



Town of The Blue Mountains Grants and Donations Committee Application Form

Applicant Information

Legal Name of Agency/Organization/Group: Cycling Events Ontario (1182368-0)

Address: [REDACTED]

City/Town: Collingwood Postal Code: [REDACTED]

Contact Person: Bruce Bird Position/Title: President

Telephone: [REDACTED] Fax:

Email: [REDACTED] Website: thebluemountainsgranfon

Organization Information

What is your Organizations status? ☐ For profit

☒ Not-for-profit

Fiscal year of Organization (Month/Year to Month/Year) 01/2020 - 01/2021

Amount of Grant Request

Cash: \$1,464.69 Subsidization:

Financial Information:

If successful, indicate how the funding would be used by your organization.

The funds would be used to pay form the Beaver Valley Community Centre Rentals costs associated with the Bue Mountains Gran Fondo event weekend (June 12-14th). For a complete breakdown of the costs please reference the Gran Fondo contract number 2020-30.

Part A: General Information

Board of Directors

Please use the space below to provide the name and title for each member of your organizations Board of Directors, along with each member's title.

President Bruce Bird 6 Fallingbrook Woods Scarborough ON M1N 1B8

Vice-President Clay Abbott 2 Joseph Trail, Collingwood, L9Y0J1

Secretary

Treasurer Andrew Stewart 20 Robertson Street, Collingwood, ON L9Y 0X1

Communication Gaelen Merritt Unit 7, 650 Woodlawn Rd. W. Guelph, ON N1K 1B8

Celebrations Garnett Siddell 402 Maple St Collingwood, ON, L9Y 2R8402

Describe who your organization serves

For example, who is your organization's audience?

People who enjoy cycling events in Ontario with a primary focus of The Blue Mountains (the best cycling that our province has to offer)

Describe your organization's membership

Include the number of members, as well as any membership fees.

Cycling Events Ontarion currently does not have membership. The participants of the event are our customers.

Summary of previous year's activities

List and comment on your program activities for the previous year and where possible, indicate the number of participants. (Participants may or may not be applicable).

Cycling Events Ontario was just formed this year out of a group that has been running The Blue Mountains Gran Fondo and The Grey County Road Race for the past seven years. In 2019 600 Cyclists too part in the event.

Part B: Financial Information

Fundraising

Indicate your organizations fundraising policy. Comment on your organizations fundraising plans for both the current and upcoming years.

Our fundraising activities include private event sponsorship, in the form of funds as well as in products that help to make the event successful. In the past our title sponsor has been TD Abbott Advisory Group and prior to that we had Sportsnet. We have had additional sponsorship from private organizations such as Sound Solutions and Fasken. We also are fortunate to have all of our signage provided by Toronto Digital Imaging and all of our generous prize offerings from most of the prominent cycling sponsors in our industry provided through relationships through Wheels of Bloor. We have also obtained Ontario Tourism sponsorship through RTO7.

Fundraising Revenues

Does your organization raise enough money through fundraising to cover its expenses? If not, indicate your organizations plan to pay these expenses.

Apart from fundraising our revenues are provided from the participants of the event in the form of a proce of admission for the event.

Part C: Grant Information

Summary of previous grant(s)

Include any subsidies. Indicate how the previous municipal grant(s) was applied by your organization. Indicate if you received funding from sources other than the municipality.

In 2019 we received approximately \$18k in grants from RTO7 that was applied mostly to advertising expense; Pedal Mag, Outdoor life, TDI Signs (posters), Centurion (licensing rights)

The Town of The Blue Mountains Vision

Explain how your organization's event/initiative/project aligns with the Town's Vision:

"Encompassing the best of Ontario Experience. A complete community designed to last, where opportunities abound."

Our event lines up perfectly with The Town of The Blue Mountains vision as we are determined and continually strive to offer the best cycling experience to our participants. The event showcases the beauty and tranquility of the region where participants will be able to focus completely on the cycling and the environment as we ensure that they will always have the right of way while taking part in the event. The participants safety is our top concern, which allows them to fully appreciate the experience, which is only possibly through an extensive coordinated plan thanks in a large part to the municipality and and passionate advocates within the community.

Part D: Projected Budget

Please fill out the projected budget for your organization's event/initiative/project in the chart below.

Revenue Description	Budget Amount
Grants – Federal and/or Provincial	\$
Grants – Town of The Blue Mountains	\$
Donations/Sponsorships	\$ 5,500.00
Earned Income	\$
Applicant Contribution	\$
User Fees	\$
Membership Fees	\$ 56,812.07
Fundraising Efforts	\$
Other (please specify) sBeaver Valley Hall Rental Grant	\$ 420.00
Other (please specify) s	\$
Other (please specify) s	\$
Other (please specify)	\$
Total Revenue	\$ 62,732.07

Expenses Description	Budget Amount
Salaries and Benefits	\$
Advertising and Promotion	\$ 3,000.00
Entertainment Post Event Celebration	\$ 16,068.04
Administration	\$ 3,842.44
Facilities Rental	\$
Prizes and Awards	\$ 5,750.00
Other (please specify) OPP Police for event	\$ 12,000.00
Other (please specify) Course and Caravan expenses	\$ 18,370.00
Other (please specify) OCA Commissionaires	\$ 7,041.39
Other (please specify)	\$
Total Expenses	\$ 66,071.87

Please ensure that your application also includes your organization's most recent financial statement.

Part E: Signatures

By signing below, the authorized representatives of the organization acknowledge that they have fully read and understand the Guidelines and Criteria for the Grants and Donations Program and that the information included in this application is true and correct to the best of their knowledge.

Bruce Bird

Print Name



Signature

President

Position/Title

Feb 28th, 2020

Date

Andrew Stewart

Print Name



Signature

Treasurer

Position/Title

Feb 28th, 2020

Date

Please submit your completed application to: finance@thebluemountains.ca OR

Grants and Donations
Finance and IT Services
Box 310
32 Mill Street
Thornbury, Ontario
N0H 2P0

If you have questions regarding the application, or application process, please contact finance@thebluemountains.ca or 519-599-3131 ext. 227.



Town of The Blue Mountains Grants and Donations Committee Application Form

Applicant Information

Legal Name of Agency/Organization/Group: Diabetes Canada

Address: [REDACTED]

City/Town: North York

Postal Code: [REDACTED]

Contact Person: Yara Ismail

Position/Title: Coordinator

Telephone: [REDACTED]

Fax:

Email: [REDACTED]

Website: <https://diabetes.ca/>

Organization Information

What is your Organizations status? ☐ For profit

☒ Not-for-profit

Fiscal year of Organization (Month/Year to Month/Year) 1953

Amount of Grant Request

Cash: \$1250

Subsidization:

Financial Information:

If successful, indicate how the funding would be used by your organization.

The average cost to send a child to Camp Huronda is \$2500 each week. Diabetes Canada believes that every child should experience the medical education and life skills taught at our Diabetes camps, irrespective of their socio-economic background. As we work to fulfill increasing demands by providing financial assistance and camperships to our summer campers, unfortunately, expenses to run such a valuable program are high and only continue to rise. Therefore, on average Diabetes Canada subsidized \$1250 per week, to ensure that every child who needs to will able to attend and benefit from the camps.

We respectfully request \$1,250 to partially fund 2 children from Blue Mountain, to be able to attend Camp Huronda for the Summer of 2020. With support of the Town of Blue Mountain we will identify and prioritize 2 families affected by Type 1 Diabetes from the Blue Mountain community, that are most at risk of not being able to send their children to camp due to financial constraints and support them with partial (25%) financial subsidy.

Part A: General Information

Board of Directors

Please use the space below to provide the name and title for each member of your organizations Board of Directors, along with each member's title.

