more selecting in its acquisitions.

The **Lakes District Museum Society** supports reconciliation with First Nations. Although the **Lakes District Museum Society** maintains close ties with the **Cheslatta Carrier Nation** and regularly works with the First Nation on projects that will advance reconciliation, engaging other Indigenous groups remains a challenge. The museum society will continue to reach out to local Indigenous groups in an effort to develop meaningful long-term relationships that support reconciliation.

#### **Benefits to the Community**

Many people view arts and culture institutions as sources of entertainment. While we strive to make every visit to the **Lakes District Museum & Gallery** entertaining and informative, we provide far greater value to the community.

The **Lakes District Museum** serves as the community's collective memory and promotes the arts by giving local creators a venue to display their work. By providing knowledge and insight, it fosters community pride, inclusion, tolerance, and a sense of belonging. And if you're trying to determine what tomorrow will bring, we can help. As Chinese philosopher Confucius is credited with saying, "Study the past if you wish to define the future."



Lakes District Museum building when it was still the forest ranger's residence [~1938].



**Lakes District Museum Society**

Complied Financial Information

For the year ended December 31, 2023

(With comparative figures for 2022)

# Matilda D'Silva Ltd

## Chartered Professional Accountant

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Burns Lake, BC, V0J 1E2

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matilda@matildadsilvacga.com

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### COMPILATION ENGAGEMENT REPORT

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To the Members of Lakes District Museum Society

On the basis of information provided by management, I have compiled the statement of financial position of Lakes District Museum Society as at December 31, 2023, and the statements of operations and fund balances for the year then ended, and Note 1, which describes the basis of accounting applied in the preparation of the compiled financial information ("financial information").

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

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

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

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

MATILDA D'SILVA LTD  
Chartered Professional Accountant

Burns Lake, British Columbia  
August 26, 2024

## Lakes District Museum Society

## Statement of Financial Position

December 31, 2023

(With comparative figures for 2022)

## ASSETS

	2023	2022
Current assets:		
Cash	\$ 93,404	\$ 86,286
Investment	15,607	15,419
Accounts receivable	367	1,670
PSB rebate receivable	226	604
Prepaid expenses	<u>810</u>	<u>482</u>
	<u>\$ 110,414</u>	<u>\$ 104,461</u>

## LIABILITIES AND NET ASSETS

Current liabilities:		
Accounts payable	\$ 3,867	\$ 7,687
Withholding taxes payable	4,330	2,570
Wages payable	<u>800</u>	<u>1,845</u>
	<u>8,997</u>	<u>12,102</u>
Net assets:		
Restricted net assets	11,994	-
Internally restricted	18,840	25,758
Unrestricted net assets	<u>70,583</u>	<u>66,601</u>
	<u>101,417</u>	<u>92,359</u>
	<u>\$ 110,414</u>	<u>\$ 104,461</u>

Approved by the directors:

Director, Director, 

## Lakes District Museum Society

## Statement of Operations and Changes in Fund Balances

For the year ended December 31, 2023

(With comparative figures for 2022)

	2023	2022
Revenue:		
Regional District of Bulkley- Nechako	\$ 68,500	\$ 53,870
Federal Government	40,167	23,577
Grants	14,700	-
Memberships	1,090	770
Other	11,583	18,195
Donations	<u>293</u>	<u>21,322</u>
	<u>136,333</u>	<u>117,734</u>
Expenditures:		
Accounting	2,500	2,463
Advertising & Promotion	3,587	914
Bank charges & interest	49	74
Delivery, freight & express	92	331
Insurance	539	425
Legal fees	80	80
Memberships	416	282
Office	3,552	2,923
Rental	3,360	3,240
Repairs & maintenance	2,972	1,941
Salaries & wages	85,520	61,113
Supplies	19,623	17,633
Telephone	1,966	1,736
Miscellaneous expenses	769	884
Utilities	<u>2,250</u>	<u>2,545</u>
	<u>127,275</u>	<u>96,584</u>
Excess of revenues over expenditures	<u>\$ 9,058</u>	<u>\$ 21,150</u>
Fund balances, beginning of year	<u>\$ 92,359</u>	<u>\$ 71,209</u>
Balance end of year	<u><u>\$ 101,417</u></u>	<u><u>\$ 92,359</u></u>

**Lakes District Museum Society**

Notes to Financial Information

December 31, 2023

(Unaudited - See Notice to Reader)

## 1. Basis of Accounting :

The basis of accounting applied in the preparation of the statement of financial position of Lakes District Museum Society as at December 31, 2023, and the statements of revenues and expenditures and changes in net assets for the year then ended is on the historical cost basis and reflects cash transactions with the addition of:

- investments recorded at cost
- accounts payable and accrued liabilities
- accounts receivables

## 2 Purpose of the organization:

The Lakes District Museum Society is a registered charity under the Income tax and is exempt from tax.

The purpose of the Society is:

- a) To gather and preserve information, records and objects of educational, historical and cultural value associated with the area, and without limiting the generality of the foregoing;
- b) To establish and maintain a museum for the purpose of preserving, recording and exhibiting for public enjoyment such materials; and
- c) To undertake other such activities, which from time to time may be deemed appropriate

**BURNS LAKE PUBLIC LIBRARY ASSOCIATION**

**Financial Statements**

**December 31, 2023**

**BURNS LAKE PUBLIC LIBRARY ASSOCIATION****FINANCIAL STATEMENTS****December 31, 2023****INDEX**

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Statement of Financial Position	6
Statement of Cash Flows	7
Notes to the Financial Statements	8-12



CHARTERED PROFESSIONAL ACCOUNTANTS

## INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of Burns Lake Public Library Association

### Opinion

We have audited the financial statements of Burns Lake Public Library Association (the Entity), which comprise the statement of financial position as at December 31, 2023, and the statements of operations and change in net assets and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Entity as at December 31, 2023, and the results of its operations and cash flows for the year then ended in accordance with Canadian Accounting Standards for Non-for-profit Organizations.

### Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the Entity in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with Canadian Accounting Standards for Non-for-profit Organizations, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Entity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Entity or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Entity's financial reporting process.

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#### Partners

Allison Beswick CPA, CA  
Norm Hildebrandt CPA, CA  
Robin Lund CPA, CGA

Dane Soares CPA  
Taylor Turkington CPA

Beswick Hildebrandt Lund CPA  
556 North Nechako Road, Suite 10,  
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T: +1 250 564 2515, F: +1 250 562 8722



### **Auditor's Responsibilities for the Audit of the Financial Statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Entity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.



CHARTERED PROFESSIONAL ACCOUNTANTS

*Beswick Hildebrandt Lund*

Chartered Professional Accountants

Prince George, British Columbia

February 28, 2024

**BURNS LAKE PUBLIC LIBRARY ASSOCIATION**  
**STATEMENT OF OPERATIONS AND CHANGE IN NET ASSETS**

For the year ended December 31, 2023

	Operating	Operating Reserve	Contingency Reserve	Total 2023	Total 2022
<b>REVENUE</b>					
Regional District of Bulkley-Nechako	\$ 277,000	\$ -	\$ -	\$ 277,000	\$ 260,000
Other grants (Note 7)	87,915	-	-	87,915	97,664
Donations	10,068	-	-	10,068	17,336
Fundraising activities	6,935	-	-	6,935	7,815
Fees for services including fines	5,843	-	-	5,843	5,600
Rental income	4,886	-	-	4,886	4,577
Book revenue	4,334	-	-	4,334	2,571
Interest	2,997	8	68	3,073	147
	<u>399,978</u>	<u>8</u>	<u>68</u>	<u>400,054</u>	<u>395,710</u>
<b>EXPENSES</b>					
Salaries and Benefits	271,932	-	-	271,932	255,089
Acquisition of books and periodicals	30,968	-	-	30,968	27,813
Professional fees	16,723	-	-	16,723	16,390
Enhancement grant expenses	15,168	-	-	15,168	-
Utilities	9,669	-	-	9,669	8,690
Covid 19 grant expenses	8,168	-	-	8,168	19,726
Database licensing	7,928	-	-	7,928	5,228
Conferences and courses	7,509	-	-	7,509	1,353
Rent	7,380	-	-	7,380	6,765
Postage	5,859	-	-	5,859	5,217
Office materials and supplies	4,483	-	-	4,483	4,268
Acquisition supplies	3,849	-	-	3,849	2,533
AED expenses	3,091	-	-	3,091	-
Community programs	2,728	-	-	2,728	2,770
Computer and software	2,642	-	-	2,642	1,112
Telephone	2,576	-	-	2,576	2,708
Literacy events	2,434	-	-	2,434	2,179
Janitorial	1,550	-	-	1,550	2,547
Repairs and maintenance	1,418	-	-	1,418	2,576
Insurance	1,155	-	-	1,155	1,100
BC Courthouse expenses	976	-	-	976	1,521
Dues and memberships	865	-	-	865	1,036
Advertising	737	-	-	737	468
Fundraising	547	-	-	547	419
Security and safety	490	-	-	490	492
Northern BC Infant Development books	278	-	-	278	912
Travel expenses	271	-	-	271	277
Bank charges	176	-	-	176	289
Lost books	75	-	-	75	97
Teen room project	-	-	-	-	18,894
SITKA integrated library services	-	-	-	-	2,226
Rotary Club project	-	-	-	-	995
Workshop supplies	-	-	-	-	562
Honorariums	-	-	-	-	180
	<u>411,645</u>	<u>-</u>	<u>-</u>	<u>411,645</u>	<u>396,432</u>
<b>EXCESS (EXPENSES)REVENUE FOR THE YEAR</b>	<u>(11,667)</u>	<u>8</u>	<u>68</u>	<u>(11,591)</u>	<u>(722)</u>
<b>NET ASSETS AT BEGINNING OF THE YEAR</b>	<u>11,452</u>	<u>30,013</u>	<u>94,728</u>	<u>136,193</u>	<u>136,915</u>
<b>INTERFUND TRANSFERS</b>					
Allocation of reserve funds	(123,471)	(15)	123,486	-	-
<b>NET ASSETS END OF THE YEAR</b>	<u>\$ (123,686)</u>	<u>\$ 30,006</u>	<u>\$ 218,282</u>	<u>\$ 124,602</u>	<u>\$ 136,193</u>

See notes to the financial statements

## BURNS LAKE PUBLIC LIBRARY ASSOCIATION

## STATEMENT OF FINANCIAL POSITION

December 31, 2023

## ASSETS

	<u>2023</u>	<u>2022</u>
<b>CURRENT ASSETS</b>		
Cash	\$ 41,354	\$ 32,006
Prepaid expenses	1,210	1,963
Accounts receivable (Note 3)	2,794	3,140
Short term investments (Note 4 - Contingency Reserve)	<u>159,000</u>	<u>94,728</u>
	204,358	131,837
<b>CASH - RESTRICTED (OPERATING RESERVE)</b>	<b>30,006</b>	30,013
<b>CASH - RESTRICTED (CONTINGENCY RESERVE)</b>	<u>59,282</u>	<u>-</u>
	<u><b>\$ 293,646</b></u>	<u>\$ 161,850</u>

## LIABILITIES

<b>CURRENT LIABILITIES</b>		
Accounts payable and accrued liabilities (Note 5)	\$ 12,191	\$ 12,348
Deferred revenue (Note 6)	<u>156,853</u>	<u>13,309</u>
	<u>169,044</u>	<u>25,657</u>

## NET ASSETS

<b>UNRESTRICTED</b>	(123,686)	11,452
<b>OPERATING RESERVE</b>	30,006	30,013
<b>CONTINGENCY RESERVE</b>	<u>218,282</u>	<u>94,728</u>
	<u>124,602</u>	<u>136,193</u>
	<u><b>\$ 293,646</b></u>	<u>\$ 161,850</u>

See notes the the financial statements

## BURNS LAKE PUBLIC LIBRARY ASSOCIATION

## STATEMENT OF CASH FLOWS

December 31, 2023

	<u>2023</u>	<u>2022</u>
<b>OPERATING ACTIVITIES</b>		
Excess expenses for the year	\$ (11,591)	\$ (722)
Add: Item not involving cash		
Unrealized (gain) loss on investments	-	-
	<u>(11,591)</u>	<u>(722)</u>
Changes in non-cash working capital items:		
Accounts receivable	346	(257)
Prepaid expenses	753	(1,963)
Accounts payable and accrued liabilities	(157)	(7,541)
Deferred revenue	143,544	12,296
	<u>144,486</u>	<u>2,535</u>
Cash from (to) operations	<u>132,895</u>	<u>1,813</u>
<b>INVESTING ACTIVITIES</b>		
Disposal of short term investments	94,728	-
Acquisition of short term investments	(159,000)	(94,728)
Cash from (to) investing	<u>(64,272)</u>	<u>(94,728)</u>
<b>INCREASE(DECREASE) IN CASH DURING THE YEAR</b>	<b>68,623</b>	<b>(92,915)</b>
<b>CASH AT BEGINNING OF THE YEAR</b>	<b>62,019</b>	<b>154,934</b>
<b>CASH AT END OF THE YEAR</b>	<b>\$ 130,642</b>	<b>\$ 62,019</b>
Cash consists of:		
Operating	41,354	32,006
Operating Reserve	30,006	30,013
Contingency Reserve	59,282	-
	<u>\$ 130,642</u>	<u>\$ 62,019</u>

See notes the the financial statements

## NOTES TO THE FINANCIAL STATEMENTS

For the year ended December 31, 2023

**1. PURPOSE**

The Burns Lake Public Library Association (the "Library" is a registered under the Library Act of British Columbia. The Library is a registered charity and is exempted from income tax. The Library was registered on January 1, 1975 and provides library service to the community of the Village of Burns Lake and the Regional District of Bulkey-Nechako area B and E. The Library services includes lending books, DVD's, CD's, Audio books, periodicals, and reference books. It also provides literacy programs for adults, children, and youth and continuing education programs for youth, adults, and seniors.

**2. SIGNIFICANT ACCOUNTING POLICIES**Basis of Presentation

These financial statements are prepared in accordance with Canadian accounting standards for not-for-profit organizations and include the following accounting policies:

Cash

Cash includes cash on hand, cash on deposit net of cheques issued and outstanding at the reporting date, and short-term deposits with maturity dates of less than 3 months.

Fund Accounting

The Library classifies revenues and expenses for accounting and reporting purposes into funds according to the activity or objective specified using the deferral method of accounting.

The Operating fund accounts for the Library's program delivery and administration activities.

The Operating Reserve fund accounts for revenue and expenses set aside to sustain operations through delays in payments of committed funds.

The Contingency Reserve Fund accounts for revenue and expenses of funds set aside for one-time, non-recurring expenses that will use the funds effectively for the benefit of meeting the goals of the Strategic Plan.

Revenue recognition

The Library uses the deferral method of accounting for contributions whereby restricted contributions are recognized as revenue of the appropriate fund in the years in which the related expenses are incurred. Restricted contributions related to expenses of future periods are deferred and recognized as revenue in the period in which the related expenses occur.

Unrestricted contributions are recognized as revenue when received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured.

Capital Assets

Capital assets are expensed in the year of purchase. These assets include leasehold improvements, computer equipment, office equipment and furniture and collection purchases. The amount of capital assets expensed during the period is \$17,430 (2022 - \$34,744).

## NOTES TO THE FINANCIAL STATEMENTS

For the year ended December 31, 2023

**2. SIGNIFICANT ACCOUNTING POLICIES, continued**Measurement Uncertainty

The preparation of financial statements in accordance with Canadian accounting standards for not-for-profit organizations requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements, and the reported amounts of revenue and expenses during the year. Actual results could differ from management's best estimates as additional information becomes available in the future. Significant estimates include deferred revenue.

Financial Instruments*Measurement of financial instruments*

The Library initially measures its financial assets and financial liabilities at fair value. The entity subsequently measures all its financial assets and financial liabilities at amortized cost.

Financial assets measured at amortized cost include cash, short term investments and accounts receivable.

Financial liabilities measured at amortized cost include accounts payable and accrued liabilities and deferred revenue.

*Impairment*

Financial assets measured at amortized cost are tested for impairment when there are indicators of impairment. The amount of the write-down is recognized in net income. The previously recognized impairment loss may be reversed to the extent of the improvement, directly or by adjusting the allowance account, provided it is no greater than the amount that would have been reported at the date of the reversal had the impairment not been recognized previously. The amount of the reversal is recognized in net income.

*Transaction costs*

The entity recognizes its transaction costs in net income in the period incurred. However, the carrying amount of the financial instruments that will not be subsequently measured at fair value reflects the transaction costs that are directly attributable to their origination, issuance or assumption.

Contributed Material and Services

Contributions of materials and services by donors and volunteers are not recorded in these financial statements due to the difficulty of determining their fair market value.

**3. ACCOUNTS RECEIVABLE**

	<u>2023</u>	<u>2022</u>
Public service bodies rebate	\$ 2,794	\$ 2,990
Accrued interest receivable	-	150
	<u>\$ 2,794</u>	<u>\$ 3,140</u>

## BURNS LAKE PUBLIC LIBRARY

## NOTES TO THE FINANCIAL STATEMENTS

For the year ended December 31, 2023

## 4. SHORT TERM INVESTMENTS

	<u>2023</u>	<u>2022</u>
5.20% BVCU Non-Redeemable long -2023 FALL TERM SPECIAL 1 year term deposit maturing in November 2024.	\$ 130,000	\$ -
4.20% BVCU Redeemable long -2023 FALL SPECIALI 1 year term deposit maturing in November 2024.	29,000	-
3.05% BVCU Redeemable long -2022 FALL SPECIAL 1 year term deposit maturing in November 2023.	-	30,000
3.05% BVCU Redeemable long -2022 FALL SPECIALI 1 year term deposit maturing in November 2023.	-	64,728
	<u>\$ 159,000</u>	<u>\$ 94,728</u>

## 5. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

	<u>2023</u>	<u>2022</u>
Accounts payable and accrued liabilities	\$ 9,000	\$ 9,399
Payroll payable	2,649	2,437
WCB payable	542	512
	<u>\$ 12,191</u>	<u>\$ 12,348</u>

## 6. DEFERRED REVENUE

	<u>2023</u>	<u>2022</u>
Balance at beginning of year	\$ 13,309	\$ 1,013
Additional contributions received	176,608	33,682
Amounts recognized as revenue	<u>(33,064)</u>	<u>(21,386)</u>
	<u>\$ 156,853</u>	<u>\$ 13,309</u>

Deferred contributions related to operating funding represent funds received from funding agencies for a specific purpose that were not expended by the end of the fiscal year.

	<u>2023</u>	<u>2022</u>
BC Enhancement Grant	\$ 153,835	\$ -
AED Grant	-	2,000
Covid Relief and Recovery Grant	<u>3,018</u>	<u>11,309</u>
	<u>\$ 156,853</u>	<u>\$ 13,309</u>



## BURNS LAKE PUBLIC LIBRARY

## NOTES TO THE FINANCIAL STATEMENTS

For the year ended December 31, 2023

## 7. OTHER GRANTS

	<u>2023</u>	<u>2022</u>
Operating(per capita)	\$ 22,150	\$ 22,150
BC Enhancement Grant	20,910	-
BC One Card	10,250	10,250
Covid 19 Relief and Recovery Grant	8,291	20,373
BC Interlibrary Loan	7,116	7,923
BC Literacy Equity	6,000	5,793
AED	3,863	-
Northern Central Library Foundation	2,265	2,344
Canada Summer Job	2,212	4,161
Lake Animal Friendship Grant	1,400	-
LD Literacy	1,350	1,350
Tax Clinic	1,095	-
BC Courthouse	1,000	1,500
Canada Helps	13	109
Burns Lake Community Forest Grant	-	9,786
Bulkley Valley Credit Union	-	5,000
Burns Lake and District Community Foundation Grant	-	4,000
Rotary Club	-	1,013
Grant in Aid	-	1,000
Northern BC Infant Development	-	912
	<u>\$ 87,915</u>	<u>\$ 97,664</u>

## 8. INSURANCE

Insurance coverage for the building and its contents is carried on behalf of the Library by the Village of Burns Lake. Insurance for general accidents and liability is held by the Library.

