

NOTICE: That a Regular Meeting of the District of Barriere Municipal Council will be held at District Hall, 4936 Barriere Town Road, in Barriere, B.C. on August 10, 2026 at 5:30pm for the transaction of business listed below.

Daniel Drexler, Chief Administrative Officer

AGENDA

*"We acknowledge and respect the indigenous peoples of Simpcw First Nation
within whose lands we are meeting today."*

1. ADOPTION OF AGENDA

That Council approve the August 10, 2026, Regular Council Meeting Agenda.

2. ADOPTION OF MINUTES

- a. That Council adopt the minutes of the July 20, 2026 Regular Council Meeting.

3. PETITIONS, DELEGATIONS AND SPECIAL PRESENTATIONS

- a. Trekor Metals Ltd. re: Detailed Project Description – Korah DeWalt-Gagnon and Ursula Johnston
- b. Barriere Legion No. 242 re: Request for Remembrance Crosswalk Installation – Maryann Shewchuck

4. STAFF REPORTS

- a. Department Updates – Department Heads
**Submitted for information*

5. BYLAWS and POLICIES

- a. DRAFT Officers & Delegation of Authority Bylaw No. 278 – D. Drexler, CAO
Recommendation: THAT Officers & Delegations of Authority Bylaw No. 278 be given 1st, 2nd and 3rd readings.
- b. DRAFT Permissive Tax Exemption Bylaw No. 279 – Societies 2027 – T. Buchanan, CO
Recommendation: THAT Permissive Tax Exemption Bylaw No. 279 be given 1st, 2nd and 3rd readings.
- c. DRAFT Permissive Tax Exemption Bylaw No. 280 – Places of Worship 2027 – T. Buchanan, CO
Recommendation: THAT Permissive Tax Exemption Bylaw No. 280 be given 1st, 2nd and 3rd readings.

6. CORRESPONDENCE

- a. For Information
- b. For Action - none submitted

7. COUNCIL REPORTS

- a. Councillor Kershaw – Highway 5 Traffic

8. MAYOR'S REPORT

9. CONSIDERATION OF DELEGATION REQUESTS

10. PUBLIC INQUIRIES

11. NOTICE OF MOTION

12. CONVENE INTO CLOSED SESSION

Pursuant to Sections 90(1)(c)(e)(k) of the Community Charter, that the public interest requires that persons other than Council Members and required staff be excluded from the meeting and that Council continues the meeting in closed session to discuss confidential matters.

13. RECONVENE OPEN MEETING

14. BUSINESS ARISING FROM CLOSED SESSION *(if required)*

15. NEXT MEETING – August 31, 2026 @ 5:30pm

16. ADJOURNMENT

DISTRICT OF BARRIERE
MINUTES OF A REGULAR COUNCIL MEETING

Held on Monday, July 20, 2026 at 5:30pm in the Council Chambers at Municipal Hall
4936 Barriere Town Road, Barriere, B.C.

*"We acknowledge and respect the indigenous peoples of Simpcw First Nation
within whose traditional lands we are meeting today."*

Present:	Mayor Rob Kerslake Councillor Judy Armstrong Councillor Louise Lodge Councillor Brody Mosdell - <i>absent</i>	Councillor Donna Kibble Councillor Colin McInnis - <i>absent</i> Councillor Scott Kershaw
Staff:	Daniel Drexler, Chief Administrative Officer Kathy Abel, Chief Financial Officer Chris Matthews, Public Works Manager	Tasha Buchanan, Corporate Officer

Mayor Kerslake called the meeting to order at 5:30pm

1. ADOPTION OF AGENDA

Moved by Councillor Kershaw
Seconded by Councillor Lodge
That Council approve the July 20, 2026, Regular Council Meeting Agenda.

CARRIED

2. ADOPTION OF MINUTES

- a. Moved by Councillor Kershaw
Seconded by Councillor Lodge
That Council adopt the minutes of the June 29, 2026 Regular Council Meeting.

CARRIED

3. PETITIONS, DELEGATIONS AND SPECIAL PRESENTATIONS – *none scheduled*

4. STAFF REPORTS

- a. Department Updates – Department Heads
**submitted for information*

Council was provided an overview of the written report.

- b. Quarterly 2 Financial Update – K. Abel, CFO
**submitted for information*

Council was provided an overview of the written report and it was suggested that uncollected tax amounts owing to be added to the monthly highlight report as a standard reporting figure. In 2026 there has been 671 Home Owner Grants applied for and approved compared to 700 in 2025 and 677 in 2024.

Debate surrounding attendance at this year's UBCM Convention in Vancouver ensued. It was agreed that a Policy should be developed regarding Council attendance be brought forward that takes location of the event, term and annual budget into consideration.

c. DRAFT Men's Shed Lease Agreement – D. Drexler, CAO

The Draft Lease Agreement between the Men's Shed Society and the District of Barriere was provided to Council for review. It was noted that the Men's Shed Society has considered the draft and has requested no amendments.

Moved by Councillor Kershaw

Seconded by Councillor Armstrong

THAT Council approve the Lease Agreement between the District of Barriere and the Barriere and Area Men's Shed Society for the Old Chamber Building located at 4629 Barriere Town Road; and

THAT Council authorizes the Mayor and Corporate Officer to sign the Lease Agreement.

CARRIED

d. Fire Protection Service Agreement with Simpcw First Nation – A. Hovenkamp, Fire Chief

The intent of this agreement is to provide IR4 in Louis Creek with Fire Protection services and extends to IR3 on Birch Lane while updating administrative provisions and modernizing operational language. Once signed, this agreement will replace the existing 2022 agreement.

Moved by Councillor Lodge

Seconded by Councillor Armstrong

THAT Council approve the Fire Protection Services Agreement between the District of Barriere and Simpcw First Nation for the provision of fire protection services to Louis Creek Indian Reserve #4 and Barriere River Indian Reserve #3;

AND FURTHER THAT the Mayor and Chief Administrative Officer be authorized to execute the agreement on behalf of the District with any minor changes that may be brought to attention by Simpcw First Nations after their review of the agreement.

CARRIED

e. Development Permit No. DP-26-01 Station – T. Buchanan, Corporate Officer

An overview of the Development Application was provided to Council. The application is for a Shell Gas Station/Convenience Store/Restaurant at 4394 Yard Rd at the location of the previous Station House restaurant. It was noted that the uses described in the application conform to the District of Barriere Zoning and OCP Bylaws and that the property will be required to connect to the municipal wastewater system.

The Ministry of Transportation and Transit, as well as BC Hydro responded to the referral requests that were delivered on June 1st, 2026 with no concerns or objections. No response was received from Telus or Simpcw First Nation.

**Moved by Mayor Kerslake
Seconded by Councillor Kibble**

THAT Council approve the issuance of Development Permit Application DP-26-01 Station for the property located at 4394 Yard Road within the Highway Corridor Development Permit Area;

AND THAT issuance of the Development Permit be subject to:

- **receipt of a Security Deposit in the amount representing 125% of the estimated value of applicable form and character and related site works as outlined within the Development Permit; and**
- **execution of a Municipal Wastewater Connection Permit, satisfactory to the District, for connection to the municipal wastewater system.**

CARRIED

5. BYLAWS and POLICIES

- a. Employee and Council Expense Reimbursement Policy No. 61FI – D. Drexler, CAO

The updated policy draft was provided to Council for review.

Moved by Councillor Lodge

Seconded by Councillor Armstrong

THAT Council adopts Policy No. 61FI – Employee and Council Expense Reimbursement Policy as presented; and

THAT Council rescinds Policy No. 17 – Per Diem, Travel & Mileage Allowances Policy.

CARRIED

- b. Snow Clearing Policy No. 63PW – D. Drexler, CAO

An overview of the draft Snow Clearing Policy that provides policy direction to municipal staff for winter road maintenance standards was provided. It was noted that the general priority road schedule and snow accumulation thresholds remain similar to current and past practices directed by Council to its past contractors. It was noted that it is a goal of staff to try and avoid overtime, or at least minimize it as much as possible with shift scheduling.

Moved by Councillor Lodge

Seconded by Councillor Kibble

**THAT Council adopts Policy No. 63PW – Snow Clearing Policy, as presented; and
THAT Council rescinds Policy No .10 – Sidewalk, Walkway, and Stairway Snow Clearing.**

CARRIED

c. Reserve Contribution Policy – D. Drexler, CAO

The draft policy codifies current known contributions to reserves and assists staff with preparing the initial draft of the annual budgets. It was noted that the draft policy establishes annual reserve contribution guidelines to support long-term asset management, stable taxation and user fee impacts, and the timely renewal, replacement and improvement of municipal infrastructure.

The Policy highlights surplus management of four main reserve accounts funded by contributions outlined in the Policy: General Reserve, Fire Reserve, Water Reserve and Wastewater Reserve.

Moved by Mayor Kerslake

Seconded by Councillor Lodge

THAT Council adopts Policy No. 64FI – Reserve Contribution Policy, as presented.

CARRIED

6. CORRESPONDENCE

a. For Information

i. Strategic Priorities Fund Application – Decision (not approved)

UBCM has formally informed the District that its Strategic Priorities Fund application for the Barriere Fire Hall was not approved for funding at this time.

Mayor Kerslake verbalized a draft press release that he has prepared regarding the decision and asked for Council's approval to submit the response to various news media. Council expressed no objection to the draft as presented as it supports Council's SILGA endorsed resolution that will be debated at this year's UBCM Convention.

A letter requesting for Resolution support at this year's Convention has also been prepared for distribution to UBCM Member Municipalities.

b. For Action

i. Request for Speed Limit Reduction on Haigh Rd. – A. Mitchell

Council reviewed a letter addressed from some residents of Haigh Rd. requesting a speed reduction to 30km/hr on Haigh Rd. in response to excessive speed being encountered from occupants of one of the properties on the street. Discussion ensued and it was noted that changing the speed limit for one single street in the downtown core may be a challenge and it was suggested that Council review speed limits throughout the District in its next Strategic Planning session. Council requested that staff engage with the Barriere RCMP Detachment in the interim to report the concerns raised by the residents in the correspondence.

**Moved by Councillor Lodge
Seconded by Councillor Kibble**

THAT the request for a speed limit reduction on Haigh Rd along with a holistic review of speed zones within other residential areas in the District of Barriere be considered during the next Strategic Planning Session of Council.

CARRIED

7. COUNCIL REPORTS

- a. Councillor Lodge provided a verbal report on the following:
 - Barriere's Canada Day event was well attended this year and expressed appreciation to everyone who helped make the event a success.
 - Attended the Legion's 100th Anniversary event.
 - Attended a 'Connect BC' Regional Foundation event.
 - Trails Society Liaison notes:
 - Membership of the Society is feeling frustrated with the slow progress with the other agencies (TNRD, School District, and private property owners) in gaining approvals and/or lease agreements and the result is that the Society is discussing disbanding.
 - In response, communicated to the Society that the FireSmart Showcase park is an excellent opportunity for the Society to get involved with which they indicated they will consider potential involvement.
- b. Councillor Kibble provided a verbal report on the following:
 - Barriere District Food Bank is hosting an Open House on August 14th and invited anyone on Council who is able to attend, to do so.
 - The Museum has hired two new summer students.
- c. Councillor Kerslake provided a verbal report on the following:
 - Attended the TransMountain Informational Dinner event.
- d. Councillor Armstrong provided a verbal report on the following:
 - Attended the TransMountain Informational Dinner event.
 - Attended the Canada Day event and spoke in the Mayor's absence.
 - Attended the Legion's 100year Anniversary event.

8. MAYOR'S REPORT

The Mayor provided a verbal report on the following:

- Attended the Canada Day Celebrations
- Attended the Renaissance Fair that took place in Barriere
- Participated in a number of TNRD Board Meetings
- Attended a number of events at the Barriere Museum
- Attended the Legion's 100year Anniversary and presented a commemorative certificate on behalf of Council.

9. PUBLIC INQUIRIES – *none presented.*

10. **NOTICE OF MOTION** – *none presented.*

11. **NEXT MEETING** – *August 10, 2026 @ 5:30pm*

12. **ADJOURNMENT**

Moved by Councillor Lodge that the meeting adjourn at 7:27pm

CARRIED

Mayor Rob Kerslake

T. Buchanan, Corporate Officer



DISTRICT OF BARRIERE

Application to Appear Before Council or Committee

Anyone wishing to be placed on an agenda to address Council or a Committee may apply by delivering a request in writing to the Corporate Officer before 12:00 noon on the Monday preceding the week of the meeting. Delegations are contacted after the Agenda is finalized to confirm if scheduled or referred to a committee or future meeting. Council meetings are generally held at 5:30 p.m. on specific Mondays (see schedule posted online or contact District Office), at Municipal Hall. Special Meetings are held at other times as required.

4936 Barriere Town Road, P.O. Box 219, Barriere, B.C., V0E 1E0

Phone: 250-672-9751, Email: inquiry@barriere.ca

FAX: (250) 672-9708

Date: July 3, 2026

Name of Applicant: Korah DeWalt-Gagnon and Ursula Johnston

On Behalf of: Trekor Metals Ltd.

(Organization, Business, Self. etc.)

Mailing Address: P.O. Box 9

Local Street Address: Unit 2, 4609 Barriere Town Road

Telephone Number: [REDACTED]

Issue Applicant Wishes Addressed:

Provide update on Trekor's submission of the Detailed Project Description for the Yellowhead P

Applicant's Relevant Information:

Powerpoint slides will be provided in advance of meeting. Appearance Date requested: August :

(Provide additional information in an attachment if required)

Preferred Forum (Council or Committee) Appearance Date:

Note: * Council, Committee of the Whole and Committee meetings are public meetings; unless the public interest required closure to the public pursuant to the Local Government Act.

* This form will become part of the public record and will be distributed to Council, staff, media and the public.

* The information on this form is collected in order to respond to your request to appear before Council. If you have any questions about the collection and use of this information, please contact the Corporate Officer, Municipal Hall.

* The Agenda is posted online and at Municipal Hall. The complete package is available for viewing at the Municipal Hall.

FOR DISTRICT USE ONLY

Scheduled Council or Committee Appearance Date:

Agenda Number:

Back-Up Received

Detailed Project Description

District of Barriere

Aug 10, 2026

Disclaimer

This presentation contains forward-looking statements and forward-looking information (collectively referred to as “forward-looking statements”) within the meaning of applicable Canadian securities legislation and the United States Private Securities Legislation Reform Act of 1995, Section 27A of the Securities Act and 21E of the U.S. Securities Exchange Act of 1934, as amended, which may not be based on historical fact, including without limitation, statements regarding our expectations in respect to future financial position, business strategy, project design and development plans and strategies, future mining and production, reserve and resource potential, exploration, development and exploitation activities, events or developments that we expect to take place in the future, projected costs, economic benefits, including employment opportunities and plans and objectives. All information contained in this presentation, other than statements of current and historical fact, is forward-looking information. Often, but not always, forward-looking information can be identified by the use of words such as “believes,” “may,” “plan,” “will,” “estimate,” “scheduled,” “continue,” “anticipates,” “intends,” “expects,” “aim” and similar expressions. All of the forward-looking information in this presentation is qualified by this cautionary note.

All statements in this presentation, other than statements of historical facts, that address estimated mineral resource and reserve quantities, grades and contained metal, and possible future mining, exploration and development activities, are forward-looking statements. Although Trekor believes the expectations expressed in such forward-looking statements are based on reasonable assumptions, such statements should not be in any way construed as guarantees of future performance and actual results or developments may differ materially from those in the forward-looking statements. Factors that could cause actual results to differ materially from those in forward-looking statements include market prices for metals, the conclusions of detailed feasibility and technical analyses, lower than expected grades and quantities of reserves and resources, mining rates and recovery rates and the lack of availability of necessary capital, which may not be available to Trekor on terms acceptable to it or at all. Trekor is subject to the specific risks inherent in the mining business as well as general economic and business conditions. For more information on Trekor, investors should review Trekor’s annual Form 40-F filing with the United States Securities and Exchange Commission at www.sec.gov and its Canadian securities filings that are available at www.sedarplus.ca.

This presentation is intended for internal use by Trekor Metals Limited (“Trekor”) in connection with its engagement with local communities and stakeholders as part of its outreach program. The information contained within is not intended to be relied upon by others and may not be complete, accurate or current and Trekor has no obligation to update any information contained herein. Any reliance on it is at the sole risk of the user.

Agenda

Agenda

- › Taseko is now Trekor
- › Yellowhead Project - Economic Impact Study
- › Detailed Project Description
- › Next Steps



Taseko is now Trekor



Taseko is now Trekor!

Giving Back

- › To mark the launch of the Trekor name, we are giving back.
- › Postcards were mailed to business partners, stakeholders, and First Nations, inviting them to direct a donation to one of four charities that support communities that we operate in.
- › For the Yellowhead Project, donations support the North Thompson Communities Foundation - Indigenous Priorities Fund.
- › The Foundation will receive \$10 per returned postcard, with a minimum contribution of \$5,000.
- › This fund supports locally-led Indigenous programs and initiatives, including:
 - Education
 - Sport and recreation
 - Culture and arts
 - Language revitalization



Yellowhead Project- Economic Impact Study



Yellowhead will Deliver Economic Benefits to the TNRD Region

2026 Economic Impact Study

Labour Income (TNRD)

(direct, indirect, induced)

\$ 138 Mill /year

Average Salary

\$153,000/year



Annual Jobs

During 2 to 3 year Construction

3,030

Direct

8,815

Total (direct, indirect and induced)

During 25-year Operating Life of Mine

525

Direct

3,305

Total (direct, indirect and induced)

Total Construction and Operations

GDP

~\$27
Billion



Government Revenue

~\$7.3
Billion



TNRD

Rest of BC

Rest of Canada

70 % of the
**Economic
Activity** will
occur in the
Thompson-Nicola
Regional District

**Data provided from the Yellowhead Copper Project – Economic Impact Study 2026

Detailed Project Description



Detailed Project Description

Purpose and Objectives

- › Purpose: to provide information to support the EAO Readiness Decision and inform Process Planning.
- › Objectives:
 1. Describe how Indigenous Nations, government agencies, and the public were engaged.
 2. Summarize feedback obtained during engagement and regulatory and public review of the Initial Project Description (IPD).
 3. Describe how feedback from engagement and regulatory and public review of the IPD has been considered and/or will be considered in the assessment process going forward.
 4. Provide updated engineering and design information available at the time of writing.
 5. Provide updates on baseline data collection and fieldwork planning. The DPD aims to meet the requirements of the BC EA process.

Trekor Yellowhead



Yellowhead Copper Project

Detailed Project Description

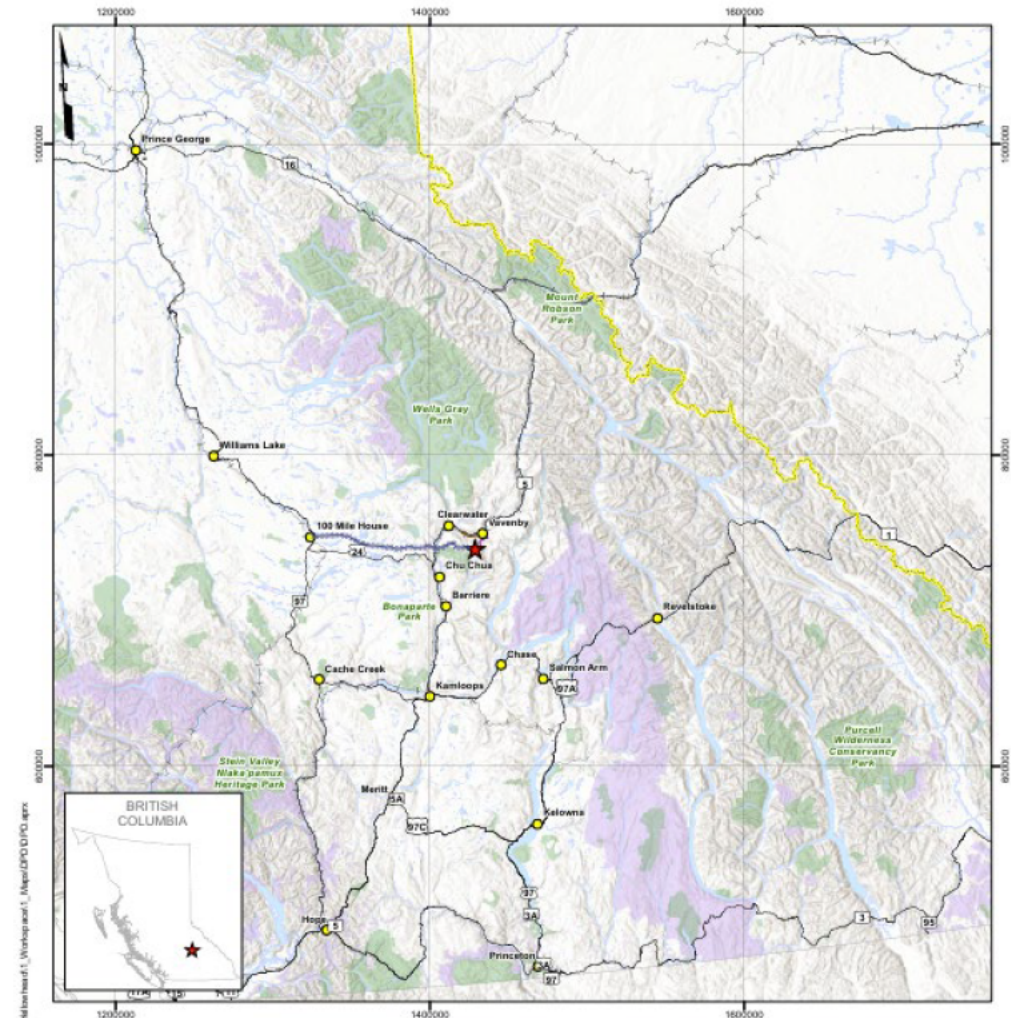
June 30, 2026

Version: 2

Detailed Project Description

Key Updates

- Feedback from the public review of the IPD and Trekor's responses.
- Updated information on the Transmission Line route.
- Baseline field programs advanced in 2025, and planned for 2026/2027.
- Updated greenhouse gas calculations and benchmarking information.
- Engagement with First Nations since acceptance of the IPD by the EAO and IAAC in June 2025.
- Engagement with government and the public since acceptance of the IPD by the EAO and IAAC in June 2025.



Detailed Project Description

Key Feedback Themes/Summary of Public Comments

- › Water quality and water use
- › Wildlife and habitat
- › Air quality
- › Noise
- › Community and Health Impacts
- › Visual Quality Impacts
- › Economic Impacts
- › Malfunctions and Accidents
- › Greenhouse Gases and Climate Change
- › Impacts from the Transmission Line

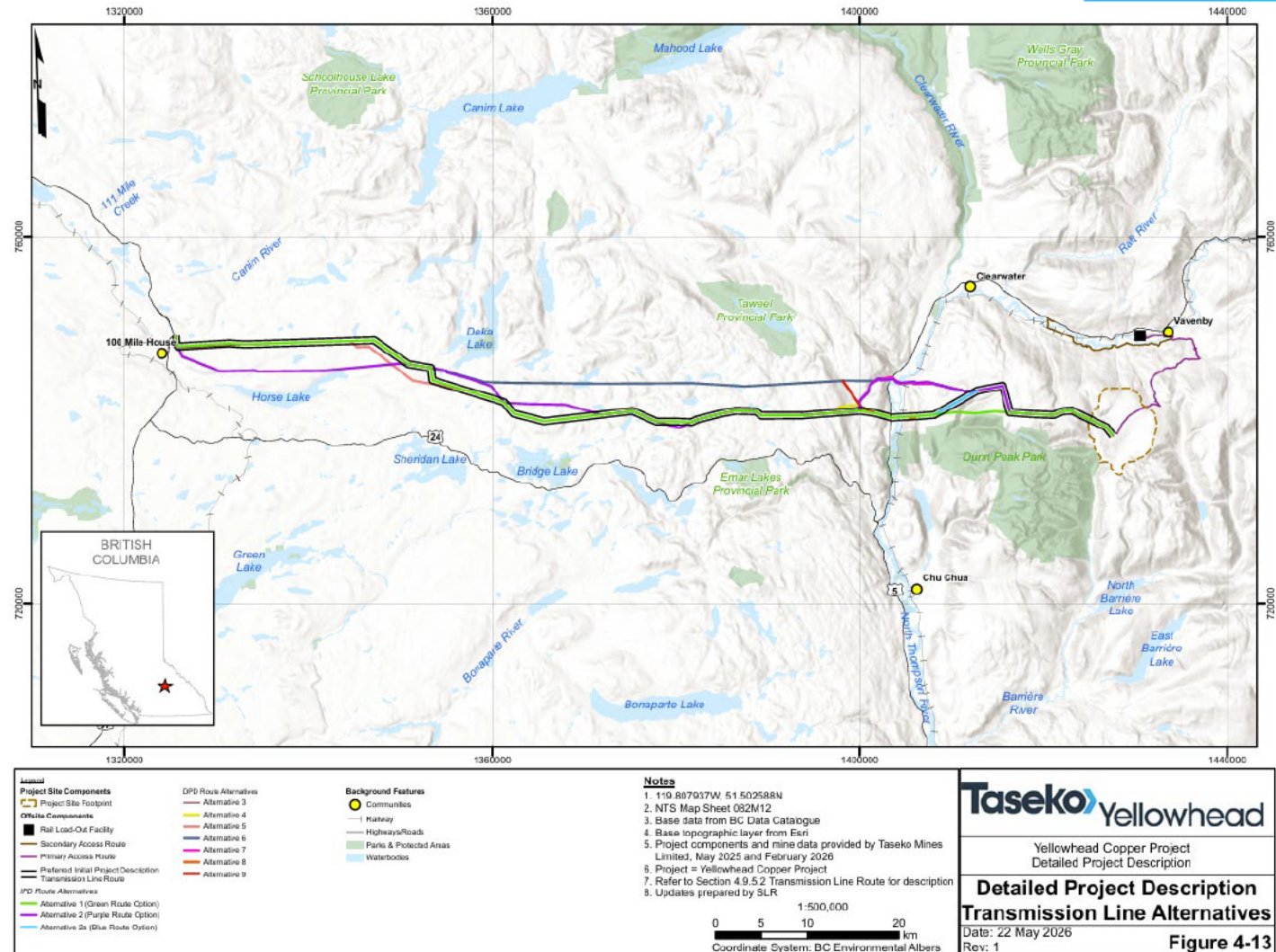
Topic Area	Description of Comments	Summary of Trekor's Response
Water Quality and Water Use	Concerns about the potential for tailings pond leakage and acid rock drainage, impacts on salmon-bearing rivers (Harper Creek, North Thompson River, Barriere Lake), water quality affecting nearby farms, homes, and ecosystems, and long-term water availability.	The Yellowhead Project (the Project) site is located within the Harper Creek, Baker Creek, and Jones Creek watersheds. Tributaries within the Project Site Footprint are non-fish bearing. The Barriere River is downstream of Harper Creek, and the North Thompson River is downstream of Baker Creek, Jones Creek and the Barriere River. The potential effects to water and fish from Project components, such as the Tailings Storage Facility (TSF), will be undertaken for the Environmental Assessment (EA) Application. Storage of potentially acid generating (PAG) waste rock was considered in the waste rock management alternatives assessment. The selected waste rock management alternative strategy is the storage of PAG waste rock in the TSF, and non-acid generating (NAG) waste rock in upland surface waste rock stockpiles near the Open Pit. Engineering and design of the TSF is ongoing, and additional information will be provided in the EA Application, and permit applications, as appropriate.

Example from the DPD Summary of Public Comments

Detailed Project Description

DPD Transmission Line Alternatives

- Following the public comment period on the IPD, more focused engagement was carried out with property owners and the public in 100 Mile House and the Interlakes area to gather additional feedback on the transmission line route between October and December 2025.
- These engagements have resulted in:
 - Identification of additional transmission line route alternatives that will be carried forward for the alternatives assessment in the EA Application and
 - Refinements to the preferred DPD transmission line route that has been selected for the Project and planned to be assessed for the EA Application.

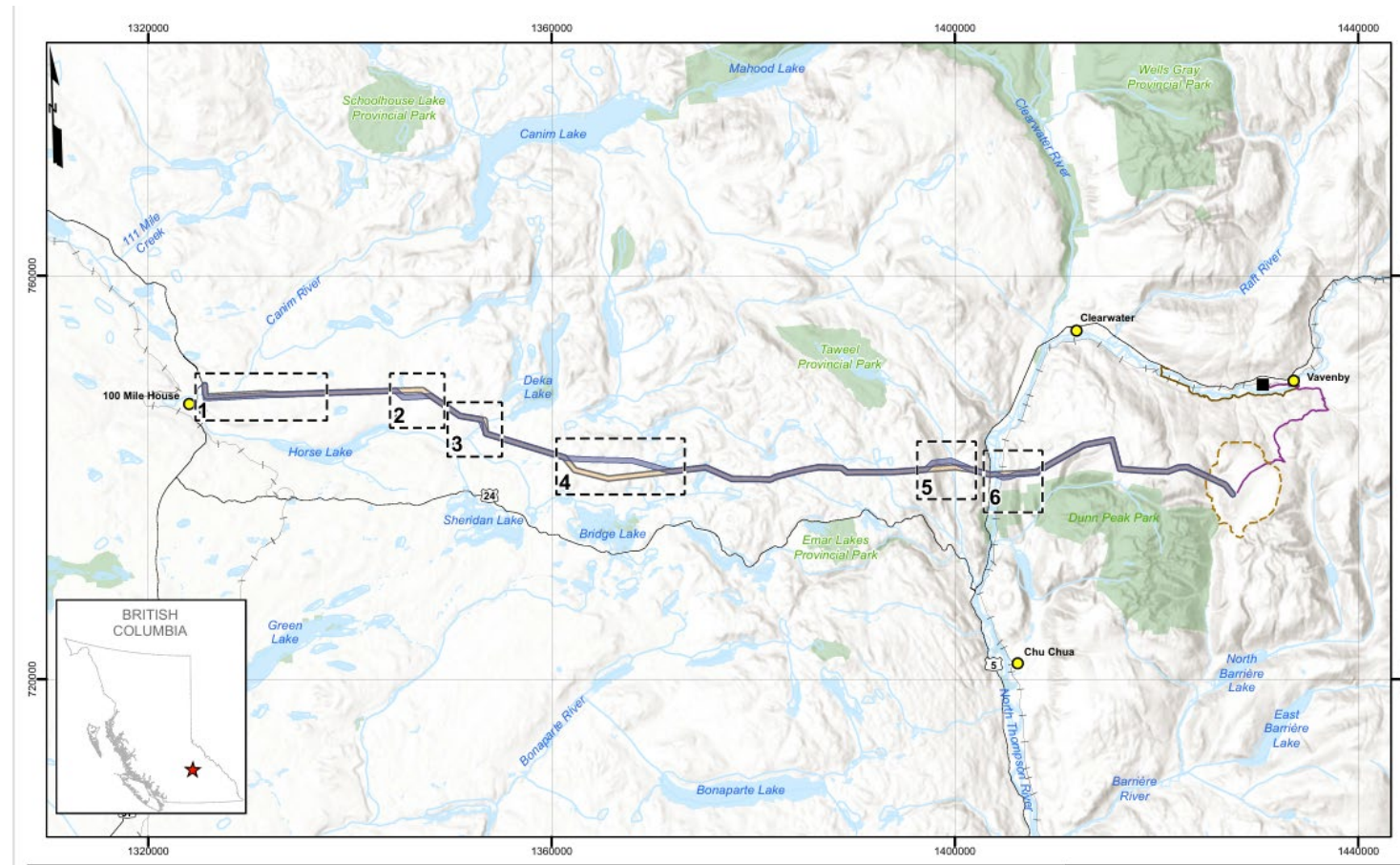


Detailed Project Description

IPD to DPD Preferred Transmission Line Route Refinements

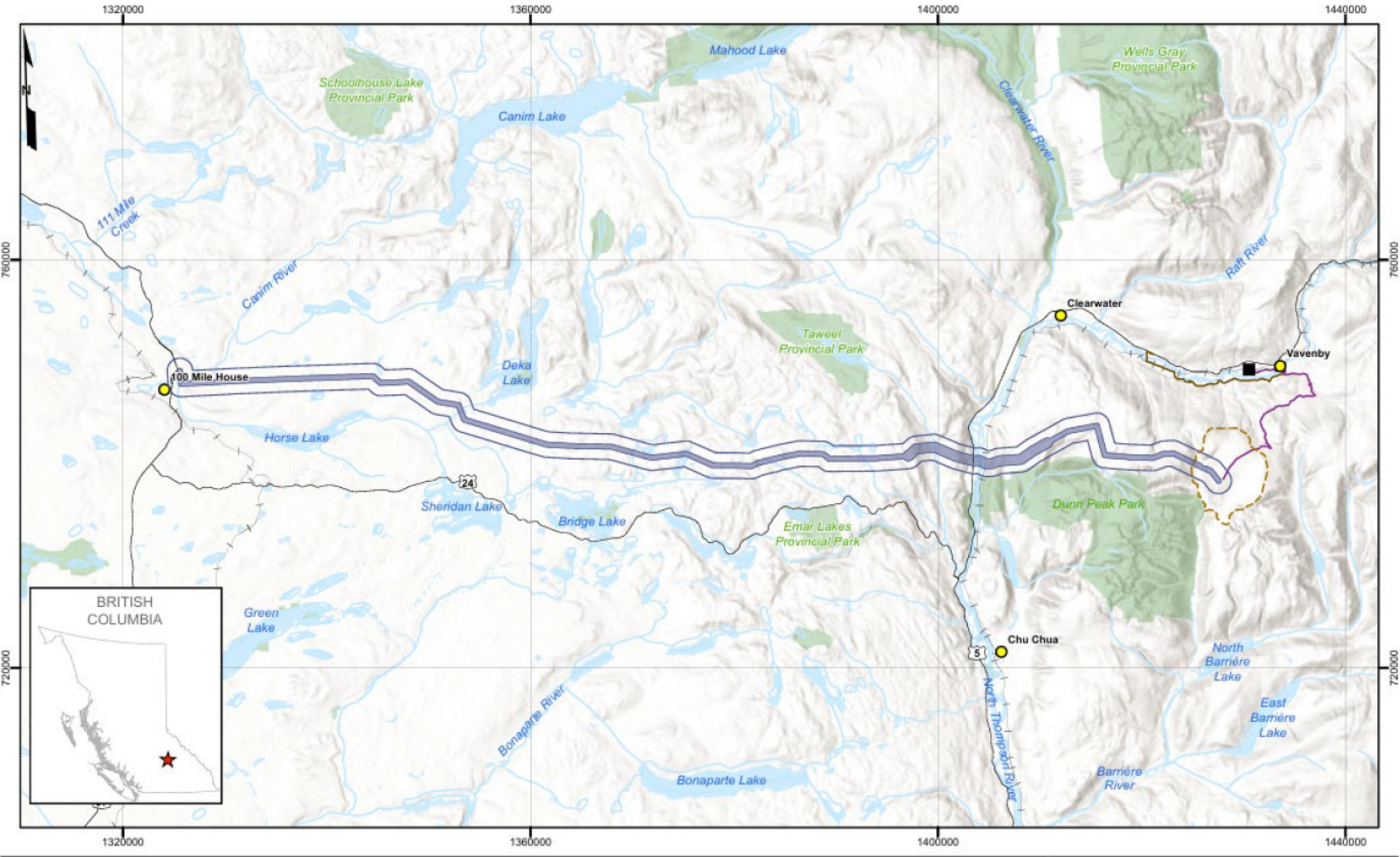
Based off public feedback, the Transmission Line Route was moved:

1. Off the fenceline of a cattle ranch and removed clearings that would potentially attract cattle to the other side of the fence.
2. Away from private property viewscapes.
3. Away from an unregistered community park.
4. To increase the distance from Bridge Lake community, without moving closer to other communities.
5. Near Lemieux Creek to avoid crossing three private properties.
6. At River Crossing / Dunn Lake Road to minimize viewscape impacts on private properties.



Detailed Project Description

DPD Preferred Transmission Line Route



Next Steps



Next Steps

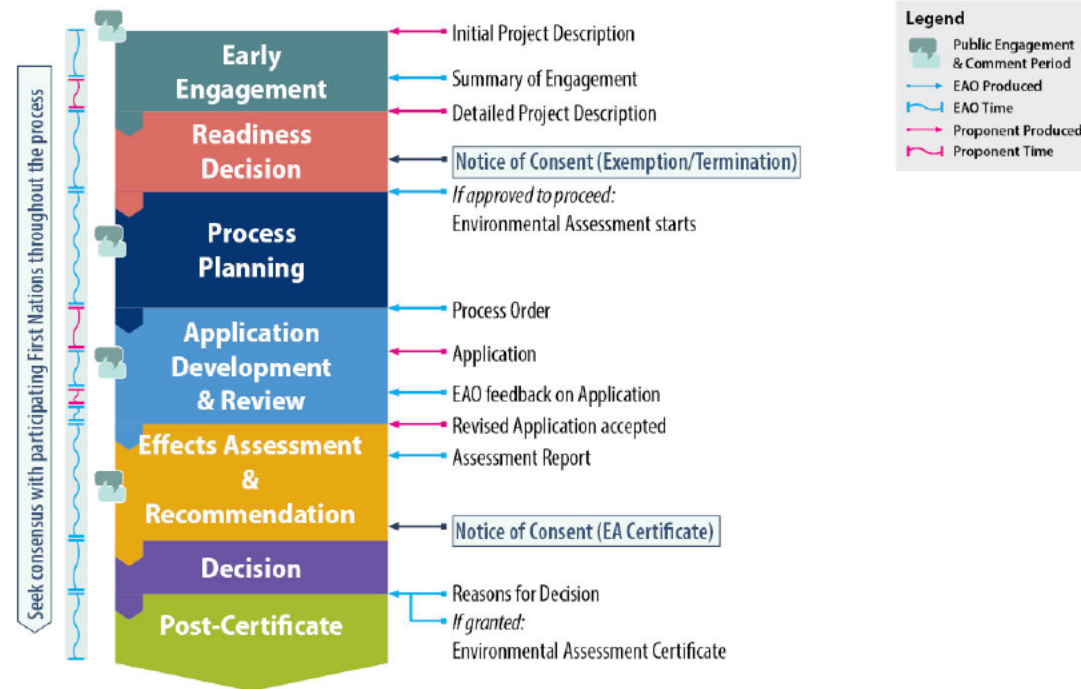
BC Environmental Assessment

- **Positive Readiness Decision Received:** BC EAO has determined the Yellowhead Project is ready to proceed to the Environmental Assessment Process. The project is now in the Process Planning Phase.
- **Process Planning:** This phase formalizes how the environmental assessment will be conducted, including setting the scope and methods of assessment.
 - Public Engagement & Comment Period
 - Continued baseline studies

In Community

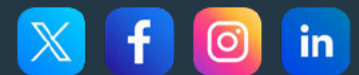
- 100-Mile Information Session September 22nd
- 1-2 BC EAO Public Engagements during Process Planning
- Coffee and Conversation events in Barriere (monthly), Clearwater and Vavenby

Environmental Assessment Process





Thank You



trekormetals.com



DISTRICT OF BARRIERE

Application to Appear Before Council or Committee

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4936 Barriere Town Road, P.O. Box 219, Barriere, B.C., V0E 1E0

Phone: 250-672-9751, Email: inquiry@barriere.ca

FAX: (250) 672-9708

Date: July 22, 2026

Name of Applicant: Mary Ann Shewchuk

On Behalf of: Barriere Legion Branch #242
(Organization, Business, Self. etc.)

Mailing Address: Box 122

Local Street Address: 4673 Shaver Road

Telephone Number: (250) [REDACTED]

Issue Applicant Wishes Addressed:

Commemorative Crosswalk

Applicant's Relevant Information:

Mary Ann Shewchuk
Legion Branch President

(Provide additional information in an attachment if required)

Preferred Forum (Council or Committee) Appearance Date:

- Note: *
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Scheduled Council or Committee Appearance Date:

Agenda Number:

Back-Up Received



[Menu](#)[Français](#)

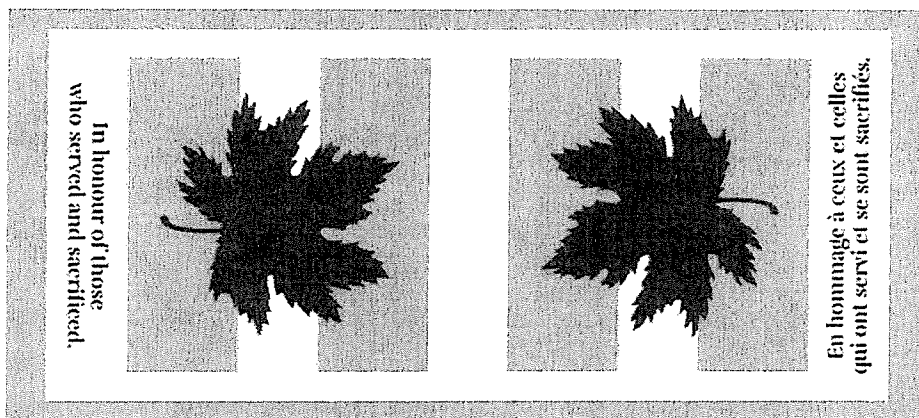
IN THIS SECTION

[All Branch Emails](#)
[Centenary 2026](#)
[Dominion Executive Council](#)
[Dominion Committees](#)
[Bylaws and Branch Management](#)
[Membership Administration](#)
[Poppy and Remembrance](#)
[Poppy Campaign](#)
[Memorial Banners](#)
[Commemorative Crosswalk](#)
[Veterans Services](#)
[Marketing & Public Relations](#)
[Operational supports](#)
[Rituals, Awards and Protocol](#)
[Equity, Diversity and Inclusion](#)
[Member Sports](#)
[Dominion Convention](#)
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[National Legion Week](#)
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Commemorative Crosswalk



Note: Community Commemorative Crosswalks are coordinated at the local level. Individuals wishing to honour Veterans through a commemorative crosswalk should contact their local Legion Branch or their City Hall to look at the feasibility.

During the Remembrance period and throughout the year, a growing number of Legion Branches and communities are developing commemorative crosswalks to honour Veterans. The Remembrance Poppy is a Legion trademark and may not be used in any situation where it may be trod upon. To support Branches and communities with their crosswalk initiatives, the Legion is providing an alternative commemorative crosswalk stencil

[Menu](#)[Français](#)

3. Follow the instructions to size and prepare your stencils and paint the Crosswalk.

Commemorative Crosswalk Design Template

- Instructions (PDF file)
- "In honour..." text stencil template-English (PDF file) (InDesign file)
- "En hommage..." text stencil template-French (PDF file) (InDesign file)
- Maple leaf image stencil template (PDF file) (InDesign file)
- Image of Commemorative Crosswalk design (jpg file)

This stylized maple leaf honours the service of all of who stood on guard for Canada and is supported by Canadian Heritage for community use. Communities are advised to not include red bands on either side of the maple leaf, to avoid being mistaken for the National Flag of Canada.

Paint for Commemorative Crosswalks

Crosswalks must be painted with specialized traffic marking paint, not regular exterior paint. Municipalities and provinces set the standards, so please contact your local public works or transportation department for approval and guidance.

Paint types include traffic marking acrylic, thermoplastic, or epoxy/MMA, often with glass beads for visibility.

Colours: Approved paints are available in custom colours. Provide the municipality with these Legion standards:

- White: Pantone White / RGB 255, 255, 255 / CMYK 0, 0, 0, 0
- Red: Pantone 186 / RGB 206, 17, 45 / CMYK 0, 92, 78, 19
- Grey: Pavement colour

Already have a Commemorative Crosswalk?

If your community already has a Commemorative Crosswalk, wonderful! Please note, the Poppy should never be used on a crosswalk or where the symbol of Remembrance can be trod upon. A Poppy Crosswalk must be replaced. There is no need to change other crosswalk symbols used to honour Veterans, however if, over time, it needs to be renewed, feel free to use the new template.

Need assistance? Contact Member Services and we will be pleased to assist.
Toll free: 1-855-330-3344 or membership@legion.ca

Office Hours: Monday - Friday, 8:30 a.m. - 4:30 p.m. EST

©2026 Royal Canadian Legion

Commemorative Crosswalk

Instructions

1. Open Files

Open the stencil files using Adobe Illustrator.

2. Customize Stencils If Required

The standard templates are optimized to fit a 99" wide crosswalk with stripes that are 21" to 30" deep (*sample is shown at 21" deep*). They are sized at:

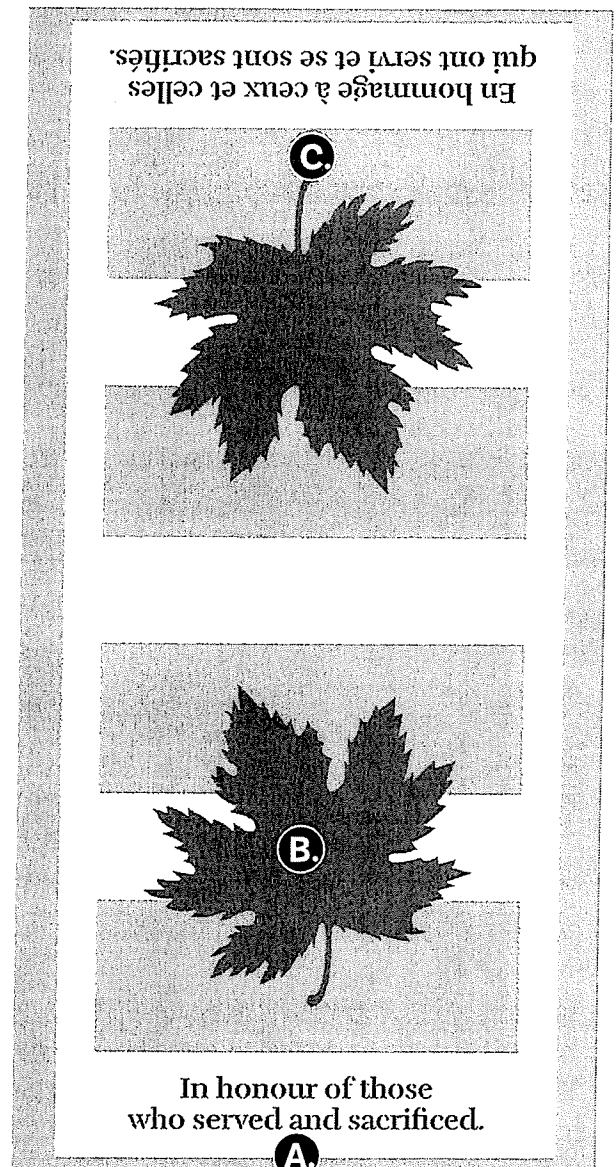
- **Text:** 71" x 12.5" (EN) / 85" x 12.5" (FR)
- **Maple Leaf:** 52.5" x 65"

If the dimensions of the memorial crosswalk in your community differ from those above, the stencils are provided in vector format so they can be easily scaled to fit based on the positioning guidelines in step 3.

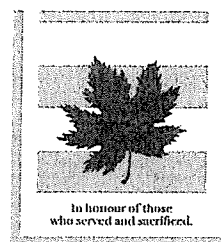
3. Positioning the Stencils

The stenciled elements should be positioned as follows:

- Centre the **English text stencil** over the first white (painted) bar of the crosswalk. Fill with black paint.
- Centre the **maple leaf stencil** over the next three bars. If the crosswalk's spacing is uneven, adjust the leaf's position as needed (see Positioning Option B). Fill with red paint, matching Pantone 186.
- On the opposite end of the crosswalk, repeat steps 1-2 using the **French text** and **leaf stencils**.



Positioning Option B

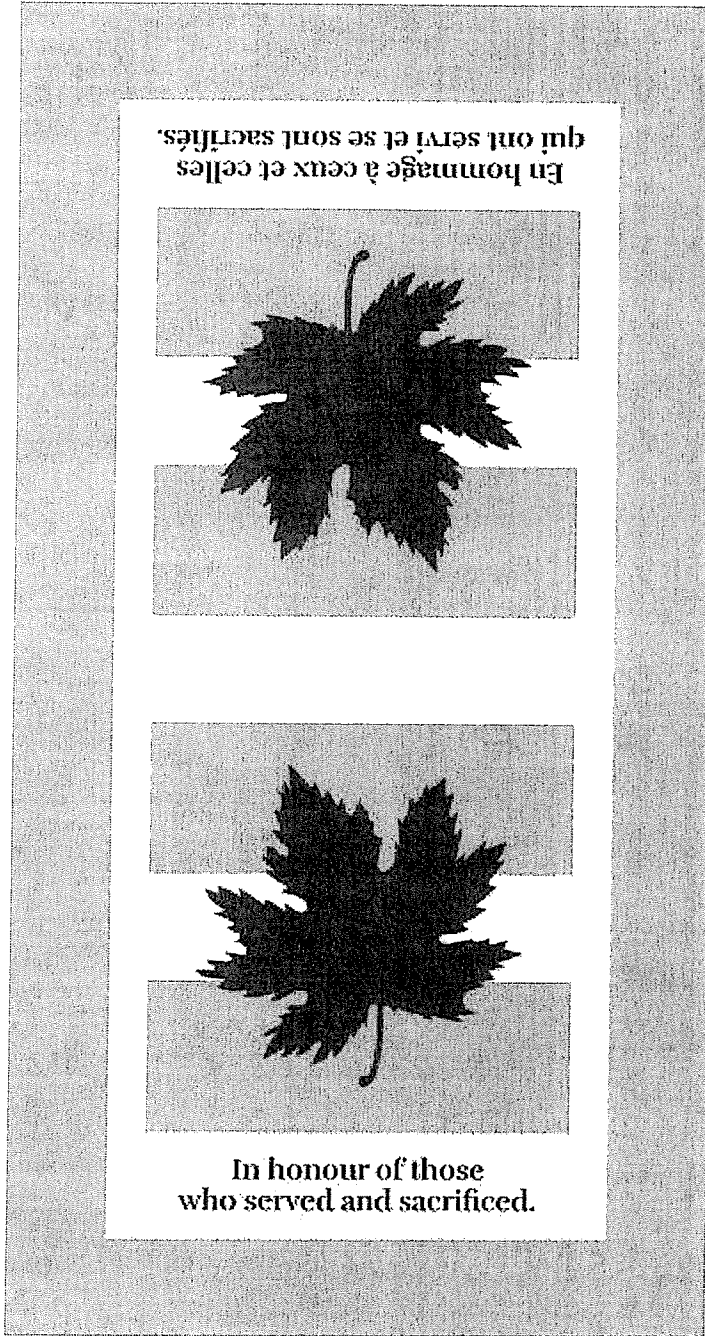


**In honour of those
who served and sacrificed.**





**En hommage à ceux et celles
qui ont servi et se sont sacrifiés.**



District of Barriere

REPORT TO COUNCIL

Date: August 10, 2026	Agenda Item:
To: Council	From: Department Heads
Re: Departmental Updates	

CORPORATE:

Development:

Development Activity			
Construction Activity:	July	2026 YTD	2025
Total Building Permit Applications:	3	13	21
Total Construction Value:	\$172,740	\$1,755,065	\$3,291,020
Total Building Permits Finalized:	0	5	15 (since June)
Total Construction Value Finalized:	\$0	\$1,115,306.63	\$989,500

- Processed 1 Building Information Request (BIR)

Agreements:

- Draft Men's Shed Lease Agreement for the Old Chamber Building has been signed and the official key handover ceremony took place on Thursday July 30th which was well attended.

Bylaw Enforcement:

- Six (6) bylaw enforcement files were acted on in June.

2026 Local General Election (October 17, 2026 – General Voting Day):

- General Local Election information for Barriere is live on a dedicated "2026 General Local Election" page within the District's website: www.barriere.ca. A direct link can be found either within the green ribbon at the bottom of the home page, or under the 'Mayor & Council' tab. This information is helpful for both the general public as well as prospective candidates. A general timeline of important dates is attached.
- Nomination Packages are now available for pick-up at the Office.



Governance:

- Employee Recognition Policy - In progress
- 2025 Annual Report – In progress
- Officers and Delegation of Authority – On Agenda for consideration

Recreation / Events:

- Barriere Blooms judging began last week and will be finalized by the end of this week.
- Bandshell Friday's 90's Night was very well attended with over 60 people in the crowd. New band Tight'er played on Friday and Jeremy Kneeshaw will be back on August 28th.
- This Friday is the last Movies in the Park, showing Grease which includes a costume contest!
- No Bandshell Fridays on August 21st due to the RCMP Musical Ride which will be happening at the Fall Fair Grounds.

PUBLIC WORKS:

Operations:

Public Works			
	July	2026 YTD	2025
Potholes Filled:	15	108	195
Pavement Repairs: square feet	0	2600	17499
Burials:	0	1	0
Cremations:	1	2	4
Deceased Animal Recovery:	2	3	4
After Hours Call Outs: Irrigation	0	0	4
Water Distribution			
	July	2026 YTD	2025
New Construction Service Connections:	0	0	5
Water Service On/Off Requests:	4	30	34
Interior Health Water Quality Tests:	15	90	148
Water Usage:	52956	265319	448356
Waterline Repairs:	0	4	7
After Hours Call Outs:	2	7	16
Wastewater Collection & Treatment			
	July	2026 YTD	2025
New Construction Service Connections:	0	0	6
Ministry of Environment Wastewater Tests:	9	53	84
After Hours Call Outs:	0	0	0
General			
	July	2026 YTD	2025
BC One Calls Supported:	5	30	42
Events Supported:	0	4	17

- Purchased 2005 F450 dump truck with plow and sander (as shown)
- Re-stained wildfire monument gazebo.
- Parks watering has been reduced from three times per week to twice per week to support water conservation efforts.
- Crack sealing on Oriole Way west was completed.
- NRFP completed for WWTP upgrade with True Construction. Pre-construction site meeting held. Project to start soon.
- Met with engineer & developers of BMI 7-Plex regarding water and sewer connections. Also, will be replacing leaking fire hydrant and valves at intersection of Lilley Road and Borthwick Avenue.



EMERGENCY SERVICES:

Fire Department			
	July	2026 YTD	2025
Fire	0	12	23
Rescue / Motor Vehicle Incidents	6	21	15
Hazardous Condition (No Fire)	0	5	4
Service Call / Public Assist	4	15	23
Fire Burning Complaint / Fire Investigation / Fire alarm	3	18	36
False Alarm	0	0	20
Total Calls	13	71	121
Public Education & Events	5	24	18
FireSmart Assessments	2	21	17
Fire Prevention / Fire Inspections	0	28	4

Fire Department:

- Barriere Fire Rescue has been supporting BCWS on deployment in Clinton Area.

FireSmart:

- Attended the 100th Birthday Party for the Legion on July 17th.
- Attended the local Farmers Market 4 times this month.
- Mitigation work continues around the community.

Weather/Other:

- Verbal report

FINANCE:

Financial Services			
	July	2026 YTD	2025
Cash Collected:	\$1,039,552	\$4,015,751	\$4,963,536
Cash Disbursed:	\$1,349,963	\$3,967,876	\$5,861,273
	July	2026 YTD	Project Total
ICIP Wastewater Treatment Grant Funds Received:	\$0	\$62,485	\$341,465
	Current (2026)	Arrears (2025)	Delinquent (2024)
Outstanding Property Tax Amounts:	\$245,912	\$114,631	\$87,456
Total Taxes Outstanding:	\$447,999		

- The Small Communities Grant of \$416,000 arrived in July and is included in the above cash collected results. Last-minute tax payments and quarter 2 utility bill payments contributed to another strong month of cash receivables.
- The Cash Disbursed total includes \$903,325 which has been remitted to the other taxing authorities.
- In July, \$174,502 was spent on Capital Projects and Grant Funded Projects. Operating Expenses for the month totaled \$272,136.
- The Municipal Tax sale has been set for Monday, September 28th at 10:00am. Currently we have 9 properties at risk of sale. Contact has been made with residents who have email addresses on file and reminder notices have been mailed to those at risk.
- 2025 audit continues.