Catherine Potechin, Chair - Consultant
Jim Newton, Past Chair – Chartered Accountant
Michael McMullen, Vice-Chair/Secretary - Consultant
Diana Provenzano, Treasurer – Chartered Accountant
Michael Coyle - Consultant
Len Daniels - Consultant
Susan Doyle - Consultant
Diane T. Finegood - Professor
Dawn Gallant – retired Community Health Nurse Manager
Shelley Jones – Registered Nurse and Certified Diabetes Educator
Jimmy Mui – Chartered Accountant
Verlyn Olson - Lawyer
Peter Senior – Professor of Medicine, Researcher& Endocrinologist
Ellen Stensholt – retired Lawyer

Describe who your organization serves

For example, who is your organization's audience?

Diabetes Canada strives to turn the tide on the increasing challenges facing people with diabetes, by improving care and preventing the onset of diabetes complications altogether. We are the only national organization providing summer camps for children, youth and their families, that focus on the importance of healthy living. To tackle the rapid increase in diabetes around Canada, we had to reach more people and have them join us to take action against this epidemic. We work to achieve our vision: to End Diabetes; by funding impactful research with up-and-coming leaders in the field, making advocacy breakthroughs, such as restoring the disability tax credit to hundreds of people who were previously denied; and sending thousands of kids with Type 1 Diabetes to our Diabetes camps to learn to better manage the disease in a fun environment.

Describe your organization's membership

Include the number of members, as well as any membership fees.

Diabetes Canada' general members are an important part of our diabetes community. As a member, they have access to the latest diabetes news, voting rights, and receive invitations to presentations, as well as a one-year subscription.

Professional membership is for Health Care Professional, researcher who wants to build a broader health network or stay updated with the newest information on the prevention and management of diabetes in Canada. Professional members have access to the latest diabetes research, ongoing education opportunities and to be the first to get updates about Diabetes Canada Clinical Practice Guideline.

Summary of previous year's activities

List and comment on your program activities for the previous year and where possible, indicate the number of participants. (Participants may or may not be applicable).

Diabetes Canada is leading the fight to end diabetes through an innovative combination of programs designed to maximize our impact:

- (1) Advocacy and Policy Change: we are working hard to protect all Canadians and promote diabetes prevention and improved management
- (2) Education: work with health care experts to develop internationally acclaimed Clinical Practice Guidelines
- (3) Research: funded most renowned scientists, scholars, and clinicians in their quest for new and innovative developments in the prevention, treatment, and management of diabetes
- (4) Children and Youth Camps
- (5) Community-based Outreach: educational programs and webinars.

Part B: Financial Information

Fundraising

Indicate your organizations fundraising policy. Comment on your organizations fundraising plans for both the current and upcoming years.

We believe that no child should miss out on a summer camp experience because of lack of funding. Since the establishment of Camp Huronda in 1963, Diabetes Canada has been fundraising to further improve and continue the project due to its success and increased demand. Over the years, we have secured –and continue to secure each year, funding through generous support from Family Foundations, Corporate Organizations, Service Clubs, Major Gift Donors and Community Foundations.

Fundraising Revenues

Does your organization raise enough money through fundraising to cover its expenses? If not, indicate your organizations plan to pay these expenses.

Yes

Part C: Grant Information

Summary of previous grant(s)

Include any subsidies. Indicate how the previous municipal grant(s) was applied by your organization. Indicate if you received funding from sources other than the municipality.

Diabetes Canada provides camp subsidies to help children and youth with Type 1 Diabetes and we depend on generous donations to help their families who wouldn't otherwise be able to afford camp. To date, we have secured funding from Family Foundations, Service Clubs, Major Gift Donors and Community Foundations to fund the most pressing needs at camp Huronda and sponsor children to attend summer program at no cost.

The Town of The Blue Mountains Vision

Explain how your organization's event/initiative/project aligns with the Town's Vision:

"Encompassing the best of Ontario Experience. A complete community designed to last, where opportunities abound."

Children are the future and hope for community growth and prosperity. To develop our communities effectively and strongly we must ensure that our children and youth grow up to be emotionally and physically healthy. Camp Huronda allows children with diabetes to be 'normal' children, and have better control over their current and future health. Campers make lasting friendships, gain self-confidence, develop emotional and social skills. Camp Huronda helps children and youth living with Type 1 Diabetes realize their full potential as they transition into adulthood. They become part of a community outside of their family, become more independent, exercise choice about their activities and learn to develop, or be introduced to, lifelong recreation skills.

Our Camp is located on the scenic shores of Lake Waseosa in Huntsville, Ontario, where it occupies 100 acres of land, including scenic waterfront areas, a forest, and hiking/biking trails, allowing our campers to enjoy the best of Ontario's nature and beauty. The summer camp setting is a place for children to experience nature and physical activity in a way that is not possible in the urban environment. Campers get to go swimming, canoe, learn about nature, bond around a campfire, test their limits on the climbing walls and high ropes course, and express themselves in arts and drama activities. A traditional summer camp experience is often beyond these children's' dreams, but with the Town of Blue Mountain's help it doesn't need to be.

Part D: Projected Budget

Please fill out the projected budget for your organization's event/initiative/project in the chart below.

Revenue Description	Budget Amount
Grants – Federal and/or Provincial	\$
Grants – Town of The Blue Mountains	\$ 1,250
Donations/Sponsorships	\$
Earned Income	\$
Applicant Contribution	\$
User Fees	\$
Membership Fees	\$ 1,250
Fundraising Efforts	\$
Other (please specify)s Community/Family Foundations	\$ 2,500
Other (please specify)s	\$
Other (please specify)s	\$
Other (please specify)	\$
Total Revenue	\$ 5000

Expenses Description	Budget Amount
Salaries and Benefits	\$ 1,074
Advertising and Promotion	\$
Entertainment	\$
Administration	\$ 532
Facilities Rental	\$
Prizes and Awards	\$
Other (please specify)s Event Food and Facilities	\$ 1,856
Other (please specify)s Transportation	\$ 252
Other (please specify) Diabetes Medical Supplies	\$ 570
Other (please specify) Program Costs	\$ 716
Total Expenses	\$ 5000

Please ensure that your application also includes your organization's most recent financial statement.

Part E: Signatures

By signing below, the authorized representatives of the organization acknowledge that they have fully read and understand the Guidelines and Criteria for the Grants and Donations Program and that the information included in this application is true and correct to the best of their knowledge.

Yara Ismail

Print Name



Signature

Coordinator

Position/Title

Feb 12th, 2020

Date

Barbara Celinska

Print Name



Signature

Senior Manager

Position/Title

Feb 12th, 2020

Date

Please submit your completed application to: finance@thebluemountains.ca OR

Grants and Donations
Finance and IT Services
Box 310
32 Mill Street
Thornbury, Ontario
N0H 2P0

If you have questions regarding the application, or application process, please contact finance@thebluemountains.ca or 519-599-3131 ext. 227.



Financial Statements

**Canadian Diabetes Association (o/a
Diabetes Canada)**

December 31, 2018

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Grant Thornton LLP
11th Floor
200 King Street West, Box 11
Toronto, ON
M5H 3T4
T +1 416 366 0100
F +1 416 360 4949

Independent auditor's report

To the Members of
Canadian Diabetes Association (o/a Diabetes Canada)

Qualified Opinion

We have audited the financial statements of Canadian Diabetes Association (o/a Diabetes Canada) (the "Organization"), which comprise the statement of financial position as at December 31, 2018, the statements of revenue and expenses, changes in fund balances 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 Canadian Diabetes Association (o/a Diabetes Canada) as at December 31, 2018, 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.

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 Organization 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 charitable organizations, the Canadian Diabetes Association (o/a Diabetes Canada) derives revenue from donations, bequests and other fundraising activities, 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 Canadian Diabetes Association (o/a Diabetes Canada). Therefore, we were not able to determine whether any adjustments might be necessary to support from the public, deficiency of revenue over expenses, and cash flows from operations for the year ended December 31, 2018 and 2017, current assets as at December 31, 2018 and 2017 and fund balances as at December 31, 2018 and 2017.