## 9. FINANCIAL INSTRUMENTS

Risks and Concentrations

The Library is exposed to various risks through its financial instruments, without being exposed to concentrations of risk. The following analysis provides a measure of the Library's risk exposure as at December 31, 2023:

Credit risk

Credit risk is the risk that one party to a financial instrument will cause a financial loss for the other party by failing to discharge an obligation. The Library's main credit risks relates to its accounts receivable. The Library rarely provides credit to its clients in the normal course of its operations and the majority of its receivables are from government agencies. Management considers credit risk to be minimal.

## NOTES TO THE FINANCIAL STATEMENTS

For the year ended December 31, 2023

**9. FINANCIAL INSTRUMENTS, continued**Liquidity risk

Liquidity risk is the risk that an entity will encounter difficulty in meeting obligations associated with financial liabilities. The Library is exposed to this risk mainly in respect of its accounts payable and accrued liabilities and deferred revenue. Management considers liquidity risk to be minimal.

Market risk

Market risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices. Market risk comprises three types of risk: currency risk, interest rate risk and other price risk. The Library is mainly exposed to interest rate risk.

Interest Rate Risk

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates. The Library is exposed to interest rate risk relating to its short-term investments. Interest rate risk is minimal.

**10. ECONOMIC DEPENDENCE**

A substantial portion, \$277,000 (2022 - \$260,000), of the Library's funding is derived from the Regional District of Bulkley-Nechako. Any disruption of this funding would have a significant impact on the Library's operations.

# FORT ST. JAMES PUBLIC LIBRARY

## Compiled Financial Information

December 31, 2023



CHARTERED PROFESSIONAL ACCOUNTANTS

## COMPILATION ENGAGEMENT REPORT

March 20, 2024

### To Management of Fort St. James Public Library

On the basis of information provided by management, we have compiled the balance sheet of Fort St. James Public Library as at December 31, 2023, the statement of income and retained earnings for the year then ended, and Note 1, which describes the basis of accounting applied in the preparation of the compiled financial information.

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

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

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

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

*Beswick Hildebrandt Lund*

Chartered Professional Accountants

Prince George, British Columbia

#### Partners

- Allison Beswick CPA, CA
- Norm Hildebrandt CPA, CA
- Robin Lund CPA, CGA
- Dane Soares CPA
- Taylor Turkington CPA

•Denotes professional corporation

Beswick Hildebrandt Lund CPA  
556 North Nechako Road, Suite 10,  
Prince George BC, Canada V2K 1A1  
T: +1 250 564 2515, F: +1 250 562 8722

**FORT ST. JAMES PUBLIC LIBRARY**  
**STATEMENT OF OPERATIONS AND CHANGES IN NET ASSETS**  
For the year ended December 31, 2023

	<u>2023</u>	<u>2022</u>
<b>REVENUE</b>		
District of Fort St. James	\$ 276,331	\$ 200,340
Province of British Columbia	184,965	32,569
Community Adult Literacy Program grant	31,008	-
Regional District of Bulkley Nechako	16,737	16,737
Donations	12,435	5,000
Interest	9,825	1,725
Other Revenue	5,474	2,761
Book sales and replacements	2,496	2,071
North Central Library Federation	2,041	2,779
Law Matters	1,000	1,500
Fort St James Community Foundation	-	1,000
Province of British Columbia Covid-19 relief and recovery	-	32,257
Integrus Community Foundation	-	12,625
	<u>542,312</u>	<u>311,364</u>
<b>EXPENDITURES</b>		
Wages and benefits	230,025	159,880
One-time grant equipment and sundry	50,581	-
Circulation materials	33,305	19,917
Computer and program supplies	16,482	11,697
Janitorial and alarm system	14,558	10,446
Education and travel	9,896	3,172
Office and sundry	12,412	25,043
Repairs and maintenance	10,600	9,412
Hydro	8,367	11,831
Insurance	7,219	6,331
Telephone and internet	5,259	2,087
Accounting and legal services	1,950	1,650
Advertising and promotion	951	799
Registration fee	755	200
Consulting fees	160	1,416
Bank charges and interest	78	3
Subscriptions	-	2,297
Reading programs	-	2,015
	<u>402,598</u>	<u>268,196</u>
<b>EXCESS REVENUE FOR THE YEAR</b>	<b>139,714</b>	<b>43,168</b>
<b>NET ASSETS AT BEGINNING OF THE YEAR</b>	<u><b>275,727</b></u>	<u><b>232,559</b></u>
<b>NET ASSETS AT END OF THE YEAR</b>	<u><u><b>\$ 415,441</b></u></u>	<u><u><b>\$ 275,727</b></u></u>

**FORT ST. JAMES PUBLIC LIBRARY**  
**STATEMENT OF FINANCIAL POSITION**

December 31, 2023

**ASSETS**


	2023	2022
<b>CURRENT ASSETS</b>		
Cash	\$ 178,201	\$ 48,476
Term deposits	235,082	224,660
GST receivable	4,909	5,105
	\$ 418,192	\$ 278,241

**LIABILITIES AND NET ASSETS**

<b>CURRENT LIABILITIES</b>		
Accounts payable and accrued liabilities	\$ 2,751	\$ 2,514
<b>NET ASSETS</b>	415,441	275,727
	\$ 418,192	\$ 278,241

Approved by the Directors:

Ronnie M. Evans-Geat Director

 Director

**FORT ST. JAMES PUBLIC LIBRARY****NOTES TO THE COMPILED FINANCIAL INFORMATION****For the year ended December 31, 2023****(unaudited)****1. BASIS OF ACCOUNTING**

The basis of accounting applied in the preparation of the balance sheet for Fort St. James Public Library as at December 31, 2023 and the income statement for the year then ended reflects cash transactions with the addition of:

- Investments recorded at cost
- Accounts payable and accrued liabilities

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NAWHULNUKW BAYOH • PUBLIC LIBRARY



## BOARD of TRUSTEES

- Louise Evans-Salt, Board Chair
- Mark McCutcheon, Vice Chair
- Mark McCutcheon, Treasurer
- Valerie Crowley, Secretary
- Maxime Evans
- Judy Greenaway
- David Nutbrown
- Jacqueline Soles
- Marilyne Teegee
- Judith Friesen, DoFSJ Liaison

## STAFF

- Valerie Crowley, LD
- Jenny Vogelsang, ALD
- Wendy Lintunen, CALP
- Lyra Negritto LA II
- Kyla Grudstrom, LA I
- Angelina Honeywell, LA I
- Barry Huhn, LA I

Fort St. James Public Library  
 PO Box 729  
 425 Manson Street  
 Fort St. James, BC  
 V0J 1P0  
 (250) 996-7431  
[librarian@fortstjames.bclibrary.ca](mailto:librarian@fortstjames.bclibrary.ca)

# 2023

## Annual Report For the 2024 AGM

## THANK YOU TO OUR FUNDING PARTNERS:



## Chair Message 2023-2024

It has been an exciting year at the Fort St. James Public Library! We welcomed a new Trustee, while an outgoing Trustee received a 2024 BCLTA Trustee Excellence Award. Trustees and staff have demonstrated a strong commitment to professional development, implementing new reporting metrics which support governance decisions that are in the best interest of our community and the future of our library.

Through thoughtful acquisitions, program additions, and outreach efforts, we've worked to honor Indigenous perspectives and histories, while also creating spaces for dialogue and understanding. This commitment to Reconciliation remains at the forefront of our mission as we continue to deepen our relationships with Indigenous communities and integrate Indigenous knowledge systems into our library services.

Sustainability has been an important consideration in our work over this past year. Our partnership with FSJ Secondary School's Woods program has resulted in the addition of locally-sourced signage and a new recycling station. By embracing complementary e-resources, we are reducing our environmental footprint and promoting a greener future for generations to come.

In our dedication to accessibility, we have strived to ensure that every member of our community feels welcome and included within our library spaces. The BC Library Enhancement Grant has allowed us to update our facilities and digital services, reducing barriers and creating an environment that is accessible to all.

Community engagement is the cornerstone of our mission, and we're proud to report that our efforts in this area have flourished over the past year. Increased open hours, innovative programming, and collaborative partnerships have deepened our connections with community members of all ages. By actively listening to the needs and interests of our community, we've been able to tailor our services and programs to better serve those we are privileged to call our patrons.

We would like to extend our heartfelt gratitude to the dedicated staff of our library, whose passion, creativity, and hard work have been instrumental in our success. Their unwavering commitment to excellence and their efforts to serve our community have not gone unnoticed, and we continue to be inspired by their dedication and professionalism.

Finally, we're thrilled to announce the unveiling of our improved logo, designed by FSJ Secondary School's Carrier Language and Culture program, which embodies the spirit of our library. This refreshed identity symbolizes our continued evolution and our dedication to serving as a trusted resource and hub of community life.

Warm regards,

Louise Evans-Salt, Board Chair &  
Valerie Crowley, Library Director

## 2023 Treasurer's Report

### FORT ST. JAMES PUBLIC LIBRARY

#### STATEMENT OF OPERATIONS AND CHANGES IN NET ASSETS

For the year ended December 31, 2023

	2023	2022
<b>REVENUE</b>		
District of Fort St. James	\$ 276,331	\$ 200,340
Province of British Columbia	184,965	32,569
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Registration fee	755	200
Consulting fees	160	1,416
Bank charges and interest	78	3
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Reading programs	-	2,015
	402,598	268,196
<b>EXCESS REVENUE FOR THE YEAR</b>	<b>139,714</b>	<b>43,168</b>
<b>NET ASSETS AT BEGINNING OF THE YEAR</b>	<b>275,727</b>	<b>232,559</b>
<b>NET ASSETS AT END OF THE YEAR</b>	<b>\$ 415,441</b>	<b>\$ 275,727</b>

# Fort St. James Public<sup>68</sup> Library

2023  
numbers

13,024  
circulations



303  
programs

3,202  
attendees



19,497  
visits

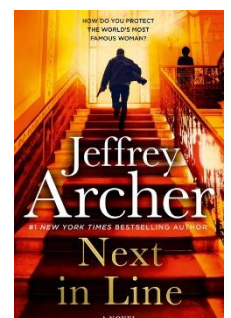
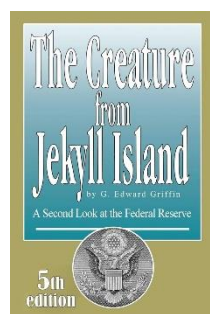
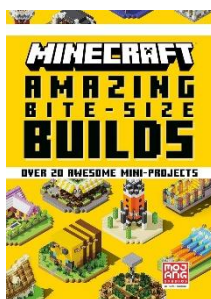
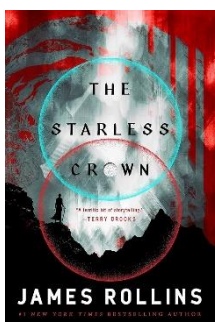
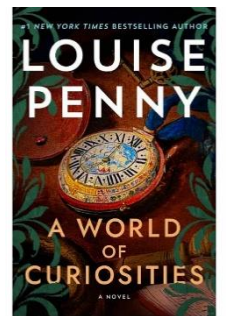
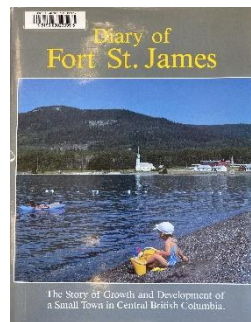
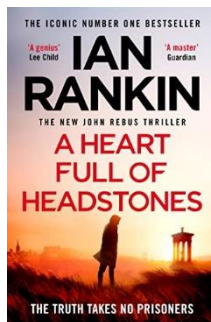
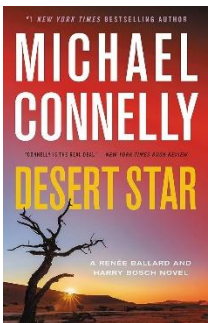


3,040  
patrons

16,078  
wifi  
connections



## Top Ten Borrowed Books



**FRASER LAKE PUBLIC LIBRARY ASSOCIATION**

**Compiled Financial Information**

**December 31, 2023**



CHARTERED PROFESSIONAL ACCOUNTANTS

## COMPILATION ENGAGEMENT REPORT

February 12, 2024

### To Management of Fraser Lake Public Library Association

On the basis of information provided by management, we have compiled the statement of financial position of Fraser Lake Public Library Association as at December 31, 2023, the statement of operations and changes in net assets for the year then ended, and Note 1, which describes the basis of accounting applied in the preparation of the compiled financial information.

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.

*Beswick Hildebrandt Lund*

**Beswick Hildebrandt Lund**  
**Chartered Professional Accountants**  
 Prince George, British Columbia

#### Partners

- Allison Beswick CPA, CA
- Norm Hildebrandt CPA, CA
- Robin Lund CPA, CGA
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● Denotes professional corporation

Beswick Hildebrandt Lund CPA  
 556 North Nechako Road, Suite 10,  
 Prince George BC, Canada V2K 1A1  
 T: +1 250 564 2515, F: +1 250 562 8722

**FRASER LAKE PUBLIC LIBRARY ASSOCIATION**  
**STATEMENT OF OPERATIONS AND CHANGES IN NET ASSETS**  
For the year ended December 31, 2023

	<u>2023</u>	<u>2022</u>
<b>GRANTS AND FUNDING</b>		
BC Libraries Branch - Enhancement	\$ 137,635	\$ -
Village of Fraser Lake	64,945	63,672
Regional District Bulkley Nechako	39,191	37,683
BC Libraries Branch- Per Capita	11,078	11,078
BC Libraries Branch- BC OneCard	7,400	7,400
Miscellaneous Grants	7,001	-
BC Libraries Branch - Literacy/Equi	6,900	36,603
BC Libraries Branch - Resource Shar	4,213	3,786
Canada - Student Grant - SRC	2,167	1,880
NCLF Literacy Grant	1,792	1,308
NCLF Annual Conference grant	1,178	1,000
Donations	1,035	8,083
	<u>284,535</u>	<u>172,493</u>
<b>SALES AND SERVICES</b>		
Book sales old	1,640	2,863
Computer copies	1,125	989
Fines	455	470
Faxes	240	256
Photocopies	132	60
Book sales patron	82	108
Patron cards	75	25
Lost and damaged books	64	263
Computer fees	2	3
	<u>3,815</u>	<u>5,037</u>
<b>TOTAL REVENUE</b>	<u>288,350</u>	<u>177,530</u>
<b>EXPENDITURES</b>		
Wages	117,348	116,124
Travel	6,546	481
Programs and training	5,000	2,107
Licenses, dues and fees	4,983	4,756
Supplies	3,861	4,597
Repairs and maintenance	3,685	4,509
Postage	3,584	3,340
Professional fees	2,870	2,868
Telephone	2,427	2,020
Insurance	1,530	1,217
Computer expenses	1,396	26
Materials	1,262	903
Staff and board appreciation	919	200
BC Library Conference	836	-
Advertising and promotion	71	3,302
Penalties and interest	51	198
Amortization	15,485	18,677
	<u>171,854</u>	<u>165,325</u>
<b>EXCESS REVENUE FOR THE YEAR</b>	<u>116,496</u>	<u>12,205</u>
<b>NET ASSETS AT BEGINNING OF THE YEAR</b>	<u>199,453</u>	<u>187,248</u>
<b>NET ASSETS AT END OF THE YEAR</b>	<u>\$ 315,949</u>	<u>\$ 199,453</u>

## FRASER LAKE PUBLIC LIBRARY ASSOCIATION

## STATEMENT OF FINANCIAL POSITION

December 31, 2023

## ASSETS

	<u>2023</u>	<u>2022</u>
<b>CURRENT ASSETS</b>		
Cash	\$ 202,892	\$ 82,946
Prepays	3,125	3,713
Payroll deductions receivable	-	891
GST receivable	<u>621</u>	<u>766</u>
	<u>206,638</u>	<u>88,316</u>
<b>PROPERTY PLANT AND EQUIPMENT</b>		
Collection inventory	83,274	72,442
Shelving	50,000	50,000
Computer equipment	18,005	16,000
Office furniture and equipment	10,177	9,273
Computer software	3,000	3,000
Less: Accumulated amortization	<u>(51,940)</u>	<u>(36,455)</u>
	<u>112,516</u>	<u>114,260</u>
	<u>\$ 319,154</u>	<u>\$ 202,576</u>

## LIABILITIES AND NET ASSETS

<b>CURRENT LIABILITIES</b>		
Accounts payable and accrued liabilities	<u>\$ 3,205</u>	<u>\$ 3,123</u>

## NET ASSETS

<b>GENERAL FUND</b>	203,433	85,193
<b>CAPITAL FUND</b>	<u>112,516</u>	<u>114,260</u>
	<u>315,949</u>	<u>199,453</u>
	<u>\$ 319,154</u>	<u>\$ 202,576</u>

Approved by the Directors:

\_\_\_\_\_ Director

\_\_\_\_\_ Director



NOTES TO THE FINANCIAL STATEMENTS

For the year ended December 31, 2023

**1. BASIS OF ACCOUNTING**

The basis of accounting applied in the preparation of the balance sheet for Fraser Lake Public Library Association as at December 31 2023 and the income statement for the year then ended reflects cash transactions with the addition of:

- GST receivable
- Prepaid expenses as an advance for items that are expected to provide future use
- Property plant and equipment recorded at cost and amortized based on the assets useful life
- Accounts payable and accrued liabilities

**FORT ST. JAMES T.V. SOCIETY**

**Compiled Financial Information**

**July 31, 2023**

DRAFT

**COMPILATION ENGAGEMENT REPORT****November 7, 2023****To the Board of Fort St. James T.V. Society**

On the basis of information provided by management, we have compiled the financial position of Fort St. James T.V. Society as at July 31, 2023, the statement of operations and changes in net assets for the year then ended, and Note 1, which describes the basis of accounting applied in the preparation of the compiled financial information.

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.

**Chartered Professional Accountants**

Prince George, British Columbia

**Partners**

- Allison Beswick CPA, CA
- Norm Hildebrandt CPA, CA
- Robin Lund CPA, CGA
- Dane Soares CPA
- Taylor Turkington CPA

●Denotes professional corporation

Beswick Hildebrandt Lund CPA  
556 North Nechako Road, Suite 10,  
Prince George BC, Canada V2K 1A1  
T: +1 250 564 2515, F: +1 250 562 8722

## FORT ST. JAMES T.V. SOCIETY

## STATEMENT OF OPERATIONS AND CHANGES IN FUND BALANCES

For the year ended July 31, 2023

	2023			2022
	Operating	Capital	Total	Total
<b>REVENUE</b>				
Operating grant	\$ 164,158	\$ -	\$ 164,158	\$ 164,398
Tower rental	6,160	-	6,160	8,323
Donations	500	-	500	-
	<u>170,818</u>	<u>-</u>	<u>170,818</u>	<u>172,721</u>
<b>EXPENSES</b>				
Programming	74,047	-	74,047	47,078
Technician	32,572	-	32,572	23,989
Insurance, dues and fees	14,567	-	14,567	9,931
Professional services and bookkeeping	9,369	-	9,369	5,844
Telephone	2,343	-	2,343	2,072
Office and miscellaneous	1,240	-	1,240	-
Repair & maintenance	555	-	555	-
Advertising	98	-	98	100
Bank charges and interest	77	-	77	54
Site improvements	-	-	-	5,502
Fuel and power	-	-	-	5,309
Amortization	-	30,295	30,295	35,680
	<u>134,868</u>	<u>30,295</u>	<u>165,163</u>	<u>135,559</u>
<b>EXCESS OF (EXPENSES OVER ) REVENUE</b>	35,950	(30,295)	5,655	37,162
<b>FUND BALANCES AT BEGINNING OF THE YEAR</b>	169,871	186,951	356,822	319,660
<b>INTER-FUND TRANSFER</b>				
Purchase of property and equipment	(14,004)	14,004	-	-
<b>FUND BALANCES AT END OF THE YEAR</b>	<u>\$ 191,817</u>	<u>\$ 170,660</u>	<u>\$ 362,477</u>	<u>\$ 356,822</u>

**FORT ST. JAMES T.V. SOCIETY**  
**STATEMENT OF FINANCIAL POSITION**

July 31, 2023

**ASSETS**

	<b>2023</b>	<b>2022</b>
<b>CURRENT ASSETS</b>		
Cash	\$ 178,467	\$ 162,160
Accounts receivable	15,451	9,813
	<b>193,918</b>	171,973
<b>PROPERTY AND EQUIPMENT</b>		
Buildings	60,000	60,000
Broadcast equipment	232,574	218,570
Amortization	(121,915)	(91,619)
	<b>170,659</b>	186,951
	<b>\$ 364,577</b>	<b>\$ 358,924</b>
<b>LIABILITIES</b>		
<b>CURRENT LIABILITIES</b>		
Accounts payable and accrued liabilities	\$ 2,100	\$ 2,102
<b>NET ASSETS</b>		
<b>FUND BALANCES</b>		
Invested in capital assets	170,660	186,951
Operating fund - unrestricted	191,817	169,871
	<b>362,477</b>	356,822
	<b>\$ 364,577</b>	<b>\$ 358,924</b>

## FORT ST. JAMES T.V. SOCIETY

## NOTES TO THE COMPILED FINANCIAL INFORMATION

For the year ended July 31, 2023

**1. BASIS OF ACCOUNTING**

The basis of accounting applied in the preparation of the financial position for the Fort St. James T.V. Society as at July 31, 2023 and the statement of operations and changes in net assets for the year then ended reflects cash transactions with the addition of:

- Accounts receivable at reporting date
- Property plant and equipment recorded at cost and amortized using the declining balance method based on the useful life of assets
- Accounts payable and accrued liabilities at reporting date

DRAFT

**BURNS LAKE & DISTRICT REBROADCASTING SOCIETY**

Complied Financial Information

For the year ended August 31, 2023

(With comparative figures for 2022)

# Matilda D'Silva Ltd

Chartered Professional Accountant

3115 Taylor Frontage Rd  
Burns Lake, BC, V0J 1E2

Home: 250-692-5805  
Mobile: 250-685-8229  
Fax: 250-692-7779  
matilda@matildadsilvacga.com

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## COMPILATION ENGAGEMENT REPORT

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To the Members of Burns Lake & District Rebroadcasting Society

On the basis of information provided by management, I have compiled the statement of financial position of Burns Lake & District Rebroadcasting Society as at August 31, 2023, and the statements of operations and fund balances for the year then ended, and Note 1, which describes the basis of accounting applied in the preparation of the compiled financial information ("financial information").