2026 Local General Election Calendar – Important Dates



Date	Event	Legislation
Jan. 1, 2026	Election Period Begins	LECFA 10
Mar. 10, 2026	Last day to meet 6-month BC residency requirement for candidates seeking nomination	LGA 81(1)(c)
Aug. 10, 2026	Nomination Packages Available	Administrative
Sept. 1, 2026	Nomination Period Begins at 9:00 a.m.	LGA 84(1)
Sept. 11, 2026	Nomination Period Closes at 4:00 p.m. – All candidates who have submitted nominations are officially declared	LGA 84(1), 97(1)
Sept. 15, 2026	Challenge period for candidate nominations ends at 4:00 p.m.	LGA 91(2)
Sept. 18, 2026	Withdrawal of Candidate Deadline at 4:00 p.m.	LGA 98
Sept. 19, 2026	Campaign Period Begins	LECFA
Sept. 21, 2026	Chief Election Officer declares Election by Voting (or Acclamation) at 4:00 p.m.	LGA 98(2)
Oct. 3, 2026	Additional Advance Voting Opportunity (8 a.m. - 8 p.m.)	Election Bylaw
Oct. 7, 2026	Required Advance Voting Opportunity (8 a.m. - 8 p.m.)	LGA 107(1)
OCT. 17, 2026	GENERAL VOTING DAY (8 a.m. - 8 p.m.)	LGA 54
Oct. 17, 2026	CEO Announcement of Preliminary Election Results	LGA 144(1)
Oct. 21, 2026	Deadline for CEO Declaration of Official Election Results before 4:00 p.m.	LGA 146(1)
Nov. 9, 2026	Inaugural Meeting @ 7:00 p.m. - Ridge Gym	LGA / CC
Jan. 15, 2027	Campaign Financing Disclosure Statements Due	LECFA 47
Feb. 16, 2027	Late Filing Deadline (with \$500 fee due to Elections BC)	LECFA 47

- *Successful Candidates must be available for newly Elected Official training sessions (usually 2 sessions). Exact dates will be provided to all candidates soon after September 18th and confirmed to all successful candidates following the election. These dates typically are scheduled during the last week of October or first week of November prior to the Inaugural Meeting.*

Tasha Buchanan, Chief Election Officer
(250) 672-9751 or tbuchanan@barriere.ca

Jamie Mosdell, Deputy Chief Election Officer
(250) 672-9751 or jmosdell@barriere.ca

General inquiries: inquiry@barriere.ca
www.barriere.ca

District of Barriere

REPORT TO COUNCIL

Request for Decision

Date: August 10, 2026	File:
To: Council	From: Chief Administrative Officer
Re: DRAFT Officers and Delegation of Authority Bylaw No. 278	
Recommendation: THAT Council gives first three readings to the Officers and Delegation of Authority Bylaw No. 278.	

Purpose

For Council to consider giving first three readings to the Officers and Delegation of Authority Bylaw No. 278, which establishes statutory officer positions and updates delegated authorities for municipal administration, agreements, legal matters, land use, municipal land use, licensing, bylaw enforcement, and related administrative functions.

If this bylaw is established, two other bylaws and six outdated Council policies can be rescinded as they either have been included in the proposed bylaw or authority changes would allow staff to create operational policies and procedures regarding those particular topics.

Background

The current bylaw No. 201 was established in 2021 and built on the original bylaw from 2008. Since its inception in 2007/2008, the District has significantly evolved in responsibilities, budgets, and services provided to the public. Significant governance shifts have also occurred over the past few years in streamlining budget and strategic planning processes, codifying current and industry best practices, and pursuing efficiencies and excellence in service delivery at every opportunity. The proposed draft bylaw effectively would enshrine some of those past efforts of Council and consolidate several bylaws and policies under one overarching “delegation of authority” bylaw. Further, although implied in some cases, clear delegations of authority are currently not codified which creates additional and unnecessary risks for the organization.

In short, the draft bylaw is intended to modernize and merge the District’s approach to Officer appointments and delegated authority while equally reducing risks. It establishes the Chief Administrative Officer, Corporate Officer, and Chief Financial Officer as statutory officer positions under the Community Charter and clarifies how deputies, designates, and employees may exercise delegated powers, duties, and functions when authorized.

Compared with the current Bylaw No. 201, the proposed bylaw now codifies and expands the delegated authority framework from a schedule-based listing of officer powers into a more comprehensive governance tool. In the past, these schedules were used as well as quasi job descriptions for the various officers of the municipality, but, as job descriptions now exist for all officers and other exempt staff (along with Employment Agreements), the focus of this bylaw can now be solely on the various authority levels delegated by Council. Further, the bylaw clarifies

which positions are statutory officers, distinguishes statutory officer roles from deputies and designates, adds defined limits and conditions for delegated decision-making, and identifies areas where authority is new, expanded, or more specifically controlled; again, with the intent to reduce risks to the organization.

The draft bylaw also provides a consistent framework for administrative decision-making, including execution of agreements, grant applications and grant agreements, legal action and claims, Freedom of Information and Protection of Privacy Act (FOIPPA) responsibilities, bylaw enforcement appointments and powers, land use and development matters, municipal land use agreements and permits, liquor, cannabis, and business licensing matters, and general signing authority. Further, Schedule A sets out a non-exhaustive list of agreement types and the permitted authority to execute those agreements.

If adopted, the bylaw would repeal the District of Barriere Freedom of Information and Protection of Privacy Bylaw 2007, No. 0004, the District of Barriere Special Events Regulation By-law No. 0021, 2008, and the District of Barriere Officers and Delegation of Authority Bylaw No. 201, including amendments to those bylaws.

In addition, six Council policies are recommended to be rescinded because the authority or administrative responsibility addressed in those policies is now either incorporated directly into the proposed bylaw or is more appropriately administered through CAO-approved administrative and operational procedures under the proposed bylaw. Rescinding these policies will reduce duplication, clarify where authority now rests, and support a cleaner distinction between Council-level policy direction and administrative procedures.

District staff have reviewed various officers and delegation of authority frameworks utilized in other municipalities across the province. A significant portion of the language found in this bylaw has been resourced from two recent holistic reviews undertaken by other municipalities and adapted to the needs of the District.

Policies Integrated into the Bylaw

- **Policy No. 18 – Budget Transfer Authority** (from 2012)— Addressed under section 4.6.o, which delegates authority to transfer up to \$25,000 (suggested) of budgeted funds between operational and/or capital items, except transfers from a reserve or restricted surplus to the CAO. The current policy from 2012 provides authority for up to \$10,000 for the CAO to transfer between items. (2012 annual operating budget, exclusive of other taxing authorities and grant projects, was roughly \$1.4Mil compared to 2026 at \$3.0Mil.)
- **Policy No. 21 – Remote Access Policy** (from 2012) — Addressed under section 4.6.i, which delegates authority to develop, approve, and implement administrative policies, procedures, and practices dealing with technological and information security matters to the CAO. The current policy is outdated. A modern, holistic administrative Information Technology (IT) policy is needed which should be added to the CAO workplan for 2027.
- **Policy No. 26 – Accounting Software Access Policy** (from 2013) — Addressed under section 4.6.i, through delegated authority for technological and information security policies, procedures, and practices to the CAO, and under section 4.11, through the CFO's financial officer functions and responsibility for financial administration. Similar to Policy No. 21, this policy is also outdated and no longer needed. Components may be included in a modern administrative IT policy.

- **Policy No. 28 – Freedom of Information and Protection of Privacy** (from 2015) — Addressed under section 7, Freedom of Information and Protection of Privacy Act (FOIPPA), which designates the CAO and Corporate Officer as Head, authorizes the Deputy Corporate Officer to perform administrative duties and functions of the Head, and delegates authority to the CAO to develop, approve, and implement FOIPPA-related administrative policies, manuals, procedures, and practices. The current policy resembles more a manual or handbook rather than a policy and would be converted into an administrative handbook. This ensures that it can easily be updated by staff as legislation or requirements change. The current policy also contradicts Bylaw No. 4 (designation of Head), which would be repealed as part of this process as well to ensure all of the District's FOIPPA processes are aligned.
- **Policy No. 30 – Human Resources Basics Policy** (from 2015) — Addressed under section 4.6.c & d., which assigns the CAO responsibility for coordinating, motivating, directing, and supervising Department Heads, administering exempt employee compensation in accordance with Council-approved policies and budgets, implementing Council-approved policies and directives, and developing administrative policies, procedures, and practices. Exempt employees are now governed by Employment Agreements, while a Collective Agreement exists for union employees; as such, this Policy is no longer required.
- **Policy No. 38 – Staff Training and Development Policy** (from 2019) — Addressed under section 4.6.h, which assigns responsibility for coordinating, motivating, directing, and supervising Department Heads and Employees, administering employee-related matters within Council-approved budgets, and developing administrative policies, procedures, and practices to the CAO. Training approvals and repayment procedures can therefore be managed administratively rather than maintained as a separate Council policy. Often the training approvals also need to be evaluated on a case-by-case basis as scenarios, needs of the District, and costs can be vastly different.

Bylaw Highlights

The sections below highlight key authority related items within the proposed bylaw. Most of those authorities are either already in place or the District generally operates as such. As such, the intent is primarily to codify current practices and general industry best practices to ensure that staff follows actual authorities delegated by Council.

- **Statutory officers** (Sections 4.1 to 4.5.) — Confirms the Chief Administrative Officer, Corporate Officer, and Chief Financial Officer as statutory officer positions and outlines appointment processes.
- **CAO authority** (Section 4.6) — Assigns the CAO administrative leadership responsibilities, including directing Department Heads, implementing Council-approved policies, developing administrative and technology-related procedures, responding to emergencies, assigning responsibilities to statutory officers, declaring certain surplus assets, and transferring up to \$25,000 (suggested) of budgeted funds between operational and/or capital items, subject to restrictions.
- **Corporate and financial administration** (Sections 4.7 to 4.12) — Assigns corporate functions, including notice administration, records management, election administration, and development variance permit issuance to the Corporate Officer, and assigns the CFO financial officer and collector functions.

- **Delegation continuity** (Sections 4.13 to 4.20) — Clarifies authority for deputies, designates, employees, multiple-position appointments, continuity where position titles change, and limitation of Employee powers.
- **Agreement authority** (Sections 5.1 and 5.2) — Delegates authority for the CAO and Corporate Officer to negotiate, enter into, accept, execute, amend, and terminate agreements (generally in alignment with Schedule A) in accordance with applicable District policies, with multi-year agreements and service contracts requiring CAO execution (in alignment with the Purchasing Policy).
- **Grant administration** (Sections 5.3 and 5.4) — Allows specified staff to apply for or execute grant-related agreements where criteria are met, including 100% grant-funded projects, a maximum value of \$50,000 (suggested), limited staff time, and the intent to offset capital or operating costs within the Financial Plan or Strategic Plan.
- **Legal action and FOIPPA** (Sections 6 and 7) — Delegates authority to the CAO to obtain and instruct legal counsel, settle uninsured claims up to \$25,000 (suggested) where funds are allocated and approved by Council, and designates the CAO and Corporate Officer as Head for FOIPPA purposes.
- **Bylaw enforcement** (Section 8) — Provides delegated authority for the appointment of Bylaw Enforcement Officers and other authorized persons, and confirms authority to enter onto property where permitted by statute, bylaw, permit, order, or other lawful authority for inspection, investigation, compliance, or enforcement purposes.
- **Land use** (Section 9) — Provides delegated authority for routine land use and development-related matters where Council approval is not required or where the matter is already tied to an approved project, permit, subdivision, development application, or statutory process. Additional details can be found below:
 - **Covenants, rights-of-way, and easements** — Authorizes staff to negotiate, accept, execute, amend, discharge, or release land title instruments such as covenants, statutory rights-of-way, and easements where required for development, infrastructure, servicing, access, drainage, utilities, or related municipal purposes.
 - **Works and services agreements** — Allows staff to enter into and administer works and services agreements connected to subdivision, development, servicing, or infrastructure requirements, including related security, completion, and deficiency matters where consistent with District requirements.
 - **Liens and land title matters** — Provides authority to sign and file documents needed to register, amend, postpone, discharge, or otherwise administer liens, notices, plans, and other land title documents related to District interests or statutory requirements.
 - **Land acquisition for approved projects** — Authorizes staff to complete land acquisition documentation and related administrative steps where the acquisition is required for a Council-approved project, approved budget, statutory requirement, or previously approved land transaction.

- **Strata conversions** — Delegates authority for specified strata conversion approvals or related administrative decisions where permitted by legislation and where the application satisfies applicable District requirements.
- **Parkland dedication** — Provides authority to administer parkland dedication, cash-in-lieu, or related subdivision requirements where those requirements arise under legislation, bylaw, subdivision approval, or a Council-approved land use process.
- **Minimum frontage exemptions** — Delegates authority to consider or approve minimum frontage exemptions where permitted under the Local Government Act and where the exemption is consistent with applicable District bylaws, subdivision requirements, and servicing considerations.
- **Municipal land use** (Section 10) — Delegates specified authorities related to the District's own lands, facilities, and interests in land. This includes routine facility rentals, licences of use, lease renewals, leasehold improvements, encroachments, and special event permits where the matter is administrative in nature, consistent with approved District policies or fees, and does not require a broader Council land disposition decision.
 - **Facility rentals** (Parks, Recreation, and other District Facilities) — Authorizes staff to approve and administer routine rentals of District facilities where the rental is consistent with approved fees, facility-use rules, insurance requirements, and any applicable Council-approved policy or administrative procedure.
 - **Licences of use** (District-owned Property) — Allows staff to enter into and administer short-term or routine licences of use for District property where the use is limited in scope, does not create a long-term disposition of land, and aligns with approved rates, operating requirements, and risk management conditions.
 - **Lease renewals** (District Facilities) — Delegates authority to renew or administer existing leases (where the District is the landlord) where the renewal is contemplated by the original agreement, does not materially change the approved land use or financial terms, and remains within the scope of Council-approved policies, budgets, and statutory requirements. Any new tenant leases or lease renewals longer than 1 year would require Council approval.
 - **Leasehold improvements** — Provides authority to review and approve minor (up to \$50,000 in value) leasehold improvements by the lessee on District-owned or District-managed property where the improvements are permitted by the applicable lease, do not create unapproved financial obligations for the District, and meet applicable safety, building, insurance, and operational requirements.
 - **Encroachments** — Authorizes staff to consider and administer minor encroachment agreements, permissions, or renewals affecting District land, roads, rights-of-way, or infrastructure where the encroachment is manageable, does not interfere with municipal operations, and includes appropriate indemnity, insurance, removal, and access conditions.

- **Special event permits** — Allows staff to receive, review, approve, condition, or refuse routine special event permit applications where the event can be managed administratively and where requirements for traffic, safety, emergency access, insurance, noise, public works, and use of District facilities or lands are satisfied.
- **Licensing** (Section 11) — Delegates specified authorities for liquor, cannabis, and business licensing matters. This allows staff to administer routine licence processes, provide comments or recommendations where permitted, conduct inspections, appoint or recognize business licence inspection authority, and manage licence administration in accordance with applicable legislation, District bylaws, and Council-approved policies.
- **Repeals** (Section 14) — Repeals earlier bylaws dealing with FOIPPA, special events, and officers and delegation of authority to reduce duplication and conflict.

Key Authority Changes from Current Bylaw

Below are key differences from the current Bylaw No. 201 to the proposed one. The intent with the changes is to a) reduce risk to the organization, and b) codify current and industry best practices.

- **Officer structure narrowed for statutory purposes** — Bylaw No. 201 established the CAO, Corporate Officer, Financial Officer, Approving Officer, and Bylaw Enforcement Officer as officer positions. The proposed bylaw identifies the CAO, Corporate Officer, and CFO as statutory officers for Community Charter purposes, while retaining other functional appointments through specific delegation provisions.
- **Deputies and designates clarified** — Bylaw No. 201 required Deputy Corporate Officer and Deputy Financial Officer appointments by Council resolution. The proposed bylaw allows the CAO to select and appoint deputies or temporary designates in specified circumstances, while making clear that deputies and acting designates are not statutory officers solely by virtue of acting in the role.
- **Legal authority expanded with limits** — Bylaw No. 201 allowed the CAO to obtain legal advice and, at Council's direction, authorize legal proceedings and settlements. The proposed bylaw delegates authority to obtain and instruct legal counsel to commence or defend proceedings and to settle uninsured claims up to \$25,000 (suggested) where Council has approved funds previously.
- **Agreement authority broadened and organized** — Bylaw No. 201 included general CAO contract authority and Council-directed authority for certain land-related agreements. The proposed bylaw establishes broader agreement authority for the CAO and Corporate Officer, creates Schedule A to identify execution authority by role, and requires multi-year agreements and service contracts to be executed by the CAO in alignment with the Procurement Policy.
- **Land use and municipal land authority expanded** — The proposed bylaw adds more detailed delegations for covenants, statutory rights-of-way, easements, works and services agreements, liens, land title matters, land acquisition for approved projects, strata conversion approvals, parkland dedication, facility rentals, licences of use, lease renewals, leasehold improvements, encroachments, and special event permits.

- **Licensing authority added** — The proposed bylaw adds and clarifies delegated authority for liquor and cannabis licence comments and recommendations, business licence inspection and administration, and appointment of a Business Licence Inspector.

Summary

In summary, Council is asked to consider first three readings of a bylaw that updates the District's officer structure and delegated authority framework. The proposed bylaw would repeal District of Barriere:

- Freedom of Information and Protection of Privacy Bylaw 2007, No. 0004,
- Special Events Regulation By-law No. 0021, 2008, and
- Officers and Delegation of Authority Bylaw No. 201.

It would also support rescission of six outdated or duplicative Council policies:

- Policy No. 18 – Budget Transfer Authority;
- Policy No. 21 – Remote Access Policy;
- Policy No. 26 – Accounting Software Access Policy;
- Policy No. 28 – Freedom of Information and Protection of Privacy;
- Policy No. 30 – Human Resources Basics Policy; and
- Policy No. 38 – Staff Training and Development Policy.

The key changes include clearer statutory officer designations, broader and more specific agreement authority, limited legal settlement and budget transfer authorities, consolidated FOIPPA responsibilities, expanded land use and municipal land use delegations, clarified licensing and bylaw enforcement authorities, and a shift of operational procedures into CAO-approved administrative policies or manuals where appropriate.

Benefits or Impact

General

The proposed bylaw provides a clearer and more transparent administrative framework than Bylaw No. 201 by expressly identifying key authority changes and the conditions attached to them. It also consolidates or replaces authority currently addressed through three bylaws proposed for repeal and six Council policies recommended for rescission. This supports efficient day-to-day administration while preserving Council's authority where decisions are not expressly delegated, where thresholds are exceeded, or where matters are referred back to Council.

Finances

N/A

Strategic Impact

Priority #2: Fiscally Responsible Operations

Goal 2. – Develop a Strategy to mitigate cost increases and downloading pressures.

Actions to get us there:

- b. Seek opportunities to increase Staff development, capacity, and growth, to align with the current needs of the organization, for example:
 - a. Include a full-time roads department in the 2026 draft budget for Council consideration
 - i. if approved, complete all required steps to ensure the all-year roads department is operational as soon as possible.
 - b. Organizational Structure review that enables and supports transparency, communications, community growth, and community livability, while ensuring that our statutory obligations are met.

Goal 3. – Financial Confidence and Oversight are Rebuilt

Actions to get us there:

- a. Enhancing Financial Procedures and Processes
 - a. Workflows, signoff, and other processes are evaluated and enhanced where feasible.
 - b. All Financial Policies are reviewed, and possibly new Policies are established, to align with the needs of our growing organization, including:
 - i. Budget Transfer Authority

Risk Assessment

Compliance: Community Charter, Local Government Act, Interpretation Act, Freedom of Information and Protection of Privacy Act, Financial Disclosure Act, Land Title Act, Builders Lien Act, Manufactured Home Act, Strata Property Act, Liquor Control and Licensing Act, Cannabis Control and Licensing Act, and applicable District bylaws and policies.

Risk Impact: Low-Medium – The proposed bylaw gives staff more flexibility for day-to-day administration, including agreements, grants, land use, licensing, FOIPPA, special events, budget transfers, HR, training, and technology procedures. Risk is managed through clear authority limits, statutory requirements, Council-approved budgets and policies, and the ability to refer matters to the CAO or Council when needed.

Internal Control Process: Staff is following standard processes to develop updated bylaws while equally taking an opportunity to holistically review other policies and bylaws for inclusion and efficiency purposes with the intent to reduce risk for the organization.

Next Steps / Communication

- If Council gives first three readings, staff will bring the bylaw back for adoption at the next meeting.
 - The six Council policies will also be brought forward for rescission.
 - Administrative procedures replacing rescinded policies will be developed or updated under the authority delegated in the proposed bylaw.
 - Staff will also ensure internal users are briefed on the authority changes from Bylaw No. 201, including thresholds, approval pathways, and when matters must be escalated to the CAO or Council.
 - Additional Human Resources related bylaw and/or policies of Council will be reviewed in 2027, and further amendments or rescissions would be recommended to Council if warranted.
-

Attachments

1. District of Barriere Officers and Delegation of Authority Bylaw No. 278 – Draft v2
2. Current Bylaws:
 - a. Officers and Delegation of Authority Bylaw No. 201
 - b. Special Events Regulation By-law No. 0021
 - c. Freedom of Information and Protection of Privacy Bylaw No. 0004
3. Policies recommended for rescission:
 - a. Policy No. 18 – Budget Transfer Authority;
 - b. Policy No. 21 – Remote Access Policy;
 - c. Policy No. 26 – Accounting Software Access Policy;
 - d. Policy No. 28 – Freedom of Information and Protection of Privacy;
 - e. Policy No. 30 – Human Resources Basics Policy; and
 - f. Policy No. 38 – Staff Training and Development Policy.

Recommendation

THAT Council gives first three reading to District of Barriere Officers and Delegation of Authority Bylaw No. 278.

Alternative Options

1. Council could choose not to give the bylaw first three readings. This is not recommended, as Bylaw No. 201, FOIPPA Bylaw No. 0004, Special Events Regulation By-law No. 0021, and the six related Council policies would remain in place, and the District would not receive the additional clarity, transparency, threshold controls, and consolidated authority framework proposed in the new bylaw.
2. Council could amend the draft bylaw prior to readings which may include additional revisions to specific authority areas, thresholds, appointment processes, or agreement execution provisions.

Prepared by:

Chief Administrative Officer, D. Drexler

DISTRICT OF BARRIERE
DRAFT - BYLAW NO. 278

**A BYLAW TO ESTABLISH OFFICER POSITIONS AND TO DELEGATE CERTAIN POWERS,
DUTIES, AND FUNCTIONS AS PROVIDED IN LEGISLATION**

The Council for the District of Barriere, in open meeting lawfully assembled, **ENACTS** as follows:

1. Title

- 1.1 This Bylaw may be cited for all purposes as the “District of Barriere Officers and Delegation of Authority Bylaw No. 278”.

2. Definitions

- 2.1 In this bylaw, unless the context requires otherwise:

“**Approving Officer**” means the person appointed as the District’s Approving Officer pursuant to the Land Titles Act.

“**Builders Lien Act**” means the *Builders Lien Act, SBC 1997, Chapter 45* as amended, revised, consolidated, or replaced from time to time.

“**Business License and Regulations Bylaw**” means the District’s Business License and Regulations Bylaw No. 267 as amended, revised, consolidated, or replaced from time to time.

“**Bylaw Enforcement Officer**” means a person or persons appointed as a Bylaw Enforcement Officer for the District, otherwise authorized or appointed under the Offence Act, the Police Act, or the Community Charter, and every Peace Officer as defined in S.2 of the Criminal Code.

“**Bylaw Notice Enforcement Bylaw**” means the District of Barriere’s Bylaw Notice Enforcement Bylaw No. 95 as amended, revised, consolidated, or replaced from time to time.

“**Cannabis Control and Licensing Act**” means the *Cannabis Control and Licensing Act, SBC 2018, Chapter 29* as amended, revised, consolidated, or replaced from time to time.

“**Chief Administrative Officer**” or “**CAO**” means the person appointed as the Chief Administrative Officer for the District, pursuant to the Community Charter;

“**Chief Financial Officer**” or “**CFO**” means the person appointed as the Financial Officer for the District, pursuant to the Community Charter;

“**Corporate Officer**” or “**CO**” means the person appointed as the Corporate Officer for the District, pursuant to the Community Charter;

“**Community Charter**” or “**CC**” means the *Community Charter, SBC 2003, c. 26*, as amended, revised, consolidated, or replaced from time to time.

“**Council**” means the Council of the District of Barriere;

“Criminal Code” means the Canadian *Criminal Code*, RSC 1985, c. C-46, as amended, revised, consolidated, or replaced from time to time.

“Department Head” means an exempt Employee of the District who is responsible for managing a specific department within the District on a senior level and who supervises Employees and oversees activities under that specific department.

“Development Applications Procedures Bylaw” means the District of Barriere Development Applications Procedures Bylaw No. 269 as amended, revised, consolidated, or replaced from time to time.

“District” means the District of Barriere

“Employee” means an exempt or union employee of the District, but does not include contractors, consultants, volunteers, or other such similar individuals hired to work on behalf of the District.

“Facility Lease Agreement” means a written agreement between a lessee and the District authorizing use of a municipal facility, generally for a long-term purpose.

“Facility Rental Agreement” means a written agreement between a renter and the District authorizing use of a municipal facility, generally seasonal or for short term (under one year) use.

“Financial Disclosure Act” means the *Financial Disclosure Act*, RSBC 1996, Chapter 139 as amended, revised, consolidated, or replaced from time to time.

“Financial Plan” means the District of Barriere’s annual Financial Plan Bylaw as amended, revised, consolidated, or replaced from time to time.

“Freedom of Information and Protection of Privacy” or “FOIPPA” means the *Freedom of Information and Protection of Privacy Act*, RSBC 1996, Chapter 165 as amended, revised, consolidated, or replaced from time to time.

“Head” means the position designated as the Head of the public body for the purposes of the Freedom of Information and Protection of Privacy Act.

“Interpretation Act” means the *Interpretation Act*, RSBC 1996, Chapter 238 as amended, revised, consolidated, or replaced from time to time.

“Land Titles Act” or “LTA” means the *Land Titles Act*, RSBC 1996 c 250, as amended, revised, consolidated, or replaced from time to time.

“Licence of Use Agreement” means a contract up to one year in duration between two parties to use land (or space inside of a building) for a specific purpose.

“Liquor Control and Licensing Act” means the *Liquor Control and Licensing Act*, SBC 2015, Chapter 19 as amended, revised, consolidated, or replaced from time to time.

“Local Government Act” or “LGA” means the *Local Government Act*, RSBC 2015, c.1, as amended, revised, consolidated, or replaced from time to time.

“Manufactured Home Act” means the *Manufactured Home Act*, SBC 2003, Chapter 75 as amended, revised, consolidated, or replaced from time to time.

“Municipal Ticketing Information Bylaw” means the District of Barriere’s Municipal Ticketing Information Bylaw No. 71 as amended, revised, consolidated, or replaced from time to time.

“Offence Act” means the *Offence Act, RSBC 1996, Chapter 338* as amended, revised, consolidated, or replaced from time to time.

“Peace Officer” shall have the same meaning as in the Interpretation Act, including Staff appointed as a Bylaw Enforcement Officer to enforce and administer this and other bylaws of the District, and any member of the Royal Canadian Mounted Police.

“Police Act” means the *Police Act, RSBC 1996, Chapter 367* as amended, revised, consolidated, or replaced from time to time.

“Procurement Policy” means the District of Barriere Procurement Policy No. 56FI as amended, revised, consolidated, or replaced from time to time.

“Statutory Officer” means a person appointed under the Community Charter and holding a position of statutory authority described in section 4 of this Bylaw, to carry out certain powers, duties, and functions as set out in this Bylaw.

“Strata Property Act” means the *Strata Property Act, SBC 1998, Chapter 43* as amended, revised, consolidated, or replaced from time to time.

“Strategic Plan” means the District of Barriere’s rolling Strategic Plan as amended, revised, consolidated, or replaced from time to time.

3. General

- 3.1. Except as otherwise defined in this Bylaw, any words or phrases herein will be construed with their respective meanings under the Community Charter, Local Government Act, and Interpretation Act, RSBC 1996, c.238, or any other applicable statutes, as the context and circumstances may require.
- 3.2. Headings in this Bylaw are for convenience only and must not be construed as defining, or in any way limiting the scope or intent of this Bylaw.
- 3.3. Any schedules attached to this Bylaw are for reference only, do not form part of this Bylaw, and do not limit the scope or intent of this Bylaw in any way.
- 3.4. A reference to a statute refers to a statute of the Province of British Columbia, and a reference to any statute, regulation, or bylaw refers to that enactment as amended, revised, consolidated, or replaced from time to time.
- 3.5. If any section, paragraph, or phrase of this bylaw is for any reason held to be invalid by a decision of a Court of competent jurisdiction, such decision will not affect the validity of the remaining portions of this Bylaw.
- 3.6. If there is a conflict between this Bylaw and:
 - a. a statute granting delegation of authority, that statute will prevail; or
 - b. another District bylaw or policy granting specific delegations of authority where such authority is also set out in this Bylaw, this Bylaw will prevail.

- 3.7. Unless a power, duty, or function of Council has been expressly delegated by this Bylaw or another District bylaw, all the powers, duties, and functions of Council remain with Council. Nothing in this Bylaw affects Council's authority to exercise any of the powers, duties, and functions delegated by this Bylaw or another District bylaw, or Council's authority to reconsider decisions delegated by this Bylaw or another District's bylaw in accordance with the District's appeal procedures.

4. General Delegation of Authority

Statutory Officers of the District

- 4.1. The persons holding Statutory Officers positions at the District pursuant to the Community Charter and that are also designated as "municipal employees" for the purposes of the Financial Disclosure Act, are as follows:
- a. Chief Administrative Officer;
 - b. Corporate Officer; and
 - c. Chief Financial Officer.
- 4.2. The selection and appointment of the Chief Administrative Officer will be made by resolution of Council.
- 4.3. The selection of the Corporate Officer and the Chief Financial Officer will be made by the Chief Administrative Officer and appointed by resolution of Council.
- 4.4. The selection and appointment of a person as deputy to the Corporate Officer or to the Chief Financial Officer will be made by the Chief Administrative Officer.
- 4.5. Notwithstanding any other section of this Bylaw, or any other District Bylaw, only the persons holding positions set out in sections 4.1 are considered "Statutory Officers" for the purposes of section 152 of the Community Charter. A person appointed as a Statutory Officer's deputy or appointed to act in the place of a Statutory Officer from time to time, is not considered a Statutory Officer for the purposes of section 152 of the Community Charter.

Chief Administrative Officer

- 4.6. The Chief Administrative Officer is assigned the powers, duties and functions of Chief Administrative Officer under the Community Charter, including but not limited to:
- a. carrying out the powers, duties, and functions specified in the Community Charter and other provisions applicable to the Chief Administrative Officer in other enactments;
 - b. carrying out and administering any powers, duties, and functions set out under this Bylaw;
 - c. coordinating, motivating, directing, and supervising Department Heads and establishing their duties and responsibilities;
 - d. administering exempt Employees' compensation in accordance with the corporate policies and budgets established by Council;

- e. subject to Council approval, negotiating all collective agreements;
- f. developing and recommending for Council approval any policies dealing with nonadministrative matters, as directed by Council, and may initiate such policies for consideration by Council;
- g. implementing all Council approved policies and directives;
- h. developing, approving, and implementing policies, procedures, and practices dealing with administrative matters;
- i. developing, approving, and implementing policies, procedures, and practices dealing with technological and information security matters;
- j. preparing and submitting reports and recommendations as may be required by Council;
- k. taking whatever legal actions or measures are deemed necessary to respond to an emergency;
- l. during closed meetings, where the Corporate Officer or their designate are excused from the meeting or part of the meeting, acting in the Corporate Officer's place for the purposes of ensuring accurate minutes of the closed meeting are recorded, maintained, and kept secure;
- m. the authority to assign additional responsibilities to a Statutory Officer, including acting on behalf of another Statutory Officer in their absence;
- n. to declare an item other than real property as surplus for asset disposal once the useful life of the item has been reached. Further, in special circumstances where a reasonable trade value of \$1,000 or less is achievable for an item, the Chief Administrative Officer may determine to not undertake a public auction as per the Asset Disposal Policy; and
- o. the authority to transfer up to \$25,000 of budgeted funds between operational items and/or capital items, except transfers from a particular reserve or restricted surplus.

Corporate Officer

- 4.7. The Corporate Officer is assigned the powers, duties, and functions of the corporate officer under the Community Charter.
- 4.8. The Corporate Officer, is authorized by Council to:
 - a. issue any development variance permits, including Minor Development Variance Permits, as defined in the Development Applications Procedures Bylaw;
 - b. issue or acquire any legal documents or other permits on behalf of the District, as directed by Council;
 - c. give, publish, post, deliver, and administer any notice required or authorized by an enactment, bylaw, resolution, agreement or other lawful authority of the municipality; and

- d. administer a records management program for the District, which includes but is not limited to the creation of policies, procedures, and manuals to provide for the systematic control of the creation, use, maintenance, storage, security, retrieval, and disposition of records created or received by the District in the conduct of its operations.
- 4.9. The Corporate Officer is assigned the responsibility for administering civic elections and other voting procedures as the Chief Election Officer unless otherwise appointed by Council.
- 4.10. A power to give notice under this section includes the power to exercise any associated discretion conferred on Council by the relevant section in respect of the notice, including to determine the form and content of the notice and the manner and time at which it is to be given, where such matters are not otherwise prescribed by statute, bylaw, or Council.

Chief Financial Officer

- 4.11. The Chief Financial Officer is assigned the powers, duties, and functions of the financial officer under the Community Charter.
- 4.12. The Chief Financial Officer is assigned the powers, duties, and functions of the collector, as defined under the Community Charter, for the purpose of collecting taxes for the District.

Designates of the Chief Administrative Officer

- 4.13. The Chief Administrative Officer is delegated the powers, duties, and functions, at their discretion, to designate an Employee, Statutory Officer, or any other person to temporarily act in the Chief Administrative Officer's absence from which the Chief Administrative Officer intends to return, in alignment with the CAO Succession Plan.

Designates of Statutory Officers

- 4.14. In the temporary absence of a Statutory Officer who has been delegated powers, duties or functions by bylaw, the Chief Administrative Officer may temporarily assign those powers, duties, and functions to:
 - a. the deputy of the Statutory Officer;
 - b. the immediate supervisor for the position to which the authority is delegated;
 - c. the Chief Administrative Officer; or
 - d. any other Employee that the Chief Administrative Officer wishes to designate.

Appointment and Designates of Employees

- 4.15. The Chief Administrative Officer is delegated the powers, duties, and functions, at their discretion, to appoint, promote, discipline, suspend, and terminate Employees, not including Statutory Officers, subject to the terms of an employment contract or collective agreement, or both.
- 4.16. The selection of the Approving Officer will be made by the Chief Administrative Officer and appointed by resolution of Council. The Chief Administrative Officer is delegated the powers, duties, and functions under the Land Titles Act, at their discretion, to appoint a person as the Deputy Approving Officer.

- 4.17. In the absence of an Employee who is not a Statutory Officer, and who has been delegated powers, duties, or functions by bylaw, the Department Head of that Employee or the Chief Administrative Officer may assign such powers, duties, or functions to:
- a. the supervisor or manager of the Employee;
 - b. the Department Head of the Employee; or
 - c. any other Employee or any other person that the Department Head or Chief Administrative Officer wishes to designate.

Appointment to Multiple Positions

- 4.18. Nothing in this Bylaw prevents the appointment of the same Employee to two (2) or more positions or statutory offices.

Changes in Position Title

- 4.19. If the title of a position is changed, or if a position is replaced with a similar position that absorbs those same roles and responsibilities, then the delegated authority assigned under a bylaw or policy will continue to apply regardless of such change or replacement.

Limitation of Employee Powers

- 4.20. An Employee to whom powers, duties, or functions are delegated under this Bylaw may only exercise those powers, duties, or functions in accordance with any applicable requirements or restrictions established by statute, regulation, or law in relation to such powers, duties, or functions.

5. Agreements

- 5.1. The Chief Administrative Officer and the Corporate Officer are each delegated the powers, duties, and functions to:
- a. negotiate, enter into, accept, execute, amend, and terminate any agreement in accordance with Schedule A of this Bylaw, or any other type of agreement not set out in Schedule A, in accordance with applicable provisions of the Procurement Policy and other related bylaws and policies, where applicable;
 - b. permit, at their discretion, the negotiation, entering into, acceptance, execution, amendment, and termination of any agreement in accordance with Schedule A of this Bylaw, including any other type of agreement not set out in Schedule A, by any Department Head or Statutory Officer, as circumstances prescribe and in accordance with applicable provisions of the Procurement Policy and other related bylaws and policies, where applicable.
- 5.2. Any multi year agreement or service contract under Section 5.1 must be executed by the Chief Administrative Officer.
- 5.3. The Chief Administrative Officer and Chief Financial Officer are each delegated the power to enter into and execute agreements in relation to grant monies for approved projects and any previously unknown grant funded projects with the criteria listed under Section 5.4.

- 5.4. The Chief Administrative Officer and their designates are delegated the power to apply for grant funding with the following conditions:
- a. 100% grant funded and no District funds are required;
 - b. Maximum dollar value of \$50,000;
 - c. No significant amount of staff time would be required for the application, any reporting, and the implementation of the grant; and
 - d. The intent is to offset capital or operating costs for already planned items within the Financial Plan or the Strategic Plan.

All other applications must be brought to Council for consideration before submission to the grant funder.

6. Legal Action and Claims

- 6.1. The Chief Administrative Officer is delegated the authority to:
- a. obtain and instruct legal counsel to commence or defend any legal action or proceeding in any court of law, or before any tribunal, arbitrator, mediator, or any other person, for or on behalf of the District.
 - b. settle uninsured claims or causes of action, whether legal proceedings have been commenced or not, subject to the settlement being for not more than \$25,000 and sufficient funds have been allocated and approved by Council to satisfy the settlement.

7. Freedom of Information and Protection of Privacy Act (FOIPPA)

- 7.1. Definitions contained in Schedule 1 of FOIPPA shall apply to this section except where the context requires otherwise.
- 7.2. The Chief Administrative Officer and Corporate Officer are designated as the Head.
- 7.3. The Deputy Corporate Officer is authorized to perform the administrative duties and functions of the Head.
- 7.4. The Chief Administrative Officer is delegated the powers, duties, and functions to develop, approve, and implement administrative policies, manuals, procedures, and practices relating to FOIPPA.

8. Bylaw Enforcement

- 8.1. The Chief Administrative Officer and the Corporate Officer are delegated the powers, duties, and functions to appoint Bylaw Enforcement Officers.
- 8.2. By virtue of their appointment, Bylaw Enforcement Officers may exercise the following powers:
- a. enforcement of the District's bylaws and policies;
 - b. entry onto or into private premises to verify compliance with Council resolutions, bylaws, policies, prohibitions, or requirements, pursuant to the Community Charter;

- c. the service of summons under the Offence Act;
- d. the issuance and enforcement of Municipal Ticket Information under the Municipal Ticket Information Bylaw;
- e. the issuance and enforcement of bylaw notices under the Bylaw Notice Enforcement Bylaw; and
- f. any other powers delegated unto Bylaw Enforcement Officers by legislation or by other District bylaws and policies.

Power to Enter on and use Property

- 8.3. The Chief Administrative Officer, Corporate Officer, Public Works Manager, and any Bylaw Enforcement Officer may, on behalf of the District and in accordance with the Community Charter, enter onto real property and carry out construction, maintenance, repairs, or other work if they believe the property may be negatively affected by the exercise of a Council power. This authority also includes taking steps to prevent or reduce damage or to reduce compensation that may otherwise be payable.

9. Land Use and Development

Covenants, Statutory Right-of-Way's (ROW's), and Easements

- 9.1. The Chief Administrative Officer and the Corporate Officer are delegated the following powers, duties, and functions:
 - a. the power to enter into, accept, execute, amend, have registered on title, and discharge a statutory, positive, or restrictive covenant on behalf of the District under the Community Charter or Local Government Act; and
 - b. the power to enter into, accept, execute, amend, have registered on title, and discharge a statutory right-of-way or easement on behalf of the District in connection with the operation of a water, wastewater, or drainage works, or for the purpose of trails or pedestrian or vehicle access.
- 9.2. The Chief Administrative Officer and the Corporate Officer are delegated the powers, duties, and functions to register statutory rights-of-way, easements, and covenants over land, releases, partial releases, discharges, modifications, and amendments to such agreements, where required as a condition of planning or building approval.

Works and Services Agreements

- 9.3. The Approving Officer is delegated the authority to enter into an agreement with an owner of land that is being subdivided which details the works and services required to be completed or which have been completed, in connection with the subdivision.
- 9.4. The Chief Administrative Officer and the Corporate Officer are each delegated the authority to enter into an agreement with an owner of land on which a building permit is being issued, which details the works and services required to be completed or which have been completed, in connection with the building.

Liens

- 9.5. The Corporate Officer is delegated the powers, duties, and functions to file and discharge notices of interest under the Builders Lien Act.
- 9.6. The Chief Financial Officer and Corporate Officer are delegated the powers, duties, and functions to file and discharge notices of interest under the Manufactured Home Act.

Land Title

- 9.7. The Corporate Officer is delegated the powers, duties, and functions to register, amend, and discharge any charges or legal notations in relation to the title of real property.
- 9.8. The Approving Officer is delegated the powers, duties, and functions to discharge any obsolete charges and legal notations from the title of real property where such charges or notations are no longer required for the purposes of subdivision, building, planning, or engineering.

Land Acquisition

- 9.9. The Chief Administrative Officer and Corporate Officer are each delegated the powers, duties, and functions to acquire land, or interests in land, subject to the purchase being for a District project approved by Council and where sufficient funds have been allocated and approved by Council under the Financial Plan.

Strata Conversion Approvals

- 9.10. The Approving Officer is delegated the authority for approving or rejecting applications for strata conversions of previously occupied buildings, pursuant to the Strata Property Act.

Provision of Parkland through Subdivision

- 9.11. The Approving Officer is delegated the authority, under the Local Government Act, to determine whether the owner must provide land or cash in lieu of land, and to determine the amount and acceptable location of park land to be dedicated.

Minimum Lot Frontage Requirements

- 9.12. The Approving Officer is delegated the following powers, duties, and functions under the Local Government Act to exempt a parcel from minimum frontage requirements as a condition of subdivision approval provided for within the Local Government Act and any applicable District bylaws.

10. Municipal Land Use

10.1. Facility Rental Agreement (Parks and Recreation Facilities)

The Corporate Officer and Deputy Corporate Officer are each delegated the authority to enter into and execute Facility Rental Agreements for parks and municipal recreation facilities, up to one year in duration, following any District facility and exclusive use bylaws and policies.

10.2. Facility Rental Agreement (Other Facilities)

The Chief Administrative Officer and Corporate Officer are each delegated the authority to enter into and execute Facility Rental Agreements for municipal facilities, up to one year in duration, following any District facility and exclusive use bylaws and policies.

10.3. Licence of Use Agreements (District Owned Property):

The Chief Administrative Officer and Corporate Officer are each delegated the authority to enter into and execute License of Use Agreements for District owned property with a market value annual rent up to \$25,000.

10.4. Lease Agreements (District Facilities)

The Chief Administrative Officer and Corporate Officer are each delegated the authority to renew Facility Lease Agreements for municipal facilities subject to the following:

- a. Renewal of one year extension at a time only
- b. No more than 3x one-year renewals for same tenant
- c. Rate increases are included as per the Fees and Charges Bylaw
- d. No other substantial changes within the lease

Initial lease agreements, any substantial lease changes, or lease renewals over 1 year must be brought to Council for consideration.

10.5. Leasehold Improvements

The Chief Administrative Officer, or their designate, is delegated authority to approve leasehold improvements and maintenance projects by a lessee, provided the value of the work is less than \$50,000 and the lessee is responsible for all project costs.

10.6. Temporary Encroachment Agreements

The Corporate Officer and Public Works Manager are each delegated the authority to enter into and execute temporary encroachment agreements for private use on municipal land.

10.7. Special Event Permits

Council delegates its powers to issue special event permits for temporary uses of:

- a. municipal lands to the Corporate Officer and Deputy Corporate Officer
- b. municipal roads (including temporary private uses or occupation of municipal streets) to the Corporate Officer and Public Works Manager, and
- c. municipal parks and recreation areas to the Corporate Officer and Deputy Corporate Officer, subject to the permit being for a term not more than 14 days.

10.8. General

For the purpose of subsections 10.1 through 10.7 above, the Chief Administrative Officer, Corporate Officer, Deputy Corporate Officer, and Public Works Manager may set out conditions, including conditions relating to compensation, indemnification, insurance, security, machinery, equipment, times of use, and compliance with applicable laws and any restrictions on title to property to which the agreement, licence or permit relates.

11. Licencing

Liquor and Cannabis Licences

11.1. The Corporate Officer is delegated the powers, duties, and functions to:

- a. Issue comments and recommendations as outlined under section 38(3) of the Liquor Control and Licensing Act;
- b. Issue comments and recommendations as outlined under section 33 of the Cannabis Control and Licensing Act; and
- c. do any other thing relating to liquor and cannabis licences that is within the scope of their powers.

Business Licences

11.2. The Chief Administrative Officer, the Corporate Officer, and the Chief Financial Officer are each delegated the powers, duties, and functions to be a Business Licence Inspector under the District's Business License and Regulation Bylaw to:

- a. issue business licences;
- b. impose requirements or restrictions on business licences;
- c. make decisions regarding business licences;
- d. collect fees in relation to business licences;
- e. suspend or cancel business licences; and
- f. do any other thing relating to business licences that is within the scope of their powers.

11.3. The Chief Administrative Officer is delegated the powers, duties, and functions to appoint to a person the role of the Business Licence Inspector under the District's Business License and Regulation Bylaw.

12. Prohibition Against Interfering With Municipal Officers and Employees

12.1. As per the Community Charter, a person must not interfere with, hinder, or obstruct a municipal officer or Employee in the exercise of performance of the officer's or Employee's powers, duties or functions.

13. Miscellaneous:

- 13.1. The Corporate Officer is delegated the powers, duties, and functions to consolidate any of the District's bylaws to produce consolidated copies of those bylaws for ease of reference purposes.
- 13.2. The Chief Administrative Officer and the Corporate Officer are each delegated the powers, duties, and functions to act as the authorized signatory for the District and to execute any document on the District's behalf.
- 13.3. Any delegated authority may, at the sole discretion of the authorized person, be referred to the Chief Administrative Officer for review who may determine to refer the matter to Council for decision.

14. Repeal:

- 14.1. The District of Barriere Freedom of Information and Protection of Privacy Bylaw 2007, No. 0004 and all amendments hereto are thereby repealed.
- 14.2. The District of Barriere Special Events Regulation By-law No. 0021, 2008 and all amendments hereto are thereby repealed.
- 14.3. The District of Barriere Officers and Delegation of Authority Bylaw, No. 201 and all amendments hereto are thereby repealed.

Read a first, second, and third time this _____ day of _____, 20____.

Finally adopted this _____ day of _____, 20____.

Mayor – Rob Kerslake

Corporate Officer – Tasha Buchanan

Schedule A – Agreements

1. This table is a non-exhaustive list of the types of agreements that may be executed at the District within the scope of the purchasing authority or as delegated under District bylaws.
2. Refer to section 5.1 of the Bylaw for direction on any agreements outside the scope of this table.

Permitted Authority to Execute	Types of Agreement
Department Heads	• Operating agreements • Consultant agreements • Contractor agreements • Cost-sharing agreements • Confidentiality/Non-disclosure agreements
Chief Administrative Officer	• All agreements as set out in Section 5.1 • When signing acquisition/disposition of land agreements, a signature by the Corporate Officer and by the Chief Administrative Officer are both required • All agreements listed under the Corporate Officer • Employment and labour contracts • Union/CUPE agreements • Information Technology and Information Security related agreements • Grant application and acceptance agreements
Corporate Officer	• All agreements as set out in Section 5.1 • When signing acquisition/disposition of land agreements, a signature by the Corporate Officer and by the Chief Administrative Officer are both required • All agreements listed under the Deputy Corporate Officer • Facility rental (all facilities) • Licence of Use agreements • Lease renewals • Fee for Service agreements • Development / Planning related agreements and permits, including Covenants, Statutory Right of Way's, Easements, Works and Services agreement • Information / Data-Sharing agreements
Chief Financial Officer	• Audit and accounting related agreements • Grant acceptance agreements • Fleet and Facilities insurance agreements
Public Works Manager	• Access agreements • Construction / Repair / Maintenance agreements • Highway use and Special Event (roads related) permits
Deputy Corporate Officer	• Sponsorship / Advertising / Marketing agreements • Event agreements and Special Event (lands, parks, and recreation related) permits • Filming agreements • Facility rental (Recreation)

DISTRICT OF BARRIERE

BYLAW NO. 201 – OFFICERS & DELEGATION OF AUTHORITY

A BYLAW TO ESTABLISH OFFICER POSITIONS AND TO PRESCRIBE THE POWERS, DUTIES & RESPONSIBILITIES OF SUCH OFFICERS, INCLUDING THE DELEGATION OF AUTHORITY

WHEREAS Council, by bylaw under section 146 of the Community Charter, is required to establish officer positions in relation to the powers duties and functions under section 148 (Corporate Officer) and 149 (Financial Officer) and may, by bylaw, establish other officer positions and assign powers, duties and functions to its officer positions;

AND WHEREAS Council, by bylaw under section 154 of the Community Charter may delegate its powers, duties and functions to an officer or employee of the municipality;

AND WHEREAS Council, by bylaw under section 77 of the Land Title Act must appoint a person as an Approving Officer;

AND WHEREAS Council, by bylaw under Section 264 of the Community Charter has the authority to establish a position of Bylaw Officer for the purposes of issuing Municipal Ticket Informations and Bylaw Notices.

AND WHEREAS Council of the District of Barriere wishes to establish officer positions, assign powers, duties and functions to these positions and furthermore delegate certain powers, duties and responsibilities of its own authority to these same positions;

NOW THEREFORE, the Council of the District of Barriere, in open meeting assembled, enacts as follows:

1. CITATION

- 1.1 This Bylaw may be cited for all purposes as the “*District of Barriere Officers and Delegation of Authority Bylaw No. 201.*”.

2. DEFINITIONS

- 2.1 In this bylaw:

“CAO” means the Chief Administrative Officer;

“Council” means the Council of the District of Barriere;

“District” means the District of Barriere; and

“Officer” means a person holding an office established under this bylaw.

- 2.2 Unless otherwise provided in this bylaw, words and phrases used herein have the same meanings as in the Community Charter and the Interpretation Act as the context and circumstances may require. A reference to an Act refers to a statute of British Columbia and a reference to any statute, regulation, bylaw or other enactment refers to that enactment as it may be amended or replaced from time to time. Heads are for convenience only. If any part of this bylaw is held to be District of Barriere Bylaw No. 201 invalid by a court of competent jurisdiction, the invalid part is severed and the remainder continues to be valid.

3. OFFICERS

- 3.1 The following positions are hereby established as officer positions of the District of Barriere:

a) *Chief Administrative Officer (CAO);*

- (b) *Corporate Officer;*
- (c) *Financial Officer;*
- (d) *Approving Officer;* and
- (e) *Bylaw Enforcement Officer.*

- 3.2 The powers, duties and functions of the CAO are as set out in Schedule "A".
- 3.3 The powers, duties and functions of the Corporate Officer are as set out in Schedule "B".
- 3.4 The powers, duties and functions of the Financial Officer are as set out in Schedule "C".
- 3.5 The powers, duties and functions of the Approving Officer are as set out in Schedule "D".
- 3.6 The powers, duties and functions of the position of Bylaw Officer are set out in Schedule "E".
- 3.7 Additional delegated powers and functions of Officer positions may be prescribed under separate Bylaws and their amendments formally adopted by Council.
- 3.8 Additional duties of Corporate Officer, Financial Officer, Approving Officer and Bylaw Enforcement Officer positions, may be prescribed by the Chief Administrative Officer as part of an official job description and/or employment agreement.

4. APPOINTMENT

- 4.1 Nothing in this bylaw shall be construed as preventing the appointment of the same person to two or more positions.

5. DELEGATION TO DISTRICT'S APPROVING OFFICER

- 5.1 Council hereby delegates to the District's Approving Officer the authority in Section 944 of the Local Government Act to exempt a parcel from the minimum parcel frontage requirements as a condition of subdivision approval.

6. PROHIBITION AGAINST INTERFERING WITH MUNICIPAL OFFICERS AND EMPLOYEES

- 6.1 As per *Section 153 of the Community Charter*, a person must not interfere with, hinder or obstruct a municipal officer or employee in the exercise of performance of his or her powers, duties or functions.

7. SCHEDULES

- 7.1 Schedules "A", "B", "C", "D" and "E" are attached to and form part of this bylaw.

8. REPEAL

- 8.1 The "*District of Barriere Officers Bylaw No. 025, 2008*" is hereby repealed.

READ A FIRST TIME THIS 6th day of April, 2021.

READ A SECOND TIME THIS 6th day of April, 2021.

READ A THIRD TIME THIS 6th day of April, 2021.

ADOPTED THIS 22nd day of April, 2021.

Original signed by,
Mayor Ward Stamer

Original signed by,
Tasha Buchanan, Corporate Officer

SCHEDULE "A" Powers, Duties and Functions of the Chief Administrative Officer (CAO)

The following powers, duties and functions are delegated to the Chief Administrative Officer:

I. HUMAN RESOURCES

- 1) appoint, promote, discipline and dismiss any department heads, supervisors and employees of the District;
- 2) recommend to Council the appointment, promotion, demotion, suspension or termination of officers of the District;
- 3) monitor officers, and supervise all department heads, supervisors and employees of the District;
- 4) set the terms and conditions for benefits and remuneration for the employment of all department heads, supervisors, administrative assistants and all other employees other than those covered by a collective agreement, in accordance with the Council approved budgets and financial plans;
- 5) appoint acting department heads to administer departments in case of illness or absence;
- 6) supervise, implement and recommend to Council the ratification of all labour relations and contract negotiations with employees, unions or associations of the District;
- 7) represent the District in any dispute, mediation, or arbitration between any employee and the District, subject to the terms of any applicable legislation, collective agreement or contract of employment;
- 8) recommend to Council personnel requirements and labour relations for any third-party operations or organizations managed by the District, and for any Provincially appointed Boards delivering District services;

II. GENERAL ADMINISTRATION

- 10) overall management of the operations of the District;
- 11) ensure that the policies, programs and other directions of the Council are implemented;
- 12) advise and inform the Council on the operation and affairs of the District;
- 13) act as the principal intermediary between the District and representatives of other government bodies or agencies, and any other entities dealing with the District;
- 14) from time to time re-organize the administrative structure to improve the efficient and effective operation of the District;
- 15) in the temporary absence of the CAO, an Officer will be designated in charge by the Chief Administrative Officer as deemed necessary by the Chief Administrative Officer;

III. LEGAL ADVICE AND PROCEEDINGS

- 16) obtain legal advice;
- 17) at Council's direction, authorize lawyers to defend, or conduct any action or proceeding in any court of law or before any tribunal, arbitrator, board, or any person, for or on behalf of the District;
- 18) at Council's direction, authorize settlements of claims against the District.
- 19) prepare, process and approve statutory right of ways on behalf of the District; and
- 20) at Council's direction, prepare, process, approve and execute licenses of occupation, use or access, encroachment agreements and dispositions of land and improvements of the District; and for acquisition of rights, licenses and real property by the District.

IV. COUNCIL

- 21) supervise preparation of Council agendas;
- 22) attend all meetings of Council, Committees of Council and other entities created by Council and relating to the District;
- 23) provide advice and recommendations to Council on any matter within Council's jurisdiction;
- 24) report to the Council on any matter of importance to the District;

V. CONTRACTS

- 25) authorize the use or budgeted purchase land, facilities, equipment and services of the District and the awarding of contracts, in accordance with Council approved policies, budgets and financial plans;
- 26) supervise the calling and awarding of tenders for the supply of materials, equipment, services or construction, in accordance with Council approved policies, budgets and financial plans.