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 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 Organization's ability to continue as a going concern, disclosing, as applicable, matters related to a going concern and using the going concern basis of accounting unless management either intends to liquidate the Organization or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Organization'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 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 Organization'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 Organization'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 Organization 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.

Toronto, Canada

March 7, 2019


Chartered Professional Accountants

Licensed Public Accountants

Canadian Diabetes Association (o/a Diabetes Canada)

Statement of financial position

As at December 31
(In thousands of dollars)

	2018	2017
Assets		
Current		
Cash	\$ 1,004	\$ 1,097
Restricted cash (Note 3)	778	1,455
Investments (Note 3)	2,246	1,045
Restricted investments (Note 3)	266	224
Accounts receivable	1,581	1,590
Amount due from National Diabetes Trust (Note 13)	1,239	2,083
Prepaid expenses	<u>875</u>	<u>630</u>
Total current assets	7,989	8,124
Long-term		
Investments (Note 3)	-	4,535
Restricted investments (Note 3)	612	809
Accounts receivable	25	25
Property and equipment (Note 4)	2,660	2,525
Intangible assets (Note 5)	<u>3,808</u>	<u>3,676</u>
Total assets	\$ 15,094	\$ 19,694
Liabilities and fund balances		
Current		
Accounts payable and accrued liabilities (Note 6)	\$ 2,396	\$ 4,181
Deferred revenue (Note 7)	2,122	1,870
Research grants and personnel awards payable (Note 8)	<u>1,280</u>	<u>1,141</u>
	5,798	7,192
Long-term		
Deferred revenue (Note 7)	1,090	836
Employee future benefits (Note 9)	<u>653</u>	<u>726</u>
Total liabilities	7,541	8,754
Total fund balances (Page 6)	<u>7,553</u>	<u>10,940</u>
Total liabilities and fund balances	\$ 15,094	\$ 19,694

Commitments (Note 11)

Approved by the Board of Directors


Jim Newton, Chair of the Board


Dr. Jan Hux, Chief Executive Officer

The accompanying notes to the financial statements are an integral part of these financial statements.

Canadian Diabetes Association (o/a Diabetes Canada) **Statement of revenue and expenses**

Year ended December 31

(In thousands of dollars)

	2018	2017
Revenue		
Support from the public	\$ 25,870	\$ 27,055
Income from National Diabetes Trust (Notes 1 and 13)	5,035	8,708
Education services	1,425	1,408
Camp services	1,152	1,142
Income from other charitable activities	2,736	3,551
Investment and other income (Note 14)	<u>11</u>	<u>408</u>
Total revenue	<u>36,229</u>	<u>42,272</u>
Expenses		
Improving management and prevention	12,090	16,217
Research	5,116	5,308
Drive for excellence in diabetes care	3,239	5,198
Helping children and adults with T1D	<u>4,564</u>	<u>3,633</u>
Total program expenses	<u>25,009</u>	<u>30,356</u>
Support		
Administration	2,599	2,281
Public relations and development	<u>11,804</u>	<u>11,264</u>
Total support expenses	<u>14,403</u>	<u>13,545</u>
Total expenses	<u>39,412</u>	<u>43,901</u>
Deficiency of revenue over expenses	<u>\$ (3,183)</u>	<u>\$ (1,629)</u>

The accompanying notes to the financial statements are an integral part of these financial statements.

Canadian Diabetes Association (o/a Diabetes Canada)**Statement of changes in fund balances**

Year ended December 31, 2018

(In thousands of dollars)

	<u>Operating Fund</u>	<u>Charles H. Best Fund (Note 2)</u>	<u>Endowments (Note 12)</u>	<u>2018 Total</u>	<u>2017 Total</u>
Balances, beginning of year	\$ 9,427	\$ -	\$ 1,513	\$ 10,940	\$ 12,057
Revenue	35,058	1,171	-	36,229	42,272
Expenses	(34,982)	(4,430)	-	(39,412)	(43,901)
Transfers between funds	(3,259)	3,259	-	-	-
Withdrawal	-	-	(276)	(276)	-
Contributions and investment income	-	-	19	19	24
Re-measurements and other items relating to employee future benefits	<u>53</u>	<u>-</u>	<u>-</u>	<u>53</u>	<u>488</u>
Balances, end of year	<u>\$ 6,297</u>	<u>\$ -</u>	<u>\$ 1,256</u>	<u>\$ 7,553</u>	<u>\$ 10,940</u>

The accompanying notes to the financial statements are an integral part of these financial statements.

Canadian Diabetes Association (o/a Diabetes Canada)**Statement of cash flows**

Year ended December 31

(In thousands of dollars)

2018**2017****Operating activities**

Deficiency of revenue over expenses	\$ (3,183)	\$ (1,629)
Add non-cash items		
Amortization of property and equipment	538	547
Amortization of intangible assets	541	387
Amortization of deferred revenue related to capital assets	(139)	(132)
Adjustment for employee future benefits	(20)	(115)
	<u>(2,263)</u>	<u>(942)</u>
Changes in non-cash operating items		
Amount due from National Diabetes Trust	844	648
Accounts receivable	9	(455)
Prepaid expenses	(245)	274
Inventories	-	158
Accounts payable and accrued liabilities	(1,785)	501
Deferred revenue	369	28
Research grants and personnel awards payable	<u>139</u>	<u>(880)</u>
	<u>(2,932)</u>	<u>(668)</u>

Investing activities

Decrease in promissory notes from National Diabetes Trust	-	1,500
Purchase of property and equipment	(673)	(563)
Purchase of intangible assets	(673)	(1,319)
Decrease in investments, net	<u>3,489</u>	<u>159</u>
	<u>2,143</u>	<u>(223)</u>

Financing activity

Endowment contributions and investment income (Note 12)	<u>19</u>	<u>24</u>
Decrease in cash during the year	(770)	(867)
Cash, beginning of year	<u>2,552</u>	<u>3,419</u>
Cash, end of year	<u>\$ 1,782</u>	<u>\$ 2,552</u>

Cash consists of:

Cash	\$ 1,004	\$ 1,097
Restricted cash	<u>778</u>	<u>1,455</u>
Cash, end of the year	<u>\$ 1,782</u>	<u>\$ 2,552</u>

The accompanying notes to the financial statements are an integral part of these financial statements.

Canadian Diabetes Association (o/a Diabetes Canada)

Notes to the financial statements

December 31, 2018
(In thousands of dollars)

1. Description of the organization

Canadian Diabetes Association (the "Organization" or "Diabetes Canada") is an independent, self-financing organization. Effective February 13, 2017, the Organization changed its operating name to Diabetes Canada. It is established as a non-profit corporation under the Canada Not-for-profit Corporations Act and is a registered charity with Canada Revenue Agency, and thus not subject to income taxes. Diabetes Canada's mission is to lead the fight against diabetes by helping those affected with diabetes to live healthy lives, preventing the onset and consequences of diabetes, while it works to discover a cure. Diabetes Canada is national and membership based.

Controlled entities

Diabetes Association (Foothills) ("Foothills")

Diabetes Association (Foothills) was incorporated on September 23, 1993 as a not-for-profit organization under the Alberta Charitable Fundraising Act, and has a December 31 year end.

Diabetes Canada controls the activity of Foothills, and the financial statements of Foothills have been consolidated in these financial statements, as allowed under Canadian generally accepted accounting principles.

National Diabetes Trust

On January 1, 2012, Diabetes Canada transferred its clothing collection and recycling operations to the National Diabetes Trust (the "Trust"), which was established to develop, invest and operate the clothing collection and recycling operations. The Trustee of the Trust is the National Diabetes Trustee Corp., a Canadian resident not-for-profit corporation without share capital established to carry out the fiduciary responsibilities of the National Diabetes Trust. The Trustee determines its projects, budgets and direction with a mandate to increase support for those affected by Diabetes.