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

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

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

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MATILDA D'SILVA LTD  
Chartered Professional Accountant

Burns Lake, British Columbia  
February 12, 2024



## BURNS LAKE &amp; DISTRICT REBROADCASTING SOCIETY

## Statement of Financial Position

August 31, 2023

(With comparative figures for 2022)

## ASSETS

	2023	2022
Current assets:		
Cash	\$ 91,090	\$ 88,280
Public service bodies rebate receivable	745	704
Prepaid expenses	<u>1,756</u>	<u>1,724</u>
	93,591	90,708
Broadcasting Towers & Equipment (note 5)	72,370	84,522
Refundable deposits (note 4)	<u>1,000</u>	<u>500</u>
	<u>\$ 166,961</u>	<u>\$ 175,730</u>

## LIABILITIES AND FUND BALANCES

Current liabilities:		
Accounts payable	\$ <u>2,491</u>	\$ <u>2,491</u>
Net assets:		
Invested in capital assets	72,370	84,522
Unrestricted net assets	<u>92,100</u>	<u>88,717</u>
	<u>164,470</u>	<u>173,239</u>
	<u>\$ 166,961</u>	<u>\$ 175,730</u>

Approved by the directors:

Director,

Doug F. Campbell

Director,

S. Hebe

**BURNS LAKE & DISTRICT REBROADCASTING SOCIETY**

Statement of Operations and Changes in Fund Balances

For the year ended August 31, 2023

(With comparative figures for 2022)

	2023	2022
Revenue:		
Regional District of Bulkley- Nechako	\$ 32,500	\$ 32,500
User fees received	<u>500</u>	<u>500</u>
	<u>33,000</u>	<u>33,000</u>
Expenditures:		
Accounting	2,434	2,524
Amortization	12,152	12,152
Bank charges & interest	42	42
Broadcasting Tower maintenance	18,010	-
Insurance	1,884	1,803
Office and general	666	305
Program fees -Shaw cable	2,648	2,628
Travel & accommodation	1,345	3,093
Utilities	<u>2,588</u>	<u>2,067</u>
	<u>41,769</u>	<u>24,614</u>
Excess (deficit) of revenues over expenditures	\$ (8,769)	\$ 8,386
<b>Unrestricted Fund balances, beginning of year</b>	\$ 88,717	\$ 84,209
Add: Amortization	12,152	12,152
Less: Capital equipment purchased	<u>-</u>	<u>(16,030)</u>
Balance end of year	\$ <u>92,100</u>	\$ <u>88,717</u>
<b>Invested in capital assets, beginning of the year</b>	\$ 84,522	\$ 80,644
Add: Capital equipment purchased	-	16,030
Less: Amortization	<u>(12,152)</u>	<u>(12,152)</u>
Balance end of year	\$ <u>72,370</u>	\$ <u>84,522</u>

**BURNS LAKE & DISTRICT REBROADCASTING SOCIETY**

Notes to Compiled Financial Information

August 31, 2023

1. Description of Society:

The Burns Lake & District Rebroadcasting Society is a registered society under the Income tax and is exempt from tax. It was registered on August 24, 1977 to promote, foster and develop community spirit by the establishment, maintenance and operation of a television rebroadcasting service for the community of the Village of Burns Lake.

2. Basis of Accounting

The basis of accounting applied in the preparation of the statement of financial position of Burns Lake & District Rebroadcasting Society as at August 31, 2023, and the statement of operations and changes in fund balances for the year then ended is on historical cost basis and reflects cash transactions with the addition of:

- investments recorded at cost
- property plant & equipment amortized accounts over its useful life
- accounts payable and accrued liabilities

3. Summary of significant accounting policies :

Property plant & equipment:

Property, Plant and equipment is stated at cost or deemed cost less accumulated amortization and is amortized over its useful life on a straight line basis:

Broadcasting equipment	10 years
------------------------	----------

The society regularly reviews its property, plant and machinery to eliminate obsolete items. Government grants are treated as reduction in property, plant and equipment cost.

Property, plant and equipment acquired during the year but not placed into use are not amortized until they are placed into use

4. Refundable deposits:

The Ministry of Lands requires a safekeeping deposit for the Verdun mountain site. A money order of \$500 is placed with CIBC for this purpose and with the Ministry of Finance for \$500.

5. Capital assets:

	Cost	Acc. Amortization	Net Value 2023	Net value 2022
Broadcasting equipment	\$ <u>522,289</u>	\$ <u>449,918</u>	\$ <u>72,370</u>	\$ <u>84,522</u>
	\$ <u>522,289</u>	\$ <u>449,918</u>	\$ <u>72,370</u>	\$ <u>84,522</u>

# Fraser Lake and District Television Rebroadcasting Society

Box 88 Fraser Lake BC V0J 1S0

Tel 250-699-1184

tasks@hwy16.com

July 31, 2024

Mr. John Illes  
Finance/Administration  
Regional District of Bulkley-Nechako  
32, 3<sup>rd</sup> Ave., PO Box 820  
Burns Lake, BC  
V0J 1E0

**RECEIVED**

AUG 02 2024

REGIONAL DISTRICT OF  
BULKLEY-NECHAKO

Dear Mr. Illes:

Please find enclosed a copy of our 2023 Financial Statements, as well as the Annual Society Report.

Thank you.

Yours truly,  
FL & DTVRS



Ardelle Thake  
Bookkeeper

/at  
Enclosures

**COPY**

**FRASER LAKE & DISTRICT REBROADCASTING  
SOCIETY**

**Financial Statements**

**December 31, 2023**

**(unaudited)**



CHARTERED PROFESSIONAL ACCOUNTANTS

**May 6, 2023**

**Independent Practitioner's Review Engagement Report**

**To the Board of Directors of Fraser Lake & District Rebroadcasting Society**

**Report on the financial statements**

We have reviewed the accompanying financial statements of Fraser Lake & District Rebroadcasting Society that comprise the statement of financial position as at December 31, 2023 and the statements of operations and changes in net assets and cash flows for the year then ended, and the related notes, which comprise a summary of significant accounting policies and other explanatory information.

**Management's responsibility for the financial statements**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Canadian accounting standards for private enterprises, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

**Practitioner's responsibility**

Our responsibility is to express a conclusion on the accompanying financial statements based on our review. We conducted our review in accordance with Canadian generally accepted standards for review engagements, which require us to comply with relevant ethical requirements.

A review of financial statements in accordance with generally accepted standards for review engagements is a limited assurance engagement. The practitioner performs procedures, primarily consisting of making inquiries of management and others within the entity, as appropriate, and applying analytical procedures, and evaluates the evidence obtained.

The procedures performed in a review are substantially less in extent than, and vary in nature from, those performed in an audit conducted in accordance with Canadian generally accepted auditing standards. Accordingly, we do not express an audit opinion on these financial statements.

**Conclusion**

Based on our review, nothing has come to our attention that causes us to believe that the financial statements do not present fairly, in all material respects, the financial position of Fraser Lake & District Rebroadcasting Society as at December 31, 2023 and the results of its operations and its cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.

*Beswick Hildebrandt Lund*

**Chartered Professional Accountants**

Prince George, British Columbia

**Partners**

- Allison Beswick CPA, CA
- Norm Hildebrandt CPA, CA
- Robin Lund CPA, CGA
- Dane Soares CPA
- Taylor Turkington CPA

Beswick Hildebrandt Lund CPA  
556 North Nechako Road, Suite 10,  
Prince George BC, Canada V2K 1A1  
T: +1 250 564 2515, F: +1 250 562 8722

● Denotes professional corporation

## FRASER LAKE &amp; DISTRICT REBROADCASTING SOCIETY

## STATEMENT OF FINANCIAL POSITION

December 31, 2023

(unaudited)

## ASSETS

	General Fund	Capital Fund	2023	2022
<b>CURRENT ASSETS</b>				
Cash	\$ 99,141	\$ -	\$ 99,141	\$ 51,640
GST receivable	807	-	807	1,422
Prepaid expenses	-	-	-	5,330
	<u>99,948</u>	<u>-</u>	<u>99,948</u>	<u>58,392</u>
<b>TANGIBLE CAPITAL ASSETS (Note 4)</b>	<u>-</u>	<u>107,206</u>	<u>107,206</u>	<u>127,370</u>
	<u>\$ 99,948</u>	<u>\$ 107,206</u>	<u>\$ 207,154</u>	<u>\$ 185,762</u>

## LIABILITIES AND NET ASSETS

<b>CURRENT LIABILITIES</b>				
Accounts payable and accrued liabilities	\$ 1,515	\$ -	\$ 1,515	\$ 604
	<u>1,515</u>	<u>-</u>	<u>1,515</u>	<u>604</u>
<b>NET ASSETS</b>				
Operating Fund - Unrestricted	98,433	-	98,433	57,788
Capital Fund	-	107,206	107,206	127,370
	<u>98,433</u>	<u>107,206</u>	<u>205,639</u>	<u>185,158</u>
	<u>\$ 99,948</u>	<u>\$ 107,206</u>	<u>\$ 207,154</u>	<u>\$ 185,762</u>

Approved by the Board:

\_\_\_\_\_ Director

\_\_\_\_\_ Director

**FRASER LAKE & DISTRICT REBROADCASTING SOCIETY**  
**STATEMENT OF OPERATIONS AND CHANGES IN NET ASSETS**

For the year ended December 31, 2023

(unaudited)

	Operating Fund	Capital Fund	2023 Total	2022 Total
<b>REVENUE</b>				
Regional District of Bulkley-Nechako	\$ 83,750	\$ -	\$ 83,750	\$ 83,750
In kind donation	2,089	-	2,089	-
Rent	15,947	-	15,947	6,925
	<u>101,786</u>	<u>-</u>	<u>101,786</u>	<u>90,675</u>
<b>EXPENSES</b>				
Repairs & maintenance	13,858	-	13,858	33,908
Telephone	13,741	-	13,741	15,676
License fees	8,772	-	8,772	6,290
Insurance	6,255	-	6,255	5,425
Accounting	4,733	-	4,733	4,805
Utilities	4,313	-	4,313	4,200
In kind donation expense	2,089	-	2,089	-
Vehicle	1,283	-	1,283	1,581
Property taxes	1,224	-	1,224	1,206
Freight	476	-	476	401
Miscellaneous	146	-	146	-
Office Expenses	140	-	140	12
Interest & bank charges	23	-	23	46
Consulting and Inspection fees	-	-	-	375
Amortization of tangible capital assets	-	24,252	24,252	26,391
	<u>57,053</u>	<u>24,252</u>	<u>81,305</u>	<u>100,316</u>
<b>EXCESS REVENUE (EXPENSES) FOR THE YEAR</b>	44,733	(24,252)	20,481	(9,641)
<b>NET ASSETS AT BEGINNING OF THE YEAR</b>	57,788	127,370	185,158	194,799
<b>INTERFUND TRANSFERS</b>				
Purchase of tangible capital assets	(4,088)	4,088	-	-
<b>NET ASSETS AT END OF THE YEAR</b>	<u>\$ 98,433</u>	<u>\$ 107,206</u>	<u>\$ 205,639</u>	<u>\$ 185,158</u>

See notes to the financial statements.



## FRASER LAKE &amp; DISTRICT REBROADCASTING SOCIETY

## STATEMENT OF CASH FLOWS

For the year ended December 31, 2023

(unaudited)

	<u>2023</u>	<u>2022</u>
<b>OPERATING ACTIVITIES</b>		
Excess revenue for the year	\$ 20,481	\$ (9,641)
Item not affecting cash:		
Amortization of tangible capital assets	<u>24,252</u>	<u>26,391</u>
	<b>44,733</b>	<b>16,750</b>
Change in non-cash working capital items:		
GST receivable	<b>615</b>	<b>96</b>
Prepaid expenses	<b>5,330</b>	<b>(389)</b>
Accounts payable and accrued liabilities	<u>911</u>	<u>(309)</u>
Cash provided from operations	<b>51,589</b>	<b>16,148</b>
<b>INVESTING ACTIVITIES</b>		
Purchase of tangible capital assets	<u>(4,088)</u>	<u>(26,650)</u>
<b>INCREASE IN CASH DURING THE YEAR</b>	<b>47,501</b>	<b>(10,502)</b>
<b>CASH AND EQUIVALENTS AT BEGINNING OF THE YEAR</b>	<u>51,640</u>	<u>62,142</u>
<b>CASH AND EQUIVALENTS AT END OF THE YEAR</b>	<u><b>\$ 99,141</b></u>	<u><b>\$ 51,640</b></u>

See notes to the financial statements.

## FRASER LAKE &amp; DISTRICT REBROADCASTING SOCIETY

## NOTES TO THE FINANCIAL STATEMENTS

For the year ended December 31, 2023

(unaudited)

## 1. PURPOSE

The Fraser Lake & District Rebroadcasting Society is a registered society under the Income tax and is exempt from tax. It was incorporated on March 8, 1976 to provide television and internet transmission service for the community of the Village of Fraser Lake.

## 2. SIGNIFICANT ACCOUNTING POLICIES

Basis of Presentation

These financial statements are prepared in accordance with Canadian accounting standards for not-for-profit organizations and include the following accounting policies:

Accounting

The organization follows the deferral fund method of accounting for contributions.

The General Fund reports revenue and expenses related to offerings, charitable activities and administration.

The Capital Fund accounts for the acquisition, disposal and amortization of tangible capital assets.

Cash

Cash includes cash on hand, cash on deposit net of cheques issued and outstanding at the reporting date, and short-term deposits with maturity dates of less than 3 months.

Revenue recognition

The Society uses the deferral method of accounting for contributions whereby restricted contributions are recognized as revenue of the appropriate fund in the years in which the related expenses are incurred. Restricted contributions related to expenses of future periods are deferred and recognized as revenue in the period in which the related expenses occur.

Unrestricted contributions are recognized as revenue when received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured.

Tangible Capital Assets and Amortization

Tangible capital assets are recorded at cost. Amortization is based on the useful lives of tangible capital assets using the following methods and rates:

	<u>Method</u>	<u>Rate</u>
Building	Declining balance	4%
General equipment	Declining balance	20%

## FRASER LAKE &amp; DISTRICT REBROADCASTING SOCIETY

## NOTES TO THE FINANCIAL STATEMENTS

For the year ended December 31, 2023

(unaudited)

**2. SIGNIFICANT ACCOUNTING POLICIES, continued**Net Assets

Net assets consist of unrestricted and internally restricted net assets. Transfers between unrestricted and internally restricted net assets are based on the Society's operating reserve policy and approved by the Board of Directors (the "Board").

Measurement Uncertainty

The preparation of financial statements in accordance with Canadian accounting standards for not-for-profit organizations requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements, and the reported amounts of revenue and expenses during the year. Actual results could differ from management's best estimates as additional information becomes available in the future. Estimates include useful life of capital assets.

Financial Instruments*Measurement of financial instruments*

The Society initially measures its financial assets and liabilities at fair value.

The Society subsequently measures all its financial assets and financial liabilities at cost.

Financial assets measured at cost include cash and accounts receivable.

Financial liabilities measured at cost include accounts payable and accrued liabilities.

*Impairment*

Financial assets measured at cost are tested for impairment when there are indicators of impairment. The amount of the write-down is recognized in net income. The previously recognized impairment loss may be reversed to the extent of the improvement, directly or by adjusting the allowance account, provided it is no greater than the amount that would have been reported at the date of the reversal had the impairment not been recognized previously. The amount of the reversal is recognized in net income.

*Transaction costs*

The Society's transaction costs related to financial instruments that will be subsequently measured at fair value are recognized in net income in the period occurred. The carrying amount of the financial instruments that will not be subsequently measured at fair value is adjusted for transaction costs directly attributable to the origination, issuance or assumption of these instruments.

Contributed Material and Services

Contributions of materials and services by donors and volunteers are not recorded in these financial statements due to the difficulty of determining their fair market value.

## FRASER LAKE &amp; DISTRICT REBROADCASTING SOCIETY

## NOTES TO THE FINANCIAL STATEMENTS

For the year ended December 31, 2023

(unaudited)

## 3. FINANCIAL INSTRUMENTS

Risks and Concentrations

The Society is exposed to various risks through its financial instruments, without being exposed to concentrations of risk. The following analysis provides a measure of the Society's risk exposure as at December 31, 2023:

Credit risk

Credit risk is the risk that one party to a financial instrument will cause a financial loss for the other party by failing to discharge an obligation. The Society's main credit risks relates to its accounts receivable. The Society rarely provides credit to its clients in the normal course of its operations and the majority of its receivables are from government agencies. Management considers credit risk to be minimal.

Liquidity risk

Liquidity risk is the risk that an entity will encounter difficulty in meeting obligations associated with financial liabilities. The Society is exposed to this risk mainly in respect of its accounts payable and accrued liabilities. Management considers liquidity risk to be minimal

Market risk

Market risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices. Market risk comprises three types of risk: currency risk, interest rate risk and other price risk. Management considers these risks to be minimal.

Interest Rate Risk

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates. Interest rate risk is minimal.

## 4. TANGIBLE CAPITAL ASSETS

	2023			2022
	Cost	Accumulated Amortization	Net Book Value	Net Book Value
Building	\$ 465,185	\$ 455,414	\$ 9,771	\$ 10,178
General equipment	409,967	312,532	97,435	117,192
	<u>\$ 875,152</u>	<u>\$ 767,946</u>	<u>\$ 107,206</u>	<u>\$ 127,370</u>

## 5. ECONOMIC DEPENDENCE

In 2023, \$83,750 (2022 - \$83,750) of the Society's total operating funds of \$101,786 (2022 - \$90,675) was comprised of government funding. The Society's ability to continue operations is dependent upon the continuation of such funding.