SCHEDULE "B" Powers, Duties and Functions of the Corporate Officer

The following powers, duties and functions are delegated to the Corporate Officer:

I. STATUTORY (CORPORATE OFFICER)

- 1) ensure that the accurate minutes of the meetings of the Council and Council Committees are prepared and that the minutes, bylaws and other records of the business of the Council and Council Committees are maintained and kept safe;
- 2) ensure that access is provided to records of the Council and Council Committees, as required by law or authorized by the Council;
- 3) administer oaths and taking affirmations, affidavits and declarations required to be taken under the Community Charter, Local Government Act, or any other Act relating to municipalities;
- 4) certify copies of bylaws and other documents, as required or requested;
- 5) accept, on behalf of the Council or the District, notices and documents that are required or permitted to be given to, served on, filed with or otherwise provided to the Council or the District;
- 6) keep the corporate seal and having it affixed to documents as required.

II. HUMAN RESOURCES

- 7) recommend to the CAO, appointment, promotion, discipline and dismissal of any employees within any department or services designated to the Corporate Officer by the CAO, as these may arise from time to time within the District;
- 8) supervise employees as designated by the CAO;
- 9) as directed by the CAO, be a member of bargaining committees dealing with labour relations and contract negotiations with employees, unions or associations for the District and other District related or appointed Boards delivering District services.

III. GENERAL ADMINISTRATION

- 10) supervise the operation of the Corporate Administration of the District and any other department designated by the CAO, and implement directives as assigned by the CAO;

11) act as a contact between Corporate Administration and other departments, under the supervision of the CAO.

IV. COUNCIL

12) attend or ensure a Deputy or other employee attends all meetings of the Council, its committees, boards, commission or other entities appointed by Council or Provincial statute that pertain to the District for the purposes of minute taking;

13) organize efficient and effective record-keeping for all corporate documents.

14) provide advise and general direction to Council and/or Committee as to parliamentary procedure and meeting protocol as per the District's Council Procedure Bylaw and its amendments.

V. DEPUTY APPOINTMENT

15) a Deputy Corporate Officer appointment must be made by resolution of Council.

SCHEDULE "C" Powers, Duties and Functions of the Financial Officer

I. STATUTORY (FINANCIAL OFFICER)

1) receive all money paid to the District;

2) ensure the keeping of all funds and securities of the District;

3) invest District funds, until required, in authorized investments;

4) expend District money in the manner authorized by the Council;

5) ensure that accurate records and full accounts of the financial affairs of the District are prepared, maintained and kept safe;

6) exercise control and supervision over all other financial affairs of the District.

II. HUMAN RESOURCES

7) recommend to the CAO, appointment, promotion, discipline and dismissal of any employees within a department or service designated to the Financial Officer, as these may arise from time to time within the District;

8) supervise all employees as designated by the CAO;

9) at the direction of the CAO, be a member of bargaining committees dealing with union or association, contract or employee negotiations for the District and other District related or appointed Boards delivering District services.

III. GENERAL ADMINISTRATION

10) responsible for Financial Administration of the District;

11) responsible for compiling and supplying information on the financial affairs of the District required by the inspector of municipalities;

12) implementation of directives as assigned by the CAO;

13) act as a contact between the Financial Administration and other departments, under the supervision of the CAO.

IV. RISK MANAGEMENT

- 14) provide copies of any documents served on the District to the CAO and to any insurers, as appropriate;
- 15) at the direction of the CAO, receive, process and prepare all insurance claims against the District;

V. LEGAL ADVICE AND PROCEEDINGS

- 16) supervise the obtaining of insurance as deemed necessary;
- 17) supervise the provision of insurance matters;
- 18) prepare and arrange for filing of any documentation necessary, under the Financial Disclosure Act or otherwise;

VI. COUNCIL

- 19) attend meetings, as required by the CAO;
- 20) provide advice to CAO regarding any matter of a financial nature;
- 21) prepare budgets and financial plans of the District and any other department or organization of the District; and
- 22) liaise with the District's auditor in connection with the financial audit.

VII. DEPUTY APPOINTMENT

- 23) a Deputy Financial Officer appointment must be made by resolution of Council.

SCHEDULE "D" Powers, Duties and Functions of the Approving Officer

I. Statutory (Approving Officer)

- 1) Prepare preliminary layout approval (PLA) letters for new subdivision applications;
- 2) Develop new policies and procedures for the Municipality, as requested by the CAO;
- 3) Handle inquiries and process new applications for subdivision development.

SCHEDULE "E" Powers, Duties and Functions of the Bylaw Enforcement Officer

I. Bylaw Enforcement Officer

- 1) The appointment of individual bylaw enforcement officers to the position is delegated to the CAO;
- 2) The appointment of Bylaw Enforcement Officer, or employee acting in the capacity of Bylaw Enforcement Officer as directed by the CAO for the purposes of *Section 16 of the Community Charter* and authority is hereby conferred upon the person or persons appointed to those offices from time to time, to enter at all reasonable times, on any property, to ascertain whether the regulations as prescribed by District Bylaws and any subsequent amendments are being observed;
- 3) Bylaw Enforcement Officers acting in the course of their duties are Peace Officers as that term is defined in section 2 of the *Criminal Code of Canada*.

DISTRICT OF BARRIERE

BY-LAW NO. 0021

A BY-LAW TO REGULATE SPECIAL EVENTS IN THE DISTRICT

WHEREAS under the provisions of the Community Charter S.B.C. 2003, Chapter 26, Section 8(3) and 8(7), the Council may by by-law regulate, prohibit and impose requirements in relation to public places, the protection and enhancement of the well being of its community in relation to nuisances and disturbances, public health and protection of the natural environment.

AND WHEREAS it is deemed advisable to provide for adequate health, sanitation and protective measures for persons attending special events where large numbers of people are in attendance or may be anticipated to be in attendance;

NOW, THEREFORE, the Council of the District of Barriere, in open meeting assembled, ENACTS AS FOLLOWS:

1. This By-law may be cited for all purposes as “District of Barriere Special Events Regulation By-law No. 0021, 2008”.
2. This By-law shall not be construed so as to apply to:
 - (a) gatherings held in public parks;
 - (b) gatherings held in community halls;
 - (c) gatherings held on land zoned PA-2 in accordance with the District of Barriere Zoning By-law No. 0008, 2008.
 - (d) gatherings held on School Board land with the permission of the Superintendent of Schools; and
 - (e) filming.
3. Subject to Section 2, no person being the owner or occupier of land shall allow the land to be used as a gathering place for:
 - (a) Two Hundred and Fifty (250) or more person where the consumption of alcoholic beverages has been banned; or
 - (b) One Hundred and Twenty-five (125) or more persons where any person, group or organization plans to sell or otherwise dispense of alcoholic beverages or the owner or occupier of the land permits persons attending at the gathering to consume alcoholic beverages,
 - (c) until a permit has been issued for the gathering.
4. Subject to Section 2, an Event Organizer wishing to organize or hold a special event or gathering must complete an event application provided by the District for that purpose. For the purposes of this By-law, “Event Organizer” means the person who has the financial responsibility for the special event or gathering including contracting with entertainers, ambulance and fire services, security firm, having use of or renting the facility or site, and advertising the special event or gathering.

5. Application, in writing, for a permit to hold such an event, congregation or gathering of people shall be made to the District Chief Administrative Officer (or his/her designate), at the District of Barriere Office located at 4936 Barriere Town Road, Barriere B.C:
- (a) where no alcoholic beverages are to be consumed, or anticipated to be consumed, not less than one month (30) days; or
 - (b) where alcoholic beverages are to be consumed or reasonably anticipated to be consumed, not less than one month (30) days,
- before the first day on which the event, congregation or gathering of people is to be held.
6. The event permit application specified in Section 5 must:
- (a) be signed by the Event Organizer; and
 - (b) be presented to the District CAO or his/her designate in accordance with Section 5.
7. Every application for a permit under this By-law shall be accompanied by the herinafter required approvals which shall be in writing and shall be signed by the appropriate persons or officials;
- (a) the approval of the registered owner and the occupier of the land upon which the event, congregation or gathering of people is to be held;
 - (b) a certificate of the Medical Health Officer/Public Health Inspector for the District of Barriere that adequate arrangements have been made for the following:
 - (i) domestic water supply;
 - (ii) toilet facilities;
 - (iii) garbage collection and removal; and
 - (iv) food and drink storage, dispensing, preparation and use;
 - (c) a statement from the Commanding Officer of the Barriere Detachment of the Royal Canadian Mounted Police, or his/her designate, to the effect that adequate arrangements have been made for the following:
 - (1) the parking of automobiles and all other means of transport;
 - (2) policing and other necessary security on and around the site;
 - (3) traffic control on and around the site (including access routes for emergency vehicles;
 - (4) provision of a police and security command post (if deemed advisable by the Commanding Officer;
 - (5) additional policing services, on the basis of:
 - (i) a minimum of two officers for the first 500 persons; and
 - (ii) a further officer for each additional 25 persons, or portion thereof,

Up to the maximum capacity of the facility or site, where applicable, and as established in the event application. Prior to the issuance of the event permit, payment for the additional policing services must be made to the District.

- (6) The Commanding Officer may:
 - (i) reduce the number of officers described in subsection 5(c)(5); and
 - (ii) approve the use of Accredited Volunteers. For the purposes of this By-law “Accredited Volunteers” means volunteers under the direction and control of the Event Organizer who have been approved by the Commanding Officer;
 - (d) a statement from the District of Barriere Chief Administrative Officer or his/her designate, that the adequate arrangements have been made for fire and life safety for the site and that all accommodation to be provided thereon will conform to the requirements of the *BC Building Code*;
 - (e) a policy of comprehensive general liability insurance with a per occurrence limit of not less than \$2,000,000 and an endorsement to add the District of Barriere as additional insured to protect the District in the event of bodily injury, including death, and property damage liability that may result from or arise out of the holding of the special event or gathering and to indemnify the District for damage to and destruction of District property that may occur by reason of the special event or gathering. The policy of insurance shall contain a cross liability clause and shall be in a form acceptable to the District of Barriere;
 - (f) approval from the District of Barriere expressing satisfaction that sufficient arrangements have been made for the following, if applicable:
 - (1) the parking of automobiles and other means of transport;
 - (2) traffic control on and around the site, including access routes for emergency vehicles;
 - (3) provision of signs, barricades, other traffic control devices, and/or traffic control personnel, as may be deemed necessary and/or appropriate by the District of Barriere, and;
 - (4) where applicable, sets out the estimated cost to provide public works services for the special event;
 - (g) a statement from the Chief Administrative Officer (CAO) or his/her designate indicating that the event is not in violation of existing by-laws (ex: noise, parking, signage etc). Any exemptions or extensions must be approved in writing by the CAO or his/her designate.
8. Where applicable, applicants for events are responsible for all costs incurred by the special event, including the cost to provide public works, fire services, additional policing, and additional administrative services, and to restore the site after the event.
- (a) the applicant shall post a performance bond, as estimated by the District to provide public works, fire services, police and additional administrative services, by cash, certified cheque or letter of credit, with the District before the issuance of a permit.

- (b) the applicant may be required. As a condition of permit issuance, to post a performance bond with the District, in an amount satisfactory to the District, to restore the site after the special event.
- 9. Once approvals are obtained from the persons and officials specified in Section 6, a special event permit will be issued by the Chief Administrative Officer or his/her designate. This permit must:
 - (a) be displayed or be available onsite for inspection by any persons or officials specified in Section 7; and
 - (b) be accompanied with all supporting approvals and permits.
- 10. Failure to comply with any requirements specified pursuant to Section 6, Section 7 and Section 8, will render invalid any permit issued pursuant to this By-law.
- 11.
 - (1) Every person who violates any of the provision of this By-law, or who suffers or permits any act or thing to be done in contravention of any of the provisions of this By-law, or who neglects to do, or refrains from doing, anything required to be done by any of the provisions of this By-law, or who does any act which violates any of the provisions of this By-law, will be guilty of an infraction and will be liable to the penalties imposed by this By-law.
 - (2) A person who violates any of the provisions of this By-law, will upon summary conviction be liable to a penalty of not less than \$100.00 and not more than \$5,000.00, plus the costs of the prosecution.

READ FOR A FIRST TIME the 20th day of October, 2008.

READ FOR A SECOND TIME the 20th day of October, 2008.

READ FOR A THIRD TIME the 20th day of October, 2008.

ADOPTED this 3rd day of November, 2008.

Original Signed by Mike Fennell
Mike Fennell – MAYOR

Original Signed by Wayne Vollrath
Wayne Vollrath - CAO

DISTRICT OF BARRIERE

BYLAW NO. 0004

A BYLAW FOR THE ADMINISTRATION OF THE FREEDOM OF INFORMATION
AND PROTECTION OF PRIVACY ACT

WHEREAS under Section 77 of the *Freedom of Information and Protection of Privacy Act* the Council must designate a person as the head of the local public body for the purposes of administering the *Freedom of Information and Protection of Privacy Act*

NOW THEREFORE the Council of the District of Barriere, in open meeting assembled, enacts as follows:

1. Title

This bylaw may be cited as “DISTRICT OF BARRIERE FREEDOM OF INFORMATION AND PROTECTION OF PRIVACY BYLAW 2007 NO. 0004”

2. Definitions

“Act” means the Freedom of Information and Protection of Privacy Act, R.S.B.C., 1996 Chapter 165 as amended from time to time

3. The definitions contained in Schedule 1 of the Act shall apply to this bylaw except where the context requires otherwise.
4. The Director of Corporate Administration is designated as the “Head” for the purposes of the Act.
5. The schedule of Maximum Fees as established as established by British Columbia Regulation 323/93, as amended from time to time, shall be the maximum fees charged by the District as permitted under the Act.

PASSED FIRST READING 2007 December 17
PASSED SECOND READING 2007 December 17
PASSED THIRD READING 2007 December 17
ADOPTED January 07, 2008

Mike Fennell
MAYOR

Wayne Vollrath
DIRECTOR,
CORPORATE ADMINISTRATION



DISTRICT OF BARRIERE COUNCIL POLICY MANUAL

Page 1 of 1
Approval Date: February 6, 2012

NO: 18
SECTION: ADMINISTRATION AND FINANCE
SUBJECT: BUDGET TRANSFER AUTHORITY

The Chief Administrative Officer is delegated the authority to transfer up to \$10,000 of budgeted expenditure authority between programs or capital items of a particular fund, except transfers from a Contingency Fund or from Grant and Special Expenditures (Section 333 of the Local Government Act) that require an authority resolution of Council.

Current Policy



DISTRICT OF BARRIERE

COUNCIL POLICY MANUAL

Page 1 of 3
Approval Date: May 22, 2012

NO: 21
DEPARTMENT: COUNCIL AND STAFF
SUBJECT: REMOTE ACCESS POLICY

1.0 Purpose

The purpose of this policy is to define standards for remotely accessing the District of Barriere's corporate network. These standards are designed to minimize the potential exposure to the District of Barriere from damages which may result from unauthorized use of the District of Barriere resources. Damages include the loss of sensitive or confidential data, intellectual property, damage to public image, damage to critical District of Barriere internal systems, etc.

2.0 Definitions

DSL Digital Subscriber Line (DSL) - a form of high-speed Internet access competing with cable modems. DSL works over standard phone lines and supports data speeds of over 2 Mbps downstream (to the user) and slower speeds upstream (to the Internet).

Elected Official means a member of Council of the District of Barriere.

Employee means any individual hired by the District of Barriere on a full-time, part-time, permanent, temporary, seasonal, hourly, salary or contract basis and includes a contractor or consultant.

Remote Access means any access to the District of Barriere's corporate network through a non-District of Barriere controlled network, device, or medium.

3.0 Scope

This policy applies to all District of Barriere elected officials, and employees, as defined in this policy, with a District of Barriere owned or personally-owned computer, workstation or other device used to connect to the District of Barriere network. This policy applies to remote access connections used to receive or send email, access server files and any other District intranet web resources.

Remote access implementations that are covered by this policy include, but are not limited to, dial-in modems, frame relay, ISDN, DSL, VPN, SSH, cable modems, etc.

4.0 Policy

1. It is the responsibility of District of Barriere elected officials, and employees, or any other person with remote access privileges to the District of Barriere's corporate network, to ensure that their remote access connection is given the same consideration as their on-site connection to the District of Barriere.
2. General access to the District of Barriere network on personal computers is permitted for elected officials and employees, unless suspended or otherwise disallowed an on-site connection.
3. Those accessing the District of Barriere's network remotely **MUST NOT**:
 - i. Violate any District of Barriere policies, perform illegal activities, or use the access for outside business interests.
 - ii. Connect to any other network at the same time, with the exception of personal networks that are under the complete control of the user.
 - iii. Leave the device used to access the server unattended while logged into the District of Barriere network at any time.
 - iv. Delete any data from the server unless authorized to do so.
 - v. Tamper with adopted bylaws, policies, resolutions, permits and correspondence previously distributed.
 - vi. Reproduce, redistribute or copy data without authorization.
 - vii. Edit, without authorization, documents that were not originally produced by the employee or elected official accessing such document remotely.
 - viii. Provide their login or email password to anyone, including family members.
 - ix. Save his or her login and password information onto a private computer or other electronic device.
 - x. Use non District of Barriere email accounts (i.e., Hotmail, Yahoo, AOL), or other external resources to conduct District of Barriere business, thereby ensuring that official business is never confused with personal business.
 - xi. Share documents containing personal identifying information, which are protected under the *Freedom of Information and Privacy Act*. They are confidential and must not be shared with any private party at any time via verbal, written, or any other means and must not be used for any matters other than for authorized District business.

4. Those accessing the District of Barriere's network remotely **MUST**;
 - i. Ensure that the connection to the network is successfully severed by fully logging out of the server after each use.
 - ii. Understand that the Freedom of Information Head may require searches of his or her private property used to remotely access the network server to fulfill legislative requirements of Freedom of Information requests.
 - iii. Sign a declaration that they have read and understand the terms of use outlined in this policy.
5. All remote access log-in attempts, either successful or failed, will be logged automatically.
6. The District of Barriere employee or elected official bears responsibility for the consequences should access be misused.

5.0 Enforcement

Any District of Barriere employee found to have violated this policy may be subject to disciplinary action, up to and including termination of employment. Any elected official found to have violated this policy may be subject to termination of remote access privileges at the discretion of the majority of Council.



DISTRICT OF BARRIERE

COUNCIL POLICY MANUAL

Page 1 of 1
Approval Date: December 16, 2013

NO: 26
DEPARTMENT: STAFF
SUBJECT: ACCOUNTING SOFTWARE ACCESS POLICY

1.0 Purpose

The purpose of this policy is to define standards for accessing and using the District of Barriere's accounting software. These standards are designed to minimize the potential exposure to the District of Barriere from damages which may result from unauthorized use of the District of Barriere resources.

2.0 Definitions

- "Employee"** means any individual hired by the District of Barriere on a full-time, part-time, permanent, temporary, seasonal, hourly, salary or contract basis.
- "Access"** means any access to the District of Barriere's accounting software.
- "Installation"** means the installation of accounting software.

3.0 Policy

- a) Access to the District of Barriere Accounting Software is only permitted for District employees who are required to work within the accounting software.
- b) Accounting software will only be installed on computers owned by the District and located within District premises.
- c) Access will not be permitted remotely.
- d) All access and login information will be safeguarded by the employees working within the accounting system.

4.0 Enforcement

Any District of Barriere employee found to have violated this policy may be subject to disciplinary action, up to and including termination of employment.



DISTRICT OF BARRIERE
POLICY & PROCEDURES MANUAL

APPROVAL DATE: January 5, 2015

APPROVED BY: Council

NO: 28

SECTION: STAFF AND COUNCIL

SUBJECT: FREEDOM OF INFORMATION AND PROTECTION OF PRIVACY

Current Policy

4936 Barriere Town Road
P.O. Box 219
Barriere BC V0E 1E0
TEL 250 672-9751
FAX 250 672-9708
inquiry@barriere.ca

barriere.ca

Current Policy

Table of Contents

TABLE OF CONTENTS	3
INTRODUCTION.....	5
THE <i>FREEDOM OF INFORMATION AND PROTECTION OF PRIVACY ACT</i>	7
WHAT IS FREEDOM OF INFORMATION?	7
INDIVIDUALS REQUESTING ANSWERS TO QUESTIONS (RATHER THAN REQUESTING COPIES OF RECORDS) WILL NOT BE TREATED AS A FORMAL REQUEST FOR INFORMATION. STAFF IS EXPECTED TO ASSIST SUCH INDIVIDUALS THROUGH ROUTINE DEPARTMENTAL PROCEDURES.....	7
WHAT IS PROTECTION OF PRIVACY?	8
WHAT IS PERSONAL INFORMATION?.....	8
WHAT IS A RECORD?.....	9
“INCLUDES BOOKS, DOCUMENTS, MAPS, DRAWINGS, PHOTOGRAPHS, LETTERS, VOUCHERS, PAPERS AND ANY OTHER THING ON WHICH INFORMATION IS RECORDED OR STORED BY ANY MEANS WHETHER GRAPHIC, ELECTRONIC, MECHANICAL OR OTHERWISE.”	9
ALL RECORDS CREATED OR RECEIVED BY EMPLOYEES DURING THE COURSE OF THEIR WORK DUTIES OR DURING THE CONDUCT OF DISTRICT BUSINESS BELONG TO THE CORPORATION, NOT THE INDIVIDUAL EMPLOYEE.....	9
HANDLING REQUESTS FOR INFORMATION	10
MAKING A REQUEST	10
POINTS TO REMEMBER.....	11
REQUESTS FOR PERSONAL INFORMATION	11
REQUESTS FOR CORRECTION OF PERSONAL INFORMATION.....	12
TIMELINES	12
STANDARD REQUEST PROCESS:.....	13
ROUTINELY AVAILABLE RECORDS.....	14
CORPORATE POLICIES AND PROCEDURES	15
AERIAL PHOTOGRAPHS	15
AGREEMENTS	15
APPRAISALS	15
ASSESSMENT AND TAX ROLLS	15
BUILDING PERMITS AND PLANS	15
BUSINESS LICENSES	16
CEMETERY RECORDS.....	17
CLOSED MEETINGS	17
COMMENTS ON PLANNING PROPOSALS	17
COMPLAINTS.....	18
CONTRACTS AND AGREEMENTS	18
COUNCIL RECORDS.....	18
EMAIL.....	18
EMPLOYEE FILES	20

FIRE INCIDENT REPORTS	20
INVOICES FROM LAWYERS	20
LICENSES AND PERMITS	21
LIST OF LICENSED BUSINESSES	21
PERMITS.....	21
PETITIONS	22
POLICE INVESTIGATIONS.....	22
PROPERTY INFORMATION	22
PROPERTY TAX OR UTILITY BILLING INFORMATION.....	22
RFP's – REQUESTS FOR PROPOSALS	23
SURVEYS – OF THE PUBLIC.....	23
SURVEYS – SITE SURVEY CERTIFICATES.....	24
TENDERS.....	24
UTILITY BILLING INFORMATION	24
VIDEO SURVEILLANCE	25
WORKSAFEBC (WORKERS' COMPENSATION BOARD) INVESTIGATIONS.....	25
CHARGING FEES	26
FEE ESTIMATES	27
SCHEDULE OF MAXIMUM FEES - *AS SET OUT IN DISTRICT OF BARRIERE FEES & CHARGES BYLAW No. 73	
AND ITS AMENDMENTS. SCHEDULE HERE FOR CONVENIENCE PURPOSES ONLY. SHOULD A CONFLICT OF FEES	
ARISE BETWEEN THIS SCHEDULE AND THE BYLAW, THE BYLAW PRESIDES AS CORRECT.	28
MANAGING PERSONAL INFORMATION AND FORMS.....	29
COLLECTION OF PERSONAL INFORMATION.....	29
FORMS AND SURVEYS DESIGN.....	29
USE AND DISCLOSURE OF PERSONAL INFORMATION	29
SECURITY AND RETENTION OF PERSONAL INFORMATION.....	30
KEEPING INFORMATION CURRENT.....	30
PERSONAL INFORMATION DIRECTORY	32
PERSONAL INFORMATION BANKS:.....	33
MUNIWARE	33
DISTRICT OF BARRIERE SERVER	33
HUMAN RESOURCES EMPLOYEE FILES.....	34
ADDITIONAL RESOURCES	35
ACCESS TO RECORDS REQUEST FORM	36
RECORDS RELEASE REFERENCE TABLE.....	37

Introduction

This policy manual is designed to provide both staff and the public with an overview of the *Freedom of Information and Protection of Privacy Act* and its application to District of Barriere records.

Any questions regarding the *Freedom of Information and Protection of Privacy Act* or District of Barriere policies with respect to the release of information may be directed to the Corporate Officer or Deputy Corporate Officer who have been designated 'Head' by the District of Barriere Freedom of Information and Protection of Privacy Bylaw or his or her delegate who is authorized to perform the duties and functions of the Head.

The Head and Coordinator can be reached as follows:

Email: channigan@barriere.ca

Phone: 250 672-9751

Fax: 250 672-9708

Current Policy

Current Policy

Chapter 1

The *Freedom of Information and Protection of Privacy Act*

British Columbia's *Freedom of Information and Protection of Privacy Act* (the 'Act') has applied to local government since its enactment in November 1994. The Act represents the provincial government's legislative commitment to make public bodies more accountable to the public and to protect personal privacy.

The Act gives individuals the right to access information held by local government and protects privacy by placing restrictions on the collection and disclosure of personal information. The Act establishes a legislated set of rules governing what information can and cannot be released. The underlying principle is that ALL recorded information is available to the public, except for information that is subject to the specific and limited exceptions to disclosure set out in the Act.

Information that is currently released by departments should continue to be made available except if the information is personal information. The Act does not replace other procedures for public access, or limit access to information other than personal information currently available to the public. Staff is expected to incorporate the concepts and procedures of the Act into their normal service delivery.

District of Barriere Bylaw No. 0004 – A bylaw for the administration of the *Freedom of Information and Protection of Privacy Act* was adopted by Council on January 7, 2008. A copy of the bylaw is available at barriere.ca. This bylaw may be amended from time to time.

What is Freedom of Information?

The *Freedom of Information and Protection of Privacy Act* establishes a process by which any person may request access to records held by the District of Barriere. Individuals also have the right to review their own personal information held by the District.

The general right of access to information is restricted by certain *specified and limited exceptions*, necessary to protect a variety of needs of confidentiality and the right of individuals to privacy.

The Act also provides a review process whereby decisions relating to the disclosure or non-disclosure of information and other related issues, may be reviewed by the Information and Privacy Commissioner of British Columbia.

Individuals requesting answers to questions (rather than requesting copies of records) will not be treated as a formal request for information. Staff is expected to assist such individuals through routine departmental procedures.

What is Protection of Privacy?

The Act protects the personal privacy of individuals by restricting the collection, use and disclosure of personal information. Disclosure of personal information, even to other public bodies, is strictly limited under Part 3 of the Act.

The District of Barriere may only collect personal information:

- That it has clear authority to collect (i.e. expressly authorized under an Act or information is collected for the purposes of law enforcement), or
- Where collection is directly related to and is necessary for operating a program or activity of the District.

Personal information can be used only for the reasons it was originally obtained; multiple, and inconsistent uses of information are restricted by the Act.

The individual from whom the information is collected is entitled to know what the information will be used for and under what authority we are collecting it. *If personal information is not needed, do not collect it.*

The security of personal information is one of the most important privacy-related issues that the District has to deal with. In accordance with Section 30 of the Act reasonable security arrangements must be established and maintained to protect personal information against unauthorized access, collection, use, disclosure or disposal.

It is recommended that all staff practice good privacy protection by:

- Using passwords on their computer;
- Locking computers when away from work station or desk;
- Using locks on cabinets;
- Turning monitors away from public view;
- Not leaving completed application forms and other records containing personal information in high traffic and/or public areas; and
- Destroying all personal and/or confidential information by shredding.

What is Personal Information?

Personal information is simply defined as “recorded information about an identifiable individual.” Examples of personal information that cannot be disclosed by the District of Barriere include but are not limited to the following:

- An individual's name, home address, personal email or telephone number;
- The individual's race, national or ethnic origin, colour or religious or political beliefs or associations;
- An individual's age, sex, sexual orientation, marital status or family status;
- An identifying number, symbol or other particular assigned to the individual (i.e. Social Insurance Number, driver's license number, customer ID, etc.);
- Information about the individual's health care history, including a physical or mental disability;

- Information about the individual's education, financial, criminal or employment history;
- Anyone else's opinion about the individual (but not the identity of the opinion holder); you can know what is said about you, but not who said it.
- The individual's personal view or opinion, except if it is about someone else, belongs to the individual and is considered personal information; and
- Images of identifiable individuals captured by surveillance systems.

What is a Record?

The definition of a "record" under the *Interpretation Act* applies to the interpretation of the *Freedom of Information and Protection of Privacy Act* as follows:

"includes books, documents, maps, drawings, photographs, letters, vouchers, papers and any other thing on which information is recorded or stored by any means whether graphic, electronic, mechanical or otherwise."

Records, then, include memos, letters, reports, emails, maps, calendars, post-it notes, annotations, doodles, etc. Remember, if it is recorded, it is a record which may be subject to release under the Act.

The information contained in records could be produced by a public body or received from other sources, such as third parties, service providers or other public bodies.

All records created or received by employees during the course of their work duties or during the conduct of District business belong to the corporation, not the individual employee.

Chapter 2

Handling Requests for Information

Making a Request

Before a formal written request for a record is made it should be established that the record being searched for is not “routinely available”.

Routine requests – Requests for information that is easily accessible and not subject to the *Freedom of Information and Protection of Privacy Act*. A fee may be charged for this information, as set out in the “*Fees and Charges Bylaw No. 73, Amendment Bylaw No. 109*” or other applicable District bylaw. The request can be verbal and does not require the involvement of the FOI Coordinator.

Information requests – Requests for information that is generally routinely available but requires an information review of the records, usually by a departmental supervisor or the FOI Coordinator. This can also be a request for records that are not readily to hand, such as records stored in semi-active or archived files. As with routine requests, applicable fees may be charged, as set out in “*Fees and Charges Bylaw No. 73, Amendment Bylaw No. 109*”. These requests should be responded to within a time frame that is reasonable for the size of the request or the location of the records.

Formal requests – Requests for records that are neither routinely available, nor available through more informal procedures. Formal requests under the *Act* must be made in writing. A form for this purpose is available, but a letter, fax or email is also acceptable. Formal requests are to be directed to the FOI Coordinator as soon as received, as the *Act* stipulates a deadline for response.

Staff may direct an applicant to the FOI Coordinator for assistance with making a request. Wherever possible, staff should assist an applicant in preparing a written request. Assistance may include helping an applicant to define the request as specifically as possible.

Just because an applicant provides a request in writing, or makes a request for records “pursuant to the *Freedom of Information and Protection of Privacy Act*,” does not make it a formal request. If the information is routinely available staff should provide it to the applicant routinely.

Points to Remember...

- Any staff member, of any department, can accept a written request for information.
- Requests can be submitted in the form of a letter, email, fax or by using the form on the last page of this Manual (and available at Barriere.ca) but must be made in writing.
- It is not necessary for applicants to quote the *Act* to obtain access to records.
- It is not necessary for applicants to provide their contact information when making an FOI request. However, it enables the FOI Coordinator to better assist the applicant with their request.
- The *Act* does not apply to requests for answers to questions, only to requests for copies of, or access to, records.
- Requestors should be encouraged to be as specific as possible in wording their request to enable the District to effectively respond to the request.
- Written requests for records that are not normally routinely available must be forwarded immediately to the FOI Coordinator for response. The FOI Coordinator will be in contact with staff to receive copies of responsive records once an acknowledgement letter has been sent to the requestor.
- Section 6 of the *Act*, Duty to assist applicant states:
 - “(1) The head of a public body must make every reasonable effort to assist applicants and to respond without delay to each applicant openly, accurately and completely.
 - (2) Moreover, the head of a public body must create a record for an applicant if
 - the record can be created from a machine readable record in the custody or under the control of the public body using its normal computer hardware and software and technical expertise, and
 - creating the record would not unreasonably interfere with the operations of the public body.”
- If the records require severing prior to disclosure, the request must be processed as a formal request for information.

Requests for Personal Information

The *Act* guarantees an individual the right to see his/her own personal information held by the District of Barriere. However, the *Act* restricts persons from getting access to personal information about another individual without the individual's consent.

Please note that a property file, for example, may contain personal information, but the file itself is not the homeowner's personal information.

Requests for Correction of Personal Information

Incorrect personal information can have serious consequences for an individual. For example, incorrect personal information could result in the denial of benefits associated with a disability claim or the refusal of employment opportunities.

Public bodies must make every reasonable effort to ensure that personal information in their custody is accurate and complete. If someone's personal information changes, that person may make a request to the public body to correct the information in their files. A public body must provide the corrected information to any individual or company to whom recorded information was disclosed within the preceding year. This means that a careful record must be kept of individuals to whom recorded personal information is disclosed. Consequently, it is important to establish a protocol that only required personal information, information relating directly to and necessary for an operating program or activity of the District, is collected.

Applicants may request the correction of their personal information, either verbally or in writing.

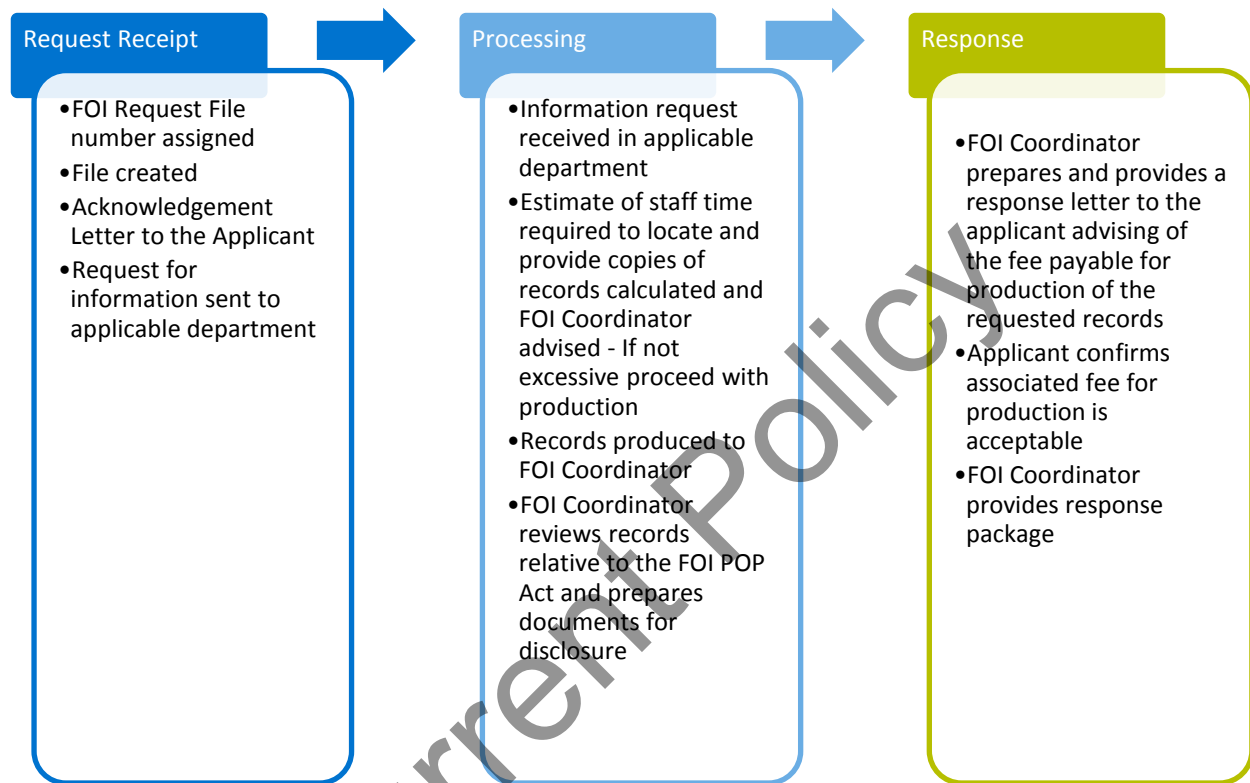
Timelines

The *Freedom of Information and Protection of Privacy Act* generally requires that a response be provided to the applicant within 30 business days of receipt of the request. The term "day" is defined in the Act as "not including a holiday or a Saturday." In the *Interpretation Act*, the definition of "holiday" includes Sundays, and statutory holidays. The combined effect of these definitions is that weekends and holidays are not included in the calculation of time limits under the *Freedom of Information and Protection of Privacy Act*.

Occasionally it might be necessary to extend the timeline by an additional 30 business days. Should this situation arise, the FOI Coordinator will advise the applicant of the time extension in advance.

Standard Request Process:

This is the standard process for a simple *Freedom of Information and Protection of Privacy Act* request where no 'Third Party Notice' is required and the number of records requested is not large. Where 'Third Party Notice' is required or the number of records requested is very large, the process and timeline to accomplishing the process will be extended as appropriate.



Chapter 3

Routinely Available Records

The following list identifies some of the most common record types that are routinely available to the public at the District of Barriere. The list should be used to help determine whether or not a particular record can be released routinely or whether a more formal review is required. It is by no means an exhaustive listing; it is meant only as a guide.

Copies of routinely available records may be provided at a cost in accordance with the *“Fees and Charges Bylaw No. 73, Amendment Bylaw No. 109”* or any other applicable bylaw.

Examples of routinely available records include:

- Annual Reports
- Brochures
- Budgets (Operating or Capital)
- Building Permits (Except personal information supplied in support of the application)
- Building Plans (Exterior views and site plans only)
- Bylaws
- Council agendas and minutes (Except from meetings closed to the public)
- Council Committee agendas and minutes (Except from meetings closed to the public)
- Licenses (Except personal information supplied in support of the application)
- Maps
- Policies/Manuals
- Official Community Plans
- Permits (Except personal information supplied in support of the application)
- Public Hearing agendas and minutes
- Records published to the District’s website
- Staff reports supporting items on Council agendas (Except from meetings closed to the public)
- Statistical Information

Reviews and FOI requests are handled by the Corporate Officer. Any requests for records not available routinely should be made in writing and directed to the Corporate Officer.

Fees may apply to the provision of records requested under the *Act* as per District of Barriere *Freedom of Information and Protection of Privacy Bylaw No. 0004*. See Chapter 5 for more information about fees.

Chapter 4

Corporate Policies and Procedures

Standardized policies and procedures apply to records requested under the *Freedom of Information and Protection of Privacy Act* as outlined in this chapter by record type. These policies reflect provisions of the Act as well as the corporate/administrative policies of the District of Barriere. Please direct any questions regarding this information to the Corporate Officer.

Aerial Photographs

Any Aerial photographs the District has in its possession are routinely available.

The Province maintains an extensive aerial photograph database that may be accessed via GeoBC: <http://geobc.gov.bc.ca/>. The North Thompson Museum and Archives is another source of historical photographs.

Agreements

See 'Contracts and Agreements'.

Appraisals

Land appraisals commissioned or received by the District are not routinely available to the public. Requests for appraisals are to be forwarded to the FOI Coordinator for response.

Assessment and Tax Rolls

The Assessment Roll is not available at the District Office public viewing, as it is not a District record. The Assessment Roll can be viewed at the BC Assessment Office in Kamloops.

Property Tax Roll information may be viewed with a request to the Finance Officer. No property owner information is included.

Individuals wishing to obtain property owner information should visit the BC Assessment Office, use the BC OnLine service or contact the Land Title Office in Kamloops for assistance.

Building Permits and Plans

Issued building permits are routinely available to any interested party. The application and supporting materials for the building permit are not routinely available and should ordinarily be subject to a formal FOI request. However, it is not uncommon for neighbours to be interested in developments within their neighbourhood and, within the limits of common sense, every effort should be made to provide them with information other than personal information.

Where a request is made to view building plans, access should be provided to plans showing site layout and any exteriors elevations. These plans may be viewed, but not copied as they are protected by copyright law. Copies of such plans will only be provided upon receipt of a written release from the owner and the professional that created the plans or as part of an FOI request. The federal Copyright Act provides for the copying of copyright materials as part of an access request. However, copyright restrictions still apply to the use of the copied plan by the applicant or by any other person. Any released plan must be stamped with the appropriate "Copyright Act Information" stamp.

For security reasons, the District will not make available those plans showing interiors of a building, unless the plans have been considered as part of a development application at an open meeting of Council or written permission from the owner has been obtained.

Business Licenses

A business is not considered an individual and therefore does not have privacy rights under the *Act*. *Most* issued business license information is routinely available to the public. Copies of current business licenses can be printed and released to the public. However, the District of Barriere does not maintain a hardcopy of business licenses from previous years.

The following business license information contained within a database containing all business license related information and may be released in the form of a Business Licence Summary Report – FOI to the public upon request:

- Business License number
- Business License type code
- Location
- Business Name
- Mailing Address
- Business Phone number
- Description of Business

Additional information regarding license details, fee payment and license restrictions can also be routinely disclosed. The release of business license information must NOT disclose any additional personal information supplied in support of the license application. Therefore, information on the 'Name and Contacts', 'Additional Mailing Address' and 'Remarks' can only be released to the license holder. Such personal information may include phone numbers and/or the applicant's home address (if different from business address) and must be severed from any information disclosed in accordance with Section 22(1) of the *Freedom of Information and Protection of Privacy Act*. For home-based businesses, the applicant's home address is considered public information because it is the location of the business.

Issued business license information that is routinely available may be provided in electronic or printout form for a fee.

For information relating to other types of licenses, see *Licenses* below.

Cemetery Records

The District acknowledges that personal information collected by the Barriere Memorial Cemetery is of value to relatives and to genealogical and historical researchers.

Copies of issued cemetery licenses, burial permits, and plaque permits are routinely available to the public. The following information can be routinely provided upon request:

- the name of the person to whom the license or permit was issued
- the date the license or permit was issued
- the location of the plot or grave
- the name of service provider (Funeral Home)
- the value of the license or permit

Requests for copies of cemetery licenses or permits for interments within the past twenty (20) years that contain personal information supplied in support of the application, must be forwarded to the FOI Coordinator.

For interments that occurred more than twenty (20) years ago, all other information is considered part of the cemetery archives and may be made available in accordance with Sections 35 (Disclosure for Research or Statistical Purposes) or Section 36 (Disclosure for Archival or Historical Purposes) of the *Freedom of Information and Protection of Privacy Act*. A signed research agreement may be required before access is granted.

Closed Meetings

The meetings of Council and Council Committees may be, in specific circumstances, held “in camera” or “closed” according to the *Community Charter*. Typically, matters relating to land, legal issues and human resources are held in closed meetings. Records relating to a closed meeting will not be released unless the matter has been discussed at length in an open meeting, or if the report or minutes have been in existence for more than 15 years. No other exemptions under the *Freedom of Information and Protection of Privacy Act* apply.

Comments on Planning Proposals

Notices for a planning or development proposal must be made available to the public prior to the application appearing before Council through such means as public hearings. Members of the public that object to proposals may submit their objection to the Corporate Officer before the applicable deadline.

If the planning process in question is governed by a section of the *Local Government Act* that authorizes public disclosure in relation to planning matters and liquor licensing, staff may disclose personal information as required by the *Local Government Act*. Section 33.1 of the *Freedom of Information & Protection of Privacy Act* permits a public body to disclose personal information for the purpose of complying with an enactment of BC.

Complaints

The District receives several different types of complaints from members of the public. Many of the District's bylaw enforcement issues are a direct result of complaints lodged by individuals. Complainants are advised that their names and addresses will be kept confidential unless the release is required for legal action. This confidentiality is protected by Sections 15, 19 and 22 of the *Freedom of Information and Protection of Privacy Act*.

The person the complaint is about has the right to know the substance of the complaint, but not the identity of the individual who made the complaint. The requestor should be made aware that the complainant's identity will not be revealed. In the event of a bylaw complaint, the substance of a complaint may not be released until the investigation has been concluded. Requests for copies of complaints must be directed to the FOI Coordinator.

Contracts and Agreements

Generally speaking, most contracts or agreements signed by the Mayor and Corporate Officer or staff with any other party are available to the public.

Care must be taken to examine the wording and clauses of a contract to ensure that it does not reveal trade secrets, proprietary information or information which could possibly harm the business interests of a third party. Therefore, before releasing any contractual information staff must consult with the FOI Coordinator.

Wherever possible, contracts awarded by the District must include a confidentiality clause stating the contract or agreement is subject to FOI and will be released upon request. In addition, contracts and agreements must address whether the District or the consultant/contractor has ownership of the records created while under contract. Contact the Corporate Officer for examples of appropriate wording.

Council Records

It is the policy of the Corporate Officer that all "non-confidential" Council records, such as agendas for regular Council meetings, are available to the public only **after** they have been approved by the Chief Administrative Officer.

Council Meeting Agendas (Open Meeting): Open meeting agendas and accompanying reports are generally posted to the District website by the close of day on the Friday prior to the regularly scheduled meeting date.

Council Meeting Minutes (Open Meeting/Public Hearing): Open meeting minutes are posted to the District website by the end of business on the Friday following the adoption of the minutes; adoption occurs at a regularly scheduled Monday evening meeting.

Email

Email is subject to the Freedom of Information and Protection of Privacy Act.

If the information contained in an email message is of value to the organization and is deemed to be retained by the CAO, it must be filed on the appropriate physical (paper) file and/or electronically within the records management system.

The same retention principles that apply to regular mail should apply to the disposal of email. “Junk” mail, for example, is disposed of on a regular basis. Some email is more relevant to your professional activities and may be stored in an email folder. Some email contains significant statements about strategies or decisions and must be printed and or electronically saved to be retained in the relevant file.

Please note that when you are requested by the FOI Coordinator to produce records in response to a request, it is expected that you will also include any and all relevant email records in your possession.

Current Policy

Employee Files

Employees are entitled to view their employee file. A request in advance must be made to the Human Resources Department to arrange a time to review the file. Direct supervisors may access employee files in order to review work history, education/training, discipline, etc.

Please note that as an employee, you are entitled to see any comments made about you – that is your personal information – however, the identity of the person making the comments may be withheld.

Information regarding a person's employment history is considered personal information and will not be disclosed to third parties, unless express permission of the employee is obtained first. This includes information regarding benefits paid to the employee. If a request for salary information is received, the requestor will be told of the salary range for that particular position without identifying any individual's specific salary unless express permission from the employee has been obtained first.

Verbal requests from outside agencies wanting to confirm whether a particular individual is currently employed at the District of Barriere should not be confirmed without the employee's consent.

Fire Incident Reports

The Fire Department releases information as Routinely Available Records and / or Information Releases, or as required under the *Freedom of Information and Protection of Privacy Act*.

Routinely Available Records: Although some information is available on the District website, a fee may be charged under the Miscellaneous Fees and Charges bylaw depending on the format requested and the complexity of the request for the following:

- Maps
- Hydrant location
- Annual reports
- Budgets
- Policies / Guidelines
- Bylaws
- Brochures
- Strategic Plans

Freedom of Information Requests: Any requests for information that may have corporate impact beyond the fire department shall be forwarded to the Corporate Officer for co-ordination.

Invoices from Lawyers

Requests for details of legal invoices must be forwarded to the FOI Coordinator. The details may divulge the strategy or grounds on which a legal case is being based or

disclose personal information, therefore must be treated as a formal FOI request. Individual or case specific invoices are considered privileged communication between the solicitor and District and are usually withheld.

Licenses and Permits

Copies of issued building, electrical, mechanical, plumbing, occupancy and any other permits or licenses providing a discretionary benefit are routinely available to the public, including the following information:

- Name of the person or company to whom the license or permit was issued
- Name and address of businesses connected with the license or permit, such as the name of a contractor or subcontractor
- Location that the work is being performed at
- Value of construction
- Size of building and use of property
- The permits should not disclose any additional personal information supplied in support of the permit application, such as:
 - the home or cellular phone number of the applicant
 - the permit applicant's home address if it is different from the property to which the permit applies
 - how long the owner has owned the property
- Lists of permits issued (weekly or monthly) may be made routinely available to the public, but must not contain personal information that is supplied in support of the permit application.
- Requests for copies of permits or licenses that contain personal information that was supplied in support of the application must be forwarded to the FOI Coordinator.

List of Licensed Businesses

The list of licensed businesses within the District of Barriere is considered public information and is available on the District Website of barriere.ca under the tab of "Business in Barriere". The list may contain the following:

- name and location of the company
- Business phone number and if supplied, website address.
- type of business and product(s) produced

Note: Businesses do not have privacy rights under the Act; only individuals do.

Permits

See "Licenses and Permits".

Petitions

Citizens may provide input or feedback in the form of petitions and form letters listing their names, addresses and signatures to express support or opposition to an issue and to establish their legitimate interest in the matter. Since the intent of such petitions is to demonstrate the degree of public support or opposition to the subject matter of the petition, individuals who complete them normally expect that they will be used for discussion purposes and that it will be part of the District's public record.

If the petition is discussed in an open meeting, then staff can provide copies of requested petitions under Section 33.1(1)(c) and (c.1) of the *Freedom of Information and Protection of Privacy Act*, which permits disclosure for a consistent purpose otherwise personal information will be severed. The request must be in writing and forwarded to the FOI Coordinator for response.

Note: Alternative Appeal Process (AAP) petitions are not normally available for public inspection.

Police Investigations

Section 33.2(i) of the *Freedom of Information and Protection of Privacy Act* allows public bodies such as the District to disclose information to law enforcement bodies to assist in a specific investigation of a law enforcement matter. Staff can provide the requested information directly to the RCMP, provided that sufficient identification is supplied by the officer. The District currently engages in regular exchanges of information with the RCMP on bylaw enforcement matters.

The District does not have jurisdiction over RCMP records and cannot transfer a request for RCMP records made under the BC *Freedom of Information and Protection of Privacy Act*. Requests for RCMP records must be directed to the RCMP, as they are a federal body subject to the federal *Access of Information Act* and the federal *Privacy Act*.

Property Information

Routine access to property files is granted upon request **only** to the registered owner(s) or individuals who have obtained written permission from the registered owner(s) to access property files. All other requests to access property files must be treated as a formal FOI request.

See "Building Permits and Plans" for more information.

Property Tax or Utility Billing Information

Under Section 249 of the Community Charter we must provide the following information to anyone who requests it:

- the amount of unpaid taxes and/or utilities,
- whether the property has been sold for taxes, and
- if the property has been sold for taxes, the time, if any remaining, for redemption and the amount required to redeem it.

The charter specifies a “certificate showing” the above information, but in essence it can be in any form.

As the section reads “**unpaid**” taxes, we can give out balances owing to anyone.

If more detailed information is requested, such as information about payments or releasing of access codes a reasonable affirmation that the person you are speaking to is the owner is required. A reasonable affirmation can be obtained by asking the customer various questions that allow you to determine that they are the owner of the property, such as:

- Previous payment information such as: what they paid in the past, how they paid it and who paid it
- Phone numbers submitted on previous HOG claims
- How a previous HOG was claimed (i.e. online or by paper form)
- If on the instalment plan and if so what they pay each month
- If the mortgage company pays, the name of the mortgage company and/or bank
- Adjustments to account done in the past
- Name of people on title (including middle names)
- Names of previous owners of the property

If reasonable affirmation is achieved then staff may give out the information the customer requested.

Information may be given to customers in various forms, including verbal, re-printing of bills or tax certificates. Tax certificates may be given to **any customer**, but our usual fee applies.

RFP's – Requests for Proposals

Request for proposals are available to the public on the District of Barriere website at Barriere.ca or by request to the Administration Department.

All ‘Requests for Proposals’ should contain a statement advising that “All proposals received may be made publicly available, except information relating to unit pricing, confidential third party business information, and employment history of employees.”

Surveys – of the Public

Results of surveys conducted by the District of Barriere or our agents are considered public information and should be routinely disclosed. Please note that the survey forms themselves will likely contain personal information that should not be disclosed. Therefore, it is District of Barriere policy not to release the completed forms. An FOI request must be made if an applicant wishes to see the actual completed forms.

A survey form must include a statement informing the public why the information is being collected, under what authority and for what purposes the personal information will be used. This allows the individual discretion whether or not to participate and informs them what will happen with the information collected. Contact the Corporate Officer for examples of appropriate wording to be used for public surveys.

When conducting internet-based surveys, the personal information collected must reside on a server within Canada in accordance with section 30.1 of the Act. Contact the Corporate Officer for assistance.

Surveys – Site Survey Certificates

Site surveys are submitted to the District of Barriere as part of various application processes. Site survey Certificates are protected by copyright, but may be copied as part of an FOI request. Like building plans, copyright applies to the use of the released survey by the applicant or by any other third party. Any released copy of a survey must be stamped with the appropriate “Copyright Act Information” stamp.

Tenders

Tenders submitted to the District in response to a call for bids or request for proposals are available to the public, except for information regarding unit pricing, employment histories and other confidential third party business information. Section 21 of the Act recognizes that the release of such information could potentially harm the company's business interests and provide access to personal information of their employees. Unit pricing information is considered proprietary information belonging to the third party. This information is therefore “blacked out” or severed prior to disclosure by the FOI Coordinator.

Requests for copies of tenders submitted to the District should be directed to the FOI Coordinator.

Utility Billing Information

See “Property Tax or Utility Billing Information” for more details.

Video Surveillance

The District of Barriere utilizes video surveillance to protect District assets, staff and the public. The images captured by surveillance cameras, which are stored on various media including but not limited to CD-ROM and/or hard drives, contain personal information and therefore shall not be subject to public viewing. Only authorized staff may view the recorded images.

In accordance with Section 33(2)(i) of the Act, the District of Barriere will disclose video surveillance records to the RCMP in response to a written request in relation to an active police investigation.

WorkSafeBC (Workers' Compensation Board) Investigations

WorkSafeBC administers the *Workers Compensation Act*, which provides WorkSafeBC investigators with the authority to request and obtain the records necessary to complete an investigation without the involvement of the FOI Coordinator. Staff can directly release information to the WorkSafeBC (WCB) investigator upon presentation of sufficient identification from the investigator.

Current Policy

Chapter 5

Charging Fees

Section 75 of the *Freedom of Information and Protection of Privacy Act* permits public bodies to charge applicants fees for costs associated with processing requests to access records under the Act. The maximum fees are set out in the *Freedom of Information and Protection of Privacy Regulation* (B.C. Reg. 323/93) to the Act.

For the purposes of calculating fees payable the Act and Regulation distinguish between 'commercial' and 'applicants other than commercial'. A 'commercial' applicant is defined as, "a person who makes a request for access to a record to obtain information for use in connection with a trade, business, profession or other venture for profit" (i.e. lawyer). It follows that an 'applicant other than commercial' or a non-commercial applicant is any applicant that is not a commercial applicant (i.e. private citizen).

The Act prohibits public bodies from charging applicants for access to their own personal information. Please note that a property file, for example, may contain personal information, but the file itself is not the homeowner's personal information.

Freedom of Information and Protection of Privacy Act Section 75(1) stipulates that an applicant may be required to pay a public body for the following services:

- locating, retrieving and producing the record
- preparing the record for disclosure
- shipping and handling the record
- providing a copy of the record

Section 75(2) further states that an applicant must not be required under subsection (1) to pay a fee for the following:

- the first three hours spent locating and retrieving a record, or
- time spent severing information from a record

If an applicant is required to pay fees for services under subsection (1), subsection (4) requires that the public body give the applicant an estimate of the total fee before providing the service.

Records provided routinely to applicants by departments may charge the applicant for copies in accordance with departmental bylaws for collecting fees.