The assets and liabilities of Diabetes Canada's clothing collection and recycling operations as at January 1, 2012 were transferred from Diabetes Canada to the Trust at their carrying amounts as at that date.

The income and capital beneficiary of the Trust is Diabetes Canada, and the Trustee is required to transfer the net income for tax purposes of the Trust to Diabetes Canada in each year.

The investment in the Trust is accounted for using the equity method, of which the financial information is provided in Note 13.

Canadian Diabetes Association (o/a Diabetes Canada)

Notes to the financial statements

December 31, 2018
(In thousands of dollars)

2. Significant accounting policies

Basis of presentation

The financial statements have been prepared in accordance with accounting standards for not-for-profit organizations, using the deferral method of reporting restricted contributions.

Fund balances

Fund balances are comprised of the following:

Charles H. Best Fund

The Charles H. Best Fund ("Best Fund") represents amounts to finance research. Although the Best Fund has its own sources of revenue, these are not sufficient to provide for the research commitments approved to date. Funds are transferred from the Operating Fund to the Best Fund in order to cover the approved research commitments. During the year ended December 31, 2018, a transfer of \$3,259 (2017 - \$3,464) from the Operating Fund to the Best Fund was undertaken.

Endowment Fund

Endowment funds represent funds received which are externally restricted, where the principal cannot be spent together with any designated unspent interest.

Operating Fund

The Operating Fund represents amounts to fund the Diabetes Canada's activities that are not specifically restricted to research or endowments.

Revenue recognition

Donations, which have been restricted through specific direction from a contributor, are deferred and recorded as revenue when the related expense occurs.

Sponsorships received in advance of the related expense are recorded as deferred revenue. Revenues received prior to year-end relating to fundraising projects not significantly complete by that date are recorded as deferred revenue until the project has been completed.

Canadian Diabetes Association (o/a Diabetes Canada)

Notes to the financial statements

December 31, 2018
(In thousands of dollars)

2. Significant accounting policies (continued)

Donations and grants received specifically for the purchase of property and equipment are deferred and amortized to revenue on the same basis as the amortization of the related property and equipment.

Donations received by way of Charitable Remainder Trusts/Gifts of Residual Interest vest irrevocably with Diabetes Canada. These donations are tax receipted by the Diabetes Canada and are recorded as contributions receivable and offsetting deferred revenue at the present value of the contribution. At the time of transfer, the face value of the trust's assets will be recognized as revenue, provided no further restriction on their use exists.

Endowment contributions are recognized as direct increases in the fund balance. Certain endowment contributions require the capital to be retained for a specified period of time. On expiry of the retention period, the capital is recognized as a transfer to the Operating Fund.

Other restricted contributions are recognized as revenue in the year in which the related expenses are incurred. Restricted investment income is recognized as revenue in the year in which the related expenses are incurred.

All other donations, bequests and grants are recorded when received, unless the amounts have conditions requiring possible repayment, then they are deferred until such time as conditions no longer exist.

Service revenue is recognized as revenue in the year in which the service is performed.

Other income is recognized as revenue when performance requirements have been met and collection is reasonably assured.

Diabetes Canada has contracted with the Ontario government to undertake the processing of claims for reimbursement of certain diabetes related expenses. All related expenses are funded by cash advances from the Provincial Government. Revenue is recognized as the related expenses are incurred. Cash received from the Provincial Government in advance is deferred.

Financial instruments

Diabetes Canada considers any contract creating a financial asset for one entity and a financial liability or equity instrument of another entity as a financial instrument, except in certain limited circumstances. Diabetes Canada accounts for the following as financial instruments:

- cash
- receivables
- investments
- payables

Initial measurement

The Diabetes Canada's financial instruments are measured at fair value when issued or acquired.

Canadian Diabetes Association (o/a Diabetes Canada)

Notes to the financial statements

December 31, 2018
(In thousands of dollars)

2. Significant accounting policies (continued)

Subsequent measurement

Investments are recorded at fair value based on the closing bid price at year end. Realized and unrealized gains and losses on investments are recognized as investment and other income in the statement of revenue and expenses. All other financial assets and liabilities are recorded at amortized cost at year end, less any impairment allowance in the case of financial assets. Any impairment loss is recognized in the statement of revenue and expenses.

Investments

Investments are recorded and carried at fair market value. Unrealized gains and losses arising from the change in fair value of investments are recorded in the statement of revenue and expenses.

Short-term investments represent the amounts to be realized within one year. All other investments are considered long-term.

Property and equipment

Property and equipment are recorded at cost, except for certain land, buildings and equipment, which are carried at a nominal value (Note 4). Buildings, furniture and equipment, and computer hardware are amortized on a straight-line basis over their average estimated useful lives, as follows:

Buildings	10 - 20 years
Furniture and equipment	3 - 20 years
Computer hardware	3 - 5 years

Leasehold improvements are amortized over the term of the related lease.

Amortization is charged from the date when the asset is put into use.

Intangible assets

Intangible assets consist of computer software and are recorded at cost. The assets are amortized on a straight-line basis over their average estimated useful lives of 3-10 years.

Amortization is charged from the date when the asset is put into use.

Research

Monies awarded to various individuals and organizations to complete research projects are recorded as liabilities at the time the grants are approved. Should any condition of the award not be met, the monies which have been recorded as payable are credited to research grants expense.

Canadian Diabetes Association (o/a Diabetes Canada)

Notes to the financial statements

December 31, 2018
(In thousands of dollars)

2. Significant accounting policies (continued)

Employee future benefits

Diabetes Canada provides extended health care and life insurance benefits to current retirees of Diabetes Canada and for eligible employees retiring before August 5, 2017. This plan is accounted for as a defined benefit plan. The accrued benefit obligation is calculated using the projected benefit method, pro-rated on service. The cost of Diabetes Canada's defined benefit plan is determined periodically by an independent actuary. Diabetes Canada uses an accounting valuation performed every three years for measuring its defined benefit plan obligations. The estimated cost of future retirement benefits earned by employees is actuarially determined using the projected benefit method prorated on service, and management's best estimate of expected extended health care and life insurance cost. Experience gains or losses are recognized as a direct charge to the operating fund in the statement of changes in fund balances.

Use of estimates

The presentation of Diabetes Canada's financial statements, in conformity with Canadian generally accepted accounting principles, requires management to make estimates and assumptions that affect the amounts in the financial statements and the disclosure in the notes thereto. Actual results could differ from those estimates used in preparing the financial statements. Balances which require some degree of estimation are investments, property and equipment and intangibles (amortization), amounts payable and accrued liabilities, employee future benefits and allocated expenses.

3. Investments

Investments are comprised of GICs and cash equivalents, fixed income instruments, Canadian equities including common and preferred shares, and foreign equities. The fixed income instruments have effective annual interest rates ranging from 2% to 2.2% (2017 - 1.5% to 6.4%) with maturity dates ranging from 16 months to 2.5 years (2017 - 7 months to 30 years).

a) Unrestricted investments

	<u>2018</u>	<u>2017</u>
Short-term investments		
GICs and cash equivalents	\$ 2,024	\$ 1,010
Canadian equities	222	30
Foreign equities	<u>-</u>	<u>5</u>
	<u>\$ 2,246</u>	<u>\$ 1,045</u>
Long-term investments		
Cash and cash equivalents	\$ -	\$ 369
Fixed income	-	1,769
Canadian equities	-	1,211
Foreign equities	<u>-</u>	<u>1,186</u>
	<u>\$ -</u>	<u>\$ 4,535</u>

Canadian Diabetes Association (o/a Diabetes Canada) **Notes to the financial statements**

December 31, 2018
(In thousands of dollars)

3. Investments (continued)

b) Restricted cash and investments

The following summarizes the Diabetes Canada's restricted investments at December 31:

	<u>2018</u>	<u>2017</u>
Restricted cash	\$ <u>778</u>	\$ <u>1,455</u>
Restricted investments		
Short-term investments		
GICs and cash equivalents	\$ -	\$ 22
Fixed income	<u>266</u>	<u>202</u>
	266	224
Long-term investments		
Fixed income	<u>612</u>	<u>809</u>
Total restricted investments	\$ <u>878</u>	\$ <u>1,033</u>
Total restricted cash and investments	\$ <u>1,656</u>	\$ <u>2,488</u>

The amounts are restricted for the following:

	<u>2018</u>	<u>2017</u>
Government health programs	\$ 389	\$ 357
Research	11	614
Endowments	<u>1,256</u>	<u>1,517</u>
	\$ <u>1,656</u>	\$ <u>2,488</u>

4. Property and equipment

			<u>2018</u>	<u>2017</u>
	<u>Cost</u>	<u>Accumulated Amortization</u>	<u>Net Book Value</u>	<u>Net Book Value</u>
Land	\$ 25	\$ -	\$ 25	\$ 25
Buildings	2,756	1,006	1,750	1,546
Computer hardware	1,688	1,449	239	291
Furniture and equipment	1,475	949	526	479
Leasehold improvements	<u>1,413</u>	<u>1,293</u>	<u>120</u>	<u>184</u>
	<u>\$ 7,357</u>	<u>\$ 4,697</u>	<u>\$ 2,660</u>	<u>\$ 2,525</u>

Canadian Diabetes Association (o/a Diabetes Canada) **Notes to the financial statements**

December 31, 2018
(In thousands of dollars)

4. Property and equipment (continued)

In 1981, Diabetes Canada was granted a parcel of land in Foxtrap, Newfoundland by the Province of Newfoundland and Labrador and in 1993 acquired ownership of the land, buildings and equipment comprising Camp Huronda in Huntsville, Ontario. These assets are being carried at a nominal value of one dollar. In 2002, Diabetes Canada was the recipient of a parking lot adjacent to Banting House, which was recorded in Diabetes Canada's financial records for two dollars.

Diabetes Canada has \$39 (2017 - \$319) of property and equipment not being amortized at year end as they relate to projects not yet complete.

5. Intangible assets

			<u>2018</u>	<u>2017</u>
	<u>Cost</u>	<u>Accumulated Amortization</u>	<u>Net Book Value</u>	<u>Net Book Value</u>
Computer software	\$ 5,946	\$ 2,138	\$ 3,808	\$ 3,676

Diabetes Canada has \$316 of computer software (2017 - \$418) not being amortized at year end as they relate to projects not yet complete.

6. Accounts payable and accrued liabilities

Accounts payable and accrued liabilities include \$Nil (2017 - \$3) with respect to amounts owing to the Government.

7. Deferred revenue

Current

	<u>2018</u>	<u>2017</u>
Fundraising, bequests and other	\$ 928	\$ 946
Government health programs	312	264
Capital contributions	150	122
Government grants	732	538
	<u>\$ 2,122</u>	<u>\$ 1,870</u>

Canadian Diabetes Association (o/a Diabetes Canada)

Notes to the financial statements

December 31, 2018
(In thousands of dollars)

7. Deferred revenue (continued)

Long-term

Long-term deferred revenue is comprised of deferred revenue related to each of property and equipment and donations. Deferred revenue relating to property and equipment represents restricted donations made for the renovation of buildings and various other property and equipment purchases.

The changes in the deferred revenue balance are as follows:

	<u>2018</u>	<u>2017</u>
Deferred capital contributions, beginning balance	\$ 933	\$ 901
Additions	421	164
Revenue recognized	<u>(139)</u>	<u>(132)</u>
Deferred capital contributions, ending balance	1,215	933
Current portion of deferred capital contributions	(150)	(122)
Deferred donations from Charitable remainder trust	<u>25</u>	<u>25</u>
	<u>\$ 1,090</u>	<u>\$ 836</u>

8. Research grants and personnel awards payable

Under the authority of the Board of Directors, through the budget process, Diabetes Canada awarded research grants and personnel awards in the amount of \$4,430 during the year ended December 31, 2018 (2017 - \$4,129) which are payable from the Best Fund. As these grants and awards are for varying lengths of time and are paid out in quarterly instalments, a payable, which reflects the difference between the amounts authorized and the amounts paid to date, is recorded.

9. Employee future benefits

The significant actuarial assumptions adopted in measuring Diabetes Canada's accrued benefit obligation for the non-pension post-retirement benefit plans is as follows:

	<u>2018</u>	<u>2017</u>
Discount rate	3.8%	3.3%
Extended health care trend rates	8.5%	9.5%

For measurement purposes, an 8.50% annual rate of increase of covered health care benefits was assumed for 2018. The rate is assumed to decrease by 0.50 - 1% per annum to an ultimate 5.00% per annum in 4 years.

Canadian Diabetes Association (o/a Diabetes Canada)

Notes to the financial statements

December 31, 2018
(In thousands of dollars)

9. Employee future benefits (continued)

The measurement date for the accrued benefit obligation, as calculated in Diabetes Canada's actuarial valuation for post-retirement benefits was performed as of December 31, 2015 and was extrapolated forward to December 31, 2018.

Accrued benefit liability	<u>2018</u>	<u>2017</u>
Balance, beginning of year	\$ 726	\$ 1,329
Service cost for year	2	4
Interest on accrued obligation	23	37
Benefit payments	(45)	(37)
Actuarial gains during the year	<u>(53)</u>	<u>(607)</u>
Balance, end of year	<u>\$ 653</u>	<u>\$ 726</u>

As a result of the curtailment of the employee benefit plan restricting eligibility to employees retiring before August 5, 2017, the employee benefit obligation was reduced by \$603 in the year ended December 31, 2017.

10. Pension plan

Substantially all full time, permanent employees participate in a defined contribution pension plan. Diabetes Canada's contribution to employee plans for the year amounted to \$451 (2017 - \$516).

11. Commitments

Operating leases

Diabetes Canada rents premises and operating equipment under various lease agreements. The minimum annual lease payments are as follows:

2019	\$ 1,919
2020	916
2021	551
2022	303
Thereafter	<u>201</u>
	<u>\$ 3,890</u>

In addition, Diabetes Canada is committed to its share of realty taxes and operational costs for its rented premises.

Canadian Diabetes Association (o/a Diabetes Canada)

Notes to the financial statements

December 31, 2018
(In thousands of dollars)

12. Endowments

	Jamie Malcolm Endowment	Camp Endowment	Research Endowment	2018 Total	2017 Total
Balance, beginning of the year	\$ 1,170	\$ 50	\$ 293	\$ 1,513	\$ 1,489
Endowment disbursements	-	-	(100)	(100)	-
Interest disbursements	(176)	-	-	(176)	-
Investment income	19	-	-	19	24
Balance, end of year	\$ 1,013	\$ 50	\$ 193	\$ 1,256	\$ 1,513

The Jamie Malcolm Endowment Fund was established to assist people who meet certain criteria in the management of their diabetes. The purpose of the Fund was amended in December 2014 to benefit children and youth affected by diabetes. The original capital of \$1,000 is to be held in perpetuity and invested, and the investment income is to be expended in accordance with the purpose of the Fund.

The Camp Endowment Fund consists of a \$50 endowment gift and was established to support camp subsidies in Manitoba.

The Research Endowment Fund was established to support diabetes research and research projects for Type 1 diabetes. The capital of \$193 will be retained.

13. Related parties

Diabetes Ontario Trust

The Organization entered into an agreement with the Juvenile Diabetes Research Foundation to form Diabetes Canada in 1982. As of 2016, this organization is now Diabetes Ontario Trust. Diabetes Ontario Trust was established to raise funds to be used to promote medical research and a greater understanding of diabetes. Effective September 30, 1991, Diabetes Ontario Trust ceased active fundraising operations with the exception of fundraising from the Ontario Federated Health Campaign.