**TOPLEY FIRE PROTECTION SOCIETY**  
**FINANCIAL INFORMATION**  
**December 31, 2023**

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# NANCY A. ROISUM<sup>94</sup>

## ACCOUNTING SERVICES INC.

---

PO Box 1558  
Houston BC V0J 1Z0

phone 250-845-3221  
nancy@nr-accounting.ca

### COMPILATION ENGAGEMENT REPORT

On the basis of information provided by management, I have compiled the balance sheet of Topley Fire Protection Society as at December 31, 2023, the statements of income and retained earnings for the year then ended and Note 1, which describes the basis of accounting applied in the preparation of the compiled financial information ("financial information").

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

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

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



**Nancy A. Roisum**

Houston, British Columbia  
March 5, 2024

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**TOPLEY FIRE PROTECTION SOCIETY**  
**STATEMENT OF INCOME AND RETAINED EARNINGS**  
**For the year ended December 31, 2023**

	<u>2023</u>	<u>2022</u>
REVENUE		
Province of BC	178,781	107,151
Regional District	34,140	32,944
Donations	500	
Other revenues	969	3,073
Interest	<u>24</u>	<u>10</u>
	\$ 214,414	\$ 143,178
EXPENSES		
Amortization	34,777	38,724
Insurance		84
Office	4,308	3,212
Professional fees	1,326	1,187
Repairs and maintenance	6,236	2,753
Structural protection unit	3,637	50,474
Supplies	30,036	4,794
Telephone and radio	3,889	10,562
Training	7,559	3,161
Travel		2,630
Utilities	6,084	6,061
Vehicle expenses	36,524	16,052
Wildfire secondment	<u>24,089</u>	<u>          </u>
	158,465	139,694
OPERATING INCOME	55,949	3,484
OTHER INCOME		
Loss (gain) on disposal of assets	<u>          </u>	<u>6,551</u>
NET INCOME (LOSS)	55,949	10,035
RETAINED EARNINGS, beginning of year	<u>218,948</u>	<u>208,913</u>
RETAINED EARNING , end of year	<u>\$274,897</u>	<u>\$218,948</u>

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**TOPLEY FIRE PROTECTION SOCIETY**  
**BALANCE SHEET**  
**December 31, 2023**

**ASSETS**

	<u>2023</u>	<u>2022</u>
CURRENT		
Cash	\$ 175,285	\$ 103,131
GST rebate receivable	5,299	2,572
Accounts receivable	<u>84</u>	<u>227</u>
	180,668	105,930
 PROPERTY, PLANT & EQUIPMENT	 <u>104,610</u>	 <u>115,782</u>
	 <u>\$285,278</u>	 <u>\$221,712</u>

**LIABILITIES**

CURRENT		
Accounts payable and accrued liabilities	\$ <u>10,381</u>	\$ <u>2,764</u>
 TOTAL LIABILITIES	 <u>10,381</u>	 <u>2,764</u>

**EQUITY**

RETAINED EARNINGS	<u>274,897</u>	<u>218,948</u>
	274,897	218,948
	<u>\$285,278</u>	<u>\$221,712</u>

Approved by the Directors:

 \_\_\_\_\_, Director

 \_\_\_\_\_, Director



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**TOPLEY FIRE PROTECTION SOCIETY  
NOTES TO FINANCIAL INFORMATION**

**December 31, 2023**

**1. 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 additions of:

- Accounts payable and accrued liabilities;
- Accounts receivable less an allowance for doubtful accounts; and
- Capital assets recorded at historical cost and amortized based on estimated useful life.

**CLUCULZ LAKE VOLUNTEER FIRE DEPARTMENT SOCIETY**  
**Financial Statements**

---

Year Ended December 31, 2023

**CLUCULZ LAKE VOLUNTEER FIRE DEPARTMENT SOCIETY**

Index to the Financial Statements  
Year Ended December 31, 2023

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PO Box 1764  
2371 Burrard Street  
Vanderhoof, BC V0J 3A0  
250-567-2520

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16-May-24

To the members of CLUCULZ LAKE VOLUNTEER FIRE DEPARTMENT SOCIETY

On the basis of information provided by management, we have compiled the balance sheet of the Cluculz Lake Volunteer Fire Department Society as at December 31, 2023, the statement of earnings and deficit for the year then ended, and notes, which describes the basis of accounting applied in the preparation of the compiled financial information.

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

Our responsibility is to assist management in the preparation of the financial information.

I have not performed an audit nor review engagement in respect of these financial statements and, accordingly, I express no assurance thereon. Readers are cautioned that the financial information may not be appropriate for their purposes.

**CLUCULZ LAKE VOLUNTEER FIRE DEPARTMENT SOCIETY**

Non-consolidated balance sheet as at December 31, 2023

<b>ASSETS</b>	<b>2023</b>	<b>2022</b>
Current		
Cash	\$ 6,603	-
Investments	241	-
GST Receivable	465	-
	<u>7,309</u>	<u>-</u>
Property, plant and equipment (note 2,3)	46,910	-
	<u>\$ 54,219</u>	<u>-</u>
<b>LIABILITIES AND SHAREHOLDERS' EQUITY</b>		
Current liabilities		
Accounts payable and accrued liabilities	\$ 210	-
	<u>210</u>	<u>-</u>
	210	-
Equity		
Retained earnings	54,009	-
	<u>54,009</u>	<u>-</u>
	<u>\$ 54,219</u>	<u>-</u>

See accompanying notes to the non-consolidated financial statements

Approved by:

Director: \_\_\_\_\_

Date: \_\_\_\_\_

Director: \_\_\_\_\_

Date: \_\_\_\_\_

**CLUCULZ LAKE VOLUNTEER FIRE DEPARTMENT SOCIETY**

Non-consolidated statement of retained earnings for the year ended December 31, 2023

	<b>2023</b>	<b>2022</b>
Retained earnings, beginning of the year	\$ 85,725	-
Net income (loss)	(18,216)	-
Other items affecting retained earnings	(13,500)	-
<b>Retained earnings, end of the year</b>	<b>\$ 54,009</b>	<b>-</b>

See accompanying notes to the non-consolidated financial statements

**CLUCULZ LAKE VOLUNTEER FIRE DEPARTMENT SOCIETY**

Non-consolidated income statement for the year ended December 31, 2023

	2023	2022
<b>Revenue</b>		
RDBN Funding	\$ 20,650	-
Other revenue	788	-
<b>Net trade Sales</b>	<b>21,438</b>	<b>-</b>
<b>Cost of sales</b>		
Equipment Expenses	3,593	-
	<b>3,593</b>	<b>-</b>
<b>Gross Profit</b>	<b>17,845</b>	<b>-</b>
<b>Operating Expenses:</b>		
Advertising and promotion	3,475	-
Amortization of property, plant and equipment	11,888	-
Interest and bank charges	24	-
Interest on long-term debt	23	-
Memberships and licenses	811	-
Office expenses	602	-
Professional fees	538	-
Repairs and maintenance	1,900	-
Supplies	10,150	-
Telephone	1,795	-
Training	860	-
Meals	53	-
Utilities	3,981	-
	<b>36,100</b>	<b>-</b>
<b>Net income (loss) before other items and taxes</b>	<b>(18,255)</b>	<b>-</b>
<b>Other income:</b>		
Interest income	39	-
	<b>39</b>	<b>-</b>
<b>Other expenses:</b>		
<b>Income (Loss) before income taxes</b>	<b>(18,216)</b>	<b>-</b>
<b>Net income (loss)</b>	<b>\$ (18,216)</b>	<b>\$ -</b>

**CLUCULZ LAKE VOLUNTEER FIRE DEPARTMENT SOCIETY**

Notes to Financial Information  
December 31, 2023

**1. Description of business**

Cluculz Lake Volunteer Fire Department provides fire protection for the area of Cluculz Lake BC. The Cluculz Lake Volunteer Fire Department is operated by a local society. The Regional District of Bulkley-Nechako provides annual funding to support operations and capital purchases.

**2. Summary of Significant Accounting Policies**Property, Plant, and Equipment

Property, plant, and equipment are stated at cost less accumulated amortization. Property, plant, and equipment are amortized over their estimated useful lives at the following rates and methods:

	<u>Rate</u>	<u>Method</u>
Equipment	20%	declining balance
Mobile Equipment	30%	declining balance
Building and Building Improvements	4%	declining balance

The Society regularly reviews its property, plant, and equipment to eliminate obsolete items.

**3. Property, Plant and Equipment**

	Cost	Accumulated Amortization	2023 Net Book Value	2022 Net Book Value
Buildings	5,216	522	4,694	-
Equipment	\$ 47,082	\$ 9,416	\$ 37,666	-
Mobile Equipment	6,500	1,950	4,550	-
	<u>\$ 58,798</u>	<u>\$ 11,888</u>	<u>\$ 46,910</u>	-



**SOUTHSIDE VOLUNTEER FIRE DEPARTMENT SOCIETY**

Compiled Financial Information

For the year ended December 31, 2023

(With comparative figures for 2022)

# Matilda D'Silva Ltd

## Chartered Professional Accountant

3115 Taylor Frontage Rd  
Burns Lake, BC, V0J 1E2

Home: 250-692-5805  
Mobile: 250-685-8229  
Fax: 250-692-7779  
matilda@matildadsilvacga.com

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### COMPILATION ENGAGEMENT REPORT

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To the Members of South Side Volunteer & Fire Department Society

On the basis of information provided by management, I have compiled the statement of financial position of South Side Volunteer & Fire Department Society as at December 31, 2023, and the statements of operations and fund balances for the year then ended, and Note 1, which describes the basis of accounting applied in the preparation of the compiled financial information ("financial information").

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

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

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

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



MATILDA D'SILVA LTD  
Chartered Professional Accountant

Burns Lake, British Columbia  
June 26, 2024

## SOUTHSIDE VOLUNTEER FIRE DEPARTMENT SOCIETY

## Statement of Financial Position

December 31, 2023

(With comparative figures for 2022)

## ASSETS

	2023	2022
Current assets:		
Bank	\$ 34,349	\$ 53,251
Bank-Gaming	80	4
Public services bodies rebate receivable	2,234	1,984
Prepaid expenses	<u>178</u>	<u>172</u>
	36,841	55,411
Property, plant and equipment ( Note 3)	<u>74,998</u>	<u>72,793</u>
	<u>\$ 111,839</u>	<u>\$ 128,204</u>

## LIABILITIES AND NET ASSETS

Current liabilities:		
Accounts payable	\$ <u>2,836</u>	\$ <u>2,837</u>
Net Assets:		
Invested in capital assets	74,998	72,793
Unrestricted net assets	<u>34,005</u>	<u>52,574</u>
	<u>109,003</u>	<u>125,367</u>
	<u>\$ 111,839</u>	<u>\$ 128,204</u>

Approved by the Director:

Director, \_\_\_\_\_

## SOUTHSIDE VOLUNTEER FIRE DEPARTMENT SOCIETY

## Statement of Operations &amp; Changes in Net assets

For the year ended December 31, 2023

(With comparative figures for 2022)

	2023	2022
Revenue:		
Regional District of Bulkley- Nechako	\$ 36,178	\$ 35,497
Cheslatta Carrier Nation	-	150
Donations	-	4,000
Grant-Union of BC Municipalities	-	15,033
Interest	<u>172</u>	<u>192</u>
	<u>36,350</u>	<u>54,872</u>
Expenditures:		
Accounting	4,818	3,525
Bank charges	79	49
Community promotion	8,817	7,200
Fuel	880	3,496
Insurance & Licences	707	9,428
Office & Shop supplies	5,595	10,455
Repairs & Maintenance	21,519	5,388
Telephone & communications	2,620	2,118
Utilities	<u>7,679</u>	<u>8,146</u>
	<u>52,714</u>	<u>49,805</u>
Excess of revenues over expenditures	(16,364)	5,067
Unrestricted fund balances, beginning of year	<u>125,367</u>	<u>120,300</u>
Unrestricted fund balances, end of year	<u>\$ 109,003</u>	<u>\$ 125,367</u>

## SOUTHSIDE VOLUNTEER FIRE DEPARTMENT SOCIETY

December 31, 2023

(Unaudited - See Notice to Reader)

## 1. Basis of Accounting

The basis of accounting applied in the preparation of the statement of financial position as December 31, 2023 and statement of operations and changes in net assets for the year then ended, reflects cash transactions with the addition of

- PSB rebate receivable
- Prepaid expenses as an advance for items that are expected to provide for future use
- Property plant and equipment recorded at cost
- Accounts payable and accrued liabilities

## 2. Nature of activities

Southside Volunteer Fire Department Society (SVFDS) is a registered charity under the Income tax and is exempt from tax. It was incorporated on August 3, 1983. On November 1, 2015 Regional District of Bulkley-Nechako and SVFDS entered into an agreement to provide fire prevention, fire suppression and emergency assistance services to the areas covered within the boundaries specified by the Amendment By-law 1729, 2015 and First Nations Reserve Lands on the Southside of Francois Lake.

## Lease agreement

Vide a Lease agreement dated October 31, 2017 Cheslatta Carrier Nations has granted a lease in perpetuity to SVFDS with no attached fee for the use of land & building on District lot 716, Range 4, Lot 5, Plan 10674. Parcel identifier 004-945-701 registered to Cheslatta Carrier Nations. The lease agreement remains in effect as long as SVFDS exists and provides fire protection service as outlined above

## 3. Property, Plant &amp; Equipment:

	Cost	Accumulated Amortization	2023 Net Value	2022 Net Value
Fire Truck & Equipment	\$ 36,695	\$ -	\$ 36,695	\$ 34,490
Computer equipment	2,316	-	2,316	2,316
Leasehold improvements	30,987	-	30,987	30,987
Vehicle	<u>5,000</u>	<u>-</u>	<u>5,000</u>	<u>5,000</u>
	<u>\$ 74,998</u>	<u>\$ -</u>	<u>\$ 74,998</u>	<u>\$ 72,793</u>

**FORT FRASER VOLUNTEER FIRE DEPARTMENT**  
**Financial Statements**

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Year Ended December 31, 2023

**FORT FRASER VOLUNTEER FIRE DEPARTMENT**

Index to the Financial Statements  
Year Ended December 31, 2023

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PO Box 1764  
2371 Burrard Street  
Vanderhoof, BC V0J 3A0  
250-567-2520

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05-May-24

To the members of FORT FRASER VOLUNTEER FIRE DEPARTMENT

On the basis of information provided by management, we have compiled the balance sheet of the Fort Fraser Volunteer Fire Department as at December 31, 2023, the statement of earnings and deficit for the year then ended, and notes, which describes the basis of accounting applied in the preparation of the compiled financial information.

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

Our responsibility is to assist management in the preparation of the financial information.

I have not performed an audit nor review engagement in respect of these financial statements and, accordingly, I express no assurance thereon. Readers are cautioned that the financial information may not be appropriate for their purposes.



**FORT FRASER VOLUNTEER FIRE DEPARTMENT**

Non-consolidated balance sheet as at December 31, 2023

<b>ASSETS</b>	<b>2023</b>	<b>2022</b>
Current		
Cash	\$ 56,063	\$ 84,604
Investments	109	106
GST Receivable	689	3,837
	<u>56,861</u>	<u>88,547</u>
Property, plant and equipment (note 2,3)	<u>88,362</u>	<u>93,344</u>
	<u>\$ 145,223</u>	<u>\$ 181,891</u>

**LIABILITIES AND SHAREHOLDERS' EQUITY**

Current liabilities		
Accounts payable and accrued liabilities	-	\$ 49,599
	<u>-</u>	<u>49,599</u>
	<u>-</u>	<u>49,599</u>
Equity		
Retained earnings	145,223	132,292
	<u>145,223</u>	<u>132,292</u>
	<u>\$ 145,223</u>	<u>\$ 181,891</u>

See accompanying notes to the non-consolidated financial statements

Approved by:

Director: \_\_\_\_\_

Date: \_\_\_\_\_

Director: \_\_\_\_\_

Date: \_\_\_\_\_

**FORT FRASER VOLUNTEER FIRE DEPARTMENT**

Non-consolidated statement of retained earnings for the year ended December 31, 2023

	<b>2023</b>	<b>2022</b>
Retained earnings, beginning of the year	\$ 132,292	\$ 42,061
Net income	12,931	35,422
Other items affecting retained earnings	-	54,809
<b>Retained earnings, end of the year</b>	<b>\$ 145,223</b>	<b>132,292</b>

See accompanying notes to the non-consolidated financial statements

**FORT FRASER VOLUNTEER FIRE DEPARTMENT**

Non-consolidated income statement for the year ended December 31, 2023

	<b>2023</b>	<b>2022</b>
<b>Revenue</b>		
RDBN Funding	\$ 19,600	\$ 19,600
Donations	1,514	500
Grants	36,500	68,000
Membership Dues	-	34
<b>Net trade Sales</b>	<b>57,614</b>	<b>88,134</b>
<b>Cost of sales</b>		
Equipment Expenses	2,593	4,137
	<b>2,593</b>	<b>4,137</b>
<b>Gross Profit</b>	<b>55,021</b>	<b>83,997</b>
<b>Operating Expenses:</b>		
Advertising and promotion	1,849	1,234
Amortization of property, plant and equipment	21,607	16,632
Interest and bank charges	63	24
Memberships and licenses	305	242
Office expenses	1,148	1,007
Professional fees	1,129	1,461
Repairs and maintenance	2,863	663
Supplies	6,276	13,176
Telephone	1,048	879
Training	1,752	-
Travel expense	63	-
Utilities	4,010	3,262
	<b>42,113</b>	<b>38,580</b>
<b>Net income before other items and taxes</b>	<b>12,908</b>	<b>45,417</b>
<b>Other income:</b>		
Interest income	23	5
	<b>23</b>	<b>5</b>
<b>Other expenses:</b>		
Capital Reserves	-	10,000
	<b>-</b>	<b>10,000</b>
<b>Income before income taxes</b>	<b>12,931</b>	<b>35,422</b>
<b>Net income</b>	<b>\$ 12,931</b>	<b>\$ 35,422</b>

**FORT FRASER VOLUNTEER FIRE DEPARTMENT**

Notes to Financial Information  
December 31, 2023

**1. Description of business**

The Fort Fraser Rural Fire Protection Area service is provided by Fort Fraser Volunteer Fire Department. The Fort Fraser Volunteer Fire Department is operated by a local society. The Regional District of Bulkley-Nechako provides annual funding to support operations and capital purchases.

**2. Summary of Significant Accounting Policies**Property, Plant, and Equipment

Property, plant, and equipment are started at cost less accumulated amortization. Property, plant, and equipment are amortized over their estimated useful lives at the following rates and methods:

	<u>Rate</u>	<u>Method</u>
Equipment	20%	declining balance
Computer Hardware	45%	declining balance

The Society regularly reviews its property, plant, and equipment to eliminate obsolete items.

**3. Property, Plant and Equipment**

	Cost	Accumulated Amortization	2023 Net Book Value	2022 Net Book Value
Equipment	\$ 124,689	\$ 37,451	\$ 87,238	\$ 93,344
Computer equipment	1,911	788	1,123	-
	<u>\$ 126,600</u>	<u>\$ 38,239</u>	<u>\$ 88,361</u>	<u>93,344.00</u>

**NORTHERN SOCIETY FOR DOMESTIC PEACE**  
**FINANCIAL STATEMENTS**  
**MARCH 31, 2024**

**NORTHERN SOCIETY FOR DOMESTIC PEACE****FINANCIAL STATEMENTS****MARCH 31, 2024**

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Notes to Financial Statements	8-15

**EDMISON MEHR**  
**CHARTERED PROFESSIONAL ACCOUNTANTS**

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Partners:  
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 MICHAEL B. MEHR, B.Comm, CPA, CA  
 JEANNE M. MACNEIL, B.Comm, CPA, CA

**INDEPENDENT AUDITOR'S REPORT**

To the Directors of  
 NORTHERN SOCIETY FOR DOMESTIC PEACE  
 Smithers, BC

**Qualified Opinion**

We have audited the accompanying financial statements of NORTHERN SOCIETY FOR DOMESTIC PEACE, which comprise the Statement of Financial Position as at March 31, 2024, and the Statements of Changes to Fund Balances, Operations and Cash Flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies. In our opinion, except for the possible effects of the matter described in the Basis for Qualified Opinion paragraph, the accompanying financial statements present fairly, in all material respects, the financial position of the Society as at March 31, 2024, and its financial performance and its cash flows for the year then ended in accordance with Canadian Accounting Standards for Not-for-Profit Entities.