Fee Estimates

In order to prepare and provide fee estimates to applicants in a timely fashion, departments may be asked to provide the FOI Coordinator with an estimate of the number of records that respond to the request, as well as the amount of staff time that would be involved with the following:

- Locating records that respond to the request (includes time spent searching for both physical and electronic records in the Records and Information Management systems and on the computer network, email archives, etc.)
- Preparing the records for photocopying (removing staples, etc.)
- Photocopying the records
- Time spent reassembling the original files

Section 75(5) provides that the head of a public body may excuse (upon written request) “an applicant from paying all or part of a fee if, in the head’s opinion,

- the applicant cannot afford the payment, or for any other reason it is fair to excuse payment, or
- the record relates to a matter of public interest, including the environment or public health or safety.”

Note: “Public interest” is a specifically defined term and should not be confused with records that may be of interest to some members of the public or that the public may find interesting.

The District of Barriere Freedom of Information and Protection of Privacy Bylaw adopts the Schedule of Maximum Fees provided by British Columbia Regulation 323/93, as amended from time to time, to be the maximum fees charged by the District as permitted under the Act. The schedule is reproduced on the following page for convenient reference.

Schedule of Maximum Fees - **as set out in **District of Barriere Fees & Charges Bylaw No. 73 and its amendments**. Schedule here for convenience purposes only. Should a conflict of fees arise between this schedule and the Bylaw, the Bylaw presides as correct.*

General Document, Services & Misc Sales	
Black & White Photocopies	.25¢ per letter size page .50¢ per legal or ledger size page
Color Photocopies	\$1.00 per letter sized page \$2.00 per legal or ledger size page
Returned Cheque	\$25.00
Faxes (incoming/outgoing)	\$1.00 per page
Tax Certificate statement	\$25.00 per folio
Business License Application Searches (one Business License Application Search at any one time is no charge)	\$25.00 for each additional license application viewed
Composter	\$25.00
Garden Tool Kit	\$25.00
Freedom of Information Requests	
Locating and retrieving a record	\$7.50 per ¼ hour after the first 3 hours
Producing a record electronically or manually	\$7.50 per ¼ hour
Preparing a record for disclosure and handling a record	\$7.50 per ¼ hour
Shipping	Actual costs of shipping method chosen by applicant
Data copied to District provided USB Drive Non-District provided USB Drive	\$20 per drive + preparation fees \$7.50 per ¼ hour
Data copied to District provided CD or DVD Non-District provided CD or DVD	\$5 +preparation fees \$7.50 per ¼ hour
DVD or CD Duplication (excluding any reproductions prohibited by Copyright laws.	Cost of actual reproduction by third party.

Chapter 6

Managing Personal Information and Forms

The *Freedom of Information and Protection of Privacy Act* governs how public bodies are to collect, use and retain personal information. The District of Barriere has a duty to ensure that information is legitimately collected, stored securely, kept current and used only for the purposes for which it is collected.

Section 27(2) of the Act requires that individuals from whom information is being collected be advised on the purpose for collecting it (i.e. what will it be used for); the legal authority for collecting it and the contact information for a staff member who can answer questions regarding the information collection. Wherever possible, staff should only collect personal information directly from the person who the information is about.

Collection of Personal Information

The Act imposes limitations on the collection of personal information. Section 26 of the Act stipulates that public bodies may only collect personal information under the following circumstances:

- Where the collection is expressly authorized by law (e.g. Elections purposes as per the *Local Government Act*)
- Law enforcement purposes (includes bylaw enforcement)
- Where the information relates directly to, and is necessary for, an operating program or activity of the public body.

Public bodies need to collect personal information when it is essential for program delivery or operational requirements. Methods of collection include forms, questionnaires, personal interviews, surveys, etc. Even unsolicited resumes from job applicants are considered to be “collected” by the public body.

Forms and Surveys Design

Prior to designing forms or surveys, it is important to examine their purpose, use and format. Whether on-line or in traditional paper format, forms and surveys that collect personal information must be designed to provide the public with the information required under Section 27 of the Act.

A further clause should be added to application forms to indicate that as result of the application, issued permits and/or licenses will be routinely available to the public.

Use and Disclosure of Personal Information

The Act embodies the principle that individuals own their personal information and have the right to exercise control over its use and disclosure.

Public bodies are only permitted to use personal information for the following purposes:

- The purpose for which it was collected or a use consistent with that purpose;
- A purpose for which the person concerned has consented in writing; or
- A purpose for which the information may be disclosed to the public body under section 33 to 36.

Public bodies are only permitted to disclose personal information in certain circumstances; the most common of which are as follows:

- If the individual the information is about has consented in writing
- For the purpose of complying with a law of British Columbia or Canada
- For the purpose of complying with a subpoena, warrant or court order
- To a public body or a law enforcement agency in Canada to assist in a law enforcement matter
- To an officer or employee of the public body if the information is necessary for the performance of his or her duties or safety (“need-to-know” principle)
- For research, statistical, archival or historical purposes

Should you have questions regarding the use or disclosure of personal information, contact the FOI Coordinator.

Security and Retention of Personal Information

The security of personal information is one of the most important privacy-related issues that public bodies such as the District of Barriere have to deal with. Reasonable security arrangements must be established and maintained to protect personal information against unauthorized access, collection, use, disclosure or disposal.

All staff should practice good privacy protection by:

- Using passwords on their desktop computer
- Locking computers when away from work station or desk
- Using locks on cabinets
- Turning monitors away from public view
- Not leaving completed application forms and other records containing personal information in high traffic and/or public areas
- Shredding confidential/personal information rather than simply ‘recycling’

The District is required to retain personal information for one year if that information was used as a basis for a decision directly affecting the individual to allow the affected individual a reasonable opportunity to obtain access to that personal information. After one year, the information may be disposed of by a manner of shredding and/or digital deletion from the server.

Keeping Information Current

The right of an applicant who believes there is an error or omission in his or her personal information held by a public body, to request that information be corrected or amended to include new information is established by Section 29 of the *Act*.

If an individual requests a change to their personal information, it is up to the public body to ensure that the change or annotation is made to the records within its custody and control **and** to provide the change to any other body the information has been provided to within the preceding one year period. For example, for purposes of taxation the District might collect personal information in terms of name, addresses and telephone numbers and as an adjunct to taxation the information is relayed to the BC Assessment Authority. If the individual relays an update to that information to the District, it is up to the District to ensure the update is also sent to the BC Assessment Authority.

It is important to review information you are collecting as well as the forms on which you are collecting the information by asking the following questions:

- Do you need the information?
- Do you have authority to collect the information?
- What will the information be used for?
- Who else will you provide that information to?
- Is the applicant advised of what the information will be used for and under what authority?

As a rule of thumb: If you don't need the personal information, don't collect it!

Chapter 7

Personal Information Directory

The District of Barriere is required under Section 69(6) of the *Freedom of Information and Protection of Privacy Act* to make available for inspection and copying by the public a Personal Information Directory. The Directory must list each personal information bank held by the District and the following information for each:

1. **Title** and **location**;
2. A **description** of the kind of personal information and the categories of individuals whose personal information is included;
3. The **authority** for collecting the personal information;
4. The **purposes** for which the personal information was obtained or compiled and the purposes for which it is used or disclosed;
5. The categories of persons who **use** the personal information or to whom it is disclosed; and
6. Other Information as required by the Provincial Minister responsible for the Act under specific circumstances.

The Act defines a “personal information bank” as follows:

“**Personal information bank** means a collection of personal information that is organized or retrievable by the name of an individual or by an identifying number, symbol or other particular assigned to an individual.”

Personal information banks are created and maintained on an ongoing basis. This publication is updated periodically as new information becomes available in an effort meet the legislated requirements.

Personal Information Banks:

The District of Barriere holds the following Information Banks that may contain personal information. The required information regarding each bank is provided as outlined above.

Muniware

1. **Title & Location:** MUNIWARE is an integrated information system that offers a complete solution for finance, project accounting, logistics, human resources, cemetery, accounts receivable, accounts payable, and payroll that resides on the District of Barriere computer network located at District Hall. The installation of MUNIWARE and its modules were implemented in 2008.
2. **Description:** The database contains information such as home owner names, business names, individual names, addresses, phone number(s), email addresses of a company, corporation, partnership, or individual who enters into business with the District of Barriere.
3. **Authority:** Section 26(c) of the *Freedom of Information and Protection of Privacy Act* (operating program or activity of the public body).
4. **Purposes:** The personal information is compiled and used for corporate administration of financial activities throughout the District of Barriere operations.
5. **Use:** All District of Barriere staff.

DISTRICT OF BARRIERE SERVER

1. **Title & Location:** The District of Barriere server houses databases that facilitate the District of Barriere computer network located at District Hall. The system provides storage for all District software and data.
2. **Description:** The databases contain information about corporate files created and maintained. File titles or notes may contain individual's names.
3. **Authority:** Section 26(c) of the *Freedom of Information and Protection of Privacy Act* (operating program or activity of the public body).
4. **Purposes:** The personal information is compiled and used for locating corporate records/files throughout the District of Barriere operations.
5. **Use:** All District of Barriere staff and Council.

Human Resources Employee Files

1. **Title & Location:** Human Resources employee files are secured in the CAO's Office and on the server in a folder accessible only by the CAO and Finance Officer.
2. **Description:** These files contain employment information of current and former employees of the District of Barriere.
3. **Authority:** Section 26(a) of the *Freedom of Information and Protection of Privacy Act (Income Tax Act)*; Section 26(c) of the *Freedom of Information and Protection of Privacy Act* (employment program).
4. **Purposes:** The personal information is compiled and used for employment-related purposes.
5. **Use:** Corporate Sustainability, Human Resources Department staff; supervisors and employees. Security measures are in place to ensure access is on a "need to know" basis only.

Current Policy

Chapter 8

Additional Resources

Official Website of the Information and Privacy Commissioner of British Columbia

<http://www.oipc.bc.ca/>

Freedom of Information and Protection of Privacy Act and Regulations

http://www.cio.gov.bc.ca/cio/priv_leg/index.page

Ministry of Citizens' Services and Open Government

Legislation, Privacy and Policy Services Branch

<http://www.cio.gov.bc.ca/cio/about/branches/kis.page>

Ministry of Citizens' Services and Open Government

Freedom of Information and Protection of Privacy: Policy and Procedures Manual

http://www.cio.gov.bc.ca/cio/priv_leg/manual/sec01_09/sec1.page

Ministry of Community Services

Freedom of Information and Protection of Privacy: Questions and Answers – Local Government Bodies (Updated September 2005)

http://www.cio.gov.bc.ca/local/cio/priv_leg/documents/foippa/local_govt_qa.pdf

District of Barriere Public Information

www.barriere.ca > Town Info > Public Documents > Freedom of Information and Protection of Privacy

Appendix 1

Access to Records Request Form

See separate document posted on the webpage.

Current Policy

Appendix 26

Records Release Reference Table

See separate document posted on the webpage.

Current Policy



DISTRICT OF BARRIERE COUNCIL POLICY MANUAL

Page 1 of 3
Approval Date: February 16, 2015

NO. 30

SUBJECT: HUMAN RESOURCES BASICS POLICY

Policy Statement

The District of Barriere will attract and retain competent, effective and dedicated employees and will assist employees in developing and refining skills and competence required in achieving the objects of the District.

Staff will demonstrate professional, positive attitudes in their interactions with co-workers, residents, government officials, and Council members.

1. Code of Ethics

District of Barriere employees are subject to the same rules as members of Council regarding confidentiality (See Policy No. 29) and conflict of interest (Policy No. 3).

2. Hours of Work, Overtime and Flexible Time Off

- a. Overtime is defined as any time worked greater than 8 hours per day or 40 hours per week and must be approved by a direct Supervisor or CAO whichever is applicable.
- b. Scheduling of time off in lieu of overtime or extended absences (more than 3 work days) will be done with the approval of the CAO.

3. Sick Days (Replaces Policy No. 25)

Employees are granted a maximum accumulation of 6 sick days. Employees accumulate sick days at a rate of .23 of a day each bi-weekly pay period. There will be no accumulation of more than 6 sick days at any given time.

4. Bereavement Leave

Employees requesting time off for bereavement due to the death of a person who bears a relationship to the employee (spouse, child, parent, sibling, grandparent, grandchild, including “step-”, “half-” and “in-law”) will be granted a leave of absence with pay for up to three (3) working days. An additional two (2) working days leave with pay will be allowed in the case of the death of a spouse, child or parent or, as travelling time where the burial takes place at a distance of greater than 500 km. The leave of absence granted may be less than the maximum, where the circumstances and degree of bereavement warrant it.

Additional time-off without pay may be granted at the discretion of the CAO, where the severity of the bereavement is such that more time is required by the employee to recover from the emotional loss.

5. Paid Holiday and Vacation

The following Statutory holidays are recognized as paid holidays:

New Year's Day

Family Day

Good Friday

Easter Monday

Victoria Day

Canada Day

BC Day

Labour Day

Thanksgiving Day

Remembrance Day

Christmas Day

Boxing Day

Employees will be entitled to Annual Vacation as follows:

10 - Days paid vacation after 1 year

15 - Days paid vacation after 3 years

20 - Days paid vacation after 6 years

25 - Days paid vacation after 10 years

Individual start dates are considered the anniversary date for vacation entitlement. Vacation entitlement can only be carried forward into the following anniversary year for a period of 2 months; any unused vacation after the 2 months have passed will be paid out unless otherwise approved in advance by the CAO.

All vacation time off requests must be approved by a Supervisor or CAO whichever is applicable.

6. Banked Time

With the approval of a Supervisor or the CAO an employee who works hours in addition to their regular work day may request compensatory Banked time (time intended to be taken off with pay) in lieu of overtime pay. An employee may accumulate the equivalent of 5 days of Banked time, after which all additional hours shall be paid as wages. All hours accrued as Banked time will be paid at the wage rate the Banked time was earned.

7. Safety Gear

Under WorkSafe BC regulations a worker is responsible for providing:

- a) Clothing needed for protection against the natural elements; and,
- b) General purpose work gloves and appropriate footwear including safety footwear, and safety head gear.

The District of Barriere will reimburse (with receipt) employees for the purchase of this safety gear to a maximum of \$250.00 per annum. The protective gear must be selected and used in accordance with recognized standards (CSA standards) and must provide effective protection and must not create a hazard to the wearer.

All other required safety gear such as Safety Vests, Hi-Visibility Clothing, Face Shields, Goggles, Respiratory Protection, Fall Protection, etc. will be provided by the District.

8. Performance Review

Annual performance reviews will be conducted for each staff member by their immediate supervisor.



DISTRICT OF BARRIERE

COUNCIL POLICY MANUAL

Page 1 of 1
Approval Date: April 1, 2019

NO: 38	DRAFT
DEPARTMENT:	HUMAN RESOURCES
SUBJECT:	STAFF TRAINING & DEVELOPMENT POLICY

1.0 Purpose:

The objective of this policy is to ensure that:

- Employees have the necessary skills and knowledge to perform their current jobs
- Employees will have opportunities to develop new skills & knowledge to better support their current role and any potential new responsibilities/roles based on the District's needs and succession planning.
- That current employees, as well as prospective applicants, have a clear understanding of potential employee reimbursement requirements for District paid training in specific instances as outlined in this policy.

2.0 Definitions:

- Ancillary Expenses:** Additional expenses other than tuition and books which may include lodging, travel, parking and food at rates indicated in Policy No. 17 – Per Diem Travel & Mileage Allowances.
- CAO:** The District of Barriere Chief Administrative Officer.
- Conference:** A learning opportunity that is promoted as a “Conference”, often involves a number of session options, may include overnight stays & travel.
- Courses:** Training and development which count towards accreditation, CEUs, university credit, and/or trade ticket which may be taken in a classroom, online, or a combination of both.

- v. **Long-term Employee:** A permanent employee who has been employed with the District of Barriere for at least 5 years (*including any leave permitted under the Employment Standards Act of BC*).
- vi. **Organization:** The District of Barriere
- vii. **Training Sessions:** Occupational Health & Safety (OHAS) Training specific to the District's OHAS Program (such as Occupational First Aid, Confined Space, WHIMIS, Traffic Control, etc), fire practice/instruction, one or two day Workshops, Webinars and other casual training as deemed a "training session" by the CAO.

3.0 Policy:

- a. The District of Barriere's overall training and development budgets for various departments are set annually as part of the Council budget approval process.
- b. Allocation of training budgets are managed by the CAO with all staff education being pre-approved by the CAO regardless of the type of education (Training Sessions, Conferences or Courses).
- c. Allocated training & development budgets may cover the tuition or registration fee itself and any ancillary expenses as approved by the CAO.
- d. With respect to Courses, regardless of whether or not a Course taken was employee or employer driven, an employee who voluntarily leaves the organization will follow the following repayment schedule:
 - i. During the course or within 6 months after completion – 100% of the District of Barriere's contribution must be repaid which includes tuition and any ancillary expenses.
 - ii. 6 months to 9 months after completion – 70% of the District of Barriere's contribution must be repaid which includes tuition and any ancillary expenses.
 - iii. 9 months to one year after completion – 50% of the District of Barriere's contribution must be repaid which includes tuition and any ancillary expenses.
 - iv. Greater than one year after completion – no repayment required.
- e. With respect to Courses, regardless of whether or not a course taken was employee or employer driven, a long-term employee who leaves the organization voluntarily will follow the following repayment schedule:

- i. During the program or within one year of completion – 50% of the District of Barriere's contribution which includes tuition and any ancillary expenses.
 - ii. Greater than one year after completion – no repayment required.
- f. Employees, including Long-Term Employees, are required to provide written consent for the District of Barriere to recoup any required course repayment outlined in Section by deducting the amount owing from their final paycheque, prior to taking a Course. Any funds that remain outstanding must be repaid to the District within 30 days of the employee's last day of work.
- g. Any employee may refuse to provide the written consent required under section 3f with the understanding that the CAO may not authorize expense coverage for any courses for that employee.
- h. There is no repayment requirement for Training Sessions, required Association Memberships or Conference expenses authorized by the CAO, including tuition, registration and/or ancillary expenses.

4.0 Exceptions:

In exceptional circumstances (such as severe injury or illness, family trauma, work relocation of spouse or other extenuating circumstance beyond the control of the employee) involving an employee's voluntary resignation within the timeframe where a repayment requirement would apply, the CAO *may* waive or alter the repayment requirement at his/her discretion.

District of Barriere
REPORT TO COUNCIL
Request for Decision

Date: August 10, 2026	File: 530.20/Rpts
To: Council	From: T. Buchanan, Corporate Officer K. Abel, Chief Financial Officer
Re: DRAFT Permissive Tax Exemption Bylaws No. 279 and No. 280 re: Permissive Tax Exemptions 2027	
Recommendations: THAT Council give first, second and third readings to District of Barriere Permissive Tax Exemption Bylaw No. 279 (Community Societies – 2027) and Permissive Tax Exemption Bylaw No. 280 (Places of Worship – 2027).	

Background: Under Section of the *Community Charter*, on or before the 31st day of October in any year, Council may, by bylaw, exempt from taxation for up to ten years, land and improvements, or both, and the exemption may apply to the whole or a part of the taxable assessed value of land or improvements, or both. This is known as a “Permissive Tax Exemption” (PTE).

The 2023–2026 Bylaws adopted in October of 2022, (No. 221 and No. 222) expired following the 2026 taxation year. Because 2026 is an election year, staff recommend the attached Draft Bylaws apply only to the 2027 taxation year. Following the 2026 general local election, the new Council may consider changes to the overall PTE program and could discuss options during the winter strategic planning and budget 2027 sessions.

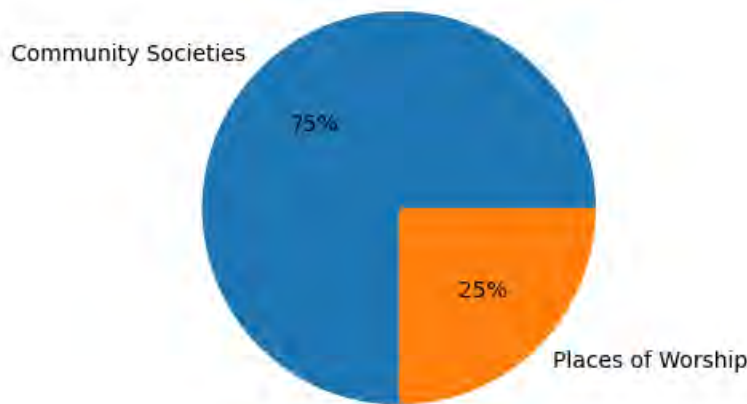
Discussion: The attached Draft Bylaws include all eligible applications received prior to the published deadline of July 30, 2026. Each current applicant was sent reminder letters with application forms with instructions on June 1st and legislative notice was published in July as required.

Summary of Current Applications:

Category	Applications	Examples of Community Benefit	Historic PTE
Community Societies	12	Food security, seniors, affordable housing, recreation, heritage, search & rescue, community forestry, social services	All previously approved
Places of Worship	5	Faith services, community gathering, outreach	All previously approved

Observations

- Council has historically approved all eligible permissive tax exemption applications.
- Many applicants also receive municipal grants or in-kind support, reflecting long-standing partnerships.
- Most organizations provide services that would otherwise need to be funded or delivered through other community means.



Organization	Sector	Bylaw	2026 municipal PTE \$ amount	Municipal Grant History* (last 3 yrs)	Community Benefit
Barriere & District Heritage Society	Heritage	279	\$1,050	✓	Preserves local history through the museum, archives and educational programming.
Barriere & District Seniors Society	Seniors	279	\$968	No	Provides recreation, wellness and social opportunities for local seniors.
Yellowhead Pioneer Residence Society	Seniors Housing	279	\$1,355	✓	Provides affordable housing for seniors wishing to remain in the community.
North Thompson Fall Fair & Rodeo Association	Recreation / Agriculture	279	\$22,383	✓	Operates community fairgrounds and hosts agricultural, youth and community events.
Barriere Recreation Society (Curling Club)	Recreation	279	\$4,588	✓	Operates a recreational facility used by residents of all ages.
Interior Community Services (Terry's Place)	Social Services	279	\$1,421	No	Delivers family support, counselling and community social service programs.
Barriere & District Food Bank Society	Food Security	279	\$1,875	No	Provides emergency food assistance and related supports for residents in need.
Royal Canadian Legion Branch #242	Veterans / Community	279	\$996	✓	Supports veterans while providing community meeting space and public events.
Lower North Thompson Community Forest Society (4737 Gilbert Drive)	Community Forestry	279	\$4,690	No	Reinvests community forest revenues into local projects and initiatives.
Lower North Thompson Community Forest Society (573 Barkley Road)	Community Forestry	279	\$1,799	No	Administrative offices supporting community forestry operations (commercial portion excluded).
Barriere & Area Chamber of Commerce	Economic Development	279	\$712	✓	Promotes tourism, supports local businesses and economic development initiatives.
Barriere Search & Rescue Association	Emergency Services	279	\$1,675	No	Provides volunteer emergency search and rescue services throughout the region.
Total			\$43,512		

Organization	Sector	Bylaw	2026 municipal PTE \$ amount	Municipal Grant History* (last 3 yrs)	Community Benefit
Barriere BC Congregation of Jehovah's Witnesses	Faith	280	\$671	No	Provides public worship and faith-based community programs.
Roman Catholic Bishop of Kamloops (St. George's Parish)	Faith	280	\$867	No	Provides public worship and community outreach.
Church of St. Paul (United Church)	Faith	280	\$739	No	Provides public worship and community gathering space.
Barriere Baptist Church	Faith	280	\$444	No	Provides public worship and community outreach.
Christian Life Assembly (Pentecostal Assemblies of Canada)	Faith	280	\$1,253	No	Provides public worship, community outreach and local programming, including seniors' housing initiatives.
Total			\$3,974		

Benefits or Impact

General

All applications received to date satisfy the eligibility requirements established by the Community Charter and Council's historical permissive tax exemption practices. The proposed one-year term provides continuity for eligible organizations while allowing the newly elected Council in 2027 to review and establish the duration of future permissive tax exemption bylaws.

Finances

The 2026 permissive tax exemptions totaled approximately the following:

Class	2026 Municipal PTE \$ amount	2026 other taxing authorities PTE \$ amount	Class total
1 – Residential	\$2,776	\$3,028	\$5,804
6 – Business	\$38,772	\$43,137	\$81,909
8 – Recreation / Non-Profit	\$5,938	\$8,174	\$14,112
Total	\$47,486	\$54,339	\$101,825

As a result, in 2026, those amounts not collected from these exemptions were allocated to the other properties within each class.

Based on 2026 taxation values and rates, the included exemptions would reduce the 2027 municipal tax revenue by an estimated \$47,486, representing approximately 3.45% of property tax revenue.

This amount provides a reasonable estimate of the municipal taxation that would be foregone if all 2027 applications are approved, recognizing final 2027 assessed values and tax rates may differ.

Risk Assessment

Compliance: *Section 224 of the Community Charter*

Risk Impact: Low. Adoption is authorized under sections 220 and 224 of the Community Charter. Council retains full discretion regarding permissive tax exemptions.

Internal Control Process: Staff would include the actual exempted tax amount in the Annual Municipal Report which is posted publicly each year.

Next Steps:

Bylaws will be brought to the August 31st, 2026, Council Meeting for final adoption in order to meet the legislative adoption deadline of October 30th, 2026. The scheduled adoption deliberation date of August 31st was selected to allow room for Council to request to hear from any new applicants (not previously awarded a PTE), or from any applicant Council would like more information from, at the September Council Meeting and not risk missing the legislative deadline in October.

Further, Staff will add a discussion topic for strategic planning and budget 2027 deliberations regarding property tax exemptions.

Recommendations: THAT Council give first, second and third readings to District of Barriere Permissive Tax Exemption Bylaw No. 279 (Community Societies – 2027) and Permissive Tax Exemption Bylaw No. 280 (Places of Worship – 2027).

Attachments

- Draft Permissive Tax Exemption Bylaw No. 279 – Societies
- Draft Permissive Tax Exemption Bylaw No. 280 – Places of Worship
- Copies of submitted Applications

Prepared by: T. Buchanan, Corporate Officer

Reviewed by: K. Abel, Chief Financial Officer

Reviewed by: Daniel Drexler, CAO

DISTRICT OF BARRIERE
DRAFT - BYLAW NO. 279

**A BYLAW TO EXEMPT FROM TAXATION FOR THE YEAR 2027 CERTAIN LANDS AND
IMPROVEMENTS IN THE DISTRICT OF BARRIERE**

WHEREAS it is provided by Section 224 of the Community Charter that on or before the 31st day of October in any year, Council may, by bylaw, exempt from taxation for up to ten years, land and improvements, or both, and the exemption may apply to the whole or a part of the taxable assessed value of land or improvements, or both.

NOW THEREFORE, the Council of the District of Barriere hereby enacts that the following shall be exempt from taxation for 2027:

1. Pursuant to Section 224 (2)(a) of the Community Charter, all land and improvements that are owned or held by a charitable, philanthropic, or other not-for-profit corporation, and the Council considers are used for a purpose that is directly related to the purposes of the corporation, as follows:
 - (a) Barriere and District Heritage Society
Lot B, District Lot 1325, Plan 36416
343 Lilley Road
Roll Number: 1245.667
 - (b) Barriere and District Seniors Society
Lot 37, District Lot 1634, Plan 1746
4431 Barriere Town Road
Roll Number: 1245.408
 - (c) Provincial Rental Housing Corp.
Yellowhead Residence
Lot A, District Lot 1445, Plan 28157
4557 Barriere Town Road
Roll Number: 1390.370
 - (d) North Thompson Fall Fair & Rodeo Association (NTFFRA)
Lot A, District Lot 1482, Plan 20165
677 Barriere Lakes Road
Roll Number: 1465.058

Lot 3, District Lot 1482, Plan 20565
Dunn Lake Road
Roll Number: 1465.080
 - (e) Barriere Curling Club (Barriere Recreation Society)
Lot A, District Lot 1482, Plan 29896
4856 Dunn Lake Road
Roll Number: 1465.200

- (f) Interior Community Services
Parcel A, District Lot 1634, Plan 1746
485 Carlstrom Road
Roll Number: 1245.420
 - (g) Barriere and District Food Bank
Lot 2, District Lot 1483, Plan 29023
4748 Gilbert Drive
Roll Number 1470.362
 - (h) North Thompson Legion #242
Lot 4, District Lot 1354, Plan 3295
4673 Shaver Road
Roll Number 1270.085
 - (i) Lower North Thompson Community Forest Society (LNTCFS)
Lot 1, District Lot 1483, Plan 68661
4737 Gilbert Drive
Roll Number 1470.007
- will receive a 100% exemption of the non-profit portion of the property, but will receive no exemption for the commercial portion of the property:
Lot 2, District Lot 1445, KDYD, Plan KAP5534 – PID #010-286-055
573 Barkley Road
Roll Number: 1390.040
- (j) Barriere and Area Chamber of Commerce
Lot 1, Plan KAP52101, District Lot 1445 – PID #018-718-990
Unit #1 – 4609 Barriere Town Road
Roll Number: 1390510
 - (k) Barriere Search & Rescue Association
Lot 1, Plan KAP52101, District Lot 1445 – PID #018-718-990
4601 Barriere Town Road
Roll Number: 1390510

2. This Bylaw may be cited as “*District of Barriere Exemption Bylaw No. 279 2027 Community Use Property Tax*”.

READ A FIRST TIME this	day of	, 2026
READ A SECOND TIME this	day of	, 2026
READ A THIRD TIME this	day of	, 2026
ADOPTED this	day of	, 2026

Mayor Rob Kerslake

Tasha Buchanan, Corporate Officer

DISTRICT OF BARRIERE
DRAFT - BYLAW NO. 280

**A BYLAW TO EXEMPT FROM TAXATION PLACES OF WORSHIP IN THE DISTRICT OF
BARRIERE FOR THE YEAR 2027**

WHEREAS it is provided by Section 220(1)(h) of the Community Charter that a building set apart for public worship, and the land on which the building stands, if title to the land is registered in the name of:

- a) the religious organization using the building,
- b) trustees for the use of that organization, or
- c) a religious organization granting a lease of the building and land to be used solely for public worship

is exempt from taxation;

AND WHEREAS it is provided by Section 224(2)(f) of the Community Charter that on or before the 31st day of October, a Council may, by bylaw, exempt from taxation:

- a) an area of land surrounding the exempt building,
- b) a hall that the Council considers is necessary to the exempt building and the land on which the hall stands, and
- c) an area of land surrounding a hall that is exempt under subparagraph (b).

1. NOW THEREFORE the Council of the District of Barriere hereby enacts that the following land and improvements used in conjunction with places of worship shall be exempt from taxation for 2027:

- i) Trustees of the Barriere BC Congregation of Jehovah's Witness
Lot A, District Lot 1319, Plan 24388
3967 Hansen Road
Roll #1225.248
- ii) Roman Catholic Bishop of Kamloops
will receive a 100% exemption on the recreational/nonprofit portion of the property but will receive no exemption for the residence and the land on which it sits.

Lot A, District Lot 1483, Plan 32455
5024 Barriere Town Road
Roll #1470.430

- iii) United Church
Lot 26, District Lot 1445, Plan 1746, Except Plan B3499 & KAP58492
4464 Barriere Town Road
Roll #1245.386
- iv) Baptist Church
Lot 1, Block 2, District Lot 1445, Plan 6315
4604 Barriere Town Road
Roll #1390.060
- v) Pentecostal Church
will receive a 100% exemption on the recreational/non-profit portion of the
property, but will receive no exemption for the residential portion of the property.

Lot 13, District Lot 1483, Plan 33426
4818 Annesty Road
Roll #1470.514

2. This Bylaw may be cited for all purposes as “*District of Barriere Church Property Tax Exemption Bylaw No. 280*”

READ A FIRST TIME this day of , 2026

READ A SECOND TIME this day of , 2026

READ A THIRD TIME this day of , 2026

ADOPTED this day of , 2026

Mayor Rob Kerslake

Tasha Buchanan, Corporate Officer



Permissive Tax Exemption Application

APPLICATION DEADLINE

Forward your application **prior to July 30** to:

District of Barriere
Box 219, 4936 Barriere Town Road
Barriere, BC V0E 1E0
Email: inquiry@barriere.ca

REQUIREMENTS

The following items must be submitted with the application:

- Prior year financial statements
- Next year's annual budget
- Certificate of Incorporation
- Scale drawing of property

Consideration will only be given to applications completed in full with the above documents attached.

APPLICANT INFORMATION

Application Date: <u>July 28, 2026</u>	
Full Name or Title of Organization: <u>Bethany Baptist Church of Barriere</u>	
Property Roll Number/Plan/Lot: <u>Roll: 01390.060 PLAN: KA6315 LOT 1445</u>	
Civic Address of Property: <u>4604 Barriere Town Road, Barriere BC V0E1E0</u>	
Mailing Address (if different from civic address): <u>P.O. Box 46 Barriere BC V0E1E0</u>	
Contact Name: <u>Don Muller</u>	Contact Title (position with the organization): <u>Trustee</u>
Contact Phone: <u>250-318-8845</u>	
Contact Email: <u>bbscfbarriere@gmail.com</u>	
Business Number/Society Registration Number: <u>BN: 106787831 RP 0002 Society: 50007846</u>	

Has your organization received a Permissive Tax Exemption before?	YES ☒	NO ☐
If so, for what year(s)? <u>all previous years</u>		

1. Name and phone number of two other officials in organization

	Official 1	Official 2
Name	Ray Miller	Kenneth Meller
Title	Trustee	Trustee
Day Phone No.	778-694-2726	778-220-6821
Evening Phone No.		

2. The lands are registered in the name of:

Bethany Baptist Church of Barriere

3. What is the principal use of the property?

Church Services + related activities (Religious)

4. The exemption is claimed under section 224 (2)

a) ☐
b) ☐
c) ☐
d) ☐

e) ☐
f) ☒
g) ☐
h) ☐

i) ☐
j) ☐
k) ☐

of the *Community Charter* (see section 224 (2) attached).

5. Is any part of the building or of the property used or rented by any group other than your organization? ☐ Yes ☒ No

If yes, what % of the building or % of total operating hours is used or rented?

6. Please provide details of other activities on your property; such as daycare centres, catering and hall rental, thrift shop, etc.

The following information is required for each activity:

- hours per day and days per week or year of operation
- approximate number of participants
- is the activity operated by the parent organization or by an outside organization?

7. Explain how your organization is used primarily by District of Barriere residents.

The church is used primarily for the edification and encouragement of Barriere residents; spiritual refreshment and friendship is offered to all; weddings and funerals are held here.

8. Explain what specific community benefits your organization provides to Barriere.

We provide a choice in faith worship opportunities for local residents. Those who attend benefit from the encouragement and fellowship of worshipping with like-minded people. This in turn hopefully makes them better citizens of Barriere.

9. Does anyone live in the buildings? ☐ Yes ☒ No

If yes, how many people?

10. Has your organization received any funding or other in-kind support from the District of Barriere in the past 3 years? ☐ Yes ☒ No

If yes, please describe:

11. Has there been a change in the status or use of the buildings or property in the past 12 months? ☐ Yes ☒ No

If yes, specify:

Complete 11 through 13 only if you are applying as a not-for-profit organization.

12. Explain how your organization is not-for-profit.

~~Our purpose is to~~ All monies collected go toward keeping the Church practically functioning (salaries, building costs, etc.) while any "profits" are put back into the purpose of sharing the good news of the Gospel in our community and beyond.

13. Explain how your organization is a complementary extension to District services and programs.

We provide spiritual services to the community that the District does not focus on. Many in the community are looking beyond the physical aspects and other community functions that the District provides. We have been in the area since before 1967 to help meet those needs.

14. Explain how your organization is accessible to the public.

Whenever the doors are open, we welcome members of the public to come in and see what we have to offer.

SIGNATURES:

I certify that all information above is true and accurate.

Don Miller
Signature

July 30, 2026
Date

Personal information on this form is collected under the authority of the *Freedom of Information & Protection of Privacy Act* (the Act) for administrative purposes of the District of Barriere. Personal information is protected from unauthorized use and disclosure in accordance with the Act and may only be used and disclosed as provided by the Act. Questions regarding the collection of personal information can be directed to the Administrator or FOI Coordinator, District of Barriere, PO Box 219, 4936 Barriere Town Road, 250-672-9751, inquiry@barriere.ca.

Applications received after July 30, 2026 will not be accepted.

BETHANY BAPTIST CHURCH
Year End Financial Statement
As of December 31, 2025

INCOME:

Offerings:	\$73,811.00	
GST Rebate:	\$139.58	
Impact Travel Rebate:	<u>\$82.00</u>	
Total:	\$74,032.58	154.00%

EXPENSES:

Salary		\$25,226.38	105.00%
Payroll Taxes		\$3,545.46	100.00%
Mileage		\$1,759.84	59.00%
Speakers		\$2,450.00	41.00%
Missions		\$7,000.00	100.00%
Benevolent		\$824.16	82.00%
Utilities	Hydro	\$2,655.72	
	BID	\$1,151.67	
	Telus	\$448.00	\$4,255.39 106.00%
Insurance		\$2,373.00	100.00%
Administration		\$2,857.38	143.00%
Supplies		\$1,538.27	103.00%
Maintenance		<u>\$1,215.26</u>	61.00%
		\$53,120.21	94.00%

Income: \$74,032.58

Expenses: \$53,120.21

\$20,912.37

BETHANY BAPTIST CHURCH
Proposed Budget for
2025

INCOME:

Offering	\$65,000.00
----------	-------------

EXPENSES:

Salary:	\$35,000.00
Payroll:	\$8,500.00
Mileage:	\$2,500.00
Speakers:	\$4,000.00
Missions:	\$7,000.00
Benevolent:	\$1,000.00
Utilities:	\$5,000.00
Insurance:	\$2,422.00
Supplies:	\$2,000.00
Administration:	\$2,000.00
Maintenance:	<u>\$4,000.00</u>
TOTAL:	\$73,422.00

TOTAL PROPOSED INCOME:	\$65,000.00
TOTAL PROPOSED EXPENSES:	<u>\$73,422.00</u>
	-\$8,422.00

" SOCIETIES ACT "

CANADA:
Province of British Columbia.



No. 7846

Certificate of Incorporation

I hereby certify that

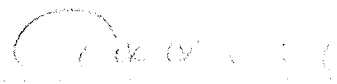
" BETHANY BAPTIST CHURCH OF
BARRIERE "

has this day been incorporated as a Society under the " Societies Act."

The locality in which the operations of the Society will be chiefly carried on is...

in Barriere, Province of British Columbia

GIVEN under my hand and Seal of Office at Victoria, Province of
British Columbia, this -twenty-fourth- day
of November, one thousand nine hundred
and sixty-seven.


Registrar of Companies.



Permissive Tax Exemption Application

APPLICATION DEADLINE

Forward your application **prior to July 30** to:

District of Barriere
Box 219, 4936 Barriere Town Road
Barriere, BC V0E 1E0
Email: inquiry@barriere.ca

REQUIREMENTS

The following items must be submitted with the application:

- Prior year financial statements
- Next year's annual budget *October 31st YE.*
- Certificate of Incorporation
- Scale drawing of property

Consideration will only be given to applications completed in full with the above documents attached.

APPLICANT INFORMATION

Application Date: <i>July 22/26</i>	
Full Name or Title of Organization: <i>Barriere + Area Chamber of Commerce.</i>	
Property Roll Number/Plan/Lot:	
Civic Address of Property: <i>4609 Barriere Town Road.</i>	
Mailing Address (if different from civic address): <i>Box 1190, Barriere, B.C.</i>	
Contact Name: <i>Lianne Hamblin</i>	Contact Title (position with the organization): <i>Chamber Manager</i>
Contact Phone: <i>250-672-9221</i>	
Contact Email: <i>bcoc@telus.net</i>	
Business Number/Society Registration Number: <i>897824413</i>	

Has your organization received a Permissive Tax Exemption before?	YES ☒	NO ☐
If so, for what year(s)? <i>2024 + 2025</i>		

1. Name and phone number of two other officials in organization

	Official 1	Official 2
Name	Lana Laskovic	Brent Hamblin
Title	President	Vice President
Day Phone No.	1 604-849-0555	250-299-9036
Evening Phone No.	1 604-849-0555	250-299-9036

2. The lands are registered in the name of:

District of Barriere

3. What is the principal use of the property?

Office Space

4. The exemption is claimed under section 224 (2)

- | | | |
|--|-----------------------------|-----------------------------|
| a) ☐ | e) ☐ | i) ☐ |
| b) ☒ | f) ☐ | j) ☐ |
| c) ☐ | g) ☐ | k) ☐ |
| d) ☐ | h) ☐ | |

of the *Community Charter* (see section 224 (2) attached).

5. Is any part of the building or of the property used or rented by any group other than your organization? ☒ Yes ☒ No

If yes, what % of the building or % of total operating hours is used or rented?

6. Please provide details of other activities on your property; such as daycare centres, catering and hall rental, thrift shop, etc.

The following information is required for each activity:

- hours per day and days per week or year of operation
- approximate number of participants
- is the activity operated by the parent organization or by an outside organization?

Office Space - 7 hours / day
Parent

7. Explain how your organization is used primarily by District of Barriere residents.

Our office is used primarily as a Board of Trade. We represent businesses in our community. We also host the Travel information Center.

8. Explain what specific community benefits your organization provides to Barriere.

We represent businesses in our community. We also assist travellers through the tourism centre. The chamber hosts the Community Christmas Dinner every year for all community members

9. Does anyone live in the buildings? ☐ Yes ☒ No

If yes, how many people?

10. Has your organization received any funding or other in-kind support from the District of Barriere in the past 3 years? ☒ Yes ☐ No

If yes, please describe:

We have received grants

11. Has there been a change in the status or use of the buildings or property in the past 12 months? ☒ Yes ☒ No

If yes, specify:

The Chamber no longer has access to the storage area.

Complete 11 through 13 only if you are applying as a not-for-profit organization.

12. Explain how your organization is not-for-profit.

The chamber runs primarily on grants, events
+ Chamber memberships.

13. Explain how your organization is a complementary extension to District services and programs.

The chamber has + will continue to help
the district with Grant Applications.
We also manage the BBC property.

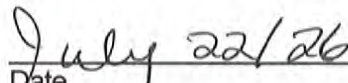
14. Explain how your organization is accessible to the public.

Although the chamber is member driven,
we are accessible to the public at any
time.

SIGNATURES:

I certify that all information above is true and accurate.


Signature


Date

Personal information on this form is collected under the authority of the *Freedom of Information & Protection of Privacy Act* (the Act) for administrative purposes of the District of Barriere. Personal information is protected from unauthorized use and disclosure in accordance with the Act and may only be used and disclosed as provided by the Act. Questions regarding the collection of personal information can be directed to the Administrator or FOI Coordinator, District of Barriere, PO Box 219, 4936 Barriere Town Road, 250-672-9751, inquiry@barriere.ca.

Applications received after July 30, 2026 will not be accepted.

BARRIERE AND AREA CHAMBER OF COMMERCE
Compiled Financial Information
Year Ended October 31, 2025

BARRIERE AND AREA CHAMBER OF COMMERCE
Statement of Revenues and Expenditures
Year Ended October 31, 2025

	2025	2024
Revenues		
Grants and subsidies	\$ 30,485	\$ 59,035
Organizational activities	15,230	2,980
Rental revenue	8,676	7,066
Membership fees	7,340	6,191
Interest income	5,571	667
Advertising revenue	225	674
	<u>67,527</u>	<u>76,613</u>
Expenses		
Advertising and promotion	992	12,285
Bursary	350	-
Insurance	1,475	1,365
Interest and bank charges	154	379
Meals and entertainment	842	68
Memberships	810	689
Office	8,694	5,117
Professional fees	2,250	5,150
Rental	30,000	17,500
Repairs and maintenance	-	1,473
Salaries and wages	70,027	59,929
Security	-	208
Supplies	-	966
Telephone	1,542	1,353
Utilities	-	10,773
	<u>117,136</u>	<u>117,255</u>
Deficiency of revenues over expenses from operations	<u>(49,609)</u>	<u>(40,642)</u>
Other income		
Gain on disposal of assets	-	180,210
Excess (deficiency) of revenues over expenses	<u>\$ (49,609)</u>	<u>\$ 139,568</u>

BARRIERE AND AREA CHAMBER OF COMMERCE
Statement of Financial Position
October 31, 2025

	2025	2024
Assets		
Current		
Cash	\$ 25,591	\$ 44,181
Term deposits	125,218	119,648
Accounts receivable	3,697	5,552
Goods and services tax recoverable	1,654	-
Prepaid expenses	112,750	145,750
	<u>268,910</u>	<u>315,131</u>
Property and equipment (note 2)	9,993	9,993
	<u>\$ 278,903</u>	<u>\$ 325,124</u>
Liabilities and Net Assets		
Current		
Accounts payable	\$ 5,262	\$ 3,335
Goods and services tax payable	-	951
Provincial sales tax payable	189	99
Deferred income	5,034	2,712
	<u>10,485</u>	<u>7,097</u>
Net assets	<u>268,418</u>	<u>318,027</u>
	<u>\$ 278,903</u>	<u>\$ 325,124</u>

BARRIERE AND AREA CHAMBER OF COMMERCE
Statement of Changes in Net Assets
Year Ended October 31, 2025

	2025	2024
Net assets - beginning of year	\$ 318,027	\$ 178,459
Deficiency of revenues over expenses	(49,609)	139,568
Net assets - end of year	\$ 268,418	\$ 318,027

BARRIERE AND AREA CHAMBER OF COMMERCE

Notes to Financial Information

Year Ended October 31, 2025

1. Basis of accounting

The basis of accounting applied in the preparation of the statement of financial position of Barriere and Area Chamber of Commerce as at October 31, 2025, 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:

- accounts receivable
- prepaid expenses
- property and equipment recorded at cost
- accounts payable and accrued liabilities
- current income taxes payable as at the reporting date
- deferred income

2. Property and equipment

	Cost	Accumulated amortization	2025 Net book value	2024 Net book value
Computer equipment	\$ 1,230	\$ -	\$ 1,230	\$ 1,230
Computer software	280	-	280	280
Equipment	8,483	-	8,483	8,483
	<u>\$ 9,993</u>	<u>\$ -</u>	<u>\$ 9,993</u>	<u>\$ 9,993</u>



Innovation, Science and
Economic Development Canada
Corporations Canada

Innovation, Sciences et
Développement économique Canada
Corporations Canada

Corporations Canada
235 Queen Street
Ottawa, Ontario K1A 0H5

Corporations Canada
235, rue Queen
Ottawa (Ontario) K1A 0H5

ANNUAL SUMMARY
THE BOARDS OF
TRADE ACT
SECTION 42

SOMMAIRE ANNUEL
LOI SUR LES CHAMBRES
DE COMMERCE
ARTICLE 42

REFERENCE/RÉFÉRENCE:
Information Unit/Unité des renseignements
(613) 941-9042
Toll free number/numéro sans frais:
1-866-333-5556

Name and address - Nom et adresse
Barriere & Area Chamber of Commerce.
Box 1190
Barriere, B.C.
VOE-1EO

as of March 31
au 31 mars

2026

Corporation Number
Numéro de la société

00144-9

Statute under which incorporated
Loi constitutive

Board of Trade

Date of registration
Date d'enregistrement

Dec. 18, 1948

Date of last general meeting held prior to April 1st
Date de la dernière assemblée plénière tenue avant le 1^{er} avril

February 24, 2026

NAMES AND ADDRESSES OF MEMBERS OF THE COUNCIL ELECTED AT THE ABOVE-MENTIONED MEETING
NOMS ET ADRESSES DES MEMBRES DU CONSEIL ÉLUS À L'ASSEMBLÉE MENTIONNÉE CI-DESSUS

President - Président Lana Laskovic 4635 Barriere Town Rd. Barriere, B.C. VOE-1EO	Linda Altenhofen 6 965 Barriere Lakes Rd. Barriere, B.C. VOE-1EO
Vice-President - Vice-président Brent Hamplin 845 Harvie Rd. Barriere, B.C. VOE-1EO	Bill Kershaw 7 654 Mountain Rd. Barriere, B.C. VOE-1EO
Secretary - Secrétaire Kelly Balatti 4818 Summers Rd. Barriere, B.C. VOE-1EO	Nigal Watson 8 483 Oriole Way Barriere, B.C. VOE-1EO
Shane Baykey 1 6141 Boulder Mtn. Rd. Barriere, B.C. VOE-1EO	9
Mary Ann Shewchuk 2 4640 Barriere Town Rd. Barriere, B.C. VOE-1EO	10
Wim Houben 3 362 Lilley Rd. Barriere, B.C. VOE-1EO	11
Sarah Ormond 4 6141 Boulder Mtn. Rd. Barriere, B.C. VOE-1EO	12
Kevin Kershaw 5 965 Barriere, LAKE Rd. Barriere, B.C. VOE-1EO	Signature (secretary - secrétaire) Kelly Balatti

This summary is required to be filed by all Boards of Trade and Chambers of Commerce incorporated under the Boards of Trade Act, or by Special Act of Parliament. The particulars to be given in the summary shall be as of the 31st of March in each year. The summary is to be filed in the Department of Innovation, Science and Economic Development Canada IN DUPLICATE on or before the first day of June following.

Le rapport sommaire qui paraît ci-dessus doit être produit par toutes les Chambres de commerce constituées en corporation en vertu de la Loi sur les Chambres de commerce ou par une loi spéciale du Parlement. Les détails qui sont consignés dans ce sommaire sont arrêtés jusqu'au 31 mars de chaque année. Ce rapport sommaire doit être déposé EN DOUBLE au ministère d'Innovation, Sciences et Développement économique Canada le ou avant le 1^{er} jour de juin suivant.

Canada

Sent March 30/26.



Permissive Tax Exemption Application

RECEIVED
JUN 22 2026

BY: _____

APPLICATION DEADLINE

Forward your application **prior to July 30** to:

District of Barriere
Box 219, 4936 Barriere Town Road
Barriere, BC V0E 1E0
Email: inquiry@barriere.ca

REQUIREMENTS

The following items must be submitted with the application:

- Prior year financial statements
- Next year's annual budget
- Certificate of Incorporation
- Scale drawing of property

Consideration will only be given to applications completed in full with the above documents attached.

APPLICANT INFORMATION

Application Date: <u>JUNE 17/26</u>	
Full Name or Title of Organization: <u>Barriere Search and Rescue Association</u>	
Property Roll Number/Plan/Lot:	
Civic Address of Property: <u>4601 Barriere Town Road.</u>	
Mailing Address (if different from civic address): <u>Box 309</u>	
Contact Name: <u>TERRY CORLEY</u>	Contact Title (position with the organization): <u>Vice President / Treasurer</u>
Contact Phone: <u>250 443-5584</u>	
Contact Email: <u>BarriereSearchandRescue@gmail.com.</u>	
Business Number/Society Registration Number: <u>S-22973.</u>	

Has your organization received a Permissive Tax Exemption before?	YES ☒	NO ☐
If so, for what year(s)? <u>2025</u>		

1. Name and phone number of two other officials in organization

	Official 1	Official 2
Name	MARC TREMBLAY	MAXIME CUSACK
Title	PRESIDENT	SECRETARY
Day Phone No.	778 220 9194	780 668 3067
Evening Phone No.	778 220 9194	780 668 3067.

2. The lands are registered in the name of:

District of Barriere

3. What is the principal use of the property?

Search & Rescue training and storage of equipment.

4. The exemption is claimed under section 224 (2)

- | | | |
|--|-----------------------------|-----------------------------|
| a) ☒ | e) ☐ | i) ☐ |
| b) ☒ | f) ☐ | j) ☐ |
| c) ☐ | g) ☐ | k) ☐ |
| d) ☐ | h) ☐ | |

of the *Community Charter* (see section 224 (2) attached).

5. Is any part of the building or of the property used or rented by any group other than your organization? ☐ Yes ☒ No

If yes, what % of the building or % of total operating hours is used or rented?

6. Please provide details of other activities on your property; such as daycare centres, catering and hall rental, thrift shop, etc.

The following information is required for each activity:

- hours per day and days per week or year of operation
- approximate number of participants
- is the activity operated by the parent organization or by an outside organization?

ONLY SEARCH AND RESCUE ACTIVITIES.

7. Explain how your organization is used primarily by District of Barriere residents.

SEARCHING FOR LOST INDIVIDUALS OR
RESCUING STRANDED INDIVIDUALS IN
THE LOCAL AREA.

8. Explain what specific community benefits your organization provides to Barriere.

Particular functions assist those
in need. We get involved in crises.
Searching, rescuing or informing (eg evacuation
alerts/notices).

9. Does anyone live in the buildings? ☐ Yes ☒ No

If yes, how many people?

10. Has your organization received any funding or other in-kind support from the District of Barriere in the past 3 years? ☐ Yes ☒ No

If yes, please describe:

11. Has there been a change in the status or use of the buildings or property in the past 12 months? ☐ Yes ☒ No

If yes, specify:

Complete 11 through 13 only if you are applying as a not-for-profit organization.

12. Explain how your organization is not-for-profit.

WE ARE A VOLUNTEER GROUP OF INDIVIDUALS
THAT ARE DONATING TIME TO ASSIST OTHERS.
WE ARE CONSTANTLY SEARCHING FOR GRANTS
TO OPERATE AS THERE IS NO CHARGE FOR OUR SERVICES

13. Explain how your organization is a complementary extension to District services and programs.

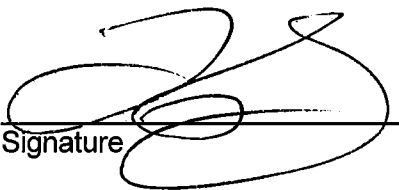
We help other organizations and we help
individuals in need. We work with
other ESS groups as well as the district.

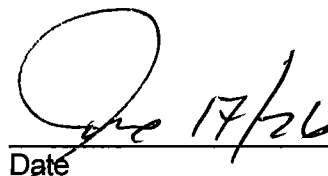
14. Explain how your organization is accessible to the public.

We are available 24/7/365 free
of charge. 911 or other request for
assistance can have us activated.

SIGNATURES:

I certify that all information above is true and accurate.

Signature 

Date 

Personal information on this form is collected under the authority of the *Freedom of Information & Protection of Privacy Act* (the Act) for administrative purposes of the District of Barriere. Personal information is protected from unauthorized use and disclosure in accordance with the Act and may only be used and disclosed as provided by the Act. Questions regarding the collection of personal information can be directed to the Administrator or FOI Coordinator, District of Barriere, PO Box 219, 4936 Barriere Town Road, 250-672-9751, inquiry@barriere.ca.

Applications received after July 30, 2026 will not be accepted.

Barriere Search & Rescue Association

Statement of Operations

For the year ended October 31, 2025

	2025	2024
Revenue		
EMBC Revenue	38,827	2,521
Grants	21,979	27,000
Donations	2,200	3,500
Fundraising (net)	13,742	3,831
Interest income	109	127
	76,857	36,979
Expenses		
Supplies	7,756	7,081
Repairs and maintenance	5,132	1,357
Insurance	3,902	6,822
Professional fees	3,203	2,625
Utilities	3,168	3,269
Vehicle	2,967	3,657
Travel	2,598	4,011
Advertising and promotion	1,570	1,056
Training and education	1,161	3,455
GST expense	785	1,442
Licences, dues and fees	777	1,314
Office	698	105
Telephone	646	1,123
Garmin	396	522
Bank charges and interest	46	24
Total expenses	34,805	37,863
Excess (deficiency) of revenue over expenses	42,052	(884)

Barriere Search & Rescue Association

Statement of Financial Position

As at October 31, 2025

	2025	2024
Assets		
Current		
Cash	47,801	22,229
Gaming bank account	44	53
Goods and services tax recoverable	7,206	6,421
	55,051	28,703
Plant and equipment (Note 2)	784,805	768,352
	839,856	797,055
Liabilities		
Current		
Accounts payable and accruals	1,752	1,002
Net Assets		
General Fund	53,256	27,649
Restricted Fund	44	53
Capital Fund	784,804	768,351
	839,856	797,055

Approved on behalf of Management

e-Signed by Marc Tremblay

2026-03-18 15:32:19:19 PDT

DIRECTOR



RECEIVED
JUL 08 2026

Permissive Tax Exemption Application

BY:

APPLICATION DEADLINE

Forward your application prior to July 30 to:

District of Barriere
Box 219, 4936 Barriere Town Road
Barriere, BC V0E 1E0
Email: inquiry@barriere.ca

REQUIREMENTS

The following items must be submitted with the application:

- Prior year financial statements
- Next year's annual budget
- Certificate of Incorporation
- Scale drawing of property *IN FILE*

Consideration will only be given to applications completed in full with the above documents attached.