Under the terms of the trust agreement, Diabetes Canada receives a portion of the net proceeds from fundraising according to a formula determined by the Diabetes Ontario Trust Board. Included in support from the public is \$68 (2017 - \$63) representing Diabetes Canada's share of net proceeds from fundraising by Diabetes Ontario Trust.

Canadian Diabetes Association (o/a Diabetes Canada)

Notes to the financial statements

December 31, 2018
(In thousands of dollars)

13. Related parties (continued)

National Diabetes Trust

The financial information of National Diabetes Trust is as follows:

Balance sheet

	2018	2017
Assets	\$ 5,845	\$ 7,158
Liabilities	\$ 6,933	\$ 7,831
Deficit	(1,088)	(673)
	<u>\$ 5,845</u>	<u>\$ 7,158</u>

Liabilities include \$1,239 (2017 - \$2,083) that is payable to Diabetes Canada and is shown as due from the Trust on Diabetes Canada's statement of financial position. The amount is due on demand and is non-interest bearing. The Diabetes Canada's investment in the National Diabetes Trust is recorded at \$Nil, since its equity is in a deficit position.

Statement of income

	2018	2017
Revenue	\$ 48,367	\$ 49,204
Expenses	43,747	39,855
Net income before distribution to Diabetes Canada	4,620	9,349
Distribution of income to Diabetes Canada	(5,035)	(8,708)
Net (loss) income for the year	<u>\$ (415)</u>	<u>\$ 641</u>

Included in expenses are administrative services provided by Diabetes Canada in the amount of \$2,435 (2017 - \$2,898), in accordance with an agreement dated January 1, 2012 between Diabetes Canada and the Trust, whereby Diabetes Canada agreed to provide certain services to the Trust. The agreement is for an indefinite term but may be terminated by either party providing 90 days or more notice to the other party. The administration costs are estimates based on usage of IT, human resources and other staff time required to run the Trust in a cost efficient manner.

Statement of cash flows

	2018	2017
Cash flows from		
Operating activities	\$ 4,474	\$ (1,766)
Financing activities	(389)	(738)
Investing activities	(1,621)	(830)
Net increase (decrease) in cash and cash equivalents during the year	2,464	(3,334)
Cash and cash equivalents (bank indebtedness), beginning of year	(605)	2,729
Cash and cash equivalents (bank indebtedness), end of year	<u>\$ 1,859</u>	<u>\$ (605)</u>

Canadian Diabetes Association (o/a Diabetes Canada)

Notes to the financial statements

December 31, 2018
(In thousands of dollars)

14. Investment and other income

	<u>2018</u>	<u>2017</u>
Investment (loss) income	\$ (112)	\$ 240
Advertising and royalty income	118	167
Miscellaneous revenue	<u>5</u>	<u>1</u>
	<u>\$ 11</u>	<u>\$ 408</u>

15. Allocation of expenses

Diabetes Canada allocates common expenses consisting of salaries, occupancy costs and other administrative expenses based on the estimated time spent on each activity. Such allocations are reviewed regularly by management. Common expenses are essential for programming to exist and hence a portion of these expenses are directly allocated to Programs and Public relations and development.

All costs of fundraising are included in Public Relations and Development; none are allocated to Programs.

Diabetes Canada has allocated its common expenses as follows:

	<u>2018</u>	<u>2017</u>
Programs	\$ 11,482	\$ 11,709
Public Relations and Development	6,858	7,401
Administration	<u>1,027</u>	<u>2,234</u>
	<u>\$ 19,367</u>	<u>\$ 21,344</u>

16. Line of credit

Diabetes Canada has an unused line of credit of \$2,000 (2017 - \$2,000) at the bank's prime rate plus 0.25%. The line of credit is secured by the assets of Diabetes Canada.

Canadian Diabetes Association (o/a Diabetes Canada)

Notes to the financial statements

December 31, 2018
(In thousands of dollars)

17. Financial instruments

Diabetes Canada is exposed to various financial risks through transactions in financial instruments.

Credit risk

Credit risk arises as a result of the potential non-performance by counterparties of contract obligations which could lead to a financial loss to Diabetes Canada. Diabetes Canada's credit risk relates to its receivables and fixed income investments.

Liquidity risk

Liquidity risk is the risk that Diabetes Canada will encounter difficulty in meeting its obligations. Diabetes Canada meets its liquidity requirements by preparing and monitoring detailed forecasts of cash flows from operations, anticipating investing and financing activities and holding assets that can be readily converted into cash.

Market risk

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

Interest rate risk

Interest rate risk is the risk that the fair value of or future cash flows from a financial instrument will fluctuate because of market changes in interest rates. Diabetes Canada is subject to interest rate risk on its fixed income investments.

Foreign currency risk

Currency risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in foreign exchange rates. Diabetes Canada is exposed to currency risk on its investments held in foreign currencies.

Other price risk

Other price risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices (other than those arising from interest rate risk or currency risk), whether those changes are caused by factors specific to the individual financial instrument or its issuer, or factors affecting all similar financial instruments traded in the market. Diabetes Canada is exposed to other price risk through its investments quoted in an active market.

18. Contingencies

Certain claims arising out of the normal course of operations have been filed against Diabetes Canada. In the opinion of management, the outcome of the claims is not determinable. Any loss resulting from the resolution of these claims will be charged to operations in the year of resolution.



Town of The Blue Mountains Grants and Donations Committee Application Form

Applicant Information

Legal Name of Agency/Organization/Group: Events For Life Centre Inc.

Address: [REDACTED]

City/Town: Thornbury

Postal Code: [REDACTED]

Contact Person: Barb Weeden

Position/Title: Executive Director

Telephone: [REDACTED]

Fax: [REDACTED]

Email: [REDACTED]

Website: www.eventsfor.life

Organization Information

What is your Organizations status? ☐ For profit

☒ Not-for-profit

Fiscal year of Organization (Month/Year to Month/Year) 07/20 to 06/21

Amount of Grant Request

Cash: \$10,000.00

Subsidization: [REDACTED]

Financial Information:

If successful, indicate how the funding would be used by your organization.

Funds would be used to help sustain the existing programs. Consistency is crucial for the participant's success. Funds would be used for rentals and use of local municipal facilities for recreation and social activities. The participants play golf at Tomahawk, they play pickle ball, walk and skate in the arena, plan dances and events in the community centre, use the Marsh Street Centre for yoga, dance, drama, music and they host the bi-weekly community coffee nook for the participants to serve coffee and their baked goods. Funds help to support the vehicles needed to transport the participants to these daily activities in the Town of the Blue Mountain. Funds would also be used to expand existing programs such as art, music and outdoor recreation.

Part A: General Information

Board of Directors

Please use the space below to provide the name and title for each member of your organizations Board of Directors, along with each member's title.

Describe who your organization serves

For example, who is your organization's audience?

Events for Life (EFL) is a not-for-profit registered charity that offers a variety of educational, recreational and social day programs geared towards lifelong learning for adults with special needs. Participants range in age from 21 to 53 years. Day programs are offered 3 days per week with an average of 18 participants per day. During the summer months and on Professional Development days the attendance may increase from 20-30 participants as we service youth and young adults still in high school. Participants have varying needs that range from autism spectrum disorder and down syndrome to brain

Describe your organization's membership

Include the number of members, as well as any membership fees.

Summary of previous year's activities

List and comment on your program activities for the previous year and where possible, indicate the number of participants. (Participants may or may not be applicable).