**Basis for Qualified Opinion**

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the Society in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified opinion.

In common with many not-for-profit organizations, the Society derives revenues from fundraising activities and donations, the completeness of which is not susceptible to satisfactory audit verification. Accordingly our verification of these revenues was limited to the amounts recorded in the records of the Society and we were not able to determine whether any adjustments might be necessary to revenue, excess of revenue over expenditures and fund balances.

**Responsibilities of Management and Those Charged with Governance for the Financial Statements**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Canadian Accounting Standards for Not-for-Profit Entities and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatements, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Society's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Society or to cease operations, or have no realistic alternative but to do so. Those charged with governance are responsible for overseeing the Society's financial reporting process.

## Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatements, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatements when it exists. Misstatements can arise from fraud or errors and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements. As part of an audit in accordance with Canadian auditing standards, we exercise professional judgement and maintain professional skepticism through the audit.

We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purposes of expressing an opinion on the effectiveness of the Society's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Society's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Society to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including disclosure, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

### Report on Other Legal and Regulatory Requirement

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

Smithers, BC  
June 27, 2024



Edmison Mehr



**NORTHERN SOCIETY FOR DOMESTIC PEACE  
STATEMENT OF FINANCIAL POSITION  
MARCH 31, 2024**

	Operating Fund	Capital Fund	Reserve Funds	2024 2024	2023 2023
<b>ASSETS</b>					
<b>CURRENT</b>					
Cash	\$ 627,324	-	-	627,324	876,996
Cash - BC Gaming	32,943	-	-	32,943	32,357
Term deposit & accrued interest, Note 3	10,834	-	-	10,834	10,823
Accounts receivable	304,888	-	-	304,888	120,467
GST receivable	-	-	-	-	12,060
Prepaid expenses	<u>8,252</u>	<u>-</u>	<u>-</u>	<u>8,252</u>	<u>6,476</u>
	<u>984,241</u>	<u>-</u>	<u>-</u>	<u>984,241</u>	<u>1,059,179</u>
DUE FROM (TO) OTHER FUNDS	<u>(521,191)</u>	<u>-</u>	<u>521,191</u>	<u>-</u>	<u>-</u>
TANGIBLE CAPITAL ASSETS, Note 4	<u>-</u>	<u>812,198</u>	<u>-</u>	<u>812,198</u>	<u>853,013</u>
	<u>\$ 463,050</u>	<u>812,198</u>	<u>521,191</u>	<u>1,796,439</u>	<u>1,912,192</u>
<b>LIABILITIES</b>					
<b>CURRENT</b>					
Accounts payable	\$ 68,802	-	-	68,802	89,745
GST payable	1,922	-	-	1,922	-
Due to employees	3,991	-	-	3,991	823
Vacation pay payable	75,144	-	-	75,144	55,076
Payroll deductions and benefits payable	8,613	-	-	8,613	1,522
Damage deposits	7,125	-	-	7,125	1,258
Revenue in advance, Note 6	96,123	-	-	96,123	299,483
Accrued interest payable	1,610	-	-	1,610	1,681
Current portion of long term debt, Note 7	<u>-</u>	<u>16,176</u>	<u>-</u>	<u>16,176</u>	<u>15,138</u>
	<u>263,330</u>	<u>16,176</u>	<u>-</u>	<u>279,506</u>	<u>464,726</u>
LONG TERM DEBT, Note 7	<u>-</u>	<u>322,132</u>	<u>-</u>	<u>322,132</u>	<u>338,587</u>
<b>FUND BALANCES</b>					
OPERATING NET ASSETS	199,720	-	-	199,720	254,106
INVESTED IN CAPITAL ASSETS	-	473,890	-	473,890	499,288
RESTRICTED FUNDS, Note 8	<u>-</u>	<u>-</u>	<u>521,191</u>	<u>521,191</u>	<u>355,485</u>
	<u>199,720</u>	<u>473,890</u>	<u>521,191</u>	<u>1,194,801</u>	<u>1,108,879</u>
	<u>\$ 463,050</u>	<u>812,198</u>	<u>521,191</u>	<u>1,796,439</u>	<u>1,912,192</u>

APPROVAL OF THE BOARD:

 Director

 Director

**NORTHERN SOCIETY FOR DOMESTIC PEACE  
STATEMENT OF CHANGES TO FUND BALANCES  
FOR THE YEAR ENDED MARCH 31, 2024**

	<b>Operating Fund</b>	<b>Capital Fund</b>	<b>Reserve Funds</b>	<b>2024 2024</b>	<b>2023 2023</b>
Fund balance, beginning of year	\$ <u>254,106</u>	<u>499,288</u>	<u>355,485</u>	<u>1,108,879</u>	<u>1,097,287</u>
Change in fund balances during year:					
Repayment of prior year surplus, Note 10	<u>(14,239)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(28,416)</u>
Excess (deficiency) of revenues over expenses for the year	<u>149,322</u>	<u>(49,161)</u>	<u>-</u>	<u>(14,239)</u>	<u>40,008</u>
Capital expenditures and transfer of fund balances:					
Transfers from restricted funds	87,047	-	(87,047)	-	-
Transfers to restricted funds	<u>(252,753)</u>	<u>-</u>	<u>252,753</u>	<u>-</u>	<u>-</u>
	<u>(165,706)</u>	<u>-</u>	<u>165,706</u>	<u>-</u>	<u>-</u>
Changes to invested in capital assets					
Purchase of tangible capital assets from operating in year	(8,346)	8,346	-	-	-
Debt repayment in year	<u>(15,417)</u>	<u>15,417</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<u>(23,763)</u>	<u>23,763</u>	<u>-</u>	<u>-</u>	<u>-</u>
Change in fund balances during year	<u>(54,386)</u>	<u>(25,398)</u>	<u>165,706</u>	<u>(14,239)</u>	<u>11,592</u>
Fund balance, end of year	\$ <u><u>199,720</u></u>	<u><u>473,890</u></u>	<u><u>521,191</u></u>	<u><u>1,094,640</u></u>	<u><u>1,108,879</u></u>

**NORTHERN SOCIETY FOR DOMESTIC PEACE  
STATEMENT OF OPERATIONS  
FOR THE YEAR ENDED MARCH 31, 2024**

	Operating Fund	Capital Fund	Reserve Funds	2024 2024	2023 2023
<b>REVENUE</b>					
Government funding, Note 11	\$ 3,196,365	-	-	3,196,365	1,650,154
Grants - foundations, other	329,829	-	-	329,829	464,651
Rental	80,424	-	-	80,424	61,724
Fee for service	8,200	-	-	8,200	109,403
Donations and memberships	59,102	-	-	59,102	103,546
Interest	1,495	-	-	1,495	1,225
Fundraising and other	<u>3,605</u>	<u>-</u>	<u>-</u>	<u>3,605</u>	<u>850</u>
	<u>3,679,020</u>	<u>-</u>	<u>-</u>	<u>3,679,020</u>	<u>2,391,553</u>
<b>EXPENSES</b>					
Wages and benefits	2,416,902	-	-	2,416,902	1,688,684
Advertising and promotion	1,822	-	-	1,822	7,921
Amortization	-	49,161	-	49,161	61,992
Bad debts	-	-	-	-	(278)
Bank charges and interest	253	-	-	253	116
Client costs	66,489	-	-	66,489	33,556
Fundraising	3,372	-	-	3,372	58
Honorariums	4,450	-	-	4,450	1,650
Insurance	17,563	-	-	17,563	15,724
Interest - long term	22,812	-	-	22,812	13,138
Licenses, dues and fees	21,742	-	-	21,742	9,392
Office	13,309	-	-	13,309	10,145
Professional fees	43,532	-	-	43,532	22,234
Program supplies	213,650	-	-	213,650	83,754
Property taxes	21,750	-	-	21,750	17,647
Rent	10,117	-	-	10,117	18,492
Repairs and maintenance	275,094	-	-	275,094	74,524
Subcontract and clinical supervision	192,146	-	-	192,146	158,135
Telephone and internet	44,481	-	-	44,481	30,809
Travel, training, workshops, projects	90,701	-	-	90,701	65,418
Utilities	<u>69,513</u>	<u>-</u>	<u>-</u>	<u>69,513</u>	<u>38,434</u>
	<u>3,529,698</u>	<u>49,161</u>	<u>-</u>	<u>3,578,859</u>	<u>2,351,545</u>
Excess (deficiency) of revenues over expenses for the year	<u>\$ 149,322</u>	<u>(49,161)</u>	<u>-</u>	<u>100,161</u>	<u>40,008</u>

**NORTHERN SOCIETY FOR DOMESTIC PEACE  
STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED MARCH 31, 2024**

	2024	2023
<b>OPERATING ACTIVITIES</b>		
Excess (deficiency) of revenues over expenses for the year	\$ 100,161	40,008
Add: Items not involving cash		
Amortization	49,161	61,992
Capital asset contribution - donation	-	-
	<u>149,322</u>	<u>102,000</u>
Net change in non-cash working capital		
Net (increase) decrease in:		
Accounts receivable	(184,421)	(45,914)
GST receivable	13,983	(10,021)
Due from employees	3,168	125
Prepaid expenses	(1,776)	(472)
Net increase (decrease) in:		
Accounts payable	(20,945)	67,527
Wages payable	-	(3,443)
Vacation pay payable	20,068	17,267
Payroll deductions and benefits payable	7,091	(33,525)
Damage deposits	5,868	-
Revenue in advance	(203,360)	109,217
Accrued interest payable	(71)	749
	<u>(360,395)</u>	<u>101,510</u>
	<u>(211,073)</u>	<u>203,510</u>
<b>FINANCING ACTIVITIES</b>		
Repayment of long term debt	(15,417)	(25,669)
Proceeds from long term debt	-	168,001
Repayment of prior year surplus	(14,239)	(28,416)
	<u>(29,656)</u>	<u>113,916</u>
<b>INVESTING ACTIVITIES</b>		
Purchase of tangible capital assets	(8,346)	(225,400)
Redemption (purchase) of term deposits	(11)	(101)
	<u>(8,357)</u>	<u>(225,501)</u>
<b>INCREASE (DECREASE) IN CASH</b>	<b>(249,086)</b>	<b>91,925</b>
CASH, beginning of year	<u>909,353</u>	<u>817,428</u>
CASH, end of year	<u>\$ 660,267</u>	<u>909,353</u>
<b>CASH CONSISTS OF:</b>		
Cash	\$ 627,324	876,996
Cash - BC Gaming	<u>32,943</u>	<u>32,357</u>
	<u>\$ 660,267</u>	<u>909,353</u>
<b>ADDITIONAL CASH FLOW INFORMATION:</b>		
Interest paid	<u>\$ 22,883</u>	<u>\$ 11,881</u>

**NORTHERN SOCIETY FOR DOMESTIC PEACE  
SCHEDULE OF OPERATIONS BY PROGRAM  
FOR THE YEAR ENDED MARCH 31, 2024**

	<u>REVENUE</u>	<u>EXPENSES</u>	<u>ADMINISTRATION</u>	<u>EXCESS OF REVENUES FOR YEAR</u>	<u>CAPITAL EXPENDITURES AND TRANSFERS</u>	<u>CHANGE IN FUND BALANCES IN YEAR</u>
01 - Administration	\$ 5,609	226,054	291,777	71,332	-	71,332
02 - Passage House	657,405	579,748	(49,531)	28,126	(27,786)	340
On Her Way House	84,591	62,299	(8,148)	14,144	(13,790)	354
03 - Third Stage	26,010	41,537	(2,760)	(18,287)	-	(18,287)
05 - Sexual Abuse Intervention	244,313	210,971	(23,057)	10,285	(10,000)	285
Peace Program Smithers	130,650	118,519	(12,387)	(256)	-	(256)
07 - Domestic Peace Project	74,412	122,471	(9,081)	(57,140)	56,888	(252)
08 - Fund-raising	56,122	10,847	-	45,275	(45,000)	275
10 - V.S. Police Based	103,575	99,299	(9,022)	(4,746)	-	(4,746)
11 - VA - Community Based	83,491	74,837	(7,928)	726	-	726
12 - Pregnancy Outreach	130,265	124,363	(5,772)	130	-	130
14 - Youth Forensics	27,842	24,914	(2,600)	328	-	328
15 - Stopping the Violence	141,399	127,438	(13,388)	573	-	573
04 - Cedar Rose	563,923	502,454	(47,874)	13,595	(19,349)	(5,754)
38 - Seven Sisters	194,592	133,981	(16,528)	44,083	(43,250)	833
39-Sexual Assault Service (Hazelton)	75,231	30,754	(7,450)	37,027	(37,000)	27
Buildings	28,591	101,976	-	(73,385)	(15,417)	(88,802)
Womens Shelter Canada	82,000	77,418	(3,000)	1,582	(1,485)	97
IFOT Training	175,719	147,055	(16,541)	12,123	(12,100)	23
Peace Program Houston	65,591	57,610	(6,235)	1,746	(1,600)	146
23 - Houston STV	62,747	57,990	(4,972)	(215)	-	(215)
25 - Outreach Services	59,950	52,295	(5,720)	1,935	-	1,935
26 - Strengthening Families	73,570	66,537	(6,943)	90	(14,239)	(14,149)
40 -Safe Suppo-ts	115,000	56,761	(8,500)	49,739	(49,739)	-
24 ~ Critical Incident Stress Management	500	3,008	-	(2,508)	2,460	(48)
Emergency Sexual Assault Response Team	75,248	81,314	(7,526)	(13,592)	13,816	224
36 ~ Short Term Projects - ITFL	22,715	18,363	(4,327)	25	-	25
09 ~ VS Hazelton	86,799	77,618	(8,237)	944	-	944
29 ~ Short Term Projects	131,431	138,343	-	(6,912)	-	(6,912)
31 ~ Loans for Life	750	750	-	-	-	-
Short term Projects - Camp	7,906	20,570	-	(12,664)	12,700	36
33 ~ CRN Smithers and Houston	6,651	7,503	-	(852)	1,183	331
Property Development	84,422	74,101	(4,250)	6,071	-	6,071
	<u>\$ 3,679,020</u>	<u>3,529,698</u>	<u>-</u>	<u>149,322</u>	<u>(203,708)</u>	<u>(54,386)</u>

**NORTHERN SOCIETY FOR DOMESTIC PEACE  
NOTES TO THE FINANCIAL STATEMENTS  
MARCH 31, 2024**

**1. PURPOSE**

The purpose of the Society is to develop, deliver and support programs that provide opportunities for individuals and families to strengthen their relationships and the quality of their lives by fostering respect, challenging violence and promoting health and self-determination.

The Northern Society for Domestic Peace was incorporated under the Society Act on February 2, 1993 and is a registered charitable organization whose activities are exempt from taxation.

**2. SIGNIFICANT ACCOUNTING POLICIES**

The financial statements have been prepared in accordance with Canadian Accounting Standards for Not-for-Profit Organizations.

**Fund Accounting**

The Society follows the restricted fund method of accounting for contributions.

The Operating Fund accounts for the Society's program delivery and administrative activities.

The Capital Asset Fund reports the ownership, financing and equity related to the Society's tangible capital assets.

The Reserve Fund reports the assets, liabilities, revenues and expenses related to the reserves established to fund future expenditures.

**Cash**

Cash consists of cash and cash equivalents that are defined as highly-liquid investments with maturities of three months or less at the acquisition date.

**Term deposits and accrued interest**

Term deposits are initially recognized and subsequently measured at fair value plus accrued interest, determined using market information. Transaction costs and net gains and losses arising from changes in fair value are immediately recognized in operations.

**Tangible Capital Assets**

All property and equipment assets are recorded at cost in the capital fund. Amortization is recorded in the capital fund for building and leasehold improvements on the straight-line basis and furniture and equipment and computer equipment on the declining balance basis, each at the following annual rates:

Buildings - Second Step/1st Avenue	- 2.5%
Leasehold Improvements - Transition House	- 6.67%
Leasehold improvements - Pregnancy Outreach	- 20%
Leasehold improvements - Office	- 20%
Equipment and furniture	- 30%
Computer equipment	- 40%
Computer equipment	- 30%

**NORTHERN SOCIETY FOR DOMESTIC PEACE  
NOTES TO THE FINANCIAL STATEMENTS  
MARCH 31, 2024**

#### Revenue

Restricted contributions related to expenses for future periods are deferred and are recognized as revenue in the Operating Fund in the same period or periods as the related expenses are recognized.

Unrestricted contributions are recognized as revenue of the Operating Fund in the year received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured.

#### Donated Materials and Services

It is the Society's policy to record the value of donated materials and services when a fair value can be reasonably estimated and when the materials and services are used in the normal course of the Society's operations and would otherwise have been purchased.

#### Financial Instruments

##### Measurement of financial instruments

The Society initially measures its financial assets and financial liabilities at fair value, except for certain non-arm's length transactions.

The society subsequently measures all of its financial assets and financial liabilities at amortized cost, except for investments in equity instruments that are quoted in an active market, which are measured at fair value. Changes in fair value are recognized in net income.

Financial assets measured at amortized cost include cash, short term investments, accounts receivable, and GST receivable.

Financial liabilities measured at amortized cost include accounts payable, wages payable, vacation payable, payroll deductions payable and current portion of long-term debt.

The society's financial assets measured at fair value include quoted shares.

#### Impairment

Financial assets measured at cost are tested for impairment when there are indicators of impairment. The amount of the write-down is recognized in net income. The previously recognized impairment loss may be reversed to the extent of the improvement, directly or by adjusting the allowance account, provided it is no greater than the amount that would have been reported at the date of the reversal had the impairment not been recognized previously. The amount of the reversal is recognized in net income.

#### Transactions costs

The society recognizes its transaction costs in net income in the period incurred. However, the carrying amount of the financial instruments that will not be subsequently measured at fair value is reflected in the transaction costs that are directly attributable to their origination, issuance or assumption.

**NORTHERN SOCIETY FOR DOMESTIC PEACE  
NOTES TO THE FINANCIAL STATEMENTS  
MARCH 31, 2024**

Use of estimates

The preparation of financial statements in accordance with Canadian generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amount of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amount of revenues and expenses during the reporting period. These estimates are reviewed periodically, and, as adjustments become necessary, they are reported in earnings in the period in which they become known. Actual results could differ from those estimates.

**3. TERM DEPOSITS**

<u>Term Deposit</u>	<u>2024</u>	<u>2023</u>	<u>Maturity Date</u>	<u>Details</u>
BVCU 704	\$ <u>10,834</u>	\$ <u>10,823</u>	05/07/24	2.75% interest

**4. TANGIBLE CAPITAL ASSETS**

	<u>Cost</u>	<u>Accumulated Amortization</u>	<u>Net</u>
2024:			
Buildings:			
Second Step	\$ 331,460	257,545	73,915
1st Avenue	521,377	167,337	354,040
Transition House	534,262	533,010	1,252
Equipment and furniture	66,487	52,410	14,077
Computer equipment	36,684	26,033	10,651
Vehicle	<u>80,633</u>	<u>49,420</u>	<u>31,213</u>
	1,570,903	1,085,755	485,148
Land			
Second Step	60,000	-	60,000
1st Avenue	187,050	-	187,050
Transition House	<u>80,000</u>	<u>-</u>	<u>80,000</u>
	<u>\$ 1,897,953</u>	<u>1,085,755</u>	<u>812,198</u>
2023:			
Buildings:			
Second Step	\$ 331,460	249,334	82,126
1st Avenue	521,377	153,958	367,419
Transition House	534,262	524,579	9,683
Equipment and furniture	81,926	68,855	13,071
Computer equipment	50,831	36,677	14,154
Vehicle	<u>80,633</u>	<u>41,123</u>	<u>39,510</u>
	1,600,489	1,074,526	525,963
Land			
Second Step	60,000	-	60,000
1st Avenue	187,050	-	187,050
Transition House	<u>80,000</u>	<u>-</u>	<u>80,000</u>
	<u>\$ 1,927,539</u>	<u>1,074,526</u>	<u>853,013</u>



**NORTHERN SOCIETY FOR DOMESTIC PEACE  
NOTES TO THE FINANCIAL STATEMENTS  
MARCH 31, 2024**

**5. LINE OF CREDIT**

The Society has available a line of credit of \$10,000. The line of credit is secured by a general security agreement covering all assets of the Society. The line of credit has not been utilized in 2024 or 2023.