APPLICANT INFORMATION

Application Date:	
Full Name or Title of Organization: ROMAN CATHOLIC BISHOP OF KAMLOOPS - ST. GEORGE'S PARISH	
Property Roll Number/Plan/Lot: 1470430 KAP32455 A	
Civic Address of Property: 5024 BARRIERE TOWN ROAD	
Mailing Address (if different from civic address): 635A TRANQUILLE RD KAMLOOPS BC V2B 3H5	
Contact Name: MICHAEL DONELSON	Contact Title (position with the organization): FINANCE OFFICER
Contact Phone: 250 376 3351 # 225	
Contact Email: MDONELSON@RCCK.ORG	
Business Number/Society Registration Number: 106880073	

Has your organization received a Permissive Tax Exemption before?	YES ☒	NO ☐
If so, for what year(s)? 2023 - 2026 2019 - 2021		

1. Name and phone number of two other officials in organization

	Official 1	Official 2
Name	MOST REVEREND JOSEPH PHUONG NGUYEN	REV PATRICK GEORGE
Title	BISHOP OF KAMLOOPS	VICAR GENERAL
Day Phone No.	250 376-3357	
Evening Phone No.	250 376-3357	

2. The lands are registered in the name of:

ROMAN CATHOLIC BISHOP OF KAMLOOPS

3. What is the principal use of the property?
FOR WEDDINGS, FUNERALS, AND VARIOUS CATHOLIC SERVICES
AS EASTER, CHRISTMAS, MASS.

4. The exemption is claimed under section 224 (2)

a) ☒
b) ☐
c) ☐
d) ☐

e) ☐
f) ☐
g) ☐
h) ☐

i) ☐
j) ☐
k) ☐

of the *Community Charter* (see section 224 (2) attached).

5. Is any part of the building or of the property used or rented by any group other than your organization? ☐ Yes ☒ No

If yes, what % of the building or % of total operating hours is used or rented?

6. Please provide details of other activities on your property; such as daycare centres, catering and hall rental, thrift shop, etc.

The following information is required for each activity:

- hours per day and days per week or year of operation
- approximate number of participants
- is the activity operated by the parent organization or by an outside organization?

N/A

7. Explain how your organization is used primarily by District of Barriere residents.

AS A PLACE OF WORSHIP

8. Explain what specific community benefits your organization provides to Barriere.

AS A PLACE OF WORSHIP
ROMAN CATHOLICS

9. Does anyone live in the buildings? ☐ Yes ☒ No

If yes, how many people?

10. Has your organization received any funding or other in-kind support from the District of Barriere in the past 3 years? ☐ Yes ☒ No

If yes, please describe:

11. Has there been a change in the status or use of the buildings or property in the past 12 months? ☐ Yes ☒ No

If yes, specify:

Complete 11 through 13 only if you are applying as a not-for-profit organization.

12. Explain how your organization is not-for-profit.

13. Explain how your organization is a complementary extension to District services and programs.

WE OFFER A PLACE OF WORSHIP

14. Explain how your organization is accessible to the public.

ON SUNDAYS

HOURS VARY

SIGNATURES:

I certify that all information above is true and accurate.

Michael Amelton 8 July 2016
Signature Date
FINANCE OFFICER, KANLOPS DISTRICT.

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Applications received after July 30, 2026 will not be accepted.

St George's Parish, Barriere
Balance Sheet As at Dec 31, 2025

ASSET

Current Assets

CIBC Chequing Account	6,978.09	
DCB Investment Account	5,047.81	
Total Cash		12,025.90
GST 50% Rebate	205.39	
Total Receivables		205.39
Total Current Assets		12,231.29

Capital Assets

Building	666,870.00	
Net - Building		666,870.00
Total Capital Assets		666,870.00

TOTAL ASSET		679,101.29
--------------------	--	-------------------

LIABILITY

Current Liabilities

Accounts Payable		8,089.97
Total Current Liabilities		8,089.97

TOTAL LIABILITY		8,089.97
------------------------	--	-----------------

EQUITY

Owners Equity

Retained Earnings - Previous Year	-13,329.18	
Equity in Capital Assests	666,870.00	
Current Earnings	17,470.50	
Total Owners Equity		671,011.32

TOTAL EQUITY		671,011.32
---------------------	--	-------------------

LIABILITIES AND EQUITY		679,101.29
-------------------------------	--	-------------------

St George's Parish, Barriere
Income Statement Jan 01, 2025 to Dec 31, 2025

REVENUE

Revenue	
Regular Envelopes	21,804.00
Regular Loose	1,278.25
Candles	11.50
DCB Interest Earned	47.81
Support - RCDK	14,000.00
Gift In Kind	59.32
Total Revenue	37,200.88

Diocesan Collections	
Catholic Schools Envelopes	40.00
Share Lent - CCOOP Envelopes	125.00
Pope's Pastoral Works Envelopes	10.00
Needs of Church Canada Envel...	10.00
Evangelization NationsWrld Miss...	106.00
Healing & Reconciliation Envelop...	20.00
Catholic Mission in Cadada Enve...	10.00
Total Diocesan Collections	321.00

TOTAL REVENUE **37,521.88**

EXPENSE

Diocesan Collection Expense	
Catholic Schools Expense	40.00
Share Lent Expense	125.00
Pope's Pastoral Workds Expense	10.00
Needs of the Church Canada Ex...	10.00
Evangelization NationsWrld Miss...	106.00
Healing & Reconciliation Expense	20.00
Catholic Missions Canada Expen...	10.00
Total Diocesan Collection Exp...	321.00

Payroll Expenses	
Wages & Salaries	11,882.23
Total Payroll Expense	11,882.23

General & Administrative Expe...	
Bad Debts	-8,677.12
Civic Taxes	128.52
Diocesan Assessment	3,480.13
Food & Housing	2,260.06
FIA Expense	948.00
Insurance	2,739.67
Miscellaneous	305.00
Utilities	4,045.00
Ordinary Repairs & Services	59.32
Church Supplies	647.16
Office Supplies	118.26
Priest Retreats	907.32
Motor Vehicle Expenses	886.83
Total General & Admin. Expen...	7,848.15

TOTAL EXPENSE **20,051.38**

NET INCOME **17,470.50**

St George's Parish, Barriere
Trial Balance As at Dec 31, 2025

Ac...	Account Description	Debits	Credits
1020	CIBC Chequing Account	6,978.09	-
1060	DCB Investment Account	5,047.81	-
1080	GST 50% Rebate	205.39	-
1860	Building	666,870.00	-
2100	Accounts Payable	-	8,089.97
3560	Retained Earnings - Previous Year	13,329.18	-
3565	Equity In Capital Assests	-	666,870.00
4005	Regular Envelopes	-	21,804.00
4010	Regular Loose	-	1,278.25
4030	Candles	-	11.50
4050	DCB Interest Earned	-	47.81
4070	Support - RCDK	-	14,000.00
4080	Gift In Kind	-	59.32
4305	Catholic Schools Envelopes	-	40.00
4315	Share Lent - CCODP Envelopes	-	125.00
4345	Pope's Pastoral Works Envelopes	-	10.00
4355	Needs of Church Canada Envel...	-	10.00
4365	Evangelization NationsWrld Miss...	-	106.00
4375	Healing & Reconciliation Envelop...	-	20.00
4385	Catholic Mission in Cadada Enve...	-	10.00
5005	Catholic Schools Expense	40.00	-
5010	Share Lent Expense	125.00	-
5025	Pope's Pastoral Workds Expense	10.00	-
5030	Needs of the Church Canada Ex...	10.00	-
5035	Evangelization NationsWrld Miss...	106.00	-
5040	Healing & Reconciliation Expense	20.00	-
5045	Catholic Missions Canada Expen...	10.00	-
5410	Wages & Salaries	11,882.23	-
5620	Bad Debts	-	8,677.12
5630	Civic Taxes	128.52	-
5635	Diocesan Assessment	3,480.13	-
5640	Food & Housing	2,260.06	-
5645	FIA Expense	948.00	-
5650	Insurance	2,739.67	-
5655	Miscellaneous	305.00	-
5660	Utilities	4,045.00	-
5665	Ordinary Repairs & Services	59.32	-
5670	Church Supplies	647.16	-
5675	Office Supplies	118.26	-
5685	Priest Retreats	907.32	-
5730	Motor Vehicle Expenses	886.83	-
		<u>721,158.97</u>	<u>721,158.97</u>

St George's Parish, Barriere		
Budget - 2027		
Acct #	Account Name	Budget Yr 2027
4005	Regular Envelopes	10,455.04
4010	Regular Loose	688.50
4030	Candles	2.08
4065	Stoles Fees	306.00
4315	Share Lent - CCODP Envelopes	142.84
4325	Holy Land (Good Friday) Envelopes	20.44
4335	Vocatioans Envelopes	20.44
4345	Pope's Pastoral Works Envelopes	20.44
4355	Needs of Church Canada Envelopes	20.44
4375	Healing & Reconciliation Envelopes	40.76
	Total Revenue	11,716.98
5010	Share Lent Expense	142.84
5015	Holy Land (Good Friday) Expense	-
5020	Vocations Expense	20.44
5025	Pope's Pastoral Workds Expense	20.44
5030	Needs of the Church Canada Expense	-
5040	Healing & Reconciliation Expense	40.76
5410	Wages & Salaries	20,400.04
5464	Medical Benefits	918.00
5615	Advertising & Promotions	459.00
5630	Civic Taxes	137.70
5635	Diocesan Assessment	2,040.04
5640	Food & Housing	2,040.04
5645	FIA Expense	938.44
5650	Insurance	2,958.04
5655	Miscellaneous	-
5660	Utilities	4,385.96
5665	Ordinary Repairs & Services	-
5670	Church Supplies	1,122.04
5675	Office Supplies	-
5685	Priest Retreats	918.00
	Total Expense	36,541.79
	Profit Loss	- 24,824.80
Generated On: Jun 24, 2026		



CHAPTER 102.

An Act to incorporate The Roman Catholic Bishop of Kamloops and his Successors in Office a Corporation Sole.

[Assented to 3rd April, 1947.]

WHEREAS a new diocese has been created under the style Preamble.
and title of "The Diocese of Kamloops," which comprises that portion of the Province of British Columbia (formerly forming a portion of the Roman Catholic Archdiocese of Vancouver) described as follows: All that part of the Province of British Columbia which lies between the fifty-third (53rd) parallel of latitude in the north and fiftieth (50th) parallel of latitude in the south and between the one hundred and nineteenth (119th) meridian in the east and the one hundred and twenty-fourth (124th) meridian in the west:

And whereas there is now standing registered in the name of The Roman Catholic Archbishop of Vancouver, a corporation sole, incorporated by special Act of the Legislature of the Province of British Columbia, being chapter 62 of the Statutes of British Columbia, 1909, certain real and personal property within the territorial boundaries of the said Diocese of Kamloops:

And whereas Most Reverend Edward Quentin Jennings, the Roman Catholic Bishop of the said Diocese of Kamloops, has presented a petition praying that The Roman Catholic Bishop of Kamloops and his successors in office may be created a corporation sole, and that all real and personal property vested in The Roman Catholic Archbishop of Vancouver as a corporation sole within the territorial boundaries of the said Diocese of Kamloops may be declared to stand vested in The Roman Catholic Bishop of Kamloops as a corporation sole:

And whereas it is expedient to grant the prayer of the said petition:

Therefore, His Majesty, by and with the advice and consent of the Legislative Assembly of the Province of British Columbia, enacts as follows:—

Incorporation.**Corporate name.****Land, power to hold.**

1. The Roman Catholic Bishop of the Diocese of Kamloops for the time being and his successors in office, duly nominated and appointed as such Bishop according to the usages and rites of the Roman Catholic Church, shall be a corporation sole, with perpetual succession, under the name and style of "The Roman Catholic Bishop of Kamloops," with power to acquire and hold lands, and all lands, real estate, tenements, and hereditaments hereinbefore granted, conveyed, or devised to, or which hereafter shall be granted, conveyed, or devised to, The Roman Catholic Bishop of Kamloops shall be vested in the said corporation sole, subject to any trusts, affecting the same, with power, subject to all existing trusts, to sell, convey, lease, mortgage, or otherwise deal with the same, or any part thereof.

Borrowing powers.

2. The Corporation may borrow money in such amounts, on such terms, and from such persons, firms, and corporations, including chartered banks, as may be determined by the Corporation, and may issue and sell or pledge bonds, debentures, and obligations upon such terms and conditions as the Corporation may decide, and may mortgage, charge, and hypothecate its real and personal property, and may pledge its general credit to secure such bonds, debentures, and obligations, and may make, draw, endorse, and negotiate promissory notes and bills of exchange.

Vesting in new Corporation all lands standing in the name of The Roman Catholic Archbishop of Vancouver within boundaries.

3. (1.) All property, real or personal, now vested or standing in the name of The Roman Catholic Archbishop of Vancouver as a corporation sole within the boundaries of the said Diocese of Kamloops, as set out and described in the preamble to this Act, are hereby declared to be vested in The Roman Catholic Bishop of Kamloops as a corporation sole; and that the said The Roman Catholic Bishop of Kamloops as a corporation sole may sell, convey, mortgage, lease, or otherwise deal with the said property under the name and seal of The Roman Catholic Bishop of Kamloops.

(2.) No contract or engagement entered into by or with The Roman Catholic Archbishop of Vancouver as a corporation sole, and no liability incurred by The Roman Catholic Archbishop of Vancouver as a corporation sole, shall be affected by the vesting of all the property, real or personal, now vested or standing in the name of The Roman Catholic Archbishop of Vancouver as a corporation sole in The Roman Catholic Bishop of Kamloops; and all contracts entered into and all obligations and liabilities incurred by The Roman Catholic Archbishop of Vancouver shall

devolve upon, be binding upon, and be discharged by The Roman Catholic Bishop of Kamloops, by this Act created a corporation sole.

4. Upon a vacancy happening in the office of The Roman Catholic Bishop of Kamloops, the person who shall for the time being be appointed, according to the usages and rites of the Roman Catholic Church, to administer the affairs of the Roman Catholic Church in the Diocese of Kamloops shall have entire control over the rents, issues, and profits of the real and personal property of the said Corporation until the nomination and appointment of another Bishop in manner named in section 1 of this Act. Vacancies.

5. In the event of any person or corporation being entitled, during a vacancy in the said office, to demand from The Roman Catholic Bishop of Kamloops a conveyance or release of any interest in real estate in pursuance of an agreement duly entered into between the said person or corporation and the said corporation sole, then the person who shall for the time being be appointed, according to the usages and rites of the Roman Catholic Church, to administer the affairs of the Roman Catholic Church in the Diocese of Kamloops is hereby authorized to execute and deliver to the said person or corporation a deed or release of the said lands, in accordance with the terms of the said agreement, in the name of The Roman Catholic Bishop of Kamloops; and the said conveyance shall be a valid transfer of the said lands or release of the said lands as if made by The Roman Catholic Bishop of Kamloops. Administrator,
powers of.

6. This Act may be cited as "The Roman Catholic Bishop of Kamloops Incorporation Act." Short title.

VICTORIA, B.C.:

Printed by DON McDIARMID, Printer to the King's Most Excellent Majesty.
1947.

RECEIVED
JUL 21 2026
BY 

**Pentecostal Christian Life Assembly
Year ended December 31, 2025**

Armour Mountain Bookkeeping & Tax Services Inc.
PO Box 458 - 4635 Barriere Town Road, Barriere, British Columbia, V0E1E0
Phone: (250) 672-9994, Fax: (250) 672-9904

Armour Mountain Bookkeeping & Tax Services Inc.

June 30, 2026

Pentecostal Christian Life Assembly
PO Box 69
Barriere, BC V0E 1E0

RE: Fiscal Year-End December 31, 2025

Attention: Crystal Hartfield

We have completed the financial statement of Pentecostal Christian Life Assembly for the year ended December 31, 2025 and enclose the following:

FINANCIAL STATEMENTS

1. One bound copy and 2 unbound copies of the December 31, 2025 compiled financial statements. The balance sheet should be signed by the Directors as indicated before distributing to your members, financial institution, and any other third party. A signed copy should also be retained for your files.

REGISTERED CHARITY INFORMATION RETURN

1. One copy of the Organization's December 31, 2025 registered charity information return online confirmation filed on June 30, 2026.
2. A copy of the GST Public Services bodies' rebates has been filed online. There is a refund of \$219.24 for the period January to June 30, 2025 and a refund of \$253.86 for the period July to December 31, 2025. As of June 30, 2025, Canada Revenue Agency has accepted the GST Rebate.

4635 Barriere Town Road - PO Box 458 Barriere, BC V0E 1E0
P. (604) 849-0555 Email: ambats@live.ca

OTHER ENCLOSURES

1. One copy of the year-end journal entries and one copy of the closing trial balance for your records. Please ensure that these journal entries are posted to your general ledger, the general ledger is properly closed and your retained earnings balance agrees to the enclosed financial statements.
2. Our invoice for services rendered.

OTHER MATTERS FOR YOUR ATTENTION

Your records are being returned at this time. All records and documents should be retained in safekeeping for a minimum of seven years in the event that the Canada Revenue Agency demands them for Audit purposes. This seven-year period is by Statute and, even after this time, the Canada Revenue Agency's permission to destroy records should be obtained.

We thank you for selecting our service. Please contact us at any time if you have questions on your business concerns.

If you have any questions or comments, or if we can be of additional assistance, please feel free to contact me at (604) 849-0555.

Sincerely,

A handwritten signature in cursive script, appearing to read "Lana".

Lana Laskovic

encls

Armour Mountain Bookkeeping & Tax Services Inc.

Pentecostal Christian Life Assembly

Contents

For the year ended December 31, 2025

(Unaudited – see Notice to Reader)

Notice to Reader

Financial Statements

Statement of Financial Position

Statement of Operations

Notes to the Financial Statements

Statement of Changes in Net Assets

T3010 Registered Charity Information Return

GST Public Service Bodies' Rebate Summary Jan to June 2025

GST Public Service Bodies' Rebate Summary July to December 2025

Closing Yearend Journal Entries

Yearend Trial Balance

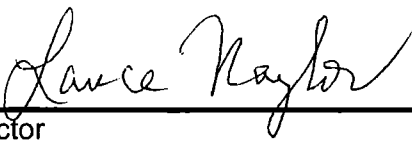
Pentecostal Christian Life Assembly
Statement of Financial Position

As at December 31, 2025

(Unaudited)

	2025	2024
Assets		
Current		
Cash	7,675	4,941
Goods and Service Tax Recoverable	1,057	922
	<u>8,733</u>	<u>5,863</u>
Property and equipment (note 1)	<u>284,334</u>	<u>282,491</u>
Total Assets	<u><u>293,067</u></u>	<u><u>288,355</u></u>
Liabilities and Net Assets		
Current		
Accounts payable	(194)	(38)
Employee deductions payable	1,424	1,276
Deferred income	-	-
	<u>1,230</u>	<u>1,238</u>
Net Assets		
Invested in capital assets	291,837	287,117
Unrestricted fund	-	-
	<u>291,837</u>	<u>287,117</u>
	<u><u>293,067</u></u>	<u><u>288,355</u></u>

Approved on behalf of the Board



Director



Director

Pentecostal Christian Life Assembly

Statement of Operations

For the year ended December 31, 2025

(Unaudited - see Notice to Reader)

	2025	2024
Revenue		
General	135,291	115,102
Designated receipts	11,055	15,584
PAOC Support		
Ukrainian Project		-
Rent	5,360	5,050
Float for garage sale		
Missions	4,350	6,716
Fundraising and other	3,726	2,559
Sunday school	1,260	1,210
Outreach ministries	-	100
Benevolent fund	5,500	60
OK Camp Funds	-	400
GST Refund		
Youth Programs	8,156	5,663
Donations in kind	29	291
Donations - Property Development	-	3,500
Total revenue	174,727	156,235
Expenses		
Advertising and promotion	317	185.00
Banquets expense	868	622.94
Benevolent fund	7155	481.84
CIF	426	-
Bus	0	-
Children's Ministries Expenses	227	616.28
Church Supplies	755	567.24
community Lunch	0	-
Compassion	630	614.00
Designated funds	6526	8,449.76
Donations		
Erdo	542	542.00
Bible Study Expense	232	933.71
Furnace Wood	1050	1,082.18
Gifts & Flowers	560	432.96
Music Expenses	0	245.63
Kitchen Supplies	478	311.92
Goods & Service Tax	0	-
Helps	41	89.85
Romanian Pastor	3484	
Hydro	1437	1,295.08
Hydro, Parsonage	439	451.94
Insurance	5925	5,794.56
Interest and bank charges	574	555.97
Janitorial	5200	5,100.00
Meals - in house	665	96.99
Memberships - Okanagan Camp Society	100	100.00
Men's fellowships and Outreach Ministries	1356	2,946.84
Missions	10266	12,659.00
Office expense	1396	1,598.56
P.A.O.C. tithe	13508	11,647.00
Professional fees	1206	748.75
Property taxes	702	681.11
Repairs and maintenance	5302	3,294.80
Property Development Fund (PDF)	0	510.00
Salaries and wages	82778	77,456.22
Special speakers	950	550.00
Supplies, subscriptions & books	653	403.17
Computer Equipment & Sound System	93	112.74
Telephone & Internet	2180	2,272.68
Training	1376	298.00
Travel		
Utilities	1045	1,034.05
Women and children's ministries		
Youth and Sunday school	5567	2,930.90
	166,009	147,714
Excess (deficiency) of revenues over expenses	8718	8,522

Pentecostal Christian Life Assembly
Notes to the Financial Statements

For the year ended December 31, 2025

(Unaudited)

1 Property and equipment

	2025	2024
Buildings	171,179	171,179
Equipment	29,281	23,822
Furniture and fixtures	38,281	37,537
Trailer	45,594	45,594
	<u>\$ 284,334</u>	<u>\$ 278,133</u>

Pentecostal Christian Life Assembly
Statement of Changes in Net Assets

For the year ended December 31, 2025

(Unaudited)

	Invested in Capital Assets	Correction to Net Assets	without PD 2025	2024
Net assets, beginning of year	\$ 280,205		\$ 288,808	\$ 281,816
adjustments to show Payroll 2025 adjustment			(5,689)	0
Excess of revenues over expenses			8,718	6,992
Net assets, end of year	\$ 280,205	\$ -	\$ 291,837	\$ 288,808

[Home](#) / [Represent a Client](#)

T3010 Registered Charity Information Return Confirmation

Successful submission

Name:	PENTECOSTAL CHRISTIAN LIFE ASSEMBLY
BN/Registration number:	131454506 RR 0001
Fiscal period:	January 01, 2025 to December 31, 2025

Your return was successfully submitted.

To view or print a summary of your return, go to the [Summary Overview page](#)

Date and time submitted: 2026-06-30 at 13:36:21

Case Number: CH261791346357

Retain your case number for future reference.

[Print confirmation page](#)

[Return to My Business Account](#)

Screen ID: B-RR-27-CONF

Version: 2026-06-05 2:10:43 p.m. (26.05.3-RELEASE)

Summary of your T3010 return

Name: PENTECOSTAL CHRISTIAN LIFE ASSEMBLY
BN/Registration number: 131454506 RR 0001
Fiscal period: January 01, 2025 to December 31, 2025

Your Registered Charity Information Return was successfully submitted.

Date and time submitted: 2026-06-30 at 13:36:21

Case Number: CH261791346357

Retain your case number for future reference.

We highly recommend that you keep a full copy of your Registered Charity Information Return. To print your T3010 details use the "Print Preview" button. Do **NOT** send a printed copy of this summary to the CRA.

All amounts are in Canadian dollars.

Basic information sheet

Primary program areas

Program areas

Did the charity receive a Registered Charity Basic Information sheet?

No

The CRA does not need you to complete any other information in this section.

Section A - Identification

Position, operations, designation

Web address (if applicable)

Question A1

1510 Was the charity in a subordinate position to a head body?

Yes

Name

The Pentecostal Assemblies of Canada

BN/registration number (if applicable)

Question A2

1570 Has the charity wound-up, dissolved, or terminated operations?

No

Question A3

1600 Is the charity designated as a public foundation or private foundation?
No

Section B - Directors/Trustees and Like Officials

Form T1235: Total number of directors/trustees and like officials

Total number of directors/trustees and like officials

6

Form T1235: List of directors, trustees or like officials

Director/trustee and like official #1

Full name: **Lance Naylor**

Term - Start date: **2025-01-01**

Term - End date: **2025-12-31**

Position: **Chair**

At arm's length: **Yes**

Residential address (confidential): **4824 Annest Road Barriere Barriere, BC V0E1E0**

Phone number (confidential): **2506720166**

Date of birth (confidential): **1958-07-28**

Director/trustee and like official #2

Full name: **Harold Lockhart**

Term - Start date: **2024-02-29**

Term - End date: **2027-01-31**

Position: **Director**

At arm's length: **Yes**

Residential address (confidential): **PO Box 330 9440 Yellowhead Hwy Heffley Creek, BC V0E1Z2**

Phone number (confidential): **7782573495**

Date of birth (confidential): **1945-07-16**

Director/trustee and like official #3

Full name: **Janet Lanoville**

Term - Start date: **2025-02-01**

Term - End date: **2028-01-31**

Position: **Director**

At arm's length: **Yes**

Residential address (confidential): **511 McLean Road Barriere, British Columbia V0E1E0**

Phone number (confidential): **2508516726**

Date of birth (confidential): **1951-02-20**

Director/trustee and like official #4

Full name: **Leah Brown**

Term - Start date: **2024-02-29**

Term - End date: **2027-01-31**

Position: **Director**

At arm's length: **Yes**

Residential address (confidential): **527 Oriole Way Barriere, British Columbia V0E1E0**

Phone number (confidential): **2503775178**

Date of birth (confidential): **1963-03-28**

Director/trustee and like official #5

Full name: **Brad Thiele**

Term - Start date: **2024-02-29**

Term - End date: **2027-01-31**

Position: **Director**

At arm's length: **Yes**

Residential address (confidential): **PO Box 511 4381 Barriere Town Road Barriere, British Columbia V0E1E0**

Phone number (confidential): **2506725850**

Date of birth (confidential): **1945-01-11**

Director/trustee and like official #6

Full name: **Margit Moldovan**

Term - Start date: **2024-02-29**

Term - End date: **2027-01-31**

Position: **Director**

At arm's length: **Yes**

Residential address (confidential): **260 McLure Ferry Road McLure, BC V0E1E0**

Phone number (confidential): **7786949374**

Date of birth (confidential): **1964-04-27**

Are you incorporated in Ontario?

The Canada Revenue Agency is no longer collecting this information on behalf of the Ontario Ministry of Government and Consumer Services.

This information should be filed directly with the new Ontario Business Registry at ontario.ca/businessregistry.



For more information, visit Ontario Business Registry or call ServiceOntario at 416-314-8880 or toll-free at 1-800-361-3223. TTY users can

contact ServiceOntario at 416-325-3408 (TTY GTA) or toll-free at 1-800-268-7095 (TTY Canada).

Section C - Programs and general information

Ongoing/new programs and general information

Question C1

1800 Was the charity active during the fiscal period?

Yes

Question C2

Describe all **ongoing** and **new** charitable programs during this fiscal period that furthered the charity's purpose(s) (as defined in its governing documents). "Programs" includes:

- (1) charitable activities that the charity carries out on its own through employees, volunteers, or intermediaries, and
- (2) qualifying disbursements that the charity makes through gifts to qualified donees or grants to non-qualified donees (grantees).

Charities making qualifying disbursements should describe the types of organizations they support. The charity may also use this space to describe the

contributions of its volunteers in carrying out its activities, for example, number of volunteers and/or hours.

Do not include the names of employees or volunteers.

Do not describe fundraising activities in this space.

Ongoing programs: Review the ongoing and new programs listed below to ensure they are still valid.

Ongoing programs

Christian Preaching/Counselling/Social and Monetary Assistance, Christmas luncheon fundraiser for Barriere Food Bank and Youth Programs.

New programs

Question C3

2000 Did the charity make gifts or transfer funds to qualified donees or other organizations, excluding grants to non-qualified donees?

Yes

You **must** complete Form T1236, Qualified donees worksheet/Amounts provided to other organizations. Form T1236 is now available to you on the Overview page.

Question C4

2100 Did the charity carry on, fund, or provide any resources through employees, volunteers, agents, joint ventures, contractors, or any other individuals, intermediaries, entities, or means (excluding qualifying disbursements) for any activity/program/project outside Canada?

No

Question C5 Public policy dialogue and development activities



This question has been removed.

Question C6

If the charity carried on fundraising activities or engaged third parties to carry on fundraising activities on its behalf, select all fundraising methods that it used during the fiscal period.

Types of fundraising methods

(Select all that apply)

2500 ☒ Advertisements/print/radio/TV commercials

2510 ☐ Auctions

2530 ☐ Collection plate/boxes

2540 ☐ Door-to-door solicitation

2550 ☐ Draws/lotteries

2560 ☐ Fundraising dinners/galas/concerts

2570 ☐ Sales

2575 ☐ Internet

2580 ☐ Mail campaigns

2590 ☐ Planned-giving programs

2600 ☐ Targeted corporate donations/sponsorships

2610 ☐ Targeted contacts

2620 ☐ Telephone/TV solicitations

2630 ☐ Tournament/sporting events

2640 ☐ Cause-related marketing

2650 ☐ Other

Question C7

2700 Did the charity pay external fundraisers?
No

Question C8

3200 Did the charity compensate any of its directors/trustees or like officials or persons not at arm's length from the charity for services provided during the fiscal period (other than reimbursement for expenses)?
No

Question C9

3400 Did the charity incur any expenses for compensation of employees during the fiscal period?
Yes

You **must** complete Schedule 3, Compensation. Schedule 3 is now available to you on the Overview page.

Question C10

3900 Did the charity receive any donations or gifts of any kind valued at \$10,000 or more from any donor that was NOT resident in Canada and was NOT any of the following:

- a Canadian citizen, nor
- employed in Canada, nor
- carrying on a business in Canada, nor
- a person having disposed of taxable Canadian property?

No

Question C11

4000 Did the charity receive any non-cash gifts for which it issued tax receipts?
No

Question C12

5800 Did the charity acquire a non-qualifying security?
No

Question C13

5810 Did the charity allow any of its donors to use any of its property? (except for permissible uses)
No

Question C14

5820 Did the charity issue any of its tax receipts for donations on behalf of another organization?

No

Question C15

5830 Did the charity have direct partnership holdings at any time during the fiscal period?

No

Question C16



Registered charities may make grants to non-qualified donees (grantees) as described in the Income Tax Act.

5840 Did the charity make qualifying disbursements by granting to non-qualified donees (grantees) in the fiscal period?

No

Question C17

5850 In the 24 months prior to the beginning of the fiscal year, did the average value of your charity's property (cash, investments, capital property or other assets) not used directly in its charitable activities or administration:

No

Question C18

5860 Did the charity hold any donor advised funds (DAF) during the fiscal period?

No

Section D - Financial information

Determine which financial section to complete



If **any** of the following applies to the charity, complete Schedule 6 instead of Section D:

Based on the criteria below, select one of the following:

- a) The charity's revenue exceeded \$100,000.
- b) The amount of all property (for example, investments, rental properties) not used in charitable activities was more than \$25,000.
- c) The charity had permission to accumulate funds during this fiscal period.

One or more of the above applies to the charity. We will complete Schedule 6

Schedule 1 - Foundations

- This schedule is not applicable

Schedule 2 - Activities outside Canada

- This schedule is not applicable

Schedule 3 - Compensation

Compensation

Question 1

300 a) Enter the number of permanent, full-time, compensated positions in the fiscal period. This number should represent the number of positions the charity had including both managerial positions and others, and should not include independent contractors. Do not enter a dollar amount.

1

b) For the ten (10) highest compensated, permanent, full-time positions enter the number of positions that are within each of the following annual compensation categories.

Compensation range(CAN\$)	Line number	Number of employees
\$1 to \$39,999	305	
\$40,000 to \$79,999	310	1
\$80,000 to \$119,999	315	
\$120,000 to \$159,999	320	
\$160,000 to \$199,999	325	
\$200,000 to \$249,999	330	
\$250,000 to \$299,999	335	
\$300,000 to \$349,999	340	
\$350,000 and over	345	

Question 2

370 a) Enter the number of part-time or part-year (for example, seasonal) employees the charity employed during the fiscal period.

2

380 b) Total expenditure on compensation for part-time or part-year employees in the fiscal period.

\$37,502.00

Question 3

390 Total expenditure on all compensation in the fiscal period.

\$82,778.00

Schedule 4 - Confidential data

- This schedule is not applicable

Schedule 5 - Non-cash gifts

- This schedule is not applicable

Schedule 6 - Detailed financial information

Statement of financial position

4020 Was the financial information reported below prepared on an accrual or cash basis?

Cash

Assets

Description of assets	Amount (CAN\$)	Amount (CAN\$)
Cash, bank accounts, and short-term investments		4100 \$7,675.00
Cash and bank accounts	4101 \$7,675.00	
Short-term investments	4102	
Amounts receivable from non-arm's length persons		4110 \$1,057.00
Amounts receivable from all others		4120
Investments in non-arm's length persons		4130
Long-term investments		4140
Inventories		4150
Land and buildings in Canada		4155 \$216,773.00
Used for charitable programs or administration	4157 \$216,773.00	
Used for other purposes	4158	
Other capital assets in Canada		4160 \$67,562.00
Capital assets outside Canada		4165
Accumulated amortization of capital assets (enter negative amount)		4166
Other assets		4170
Impact investments	4190	
Total assets (add lines 4100, 4110 to 4155, and 4160 to 4170)		4200 \$293,067.00

Assets not used in charitable activities

Amount (CAN\$)

Amount included in lines 4150, 4155, 4160, 4165 and 4170 not used in charitable activities 4250

Liabilities

Description of liabilities	Amount (CAN\$)
----------------------------	----------------

Accounts payable and accrued liabilities	4300	\$1,230.00
Deferred revenue	4310	
Amounts owing to non-arm's length persons	4320	
Other liabilities	4330	
Total liabilities (add lines 4300 to 4330)	4350	\$1,230.00

Statement of operations - Revenue

Revenue

Description of revenue	Amount (CAN\$)	Amount (CAN\$)
Total eligible amount of all gifts for which the charity issued tax receipts		4500 \$146,346.00
Total eligible amount of tax-receipted tuition fees	5610	
Total amount received from other registered charities		4510
Total other gifts received for which a tax receipt was not issued by the charity (excluding amounts at lines 4575 and 4630)		4530 \$23,021.00
Total revenue received from federal government		4540
Total revenue received from provincial/territorial governments		4550
Total revenue received from municipal/regional governments		4560
Total tax-receipted revenue from all sources outside of Canada (government and non-government)	4571	
Total non tax-receipted revenue from all sources outside Canada (government and non-government)		4575
Total interest and investment income from impact investments	4576	
Total interest and investment income from persons not at arm's length	4577	
Total interest and investment income received or earned		4580
Gross proceeds from disposition of assets	4590	
Net proceeds from disposition of assets (show a negative amount with minus sign)		4600
Gross income received from rental of land and/or buildings		4610 \$5,360.00
Total non tax-receipted revenues received for memberships, dues and association fees		4620
Total non tax-receipted revenue from fundraising		4630

Total revenue from sale of goods and services (except to any level of government in Canada)	4640
Other revenue not already included in the amounts above	4650
Specify type(s) of revenue included in the amount reported at 4650	4655
Total revenue (add lines 4500, 4510 to 4560, 4575, 4580, and 4600 to 4650)	4700
	\$174,727.00

Statement of operations - Expenditures

Expenditures

Description of expenditures	Amount (CAN\$)	Amount (CAN\$)
Advertising and promotion	4800	\$1,302.00
Travel and vehicle expenses	4810	
Interest and bank charges	4820	\$574.00
Licences, memberships, and dues	4830	
Office supplies and expenses	4840	\$14,788.00
Occupancy costs	4850	\$10,598.00
Professional and consulting fees	4860	\$1,206.00
Education and training for staff and volunteers	4870	\$1,376.00
Total expenditure on all compensation (enter the amount reported at line 390 in Schedule 3, if applicable)	4880	
Fair market value of all donated goods used in charity's own activities	4890	
Purchased supplies and assets	4891	\$2,451.00
Amortization of capitalized assets	4900	
Research grants and scholarships as part of charity's own activities	4910	
All other expenditures not included in the amounts above (excluding qualifying disbursements)	4920	\$108,768.00
Specify type(s) of expenditures included in the amount reported at 4920	4930	memberships, outreach ministries, youth programs & wages

Total expenditures before qualifying disbursements (add lines 4800 to 4920)

4950

\$141,063.00

Of the amounts at line 4950:

(a) Total expenditures on charitable activities 5000

(b) Total expenditures on management and administration 5010

(c) Total expenditures on fundraising 5020

(d) Total other expenditures included in line 4950 5040

Qualifying Disbursements

Total amount of grants made to all non-qualified donees (grantees) 5045

Total amount of gifts made to all qualified donees 5050

\$24,946.00

Total expenditures (add lines 4950, 5045 and 5050) 5100

\$166,009.00

Other financial information

Show all amounts to the nearest single Canadian dollar. All relevant fields must be filled out.

Permission to accumulate property

Only registered charities that have written permission to accumulate should complete this table.

Description of permission to accumulate property	Amount (CAN\$)
Enter the amount accumulated for the fiscal period, including income earned on accumulated funds	5500
Enter the amount disbursed for the fiscal period for the specified purpose	5510

Permission to reduce disbursement quota

Description of permission to reduce disbursement quota	Amount (CAN\$)
If the charity has received approval to make a reduction to its disbursement quota, enter the amount for the fiscal period	5750

Property not used in charitable activities

Property not used in charitable activities	Amount (CAN\$)
Enter the average value of property not used for charitable activities or administration during the 24 months before the BEGINNING of the fiscal period	5900

Schedule 8 - Disbursement quota

- This schedule is not applicable

Section E and F - Certification, confidential data, attachments, and submit

Certification, confidential data, attachment, and submit

Name

Lance Naylor

Position in charity

Chair

Date (YYYY-MM-DD)

2026-06-30

Phone number (maximum 20 digits) (confidential)

2506720166

Physical address of the charity(confidential)

BOX 69
BARRIERE, BRITISH COLUMBIA
V0E1E0
CANADA

Address for the charity's books and records(confidential)

ANNESTY ROAD
BARRIERE, BRITISH COLUMBIA
V0E1E0
CANADA

Name (confidential)

Lana Laskovic

Company name (if applicable) (confidential)

Armour Mountain Bookkeeping & Tax Services Inc.

Address (confidential)

Address line 1 (confidential)

PO Box 458

Address line 2 (confidential)

4635 Barriere Town Road

City (confidential)

Barriere

Province/territory (confidential)

BC

Postal code (A1A 1A1) (confidential)

V0E1E0

Phone number (maximum 20 digits) (confidential)
6048490555

Is this the same individual who certified in Section E above? (confidential)
No

Financial statement
2025 Financials - Signed.pdf

Description

File

Description

File

Description

File

Description

File

Description

File

Description

File

Description

File

Description

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Description

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Description

File

Summary of your T1236 information details

Name: PENTECOSTAL CHRISTIAN LIFE ASSEMBLY
BN/Registration number: 131454506 RR 0001
Fiscal period: January 01, 2025 to December 31, 2025

You have successfully submitted your T1236 – Qualified Donees worksheet / Amounts provided to other organizations

Date and time submitted: 2026-06-30 at 13:36:21

Case Number: CH261791346357

We highly recommend that you keep a copy of your T1236 details. To print one use the "Print preview" button. Do **NOT** send a printed copy of this summary to the CRA.

All amounts are in Canadian dollars.

Form T1236 - Qualified donees worksheet / Amounts provided to other organizations

Gifts to qualified donees or other organizations

Choose one of the following options:

I will enter the names of the qualified donees into this form (choose this option if you have 25 or fewer qualified donees).

Gifts to qualified donees or other organizations

Registered charities can make gifts to qualified donees. Enter the required information for gifts made to each qualified donee or other organization.

Total number of qualified donees/other organizations.

6

List of gifts made to qualified donees or other organizations

Registered charities can make gifts to qualified donees. Enter the required information for gifts made to each qualified donee or other organization.

Total number of qualified donees/other organizations

6

1 to 6 of 6

#1

Name of organization: **The Pentecostal Assemblies of Canada**
Associated charity: **Yes**
BN/Registration number: **119250728RR0001**
City : **Langley**
Province/Territory : **British Columbia**
Amounts of non-cash gifts :
Total amount of gifts : **\$13,608.00**

#2

Name of organization: **Compassion**
Associated charity: **No**
BN/Registration number: **118871516RR001**
City : **London**
Province/Territory : **Ontario**
Amounts of non-cash gifts :
Total amount of gifts : **\$630.00**

#3

Name of organization: **ERDO**
Associated charity: **No**
BN/Registration number: **875912701RR0001**
City : **Mississauga**
Province/Territory : **Ontario**
Amounts of non-cash gifts :
Total amount of gifts : **\$942.00**

#4

Name of organization: **Reach Africa Foundation**
Associated charity: **No**
BN/Registration number: **882169105RR0001**
City : **Vancouver**
Province/Territory : **British Columbia**
Amounts of non-cash gifts :
Total amount of gifts : **\$3,568.00**

#5

Name of organization: **King of Kings**
Associated charity: **No**
BN/Registration number:
City :
Province/Territory :
Amounts of non-cash gifts :
Total amount of gifts : **\$3,099.00**

#6

Name of organization: **Great Commission Foundation - Maralee Dawn & Friends**
Associated charity: **No**
BN/Registration number: **859928483RR0001**
City : **Abbotsford**
Province/Territory : **British Columbia**
Amounts of non-cash gifts :
Total amount of gifts : **\$3,099.00**



Canada Revenue
Agency

Agence du revenu
du Canada

Canada

File a rebate - confirmation

Your rebate application has been successfully filed.

Your confirmation number is: 331889

Business number: **131454506 RT0001**

Business name: **PENTECOSTAL CHRISTIAN LIFE ASSEMBLY**

Claim period: **2025-01-01 to 2025-06-30**

Filing date: **2026-06-30**

Public Service Bodies' rebate summary

Federal

Line 305 - Charity or public institution on non-selected public service body activities	\$219.24
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Total amount claimed	\$219.24
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Pentecostal Christian Life Assembly

General Ledger Report Jan 01, 2025 to Jun 30, 2025

Sorted by: Date

Date	Comment	Source #	JE#	Debits	Credits	Balance	
Jun 22, 2025	IDA Barriere	Mastercard	J511	4.35	-	4,550.36	Dr
Jun 26, 2025	AMBATS	#7366	J451	30.00	-	4,580.36	Dr
				438.48	1.12		

2

\$ 219.24

Pentecostal Christian Life Assembly

General Ledger Report Jan 01, 2025 to Jun 30, 2025

Sorted by: Date

Date	Comment	Source #	JE#	Debits	Credits	Balance	
1200	GST Paid out on Purchases					4,143.00	Dr
Jan 01, 2025	mascon	bank	J1	5.10	-	4,148.10	Dr
Jan 08, 2025	Kamloops Office Systems	#7281	J43	1.16	-	4,149.26	Dr
Jan 11, 2025	Long & McQuade	Mastercard	J157	0.88	-	4,150.14	Dr
Jan 11, 2025	Costco	Mastercard	J158	1.42	-	4,151.56	Dr
Jan 14, 2025	Hydro (Church)	bank	J5	7.07	-	4,158.63	Dr
Jan 14, 2025	telephon	bank	J6	3.75	-	4,162.38	Dr
Jan 14, 2025	DJ Plumbing	#7284	J45	9.73	-	4,172.11	Dr
Jan 15, 2025	Canada Post	Mastercard	J160	6.73	-	4,178.84	Dr
Jan 19, 2025	Zoom	Mastercard	J161	10.75	-	4,189.59	Dr
Jan 25, 2025	Amazon	Mastercard	J155	-	1.12	4,188.47	Dr
Jan 28, 2025	Costco	Mastercard	J156	3.00	-	4,191.47	Dr
Feb 01, 2025	mascon	bank	J65	5.10	-	4,196.57	Dr
Feb 05, 2025	Hydro-Parsonage	Bank	J118	3.48	-	4,200.05	Dr
Feb 05, 2025	Kamloops Office Systems	chq#7297	J120	4.89	-	4,204.94	Dr
Feb 11, 2025	Costco	Mastercard	J168	2.30	-	4,207.24	Dr
Feb 12, 2025	AMBATS	#7298	J124	7.44	-	4,214.68	Dr
Feb 14, 2025	Hydro (Church)	bank	J69	6.81	-	4,221.49	Dr
Feb 14, 2025	telephon	bank	J70	3.75	-	4,225.24	Dr
Feb 20, 2025	Perfect Solutions	#7302	J125	7.20	-	4,232.44	Dr
Feb 28, 2025	Lance Naylor	#7307	J127	2.35	-	4,234.79	Dr
Feb 28, 2025	Staples	Mastercard	J159	1.15	-	4,235.94	Dr
Mar 01, 2025	mascon	bank	J175	5.10	-	4,241.04	Dr
Mar 05, 2025	Hydro-Parsonage	Bank	J177	2.70	-	4,243.74	Dr
Mar 06, 2025	Lance Naylor	#7312	J232	40.37	-	4,284.11	Dr
Mar 07, 2025	Armour Mountain Office Services	cash	J229	0.72	-	4,284.83	Dr
Mar 11, 2025	Kamloops Office Systems	#7314	J231	4.60	-	4,289.43	Dr
Mar 14, 2025	Hydro (Church)	bank	J180	7.67	-	4,297.10	Dr
Mar 14, 2025	telephon	bank	J181	3.75	-	4,300.85	Dr
Mar 27, 2025	Margit Moldovan	#7318	J235	0.60	-	4,301.45	Dr
Mar 28, 2025	TimberMart	Mastercard	J250	2.00	-	4,303.45	Dr
Apr 01, 2025	mascon	bank	J255	5.10	-	4,308.55	Dr
Apr 02, 2025	IDA	Mastercard	J251	3.65	-	4,312.20	Dr
Apr 03, 2025	AMOS	Cash	J256	0.56	-	4,312.76	Dr
Apr 05, 2025	Hydro-Parsonage	Bank	J259	1.94	-	4,314.70	Dr
Apr 06, 2025	Costco	Mastercard	J252	6.00	-	4,320.70	Dr
Apr 09, 2025	Kamloops Office Systems	#7330	J264	2.10	-	4,322.80	Dr
Apr 10, 2025	Christianbook	Mastercard	J351	10.17	-	4,332.97	Dr
Apr 14, 2025	Hydro (Church)	bank	J262	6.80	-	4,339.77	Dr
Apr 14, 2025	telephon	bank	J263	3.75	-	4,343.52	Dr
Apr 15, 2025	Walmart	Mastercard	J350	1.97	-	4,345.49	Dr
Apr 25, 2025	Amazon	Mastercard	J352	0.72	-	4,346.21	Dr
Apr 25, 2025	Amazon	Mastercard	J352	3.00	-	4,349.21	Dr
Apr 25, 2025	Amazon	Mastercard	J352	0.80	-	4,350.01	Dr
Apr 30, 2025	A1 Bus Ltd.	bank	J310	94.98	-	4,444.99	Dr
May 01, 2025	mascon	bank	J323	5.10	-	4,450.09	Dr
May 05, 2025	Hydro-Parsonage	Bank	J325	1.64	-	4,451.73	Dr
May 05, 2025	Dollar store	Mastercard	J353	0.98	-	4,452.71	Dr
May 05, 2025	Costco	Mastercard	J354	1.25	-	4,453.96	Dr
May 05, 2025	Walmart	Mastercard	J355	1.90	-	4,455.86	Dr
May 07, 2025	Debbie Sherman	E-Transfer	J357	1.30	-	4,457.16	Dr
May 07, 2025	Matthew Poore	#7345	J365	32.87	-	4,490.03	Dr
May 14, 2025	Hydro (Church)	bank	J328	6.21	-	4,496.24	Dr
May 14, 2025	telephon	bank	J329	3.75	-	4,499.99	Dr
May 15, 2025	Kamloops Office Systems	#7348	J364	2.49	-	4,502.48	Dr
May 22, 2025	Chevron	mastercard	J359	1.66	-	4,504.14	Dr
May 22, 2025	Matthew Poore	#7349	J360	15.12	-	4,519.26	Dr
May 22, 2025	Amazon	Mastercard	J361	3.72	-	4,522.98	Dr
Jun 01, 2025	mascon	bank	J397	5.10	-	4,528.08	Dr
Jun 05, 2025	Hydro-Parsonage	Bank	J401	1.96	-	4,530.04	Dr
Jun 11, 2025	Lance Naylor (Father's Day Gifts)	#7365	J418	3.60	-	4,533.64	Dr
Jun 12, 2025	Barriere IDA Pharmacy	mastercard	J408	0.49	-	4,534.13	Dr
Jun 14, 2025	Hydro (Church)	bank	J405	7.00	-	4,541.13	Dr
Jun 14, 2025	telephon	bank	J406	3.75	-	4,544.88	Dr
Jun 15, 2025	Kamloops Office Systems	#7362	J416	1.13	-	4,546.01	Dr

Printed On: Jun 30, 2026



Canada Revenue
Agency

Agence du revenu
du Canada

Canada

File a rebate - confirmation

Your rebate application has been successfully filed.