There are approximately 15-18 participants at EFL Centre 3 days per week. Recreational activities include: bowling, snowshoeing, swimming, dancing, yoga, zumba, pickleball, hiking, gardening, music, crafts, wood working, sewing and art. Social and vocational learning include: community interaction and work skills through the coffee nook program at the Marsh Street Centre, Errinrung Retirement Community, BVO and Blue Mountain Maker. Skills includes greeting, hosting and serving, menu and financial planning, customer service, dish washing and cleaning. BVO and Blue Mountain Makers teaches inventory and quality assurance, tactile skills and basic life skills. The partnership with local businesses has been a great asset to the program and has built so many positive relationships within the community. The work placements will one day lead to work placements for most participants.

Part B: Financial Information

Fundraising

Indicate your organizations fundraising policy. Comment on your organizations fundraising plans for both the current and upcoming years.

Events for Life has formed a fundraising committee made up of staff, volunteers and board members. The group meets regularly to discuss and plan local events. A fundraising policy is currently in the works. EFL was fortunate to have a few third party events organized by volunteers to help raise funds this year. EFL also partnered with Clarksburg-Thornbury Rotary for the Run Blue Mountains. We are hopeful these events will continue in the future. The events this year helped to raise the profile of the EFL program in the community.

Fundraising Revenues

Does your organization raise enough money through fundraising to cover its expenses? If not, indicate your organizations plan to pay these expenses.

In past years, EFL has been able to cover expenses. Aside from user fees, which cover most of the salaries, we are now wholly dependent upon donations and grants to sustain our operations. While we endeavour to forecast what we think we will obtain in donations and grants, our operations are vulnerable to success in raising funds. We rely heavily on our partnerships with local organizations and foundations such as the Rotary Club, Thornbury Builders and Trades Association, and Georgian Bay Club Foundation as well as support from local businesses and generous donations from local residents. There are a number of participants that cannot afford the extra programs and activities funding raising efforts are needed to also give this individuals the opportunity to participate in all activities with their peers.

Part C: Grant Information

Summary of previous grant(s)

Include any subsidies. Indicate how the previous municipal grant(s) was applied by your organization. Indicate if you received funding from sources other than the municipality.

The previous grant supported our program supplies, local trips to businesses and events, transportation to venues and use of many local recreational facilities such as the Beaver Valley Community Centre, Lora Bay facilities, The Blue Mountains Public

The Town of The Blue Mountains Vision

Explain how your organization's event/initiative/project aligns with the Town's Vision:

"Encompassing the best of Ontario Experience. A complete community designed to last, where opportunities abound."

Events for Life is focused on providing individuals with developmental disabilities the opportunity to be fully integrated and valued members of the Blue Mountain community. We create programming that offers continual growth and new experiences for our participants. Through the help of grants such as this we are able to offer participants and their families an array of accessible opportunities for community engagement, recreation and outdoor activities. The majority of the participants are lacking financial resources, transportation and social skills to participate in local activities. The parents of our participants are of an aging population and may not have the resources to participate in community events. Dependents of this population need support-this is a key deciding factor for families retiring to this community. Without EFL many participants would never have these opportunities and experiences. The program also provides volunteer opportunities for over 30 adults in the Town of the Blue Mountain community which have been an integral part of the growth, sustainability and success of the program. EFL is enriching the lives of over 30 participants each year but also engages and enriches the lives of the local community members and business owners. Partnerships and business relationships are increasing. These initiatives will eventually create work experiences for the participants in our community.

Part D: Projected Budget

Please fill out the projected budget for your organization's event/initiative/project in the chart below.

Revenue Description	Budget Amount
Grants – Federal and/or Provincial	\$2000.00
Grants – Town of The Blue Mountains	\$10000.00
Donations/Sponsorships	\$136000.00
Earned Income	\$
Applicant Contribution	\$
User Fees	\$189000.00
Membership Fees	\$
Fundraising Efforts	\$
Other (please specify) s	\$
Other (please specify) s	\$
Other (please specify) s	\$
Other (please specify)	\$
Total Revenue	\$337000.00

Expenses Description	Budget Amount
Salaries and Benefits	\$177000.00
Advertising and Promotion	\$2000.00
Entertainment	\$
Administration	\$94000.00
Facilities Rental	\$20000.00
Prizes and Awards	\$
Other (please specify) Program costs	\$24000.00
Other (please specify) vehicles and maintenance	\$2000.00
Other (please specify) s	\$
Other (please specify)	\$
Total Expenses	\$319000.00

Please ensure that your application also includes your organization's most recent financial statement.

Part E: Signatures

By signing below, the authorized representatives of the organization acknowledge that they have fully read and understand the Guidelines and Criteria for the Grants and Donations Program and that the information included in this application is true and correct to the best of their knowledge.

Barb Weeden

Print Name

Signature

Executive Director

Position/Title

February 25, 2020

Date

Cathy Butler

Print Name

Signature

Chair, Board of Directors

Position/Title

February 25, 2020

Date

Please submit your completed application to: finance@thebluemountains.ca OR

Grants and Donations
Finance and IT Services
Box 310
32 Mill Street
Thornbury, Ontario
N0H 2P0

If you have questions regarding the application, or application process, please contact finance@thebluemountains.ca or 519-599-3131 ext. 227.

Events for Life Centre Inc.
Financial Statements
For the year ended June 30, 2019

Events for Life Centre Inc.
Financial Statements
For the year ended June 30, 2019

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BDO Canada LLP
40 Huron Street, Suite 100
Collingwood ON L9Y 4R3 Canada

Independent Auditor's Report

To the Board of Events for Life Centre Inc.

Qualified Opinion

We have audited the financial statements of Events for Life Centre Inc., which comprise the statement of financial position as at June 30, 2019, and the statements of revenue and expenses, changes 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, except for the possible effects of the matter described in the *Basis for Qualified Opinion* section of our report, the accompanying financial statements present fairly, in all material respects, the financial position of Events for Life Centre Inc. as at June 30, 2019, and its results of operations and its cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.

Basis for Qualified Opinion

In common with many not-for-profit organizations, Events for Life Centre Inc. derives revenue from donations, fundraising activities and program fees, the completeness of which is not susceptible to satisfactory audit verification. Accordingly, verification of these revenues was limited to the amounts recorded in the records of the organization. Therefore, we were not able to determine whether any adjustments might be necessary to donation revenue, fundraising revenue, program fees revenue, excess of revenues over expenses and cash flows from operations for the year ended June 30, 2019 and 2018, current assets as at June 30, 2019 and 2018, and net assets as at July 1 and June 30 for both the 2019 and 2018 years. Our audit opinion on the financial statements for the year ended June 30, 2018 was modified accordingly because of the possible effects of this limitation in scope.

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 Events for Life Centre Inc. 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 audit opinion.

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 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 Events for Life Centre Inc.'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 Events for Life Centre Inc. or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing Events for Life Centre Inc.'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 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 Events for Life Centre Inc.'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 Events for Life Centre Inc.'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 Events for Life Centre Inc. 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.