**6. REVENUE IN ADVANCE**

Revenue in advance consists of the following amounts:

	<u>2024</u>	<u>2023</u>
Pregnancy Outreach	\$ 2,009	\$ 14,699
Prenatal	9,005	9,005
BC Gaming Commission	32,500	32,000
Partners in Sex Violence	1,815	1,815
Justice Bowl	720	720
Family Support	9,244	9,244
Womens Shelter Canada	-	82,000
ITFL/IFOT	15,000	117,910
Loans for life - Smithers	1,677	2,427
Loan for life - Houston	1,673	1,673
Northern Health revenue in advance	14,490	-
United Way	-	20,000
Other	<u>7,990</u>	<u>7,990</u>
	<u>\$ 96,123</u>	<u>299,483</u>

**NORTHERN SOCIETY FOR DOMESTIC PEACE  
NOTES TO THE FINANCIAL STATEMENTS  
MARCH 31, 2024**

**7. LONG TERM DEBT**

Long term debt consists of the following mortgages:

	<u>2024</u>	<u>2023</u>
Bulkley Valley Credit Union, commercial loan due in monthly payments of \$2,257 principal and interest combined, bearing interest at 6.76%, maturing February 27, 2027 and secured by land and building	\$ 290,629	\$ 298,017
Bulkley Valley Credit Union, commercial loan due in monthly payments of \$935 principal and interest combined, bearing interest at 6.19%, maturing February 27, 2027 and secured by land and building	<u>47,679</u>	<u>55,708</u>
	338,308	353,725
Current portion of long term debt	<u>16,176</u>	<u>15,138</u>
	<u>\$ 322,132</u>	<u>338,587</u>

Principal payments in each of the next 5 years assuming the mortgages are renewed at similar terms are as follows:

2025	\$ 16,176
2026	17,253
2027	18,401
2028	19,626
2029	20,303
Thereafter	<u>246,549</u>
	<u>\$ 338,308</u>

**NORTHERN SOCIETY FOR DOMESTIC PEACE  
NOTES TO THE FINANCIAL STATEMENTS  
MARCH 31, 2024**

**8. RESERVE FUNDS**

The Society has established reserve fund balances intended for contingency purposes and to fund specific future expenditures. The reserve amounts consist of the following:

	<u>2024</u>	<u>2023</u>
Passage House - Surplus	\$ 24,444	\$ -
Seven Sisters - Surplus	38,000	-
On Her Way - Surplus	7,500	-
Mens Group	43,694	56,241
Short term Projects	6,330	9,418
Transition House	12,314	16,444
Emergency Sexual Assault Response Team	-	13,816
Fundraising	96,196	86,196
Community Response Network	-	7,436
Critical incident response team	21,769	24,229
Sexual Assault Services Hazelton	37,000	-
Contingency	17,061	17,061
Pregnancy Outreach	2,998	1,398
OnHerWay House/Seven Sisters	23,112	23,112
SAIP	6,500	6,500
Ministry of Public Safety & Solicitor General-enhancement	38,950	28,950
Safe Support Family Law	49,739	-
Recruitment and training	63,700	20,100
Campus Security	<u>31,884</u>	<u>44,584</u>
	<u>\$ 521,191</u>	<u>355,485</u>

**NORTHERN SOCIETY FOR DOMESTIC PEACE  
NOTES TO THE FINANCIAL STATEMENTS  
MARCH 31, 2024**

**9. FINANCIAL ASSETS AND LIABILITIES**

The Society is not exposed to significant foreign currency risk. The significant financial risks to which the Society is exposed include the following:

**Credit risk**

Credit risk is the risk of loss associated with counterparty's inability to fulfil its payment obligations. Financial instruments that potentially subject the Society to a concentration of credit risk consist primarily of cash, term deposits and accounts receivable. The Society limits its exposure to credit loss by placing its cash and term deposits with major Canadian financial institutions and by monitoring accounts receivable balances on an ongoing basis. The Society's maximum exposure to credit risk for cash, term deposits and accounts receivable is the amounts disclosed in the Statement of Financial Position. Management believes that credit risk for financial instruments is minimal.

**Fair value**

The Society estimates the fair value of its financial instruments based on current interest rates, market value and pricing of financial instruments with comparable terms. Unless otherwise indicated, the carrying value of these financial instruments approximates their fair market value because of the near maturity of those instruments. Management believes that the fair value risk is minimal.

**Liquidity Risk**

Liquidity risk is the risk that the Society will not be able to meet its financial obligations as they fall due. The Society's approach to managing liquidity is to evaluate current and expected liquidity requirements under both normal and stressed conditions to ensure that it maintains sufficient reserves of cash or have an available credit facility to meet its liquidity requirements in the short and long term.

As at March 31, 2024, the Society had unrestricted cash and term deposits of \$638,158 (March 31, 2023 - \$887,819) to settle current liabilities of \$279,506 (March 31, 2023 - \$464,726). Management believes that liquidity risk for financial instruments is minimal.

**Market risk**

Market risk incorporates a range of risks. Movement in risk factors, such as market price risk and currency risk, affect the fair values of financial assets and liabilities. The Society is potentially exposed to these risks. The Society mitigates these risks by currently retaining its funds in Canadian bank accounts and term deposits.

**Interest rate risk**

The Society is exposed to interest rate risk to the extent that the cash maintained is subject to a floating rate of interest. The interest rate risk on cash and money market funds is not considered significant.

**10. REMUNERATION PAID TO DIRECTORS, EMPLOYEES AND CONTRACTORS**

In accordance with the Societies Act the Society discloses all remuneration paid to directors and also discloses annual payments to employees and contractors that individually exceed \$75,000. The Society has not paid any remuneration to any directors for the year. The Society has eight employees and no contractors that were paid in excess of the \$75,000 disclosure amount for the year. The remuneration for the fiscal year for the eight employees averages \$86,512 and ranges from \$76,920 to \$100,390.

**NORTHERN SOCIETY FOR DOMESTIC PEACE  
NOTES TO THE FINANCIAL STATEMENTS  
MARCH 31, 2024**

**11. GOVERNMENT FUNDING**

The operating government funding for the year is as follows:

	<u>2024</u>	<u>2023</u>
Federal/Provincial:		
BC Housing	\$ 1,659,660	\$ 583,525
Attorney General	115,000	-
Children and Families	345,855	276,624
Northern Health Authority	98,440	96,123
Canada Mortgage and Housing Corp	1,986	-
Health Canada	15,400	12,600
Public Safety and Solicitor General	883,095	611,809
BC Gaming Commission	<u>32,000</u>	<u>32,500</u>
	3,151,436	1,613,181
Local Government:		
V.S. Police Based-Regional District of Bulkley Nechako	<u>44,929</u>	<u>36,973</u>
	<u>\$ 3,196,365</u>	<u>1,650,154</u>

**12. ECONOMIC DEPENDENCE**

The Society is dependent upon continuing to secure adequate government funding if it is to maintain its current programs.



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October 30, 2024

Dear Mayor Atrill, Members of the Council, and Director Stoltenberg,

Thank you for the opportunity to provide a full report on our activities for our past fiscal year ending March 31, 2024. I have attached our Annual Report for a more complete overview of our activities during the past funding cycle.

The information in this letter relate to our programming since the start of our new fiscal year (April 2024).

We sincerely appreciate the ongoing financial assistance provided by the Town of Smithers and the Regional District. Given the volatile nature of our other funding sources, this predictable support is a valued component in helping us build our financial security.

We also acknowledge the generosity of the Town for the lease of Creation Station on Railway Avenue. Having this dedicated “work space” has been instrumental in allowing our organization to grow visual arts education and community programming. To date the Gallery Association has put \$31,000 into renovations, equipment and storage in the space.

Our ongoing lease at 3866 Railway Avenue ended in February 2023, and we are currently operating on a month to month lease agreement. We have been informed that it is likely our lease will not be renewed as of September 2025. We look forward to working with town staff and council to secure a municipal recreation space in order to continue providing visual arts education in Smithers, as the arts and arts education are referenced as being a vital part of the Town’s OCP and Recreation and Culture Plans.

**OPERATING BUDGET April 2022- March 2023**

For 2024, the Gallery is requesting Grant in Aid funding of \$\$40,271 (2024 funding of \$39,366 plus the CPI increase of 2.3%).

As you will see from our attached budget, we have forecast a deficit budget of \$6139 in 2025/2026 due to the likely requirement of a lease payment for workshop space. This deficit will be covered by surplus funds from past years. Additional fundraising will be required to ensure visual arts educational programming can continue in the future.

The Gallery Association (SGA) strives to maintain a financial buffer to ensure that operations can continue in the face of unforeseen and/or planned shortfalls.

## 2024 SUCCESSES & CHALLENGES

### FUNDRAISING

This amount has been consistent over the past number of years due to our biennial “6x6 Art Auction” and our annual Wintergold event. Our 6x6 auction raised \$1000 less than prior years.

The Rotary Club of Smithers selected the Smithers Art Gallery as the recipient organization for its annual online auction in 2023. The \$16,000 received from this auction will purchase new display stands and acrylic toppers for the Gallery, as well as a new front desk.

### STAFFING

The Gallery has 2 full time staff including our manager and a programming coordinator and a Saturday Gallery Attendant. Additional staff are hired seasonally to run our summer art camps and instructors are hired on a contract basis to run art classes throughout the year. Volunteers continue to be integral to our everyday activities and special events.

### EXHIBITIONS

The Gallery hosts 8 exhibitions each year and one community or youth exhibition. These exhibitions provide opportunities for local, regional and BC artists to showcase their work and provides our community with access to professional visual art. Admission to the gallery is always free.

The Gallery pays artists for exhibiting their work as set out by CARFAC (Canadian Artist Representation Le Front des Artistes Canadiens). This payment allows both artists and the gallery to access Provincial and Federal grant funds they otherwise could not attain.

We kicked off our year with a joint exhibition with the BV Musuem - Fabulous Forests and Marvelous Mushrooms. This is the third collaborative exhibition we have done and has helped us to build our school education programs to the next level. This popular exhibition had over 100 entries from community members.

Our final exhibition of this year is local Smithereen artists Mark Tworow and Tenley Dahlie exploring the theme water (and rock) in colourful impressionist paintings of local landscapes and pottery.

### EDUCATION ACTIVITIES

The gallery provides visual arts education opportunities to children, youth and adults in our community with bursary funding that ensures financial barriers do not block access to our programming.

In 2024, over 400 individuals (**8% of our town population**) participated in visual arts education programming at Creation Station. The gallery hosted 54 workshops including 14 sessions of summer camp (12 regular and 2 advanced). Many of these programs run as multi day/week sessions amounting to 112 calendar days of programming - with 7 days having more than one classroom being used for educational programming. Outside individuals used the facility for 48 additional days to run their own arts or community programming.

Our programming fees cover the costs of our instructors, materials, utilities and maintenance at Creation Station and 20% of our program coordinator position (currently paid \$24/hour).

**SCHOOL GROUPS**

Youth from schools across the region visit the gallery regularly with tours and educational programming related to each exhibition provided in the gallery by staff.

**LOOKING FORWARD**

**ARTIST RESIDENCY PROGRAM**

The gallery has secured funding for a two week, compensated, artist residency program for marginalized or under-represented artists or art forms with guaranteed exhibition within 2 years.

Northern Indigenous Perspectives will return in June 2025 as part of our ongoing commitment to showcasing artists in our region.

Thank you to both the Town of Smithers and the Regional District for considering our request and providing ongoing support to the Smithers Gallery Association.

Yours sincerely,



**Susan Smith**, President



**Nicole Chernish**, Manager



**SMITHERS GALLERY ASSOCIATION****FINANCIAL STATEMENTS****MARCH 31, 2024****CONTENTS**

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Statement of Operations and Changes in Net Assets	3
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Notes to Financial Statements	5-6

EDMISON MEHR  
CHARTERED PROFESSIONAL ACCOUNTANTS

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Partners:  
BRIAN R. EDMISON, B.A., CPA, CA  
MICHAEL B. MEHR, B.Comm, CPA, CA  
JEANNE M. MACNEIL, B.Comm, CPA, CA

### COMPILATION ENGAGEMENT REPORT

To The Management of Smithers Gallery Association

On the basis of information provided by management, we have compiled the Statement of Financial Position of the Smithers Gallery Association as at March 31, 2024, and the Statement of Operations and Changes in Net Assets and Cash Flows for the year then ended, and Note 2, which describes the basis of accounting applied in the preparation of the compiled financial information.

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

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

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

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



Edmison Mehr Chartered Professional Accountants  
1090 Main Street  
Smithers, BC  
V0J 2N0  
August 07, 2024

**SMITHERS GALLERY ASSOCIATION  
STATEMENT OF FINANCIAL POSITION  
MARCH 31, 2024**

(Unaudited - see Compilation Report)

	2024	2023
<b>ASSETS</b>		
<b>CURRENT</b>		
Cash	\$ 172,070	\$ 207,241
Term deposits, Note 2	12,919	12,791
Accounts receivable	1,921	113
Prepaid expenses	<u>305</u>	<u>-</u>
	<u>187,215</u>	<u>220,145</u>
<b>TANGIBLE CAPITAL ASSETS, Note 4</b>		
Equipment and leasehold improvements	40,968	40,968
Less: Accumulated amortization	<u>31,384</u>	<u>28,777</u>
	<u>9,584</u>	<u>12,191</u>
	<u>\$ 196,799</u>	<u>\$ 232,336</u>
<b>LIABILITIES</b>		
<b>CURRENT</b>		
Accounts payable and accrued liabilities, Note 2	\$ 11,712	\$ 7,800
Source deductions payable, Note 2	2,274	3,984
Deferred revenue, Note 2, Note 5	<u>134,884</u>	<u>124,792</u>
	<u>148,870</u>	<u>136,576</u>
<b>LONG TERM DEBT, Note 6</b>	<u>-</u>	<u>60,000</u>
<b>NET ASSETS</b>		
<b>NET ASSETS</b>	<u>47,929</u>	<u>35,760</u>
	<u>\$ 196,799</u>	<u>\$ 232,336</u>

APPROVED BY THE BOARD:

SE Smith DIRECTOR

D. L. Smith DIRECTOR

August 7, 2024

**SMITHERS GALLERY ASSOCIATION**  
**STATEMENT OF OPERATIONS AND CHANGES IN NET ASSETS**  
**FOR THE YEAR ENDED MARCH 31, 2024**  
(Unaudited - see Compilation Report)

	2024	2023
<b>REVENUE</b>		
Art sales - exhibitions	\$ 36,787	\$ 34,679
Art and card sales	56,182	51,378
Corporate sponsorships	1,400	1,750
Donations	2,391	1,956
Forgiveable portion of CEBA loan	20,000	-
Fundraising	3,020	11,618
Grants, Note 7	78,089	93,492
Grant - summer student	15,703	26,591
Interest revenue and freight recoveries	803	518
Membership fees	1,970	1,645
Program fees	27,220	25,696
PST commissions	396	413
Rentals	4,722	4,245
	<u>248,683</u>	<u>253,981</u>
<b>EXPENSES</b>		
Accounting and legal	5,146	4,735
Advertising and promotion	915	1,522
Amortization	2,608	3,954
Artists payments, cost of art sales	69,517	71,901
Bank and credit card charges	2,240	2,254
Contract fees	600	2,530
Employee benefits	400	-
Exhibition costs	5,621	5,961
Freight	703	3,299
Fundraising	544	3,648
Insurance	1,416	1,416
Janitorial	650	149
Licenses and memberships	298	460
Office and meetings	1,696	322
Programs	12,197	12,649
Rent	10,395	10,095
Repairs and maintenance	1,178	1,933
Supplies - Railway Avenue	704	195
Telephone and internet	2,416	2,213
Training	-	84
Utilities - Railway Avenue	3,585	2,392
Volunteer acknowledgements	202	273
Wages	112,374	119,472
Website and computer	535	180
Workers compensation	574	612
	<u>236,514</u>	<u>252,249</u>
<b>EXCESS OF REVENUES OVER EXPENSES FOR THE YEAR</b>	12,169	1,732
<b>NET ASSETS, beginning of year</b>	<u>35,760</u>	<u>34,028</u>
<b>NET ASSETS, end of year</b>	<u>\$ 47,929</u>	<u>\$ 35,760</u>

**SMITHERS GALLERY ASSOCIATION**  
**STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED MARCH 31, 2024**  
(Unaudited - see Compilation Report)

	2024	2023
<b>OPERATING ACTIVITIES</b>		
<b>EXCESS OF REVENUES OVER EXPENSES</b>		
for the year	\$ 12,169	\$ 1,732
Add: Items not involving cash		
Amortization	<u>2,608</u>	<u>3,954</u>
	<u>14,777</u>	<u>5,686</u>
Net change in non-cash working capital		
Net (increase) decrease in:		
Accounts receivable	(1,808)	(113)
Prepaid expenses	(305)	-
Net increase (decrease) in:		
Accounts payable and accrued liabilities	3,912	(2,325)
Source deductions payable	(1,711)	1,835
Deferred revenue	<u>10,092</u>	<u>59,925</u>
	<u>10,180</u>	<u>59,322</u>
<b>CASH FLOW (DEFICIT) FROM OPERATING ACTIVITIES</b>	<u>24,957</u>	<u>65,008</u>
<b>FINANCING ACTIVITIES</b>		
Repayment of long term debt	<u>(60,000)</u>	<u>-</u>
<b>INVESTING ACTIVITIES</b>		
Purchase of capital assets	<u>-</u>	<u>(4,237)</u>
<b>INCREASE (DECREASE) IN CASH (BANK INDEBTEDNESS)</b>	(35,043)	60,771
CASH, beginning of year	<u>220,032</u>	<u>159,261</u>
CASH, end of year	<u>\$ 184,989</u>	<u>220,032</u>
<b>CASH CONSISTS OF:</b>		
Cash	\$ 172,070	\$ 207,241
Term deposits	<u>12,919</u>	<u>12,791</u>
	<u>\$ 184,989</u>	<u>220,032</u>

**SMITHERS GALLERY ASSOCIATION**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**MARCH 31, 2024**  
(Unaudited - see Compilation Report)

**1. PURPOSE**

The Smithers Gallery Society is a not-for-profit organization at the heart of the local visual arts community and has been in operation since 1971. The gallery's exhibitions change every four to five weeks and showcase the work of local and regional artists in solo and group shows. The gallery regularly offers artists' talks and demonstrations, art classes and workshops, community art events, summer art camps, and free drop-in art activities for kids. The Smithers Gallery Association mission statement is "Creating community through art". The association is considered a non-taxable entity by Canada Revenue Agency.

**2. BASIS OF ACCOUNTING**

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

Term deposits are recorded at the cost plus accrued income.

Accounts payable and accrued liabilities are amounts owing to creditors for goods and services provided to the association during the year.

Source deductions payable are accrued when source deductions are owed on wages paid for the year.