Your confirmation number is: 728637

Business number: **131454506 RT0001**

Business name: **PENTECOSTAL CHRISTIAN LIFE ASSEMBLY**

Claim period: **2025-07-01 to 2025-12-31**

Filing date: **2026-06-30**

Public Service Bodies' rebate summary

Federal

Line 305 - Charity or public institution on non-selected public service body activities	\$253.86
Total amount claimed	\$253.86

Pentecostal Christian Life Assembly

General Ledger Report Jul 01, 2025 to Dec 31, 2025

Sorted by: Date

Date	Comment	Source #	JE#	Debits	Credits	Balance
Nov 26, 2025	Timbermart	Mastercard	J843	1.30	-	4,459.70 Dr
Nov 27, 2025	PDQ Mechanical	#7435	J824	28.50	-	4,488.20 Dr
Dec 02, 2025	Staples	Mastercard	J912	1.15	-	4,489.35 Dr
Dec 03, 2025	Randy Bell	Chq#7440	J893	4.99	-	4,494.34 Dr
Dec 05, 2025	Hydro-Parsonage	Bank	J846	2.08	-	4,496.42 Dr
Dec 05, 2025	Kamloops Office Systems	Pre-Auth	J900	1.79	-	4,498.21 Dr
Dec 08, 2025	Walmart	Mastercard	J914	0.20	-	4,498.41 Dr
Dec 08, 2025	Buy Low	Mastercard	J915	1.89	-	4,500.30 Dr
Dec 10, 2025	AMBATS	#7445	J894	3.00	-	4,503.30 Dr
Dec 10, 2025	AG Foodsd	Mastercard	J916	0.40	-	4,503.70 Dr
Dec 14, 2025	Hydro (Church)	bank	J852	8.40	-	4,512.10 Dr
Dec 14, 2025	telephon	bank	J853	3.75	-	4,515.85 Dr
Dec 16, 2025	Walmart	Mastercard	J917	0.91	-	4,516.76 Dr
Dec 16, 2025	Costco	Mastercard	J918	30.06	-	4,546.82 Dr
Dec 17, 2025	Lance Naylor	#7451	J903	45.74	-	4,592.56 Dr
Dec 31, 2025	To show GST Refund from previous ...	Yrend2025	J937	-	3,646.37	946.19 Dr
				507.71	4,141.88	

2
\$ 253.86

Pentecostal Christian Life Assembly

General Ledger Report Jul 01, 2025 to Dec 31, 2025

Sorted by: Date

Date	Comment	Source #	JE#	Debits	Credits	Balance	
1200	GST Paid out on Purchases					4,580.36	Dr
Jul 01, 2025	mascon	bank	J465	5.10	-	4,585.46	Dr
Jul 02, 2025	tithe/off/youth/rent/gst/miss	Rec#20	J932	-	495.51	4,089.95	Dr
Jul 05, 2025	Hydro-Parsonage	Bank	J467	2.17	-	4,092.12	Dr
Jul 11, 2025	AMBATS	#7676	J516	0.81	-	4,092.93	Dr
Jul 14, 2025	Hydro (Church)	bank	J471	6.12	-	4,099.05	Dr
Jul 14, 2025	telephon	bank	J472	3.75	-	4,102.80	Dr
Jul 15, 2025	Kamloops Office Systems	bank	J514	0.78	-	4,103.58	Dr
Jul 16, 2025	Fun Zone	#7382	J517	27.50	-	4,131.08	Dr
Jul 16, 2025	Costco	Mastercard	J526	1.70	-	4,132.78	Dr
Jul 23, 2025	Walmart	Mastercard	J527	0.30	-	4,133.08	Dr
Jul 23, 2025	Costco	Mastercard	J528	1.82	-	4,134.90	Dr
Jul 24, 2025	Costco	Mastercard	J530	1.00	-	4,135.90	Dr
Aug 01, 2025	mascon	bank	J547	5.10	-	4,141.00	Dr
Aug 05, 2025	Hydro-Parsonage	Bank	J549	1.92	-	4,142.92	Dr
Aug 14, 2025	Hydro (Church)	bank	J553	4.64	-	4,147.56	Dr
Aug 14, 2025	telephon	bank	J554	3.75	-	4,151.31	Dr
Aug 18, 2025	Kamloops Office Systems	Pre- Auth	J597	1.10	-	4,152.41	Dr
Sep 01, 2025	mascon	bank	J622	5.10	-	4,157.51	Dr
Sep 05, 2025	Hydro-Parsonage	Bank	J624	2.09	-	4,159.60	Dr
Sep 11, 2025	AMBATS	#7400	J663	0.61	-	4,160.21	Dr
Sep 11, 2025	AMazon	Mastercard	J691	2.55	-	4,162.76	Dr
Sep 14, 2025	Hydro (Church)	bank	J628	3.73	-	4,166.49	Dr
Sep 14, 2025	telephon	bank	J629	3.75	-	4,170.24	Dr
Sep 18, 2025	Amazon	Mastercard	J690	2.00	-	4,172.24	Dr
Sep 24, 2025	Long & McQuade	mastercard	J674	2.04	-	4,174.28	Dr
Oct 01, 2025	mascon	bank	J676	5.10	-	4,179.38	Dr
Oct 01, 2025	Amazon	Mastercard	J692	9.30	-	4,188.68	Dr
Oct 01, 2025	Amazon	Mastercard	J693	3.13	-	4,191.81	Dr
Oct 02, 2025	Sam's Pizza	Mastercard	J696	5.50	-	4,197.31	Dr
Oct 02, 2025	Perfect Solutions	Mastercard	J697	7.20	-	4,204.51	Dr
Oct 02, 2025	Armour Mountain Office Services	#7408	J712	1.44	-	4,205.95	Dr
Oct 02, 2025	Amazon	Mastercard	J766	1.70	-	4,207.65	Dr
Oct 03, 2025	Computer Guy	Mastercard	J698	0.80	-	4,208.45	Dr
Oct 03, 2025	Amazon	Mastercard	J765	1.43	-	4,209.88	Dr
Oct 05, 2025	Hydro-Parsonage	Bank	J678	2.03	-	4,211.91	Dr
Oct 05, 2025	Amazon	Mastercard	J699	2.70	-	4,214.61	Dr
Oct 14, 2025	Hydro (Church)	bank	J682	3.57	-	4,218.18	Dr
Oct 14, 2025	telephon	bank	J683	3.75	-	4,221.93	Dr
Oct 17, 2025	Delta Irragation	#7413	J717	18.00	-	4,239.93	Dr
Oct 18, 2025	Kamloops Office Systems	BAnk	J711	3.24	-	4,243.17	Dr
Oct 20, 2025	Costco Fuel	Mastercard	J705	1.72	-	4,244.89	Dr
Oct 22, 2025	Shell Canada	Mastercard	J706	1.90	-	4,246.79	Dr
Oct 24, 2025	Costco - Fuel	Mastercard	J707	1.77	-	4,248.56	Dr
Oct 28, 2025	Walmart	Mastercard	J708	2.64	-	4,251.20	Dr
Oct 29, 2025	Matthew Poore	#7414	J718	40.05	-	4,291.25	Dr
Oct 30, 2025	Lance Naylor	#7422	J722	2.60	-	4,293.85	Dr
Nov 01, 2025	mascon	bank	J762	5.10	-	4,298.95	Dr
Nov 03, 2025	Kamloops Office Systems	Bank	J817	1.32	-	4,300.27	Dr
Nov 05, 2025	Hydro-Parsonage	Bank	J769	1.41	-	4,301.68	Dr
Nov 09, 2025	The Home Depot	Mastercard	J829	4.72	-	4,306.40	Dr
Nov 09, 2025	Staples	Mastercard	J830	4.30	-	4,310.70	Dr
Nov 14, 2025	Hydro (Church)	bank	J773	5.14	-	4,315.84	Dr
Nov 14, 2025	telephon	bank	J774	3.75	-	4,319.59	Dr
Nov 14, 2025	Bear Radio	#7427	J818	125.00	-	4,444.59	Dr
Nov 19, 2025	Don Tronson	#7461	J820	0.95	-	4,445.54	Dr
Nov 20, 2025	AMBATS	#7432	J821	0.50	-	4,446.04	Dr
Nov 20, 2025	Perfect Solutions	#7433	J822	3.50	-	4,449.54	Dr
Nov 21, 2025	Princess Auto	Mastercard	J833	0.92	-	4,450.46	Dr
Nov 21, 2025	Costco	Mastercard	J839	3.15	-	4,453.61	Dr
Nov 21, 2025	Dollarama	Mastercard	J840	0.80	-	4,454.41	Dr
Nov 25, 2025	Costco	Mastercard	J835	1.30	-	4,455.71	Dr
Nov 25, 2025	Dollarama	Mastercard	J836	0.74	-	4,456.45	Dr
Nov 25, 2025	Dollar Tree	Mastercard	J837	1.20	-	4,457.65	Dr
Nov 25, 2025	Superstore	Mastercard	J838	0.75	-	4,458.40	Dr

Printed On: Jun 30, 2026

Pentecostal Christian Life Assembly

All Journal Entries J937 to J937

		Account Number	Account Description	Debits	Credits
Dec 31, 2025	J937	Yrend2025, To show	GST Refund from previous years not posted		
		1200	GST Paid out on Purchases	-	3,646.37
		3560	Surplus - Previous Year	3,646.37	-
				3,646.37	3,646.37

Pentecostal Christian Life Assembly

Trial Balance As at Dec 31, 2025

Ac...	Account Description	Debits	Credits
1045	Cash Float	400.00	-
1050	TVSCU - Equity Shares	76.85	-
1055	TVSCU - Member Rewards	9.94	-
1060	TVSCU-Chequing Account	4,527.26	-
1061	Property Development Chequing...	64,667.82	-
1065	ISCU Savings	2,661.26	-
1140	GST paid out for Property Devel	111.26	-
1200	GST Paid out on Purchases	946.19	-
1810	Electronic Equipment	29,280.65	-
1820	Furniture & Equipment	38,280.69	-
1850	Trailer	45,594.08	-
1860	Building	171,178.78	-
2200	credit card payables	194.24	-
2310	Wage Deductions Payable	-	1,424.37
3560	Surplus - Previous Year	-	284,467.36
4100	Tithe Revenue	-	133,467.00
4110	General Offerings	-	1,823.90
4125	Revenue from Special Events	-	130.00
4126	Fundraising	-	1,221.00
4130	Revenue from Sunday School	-	1,260.00
4150	Designated Funds	-	7,765.20
4151	Designated books, training mat.	-	80.00
4155	Capital Improvement Fund	-	2,430.00
4157	designated banquet funds	-	780.00
4180	Benevolent Fund	-	5,500.00
4190	Rental Income	-	5,360.00
4191	Romanian Pastor	-	2,350.00
4200	Missions	-	4,350.00
4210	Youth_	-	5,690.60
4211	Youth raised	-	2,465.50
4250	Miscellaneous	-	25.20
4300	Donations in Kind	-	28.73
4605	Donations - PDF	-	73,564.00
5010	Sub-Contract - PDF	7,706.65	-
5015	Fundraiser Expense	273.00	-
5020	Legal	2,203.27	-
5595	Service charges - PDF	62.00	-
5610	Accounting & Legal	1,205.75	-
5615	Advertising & Promotions	316.66	-
5620	Banquets Expense	867.71	-
5622	Benevolent Fund	7,155.05	-
5632	Children's Ministry Expenses	227.16	-
5635	Church Supplies	755.15	-
5640	Compassion	630.00	-
5650	Designated Funds	6,526.36	-
5651	Erdo	542.00	-
5652	CIF	426.00	-
5657	Bible Study Expense	232.39	-
5658	Janitorial	5,200.00	-
5660	Gifts & Flowers	559.56	-
5662	Helps	41.08	-
5670	Hydro	1,436.73	-
5671	Hydro, Parsonage	438.95	-
5675	Insurance	5,924.82	-
5680	Interest & Bank Charges	574.02	-
5685	Furnace wood	1,050.26	-
5686	Kitchen supplies	478.33	-
5688	Meals - in house	664.82	-
5694	Romanian Pastor	3,484.00	-
5695	Missions	10,266.14	-
5705	Office Supplies and postage	1,395.86	-
5706	Outreach Ministries	1,356.20	-
5707	Okanagan Camp Society	100.00	-
5710	PAOC Tithe	13,508.00	-

Printed On: Jun 30, 2026

Pentecostal Christian Life Assembly

Trial Balance As at Dec 31, 2025

Ac...	Account Description	Debits	Credits
5715	Parsonage maintenance and rep...	570.00	-
5725	Property Taxes	702.04	-
5755	Repair & Maintenance	3,319.02	-
5756	Special Speaker	950.00	-
5757	Sound System	92.90	-
5758	Lawn Maintenance	1,413.14	-
5765	Subscriptions & Books	652.65	-
5770	Internet	1,216.67	-
5775	Training	1,375.92	-
5780	Telephone	963.00	-
5790	Utilities	1,045.24	-
5792	Wages	79,769.56	-
5793	EI and CPP Expense	2,879.48	-
5815	Youth Expenses	5,566.94	-
5820	Workers' Compensation	129.36	-
		<u>534,182.86</u>	<u>534,182.86</u>

Christian Life Assembly

2026 - Budget

		Budget 2026
Income		
General Income		
	Tithes and Offerings	145,284.00
	Church Rental	5,400.00
	GST Refund	500.00
Building Improvement fund 2018	Capital Impr Fund (C.I.F.)	12,000.00
	Total General Income	163,184.00
Other Income		
	fund raisers	3,700.00
	Benevolent	500.00
	Youth	5,000.00
	Misc	700.00
	Grant Funds	3,000.00
	Total Other Income	12,900.00
Pass through Designated Income		
	Christmas Food bank Banquet	800.00
	Misc. Designated	5,000.00
	Erdo/Compassion	1,200.00
	Missions	4,500.00
	Alpha Program	4,000.00
	Romania Pastor	2,400.00
	Radio	2,500.00
	Total Designated Income	20,400.00
Total Income		196,484.00
Dollars transferred from CIF to the main Account to pay for Improvements		
EXPENSES		
Administration	Accounting/Legal	1,300.00
	Advertising	75.00
	Church Insurance	6,000.00
	Bank Charges	400.00
	Memberships, renewals & Subscription	750.00
	Church Supplies	700.00
	Office Expenses and Postage	1,600.00
	Property Taxes	710.00
	Website	210.00
	Administration Totals	11,745.00
Utilities	Hydro	1,510.00
	District of Barriere	1,100.00
	Telephone	1,008.00
	WiFi	1,700.00
	CIF Project (Kltchen)	12,000.00
Maintenance	Snow Removal	200.00
	Lawn & Yard Maintenance	1,600.00
	Repairs and Maintenance	2,000.00
	Janitorial	6,000.00

**Christian Life Assembly
2026 - Budget**

	Misc.	700.00
	Kitchen Expences	300.00
	Paper goods and cleaning supplies	300.00
	Total Maintenance & Utilities	28,418.00
Parsonage	Repairs and Maintenance	1,000.00
	Propane	600.00
	Hydro	500.00
	Parsonage Totals	2,100.00
Ministry and Programs	Children's Min. VBS, Harvest Car.	700.00
	Benevolent	1,000.00
	Wood Fundraiser	1,200.00
	Alpha Program	4,000.00
	Hospitality (welcome, gifts, cards)	500.00
	1% of tithes & offerings (Property Dev)	1,350.00
	Ministry helps and props	250.00
(Church 4 %)	Missions	5,000.00
	Audio & Visual	1,000.00
	Pastor and staff training	1,500.00
	books, training material	500.00
	Outreach (spreading the gospel)	1,500.00
	Youth Ministries	5,000.00
	Ministry meals (in house)	100.00
	Special Speakers and ministry	1,000.00
	Ministry and Program Totals	24,600.00
	PAOC Totals	
	Tithe	14,000.00
	PAOC Totals	14,000.00
	Wages	
	wages	86,145.00
	EI and CPP (employer portion)	3,339.00
	misc-payroll	
	Work Safe B.C.	130.00
	Wage totals	89,614.00
TOTAL EXPENSES		170,477.00
Designated		
Designated Expenses	Missions	4,500.00
	Misc Designated (in & out)	2,000.00
	Radio	2,625.00
	Romanian Pastor Church	2,400.00
	Compassion CA	630.00
	Erdo	550.00
	Christmas Food bank Banquet	1,000.00
	Transfer fr cheq to cif	12,302.00
	Designated Expenses Totals	26,007.00
Total Expenses Designated		196,484.00

SITE PLAN OF LOT 13, DL 1483, KDYD, PLAN 33426

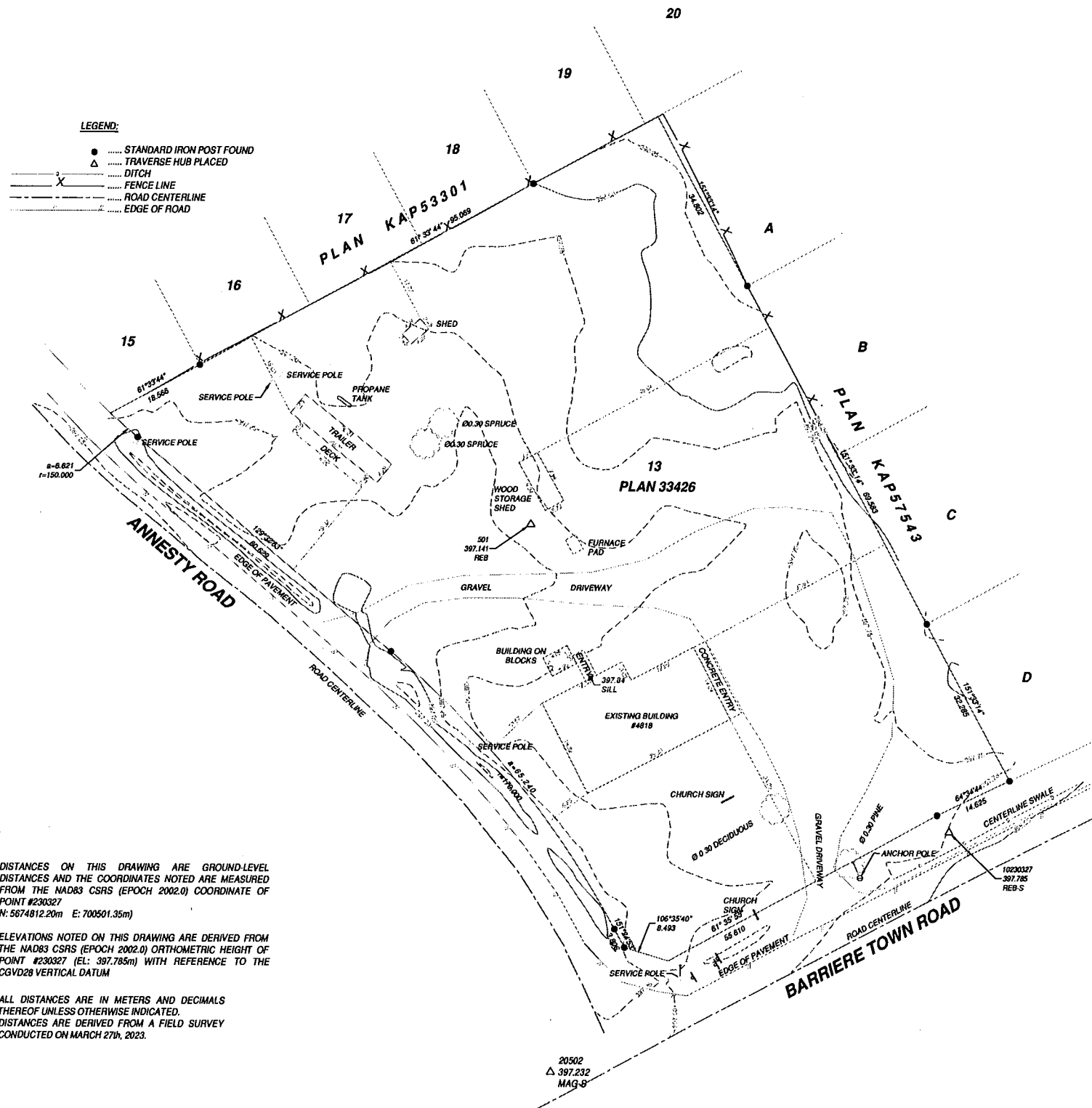
0 5 10 15 20 25 30
ALL DISTANCES ARE IN METRES 1:500

THE INTENDED PLOT SIZE OF THIS PLAN IS 432mm IN WIDTH BY
580mm IN HEIGHT (C SIZE) WHEN PLOTTED AT A SCALE OF 1:500.



LEGEND:

- STANDARD IRON POST FOUND
- △ TRAVERSE HUB PLACED
- DITCH
- FENCE LINE
- ROAD CENTERLINE
- EDGE OF ROAD



DISTANCES ON THIS DRAWING ARE GROUND-LEVEL
DISTANCES AND THE COORDINATES NOTED ARE MEASURED
FROM THE NAD83 CSRS (EPOCH 2002.0) COORDINATE OF
POINT #230327
N: 5674812.20m E: 700501.35m)

ELEVATIONS NOTED ON THIS DRAWING ARE DERIVED FROM
THE NAD83 CSRS (EPOCH 2002.0) ORTHOMETRIC HEIGHT OF
POINT #230327 (EL: 397.785m) WITH REFERENCE TO THE
CGVD28 VERTICAL DATUM

ALL DISTANCES ARE IN METERS AND DECIMALS
THEREOF UNLESS OTHERWISE INDICATED.
DISTANCES ARE DERIVED FROM A FIELD SURVEY
CONDUCTED ON MARCH 27th, 2023.

Marissa Moore
HX9XW6
Digitally signed by
Marissa Moore HX9XW6
Date: 2023.03.31
11:01:12 -07'00'

THE FIELD SURVEY REPRESENTED BY THIS PLAN WAS COMPLETED
ON THE 27th DAY OF MARCH, 2023.
MARISSA MOORE, BCLS (898)

TRUE LAND SURVEYING ACCEPTS NO RESPONSIBILITY FOR AND HEREBY DISCLAIMS ALL
OBLIGATIONS AND LIABILITIES FOR DAMAGES INCLUDING, BUT NOT LIMITED TO, DIRECT, INDIRECT,
SPECIAL AND CONSEQUENTIAL DAMAGES ARISING OUT OF OR IN CONNECTION WITH ANY DIRECT
OR INDIRECT USE OR RELIANCE UPON THE PLAN BEYOND ITS INTENDED USE.

TRUE
LAND SURVEYING

201 - 2079 Falcon Road • Kamloops BC • V2C 4J2
tel 250.828.0881 • fax 250.828.0717
info-kan@TRUE.bc.ca

DRAWN BY: JM
DWG FILE: SV 2872-011 230330
JOB NO: 2872-011

FB-96 P:150-153



Permissive Tax Exemption Application

RECEIVED
JUL 21 2026
BY: 

APPLICATION DEADLINE

Forward your application **prior to July 30** to:

District of Barriere
Box 219, 4936 Barriere Town Road
Barriere, BC V0E 1E0
Email: inquiry@barriere.ca

REQUIREMENTS

The following items must be submitted with the application:

- Prior year financial statements
- Next year's annual budget
- Certificate of Incorporation
- Scale drawing of property

Consideration will only be given to applications completed in full with the above documents attached.

APPLICANT INFORMATION

Application Date: JUNE 11, 2026	
Full Name or Title of Organization: PENTECOSTAL ASSEMBLIES OF CANADA	
Property Roll Number/Plan/Lot: 1470514	
Civic Address of Property: 4818 ANNESTY RD	
Mailing Address (if different from civic address): P.O. Box 69	
Contact Name: CRYSTAL HARTFIELD	Contact Title (position with the organization): ADMINISTRATER
Contact Phone: 250-672-0111	
Contact Email: pclabarriere@gmail.com	
Business Number/Society Registration Number: 131454506 RR 0001	

Has your organization received a Permissive Tax Exemption before?	YES ☒	NO ☐
If so, for what year(s)? 2008 - 2022		

1. Name and phone number of two other officials in organization

	Official 1	Official 2
Name	LANCE NAYLOR	BRAD THIELE
Title	PASTOR	BOARD MEMBER
Day Phone No.	250-819-7751	250-672-5850
Evening Phone No.		

2. The lands are registered in the name of:

PENTECOSTAL ASSEMBLIES OF CANADA

3. What is the principal use of the property?

CHURCH

4. The exemption is claimed under section 224 (2)

- | | | |
|--|-----------------------------|-----------------------------|
| a) ☒ | e) ☐ | i) ☐ |
| b) ☐ | f) ☐ | j) ☐ |
| c) ☐ | g) ☐ | k) ☐ |
| d) ☐ | h) ☐ | |

of the *Community Charter* (see section 224 (2) attached).

5. Is any part of the building or of the property used or rented by any group other than your organization? ☒ Yes ☐ No

If yes, what % of the building or % of total operating hours is used or rented?

40% of Building 15% of hours
ANOTHER CHURCH GROUP + A.A.

6. Please provide details of other activities on your property; such as daycare centres, catering and hall rental, thrift shop, etc.

The following information is required for each activity:

- hours per day and days per week or year of operation
- approximate number of participants
- is the activity operated by the parent organization or by an outside organization?

We do rent out our Sanctuary and kitchen for some events.
Weddings / Funerals.

7. Explain how your organization is used primarily by District of Barriere residents.

ATTENDING Church service kid's + youth groups, pancake breakfast, Christmas Banquet.

8. Explain what specific community benefits your organization provides to Barriere.

We provide a place to worship, also Social and Emotional Support. Fellowship, a place people feel they are a part of a family. Support for grief. Community outreach with food. Bringing different ethnicities together.

9. Does anyone live in the buildings? ☐ Yes ☒ No

If yes, how many people?

10. Has your organization received any funding or other in-kind support from the District of Barriere in the past 3 years? ☐ Yes ☒ No

If yes, please describe:

11. Has there been a change in the status or use of the buildings or property in the past 12 months? ☒ Yes ☐ No

If yes, specify:

We have subdivided the property to build Senior Housing. FORMED A Housing Society.

Complete 11 through 13 only if you are applying as a not-for-profit organization.

12. Explain how your organization is not-for-profit.

We are a church. we serve our Community. We do not benefit from any profit. Money is donated or tithed and that money is put straight back into the running of the church.

13. Explain how your organization is a complementary extension to District services and programs.

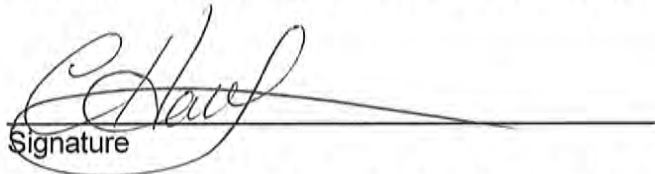
We can provide counseling, we also provide children and youth programs for free. Community lunches and fundraisers for food Bank.

14. Explain how your organization is accessible to the public.

We are totally inclusive to everyone from every walk of life.

SIGNATURES:

I certify that all information above is true and accurate.


Signature

June 11, 2026
Date

Personal information on this form is collected under the authority of the *Freedom of Information & Protection of Privacy Act* (the Act) for administrative purposes of the District of Barriere. Personal information is protected from unauthorized use and disclosure in accordance with the Act and may only be used and disclosed as provided by the Act. Questions regarding the collection of personal information can be directed to the Administrator or FOI Coordinator, District of Barriere, PO Box 219, 4936 Barriere Town Road, 250-672-9751, inquiry@barriere.ca.

Applications received after July 30, 2026 will not be accepted.



Permissive Tax Exemption Application
APPLICATION DEADLINE

Forward your application **prior to June 30** to:

District of Barriere
Box 219, 4936 Barriere Town Road
Barriere, BC V0E 1E0
Email: inquiry@barriere.ca

REQUIREMENTS

The following items must be submitted with the application:

- Prior year financial statements- Attached
- Next year's annual budget- Attached
- Certificate of Incorporation- Attached
- Scale drawing of property- Attached

Consideration will only be given to applications completed in full with the above documents attached. **APPLICANT INFORMATION**

Application Date: July 14, 2026	
Full Name or Title of Organization: Barriere Recreation Society	
Property Roll Number/Plan/Lot: 1465200/ KAP29896/ A. District Lot 1482	
Civic Address of Property: 4856 Dunn Lake Road, Barriere, BC V0E 1E0	
Mailing Address (if different from civic address): Box 536, Barriere, BC V0E 1E0	
Contact Name: Cindy Lee Matthew	Contact Title (position with the organization): Secretary
Contact Phone: 250-318-2117	
Contact Email: barrierecurlingclub@gmail.com	
Business Number/Society Registration Number: 12351 7385 BC0001/ S0014285	

Has your organization received a Permissive Tax Exemption before? YES ☒ NO if so, for what year(s)? 2022-2026

1. Name and phone number of two other officials in organization

	Official 1	Official 2
Name	Glenn Evans	Evelyn Pilatzke
Title	President	Vice-President
Day Phone No.	1-604-812-7317	1-250-319-7820
Evening Phone No.	1-604-812-7317	1-250-319-7820

2. The lands are registered in the name of: Barriere Recreation Society

3. What is the principal use of the property? Curling rink facility

4. The exemption is claimed under section 224 (2)

- a) ☒ e) ☐ i) ☐
- b) ☐ f) ☐ j) ☐
- c) ☐ g) ☐ k) ☐
- d) ☐ h) ☐

of the *Community Charter* (see section 224 (2) attached).

5. Is any part of the building or of the property used or rented by any group other than your organization? Yes ☒

If yes, what % of the building or % of total operating hours is used or rented?

Building 100%

6. Please provide details of other activities on your property; such as daycare centres, catering and hall rental, thrift shop, etc.

The following information is required for each activity:

- hours per day and days per week or year of operation
- approximate number of participants
- is the activity operated by the parent organization or by an outside organization?

The parent organization rents the building.

Dry Grad- 1 day/24 hours/300 participants

Graduation Ceremonies- 1 day/8 hours/600 participants

North Thompson Fall Fair and Rodeo- 3 days/8 hours per day/10,000 participants

BC Ag Expo- 3 days/8 hours per day/3,000 participants

7. Explain how your organization is used primarily by District of Barriere residents.

The main purpose of our society is to maintain and increase an interest in amateur curling in the Barriere area. We ensure that our facility is open and operational for the curling season.

8. Explain what specific community benefits your organization provides to Barriere.

We provide an opportunity for all the residents of Barriere to come and learn and improve their skills of the wonderful sport of curling. We have adult and senior leagues as well as an afterschool program for the Barriere Elementary School children. We also invite the surrounding schools to attend learn to curl during the season. During the off season the facility is used as a community building. Hosting Grad, Cooling Centre, North Thompson Fall Fair, and BC Ag Expo.

9. Does anyone live in the buildings? ☐ Yes X No

If yes, how many people?

10. Has your organization received any funding or other in-kind support from the District of Barriere in the past 3 years? X Yes ☐ No

If yes, please describe: The District of Barriere helped advertise our cooling centre las year, as well as provided letters of support for various grants we had applied for and has donated some items for our curling events. We had also received previous grants for the not-for-profit from the district.

-
11. Has there been a change in the status or use of the buildings or property in the past 12 months? ☐ Yes X No

If yes, specify:

Complete 11 through 13 only if you are applying as a not-for-profit organization.

12. Explain how your organization is not-for-profit.

We are governed by a Board of Directors, and all profits go back into maintaining and operating our facility for the benefit of the citizens of Barriere and surrounding area.

13. Explain how your organization is a complementary extension to District services and programs.

We are the only indoor winter recreation facility in Barriere, and we provide programs to adults, seniors and school children allowing all to get exercise and socialize for their better health. Our organizations' volunteers work very hard to fundraise, so that costs to participate in our curling programs are affordable.

14. Explain how your organization is accessible to the public.

Our facility is wheelchair accessible to the public. Our fees for curling programs are low cost for members, and we offer associate memberships at a nominal fee to ensure that even if a person does not curl, they are able to join our organization and have a voice as to how our facility is run.

SIGNATURES:

I certify that all information above is true and accurate.

A handwritten signature in black ink, appearing to be "J. E. Evans", written over a horizontal line.

Signature Date

Personal information on this form is collected under the authority of the *Freedom of Information & Protection of Privacy Act* (the Act) for administrative purposes of the District of Barriere. Personal information is protected from unauthorized use and disclosure in accordance with the Act and may only be used and disclosed as provided by the Act. Questions regarding the collection of personal information can be directed to the Administrator or FOI Coordinator, District of Barriere, PO Box 219, 4936 Barriere Town Road, 250-672-9751, inquiry@barriere.ca.

Applications received after July 30, 2026 will not be accepted.

COMMUNITY CHARTER

CHAPTER 26 [SBC 2003]

[includes 2016 Bill 18, c. 5 amendments (effective March 10, 2016)]

224.

- (2) Tax exemptions may be provided under this section for the following:
- (a) land or improvements that
 - (i) are owned or held by a charitable, philanthropic or other not for profit corporation, and
 - (ii) the council considers are used for a purpose that is directly related to the purposes of the corporation;
 - (b) land or improvements that
 - (i) are owned or held by a municipality, regional district or other local authority, and
 - (ii) the council considers are used for a purpose of the local authority;
 - (c) land or improvements that the council considers would otherwise qualify for exemption under section 220 [*general statutory exemptions*] were it not for a secondary use;
 - (d) the interest of a public authority, local authority or any other corporation or organization in land or improvements that are used or occupied by the corporation or organization if
 - (i) the land or improvements are owned by a public authority or local authority, and
 - (ii) the land or improvements are used by the corporation or organization for a purpose in relation to which an exemption under this Division or Division 6 of this Part would apply or could be provided if the land or improvements were owned by that corporation or organization;
 - (e) the interest of a public authority, local authority or any other corporation or organization in land or improvements that are used or occupied by the corporation or organization if
 - (i) the land or improvements are owned by a person who is providing a municipal service under a partnering agreement,
 - (ii) an exemption under section 225 [*partnering and other special tax exemption authority*] would be available for the land or improvements in relation to the partnering agreement if they were used in relation to the service,
 - (iii) the partnering agreement expressly contemplates that the council may provide an exemption under this provision, and
 - (iv) the land or improvements are used by the corporation or organization for a purpose in relation to which an exemption under this Division or Division 6 of this Part would apply or could be

provided if the land or improvements were owned by that corporation or organization;

- (f) in relation to property that is exempt under section 220 (1) (h) [*buildings for public worship*],
 - (i) an area of land surrounding the exempt building,
 - (ii) a hall that the council considers is necessary to the exempt building and the land on which the hall stands, and
 - (iii) an area of land surrounding a hall that is exempt under subparagraph (ii);
- (g) land or improvements used or occupied by a religious organization, as tenant or licensee, for the purpose of public worship or for the purposes of a hall that the council considers is necessary to land or improvements so used or occupied;
- (h) in relation to property that is exempt under section 220 (1) (i) [*seniors' homes*] or (j) [*hospitals*], any area of land surrounding the exempt building;
- (h.1) in relation to land or improvements, or both, exempt under section 220 (1) (l) [*independent schools*], any area of land surrounding the exempt land or improvements;
- (i) land or improvements owned or held by an athletic or service club or association and used as a public park or recreation ground or for public athletic or recreational purposes;
- (j) land or improvements owned or held by a person or organization and operated as a private hospital licensed under the *Hospital Act* or as a licensed community care facility, or registered assisted living residence, under the *Community Care and Assisted Living Act*;
- (k) land or improvements for which a grant has been made, after March 31, 1974, under the *Housing Construction (Elderly Citizens) Act* before its repeal.

SOS Accounting Services Inc

PO Box 20, Jarvie, AB T0G 1H0

Ph: (250) 318-8672

Barriere Recreation Society

FINANCIAL STATEMENTS

March 31, 2026

(Unaudited Statements)

Index

Notice to Readers

Balance Sheet

Income Statement

Notes to Financial Statements

NOTICE TO READER

To the management of
Barriere Recreation Society

We have compiled the balance sheet of **Barriere Recreation Society** as of March 31, 2026 the Income Statement and retained earnings for the year from the information provided by management. We have not audited, reviewed or otherwise attempted to verify the accuracy or completeness of such information. Readers are cautioned that these statements may not be appropriate for their purposes.

Sharon Bignell
B.Com, BBA, CPA
SOS Accounting Services Inc

Jarvie, AB
May 25, 2026

Barriere Recreation Society
Balance Sheet
As of March 31, 2025
(Unaudited)

2026

ASSETS

CURRENT ASSETS

Cash	55,266
Prepays	8,788
TOTAL CURRENT ASSETS	64,054

CAPITAL ASSETS (note 2)	34,148
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TOTAL ASSETS	<u>\$ 98,202</u>
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LIABILITIES

TOTAL LIABILITIES	<u>-</u>
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EQUITY

Restricted Funds	18,322
Reserve Funds	79,880

TOTAL SHAREHOLDERS EQUITY	<u>98,202</u>
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TOTAL LIABILITIES AND EQUITY	<u>\$ 98,202</u>
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Approved on Behalf of Board of Directors:

Barriere Recreation Society
Income Statement
As of March 31, 2026
(unaudited)

	2026	2025
REVENUE		
Revenue	110,792	125,016
Total Revenue	110,792	125,016
EXPENSES		
Advertising and promotion	199	-
Bank Charges and Interest	389	310
Depreciation	7,684	7,680
Dues and Fees	782	1,672
Fundraising Expenses	31,905	33,795
Insurance	9,580	12,796
Office	1,689	363
Professional Fees	1,496	1,260
Repairs and Mtce	7,214	19,276
Sub Contractors	925	-
Supplies	2,367	1,340
Training	139	525
Utilities	40,101	28,742
Wages and Salaries		
Total Expenses	104,470	107,759
INCOME (LOSS) BEFORE TAXES	6,322	17,257
NET INCOME (LOSS)	6,322	17,257
Reserve Transfer	73,558	56,301
RETAINED EARNINGS - CLOSING	79,880	73,558

Barriere Recreation Society

NOTES TO FINANCIAL STATEMENTS

(unaudited)

March 31, 2026

1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

ACCOUNTS RECEIVABLE

Accounts receivable are shown net of allowance for doubtful accounts.

AMORTIZATION

Amortization is recorded on a declining balance basis at the following annual rates:

Equipment	20%
Misc Equipment	50%
Office	20%
Seacan	6%

The company applies one half rate of the annual amortization rate in the year that an asset is purchased.

2. CAPITAL ASSETS

	Cost	Additions	Dispositions	Acc. Amort	Net Book Value 2026
Kitchen Equipment	25,073	-	-	(21,167)	3,906
Ice Equipment	32,132	-	-	(14,651)	17,481
Curling Equipment	130	-	-	(121)	9
Monitoring Equipment	4,162	-	-	(1,662)	2,500
Furniture	7,167	-	-	(3,039)	4,128
SeaCan	11,888	-	-	(5,764)	6,124
	<u>\$ 80,552</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (46,404)</u>	<u>\$ 34,148</u>

**T2 Corporation Income Tax Return**Code 2403
Protected B
when completed

This form serves as a federal, provincial, and territorial corporation income tax return, unless the corporation is located in Quebec or Alberta. If the corporation is located in one of these provinces, you have to file a separate provincial corporation return. A shorter version of the return, the T2SHORT, is available for eligible corporations.

All legislative references on this return are to the federal Income Tax Act and Income Tax Regulations. This return may contain changes that had not yet become law at the time of publication.

Send one completed copy of this return, including schedules and the General Index of Financial Information (GIFI), to your tax centre. You have to file the return within six months after the end of the corporation's tax year.

For more information see canada.ca/taxes or Guide T4012, T2 Corporation – Income Tax Guide.

055 Do not use this area**Identification****Business number (BN)** **001** 1 2 3 5 1 7 3 8 5 R C 0 0 0 1**Corporation's name****002** Barriere Recreation Society**To which tax year does this return apply?**

Tax year start

Year Month Day

2025 / 04 / 01

Tax year-end

Year Month Day

2026 / 03 / 31

Address of head office

Has this address changed since the last time the CRA was notified? **010** Yes ☐ No ☒

If **yes**, complete lines 011 to 018.

011 858 Dunn Lake Rd**012** PO Box 536**015** Barriere**016** BC**017** Country (other than Canada)**018** Postal or ZIP code

V0E 1E0

060 Has there been an acquisition of control resulting in the application of subsection 249(4) since the tax year start on line 060? **063** Yes ☐ No ☒

If **yes**, provide the date control was acquired **065**

Year Month Day

066 Is the date on line 061 a deemed tax year-end according to subsection 249(3.1)? **066** Yes ☐ No ☒

067 Is the corporation a professional corporation that is a member of a partnership? **067** Yes ☐ No ☒

070 Is this the first year of filing after:

Incorporation? **070** Yes ☐ No ☒Amalgamation? **071** Yes ☐ No ☒

If **yes**, complete lines 030 to 038 and attach Schedule 24.

072 Has there been a wind-up of a subsidiary under section 88 during the current tax year? **072** Yes ☐ No ☒

If **yes**, complete and attach Schedule 24.

076 Is this the final tax year before amalgamation? **076** Yes ☐ No ☒

078 Is this the final return up to dissolution? **078** Yes ☐ No ☒

079 If an election was made under section 261, state the functional currency used **079**

080 Is the corporation a resident of Canada? **080** Yes ☒ No ☐

If **no**, give the country of residence on line 081 and complete and attach Schedule 97.

081

082 Is the non-resident corporation claiming an exemption under an income tax treaty? **082** Yes ☐ No ☒

If **yes**, complete and attach Schedule 91.

085 If the corporation is exempt from tax under section 149, tick one of the following boxes:

- ☐ 1 Exempt under paragraph 149(1)(e) or (f)
- ☐ 2 Exempt under paragraph 149(1)(j)
- ☐ 4 Exempt under other paragraphs of section 149

Mailing address (if different from head office address)

Has this address changed since the last time the CRA was notified? **020** Yes ☐ No ☒

If **yes**, complete lines 021 to 028.

021 c/o**022** 858 Dunn Lake Rd**023** PO Box 536**025** Barriere**026** BC**027** Country (other than Canada)**028** Postal or ZIP code

V0E 1E0

Location of books and records (if different from head office address)

Has this address changed since the last time the CRA was notified? **030** Yes ☐ No ☒

If **yes**, complete lines 031 to 038.

031 858 Dunn Lake Rd**032** PO Box 536**035** Barriere**036** BC**037** Country (other than Canada)**038** Postal or ZIP code

V0E 1E0

040 Type of corporation at the end of the tax year (tick one)

- ☐ 1 Canadian-controlled private corporation (CCPC)
- ☐ 2 Other private corporation
- ☐ 3 Public corporation
- ☐ 4 Corporation controlled by a public corporation
- ☒ 5 Other corporation (specify) Non Profit

If the type of corporation changed during the tax year, provide the effective date of the change **043**

Year Month Day

Do not use this area**095****096****898**

Attachments

Financial statement information: Use GIFI schedules 100, 125, and 141.

Schedules – Answer the following questions. For each **yes** response, **attach** the schedule to the T2 return, unless otherwise instructed.

	Yes	Schedule
Is the corporation related to any other corporations?	☐ 150	9
Is the corporation an associated CCPC?	☐ 160	23
Is the corporation an associated CCPC that is claiming the expenditure limit?	☐ 161	49
Does the corporation have any non-resident shareholders who own voting shares?	☐ 151	19
Has the corporation had any transactions, including section 85 transfers, with its shareholders, officers, or employees, other than transactions in the ordinary course of business? Exclude non-arm's length transactions with non-residents	☐ 162	11
If you answered yes to the above question, and the transaction was between corporations not dealing at arm's length, were all or substantially all of the assets of the transferor disposed of to the transferee?	☐ 163	44
Has the corporation paid any royalties, management fees, or other similar payments to residents of Canada?	☐ 164	14
Is the corporation claiming a deduction for payments to a type of employee benefit plan?	☐ 165	15
Is the corporation claiming a loss or deduction from a tax shelter?	☐ 166	T5004
Is the corporation a member of a partnership for which a partnership account number has been assigned?	☐ 167	T5013
Did the corporation, a foreign affiliate controlled by the corporation, or any other corporation or trust that did not deal at arm's length with the corporation have a beneficial interest in a non-resident discretionary trust (without reference to section 94)?	☐ 168	22
Did the corporation own any shares in one or more foreign affiliates in the tax year?	☐ 169	25
Has the corporation made any payments to non-residents of Canada under subsections 202(1) and/or 105(1) of the Income Tax Regulations?	☐ 170	29
Did the corporation have a total amount over CAN\$1 million of reportable transactions with non-arm's length non-residents?	☐ 171	T106
For private corporations: Does the corporation have any shareholders who own 10% or more of the corporation's common and/or preferred shares?	☐ 173	50
Has the corporation made payments to, or received amounts from, a retirement compensation plan arrangement during the year?	☐ 172	
Does the corporation earn income from one or more Internet web pages or websites?	☐ 180	88
Is the net income/loss shown on the financial statements different from the net income/loss for income tax purposes?	☒ 201	1
Has the corporation made any charitable donations; gifts of cultural or ecological property; or gifts of medicine?	☐ 202	2
Has the corporation received any dividends or paid any taxable dividends for purposes of the dividend refund?	☐ 203	3
Is the corporation claiming any type of losses?	☒ 204	4
Is the corporation claiming a provincial or territorial tax credit or does it have a permanent establishment in more than one jurisdiction?	☐ 205	5
Has the corporation realized any capital gains or incurred any capital losses during the tax year?	☐ 206	6
i) Is the corporation a CCPC and reporting a) income or loss from property (other than dividends deductible on line 320 of the T2 return), b) income from a partnership, c) income from a foreign business, d) income from a personal services business, e) income referred to in clause 125(1)(a)(i)(C) or 125(1)(a)(i)(B), f) aggregate investment income as defined in subsection 129(4), or g) an amount assigned to it under subsection 125(3.2) or 125(8); or		
ii) Is the corporation a member of a partnership and assigning its specified partnership business limit to a designated member under subsection 125(8)?	☒ 207	7
Does the corporation have any property that is eligible for capital cost allowance?	☒ 208	8
Does the corporation have any resource-related deductions?	☐ 212	12
Is the corporation claiming deductible reserves?	☐ 213	13
Is the corporation claiming a patronage dividend deduction?	☐ 216	16
Is the corporation a credit union claiming a deduction for allocations in proportion to borrowing or a provincial credit union tax reduction?	☐ 217	17
Is the corporation an investment corporation or a mutual fund corporation?	☐ 218	18
Is the corporation carrying on business in Canada as a non-resident corporation?	☐ 220	20
Is the corporation claiming any federal, provincial, or territorial foreign tax credits, or any federal logging tax credits?	☐ 221	21
Does the corporation have any Canadian manufacturing and processing profits or zero-emission technology manufacturing profits?	☐ 227	27
Is the corporation claiming an investment tax credit?	☐ 231	31
Is the corporation claiming any scientific research and experimental development (SR&ED) expenditures?	☐ 232	T661
Is the total taxable capital employed in Canada of the corporation and its related corporations over \$10,000,000?	☐ 233	33/34/35
Is the total taxable capital employed in Canada of the corporation and its associated corporations over \$10,000,000?	☐ 234	
Is the corporation subject to gross Part VI tax on capital of financial institutions?	☐ 238	38
Is the corporation claiming a Part I tax credit?	☐ 242	42
Is the corporation subject to Part IV.1 tax on dividends received on taxable preferred shares or Part VI.1 tax on dividends paid?	☐ 243	43
Is the corporation agreeing to a transfer of the liability for Part VI.1 tax?	☐ 244	45
For financial institutions: Is the corporation a member of a related group of financial institutions with one or more members subject to gross Part VI tax?	☐ 250	39
Is the corporation claiming a Canadian film or video production tax credit?	☐ 253	T1131
Is the corporation claiming a film or video production services tax credit?	☐ 254	T1177
Is the corporation claiming a Canadian journalism labour tax credit?	☐ 272	58
Is the corporation subject to Part XIII.1 tax? (Show your calculations on a sheet that you identify as Schedule 92.)	☐ 255	92

Protected B when completed

Attachments (continued)

Did the corporation have any foreign affiliates in the tax year?	271	☐	T1134
Did the corporation own or hold specified foreign property where the total cost amount of all such property, at any time in the year, was more than CAN\$100,000?	259	☐	T1135
Did the corporation transfer or loan property to a non-resident trust?	260	☐	T1141
Did the corporation receive a distribution from or was it indebted to a non-resident trust in the year?	261	☐	T1142
Has the corporation entered into an agreement to allocate assistance for SR&ED carried out in Canada?	262	☐	T1145
Has the corporation entered into an agreement to transfer qualified expenditures incurred in respect of SR&ED contracts?	263	☐	T1146
Has the corporation entered into an agreement with other associated corporations for salary or wages of specified employees for SR&ED?	264	☐	T1174
Did the corporation pay taxable dividends (other than capital gains dividends) in the tax year?	265	☐	55
Has the corporation made an election under subsection 89(11) not to be a CCPC?	266	☐	T2002
Has the corporation revoked any previous election made under subsection 89(11)?	267	☐	T2002
Did the corporation (CCPC or deposit insurance corporation (DIC)) pay eligible dividends, or did its general rate income pool (GRIP) change in the tax year?	268	☐	53
Did the corporation (other than a CCPC or DIC) pay eligible dividends, or did its low rate income pool (LRIP) change in the tax year?	269	☐	54
Is the corporation claiming a return of fuel charge proceeds to farmers tax credit?	273	☐	63
Are you an employer reporting a non-qualified security agreement under subsection 110(1.9)?	274	☐	59
Is the corporation claiming an air quality improvement tax credit?	275	☐	65
Is the corporation subject to the additional 1.5% tax on banks and life insurers?	276	☐	68
Is the corporation a covered entity that redeemed, acquired or cancelled equity of the corporation in the tax year?	277	☐	56
Is the corporation subject to the excessive interest and financing expenses limitation (EIFEL) rules contained primarily in sections 18.2 and 18.21, or is it a party to any election under the EIFEL rules?	278	☐	130

Additional information

Did the corporation use the International Financial Reporting Standards (IFRS) when it prepared its financial statements?	270	Yes ☐	No ☒
Is the corporation inactive?	280	Yes ☐	No ☒
Did the corporation meet the definition of substantive CCPC under subsection 248(1) at any time during the tax year?	290	Yes ☐	No ☐
Specify the principal products mined, manufactured, sold, constructed, or services provided, giving the approximate percentage of the total revenue that each product or service represents.	284	Curling	285 75.000 %
	286	Other	287 25.000 %
	288		289 %
Did the corporation immigrate to Canada during the tax year?	291	Yes ☐	No ☒
Did the corporation emigrate from Canada during the tax year?	292	Yes ☐	No ☒
Do you want to be considered as a quarterly instalment remitter if you are eligible?	293	Yes ☐	No ☐
If the corporation was eligible to remit instalments on a quarterly basis for part of the tax year, provide the date the corporation ceased to be eligible	294	Year Month Day	
If the corporation's major business activity is construction, did you have any subcontractors during the tax year?	295	Yes ☐	No ☐

Taxable income

Net income or (loss) for income tax purposes from Schedule 1, financial statements, or GIFL	300	(1) A
Deduct:		
Charitable donations from Schedule 2	311	
Cultural gifts from Schedule 2	313	
Ecological gifts from Schedule 2	314	
Gifts of medicine made before March 22, 2017, from Schedule 2	315	
Taxable dividends deductible under section 112 or 113, or subsection 138(6) from Schedule 3	320	
Part VI.1 tax deduction*	325	
Non-capital losses of previous tax years from Schedule 4	331	
Net capital losses of previous tax years from Schedule 4	332	
Restricted farm losses of previous tax years from Schedule 4	333	
Farm losses of previous tax years from Schedule 4	334	
Limited partnership losses of previous tax years from Schedule 4	335	
Restricted interest and financing expenses from Schedule 4	336	
Taxable capital gains or taxable dividends allocated from a central credit union	340	
Prospector's and grubstaker's shares	350	
Employer deduction for non-qualified securities	352	
Subtotal		B
Subtotal (amount A minus amount B) (if negative, enter "0")		C

Taxable income (continued)

Section 110.5 additions or subparagraph 115(1)(a)(vii) additions **355** _____ D
Taxable income (amount C **plus** amount D) **360** _____ 0
 * This amount is equal to 3.5 times the Part VI.1 tax payable at line 724 on page 9.

Small business deduction**Canadian-controlled private corporations (CCPCs) throughout the tax year**

Income eligible for the small business deduction from Schedule 7 **400** _____ A
 Taxable income from line 360 on page 3, **minus** 100/28 of the amount on line 632* on page 8, **minus** 4 times the amount on line 636** on page 8, and **minus** any amount that, because of federal law, is exempt from Part I tax **405** _____ B
 Business limit (see notes 1 and 2 below) **410** _____ C

Notes:

- For CCPCs that are not associated, enter \$500,000 on line 410. However, if the corporation's tax year is less than 51 weeks, prorate this amount by the number of days in the tax year **divided** by 365, and enter the result on line 410.
- For associated CCPCs, use Schedule 23 to calculate the amount to be entered on line 410.

Business limit reduction**Taxable capital business limit reduction**

Amount C _____ × **415** ^{***} _____ D = _____ E
 90,000

Passive income business limit reduction

Adjusted aggregate investment income from Schedule 7**** **417** _____ - 50,000 = _____ F

Amount C _____ × Amount F _____ = _____ G
 100,000

The greater of amount E and amount G **422** _____ H

Reduced business limit (amount C **minus** amount H) (if negative, enter "0") **426** _____ I

Business limit the CCPC assigns under subsection 125(3.2) (from line 515 below) _____ J

Reduced business limit after assignment (amount I **minus** amount J) **428** _____ K

Small business deduction – Amount A, B, C, or K, whichever is the least × 19% = **430** _____
 Enter amount from line 430 at amount L on page 8.

- Calculate the amount of foreign non-business income tax credit deductible on line 632 without reference to the refundable tax on the CCPC's investment income (line 604) and without reference to the corporate tax reductions under section 123.4.

** Calculate the amount of foreign business income tax credit deductible on line 636 without reference to the corporation tax reductions under section 123.4.

***** Large corporations**

- If the corporation is not associated with any corporations in both the current and previous tax years, the amount to be entered on line 415 is: (total taxable capital employed in Canada for the **prior** year **minus** \$10,000,000) × 0.225%.
- If the corporation is not associated with any corporations in the current tax year, but was associated in the previous tax year, the amount to be entered on line 415 is: (total taxable capital employed in Canada for the **current** year **minus** \$10,000,000) × 0.225%.
- For corporations associated in the current tax year, see Schedule 23 for the special rules that apply.

**** Enter the total adjusted aggregate investment income of the corporation and all associated corporations for each tax year that ended in the preceding calendar year. Each corporation with such income has to file a Schedule 7. For a corporation's first tax year that starts after 2018, this amount is reported at line 744 of the corresponding Schedule 7. Otherwise, this amount is the total of all amounts reported at line 745 of the corresponding Schedule 7 of the corporation for each tax year that ended in the preceding calendar year.

Small business deduction (continued)**Specified corporate income and assignment under subsection 125(3.2)**

L Business number of the corporation receiving the assigned amount	M Income paid under clause 125(1)(a)(i)(B) to the corporation identified in column L ³	N Business limit assigned to corporation identified in column L ⁴
490	500	505
1.		
2.		
3.		
4.		
Total 510		Total 515

Notes:

3. This amount is [as defined in subsection 125(7) **specified corporate income** (a)(i)] the total of all amounts each of which is income (other than specified farming or fishing income of the corporation for the year) from an active business of the corporation for the year from the provision of services or property to a private corporation (directly or indirectly, in any manner whatever) if
- (A) at any time in the year, the corporation (or one of its shareholders) or a person who does not deal at arm's length with the corporation (or one of its shareholders) holds a direct or indirect interest in the private corporation, and
- (B) it is not the case that all or substantially all of the corporation's income for the year from an active business is from the provision of services or property to
- (i) persons (other than the private corporation) with which the corporation deals at arm's length, or
- (ii) partnerships with which the corporation deals at arm's length, other than a partnership in which a person that does not deal at arm's length with the corporation holds a direct or indirect interest.
4. The amount of the business limit you assign to a CCPC cannot be greater than the amount determined by the formula $A - B$, where A is the amount of income referred to in column M in respect of that CCPC and B is the portion of the amount described in A that is deductible by you in respect of the amount of income referred to in clauses 125(1)(a)(i)(A) or (B) for the year. The amount on line 515 cannot be greater than the amount on line 426.

General tax reduction for Canadian-controlled private corporations**Canadian-controlled private corporations throughout the tax year or substantive CCPCs at any time in the tax year**

Taxable income from line 360 on page 3 **A**

Lesser of amounts 9B and 9H from Part 9 of Schedule 27 **B**

Amount 13K from Part 13 of Schedule 27 **C**

Personal services business income **432** **D**

Amount from line 400, 405, 410, or 428 on page 4, whichever is the least*. **E**

Aggregate investment income from line 440 on page 6** **F**

Subtotal (add amounts B to F) **G**

Amount A minus amount G (if negative, enter "0") **H**

General tax reduction for Canadian-controlled private corporations – Amount H multiplied by 13% **I**

Enter amount I on line 638 on page 8.

* This is not applicable to substantive CCPCs.

** Except for a corporation that is, throughout the year, a cooperative corporation (within the meaning assigned by subsection 136(2)) or a credit union.

General tax reduction

Do not complete this area if you are a Canadian-controlled private corporation, a substantive CCPC, an investment corporation, a mortgage investment corporation, a mutual fund corporation, or any corporation with taxable income that is not subject to the corporation tax rate of 38%.

Taxable income from line 360 on page 3 **J**

Lesser of amounts 9B and 9H from Part 9 of Schedule 27 **K**

Amount 13K from Part 13 of Schedule 27 **L**

Personal services business income **434** **M**

Subtotal (add amounts K to M) **N**

Amount J minus amount N (if negative, enter "0") **O**

General tax reduction – Amount O multiplied by 13% **P**

Enter amount P on line 639 on page 8.

Protected B when completed

Refundable portion of Part I tax**Canadian-controlled private corporations throughout the tax year or substantive CCPCs at any time in the tax year**Aggregate investment income from Schedule 7 **440** × 30.67% = **A**Foreign non-business income tax credit from line 632 on page 8 **B**Foreign investment income from Schedule 7 **445** × 8.00 = **C**Subtotal (amount B **minus** amount C) (if negative, enter "0") **D**Amount A **minus** amount D (if negative, enter "0") **E**Taxable income from line 360 on page 3 **F**Amount from line 400, 405, 410, or 428 on page 4, whichever is the least **G**Foreign non-business income tax credit from line 632 on page 8 × 2.5862 = **H**Foreign business income tax credit from line 636 on page 8 × 4 = **I**Subtotal (**add** amounts G to I) **J**Subtotal (amount F **minus** amount J) **K** × 30.67% = **L**Part I tax payable minus investment tax credit refund (line 700 **minus** line 780 from page 9) **M****Refundable portion of Part I tax** – Amount E, L, or M, whichever is the least **450** **N**

* This is not applicable to substantive CCPCs.

Protected B when completed

Refundable dividend tax on hand

Eligible refundable dividend tax on hand (ERDTH) at the end of the previous tax year (line 530 of the preceding tax year)	520	_____	A
Non-eligible refundable dividend tax on hand (NERDTH) at the end of the previous tax year (line 545 of the preceding tax year) (if negative, enter "0")	535	_____	B
Part IV tax payable on taxable dividends from connected corporations (amount 2G from Schedule 3)		_____	C
Part IV tax payable on eligible dividends from non-connected corporations (amount 2J from Schedule 3)		_____	D
Subtotal (amount C plus amount D)		_____ ▶	E
Net ERDTH transferred on an amalgamation or the wind-up of a subsidiary	525	_____	F
ERDTH dividend refund for the previous tax year	570	_____	G
Refundable portion of Part I tax (from line 450 on page 6)		_____	H
Part IV tax before deductions (amount 2A from Schedule 3)		_____	I
Part IV tax allocated to ERDTH (amount E)		_____	J
Part IV tax reduction due to Part IV.1 tax payable (amount 4D of Schedule 43)		_____	K
Subtotal (amount I minus total of amounts J and K)		_____ ▶	L
Net NERDTH transferred on an amalgamation or the wind-up of a subsidiary	540	_____	M
NERDTH dividend refund for the previous tax year	575	_____	N
38 1/3% of the total losses applied against Part IV tax (amount 2D from Schedule 3)		_____	O
Part IV tax payable allocated to NERDTH, net of losses claimed (amount L minus amount O) (if negative enter "0")		_____	P
NERDTH at the end of the tax year (total of amounts B, H, M, and P minus amount N) (if negative, enter "0")	545	_____	
Part IV tax payable allocated to ERDTH, net of losses claimed (amount E minus the amount, if any, by which amount O exceeds amount L) (if negative, enter "0")		_____	Q
ERDTH at the end of the tax year (total of amounts A, F, and Q minus amount G) (if negative, enter "0")	530	_____	

Dividend refund

38 1/3% of total eligible dividends paid in the tax year (amount 3A from Schedule 3)	_____	AA
ERDTH balance at the end of the tax year (line 530)	_____	BB
Eligible dividend refund (amount AA or BB, whichever is less)	_____	CC
38 1/3% of total non-eligible taxable dividends paid in the tax year (amount 3B from Schedule 3)	_____	DD
NERDTH balance at the end of the tax year (line 545)	_____	EE
Non-eligible dividend refund (amount DD or EE, whichever is less)	_____	FF
Amount DD minus amount EE (if negative, enter "0")	_____	GG
Amount BB minus amount CC (if negative, enter "0")	_____	HH
Additional non-eligible dividend refund (amount GG or HH, whichever is less)	_____	II
Dividend refund – Amount CC plus amount FF plus amount II	_____	JJ
Enter amount JJ on line 784 on page 9.		