■■■■ ■■■■ ■■■■


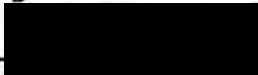
Chartered Professional Accountants, Licensed Public Accountants

Collingwood, Ontario
September 26, 2019

Events for Life Centre Inc.
Statement of Financial Position

June 30	2019	2018
Assets		
Current		
Cash and bank	\$ 76,302	\$ 36,831
Short-term investments (Note 2)	161,920	135,538
Accounts receivable	5,047	4,122
Prepaid expenses	9,773	3,611
	<u>253,042</u>	<u>180,102</u>
Capital (Note 3)	12,567	19,431
	<u>\$ 265,609</u>	<u>\$ 199,533</u>
Liabilities		
Current		
Accounts payable and accrued liabilities	\$ 12,613	\$ 11,808
Government remittances payable	5,862	4,267
Deferred revenue - program fees	8,287	7,058
	<u>26,762</u>	<u>23,133</u>
Net Assets		
Financial reserve fund (Page 6)	101,233	50,538
Unrestricted net assets (Page 6)	137,614	125,862
	<u>238,847</u>	<u>176,400</u>
	<u>\$ 265,609</u>	<u>\$ 199,533</u>

Approved on behalf of the Board:

 _____ Director
 _____ Director

**Events for Life Centre Inc.
Statement of Changes in Net Assets**

For the year ended June 30	2019		2018	
	Financial Reserve Fund (Note 2)	Unrestricted Net Assets		
Net Assets, beginning of year	\$ 50,538	\$ 125,862	\$ 176,400	\$ 48,832
Transfer from unrestricted net assets	50,000	(50,000)	-	-
Excess of revenue over expenses for the year	695	61,752	62,447	127,568
Net Assets, end of year	\$ 101,233	\$ 137,614	\$ 238,847	\$ 176,400

Events for Life Centre Inc. Statement of Revenue and Expenses

For the year ended June 30	2019	2018
Revenue		
Donations and grants	\$ 136,257	\$ 154,750
Program fees (Note 4)	172,749	143,426
Fundraising	37,341	44,970
Interest and investment income	1,670	645
	<u>348,017</u>	<u>343,791</u>
Expenses		
Program	221,301	195,290
Audit and professional fees	15,796	9,134
Other	35,873	1,463
Fundraising	5,737	6,069
Amortization	6,863	4,267
	<u>285,570</u>	<u>216,223</u>
Excess of revenue over expenses for the year	\$ 62,447	\$ 127,568

Events for Life Centre Inc. Statement of Cash Flows

For the year ended June 30	2019	2018
Cash provided by (used in)		
Operating activities		
Excess of revenue over expenses for the year	\$ 62,447	\$ 127,568
Items not involving cash:		
Amortization	6,863	4,267
	<u>69,310</u>	<u>131,835</u>
 Changes in non-cash working capital balances		
Accounts receivable	(925)	(451)
Prepaid expenses	(6,162)	1,718
Accounts payable and accrued liabilities	805	(3,314)
Government remittances payable	1,595	2,701
Deferred revenue - program fees	1,229	4,163
	<u>65,852</u>	<u>136,652</u>
 Investing activities		
Short-term investments	(26,381)	(135,538)
Capital asset purchases	-	(23,698)
	<u>(26,381)</u>	<u>(159,236)</u>
 Increase (decrease) in cash and bank during the year	39,471	(22,584)
Cash and bank, beginning of the year	36,831	59,415
Cash and bank, end of the year	<u>\$ 76,302</u>	<u>\$ 36,831</u>

Events for Life Centre Inc. Notes to Financial Statements

June 30, 2019

1. Summary of Significant Accounting Policies

Nature and Purpose	<p>The organization is a not-for-profit organization incorporated without share capital under the laws of Canada.</p> <p>The purpose of the organization is to provide individuals with special needs programs to enrich their lives, focused on community integration and life long learning.</p> <p>The organization is a registered charity and, as such, is exempt from income tax and may issue income tax receipts to donors.</p>				
Basis of Accounting	<p>The financial statements have been prepared using Canadian accounting standards for not-for-profit organizations.</p>				
Revenue Recognition	<p>The organization follows the deferral method of accounting for contributions.</p> <p>Contributions relating to depreciable capital assets are deferred and amortized over the useful life of the depreciable capital asset acquired.</p> <p>Contributions relating to non-depreciable assets are recognized as direct increases to net assets.</p> <p>Restricted contributions are recognized as revenue in the year in which the related expenses are incurred. This can result in deferred revenue if the funding is received prior to the expenses being incurred.</p> <p>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.</p>				
Capital Assets	<p>Capital assets are stated at cost less accumulated amortization. Amortization, based on the estimated useful life of the asset, is calculated as follows:</p> <table><tr><td>Equipment</td><td>• 55 % diminishing balance basis</td></tr><tr><td>Vehicle</td><td>• 30 % diminishing balance basis</td></tr></table>	Equipment	• 55 % diminishing balance basis	Vehicle	• 30 % diminishing balance basis
Equipment	• 55 % diminishing balance basis				
Vehicle	• 30 % diminishing balance basis				
Financial Instruments	<p>Financial instruments are recorded at fair value when acquired or issued. In subsequent periods, financial instruments are reported at cost or amortized cost less impairment, if applicable. Financial assets are tested for impairment when changes in circumstances indicate the asset could be impaired.</p>				

Continued

Events for Life Centre Inc. Notes to Financial Statements

June 30, 2019

1. Summary of Significant Accounting Policies (continued)

Use of Estimates 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 revenues and expenses during the reporting period. The amounts recorded for estimated useful lives of capital assets, accrued liabilities and deferred revenue are based on management's best estimates. Actual results could differ from management's best estimates as additional information becomes available in the future.

Contributed Materials and Services Contributed materials which are used in the normal course of the organization's operations and would otherwise have been purchased are recorded at their fair value at the date of contribution if fair value can be reasonably estimated.

The organization would not be able to carry out its activities without the services of the many volunteers who donate a considerable number of hours. Due to the difficulty of compiling these hours, contributed services are not recognized in the financial statements.

2. Short-term Investments

	2019	2018
Short-term Investments		
1.30% GIC with TD Canada Trust, due July 31, 2019	\$ 60,563	\$ 60,000
1.70% GIC with TD Canada Trust, due August 26, 2019	50,125	25,000
TD Canada Trust Mutual Funds	51,232	50,538
Total short-term investments	161,920	135,538
Restricted ⁽¹⁾	(101,233)	(50,538)
Unrestricted	\$ 60,687	\$ 85,000

⁽¹⁾ Events for Life Centre Inc. maintains an internally restricted Financial Reserve Fund in the amount of \$100,000 (2018 - \$50,000), plus the cumulative investment income earned on these funds. The Financial Reserve Fund is a reserve to ensure that obligations are met in the event of unanticipated changes in external funding. These internally restricted amounts are not available for other purposes without the approval of the Board of Directors.

Events for Life Centre Inc.
Notes to Financial Statements

June 30, 2019

3. Capital Assets

	<u>2019</u>		<u>2018</u>	
	<u>Cost</u>	<u>Accumulated Amortization</u>	<u>Cost</u>	<u>Accumulated Amortization</u>
Equipment	\$ 5,703	\$ 3,843	\$ 5,703	\$ 1,568
Vehicle	17,995	7,288	17,995	2,699
	<u>\$ 23,698</u>	<u>\$ 11,131</u>	<u>\$ 23,698</u>	<u>\$ 4,267</u>
Net book value		<u>\$ 12,567</u>		<u>\$ 19,431</u>

4. Program Fees Revenue

Program fees consist of the following:

	<u>2019</u>	<u>2018</u>
Participant fees for programs	\$ 189,987	\$ 151,666
Less: portion of participant fees covered by subsidies	(17,238)	(8,240)
	<u>\$ 172,749</u>	<u>\$ 143,426</u>

The organization receives fees from participants to attend programs. The participant fees may be subsidized by grants and donations from third parties.

Events for Life Centre Inc. Notes to Financial Statements

June 30, 2019

5. Financial Instrument Risk

The organization is exposed to risks that arise from its use of financial instruments, such as cash and bank, short-term investments, accounts receivable and accounts payable and accrued liabilities. This note describes the organization's objectives, policies and processes for managing those risks and the methods used to measure them.

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 company is exposed to this risk through its short-term investments.

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 organization is exposed to credit risk arising from its accounts receivable. Accounts receivable are primarily comprised of government based receivables.

Liquidity Risk

Liquidity risk is the risk that the organization encounters difficulty in meeting its obligations associated with financial liabilities. Liquidity risk includes the risk that, as a result of operational liquidity requirements, the organization will not have sufficient funds to settle a transaction on the due date; will be forced to sell financial assets at a value which is less than what they are worth; or may be unable to settle or recover a financial asset. Liquidity risk arises from accounts payable and accrued liabilities.

6. Comparative Figures

Certain amounts in the prior year have been reclassified to conform to current year presentation.