**3. ACCOUNTING POLICIES**

Tangible capital assets

Tangible capital assets are recorded at cost and are amortized on the declining balance basis, with the exception of leasehold improvements which are amortized on the straight line basis, each at the following annual rates:

Equipment	20 %
Computer hardware	50 %
Leasehold improvements	20 %

**4. TANGIBLE CAPITAL ASSETS**

	<u>Cost</u>	<u>Accumulated Amortization</u>	<u>Net 2024</u>	<u>Net 2023</u>
Equipment	\$ 17,868	\$ 10,826	\$ 7,042	\$ 8,801
Computer hardware	1,374	1,374	-	-
Leasehold improvements	<u>21,726</u>	<u>19,184</u>	<u>2,542</u>	<u>3,390</u>
	<u>\$ 40,968</u>	<u>\$ 31,384</u>	<u>\$ 9,584</u>	<u>\$ 12,191</u>

**SMITHERS GALLERY ASSOCIATION**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**MARCH 31, 2024**  
(Unaudited - see Compilation Report)

**5. DEFERRED REVENUE**

	<u>2024</u>	<u>2023</u>
Rotary Club grant	\$ 16,979	\$ 979
Bursary	3,845	4,220
Regional District of Bulkley Nechako grant	27,592	25,025
Community survey grant	10,000	10,000
BC Arts Council Resiliency grant	41,718	41,718
Rental	-	600
CARFAC grant	2,630	2,580
BC Arts Council Project grant	10,450	10,450
BC Arts Council Operations grant	20,000	20,000
BVCAC grant	1,670	3,220
Fundraising	-	6,000
Balance end of year	<u>\$ 134,884</u>	<u>\$ 124,792</u>

**6. LONG TERM DEBT**

	<u>2024</u>	<u>2023</u>
Canada Emergency Business Account (CEBA) loan with 0% interest and no principal repayments required until January 18, 2024. Principal repayments can be voluntarily made at any time. Up to \$20,000 loan forgiveness is available on CEBA loans advanced for \$60,000 provided \$40,000 is paid back prior to January 18, 2024.	\$ -	\$ 60,000
Less principal portion due within one year	<u>-</u>	<u>-</u>
	<u>\$ -</u>	<u>\$ 60,000</u>

**7. GRANTS**

	<u>2024</u>	<u>2023</u>
BC Arts Council - Infrastructure	\$ -	\$ 3,478
BC Arts Council - Operating	20,000	-
BC Arts Council- Project	-	2,450
BC Arts Council - Programming	-	14,490
BC Arts Council - Resiliency	-	2,000
BC Gaming	20,000	20,000
BC Museum	900	-
Regional District of Bulkley Nechako	10,973	10,794
Regional District of Bulkley Nechako - other	-	939
Town of Smithers	25,716	26,782
Wetzin'kwa Community Forest Corporation grant	-	11,999
Other	500	560
Balance end of year	<u>\$ 78,089</u>	<u>\$ 93,492</u>



s m i t h e r s

**ART GALLERY**

# **ANNUAL REPORT**

**April 1, 2023 — March 31, 2024**



# MISSION STATEMENT

*"creating community through art"*



s m i t h e r s  
**ART GALLERY**

# MANDATE

1. Maintain and operate an art gallery to provide access to art exhibitions;
2. Support local and regional artists;
3. Maintain and operate a workshop space to provide visual arts education to children, youth, adults and seniors;
4. Encourage connections and growth in the arts community

# CORE VALUES

guide the vision, creation and delivery of SGA programs and services

1. **Accessibility:** Financial and physical limitations and other barriers to participation will not limit access to programming.
2. **Diversity and Inclusion:** Striving for equitable access to visual arts and programming for underrepresented artists and diverse audiences.
3. **Openness & Adaptability:** Desire to respond and adapt to the needs, aspirations, challenges and opportunities of our community.
4. **Integrity & Respect:** Commitment to fair and transparent processes in gallery policies and decision making.
5. **Sustainability:** Commitment to financial stability, quality programming and professional staffing to ensure organization thrives.

## **Board of Directors 2023-2024**

President - Susan Smith  
 Treasurer - Teresa Wodjak  
 Secretary – Susannah Lam  
 Director at Large - Jo-Anne Goble  
 Director at Large – Susan Kinkela

Town Representative (non-voting) – Sam Raven

## **Staff**

Manager - Nicole Chernish  
 Program Coordinator - Alyssa Lebiadowski  
 Gallery Attendant - Mattias Haehner

# PRESIDENT'S REPORT

Susan Smith

The Smithers Gallery Association is pleased to present our 2024 Annual Report which covers the numerous exhibitions, activities and new initiatives that have taken place at the Smithers Art Gallery and Creation Station during the past fiscal year of April 1, 2023- March 31, 2024.

We hope that our Annual Report will give our community, our members, and our financial supporters a better understanding of the scope of our organization and the successes and challenges that the organization has experienced over this past year. Our organization continues to focus on excellence in exhibitions, programming and community outreach.

Firstly, the board of directors would like to recognize the dynamic leadership of our energetic gallery manager, Nicole Chernish, who entered her sixth year in this position during the past fiscal year. Nicole's passion for the Visual Arts and her ongoing grant-writing efforts continue to bring greater financial stability to the organization which allows us to hire additional support staff and further advances key goals including improving accessibility and inclusivity within our diverse community through expanded programming and supports.



Chamber of Commerce Award: Major Contributor to Arts & Culture 2023

Secondly, the board would like to give a big shout to our Program Coordinator Alyssa Lebiadowski, and to our various past and present support staff at the gallery throughout the fiscal year 2023-2024, including Michelle Gazely, Anne Desplanches, Siri Freeman, Lucia Gastiazoro, Laurel Mackenzie and Matthias Haehner.

Our contractors are also very much appreciated including our bookkeeper Rene Haehner, Jen Mio who led our new advanced summer art camp & Isabelle Chernish who steered graphic design projects.

Finally, we would like to show our appreciation and acknowledge the many people in our community that support the gallery as gallery volunteers and committee members. As well, the support of local funders including our business community is truly appreciated! The Town of Smithers and the Regional District of Bulkley Nechako partially fund the Gallery and recognize the value that the Visual Arts contribute to the quality of life in our community. Councillor Sam Raven has been a pleasure to work with in her role as council liaison to the gallery!

In closing I particularly want to acknowledge and recognize those who serve as our Board of Directors, including those who have exited the board over the past year. The Board of Directors of a non-profit organization have an important role to fulfill and are essential to the success of the Smithers Gallery Association. I thank you all for your contributions and commitment; your work and commitment are truly appreciated!

# OPERATIONS REPORT

Nicole Chernish

The Smithers Gallery Association (operating as the Smithers Art Gallery) provides both visual art Educational Programming and access to Art Exhibitions to Smithers, the greater Bulkley-Nechako Regional District and nearby communities. We are the only Gallery and Visual Arts Education provider open year round within a two hour plus driving radius of our locations. Total Program participation (exhibition visits and educational programming) was 11,423 from April 1, 2021-March 31, 2022.

## STAFFING

In addition to our full-time manager, we have a full time position focused on visual arts education programming plus a Saturday attendant. We hired 1 full-time seasonal staff position for June - August and an additional 2 full-time staff for July-August through the Canada Summer Jobs and the Young Canada Works programs.

## VISUAL ARTS EDUCATION

The Smithers Gallery Association is the only non-profit organization offering art education programs in Smithers and the Bulkley Valley to children, youth and adults.

Bursaries are available to provide financial support to anyone who has financial barriers to participate in programming; we are committed to ensuring access to the visual arts for all.

### Secondary location: Creation Station (3866 Railway Ave)

On February 14, 2018 we signed a lease agreement with the Town of Smithers for an additional location to run our expanding educational programming. Acquiring this space enabled the SGA to grow our programming capacity and to be more self-reliant with stable and secure programming space without additional rental costs. This includes having consistent and organized classroom space and storage for our materials, supplies and equipment.



We have been advised that this space will likely no longer be available for our use as of September 2025. We are currently working with the town and looking into other options for space to ensure we can continue to offer visual arts education programming to the community.

## VISUAL ARTS EDUCATION STATISTICS

In our fiscal 2023-2024 year, our Education Programming had a total of **1412** participants including 63 from our Adult series, 33 in our after school programming (our instructor had a baby and was unable to teach), 123 at our summer kid's art camps and Spring Break had 33 (5 youth and 30 children) and - new this year - an additional 39 in daytime/weekend children's workshops. Saturday drop-in free art activities had 1121 participants (528 adults and 593 children).

In 2023-24 we offered 38 workshops for all ages, 16 Saturday drop in sessions at the gallery and 7 special event activities in collaboration with other organizations and non-profits in the area.

## Kids Summer Art Camps (established 2006)

2017-2022

2017 half day summer camp was increased to 3 weeks  
2019 a fourth week of summer camp was added;  
2020 shortened number of instruction days to meet Covid protocols and held 6 sessions; 2021 Provincial Health Orders (PHO) allowed 5 children (more if children lived in the same household) per session, increased the number of sessions to 8; 2022 resumed our pre-Covid registration to 10 participants per camp with 6 weeks and 12 sessions of programs offered. All but two of the workshops were run at full capacity

**2023**

6 weeks of summer camps with 11 regular sessions and 2 advanced art sessions. All sessions were at or near capacity



## Kids After School Workshops (established 2017)

2017-2022

2017 program initiated with sessions for ages 9-12 and for ages 13-16; 2019 added a series for ages 5-8 years; 2021 PHO capped classes to 5 with a total of 28 sessions and 2 sessions at spring break; 2022 return to a capacity of 10 participants per session. We added 2 sessions of a “Mini Artist Parented Class” (ages 3-5) 4-6 weeks each, Our “Little Artist Club” (ages 6-8) had 5 sessions of 4-6 weeks each, our “Young Artist Club” (ages 9-12) had 3 sessions 4-6 weeks each and our “Teen Studio Sessions” totaled 3 sessions 4-6 weeks each. Our Spring Break Camp for the two younger age groups is a one week duration with 2 separate sessions.

**2023**

fewer after-school sessions happened this year with our instructor out on maternity leave. New programming was developed for day/weekend children’s workshops. It was highly successful often filling up on the day of release. Spring break camps were held for 6-8 and 9-12 age groups. Both were at capacity.

## Drop-In Art Activities (NO COST)

This highly successful program has been running every Saturday morning from May - August since 2015.

## Adult Spring and Fall Workshop Series

Continuing Art Education for Adults aged 16 and over. In 2023/24 we held 12 adult workshops.

## Festivals and Special Events

We led art activities at all local festivals/events held by other organizations in 2023. The gallery hosted Pride with 120 participants, National Indigenous Peoples Day with 384 participants, School’s Out with 37 participants, Midsummer Music Festival with 145 participants, the Multicultural Festival distributing 35 kits, and Family Day with 103 participants and Dze L’Kant Family Day Hockey Tournament distributing 25 kits.

## EXHIBITIONS (no exhibitions in Dec or Jan)

The Gallery hosted eight exhibitions, one community exhibition and one curated group exhibition in 2023/2024.



Our community exhibition was done in collaboration with the BV Museum who brought in a travelling exhibit called BC's Marvellous Mushrooms. Our theme was Fabulous Forests and Marvellous Mushrooms which was a huge hit with over 100 participants, and was held in January/February of 2024.

We were pleased to partner with the Skeena Salmon Festival again this year to tour their juried Art Show. We had a number of local artists participate and receive jury awards. The gallery provided transport for artworks to and from Terrace for this exhibition. We will continue to be involved with the festival as a touring location every two years.

## EXHIBITION STATISTICS

Gallery in-person visits over this past year totaled increased to **10,011** (3% increase) in 2023/24 including 8081 visitors to our Exhibitions Programming and 32 class visits with 776 students and teachers participating (26% increase).

Online exhibitions are now a regular part of our programming and resulted in an additional 966 views for those unable to visit the gallery in person.



## EXHIBITIONS SCHEDULE 2023 –2024

April 4 - May 6	Lynn Cociani
May 9 - June 10	Poppy Dubar/Joanne Campbell
June 13 - July 8	Patricia Vickers/Charlotte Philtjens
July 11 - Aug 5	Joy Munt
Aug 8 - Sept 2	Sarah Belford/Charise Folnovic
Sept 5 - Oct 7	Suzo Hickey
Oct 10 - Nov 10	Skeena Salmon Show
Nov 17&18	Wintergold
Nov 23-Dec 24	One of a Kind - Artisan Christmas Market
January	Closed
Jan 30 - Feb 24	Marvelous Mushroom & Fabulous Forests Community Show
Feb 27 - Mar 30	Annerose Georgeson

## ARTIST SUPPORT

### ARTISAN SHOP

Our in house artisan shop sells work created by local and regional artists and artisans, providing the community with access to original works and artists with a venue to sell them. This year we have added to the range and number of artworks by Indigenous artists.

### EXHIBITIONS

All artists (outside of community group exhibitions) receive fees for displaying their work in our gallery as outlined by guidelines developed through CARFAC. This provides artists with a small fee regardless of whether they sell their work during their exhibition and allows them to qualify for funding through Canada Council and BC Arts Council.



As one of the few galleries in the northern part of BC to pay these fees, it provides a platform for local and regional artists to develop from an emerging artist into a professional artist. This in turn provides the community with a professional visual art gallery and community space with access to a wider variety of media and artists for viewing.

### SPECIAL EVENTS

Starting mid-November, through the month of December, we transform the Gallery into a seasonal market where artists from across the region can display and sell their work.

## FINANCES



We ended our 2022/2023 year with a surplus of \$12,069 which increased our net assets to \$47,929. At the end of the fiscal year, the association had \$184,989 in cash assets (\$134,884 in deferred revenue from grants). Included in the cash amount is \$12,919 held in an interest-bearing term deposit.

The CEBA (Canada Emergency Business Account) of \$60,000 was paid in full July 2023 allowing the gallery to retain the \$20,000 forgiveness portion.

## FUNDRAISING

The Smithers Art Gallery continually strives to organize fundraising events that meet our goals of representing and supporting visual artists in our community, making connections with the broader arts community and providing opportunities for learning about the visual arts.

Our Wintergold and One of a Kind events brought 1940 people through the Gallery this past year.

**Wintergold** Gallery had 29 vendors (including food truck) and 855 visitors (up from 736 last year). Brought in \$3040 with expenses of \$250

**One of a Kind** is the Gallery's artisan Christmas Gift Shop. Sales over the period was \$23,423 which provided \$5856 in commission to the Gallery. We had 1085 visitors (up from 95) from November 23 - December 24.

**Gallery Artisan Shop** is open year round. Sales provide income for local artists while also providing additional revenue to the gallery. Sales were approximately \$13,800 (not including our Christmas Market) bringing in an additional \$3470 in commission.

## GRANTS

The Gallery Association has worked diligently to secure operational funding through grant partnerships. This fiscal year we were successful in acquiring an operating grant from the BC Arts Council. This funding is fairly stable - it depends on the Provincial Government providing funding to the BC Arts Council. We have received notice that we are approved for funding until 2027.

We want to highlight the amazing grant from the Rotary Club of Smithers. This past year we were selected as the main recipient for the annual Smithers Rotary Auction. Our initial request was for funding to get new plinths, acrylic toppers and a new welcome desk. The community came out in force to support the auction this year and the Rotary presented us with a cheque for \$16,000!!

We have been successful in acquiring the following grants this fiscal year and are deeply grateful for the financial support and opportunities they have provided. For specific details see the note about grants in our financial statements.

**Regional District of Bulkley-Nechako** - *Grant-in-Aid*

**Town of Smithers** - *Grant-in-Aid, Creation Station lease & associated tax exemption*

**BC Ministry of Finance Community Gaming Grant** - *operating assistance*

**Bulkley Valley Credit Union** - *rolling tables for office*

**BC Museum Association**- *Family Day Program Grant (collaboration with BV Museum)*

**BC Arts Council** - *Operating Grant - Visual Arts Organization)*

**Young Canada Works** *summer student funding*

**Rotary Club of Smithers** *equipment/operating*



## our grateful thanks to the following

### Corporate Sponsors:

**Pretium Resources Inc.**  
**Hy-Tech Drilling Ltd**  
**Babine Animal Hospital**  
**Re/Max Bulkley Valley**  
**Bulkley Valley Insurance Services**

**Nature's Pantry**  
**All-West Glass**  
**LB Paving**  
**Calderwood Realty**

**Smithers Lumber Yard**  
**Wed'zinkwa Family Medical Clinic**  
**Bulkley Valley Wholesale**  
**Smokescreen Graphics**

*Thanks to these local businesses that continue to offer discounts and special offers to Gallery Members:*

**Mills Interior Stationery**

**Aquabatics**

**Heartstrings**

## a HUGE thank you to our volunteers

Our volunteers create the life and soul of the Gallery through the work they do on its behalf and our first thanks go out to all of them for their time and commitment - it is highly valued and appreciated.

One of a Kind—Artisan Christmas Gift Shop, December 2021: *Many thanks to the intake and setup committee volunteers who helped with intake, promotion, gift-shop setup and takedown, and a huge thank-you to all the sitters who ran the gift shop during operation.*

Curatorial/Selection Committee: *members jury and select exhibiting artists*

**Selection Committee Chair: Susan Kinkela, Edith Illes, Melanie Morin, Joanne Goble and Anne Desplanches.**

Other Thanks: **Edmison Mehr Chartered Accountants:** preparing the year-end financials, and bookkeeper **Rene Haehner** for his patience and attention to detail







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## Regional District of Bulkley-Nechako Committee of the Whole

**To:** Chair and Committee  
**From:** Megan D'Arcy, Regional Agriculture Coordinator  
**Date:** November 7, 2024  
**Subject:** **Growing Opportunities Newsletter - Issue 22**

---

**RECOMMENDATION:**

(all/directors/majority)

Receive.

---

**ATTACHMENTS**

Growing Opportunities Newsletter - Issue 22, August 2024.

**Nellie Davis**

**From:** Regional District of Bulkley-Nechako <economic.development@rdbn.bc.ca>  
**Sent:** August 14, 2024 2:47 PM  
**To:** Nellie Davis  
**Subject:** RDBN Growing Opportunities e-Newsletter August 2024

[EXTERNAL EMAIL] Please do not click on links on open attachments from unknown sources.

[Click here to view this newsletter in your browser](#)



August - Issue 22

**AG COORDINATOR UPDATE**

Weeds and wildfire have been the focus throughout the region over the last month. August is here, which means Fall Fairs are coming up in a community near you. It's time to celebrate local agriculture! Be sure to check out these upcoming events:



**Nechako Valley Exhibition**

August 16 to 18, 2024

Nechako Valley Exhibition  
Grounds in Vanderhoof, BC

[Nechako Valley Exhibition](#)

**Lakes District Fall Fair**

September 6 to 8, 2024

Eagle Creek Fairgrounds near  
Burns Lake, BC

[Lakes District Fall Fair](#)

**Bulkley Valley Exhibition**

August 22 to 25, 2024, Parade  
on August 21, 2024

Smithers Fall Fairgrounds in  
Smithers, BC

[Bulkley Valley Exhibition](#)

## Invasive Species Management in the Region

The Regional District of Bulkley-Nechako contributes funding to the [Northwest Invasive Plant Council](#) (NWIPC) every year to help pay for noxious\* plant management throughout the region. Other agencies also contribute funding to the NWIPC, including provincial Ministries, several municipalities, and [more](#). Even with the many partners and sponsors, the NWIPC has such a large region that a priority list has to be set each year for the coordinator and crews with respect to invasive plant management. This year the priority species include knapweed (all species), mountain bluet, tansy, field scabious, and meadow goatsbeard.

The NWIPC is governed by a Board of Directors and has core staff including an Executive Director (currently hiring) and Field Coordinator. The NWIPC Field Coordinator does the planning, administration and coordination of the crews on the ground.

### **What YOU can do to manage invasive species on your property, and to prevent invasive species establishment and spread.**

- Learn to identify the plants in and around your property early in the season and [report invasive species here](#). Mid-season, please get in touch with the [NWIPC Field Coordinator](#).
- Research the different treatment options (e.g., mechanical, chemical, biological, etc.) for any invasive weeds that you find on your property.
  - adaptive management and persistence are some of the best tools in the toolbox for managing invasive species.
- Check out the resources that are available to you for the different treatment methods:
  - for mechanical treatments, make sure you know which parts of the plant should be removed to prevent spread (e.g., it's better to repeatedly cut back Canada Thistle, whereas with burdock you should make sure that you get the root).
  - for chemical treatments, resources include information for agriculture producers [here](#), local contractors (there is a list at the back of the NWIPC Landowner Invasive Plant Removal Rebate Program [application](#)).
- [Pesticide Certification and Training](#), if you want to become certified to do the work yourself (herbicides are considered a pesticide).

If you decide to use herbicides, don't forget about your neighbours! Research the tools and methods that will ensure you don't negatively impact anyone else.

\*Invasive plant species for which there are regulations around the control of their establishment and spread.



## Livestock Relocation in Emergencies



During a wildfire event, the Regional District of Bulkley-Nechako issues Evacuation Alerts and Evacuation Orders based on recommendations from BC Wildfire Service. Key points are discussed below, but this is not inclusive so please make sure you do your own research on emergency preparedness.