Protected B when completed

Part I tax

Base amount Part I tax – Taxable income (from line 360 on page 3) multiplied by 38%	550	A
Additional tax on personal services business income (section 123.5)		
Taxable income from a personal services business	555 × 5.00% = 560	B
Additional tax on banks and life insurers from Schedule 68	565	C
Total labour requirements addition to tax	580	D
Recapture of investment tax credit from Schedule 31	602	E
Calculation for the refundable tax on the Canadian-controlled private corporation's (CCPC) or substantive CCPC's investment income (if it was a CCPC throughout the tax year or a substantive CCPC at any time in the tax year)		
Aggregate investment income from line 440 on page 6		F
Taxable income from line 360 on page 3		G
Deduct:		
Amount from line 400, 405, 410, or 428 on page 4, whichever is the least*		H
Net amount (amount G minus amount H)		I
Refundable tax on CCPC's or substantive CCPC's investment income – 10.67% of whichever is less: amount F or amount I	604	J
Subtotal (add amounts A to E and J)		K
Deduct:		
Small business deduction from line 430 on page 4		L
Federal tax abatement	608	
Manufacturing and processing profits deduction and zero-emission technology manufacturing deduction from Schedule 27	616	
Investment corporation deduction	620	
Taxed capital gains	624	
Federal foreign non-business income tax credit from Schedule 21	632	
Federal foreign business income tax credit from Schedule 21	636	
General tax reduction for CCPCs from amount I on page 5	638	
General tax reduction from amount P on page 5	639	
Federal logging tax credit from Schedule 21	640	
Eligible Canadian bank deduction under section 125.21	641	
Federal qualifying environmental trust tax credit	648	
Investment tax credit from Schedule 31	652	
Subtotal		M
Part I tax payable – Amount K minus amount M		N
Enter amount N on line 700 on page 9.		

* This is not applicable to substantive CCPCs.

Privacy notice

Personal information (including the SIN) is collected and used to administer or enforce the Income Tax Act and related programs and activities including administering tax, benefits, audit, compliance, and collection. The information collected may be disclosed to other federal, provincial, territorial, aboriginal or foreign government institutions to the extent authorized by law. Failure to provide this information may result in paying interest or penalties, or in other actions. Under the Privacy Act, individuals have a right of protection, access to and correction of their personal information, and to file a complaint with the Privacy Commissioner of Canada regarding the handling of their personal information. Refer to Personal Information Bank CRA PPU 047 on Info Source at canada.ca/cra-info-source.

Protected B when completed

Summary of tax and credits

Federal tax

Part I tax payable from amount N on page 8	700	
Part II.2 tax payable from Schedule 56	705	
Part III.1 tax payable from Schedule 55	710	
Part IV tax payable from Schedule 3	712	
Part IV.1 tax payable from Schedule 43	716	
Part VI tax payable from Schedule 38	720	
Part VI.1 tax payable from Schedule 43	724	
Part VI.2 tax payable from Schedule 67	725	
Part XII.7 tax payable from Schedule 78	726	
Part XIII.1 tax payable from Schedule 92	727	
Part XIV tax payable from Schedule 20	728	
Total federal tax		

Add provincial or territorial tax:

Provincial or territorial jurisdiction	750	BC
(if more than one jurisdiction, enter "multiple" and complete Schedule 5)		
Net provincial or territorial tax payable (except Quebec and Alberta)	760	
Total tax payable	770	A

Deduct other credits:

Investment tax credit refund from Schedule 31	780	
Dividend refund from amount JJ on page 7	784	
Federal capital gains refund from Schedule 18	788	
Federal qualifying environmental trust tax credit refund	792	
Return of fuel charge proceeds to farmers tax credit from Schedule 63	795	
Canadian film or video production tax credit (Form T1131)	796	
Film or video production services tax credit (Form T1177)	797	
Canadian journalism labour tax credit from Schedule 58	798	
Air quality improvement tax credit from Schedule 65	799	
Tax withheld at source	800	
Total payments on which tax has been withheld	801	
Provincial and territorial capital gains refund from Schedule 18	808	
Provincial and territorial refundable tax credits from Schedule 5	812	
Tax instalments paid	840	
Total credits	890	B

Balance (amount A minus amount B)

If the result is negative, you have a refund. If the result is positive, you have a balance owing.

Enter the amount below on whichever line applies.

Refund code	894	☐	Refund	Generally, the CRA does not charge or refund a difference of \$2 or less.	Balance owing	☐
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For information on how to enrol for direct deposit, go to canada.ca/cra-direct-deposit.

For information on how to make your payment, go to canada.ca/payments.

If the corporation is a Canadian-controlled private corporation throughout the tax year, does it qualify for the one-month extension of the date the balance of tax is due? 896 Yes ☐ No ☐

If this return was prepared by a tax preparer for a fee, provide their: EFILE number 920 W5303
ReplD 925 3YW9HN7

Certification

I, 950 Webber Last name 951 Jeannie First name 954 President Position, office, or rank

am an authorized signing officer of the corporation. I certify that I have examined this return, including accompanying schedules and statements, and that the information given on this return is, to the best of my knowledge, correct and complete. I also certify that the method of calculating income for this tax year is consistent with that of the previous tax year except as specifically disclosed in a statement attached to this return.

955 2026/05/25 Date (yyyy/mm/dd) Signature of the authorized signing officer of the corporation 956 (250) 672-5334 Telephone number

Is the contact person the same as the authorized signing officer? If no, complete the information below 957 Yes ☒ No ☐

958 Name of other authorized person 959 Telephone number

Language of correspondence – Langue de correspondance

Indicate your language of correspondence by entering 1 for English or 2 for French. 990 1
Indiquez votre langue de correspondance en inscrivant 1 pour anglais ou 2 pour français.

Net Income (Loss) for Income Tax Purposes

• Use this schedule to reconcile the corporation's net income (loss) as reported on the financial statements and its net income (loss) for tax purposes. For more information, see Guide T4012, T2 Corporation – Income Tax Guide.

• All legislative references are to the Income Tax Act.

• If you need more space, attach additional schedules.

Net income (loss) after taxes and extraordinary items from line 9999 of Schedule 125 _____ A

Add:

Amortization of tangible assets	104	7,684	
Total (lines 101 to 199)	500	7,684	7,684
Amount A plus line 500			7,684 B

Deduct:

Capital cost allowance from Schedule 8	403	7,685	
Total (lines 401 to 499)	510	7,685	7,685
Net income (loss) for income tax purposes (amount B minus line 510)			(1) C

Enter amount C on line 300 on page 3 of the T2 return.

Version 2025.4.1 GP99 - RETAIN ON FILE. DO NOT SUBMIT TO THE CRA.

**Corporation Loss Continuity and Application**

Corporation's name	Business number	Tax year-end Year Month Day
Barriere Recreation Society	12351 7385 RC 0001	2 0 2 6 0 3 3 1

- Use this form to determine the continuity and use of available losses; to determine a current-year non-capital loss, farm loss, restricted farm loss, limited partnership loss, or restricted interest and financing expense; to determine the amount of restricted farm losses, limited partnership losses, and restricted interest and financing expenses (RIFE) that can be applied in a year; and to ask for a loss carryback to previous years.
- A corporation can choose whether or not to deduct an available loss from income in a tax year. The corporation can deduct losses in any order. However, for each type of loss, deduct the oldest loss first.
- All legislative references are to the Income Tax Act.
- According to subsection 111(4), when control has been acquired, no amount of capital loss incurred in a tax year ending before that time is deductible when calculating taxable income for a tax year ending after that time. Also, no amount of capital loss incurred in a tax year ending after that time is deductible when calculating taxable income for a tax year ending before that time.
- When control has been acquired, subsection 111(5) provides for similar treatment of non-capital and farm losses except as listed in paragraphs 111(5)(a) and (b), and of RIFE except as listed in paragraph 111(5)(a).
- For information on these losses, see Guide T4012, T2 Corporation – Income Tax.
- File this schedule with the T2 Corporation Income Tax Return, or send the schedule by itself to the tax centre where the return is filed.

Part 1 – Non-capital losses**Determination of current-year non-capital loss**

Net income (loss) for income tax purposes		(1) 1A
RIFE deducted in the year under paragraph 111(1)(a.1) (enter as a positive amount)	1B	
Net capital losses deducted in the year (enter as a positive amount)	1C	
Taxable dividends deductible under section 112 or subsections 113(1) or 138(6)	1D	
Amount of Part VI.1 tax deductible under paragraph 110(1)(k)	1E	
Amount deductible as prospector's and grubstaker's shares – Paragraph 110(1)(d.2)	1F	
Employer deduction for non-qualified securities – Paragraph 110(1)(e)	1G	
Subtotal (total of amounts 1B to 1G)		1H
Subtotal (amount 1A minus amount 1H; if positive, enter "0")		(1) 1I
Section 110.5 or subparagraph 115(1)(a)(vii) – Addition for foreign tax deductions		1J
Subtotal (amount 1I minus amount 1J)		(1) 1K
Current-year farm loss (the lesser of: the net loss from farming or fishing included in income and the non-capital loss before deducting the farm loss)		1L
Current-year non-capital loss (amount 1K plus amount 1L, if positive enter "0")		(1) 1M
If amount 1M is negative, enter it on line 110 as a positive amount.		

Continuity of non-capital losses and request for a carryback

Non-capital losses at the end of the previous tax year	1,347	1N
Non-capital loss expired ¹	100	
Non-capital losses at the beginning of the tax year (amount 1N minus line 100)	1,347	1,347
Non-capital losses transferred on an amalgamation or on the wind-up of a subsidiary ² corporation	105	
Current-year non-capital loss (from amount 1M)	110	1
Subtotal (line 105 plus line 110)	1	1 1O
Subtotal (line 102 plus amount 1O)		1,348 1P

¹ A non-capital loss expires after **20 tax years** and an allowable business investment loss becomes a net capital loss after **10 tax years**.

² Subsidiary is defined in subsection 88(1) as a taxable Canadian corporation of which 90% or more of each class of issued shares are owned by its parent corporation and the remaining shares are owned by persons that deal at arm's length with the parent corporation.

Part 1 – Non-capital losses (continued)

Other adjustments (includes adjustments for an acquisition of control) **150** _____

Section 80 – Adjustments for forgiven amounts **140** _____

Non-capital losses of previous tax years applied in the current tax year **130** _____

Enter the amount from line 130 on line 331 of the T2 return.

Current and previous years non-capital losses applied against current-year taxable dividends subject to Part IV tax ³ **135** _____

Subtotal (total of lines 150, 140, 130 and 135) **1Q**

Non-capital losses before any request for a carryback (amount 1P minus amount 1Q) **1,348 1R**

Request to carry back non-capital loss to:

First previous tax year to reduce taxable income **901** _____

Second previous tax year to reduce taxable income **902** _____

Third previous tax year to reduce taxable income **903** _____

First previous tax year to reduce taxable dividends subject to Part IV tax **911** _____

Second previous tax year to reduce taxable dividends subject to Part IV tax **912** _____

Third previous tax year to reduce taxable dividends subject to Part IV tax **913** _____

Total of requests to carry back non-capital losses to previous tax years (total of lines 901 to 913) **1S**

Closing balance of non-capital losses to be carried forward to future tax years (amount 1R minus amount 1S) **180** **1,348**

³ Line 135 is the total of lines 330 and 335 from Schedule 3, Dividends Received, Taxable Dividends Paid, and Part IV Tax Calculation.

Part 2 – Capital losses**Continuity of capital losses and request for a carryback**

Capital losses at the end of the previous tax year **200** _____

Capital losses transferred on an amalgamation or on the wind-up of a subsidiary corporation **205** _____

Subtotal (line 200 plus line 205) **2A**

Other adjustments (includes adjustments for an acquisition of control) **250** _____

Section 80 – Adjustments for forgiven amounts **240** _____

Subtotal (line 250 plus line 240) **2B**

Subtotal (amount 2A minus amount 2B) **2C**

Current-year capital loss (from the calculation on Schedule 6, Summary of Dispositions of Capital Property) **210** _____

Unused non-capital losses from the 11th previous tax year ⁴ **2D**

Allowable business investment losses (ABILs) that expired as non-capital losses at the end of the previous tax year ⁵ **2E**

Enter amount 2D or 2E, whichever is less. **215** _____

ABILs expired as non-capital losses (line 215 multiplied by 2) **220** _____

Subtotal (amount 2C plus line 210 plus line 220) **2F**

Note

If there has been an amalgamation or a wind-up of a subsidiary, do a separate calculation of the ABIL expired as non-capital loss for each predecessor or subsidiary corporation. Add all these amounts and enter the total on line 220.

⁴ Determine the amount of the non-capital loss from the **11th previous tax year**, and enter the part of the non-capital loss that was not deducted in the **previous 11 years**.

⁵ Enter the amount of the ABILs from the **11th previous tax year**. Enter the full amount on amount 2E.

Part 2 – Capital losses (continued)

Capital losses from previous tax years applied against the current-year net capital gain ⁶	225	_____	
Capital losses before any request for a carryback (amount 2F minus line 225)		_____	2G
Request to carry back capital loss to: ⁷			
First previous tax year	951	_____	
Second previous tax year	952	_____	
Third previous tax year	953	_____	
Subtotal (total of lines 951 to 953)		_____	2H
Closing balance of capital losses to be carried forward to future tax years (amount 2G minus amount 2H) ⁸	280	_____	

⁶ To get the net capital losses required to reduce the taxable capital gain included in the net income (loss) for the current tax year, enter the amount from line 225 **divided** by 2 at line 332 of the T2 return.

⁷ On line 225, 951, 952, or 953, whichever applies, enter the actual amount of the loss. When the loss is applied, **divide** this amount by 2. The result represents the 50% inclusion rate.

⁸ Capital losses can be carried forward indefinitely.

Part 3 – Farm losses**Continuity of farm losses and request for a carryback**

Farm losses at the end of the previous tax year	_____	3A
Farm loss expired ⁹	300	_____
Farm losses at the beginning of the tax year (amount 3A minus line 300)	302	_____
Farm losses transferred on an amalgamation or on the wind-up of a subsidiary corporation	305	_____
Current-year farm loss (amount 1L in Part 1)	310	_____
Subtotal (line 305 plus line 310)		_____ 3B
Subtotal (line 302 plus amount 3B)		_____ 3C
Other adjustments (includes adjustments for an acquisition of control)	350	_____
Section 80 – Adjustments for forgiven amounts	340	_____
Farm losses of previous tax years applied in the current tax year	330	_____
Enter the amount from line 330 on line 334 of the T2 Return.		
Current and previous years farm losses applied against current-year taxable dividends subject to Part IV tax ¹⁰	335	_____
Subtotal (total of lines 350, 340, 330 and 335)		_____ 3D
Farm losses before any request for a carryback (amount 3C minus amount 3D)		_____ 3E

Request to carry back farm loss to:

First previous tax year to reduce taxable income	921	_____	
Second previous tax year to reduce taxable income	922	_____	
Third previous tax year to reduce taxable income	923	_____	
First previous tax year to reduce taxable dividends subject to Part IV tax	931	_____	
Second previous tax year to reduce taxable dividends subject to Part IV tax	932	_____	
Third previous tax year to reduce taxable dividends subject to Part IV tax	933	_____	
Subtotal (total of lines 921 to 933)		_____	3F
Closing balance of farm losses to be carried forward to future tax years (amount 3E minus amount 3F)	380	_____	

⁹ A farm loss expires after 20 tax years.

¹⁰ Line 335 is the total of lines 340 and 345 from Schedule 3.

Part 4 – Restricted farm losses**Current-year restricted farm loss**

Total losses for the year from farming business	485	
(line 485 — \$2,500) divided by 2	4A	
Amount 4A or \$15,000, whichever is less		4B
		4C
Subtotal (amount 4B plus amount 4C)		4D
Current-year restricted farm loss (line 485 minus amount 4D)		4E

Continuity of restricted farm losses and request for a carryback

Restricted farm losses at the end of the previous tax year		4F
Restricted farm loss expired ¹¹	400	
Restricted farm losses at the beginning of the tax year (amount 4F minus line 400)	402	
Restricted farm losses transferred on an amalgamation or on the wind-up of a subsidiary corporation	405	
Current-year restricted farm loss (from amount 4E)	410	
Enter the amount from line 410 on line 233 of Schedule 1, Net Income (Loss) for Income Tax Purposes.		
Subtotal (line 405 plus line 410)		4G
Subtotal (line 402 plus amount 4G)		4H
Restricted farm losses from previous tax years applied against current farming income	430	
Enter the amount from line 430 on line 333 of the T2 return.		
Section 80 – Adjustments for forgiven amounts	440	
Other adjustments	450	
Subtotal (total of lines 430 to 450)		4I
Restricted farm losses before any request for a carryback (amount 4H minus amount 4I)		4J
Request to carry back restricted farm loss to:		
First previous tax year to reduce farming income	941	
Second previous tax year to reduce farming income	942	
Third previous tax year to reduce farming income	943	
Subtotal (total of lines 941 to 943)		4K
Closing balance of restricted farm losses to be carried forward to future tax years (amount 4J minus amount 4K)	480	

Note

The total losses for the year from all farming businesses are calculated without including scientific research expenses.

¹¹ A restricted farm loss expires after 20 tax years.

Part 5 – Listed personal property losses**Continuity of listed personal property losses and request for a carryback**

Listed personal property losses at the end of the previous tax year 5A

Listed personal property loss expired ¹² **500**

Listed personal property losses at the beginning of the tax year (amount 5A minus line 500) **502** ▶

Current-year listed personal property loss (from Schedule 6) **510**

Subtotal (line 502 plus line 510) 5B

Listed personal property losses from previous tax years applied against listed personal property gains **530**

Enter the amount from line 530 on line 655 of Schedule 6.

Other adjustments **550**

Subtotal (line 530 plus line 550) ▶ 5C

Listed personal property losses remaining before any request for a carryback (amount 5B minus amount 5C) 5D

Request to carry back listed personal property loss to:

First previous tax year to reduce listed personal property gains **961**

Second previous tax year to reduce listed personal property gains **962**

Third previous tax year to reduce listed personal property gains **963**

Subtotal (total of lines 961 to 963) ▶ 5E

Closing balance of listed personal property losses to be carried forward to future tax years (amount 5D minus amount 5E) **580**

¹² A listed personal property loss expires after **seven tax years**.**Part 6 – Analysis of balance of losses by year of origin**

1 Year of origin ¹³	2 Non-capital losses ¹⁴	3 Farm losses	4 Restricted farm losses	5 Listed personal property losses
2026/03/31	1			
2025/03/31				
2024/03/31	253			
2023/03/31				
2022/03/31	959			
2021/03/31				
2020/03/31	135			
2019/03/31				
2018/03/31				
2017/03/31				
2016/03/31				
2015/03/31				
2014/03/31				
2013/03/31				
2012/03/31				
2011/03/31				
2010/03/31				
2009/03/31				
2008/03/31				
2007/03/31				
2006/03/31				
Total	1,348			

¹³ Enter each loss by year of origin, starting with the current year and going down to the **20th previous year**.¹⁴ A non-capital loss expires after **20 tax years** and an allowable business investment loss becomes a net capital loss after **10 tax years**.

Current-year limited partnership losses[illegible][illegible][illegible]

¹⁵ Clean economy tax credit is defined in subsection 127.47(1).

Part 8 – Restricted interest and financing expenses (RIFE)**Continuity of RIFE**

RIFE at the end of the previous tax year	700	_____
RIFE transferred on an amalgamation or on the wind-up of a subsidiary corporation	705	_____
RIFE adjustments for an acquisition of control	750	_____
Subtotal (line 700 plus line 705 minus line 750)		8A _____

Enter amount 8A on line 128 in Part 2J of Schedule 130, Excessive Interest and Financing Expenses Limitation.

Current-year restricted interest and financing expense determined under subsection 111(8) (amount A from Part 2O of Schedule 130)	710	_____
RIFE deducted for the tax year ¹⁶	730	_____
Closing balance of RIFE (amount 8A plus line 710 minus line 730)		780 _____

¹⁶ The amount deducted **must** not exceed amount B in Part 2J of Schedule 130.**Part 9 – Election under paragraph 88(1.1)(f)**

If you are making an election under paragraph 88(1.1)(f), tick the box **190** ☐ Yes

In the case of the wind-up of a subsidiary, if the election is made, the non-capital loss, restricted farm loss, farm loss, or limited partnership loss of the subsidiary—that otherwise would become the loss of the parent corporation for a particular tax year starting after the the wind-up began—will be considered as the loss of the parent corporation for its immediately preceding tax year and not for the particular year.

Note
This election is only applicable for wind-ups under subsection 88(1) that are reported on Schedule 24, First-Time Filer after Incorporation, Amalgamation, or Winding-up of a Subsidiary into a Parent.

See the privacy notice on your return.

S4Supp

Schedule 4 Supplementary - Loss Continuity

Part 1 – Non-capital losses

Non-capital loss continuity by year

Year of origin	Balance at the end of the previous tax year	Expired*	Balance at the beginning of the tax year	Transfers on amalgamation or wind-up	Section 80 adjustments	Other adjustments	Current year loss net of carry-back	Applied	Closing balance
2005/03/31									
2006/03/31									
2007/03/31									
2008/03/31									
2009/03/31									
2010/03/31									
2011/03/31									
2012/03/31									
2013/03/31									
2014/03/31									
2015/03/31									
2016/03/31									
2017/03/31									
2018/03/31									
2019/03/31									
2020/03/31	135		135						135
2021/03/31									
2022/03/31	959		959						959
2023/03/31									
2024/03/31	253		253						253
2025/03/31									
2026/03/31							1		1
Totals	1,347		1,347				1		1,348

* A non-capital loss expires as follows:

- After 7 tax years if it arose in a tax year ending before March 23, 2004;
- After 10 tax years if it arose in a tax year ending after March 22, 2004, and before 2006; or
- After 20 tax years if it arose in a tax year ending after 2005.

S4Supp

Schedule 4 Supplementary - Loss Continuity

Part 3 – Farm losses

Farm loss continuity by year

Year of origin	Balance at the end of the previous tax year	Expired**	Balance at the beginning of the tax year	Transfers on amalgamation or wind-up	Section 80 adjustments	Other adjustments	Current year loss net of carry-back	Applied	Closing balance
2005/03/31									
2006/03/31									
2007/03/31									
2008/03/31									
2009/03/31									
2010/03/31									
2011/03/31									
2012/03/31									
2013/03/31									
2014/03/31									
2015/03/31									
2016/03/31									
2017/03/31									
2018/03/31									
2019/03/31									
2020/03/31									
2021/03/31									
2022/03/31									
2023/03/31									
2024/03/31									
2025/03/31									
2026/03/31									
Totals									

** A farm loss expires as follows:

- After 10 tax years if it arose in a tax year ending before 2006; or
- After 20 tax years if it arose in a tax year ending after 2005.

S4Supp

Schedule 4 Supplementary - Loss Continuity

Part 4 – Restricted farm losses

Restricted farm loss continuity by year

Year of origin	Balance at the end of the previous tax year	Expired***	Balance at the beginning of the tax year	Transfers on amalgamation or wind-up	Section 80 adjustments	Other adjustments	Current year loss net of carry-back	Applied	Closing balance
2005/03/31									
2006/03/31									
2007/03/31									
2008/03/31									
2009/03/31									
2010/03/31									
2011/03/31									
2012/03/31									
2013/03/31									
2014/03/31									
2015/03/31									
2016/03/31									
2017/03/31									
2018/03/31									
2019/03/31									
2020/03/31									
2021/03/31									
2022/03/31									
2023/03/31									
2024/03/31									
2025/03/31									
2026/03/31									
Totals									

*** A restricted farm loss expires as follows:

- After 10 tax years if it arose in a tax year ending before 2006; or
- After 20 tax years if it arose in a tax year ending after 2005.

Part 5 – Listed personal property losses

Listed personal property loss continuity by year

Year of origin	Balance at the end of the previous tax year	Adjustments	Applied	Current year loss net of carry-back	Closing balance
2018/03/31		Expired			
2019/03/31					
2020/03/31					
2021/03/31					
2022/03/31					
2023/03/31					
2024/03/31					
2025/03/31					
2026/03/31					
Totals					

Capital Cost Allowance (CCA)

Corporation's name	Business number	Tax year-end Year Month Day
Barriere Recreation Society	12351 7385 RC 0001	2 0 2 6 0 3 3 1

For more information, see the section called "Capital Cost Allowance" in Guide T4012, *T2 Corporation – Income Tax*.

Unless otherwise stated, all legislative references are to the federal *Income Tax Act*.

Is the corporation electing under subsection 1101(5q) of the *Income Tax Regulations*?

☒ No ☐ Yes

Part 1 – Agreement between associated eligible persons or partnerships (EPOPs)

Are you associated in the tax year with one or more EPOPs with which you have entered into an agreement under subsection 1104(3.3) of the Regulations? ☐ Yes ☒ No **105**

If you answered yes, fill out Part 1. Otherwise, go to Part 2.

Enter a percentage assigned to each associated EPOP (including your corporation) as determined in the agreement.

This percentage will be used to allocate the immediate expensing limit. The total of all the percentages assigned under the agreement should not exceed 100%. If the total is more than 100%, then the associated group has an immediate expensing limit of nil. For more information about the immediate expensing limit, see note 12 in Part 2.

1	2	3
Name of EPOP	Identification number	Percentage assigned under the agreement
110	Note 1 115	120
Total		

Immediate expensing limit allocated to the corporation (see **Note 2**)

Note 1: The identification number is the social insurance number, business number, or partnership account number of the EPOP.

Note 2: Multiply 1.5 million by the percentage assigned to your corporation in column 3. If the total of column 3 is more than 100%, enter "0".

9	10	11	12	13	14	15	16
Proceeds of dispositions of the DIEP (enter amount from column 8 that relates to the DIEP reported in column 4)	UCC (column 2 plus or column 3 plus or minus column 5 minus column 8) Note 10	UCC of the DIEP (enter the UCC amount that relates to the DIEP reported in column 4) Note 11	Immediate expensing Note 12	Cost of acquisitions on remainder of Class (column 3 minus column 12)	Cost of acquisitions from column 13 that are accelerated investment incentive properties (AIIP) or properties included in Classes 54 to 56 Note 13	Remaining UCC (column 10 minus column 12) (if negative, enter "0")	Proceeds of disposition available to reduce the UCC of AIIP and property included in Classes 54 to 56 (column 8 plus column 6 minus column 13 plus column 14 minus column 7) (if negative, enter "0")
234	4,807	236	238		225	4,807	
	21,926					21,926	
	6					6	
	6,808					6,808	
	3,124					3,124	
	5,160					5,160	

1

Part 2 – CCA calculation (continued)

[illegible]

Enter the total of column 21 on line 107 of Form T2 SCH 1, Net Income (Loss) for Income Tax Purposes.
 Enter the total of column 22 on line 404 of Form T2 SCH 1.
 Enter the total of column 23 on line 403 of Form T2 SCH 1.

Note 3: If a class number has not been provided in Schedule II of the *Income Tax Regulations* for a particular class of property, use the subsection provided in Regulation 1101.

Note 4: Include any property acquired in previous years that has now become available for use, net of any government assistance received or entitled to be received in the year from a government, municipality or other public authority, or a reduction of capital cost after the application of section 80. This property would have been previously excluded from column 3. List separately any acquisitions of property in the class that are not subject to the 50% rule. See Income Tax Folio S3-F4-C1, *General Discussion of Capital Cost Allowance*, for exceptions to the 50% rule. Do not include any amount in column 3 in respect of property included in column 5 (see note 6). See Guide T4012 for more information about the cost of acquisitions during the year.

Note 5: A DIEP reported in column 4 is a property acquired after April 18, 2021, by a corporation that was a Canadian-controlled private corporation (CCPC) throughout the year, which became available for use in the tax year (before 2024) and was designated as such on or before the day that is 12 months after the filing-due date for the tax year to which the designation relates. It includes all capital property subject to the CCA rules, if certain conditions are met, other than property included in Classes 1 to 6, 14.1, 17, 47, 49, and 51. A property can only qualify as DIEP in the year in which it becomes available for use. See subsection 1104(3.1) of the Regulations for more information.

Note 6: Enter in column 5, "Adjustments and transfers," amounts that increase or reduce the UCC (column 10). Items that increase the UCC include amounts transferred under section 85, or transferred on amalgamation or winding-up of a subsidiary. Items that reduce the UCC (show amounts that reduce the UCC in brackets) include assistance received or receivable during the year for a property, subsequent to its disposition, if such assistance would have decreased the capital cost of the property by virtue of paragraph 13(7.1)(f). See Guide T4012 for other examples of adjustments and transfers to include in column 5.

Also include property acquired in a non-arm's length transaction [other than by virtue of a right referred to in paragraph 251(5)(b)] if the property was a depreciable property acquired by the transferor at least 364 days before the end of your tax year and continuously owned by the transferor until it was acquired by you.

Note 7: Include all amounts of assistance you received (or were entitled to receive) after the disposition of a depreciable property that would have decreased the capital cost of the property by virtue of paragraph 13(7.1)(f) if received before the disposition.

Part 2 – CCA calculation (continued)

Note 8: Include all amounts you have repaid during the year for any legally required repayment, made after the disposition of a corresponding property, of:

- assistance that would have otherwise increased the capital cost of the property under paragraph 13(7.1)(d) and
- an inducement, assistance, or any other amount contemplated in paragraph 12(1)(x) received, that otherwise would have increased the capital cost of the property under paragraph 13(7.4)(b)

Include the UCC of each property of a prescribed class acquired in the course of a corporate reorganization described under paragraph 55(3)(b) (also known as "butterfly reorganization") or include property acquired in a non-arm's length transaction [other than by virtue of a right referred to in paragraph 25(1)(b)] if the property was a depreciable property acquired by the transferor less than 364 days before the end of your tax year and continuously owned by the transferor until it was acquired by you.

Note 9: For each property disposed of during the year, deduct from the proceeds of disposition any outlays and expenses to the extent that they were made or incurred for the purpose of making the disposition(s). The amount reported in respect of the property cannot exceed the property's capital cost, unless that property is a timber resource property as defined in subsection 13(21). If the cost of a zero-emission passenger vehicle (or a passenger vehicle that was, at any time, a DIEP) exceeds the prescribed amount and it is disposed of to a person or partnership with which you deal at arm's length, the proceeds of disposition will be adjusted based on a factor equal to the prescribed amount as a proportion of the actual cost of the vehicle. The actual cost of the vehicle will be adjusted for payment or repayment of government assistance.

Note 10: If the amount in column 5 (as shown in brackets) reduces the undepreciated capital cost, you must subtract it for the purposes of the calculation. Otherwise, add the amount in column 5 for the purposes of the calculation.

Note 11: The amount to enter in column 11 must not exceed the amount in column 10. If it does, enter in column 11 the amount from column 10. If the amount determined in column 10 is zero or a negative amount, enter "0". The only amounts incurred before April 19, 2021, to be included in this column are certain inventory purchases from arm's length persons or partnerships where the conditions in paragraphs 1100(0.3)(a) to (c) of the Regulations are met.

Note 12: Immediate expensing applies to a DIEP included in column 11. The total immediate expensing for the tax year (total of column 12) should not exceed the lesser of:

- Immediate expensing limit: it is equal to one of the following five amounts, whichever is applicable:
 - \$1.5 million, if you are not associated with any other EPOP in the tax year
 - amount from line 125, if you are associated in the tax year with one or more EPOPs
 - nil, if the total of the percentages assigned in Part 1 is more than 100% or you are associated in the tax year with one or more EPOPs and have not filed an agreement in prescribed form as required under subsection 1104(3.3) of the Regulations
 - the amount determined under subsection 1104(3.5) of the Regulations for any second or subsequent tax years ending in a calendar year, if you have two or more tax years ending in the calendar year in which you are associated with another EPOP that has a tax year ending in that calendar year
 - any amount allocated by the minister under subsection 1104(3.4) of the Regulations

The immediate expensing limit has to be prorated if your tax year is less than 365 days. You cannot carry forward any unused amount of the immediate expensing limit.

- UCC of the DIEP: total of column 11

You have to maintain the CCPC status throughout the relevant tax year in order to claim the immediate expensing.

Note 13: An AIIP is a property (other than property included in Classes 54 to 56) that you acquired after November 20, 2018, and that became available for use before 2028.

Classes 54 and 55 include zero-emission vehicles that you acquired after March 18, 2019, and that became available for use before 2028.

Class 56 applies to eligible zero-emission automotive equipment and vehicles (other than motor vehicles) that are acquired after March 1, 2020, and that became available for use before 2028.

See Guide T4012 for more information.

Note 14: The relevant factors for property of a class in Schedule II, that is an AIIP or included in Classes 54 to 56, available for use respectively before 2024 or in 2024 are:

- 2 1/3 or 1 1/2 for property in Classes 43.1, 54, and 56
- 1 1/2 or 7/8 for property in Class 55
- 1 or 1/2 for property in Classes 43.2 and 53
- 0 for property in Classes 12, 13, 14, 15, and 59, as well as properties that are Canadian vessels included in paragraph 1100(1)(v) of the Regulations (see note 19 for additional information) and
- 0.5 or 0 for all other property that is an AIIP

If the tax year begins in 2023 and ends in 2024, the relevant factor is determined under paragraph 1100(2.01)(a) of the Regulations.

Part 2 – CCA calculation (continued)

Note 15: The UCC adjustment for property acquired during the year (also known as the half-year rule or 50% rule) does not apply to certain property (including AIP and property included in Classes 54 to 56). For special rules and exceptions, see Income Tax Folio S3-F4-C1, *General Discussion of Capital Cost Allowance*.

Note 16: Enter a rate only if you are using the declining balance method. For any other method (for example, the straight-line method, where calculations are always based on the cost of acquisitions), enter "N/A". Then enter the amount you are claiming in column 23.

Note 17: If the amount in column 10 is negative, you have a recapture of CCA. If applicable, enter the negative amount from column 10 in column 21 as a positive. The recapture rules do not apply to passenger vehicles in Class 10.1. However, they do apply to a passenger vehicle that was, at any time, a DIEP.

Note 18: If no property is left in the class at the end of the tax year and there is still a positive amount in the column 10, you have a terminal loss. If applicable, enter the positive amount from column 10 in column 22. The terminal loss rules do not apply to:

- passenger vehicles in Class 10.1
- property in Class 14.1, unless you have ceased carrying on the business to which it relates
- limited-period franchises, concessions, or licences in Class 14. If, at the time of acquisition, the property was a former property of the transferor or any similar property attributable to the same fixed place of business, and you had jointly elected with the transferor to have the replacement property rules apply, unless certain conditions are met

Note 19: If the tax year is shorter than 365 days, prorate the CCA claim. Some classes of property do not have to be prorated. See Guide T4012 for more information.

For property in Class 10.1 disposed of during the year, deduct a maximum of 50% of the regular CCA deduction if you owned the property at the beginning of the tax year.

For AIP listed below, the maximum first year allowance you can claim is determined as follows:

- Class 13: if the capital cost of the property was incurred before 2024, the lesser of 150% of the amount calculated in Schedule III of the Regulations and the UCC at the end of the tax year (before any CCA deduction), and in any other case, the amount for the year calculated in accordance with Schedule III of the Regulations
- Class 14: the lesser of 150% (if the property becomes available for use in the year and before 2024) or 125% (if the property becomes available for use in the year and after 2023) of the allocation for the year of the capital cost of the property apportioned over the remaining life of the property (at the time the cost was incurred) and the UCC at the end of the tax year (before any CCA deduction)
- Class 15: the lesser of 150% (if the property is acquired in the year and before 2024) or 125% (if the property is acquired in the year and after 2023) of an amount calculated on the basis of a rate per cord, board foot, or cubic metre cut in the tax year and the UCC at the end of the tax year (before any CCA deduction)
- Canadian vessels described under paragraph 1100(1)(v) of the Regulations: the lesser of 50% (for property acquired in the year and before 2024) or 33 1/3% (in any other case) of the capital cost of the property and the UCC at the end of the tax year (before any CCA deduction)
- Class 41.2: use a 25% CCA rate. The additional allowance under paragraphs 1100(1)(y.2) (for single mine properties) and 1100(1)(ya.2) (for multiple mine properties) of the Regulations is not eligible for the accelerated investment incentive. The additional allowance in respect of natural gas liquefaction under paragraph 1100(1)(yb) of the Regulations is eligible for the accelerated investment incentive

The AIP provisions also apply to property (other than a timber resource property) that is a timber limit or a right to cut timber from a limit as well as to an industrial mineral mine or a right to remove minerals from an industrial mineral mine. See the *Income Tax Regulations* for more details.

**BALANCE SHEET INFORMATION****Schedule 100**

Assets	Code	Current year	Prior year
Cash and deposits	1000	55,266	53,540
Prepaid expenses	1484	8,788	6,651
Other machinery and equipment	1785	68,664	68,664
Accumulated amortization of other machinery and equipment	1786	(40,640)	(33,637)
Shipping equipment	1762	11,888	11,888
Accumulated amortization of shipping equipment	1763	(5,764)	(5,083)
Total assets	2599	98,202	102,023

Liabilities	Code	Current year	Prior year
Bank overdraft	2600		
Amounts payable and accrued liabilities	2620		417
Deferred revenue from incomplete contracts	3328		2,040
Total liabilities	3499		2,457

Equity	Code	Current year	Prior year
Common shares	3500		
Contributed and other surplus	3540	37,277	38,641
Retained earnings / deficit	3600	60,925	60,925
Total equity	3620	98,202	99,566
Total liabilities and equity	3640	98,202	102,023

Retained earnings	Code	Current year	Prior year
Retained earnings/deficit-start	3660	60,925	60,925
Net income / loss *	3680		
Total retained earnings	3849	60,925	60,925

* The amount on line 3680 must equal the amount on line 9999 of S125 or S140 without considering line 9998.

**INCOME STATEMENT INFORMATION****Schedule 125****Details**

Operating name, if different from the corporations' legal name

0001

Description of operation, if filing multiple Schedules 125

0002

Sequence number

0003

Non-farming revenue	Code	Current year	Prior year
Trade sales of goods and services	8000	110,792	125,016
Total sales of goods and services	8089	110,792	125,016

Non-Profit Organizations amounts received	8220	(6,322)	(17,257)
Total revenue	8299	104,470	107,759

Non-farming expenses - Cost of sales	Code	Current year	Prior year
Opening inventory	8300		
Cost of sales	8518		
Gross profit / loss (item 8089 - item 8518)	8519	110,792	125,016

Non-farming expenses - Operating expenses	Code	Current year	Prior year
Amortization of tangible assets	8670	7,684	7,680
Insurance	8690	9,580	12,796
Business taxes, licences and memberships	8760	782	1,672
Office expenses	8810	1,689	363
Utilities	9220	40,101	28,742
Promotion	8524	31,905	33,795
Bank charges	8715	389	310
Accounting fees	8862	1,496	1,260
Repairs and maintenance - buildings	8961	7,214	19,276
Shop expense	9132	2,367	1,340
Training expense	8876	139	525
Advertising	8521	199	
Sub-contracts	9110	925	
Total operating expenses	9367	104,470	107,759
Total expenses	9368	104,470	107,759
Net non-farming income	9369		

Farming revenue	Code	Current year	Prior year
Grains and oilseeds	9370		
Total farm revenue	9659		

Farming expenses	Code	Current year	Prior year
Crop expenses	9660		
Total farm expenses	9898		
Net farm income	9899		
Net income / loss before taxes and extraordinary items	9970		

Other comprehensive income

Revaluation surplus	7000		
Defined benefit gains/losses	7002	+	
Foreign operation translation gains/losses	7004	+	
Equity instruments gains/losses	7006	+	
Cash flow hedge effective portion gains/losses	7008	+	
Income tax relating to components of other comprehensive income	7010	+	
Miscellaneous other comprehensive income	7020	+	
Total - Other comprehensive income	=	=	

Summary

Complete this section if only one Schedule 125 is filed, Schedule 140 is used to summarize the information from multiple Schedules 125.

Extraordinary items	9975	-	
Legal settlements	9976	-	
Unrealized gains / losses	9980	+	
Unusual items	9985	-	
Current income taxes	9990	-	
Future (deferred) income tax provision	9995	-	
Total - Other comprehensive income	9998	+	
Net income / loss after taxes and extraordinary items	9999	=	

Summary

Tax Summary

Corporation name

Barriere Recreation Society

Tax year ending 2026/03/31

Taxable income		Tax payable	
Net income for tax purposes	(1)	Part I tax	
Charitable donations and gifts	-	Taxable dividends received	
Taxable dividends	-	GRIP at the end of the tax year	
Losses of prior years	-	LRIP at the end of the tax year	
Other adjustments	±	Part III.1 tax	+
Taxable income	=	Part IV tax	+
		Other federal tax payable	+
		Subtotal	=
Part I tax		Provincial and territorial tax (except AB, QC)	+
38% of taxable income	-	Provincial tax on large corporations (NB, NS)	+
Surtax	+	Tax payable	+
Additional tax on banks and life insurers	+		
Total labour requirements addition to tax	+		
Recapture of investment tax credit	+	Tax instalments paid	-
Refundable tax on CCPC investment income	+	Investment tax credit refund	-
Active business income	-	Eligible dividend paid	
Small business deduction	-	Non-eligible dividend paid	
Federal tax abatement	-	Dividend refund - eligible dividend	
Manufacturing and processing deduction	-	Dividend refund - non-eligible dividend	
Foreign tax credits	-	Other refundable credits	-
Investment tax credit	-	Balance owing (refund) on federal return	=
Other deductions and credits	-	Provincial income tax and registration fee (AB, QC)	
Part I tax	=	Capital and other provincial taxes	+
		Tax instalments and credits	-
		Other provincial taxes	=
		Total balance owing (refund)	=

Provincial tax	% Provincial allocation	Taxable income	Income tax	Capital and other provincial taxes	Tax instalments and credits	Net provincial tax
Newfoundland						
Prince Edward Island						
Nova Scotia						
New Brunswick						
Ontario						
Manitoba						
Saskatchewan						
British Columbia						
Yukon Territory						
Northwest Territories						
Nunavut						
Schedule 5 provincial tax payable						
Alberta						
Québec						
Totals						

Loss continuity	Current year carry back	Carryforward end of year	Other carryforwards
Capital			Capital dividend account
Non-capital		1,348	ERD TOH
Farm			NERD TOH
Restricted farm			Unused Part 1.3 tax credit
Limited partnership			Foreign business tax credits
Listed personal property			Donations and gifts
RIFE			Investment tax credits
			Ontario S510 (CMT) losses
			Ontario S510 (CMT) credit

Monday, May 25, 2026

Sharon Bignell
SOS Accounting Services Inc
Jarvie, Alberta
T0G 1H0

Jeannie Webber
Barriere Recreation Society
858 Dunn Lake Rd PO Box 536
Barriere BC V0E 1E0

Dear Webber:

We enclose your copy of the tax return with supporting schedules and financial statements for Barriere Recreation Society. We have prepared this return based on the information you provided to us. Kindly sign the T183CORP - Information Return for Corporation's Filing Electronically and return the signed form to us so that we can proceed the electronic transmission of the tax return on your behalf.

The T2 return shows no balance owing and no refund.

We have calculated that the corporation will need to make tax instalment payments this year totalling \$0.

Please remit these payments to CRA according to the following schedule:

If you have any questions about your return(s), please contact me at 250-318-8672.

Sincerely yours,

SOS Accounting Services Inc

Sharon Bignell

Enclosure



Information Return for Corporations Filing Electronically

- Do not send this form to the Canada Revenue Agency (CRA) unless we ask for it. We will not keep or return this form.
- Fill out this return for every initial and amended T2 Corporation Income Tax Return electronically filed with the CRA on your behalf.
- By filling out Part 2 and signing Part 3, you acknowledge that, under the Income Tax Act, you have to keep all records used to prepare your T2 return and provide this information to us on request.
- Part 4 must be filled out by either you or the electronic transmitter of your T2 return.
- Give the signed original of this return to the transmitter and keep a copy in your own records for six years.
- We are responsible for ensuring the confidentiality of your electronically filed tax information only after we have accepted your return.

Part 1 – Identification

Corporation's name Barriere Recreation Society						Business number * * * * * 7 3 8 5 R C 0 0 0 1													
Tax year start	Year	Month	Day	Tax year-end	Year	Month	Day	Is this an amended return?..... ☐ Yes ☒ No											
	2	0	2	5	0	4	0	1		2	0	2	6	0	3	3	1		
Email address:																			
Most notices and other correspondence are delivered electronically to My Business Account by default, except when a corporation has changed its delivery preference to receive paper mail. By providing an email address, you are registering the corporation to receive email notifications from the CRA. The CRA will notify the corporation at the email address provided when new correspondence is available in My Business Account and may require immediate attention. For more information, see canada.ca/cra-business-email-notifications .																			

Part 2 – Declaration

Enter the following amounts, if applicable, from the T2 return for the tax year noted in Part 1:

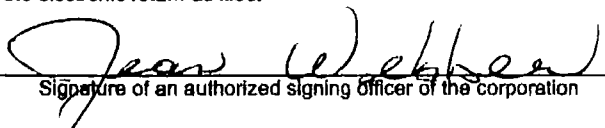
Net income or loss for income tax purposes from Schedule 1, financial statements, or General Index of Financial Information (GIFI) (line 300)	(1)
Part I tax payable (line 700)	
Part II.2 tax payable (line 705)	
Part III.1 tax payable (line 710)	
Part IV tax payable (line 712)	
Part IV.1 tax payable (line 716)	
Part VI tax payable (line 720)	
Part VI.1 tax payable (line 724)	
Part XIV tax payable (line 728)	
Net provincial and territorial tax payable (line 760)	
Total tax payable (line 770)	

Part 3 – Certification and authorization

I, Webber Jeannie President
 Last name First name Position, office, or title

am an authorized signing officer of the corporation. I certify that I have examined the T2 Corporation Income Tax Return, including accompanying schedules and statements, and that the information given on the T2 return and this T183 Corp information return is, to the best of my knowledge, correct and complete. I also certify that the method of calculating income for this tax year is consistent with that of the previous tax year except as specifically disclosed in a statement attached to this return.

I authorize the transmitter identified in Part 4 to electronically file the T2 Corporation Income Tax Return identified in Part 1. The transmitter can also modify the information originally filed in response to any errors Canada Revenue Agency identifies. This authorization expires when the Minister of National Revenue accepts the electronic return as filed.


 Signature of an authorized signing officer of the corporation

(250) 672-5334
 Telephone number

2026 / 05 / 25
 Year Month Day

00 : 00 : 00
 HH MM SS

The CRA will accept an electronic signature if it is applied in accordance with the guidance specified by the CRA.

Part 4 – Transmitter identification

The following transmitter has electronically filed the T2 return of the corporation identified in Part 1.

Sharon Bignell W5303
 Name of person or firm Electronic filer number

Privacy notice

Personal information is collected and used to administer or enforce the Income Tax Act and related programs and activities including administering tax, benefits, audit, compliance, and collection. The information collected may be disclosed to other federal, provincial, territorial, aboriginal or foreign government institutions to the extent authorized by law. Failure to provide this information may result in paying interest or penalties, or in other actions. Under the Privacy Act, individuals have a right of protection, access to and correction of their personal information, and to file a complaint with the Privacy Commissioner of Canada regarding the handling of their personal information. Refer to Personal Information Bank CRA PPU 047 and CRA PPU 211 on Info Source at canada.ca/cra-info-source.

Barriere Recreation Society **All Journal Entries J531 to J535**

		Account Number	Account Description	Debits	Credits
Mar 31, 2026	J531	Year end, to book prepaid insurance			
		1590	Prepaid Expenses	-	6,651.16
		5685	Insurance (Building & Liability)	6,651.16	-
		1590	Prepaid Expenses	8,787.75	-
		5685	Insurance (Building & Liability)	-	8,787.75
Mar 31, 2026	J532	Year end, to book depn on assets			
		1305	Accu Amort- Kitchen appl	-	961.00
		5618	Amortization Expense	961.00	-
		1315	Accum Amort- Ice Equipment	-	4,385.00
		5618	Amortization Expense	4,385.00	-
		1335	Accum Amort - SeaCan	-	681.00
		5618	Amortization Expense	681.00	-
		1341	Accum Depn on Monitoring Sys...	-	625.00
		5618	Amortization Expense	625.00	-
		1355	Accum Amort - Furniture	-	1,032.00
		5618	Amortization Expense	1,032.00	-
Mar 31, 2026	J534	Year end, to book restricted funds			
		3021	Restricted Funds	-	11.51
		4440	Interest Revenue	11.51	-
		5735	General Supplies	760.00	-
		3021	Restricted Funds	-	760.00
		5750	Office	-	2,600.45
		3021	Restricted Funds	2,600.45	-
		5229	Community Foundations Expense	2,500.00	-
		3021	Restricted Funds	-	2,500.00
		5235	Annual Golf Wind-Up Exp	1,000.00	-
		3021	Restricted Funds	-	1,000.00
		3021	Restricted Funds	-	1,643.00
		5750	Office	1,643.00	-
		3021	Restricted Funds	11,000.00	-
		4435	Community Prosperity Fund Gr...	-	11,000.00
Mar 31, 2026	J535	Year end, Reserve Transfer			
		3025	Unrestricted Equity	-	17,256.96
		3560	Retained Earnings - Previous Year	17,256.96	-
				59,894.83	59,894.83

Barriere Recreation Society
Income Statement Apr 01, 2025 to Mar 31, 2026

PROPOSED BUDGET 2027

REVENUE

Revenue	Actual	Budget 2027
League Fees	13,267.60	14992
Club Membership	-10.00	58
Curl BC Membership	-54.00	58
Associate Membership	6.00	58
Youth Curling	1,840.75	2000
Spare Fees	405.00	506
Bonspiel Mixed	1,804.00	2255
Bonspiel Fundraisers	415.00	475
Curling Club Concession Revenue	1,444.60	1806
Fall Fair Concession	17,213.14	21516
BC AG Expo Concession Rev	5,385.00	6731
Cooling Station Grant	15,700.00	16000
Community Foundation Grant	3,085.95	3100
Flea Markets	1,812.40	2000
Fundraising	1,369.25	1500
Annual Golf Wind-Up	3,015.00	3100
Sign Rental	2,580.77	2600
Liquor Sales	10,045.50	11000
Bar Non-alcohol Sales	233.25	250
Tips Received	399.78	450
Building Rental	3,904.10	4000
Legion #242 Grant	1,000.00	1000
Bingo Revenue	2,744.00	3430
Community Forest Grant	2,500.00	2500
Kamloops Sports Legacy Grant	1,643.00	1643
Community Gaming Grant	7,300.00	7300
Interest Revenue	528.41	661
Misc Revenue	224.60	281
Total Revenue	99,803.10	111270
 TOTAL REVENUE	 99,803.10	 111270

Barriere Recreation Society **Income Statement Apr 01, 2025 to Mar 31, 2026**

PROPOSED BUDGET 2027

EXPENSE

Cost of Goods Sold

League Expenses Men/Women/Seniors/M	1,053.00	1,500.00
Youth Curling	117.06	120.00
Bonspiel Expenses Mixed	129.39	150.00
Bonspiel Expenses Jam Can	219.96	250.00
Curling Club Concession Expenses	1,047.42	1,100.00
Fall Fair Concession Expenses	10,788.81	11,000.00
BC AG Expo Concession Expenses	372.42	500.00
Cooling Station Expense	1,688.71	2,000.00
Community Foundations Expense	3,644.80	5,000.00
Flea Market Expenses	98.06	150.00
Annual Golf Wind-Up Exp	3,062.47	3,500.00
Event Expenses	404.14	500.00
Liquor Expense	2,971.48	6,000.00
Bingo Expenses	174.02	250.00
Fundraising Expense	446.23	500.00
Curling Equipment	1,360.09	2,000.00
Renovation Expenses	827.00	1,000.00
Total Cost of Goods Sold	28,405.06	35,520.00

General & Administrative Expenses

Accounting & Legal	1,496.25	2,000.00
Advertising & Promotions	199.41	300.00
BC Hydro	34,120.76	36,000.00
District of Barriere	814.17	850.00
Mascon TV	1,341.35	1,500.00
Insurance (Building & Liability)	11,717.00	14,000.00
Interest & Bank Charges	388.62	400.00
Ice Making	3,593.69	4,500.00
Rink Expenses	820.60	900.00
Janitor Services	925.00	1,000.00
Janitor Supplies	417.29	500.00
General Supplies	1,189.52	1,500.00
Licenses/Fees/Dues	781.77	800.00
Office	2,646.88	3,000.00
Propane	3,824.15	4,500.00
Repair & Maintenance	1,688.89	2,000.00
Snow Removal & Sanding	1,110.55	1,500.00
Courses & Clinics	139.00	500.00
Total General & Admin. Expenses	67,214.90	75,750.00
TOTAL EXPENSE	95,619.96	111,270.00

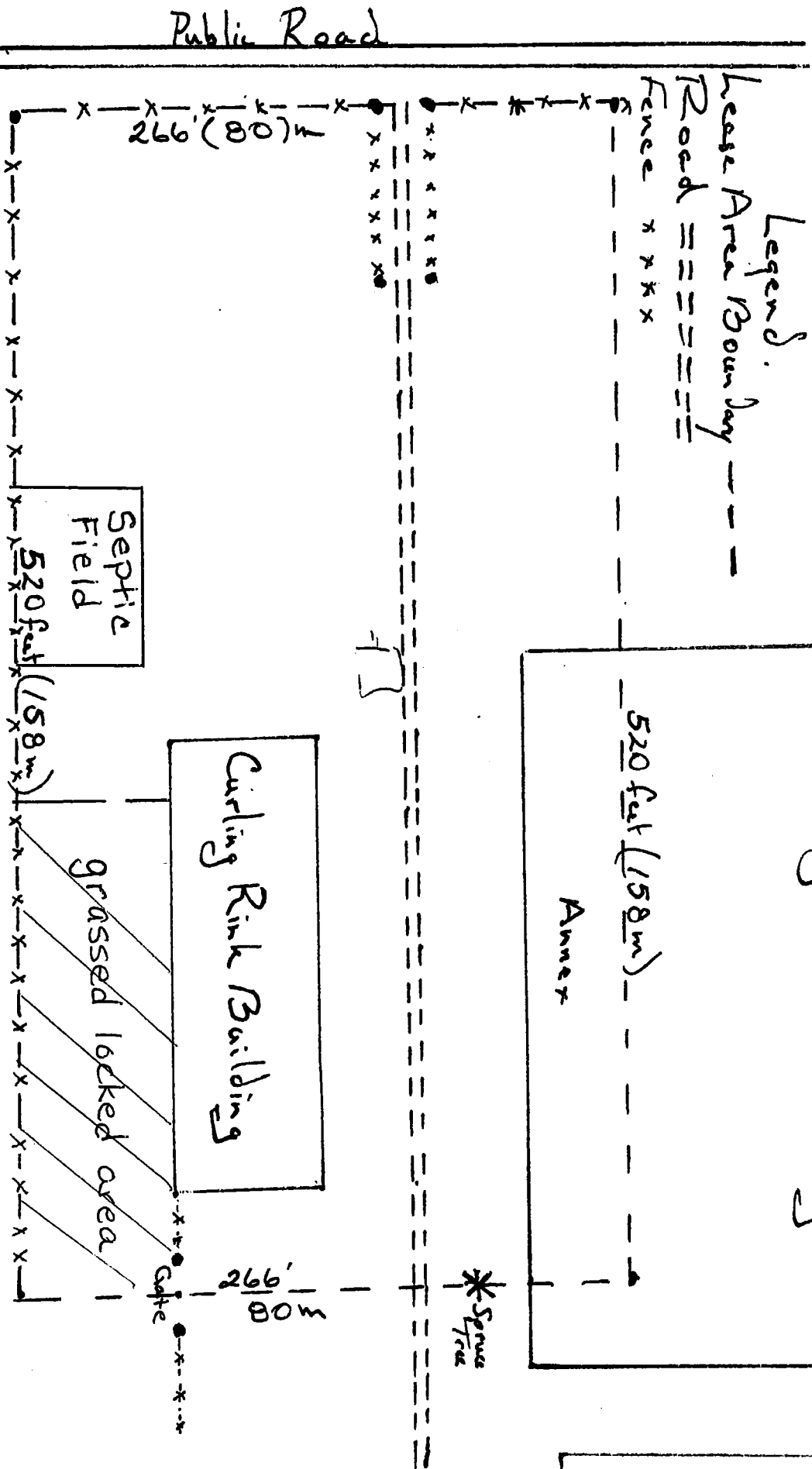
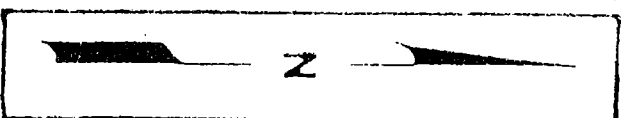
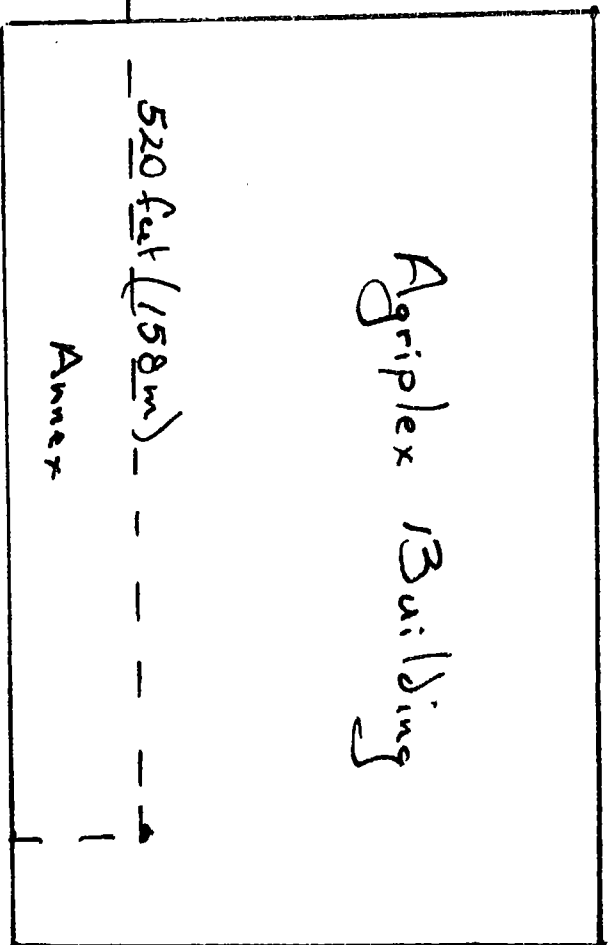
NET INCOME	4,183.14	0.00
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SITE PLAN

Appendix C

Curling Rink Lease Area

Legend.
 Lease Area Boundary ---
 Road =====
 Fence xxxxx



BDS.
 June 26, 2019

Scale: 1 inch = 20m
 (Approx) 1 inch = 66 feet

" SOCIETIES ACT "

CANADA: }
Province of British Columbia. }



No. 14,285

Certificate of Incorporation

I hereby certify that

BARRIERE CURLING CLUB

has this day been incorporated as a Society under the " Societies Act."