In wildfire events, the RDBN activates an Emergency Operations Centre (EOC). The Agriculture Lead is part of the EOC, and assists producers that need help relocating livestock.

**Evacuation Alert** - this is the time to relocate your livestock if necessary. You are responsible for deciding where, when, and how to move your livestock, but please be aware that if the Evacuation Alert changes to an Evacuation Order, you must leave and may only return if you are granted a temporary access permit. Permits are only issued for certain circumstances, and are dependent on fire behaviour.

**If you are in an Evacuation Alert or Order area and need help with livestock relocation, please contact the Regional District of Bulkley-Nechako Emergency Operations Centre**, either through the website (click the button below), or by phoning 250-692-1553. There is funding available for commercial operations that utilize a third party in their livestock relocation. There is an approval process, so if you need help (e.g., with transport), it's best to contact the RDBN Emergency Operations Centre as soon as possible after an Evacuation Alert has been issued.

These are stressful circumstances. The stress can be partially mitigated by having an emergency response plan. There is an emergency plan template and guidebook for farms/ranches on the RDBN website [here](#). A very basic plan is a great start. Ask yourself - if I need to move my animals, where are they going? How am I going to get them there? Is there an alternate route if my primary route is blocked? How am I going to water and feed them? Do I need temporary fencing for anyone (e.g., keeping rams/bulls separate, etc.). Putting some of these pieces in place can change the whole dynamic in an emergency, particularly if you need to move quickly.



It is also important to think about what happens after you leave. What are your priority buildings? An [emergency information tube](#) is a good way to communicate important details to BC Wildfire Service after you have evacuated.

Finally - Premise ID information is only used in emergency situations, but it is very important to register so that you can be contacted in an emergency event if necessary.



There are a lot of moving parts in these types of emergency situations. If you have questions as you develop your emergency response plan, please contact the RDBN Agriculture Coordinator using the information below.



*Please let us know what you'd like to see in the next Growing Opportunities eNewsletter!*

**Megan D'Arcy, Agriculture Coordinator**

Phone: [250-692-0783](tel:250-692-0783)

Email: [megan.darcy@rdbn.bc.ca](mailto:megan.darcy@rdbn.bc.ca)



SEND TO A FRIEND



WEBSITE



Email sent to: [nellie.davis@rdbn.bc.ca](mailto:nellie.davis@rdbn.bc.ca)

Regional District of Bulkley-Nechako  
37 3rd Avenue

Burns Lake, British Columbia | V0J 1E0 | Canada  
250-692-3195 | [economic.development@rdbn.bc.ca](mailto:economic.development@rdbn.bc.ca)

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**President  
Présidente**  
Rebecca Bligh

October 25, 2024

Councillor  
City of Vancouver, BC

Conseillère municipale  
Ville de Vancouver (C.-B.)

Dale Martens  
Director

**First Vice-President  
Premier vice-président**  
Tim Tierney

Nechako View Senior Citizens Housing Society  
750 Carnarvon Street  
New Westminster, British Columbia  
V3M 1E7

Councillor  
City of Ottawa, ON

Conseiller municipal  
Ville d'Ottawa (Ont.)

**Second Vice-President  
Deuxième vice-présidente**  
Kathy Valentino

**Project Title:**

Nechako View Senior Citizens Housing Society studying  
Net Zero design for 18 units of affordable housing in  
Bulkley-Nechako, BC

Deputy Mayor  
City of Thompson, MB

Mairesse suppléante  
Ville de Thompson (Man.)

**Application Number:** SAH-24-0680

**Third Vice-Presidence  
Troisième vice-présidence**  
Vacant  
À pourvoir

Dear Dale Martens:

On behalf of the Green Municipal Fund (GMF) Council and FCM's Executive Committee, I would like to congratulate Nechako View Senior Citizens Housing Society on its successful funding application for the above-noted initiative.

**Past President  
Président sortant**  
Scott Pearce

Mayor  
Township of Gore, QC

Maire  
Municipalité du  
Canton de Gore (Qc)

It is my pleasure to confirm that Nechako View Senior Citizens Housing Society has been approved for a grant in the amount of up to \$178,530.

In the near future, Marie Samuelle Charles will contact Nechako View Senior Citizens Housing Society to finalize the agreement for this funding. FCM's obligation to fund the above-noted initiative will only become binding once the agreement is signed.

**Chief Executive Officer  
Cheffe de la direction**  
Carole Saab  
Ottawa, ON

FCM, in partnership with the Government of Canada, oversees public announcements regarding GMF-supported initiatives. Until our media relations team ([media@fcm.ca](mailto:media@fcm.ca)) contacts the lead applicant or municipality to facilitate a media announcement, discussion of the application or the funding must remain private, except if reporting to municipal council. We kindly ask you to refrain from statements or any public form of communication related to the status of the application or funding until a media announcement led by FCM and the Government of Canada is complete.

24, rue Clarence Street  
Ottawa, Ontario, K1N 5P3

T. 613-241-5221

fcm.ca



Thank you for your interest in GMF. We look forward to working with you to improve the quality of life in your community, and to sharing the results of your initiative with communities across Canada.

Sincerely,

A handwritten signature in blue ink, appearing to read "Alan De Sousa". The signature is fluid and cursive, with a horizontal line underneath the name.

Alan De Sousa  
Chair, Green Municipal Fund Council

ADS/MSc:tc

cc: Mr. Mark Parker, Chairperson, Regional District of Bulkley-Nechako, BC  
Mr. Shirley Moon, Director, Electoral Area F, Regional District of Bulkley-Nechako, BC





October 21, 2024

File: 0280-30

Ref: 203276

Mark Parker, Chair  
Regional District of Bulkley-Nechako  
37-3<sup>rd</sup> Ave  
Burns Lake, BC V0J 1E0  
[mark.parker@rdbn.bc.ca](mailto:mark.parker@rdbn.bc.ca)

Dear Chair Parker et al:

I would like to thank you for meeting with the Ministry of Agriculture and Food's (the Ministry) executive team during this year's Union of British Columbia Municipalities Annual Convention. I am pleased that our governments had the chance to connect in person.

During our meeting, we discussed access to business risk management (BRM) programs, the need for reliable irrigation, and foreign ownership of Agricultural Land Reserve (ALR) land.

The Ministry is undertaking an initiative to increase awareness of and enrolment in BRM programs by expanding marketing, developing communication tools, and improving the client service process.

We understand that the Regional District has submitted an application to the Agricultural Water Infrastructure Program (AWI) - Stream 3 to conduct a water supply assessment, which is currently being reviewed. AWI and the Beneficial Management Practices funding programs continue to support more efficient energy and fuel projects and on-farm water storage/management systems in water-scarce and drought-prone areas like Bulkley-Nechako, with funding available to both producers and local governments to explore drought management options.

Finally, we recognize your concerns regarding foreign ownership of ALR land including shifts in land use. This issue is something that other communities and stakeholders have shared with the Ministry, please know we have communicated these concerns with the Ministry of Finance.

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Thank you again for the meeting. We look forward to continuing to work with the Regional District of Bulkley-Nechako in the future.

Sincerely,



Peter Pokorny  
Deputy Minister

cc: Michelle Koski, Assistant Deputy Minister, Ministry of Agriculture and Food

**From:** [Mark Parker](#)  
**To:** [Curtis Helgesen](#); [Jason Llewellyn](#)  
**Cc:** [Cheryl Anderson](#)  
**Subject:** FW: UBCM 2024 Meeting with Ministry of Environment and Climate Change Strategy  
**Date:** October 19, 2024 5:51:43 AM

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FYI

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**From:** Deputy Minister ENV:EX <DM.ENV@gov.bc.ca>  
**Sent:** October 18, 2024 12:21 PM  
**To:** Mark Parker <mark.parker@rdbn.bc.ca>  
**Cc:** Arend, Elenore EAO:EX <Elenore.Arend@gov.bc.ca>; Chace, Julie EAO:EX <Julie.Chace@gov.bc.ca>  
**Subject:** UBCM 2024 Meeting with Ministry of Environment and Climate Change Strategy

[EXTERNAL EMAIL] Please do not click on links on open attachments from unknown sources.

Reference: 412283

*October 18, 2024*

Chair Mark Parker  
and Directors  
Regional District of Bulkley-Nechako  
Email: [mark.parker@rdbn.bc.ca](mailto:mark.parker@rdbn.bc.ca)

Dear Chair Parker and Directors:

I am writing to follow up on the meeting with the Minister of Environment and Climate Change Strategy and representatives from the Regional District of Bulkley-Nechako at the 2024 Union of British Columbia Municipalities (UBCM) Convention.

As you know, the annual UBCM Convention offers an important opportunity for local governments to have conversations and outline priorities with the provincial government. These meetings help to inform ministries on issues that matter most to British Columbians.

In the meeting, we spoke about enhancing the environmental assessment process. The Environmental Assessment Office committed to setting up a meeting with Julie Chace, Executive Director, Services and Compliance Division, and staff and the Regional District of Bulkley-Nechako to look at specific examples.

Thank you for taking the time to meet with the Minister. I appreciate your engagement on the issues that matter to you and your community. The ministry looks forward to continuing to work closely with you in the future.

With best regards,

Kevin Jardine  
Deputy Minister

cc: Elenore Arend, Associate Deputy Minister and Chief Executive Assessment Officer,  
Environmental Assessment Office

Julie Chace, Executive Director, Services and Compliance Division, Environmental  
Assessment Office

October 23<sup>rd</sup>, 2024

Reference: 642001

Mark Parker  
Board Chair  
Regional District of Bulkley-Nechako  
Email: [mark.parker@rdbn.bc.ca](mailto:mark.parker@rdbn.bc.ca)

Dear Mark Parker:

I am writing to follow-up on our meeting at this year's Union of BC Municipalities (UBCM) Convention on September 18<sup>th</sup>, 2024. Thank you for taking the opportunity to meet with the Ministry of Emergency Management and Climate Readiness (EMCR) representatives; it was good to hear first-hand the matters of importance to you and your community relating to the Ground Search and Rescue (GSAR) funding model and the *Emergency and Disaster Management Act* (EDMA) regulations.

As mentioned in our meeting, the EMCR Search and Rescue program is in the process of completing a needs analysis to understand search and rescue capability needs across the province. As part of this needs analysis, GSAR groups from around the province and requesting agencies such as the RCMP, the Coroners Service, and BC Emergency Health Services, are being interviewed and consulted. The timeline for completion of the needs analysis is around the end of this year.

I understand your concerns around how the program has been executed to date – specifically around how funding and capabilities have been handled – which have been shared with the needs analysis contractor and the EMCR GSAR team.

I was pleased to hear that your experience with the EDMA regulation development process has been positive. We are committed to continuing our work with the EMCR-UBCM Local Government Advisory Committee for EDMA regulations and appreciate your participation on that committee.

Again, thank you to you and your delegation for taking the time to meet.

Sincerely,



Tara Richards  
Deputy Minister

CC: Curtis Helgesen, Chief Administrative Officer, Regional District of Bulkley-Nechako  
Cheryl Anderson, Director of Corporate Services, Regional District of Bulkley-Nechako  
Regional District of Bulkley-Nechako Board Members

October 24<sup>th</sup>, 2024

Reference: 642082

Will Cole-Hamilton, Chair  
Comox Valley Regional District

Barbara Roden, Chair  
Thompson-Nicola Regional District

Lara Beckett, Chair  
Regional District of Fraser-Fort George

Mark Parker, Chair  
Regional District of Bulkey-Nechako

Clayton Brander, Chair  
qathet Regional District

Jason Lum, Chair  
Fraser Valley Regional District

Kevin Flynn, Chair  
Columbia Shuswap Regional District

Blair Ireland, Chair  
Regional District of Central Okanagan

Dear Regional District Chairs:

Thank you for taking the opportunity to meet as a collective with Ministry of Emergency Management and Climate Readiness (EMCR) representatives at this year's Union of BC Municipalities Convention on September 19, 2024.

Thank you for sharing the challenges your communities face regarding funding for Emergency Management Programs and staffing for Emergency Operations Centres (EOCs). While there is no program in place at this time to directly support increased staffing levels for community EOCs during an emergency event, EMCR Regional Offices work with activated EOCs to support immediate needs and has deployed personnel on a case to case basis to aid in emergency response. Additionally, EMCR Regional Offices do connect communities with contacts from the Ministry of Health, First Nations Health Authority, and health authorities in the midst of response to support mental health needs.

I appreciated you highlighting your concerns related to funding your disaster mitigation needs. I understand how these needs have grown with the changing climate and the complexities you've experienced, especially in rural communities. EMCR has heard feedback about how challenging it can be to access funding and taken this feedback into consideration in the design of the Disaster Resilience and Innovation Funding program. I've included an attachment outlining the funding sources currently available for disaster mitigation projects.

I also recommend checking the [Community Climate Funding Guide](#), a resource developed by our colleagues at the Ministries of Energy, Mines, and Low Carbon Innovation and Environment and Climate Change Strategy, for other funding programs that may be able to provide support for your projects. For any EMCR funding-related questions or clarifications, please contact the funding programs shared inbox at [EMCR.DisasterMitigation@gov.bc.ca](mailto:EMCR.DisasterMitigation@gov.bc.ca)

1.../2

Again, thank you to all of you for taking the time to meet.

Sincerely,



Tara Richards  
Deputy Minister

Attachment: Disaster Risk Reduction Funding Programs Information

CC: Heather Paul, Chief Administrative Officer, Squamish-Lillooet Regional District  
John MacLean, Chief Administrative Officer, Columbia Shuswap Regional District  
Jonathan Kerr, Vice Chair, Comox Valley Regional District  
Chris Calder, Chief Administrative Officer, Regional District of Fraser-Fort George



## Disaster Risk Reduction Funding Programs Information

General overview	Eligible applicants	Program name	Eligible projects	Max amount	Next intake
<p><b><u>Community Emergency Preparedness Fund (CEPF)</u></b></p> <p>Suite of funding streams intended to enhance the resilience of local governments and First Nations in responding to emergencies and to reduce risks from future disasters due to natural hazards and climate change.</p>	<ul style="list-style-type: none"> <li>• First Nations in B.C. (Bands and Treaty First Nations)</li> <li>• Local governments in B.C. (municipalities and regional districts)</li> </ul>	<a href="#">Emergency Operations Centres Equipment and Training</a>	Purchase of equipment and supplies required to maintain or improve EOCs, EOC training and exercises.	\$40,000	February 28, 2025
		<a href="#">Emergency Support Services Equipment and Training</a>	Volunteer recruitment, retention and training, including in-house training and purchase of ESS equipment.	\$40,000	January 31, 2025
		<a href="#">Indigenous Cultural Safety and Cultural Humility Training</a>	Cultural safety and humility training. Adapting emergency management tools to be inclusive of Indigenous peoples, activities related to providing assistance to Indigenous communities during emergency mitigation, preparedness, response and recovery.	\$40,000	November 1, 2024
		<a href="#">Public Notification and Evacuation Route Planning</a>	Develop evacuation route plans and/or public notification plans that provide information for communities in the event of an emergency.	\$40,000	April 25, 2025
		<a href="#">Volunteer and Composite Fire Departments Equipment and Training</a>	Purchase of new or replacement equipment and to facilitate the delivery of training.	\$40,000	October 18, 2024
<p><b><u>Disaster Resilience and Innovation Funding (DRIF) program</u></b></p> <p>Funding for projects that strengthen defenses against natural and climate-driven hazards, such as: floods, drought, extreme heat and landslides.</p>	<ul style="list-style-type: none"> <li>• First Nations in B.C.</li> <li>• Local governments in B.C.</li> </ul>	<a href="#">Disaster Resilience and Innovation Funding (DRIF) program</a>	Risk mapping, risk assessments, planning, non-structural projects, natural infrastructure projects, small-scale structural projects.	\$400,000 - \$5M  \$15M for regional applicants	Spring 2025 (TBD)



General overview	Eligible applicants	Program name	Eligible projects	Max amount	Next intake
<p><b><a href="#">Local Government Climate Action Program (LGCAP)</a></b></p> <p>This funding supports timely local climate action that reduces greenhouse gas (GHG) emissions, prepares communities for the impacts of a changing climate and creates new opportunities for people in the clean economy.</p>	<ul style="list-style-type: none"> <li>• Modern Treaty Nations in B.C.</li> <li>• Local governments in B.C.</li> </ul>	<p><a href="#">Local Government Climate Action Program (LGCAP)</a></p>	<p>Funding must be used to achieve community and provincial climate objectives, aligned with the <a href="#">CleanBC Roadmap to 2030 (PDF, 9MB)</a> and/or the <a href="#">Climate Preparedness and Adaptation Strategy (PDF, 7MB)</a>.</p>	<p>Normalized per capita allocations</p>	<p>Annual program that is not application based</p>
<p><b><a href="#">Community Resiliency Investment (CRI) program</a></b></p> <p>Funding program intended to reduce the risk of wildfires and mitigate their impacts on BC communities.</p>	<ul style="list-style-type: none"> <li>• First Nations in B.C.</li> <li>• Local governments in B.C.</li> <li>• Forest industry B.C.</li> <li>• Natural resource districts in B.C.</li> <li>• BC Parks</li> <li>• Mountain Resorts Branch</li> </ul>	<p><a href="#">FireSmart Community Funding and Supports</a></p>	<p>Community based FireSmart activities focused on wildfire prevention.</p>	<p>\$150,000</p>	<p>October 1, 2024 to September 20, 2025</p>
		<p><a href="#">Crown Land Wildfire Risk Reduction (CLWRR)</a></p>	<p>Fuel management planning, risk reduction activities, operational projects, critical response infrastructure.</p>	<p>N/A</p>	<p>N/A</p>
		<p><a href="#">FireSmart Pilot Program for Regional District Cooperative Community Wildfire Response Organizations</a></p>	<p>Training and purchasing of Personal Protective Equipment (PPE) for local community members in areas that do not fall within a structural fire protection jurisdiction area.</p>	<p>\$10, 000</p>	<p>October 1, 2024 to May 30, 2025</p>
<p><b><a href="#">Infrastructure Planning Grant Program</a></b></p> <p>Funding for projects related to the development of sustainable community infrastructure.</p>	<ul style="list-style-type: none"> <li>• Municipalities in B.C.</li> <li>• Regional districts in B.C.</li> </ul>	<p><a href="#">Infrastructure Planning Grant Program</a></p>	<p>Asset management plans, integrated stormwater management plans, water master plans, liquid waste management plans.</p>	<p>\$10,000</p>	<p>Open for applications year round</p> <p>Next program intake deadline: December 11, 2024</p>

General overview	Eligible applicants	Program name	Eligible projects	Max amount	Next intake
<p><a href="#">Canada Community-Building Fund (CCBF)</a></p> <p>Permanent source of funding for provinces and territories, who in turn flow this funding to their municipalities to support local infrastructure priorities. Municipalities can pool, bank and borrow against this funding, providing significant financial flexibility.</p>	<ul style="list-style-type: none"> <li>Local governments in B.C.</li> </ul>	<p><a href="#">Community Works Fund (CWF)</a></p> <p>Available to all local governments</p>	<p>Activities that involve acquiring, planning, designing, constructing, renewing, or rehabilitating tangible capital assets or natural assets.</p>	<p>Per capita allocation (includes funding floor)</p>	<p>N/A provided up front, twice a-year</p>
		<p><a href="#">Strategic Priorities Fund</a></p> <p>Available to all local governments outside the Metro Vancouver Regional District</p>	<p>Infrastructure and capacity building projects that are large in scale, regional in impact or innovative.</p>	<p>Per capita allocation (includes funding floor)</p>	<p>N/A provided up front, twice a year</p>
		<p><a href="#">Metro Vancouver Regional Fund (MVRF)</a></p>	<p>Provides funding for regional transportation investments within the Metro Vancouver Regional District and its member municipalities.</p>	<p>Per capita allocation (includes funding floor)</p>	<p>N/A provided up front, twice a year</p>

For additional information please contact: [EMCR.DisasterMitigation@gov.bc.ca](mailto:EMCR.DisasterMitigation@gov.bc.ca)