GIVEN under my hand and Seal of Office at Victoria, Province of
British Columbia, this -fourteenth- day
of November, one thousand nine hundred
and seventy-eight

Deputy Registrar of Companies.



RECEIVED
JUN 24 2026

Permissive Tax Exemption Application

BY:

APPLICATION DEADLINE

Forward your application **prior to July 30** to:

District of Barriere
Box 219, 4936 Barriere Town Road
Barriere, BC V0E 1E0
Email: inquiry@barriere.ca

REQUIREMENTS

The following items must be submitted with the application:

- ✓ • Prior year financial statements
- ✓ • Next year's annual budget
- ✓ • Certificate of Incorporation
- Scale drawing of property

Consideration will only be given to applications completed in full with the above documents attached.

APPLICANT INFORMATION

Application Date: <u>June 24/26</u>	
Full Name or Title of Organization: <u>Barriere + District Food Bank Society</u>	
Property Roll Number/Plan/Lot: <u>Roll NO 1470362 Plan KAP29023 Lot 2 DL 1483</u>	
Civic Address of Property: <u>4748 Gilbert Or Barriere BC V0E1E0</u>	
Mailing Address (if different from civic address): <u>PO Box 465 Barriere BC V0E1E0</u>	
Contact Name: <u>Kathy Dana</u>	Contact Title (position with the organization): <u>Treasurer</u>
Contact Phone: <u>Food Bank 236-597-0029, Kathy Dana 250-318-2098</u>	
Contact Email: <u>foodbankbarriere@gmail.com</u>	
Business Number/Society Registration Number: <u>BN 827367293 #50054464</u>	

Has your organization received a Permissive Tax Exemption before? YES ☒ NO ☐
If so, for what year(s)? <u>2008 - 2026</u>

1. Name and phone number of two other officials in organization

	Official 1	Official 2
Name	Lisa Carriou	Stade Coder
Title	President	Director
Day Phone No.	C. 250-320-9354	C. 250-320-4524
Evening Phone No.		

2. The lands are registered in the name of:

Barriere + District Food Bank Society

3. What is the principal use of the property?

Food Bank - distribution of monthly food hampers to those

4. The exemption is claimed under section 224 (2)

in need in our service area.

- | | | |
|--|-----------------------------|-----------------------------|
| a) ☒ | e) ☐ | i) ☐ |
| b) ☐ | f) ☐ | j) ☐ |
| c) ☐ | g) ☐ | k) ☐ |
| d) ☐ | h) ☐ | |

of the *Community Charter* (see section 224 (2) attached).

5. Is any part of the building or of the property used or rented by any group other than your organization? ☐ Yes ☒ No

If yes, what % of the building or % of total operating hours is used or rented?

6. Please provide details of other activities on your property; such as daycare centres, catering and hall rental, thrift shop, etc.

The following information is required for each activity:

- hours per day and days per week or year of operation
- approximate number of participants
- is the activity operated by the parent organization or by an outside organization?

N/A

7. Explain how your organization is used primarily by District of Barriere residents.

On average, our organization assists over 100 individuals and families per month, including 52 children under 19 and 48 seniors over 65.

8. Explain what specific community benefits your organization provides to Barriere.

Providing nutritious food to those in need.

9. Does anyone live in the buildings? ☐ Yes ☒ No

If yes, how many people?

10. Has your organization received any funding or other in-kind support from the District of Barriere in the past 3 years? ☐ Yes ☒ No

If yes, please describe:

11. Has there been a change in the status or use of the buildings or property in the past 12 months? ☐ Yes ☒ No

If yes, specify:

Complete 11 through 13 only if you are applying as a not-for-profit organization.

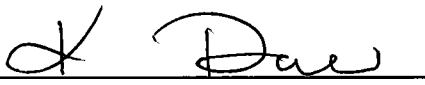
12. Explain how your organization is not-for-profit.

13. Explain how your organization is a complementary extension to District services and programs.

14. Explain how your organization is accessible to the public.

SIGNATURES:

I certify that all information above is true and accurate.


Signature

June 24/26.
Date

Personal information on this form is collected under the authority of the *Freedom of Information & Protection of Privacy Act* (the Act) for administrative purposes of the District of Barriere. Personal information is protected from unauthorized use and disclosure in accordance with the Act and may only be used and disclosed as provided by the Act. Questions regarding the collection of personal information can be directed to the Administrator or FOI Coordinator, District of Barriere, PO Box 219, 4936 Barriere Town Road, 250-672-9751, inquiry@barriere.ca.

Applications received after July 30, 2026 will not be accepted.

Compilation Engagement Report

To the Management of Barriere & District Food Bank Society:

On the basis of information provided by management, we have compiled the statement of financial position as at December 31, 2025, and the statements of operations, changes in net assets for the year then ended, and Note 1, which describes the basis of accounting applied in the preparation of the compiled financial information ("financial information").

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

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

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

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

Kamloops, British Columbia

April 1, 2026

MNP LLP

Chartered Professional Accountants

Barriere & District Food Bank Society **Statement of Financial Position**

As at December 31, 2025

	2025	2024
Assets		
Current		
Cash	55,576	61,385
Gaming account	3,184	303
Term deposits	48,926	46,796
Gift certificates	140	375
Accounts receivable	-	6,140
Interest receivable	1,174	1,186
Goods and services tax recoverable	97	527
	109,097	116,712
Property, Plant And Equipment	239,999	252,706
	349,096	369,418
Liabilities		
Current		
Accounts payable	8,858	15,337
Net Assets		
General Fund	97,057	101,074
Restricted Fund	3,184	303
Capital Fund	239,997	252,704
	349,096	369,418

Approved on behalf of Management

e-Signed by Kathleen Dana

2026-04-01 08:04:13:13 PDT

DIRECTOR

Barriere & District Food Bank Society

Statement of Operations

For the year ended December 31, 2025

	2025	2024
Revenue		
Donations	56,919	54,573
BC Food banks	17,477	34,322
Subsidies and grants	10,250	20,822
Interest income	2,119	2,772
	86,765	112,489
Direct costs		
Groceries	65,720	45,487
Gross margin	21,045	67,002
<i>Gross margin as a percentage of revenue</i>	24.26 %	59.56 %
Expenses		
Professional fees	5,250	5,000
Insurance	4,397	4,235
Utilities	3,416	3,065
Office	3,149	1,041
Supplies	1,582	2,025
Telephone	1,412	1,459
Bookkeeping	1,100	1,200
Security	448	616
GST expense	379	1,138
Repairs and maintenance	312	2,287
Travel	309	4,417
Licenses, dues and fees	170	6,796
Education	150	1,143
Advertising and promotion	90	256
Interest and bank charges	18	46
	22,182	34,724
Excess (deficiency) of revenue over expenses before other items	(1,137)	32,278
Other expenses		
Loss on disposal of equipment	-	(2,894)
Excess (deficiency) of revenue over expenses	(1,137)	29,384

Barriere & District Food Bank Society
Statement of Changes in Net Assets
For the year ended December 31, 2025

	<i>General Fund</i>	<i>Restricted Fund</i>	<i>Capital Fund</i>	2025	2024
Net assets, beginning of year	101,074	303	252,704	354,081	338,052
Amortization	-	-	(12,707)	(12,707)	(13,355)
Excess (deficiency) of revenue over expenses	(4,017)	2,881	-	(1,137)	29,384
Net assets, end of year	97,057	3,184	239,997	340,237	354,081

Barriere & District Food Bank Society
Notes to the Compiled Financial Information
For the year ended December 31, 2025

1. Basis of accounting

The financial information of Barriere & District Food Bank Society is prepared on the historical cost basis, reflecting cash transactions with the addition of:

- Accounts receivables less an allowance for doubtful accounts;
- Marketable securities, valued at market value;
- Property and equipment amortized over their estimated useful lives;
- Accounts payable and accrued liabilities;
- Government assistance recognized as revenue in the period to which it relates.

Fundraising Expenses	0.00
Repair & Maintenance	2,438.00
Security	476.00
Snow Clearing	143.00
Storage	0.00
Supplies & Janitorial	1,274.00
Telephone & Internet Service	1,500.00
Travel	0.00
Electricity - BC Hydro	2,700.00
Gas & Mileage	2,639.00
Utilities - Water/Garbage/Heat	1,200.00
Volunteer Appreciation	600.00
Volunteer Apparel	150.00
Donor Appreciation	0.00
SUSPENSE	0.00
Total General & Operating Expenses	<u>25,966.00</u>
 TOTAL EXPENSE	 <u>99,290.00</u>
	0
NET INCOME	<u><u>-32,290.00</u></u>

Barriere Food Bank Society
Food Bank Budget 2026

	TOTAL
REVENUE	
GRANTS & GOVERNMENT FUNDING	
Gaming Grants	2,500.00
Other Grants	0.00
TNRD Grants	2,000.00
Lower NTFS Grant	5,000.00
Total Grants & Gov't Funding	<u>9,500.00</u>
DONATION REVENUE	
Store Can Donations	4,000.00
Toy Run Donations	0.00
BC Food Banks	14,000.00
Community Fundraiser Donations	5,000.00
Recycle Depot Donations	2,000.00
Church & Non-Profit Donation	0.00
Receipted Donations	25,000.00
Non Receipted Donations	7,500.00
Meal Share Donations	0.00
Total Donation Revenue	<u>57,500.00</u>
OTHER REVENUE	
Meeting Recovery Payments	0.00
Internal Fund Raising	0.00
Building Rental	0.00
Membership Fees	0.00
Sale of Food Bank T-Shirts	0.00
Interest Revenue	0.00
Total Other Revenue	<u>0.00</u>
TOTAL REVENUE	<u>67,000.00</u>

EXPENSE

GROCERY EXPENSE

YE Grocery Inventory Written Off	0.00
Meat	5,541.00

Dairy & Eggs	11,152.00	11,152.00	11,152.00
Canned Goods	20,702.00	20,702.00	20,702.00
Birthday Program	0.00	0.00	0.00
Dry Goods	10,821.00	10,821.00	10,821.00
Fruit	3,246.00	3,246.00	3,246.00
Vegetables	3,246.00	3,246.00	3,246.00
Bread Products	3,420.00	3,420.00	3,420.00
Hygiene Products	18.00	18.00	18.00
Kid's Snacks	6,555.00	6,555.00	6,555.00
After the Bell	0.00	0.00	0.00
Monthly Theme Items	1,823.00	1,823.00	1,823.00
Dietary Needs	1,000.00	1,000.00	1,000.00
Christmas Hampers	5,800.00	5,800.00	5,800.00
Gift Certificates	0.00	0.00	0.00
TOTAL GROCERY EXPENSE	73,324.00	73,324.00	73,324.00
OPERATING EXPENSES			
GC's Distributed - Client Supports	0.00	0.00	0.00
Mealshare Program	0.00	0.00	0.00
Freight Expense	0.00	0.00	0.00
Accreditation & Policies	0.00	0.00	0.00
Accounting & Legal	3,500.00	3,500.00	3,500.00
Bookkeeping	1,100.00	1,100.00	1,100.00
Food Safe Course Expense	100.00	100.00	100.00
Education & Conventions	0.00	0.00	0.00
Advertising & Promotions	50.00	50.00	50.00
Computer Software	705.00	705.00	705.00
Computer Hardware	1,000.00	1,000.00	1,000.00
Membership Fees	100.00	100.00	100.00
Licenses & Filing Fees	100.00	100.00	100.00
Amortization Expense	0.00	0.00	0.00
GST Expense	724.00	724.00	724.00
Income Taxes	0.00	0.00	0.00
Insurance - Boiler & Machinery Prog	0.00	0.00	0.00
Insurance -D&O Liability	1,786.00	1,786.00	1,786.00
Insurance - Commercial Package	3,001.00	3,001.00	3,001.00
Insurance - Volunteer AD&D	0.00	0.00	0.00
Total Insurance	4,787.00	4,787.00	4,787.00
Interest & Bank Charges	31.00	31.00	31.00
Interest on Overdue Payables	0.00	0.00	0.00
Office Supplies	649.00	649.00	649.00
Property Taxes	0.00	0.00	0.00

SOCIETY ACT

CERTIFICATE OF INCORPORATION

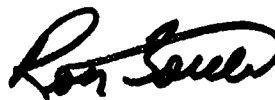
I Hereby Certify that

BARRIERE & DISTRICT FOOD BANK SOCIETY

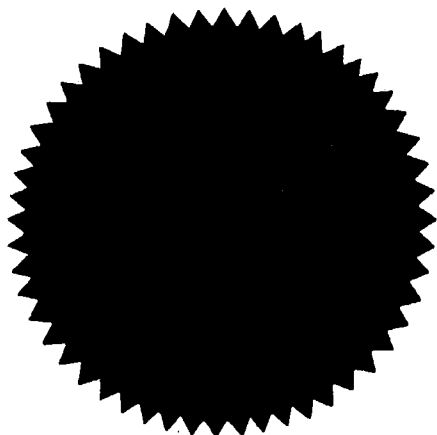
has this day been incorporated under the *Society Act*

Issued under my hand at Victoria, British Columbia

on December 03, 2008



RON TOWNSHEND
Registrar of Companies
PROVINCE OF BRITISH COLUMBIA
CANADA





Permissive Tax Exemption Application

RECEIVED
JUL 08 2026

BY:

APPLICATION DEADLINE

Forward your application **prior to July 30** to:

District of Barriere
Box 219, 4936 Barriere Town Road
Barriere, BC V0E 1E0
Email: inquiry@barriere.ca

REQUIREMENTS

The following items must be submitted with the application:

- Prior year financial statements
- Next year's annual budget
- Certificate of Incorporation
- Scale drawing of property

Consideration will only be given to applications completed in full with the above documents attached.

APPLICANT INFORMATION

Application Date: <u>July 8, 2026</u>	
Full Name or Title of Organization: <u>Barriere District Heritage Society.</u>	
Property Roll Number/Plan/Lot: <u>1245667</u>	
Civic Address of Property: <u>343 Lilley Road.</u>	
Mailing Address (if different from civic address): <u>Box 228 Barriere BC V0E 1E0</u>	
Contact Name: <u>Lorene Fennell</u>	Contact Title (position with the organization): <u>President.</u>
Contact Phone: <u>250-267-1139 (cell) 250 672-9448 (home)</u>	
Contact Email: <u>bd1986heritage@gmail.com.</u>	
Business Number/Society Registration Number: <u>106773740 RP0001 / 50018876</u>	

Has your organization received a Permissive Tax Exemption before? YES ☒ NO ☐
If so, for what year(s) <u>2023-2026, 2019-2021,</u>

1. Name and phone number of two other officials in organization

	Official 1	Official 2
Name	Donna Kibble	Sandy Cesselli
Title	Vice President	Secretary Treasurer
Day Phone No.	250-672-5672	672-5536
Evening Phone No.	250-672-5672	672-5536

2. The lands are registered in the name of:

Barriere * District Heritage Society.

3. What is the principal use of the property?

It is where the North Thompson Museum + Archives is.

4. The exemption is claimed under section 224 (2)

a) ☒
b) ☐
c) ☐
d) ☐

e) ☐
f) ☐
g) ☐
h) ☐

i) ☐
j) ☐
k) ☐

lands are owned by a
charitable organization +
purpose is directly related.

of the *Community Charter* (see section 224 (2) attached).

5. Is any part of the building or of the property used or rented by any group other than your organization? ☐ Yes ☒ No

If yes, what % of the building or % of total operating hours is used or rented?

6. Please provide details of other activities on your property; such as daycare centres, catering and hall rental, thrift shop, etc.

The following information is required for each activity:

- hours per day and days per week or year of operation
- approximate number of participants
- is the activity operated by the parent organization or by an outside organization?

Activities on the property relate to the Museum - Demo
Day with Elementary School Kids, tours of museum,

Tea + Talks, Plant Yarden Sale in Spring (fundraiser)

Yellowhead 4-H Photography Club uses site to practice picture taking skills.

7. Explain how your organization is used primarily by District of Barriere residents.

- provides a place where seniors can gather, have Demo Day where Elementary School children come to Museum (it is free) residents can visit Museum (entrance by Donation) - place where history is stored in artifacts, documents, pictures, interviews.

8. Explain what specific community benefits your organization provides to Barriere.

Collect and store history of Barriere in artifacts, ~~pictures~~ pictures, documents
- hire local students through Canada Summer Jobs,
- provides a place where seniors can gather to organize events thus have a sense of purpose.

9. Does anyone live in the buildings? ☐ Yes ☒ No

If yes, how many people?

10. Has your organization received any funding or other in-kind support from the District of Barriere in the past 3 years? ☒ Yes ☐ No

If yes, please describe:

- ~~we~~ we have received \$ 500 grant in 2026, 2024

11. Has there been a change in the status or use of the buildings or property in the past 12 months? ☐ Yes ☒ No

If yes, specify:

Complete 11 through 13 only if you are applying as a not-for-profit organization.

12. Explain how your organization is not-for-profit.

-are all volunteer members, do not get paid (only reimbursements for goods bought for Museum)
-elected board at AGM,

13. Explain how your organization is a complementary extension to District services and programs.

-collect history of the area, provide a place where seniors can meet and gather and organize events, the museum provides a reason to stop in Barriere - buy gas etc - contributes to tourism industry, provides employment through Canada Summer Jobs.

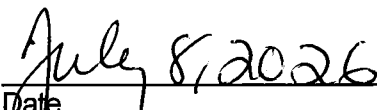
14. Explain how your organization is accessible to the public.

We have installed sidewalks so that physical access to all buildings is easy, membership fee is \$2, we will open the museum at any time for a tour, Have a wheelchair ramp inside building to connect, during July + August museum is open Tuesday to Saturday.

SIGNATURES:

I certify that all information above is true and accurate.


Signature


Date

Personal information on this form is collected under the authority of the *Freedom of Information & Protection of Privacy Act* (the Act) for administrative purposes of the District of Barriere. Personal information is protected from unauthorized use and disclosure in accordance with the Act and may only be used and disclosed as provided by the Act. Questions regarding the collection of personal information can be directed to the Administrator or FOI Coordinator, District of Barriere, PO Box 219, 4936 Barriere Town Road, 250-672-9751, inquiry@barriere.ca.

Applications received after July 30, 2026 will not be accepted.

July 08, 2026

The District of Barriere
4936 Barriere Town Road
Box 219
Barriere BC
VOE 1E0

Attention: Kathy Abel

Re: Permissive Property Tax Exemption

The Barriere & District Heritage Society/North Thompson Museum & Archives wish to have the property considered for tax exemption for 2027.

The Barriere & District Heritage Society is a non profit volunteer organization that maintains the North Thompson Museum & Archives at 343 Lilley Road in Barriere BC. The purpose of the North Thompson Museum & Archives is to collect and store artifacts, maintain and collect archival material in pictures and documents, maintain and share history of the area through research, view and presentations. Thus, providing a historical record for future generations.

Thank you very much for your kind consideration of our request for the 2027 Permissive Tax Exemption for the Barriere & District Heritage Society/North Thompson Museum & Archives.

Yours truly,

A handwritten signature in black ink, appearing to read 'Lorene Fennell', written in a cursive style.

Lorene Fennell

President

Barriere & District Heritage Society

Financial Statements Attached

BUDGET

Barriere & District Heritage Society

Projected Revenues & Expenses for October 1, 2025 to September 30, 2026

Revenues	Operating Account	Gaming Account	Total
Meat Draw Raffle		\$ 2,980.00	\$ 2,980.00
Spring Raffle		\$ 1,300.00	\$ 1,300.00
Community Gaming Grant		\$ 6,399.00	\$ 6,399.00
Canada Summer Jobs	\$13,077.50		\$ 13,077.50
History Book Sales	\$ 350.00		\$ 350.00
Yarden Sale	\$ 300.00		\$ 300.00
Donations	\$ 200.00		\$ 200.00
Donation Box	\$ 150.00		\$ 150.00
Bake Sales	\$ 150.00		\$ 150.00
Membership	\$ 28.00		\$ 28.00
Yellowhead 4H Club donation	\$ 550.00		\$ 550.00
District of Barriere Grant	\$ 500.00		\$ 500.00
	\$15,305.50	\$10,679.00	\$25,984.50
Expenses			
Museum Insurance		\$ 3,800.00	\$ 3,800.00
Directors Insurance		\$ 500.00	\$ 500.00
Roof Repair-rescrew roof screws	\$ 1,004.00		\$ 1,004.00
District of Barriere Utilities		\$ 1,700.00	\$ 1,700.00
Telus -phone		\$ 865.00	\$ 865.00
BC Hydro		\$ 1,200.00	\$ 1,200.00
Bank Service Charges	\$84.00	\$ 84.00	\$ 168.00
Maintenance (lawn mowing)		\$ 560.00	\$ 560.00
Association fees	\$122.00		\$ 122.00
Office expenses-paper, printer ink, Demo Day lunch	\$250.00	\$ 250.00	\$ 500.00
Work Safe	\$34.00		\$ 34.00
Canada Summer Jobs	\$13,077.50		\$ 13,077.50
Pop up tent		\$ 300.00	\$ 300.00
Portable folding tables		\$ 200.00	\$ 200.00
Portable chairs		\$ 120.00	\$ 120.00
Laptop computer with windows 11 and office 365	\$234.00	\$ 600.00	\$ 834.00
Raffle Expenses	\$500.00		\$ 500.00
Web Page Design and Subscription		\$ 500.00	\$ 500.00
	\$15,305.50	\$10,679.00	\$ 25,984.50

Barriere & District Heritage Society L&G 104780**October 1, 2024 to September 30, 2025****Balance Sheet**

Current Assets		
Operating Account	\$ 14,968.56	
Operating Equity Shares	\$ 7.11	
Gaming Account	\$ 6,313.80	
Gaming Equity Shares	\$ 7.11	
Total	\$ 21,296.58	\$ 21,296.58
GST Recoverable		
Operating	\$ 84.07	
Gaming	\$ 74.37	
Total Gst Recoverable	\$ 158.44	\$ 158.44
Canada Summer Jobs Account Recievable	\$ 2,262.00	\$ 2,262.00
Total Current Assets		\$ 23,717.02
Inventory History Books	\$ 3,350.00	\$ 3,350.00
Total Current Assets and Inventory		\$ 27,067.02
Capital Assets		
Leasehold Improvements	\$ 58,392.70	
Office Furniture & Equipment	\$ 2,490.65	
Computer equipment	\$ 1,938.39	
Building and land	\$ 88,763.00	
Total Capital Assets	\$ 151,584.74	\$ 151,584.74
Total Assets		\$ 178,651.76
Equity		
Retained earnings from previous year	\$ 156,040.91	
Current Earning	-\$ 2,021.51	
Retained Earnings this year 2024-25	\$ 154,019.40	\$ 154,019.40
Net Assets-Internally Restricted operating		
Directors Insurance Note*1	\$ 591.19	
Snow Removal Note*2	\$ 250.00	
Drywall Windows Note*3	\$ 4,384.90	
Insurance Note *4	\$ 1,700.00	
Drywall Windows Upstairs LNTCFS Note*5	\$ 5,000.00	
LNTCFS balance for Directors Insurance Note *6	\$ 822.94	
Museum Sign Removal (Farmers Market Donation Note *7	\$ 1,000.00	
Museum Sign Removal (Interior Savings Donation) Note *8	\$ 500.00	
	\$ 14,249.03	\$ 14,249.03
Internally Restricted Gaming		
Insurance Note*9	\$ 123.00	

Buildings Insurance Note *10	\$ 4,500.00	
Utilities Note *11	\$ 1,690.00	
	\$ 6,313.00	\$ 6,313.00
Non Restricted		
Operating	\$ 719.53	
Gaming	\$ 0.80	
	\$ 720.33	\$ 720.33
Future History Book Sales	\$ 3,350.00	\$ 3,350.00
Total Equity		\$ 178,651.76

Note*1 September 18, 2024 minutes
 Note*2 September 21, 2022 minutes
 Note *3 June 19, 2024 minutes
 Note*4 February 15, 2023 minutes
 Note*5 March 20, 2024 minutes
 Note *6 September 18, 2024 minutes
 Note*7 September 17, 2025 minutes
 Note *8 September 17, 2025 minutes
 September 17, 2025 minutes minutes
 Note*10 September 17, 2025 minutes
 Note *11 September 17, 2025 minutes

Vice President
 Donna Kibble

President
 Lorene Fennell

Income Statement

Barriere & District Heritage Society L&G 104780

October 1, 2024 to September 30, 2025

REVENUE

Gaming Account

Meat Draw Raffle	\$	2,180.00	
Community Gaming Grant	\$	4,500.00	
Spring Raffle	\$	1,345.00	
Total Gaming Revenue	\$	8,025.00	\$ 8,025.00

Operating Account

History Book Sales	\$	850.00	
Farmers' Market Donation	\$	1,000.00	
Yarden Sale	\$	350.00	
Donation	\$	200.10	
Donation Box	\$	183.25	
Bake Sales	\$	385.95	
Membership	\$	28.00	
Calendars	\$	750.00	
Lower North Thompson Community Forest			
Society Grant	\$	2,640.00	
Government of Canada-Canada Summer			
Jobs	\$	8,528.00	
Interior Savings Donation	\$	500.00	
Total Operating Revenue	\$	15,415.30	\$ 15,415.30

TOTAL REVENUE

\$ 23,440.30

EXPENSES

Gaming Account

Museum Insurance	\$	5,377.00	
District of Barriere Utilities	\$	1,640.73	
Telus-phone	\$	862.13	
BcHydro	\$	708.74	
Bank Service Charges	\$	68.00	
Total Gaming Expenses	\$	8,656.60	\$ 8,656.60

Operating Account

Directors Insurance	\$	1,536.00	
Raffle Expenses	\$	500.00	
Maintenance	\$	562.03	
Association Fees	\$	122.00	
Bank Service Charges	\$	68.00	
Office Expenses	\$	2,459.48	
Calendars	\$	504.00	
Operating Expenses	\$	5,751.51	\$ 5,751.51

Employment Expenses

Work Safe	\$	33.43	\$	33.43
Canada Summer Jobs				
Gross Pay	\$	9,853.20		
Income tax deducted	-\$	777.76		
EI deducted	-\$	168.07		
CPP deducted	-\$	537.65		
Net pay	\$	8,369.72	\$	8,369.72
Income tax deducted to Revenue Canada	\$	777.76		
EI deducted to Revenue Canada	\$	168.07		
CPP deducted to Revenue Canada	\$	537.65		
Total deductions to Revenue Canada	\$	1,483.48	\$	1,483.48

Employer portion EI	\$	235.28		
Employer portion CPP	\$	537.65		
Vacation Pay	\$	394.14		
Total Employer to Revenue Canada	\$	1,167.07	\$	1,167.07

Total Operating Expenses \$ 16,805.21

Total Gaming Expense \$ 8,656.60

TOTAL EXPENSES \$ 25,461.81

TOTAL REVENUE/EXPENSES \$ 23,440.30

-\$ 25,461.81

-\$ 2,021.51

Vice President
Donna Kibble

President
Lorene Fennell

Barriere & District Heritage Society I&G 104780			
Actual Revenue and Expenses and Budgets			
Program Revenues			
		Program Actuals for October 1, 2024 to September 30, 2025	Program Budget for October 1, 2025 to September 30, 2026
	Meat Draw Raffle	\$ 2,180.00	\$2,980.00
	Community Gaming Grant	\$ 4,500.00	\$6,399.00
	Spring Raffle	\$ 1,345.00	\$1,300.00
	History Book Sales	\$ 850.00	\$350.00
	Farmers' Market Donation	\$ 1,000.00	\$0.00
	Yarden Sale	\$ 350.00	\$300.00
	Donation	\$ 200.10	\$200.00
	Donation Box	\$ 183.25	\$150.00
	Membership	\$ 28.00	\$28.00
	Bake Sales	\$ 385.95	\$150.00
	Calendars	\$ 750.00	\$0.00
	Lower North Thompson Community Forest Society Grant	\$ 2,640.00	\$0.00
	Government of Canada Canada Summer Jobs	\$ 8,528.00	\$13,077.50
	Interior Savings Donation	\$ 500.00	
	Yellowhead 4H Club Donation		\$550.00
	District of Barriere Grant		\$500.00
Program Expenses		\$ 23,440.30	\$25,984.50
	Museum Insurance	\$ 5,377.00	\$3,800.00
	District of Barriere Utilities	\$ 1,640.73	\$1,700.00
	Telus-phone	\$ 862.13	\$865.00
	BC Hydro - power	\$ 708.74	\$1,200.00
	Directors Insurance	\$ 1,536.00	\$500.00
	Raffle Expenses-prizes, raffle fee	\$ 500.00	\$500.00
	Maintenance-lawn mowing	\$ 562.03	\$560.00
	Association fees	\$ 122.00	\$122.00
	Office Expenses	\$ 2,459.48	\$500.00
	Bank Service Charges-statement fee	\$ 136.00	\$168.00
	Calendars	\$ 504.00	
	Work Safe	\$ 33.43	\$34.00
	Canada Summer Jobs Gross Pay	\$ 9,853.20	\$13,077.50
	Canada Summer Jobs Employer portion EI	\$ 235.28	
	Canada Summer Jobs Employer Portion CPP	\$ 537.65	
	Canada Summer Jobs Vacation Pay Employee portion	\$ 394.14	
	Pop Up tent		\$300.00
	Portable Folding Chairs		\$120.00
	Portable folding tables		\$200.00
	Laptop computer with windows 11 and office 365		\$834.00
	Roof Repair-screw in screws		\$1,004.00
	Web design and Subscription		\$500.00
		\$ 25,461.81	\$25,984.50

Board of Directors Barriere & District Heritage Society (North Thompson Museum & Archives)

Name -Lorene Fennell

Position-President

Email-lorenef@telus.net

Postal Code- V0E 1E0

Name- Donna Kibble

Position- Vice President

Email- donnakibble@yahoo.ca

Postal Code- V0E 1E0

Name- Sandy Cessilli

Position- Secretary Treasurer

Email-snl.cessilli@gmail.com

Postl Code- V0E 1E0

Name- Wim Houban

Position- Director

Email-thehoubens@gmail.com

Postal Code- V0E 1E0

Name- Barb Buchanan

Position- Director

Email-bbuchanan1919@gmail.com

Postal Code-V0E 1E0

Name- Fran Wagstaff

Position- Director

Email-afwagstaff@gmail.com

Postal Code- V0E 1E0



Permissive Tax Exemption Application

APPLICATION DEADLINE

Forward your application **prior to July 30** to:

District of Barriere
Box 219, 4936 Barriere Town Road
Barriere, BC V0E 1E0
Email: inquiry@barriere.ca

REQUIREMENTS

The following items must be submitted with the application:

- Prior year financial statements
- Next year's annual budget
- Certificate of Incorporation
- Scale drawing of property

Consideration will only be given to applications completed in full with the above documents attached.

APPLICANT INFORMATION

Application Date: July 15, 2026	
Full Name or Title of Organization: Interior Community Services (ICS)	
Property Roll Number/Plan/Lot: Roll Number 1245.420 / Plan 1746 / District Lot 1634	
Civic Address of Property: 485 Carlstrom Road	
Mailing Address (if different from civic address): 	
Contact Name: Cara Dawson	Contact Title (position with the organization): CFO
Contact Phone: 250-376-3660	
Contact Email: cdawson@interiorcommunityservices.bc.ca	
Business Number/Society Registration Number: 11897 7131 BC0001 / S00076396	

Has your organization received a Permissive Tax Exemption before?	YES ☒	NO ☐
If so, for what year(s)? <u>At minimum 2019-2026</u>		

1. Name and phone number of two other officials in organization

	Official 1	Official 2
Name	John Trotta	Dan Steenburg
Title	Director of Housing & Facilities	CEO
Day Phone No.	250-376-3660 Ext 204	250-376-3660
Evening Phone No.		

2. The lands are registered in the name of:

Interior Community Services

3. What is the principal use of the property?

Community Living Services: residential and community-based programs supporting adults with diverse abilities to live safely, independently and meaningfully within the community

4. The exemption is claimed under section 224 (2)

- | | | |
|--|-----------------------------|-----------------------------|
| a) ☒ | e) ☐ | i) ☐ |
| b) ☐ | f) ☐ | j) ☐ |
| c) ☐ | g) ☐ | k) ☐ |
| d) ☐ | h) ☐ | |

of the *Community Charter* (see section 224 (2) attached).

5. Is any part of the building or of the property used or rented by any group other than your organization? ☐ Yes ☒ No

If yes, what % of the building or % of total operating hours is used or rented?

6. Please provide details of other activities on your property; such as daycare centres, catering and hall rental, thrift shop, etc.

The following information is required for each activity:

- hours per day and days per week or year of operation
- approximate number of participants
- is the activity operated by the parent organization or by an outside organization?

N/A

-
-
7. Explain how your organization is used primarily by District of Barriere residents.

ICS provides residential and community-based programs to support District of Barriere residents who are adults with diverse abilities to live safe, meaningful, and independent lives within the community.

8. Explain what specific community benefits your organization provides to Barriere.

ICS is one of the only organizations in Barriere who provides 24-hour supported care for adults with diverse abilities, enabling local residents to be supported in their own community. ICS provides community benefits to Barriere through the delivery of residential and community-based programs that support residents in achieving greater quality of life. We work collaboratively with community partners to help ensure individuals have access to the supports they need within their own community. By providing person-centered services and promoting inclusion, we contribute to a stronger, healthier and more connected Barriere for all residents.

9. Does anyone live in the buildings? ☒ Yes ☐ No

If yes, how many people?

Five

10. Has your organization received any funding or other in-kind support from the District of Barriere in the past 3 years? ☐ Yes ☒ No

If yes, please describe:

11. Has there been a change in the status or use of the buildings or property in the past 12 months? ☐ Yes ☒ No

If yes, specify:

Complete 11 through 13 only if you are applying as a not-for-profit organization.

12. Explain how your organization is not-for-profit.

Interior Community Services (ICS) is a registered charitable, non-profit organization dedicated to enriching lives and strengthening communities. As a non-profit agency, ICS does not operate for the benefit of owners or shareholders. Any surplus revenue is reinvested directly into programs and services that support children, youth, families, seniors, and individuals with diverse abilities.

13. Explain how your organization is a complementary extension to District services and programs.

ICS acts as a complimentary extension of the District of Barriere by delivering essential social, housing, and wellness social services that align with the District's vision of being a thriving, inclusive, connected community.

14. Explain how your organization is accessible to the public.

This Barriere home is not accessible to the public. However, ICS is accessible to the public in various ways as its services are available to BC Interior residents through multiple channels, making it simpler for people to get information, support and assistance when they need it. Community members can access services in person, by phone, online, or through referrals from local organizations.

SIGNATURES:

I certify that all information above is true and accurate.

Signature



July 17, 2026

Date

Personal information on this form is collected under the authority of the *Freedom of Information & Protection of Privacy Act* (the Act) for administrative purposes of the District of Barriere. Personal information is protected from unauthorized use and disclosure in accordance with the Act and may only be used and disclosed as provided by the Act. Questions regarding the collection of personal information can be directed to the Administrator or FOI Coordinator, District of Barriere, PO Box 219, 4936 Barriere Town Road, 250-672-9751, inquiry@barriere.ca.

Applications received after July 30, 2026 will not be accepted.

INTERIOR COMMUNITY SERVICES

Financial Statements

Year Ended December 31, 2025

INTERIOR COMMUNITY SERVICES

Index to Financial Statements

Year Ended December 31, 2025

	Page
INDEPENDENT AUDITOR'S REPORT	1 - 2
FINANCIAL STATEMENTS	
Statement of Financial Position	3
Statement of Revenues and Expenditures	4
Statement of Changes in Net Assets	5
Statement of Cash Flows	6
Notes to Financial Statements	7 - 15

STONE HAZELL & COMPANY

CHARTERED PROFESSIONAL ACCOUNTANTS



Jason O'Driscoll, CPA, CA*

Kevin Hatch, CPA, CGA*

Kevin Seevers, CPA, CA*

INDEPENDENT AUDITOR'S REPORT

To the Members of Interior Community Services

Report on the Financial Statements

Opinion

We have audited the financial statements of Interior Community Services (the "Organization"), which comprise the statement of financial position as at December 31, 2025, and the statements of revenues and expenditures, 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 (the "financial statements").

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Organization as at December 31, 2025, and the results of its operations and cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations (ASNPO).

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 Organization in accordance with 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 ASNPO, 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 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.

(continues)

Independent Auditor's Report to the Members of Interior Community Services *(continued)*

- 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.

Report on Other Legal and Regulatory Requirements

As required by the Societies Act of British Columbia, we report that, in our opinion, the accounting policies applied in preparing and presenting the financial statements in accordance with Canadian Accounting Standards for Not-for-profit Organizations have been applied on a basis consistent with that of the preceding year.

Kamloops, British Columbia
June 2, 2026

Stone Hazell & Company

Stone Hazell & Company
Chartered Professional Accountants

INTERIOR COMMUNITY SERVICES

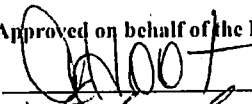
Statement of Financial Position

December 31, 2025

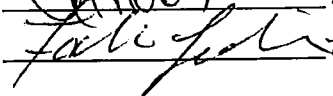
	2025	2024
Assets		
Current		
Cash	\$ 2,790,834	\$ 2,921,703
Restricted investments (Note 3)	9,642,973	9,138,434
Accounts receivable	1,482,374	1,148,331
Government remittances recoverable	246,727	-
Prepaid expenses	103,970	246,252
	<u>14,266,878</u>	<u>13,454,720</u>
Tangible capital assets (Note 4)	<u>19,054,994</u>	<u>14,400,980</u>
	<u>\$ 33,321,872</u>	<u>\$ 27,855,700</u>
Liabilities and Net Assets		
Current		
Accounts payable	\$ 4,716,752	\$ 3,267,943
Government remittance payable	-	45,290
Wages payable	1,689,835	1,352,627
Deposits received	81,537	79,914
Deferred contributions (Note 5)	2,778,947	3,107,037
Current portion of prepaid lease (Note 6)	7,016	7,016
Current portion of long-term debt (Note 7)	288,986	284,909
	<u>9,563,073</u>	<u>8,144,736</u>
Prepaid lease liability (Note 6)	<u>138,572</u>	<u>145,589</u>
Long-term debt (Note 7)	<u>1,177,040</u>	<u>1,466,279</u>
Deferred capital contributions (Note 8)	<u>12,234,878</u>	<u>7,452,968</u>
	<u>23,113,563</u>	<u>17,209,572</u>
Net Assets		
Unrestricted	<u>348,282</u>	<u>1,309,036</u>
Invested in tangible capital assets	<u>5,354,091</u>	<u>5,196,824</u>
Internally restricted (Note 9)	<u>2,974,384</u>	<u>2,749,583</u>
Replacement reserve (Note 10)	<u>1,531,552</u>	<u>1,390,685</u>
	<u>10,208,309</u>	<u>10,646,128</u>
	<u>\$ 33,321,872</u>	<u>\$ 27,855,700</u>

Commitments and contingencies (Note 11)

Approved on behalf of the Board



Director



Director

See notes to financial statements

INTERIOR COMMUNITY SERVICES
Statement of Revenues and Expenditures
Year Ended December 31, 2025

	2025	2024
Revenue		
Community Living BC	\$ 7,361,817	\$ 7,432,780
Ministry for Children and Family Development	6,846,498	7,278,351
Residential rent and fees	1,815,904	1,812,293
Other revenue	821,852	499,805
BC Housing	735,779	786,354
United Way BC	621,001	529,864
Providence Health	596,792	206,187
Community Food Centre	409,562	396,007
Recognition of deferred capital contributions	328,397	322,217
Interior Health Authority	249,991	282,125
Public Health Agency of Canada	209,156	181,435
Client user fees	169,570	126,273
Donations	36,258	43,447
	<u>20,202,577</u>	<u>19,897,138</u>
Expenses		
Direct Program Expenses:		
Bad debts	5,114	4,732
Community education and development	12,576	8,411
Program and client support costs	1,436,511	1,623,825
Staff development	97,886	117,881
Sub-contracts	771,091	558,018
Wages and benefits	13,797,375	12,603,799
	<u>16,120,553</u>	<u>14,916,666</u>
Facilities Expenses:		
Amortization	703,772	625,596
BC Housing special expenses	135,280	801
Facility costs	621,728	570,570
Insurance	207,216	183,183
Interest on long-term debt	54,480	73,203
Modernization and improvements	-	21,103
Property taxes	101,195	84,297
Repairs and maintenance	287,767	332,771
Utilities	372,372	322,588
	<u>2,483,810</u>	<u>2,214,112</u>
General and Administration Expenses:		
Interest and bank charges	35,743	32,114
Office costs	152,320	120,022
Professional fees	63,290	153,101
Wages and benefits	2,386,077	2,056,210
	<u>2,637,430</u>	<u>2,361,447</u>
	<u>21,241,793</u>	<u>19,492,225</u>
Excess (deficiency) of revenues over expenses from operations	<u>(1,039,216)</u>	<u>404,913</u>
Other income		
Gain on disposal of tangible capital assets	1,119	20,332
Investment income	600,278	668,066
	<u>601,397</u>	<u>688,398</u>
Excess (deficiency) of revenue over expenses	<u>\$ (437,819)</u>	<u>\$ 1,093,311</u>

See notes to financial statements

INTERIOR COMMUNITY SERVICES

Statement of Changes in Net Assets

Year Ended December 31, 2025

	Unrestricted	Invested in tangible capital assets	Internally restricted (Note 9)	Replacement reserve (Note 10)	Total 2025	Total 2024
Net assets - beginning of year	\$ 1,309,036	\$ 5,196,824	\$ 2,749,583	\$ 1,390,685	\$ 10,646,128	\$ 9,552,817
Excess (deficiency) of revenue over expenses	(437,819)	-	-	-	(437,819)	1,093,311
Principal repayment of debt	(285,162)	285,162	-	-	-	-
Purchase of tangible capital assets	(5,352,224)	5,352,224	-	-	-	-
Amortization of capital assets	703,772	(703,772)	-	-	-	-
Deferred capital contributions received	5,103,135	(5,103,135)	-	-	-	-
Amortization of deferred capital contributions	(326,788)	326,788	-	-	-	-
Transfer to internally restricted	(224,801)	-	224,801	-	-	-
BC Housing replacement reserve adjustments	(63,043)	-	-	63,043	-	-
Replacement reserve allocations	(157,524)	-	-	157,524	-	-
Replacement reserve expenditures	79,700	-	-	(79,700)	-	-
Net assets - end of year	\$ 348,282	\$ 5,354,091	\$ 2,974,384	\$ 1,531,552	\$ 10,208,309	\$ 10,646,128

See notes to financial statements

INTERIOR COMMUNITY SERVICES

Statement of Cash Flows

Year Ended December 31, 2025

	2025	2024
Operating activities		
Cash receipts from customers	\$ 19,807,211	\$ 21,655,712
Cash paid to suppliers and employees	(18,809,213)	(18,385,933)
Interest paid	(90,225)	(105,318)
	<u>907,773</u>	<u>3,164,461</u>
Cash flow from operating activities		
Investing activities		
Purchase of tangible capital assets	(5,352,224)	(1,959,658)
Proceeds on disposal of tangible capital assets	-	20,332
Deferred capital contributions received	5,103,135	362,093
Change in restricted investments	(504,539)	(2,459,797)
	<u>(753,628)</u>	<u>(4,037,030)</u>
Cash flow used by investing activities		
Financing activity		
Repayment of long-term debt	(285,014)	(278,594)
	<u>(285,014)</u>	<u>(278,594)</u>
Cash flow used by financing activity		
Decrease in cash flow	(130,869)	(1,151,163)
Cash - beginning of year	<u>2,921,703</u>	<u>4,072,866</u>
Cash - end of year	<u>\$ 2,790,834</u>	<u>\$ 2,921,703</u>

See notes to financial statements

INTERIOR COMMUNITY SERVICES

Notes to Financial Statements

Year Ended December 31, 2025

1. Purpose of the Organization

Interior Community Services (the "Organization") is a not-for-profit organization incorporated provincially under the Society Act of British Columbia. As a registered charity the Organization is exempt from the payment of income tax under Section 149(1) of the Income Tax Act.

The Organization supports individuals of all ages to achieve health, independence, and well being by providing inclusive, community based programs, services, and home support through caring and skilled staff in Kamloops, Merritt, and surrounding communities.

2. Summary of significant accounting policies

Basis of presentation

The financial statements were prepared in accordance with Canadian accounting standards for not-for-profit organizations (ASNPO).

Fund accounting

The financial statements record accounting transactions using the fund accounting method generally in use for not-for-profit organizations. The Organization follows the deferral method of accounting for contributions. A fund is determined for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations. Each fund has its own statement of operation which presents the results of operations for the fund. The financial position of Interior Community Services is shown on the financial statements which includes the assets, liabilities and equity of all funds presented in the financial statements. The various funds have been amalgamated for the purpose of presentation in the financial statements. Details of the operations of each fund are set out in the supplementary schedules. The financial statements maintain the following funds:

1. The unrestricted fund which reports the general activities of Interior Community Services.
2. The invested in capital assets fund which reports the capital assets of Interior Community Services, together with their related financing.
3. The replacement reserve fund which reports yearly allocations, interest revenue and expenses associated with the housing projects of Interior Community Services.
4. The internally restricted fund consists of amounts set aside at the discretion of the Board of Directors, with specific usage conditions also determined by the Board.

Tangible capital assets

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

Land leases	60 years
Buildings	40 years
Automotive	5 years
Furniture and fixtures	5 years
Leasehold improvements	5 years

The Organization regularly reviews its tangible capital assets to eliminate obsolete items.

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

(continues)

INTERIOR COMMUNITY SERVICES

Notes to Financial Statements

Year Ended December 31, 2025

2. Summary of significant accounting policies *(continued)*

Revenue recognition

Interior Community Services follows the deferral method of accounting for contributions.

Restricted contributions are recognized as revenue in the year in which the related expenses are incurred. Unrestricted contributions are recognized as revenue when received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured.

Contributions restricted for capital purposes were recorded as deferred capital contributions. The contributions are recognized as revenue on the same basis as the amortization of the purchased tangible capital asset. If the asset acquired has unlimited life, the contribution is credited directly to investment in property and equipment.

Client user fees are recognized on an accrual basis when the related services have been performed.

Rental revenue is recognized monthly, on an accrual basis.

Investment income is recognized as revenue when earned.

Fundraising revenue is recognized in the period that the specific expenses for the fundraising cause has occurred.

Employee future benefits

The Organization contributions due during the period to its multi-employer defined benefit plan are expensed as incurred. The costs of other retirement benefits that accrue over employees' periods of service are determined in accordance with the applicable union agreement, including provisions related to vacation pay reserves.

Expense allocation

Administrative and building expenditures incurred during the normal course of operations are allocated to other functions of the Organization as set out in contractual agreements.

Financial instruments policy

The Organization initially records a financial instrument at its fair value, except for a related party transaction, which is recorded at the exchange amount depending on the circumstances.

Subsequently, the Organization measures financial instruments as follows:

1. financial assets, which include cash, restricted cash, and accounts receivable; and
2. financial liabilities, which include accounts payable, government remittances payable, wages payable, deposits received, and long-term debt, at amortized cost.

Measurement uncertainty

The preparation of financial statements in accordance with Canadian accounting standards for not-for-profit Organizations requires management to make assumptions and estimates that have an effect on the reported amounts of assets, liabilities, and disclosures at the date of the financial statements and the reported amounts of revenue and expenses during the period. Actual results could be different from those estimates. Significant estimates reflected in these financial statements include the accrual for sick leave benefits and estimates related to amounts recoverable from, or payable to, funding agencies.

During the year, management revised its estimates related to program funding agreements as a result of changes in interpretation and application of funding terms. In particular, management reassessed the likelihood of the inability to offset operating deficits on certain contracts with surpluses generated on other contracts or funding arrangements.

These estimates are subject to measurement uncertainty due to the judgment required in interpreting funding agreements and the timing and outcome of discussions with funding agencies. Management believes the revised estimates reflect the best information available at the date of the financial statements.

INTERIOR COMMUNITY SERVICES

Notes to Financial Statements

Year Ended December 31, 2025

3. Restricted cash

	<u>2025</u>	<u>2024</u>
Restricted cash - operating fund	\$ 5,137,038	\$ 4,998,166
Replacement reserve funds held within operating fund	1,531,551	1,390,685
Internally restricted funds held within operating fund	<u>2,974,384</u>	<u>2,749,583</u>
	<u>\$ 9,642,973</u>	<u>\$ 9,138,434</u>

The Organization has established an internally restricted operating reserve to cover any unfunded operational or capital expenditures.

The replacement reserve fund restricted cash relates to the replacement reserves required by BC Housing Management Commission (BCHMC) and the internally restricted replacement reserves as described in Note 10.

During the year the restricted cash was transferred to money market funds which are cash or near cash equivalents recorded at fair market value.

4. Tangible capital assets

	Cost	Accumulated amortization	2025 Net book value	2024 Net book value
Land	\$ 2,443,744	\$ -	\$ 2,443,744	\$ 2,443,744
Land leases	353,750	185,791	167,959	173,855
Buildings	17,968,181	6,691,850	11,276,331	10,023,817
Automotive	963,953	579,714	384,239	523,552
Furniture and fixtures	1,252,456	821,942	430,514	458,480
Leasehold improvements	42,072	42,072	-	-
	<u>23,024,156</u>	<u>8,321,369</u>	<u>14,702,787</u>	<u>13,623,448</u>
Building under construction	4,352,207	-	4,352,207	777,532
	<u>\$ 27,376,363</u>	<u>\$ 8,321,369</u>	<u>\$ 19,054,994</u>	<u>\$ 14,400,980</u>

INTERIOR COMMUNITY SERVICES

Notes to Financial Statements

Year Ended December 31, 2025

5. Deferred contributions

Deferred contributions reported represent funding received in the current period that is for capital projects and services to be rendered in the subsequent period.

	<u>2025</u>	<u>2024</u>
Providence Health Centre	\$ 1,329,240	\$ 1,681,160
Community Food Centre	435,034	-
United Way	363,170	416,351
BCHMC	240,595	221,764
Ministry of Children & Family Development	103,642	78,949
Community Living BC	96,343	-
Interior Health Authority	57,364	20,203
Canada Revenue Agency	46,846	42,583
Public Health Authority Canada	34,851	53,804
Ministry of Health	24,764	-
Other	22,592	7,900
Public Safety and Emergency Preparedness	13,121	318,913
Canadian Red Cross	9,709	9,709
City of Kamloops	1,676	14,175
Vancouver Foundation	-	174,000
Foundry capital campaign	-	67,526
	<u>\$ 2,778,947</u>	<u>\$ 3,107,037</u>

6. Prepaid lease

	<u>2025</u>	<u>2024</u>
Prepaid lease liability	\$ 145,588	\$ 152,605
Less current portion	<u>(7,016)</u>	<u>(7,016)</u>
	<u>\$ 138,572</u>	<u>\$ 145,589</u>

The estimated rental revenue to be recognized over the next five years, and thereafter is as follows:

2026	\$ 7,016
2027	7,016
2028	7,016
2029	7,016
2030	7,016
Thereafter	<u>110,508</u>
	<u>\$ 145,588</u>

In 2016, the Organization purchased land and building in exchange for a cash payment and a thirty-year prepaid lease agreement where the vendor is entitled to continue to use the land and building over the next thirty years as outlined in the agreement. This transaction was recorded at fair value.

INTERIOR COMMUNITY SERVICES

Notes to Financial Statements

Year Ended December 31, 2025

7. Long-term debt

	<u>2025</u>	<u>2024</u>
Canada Mortgage and Housing Corporation (CMHC) mortgage, repayable in monthly installments of \$17,526 including interest at 2.09%, secured by buildings at 1580 Summit Drive, Kamloops, BC (carrying value \$4,460,812), due 2027;	\$ 301,057	\$ 503,024
MCAP Financial Corporation mortgage, repayable in monthly installments of \$3,143, including interest at 1.519%, secured by land and buildings at 440 Cedar Ave, 100 Mile House, BC (carrying value \$2,569,191), due 2031;	508,442	538,225
RBC mortgage, repayable in monthly installments of \$4,360, including interest at 6.5%, secured by land and building at 500 Desmond Street, Kamloops, BC (carrying value \$614,661), due April 2028;	450,345	472,682
MCAP Financial Corporation mortgage, repayable in monthly installments of \$2,274 including interest at 1.44%, secured by buildings at 1693 Tranquille Road, Kamloops, BC (carrying value \$306,842), due December 2030;	206,182	230,315
CMHC mortgage, repaid during the year.	-	6,942
	<u>1,466,026</u>	<u>1,751,188</u>
Amounts payable within one year	<u>(288,986)</u>	<u>(284,909)</u>
	<u>\$ 1,177,040</u>	<u>\$ 1,466,279</u>

Principal repayment terms are approximately:

2026	\$ 288,986
2027	171,427
2028	457,603
2029	57,203
2030	138,228
Thereafter	352,579
	<u>\$ 1,466,026</u>

INTERIOR COMMUNITY SERVICES

Notes to Financial Statements

Year Ended December 31, 2025

8. Deferred capital contributions

Deferred capital contributions represent the unamortized amount of donations and grants received for the purchase of specific capital assets. The amortization of capital contributions is netted against amortization expense for the specific capital assets.

	<u>2025</u>	<u>2024</u>
Balance, beginning of year	\$ 7,452,968	\$ 7,412,822
Contributions received	5,110,307	362,363
Less: amounts amortized to revenue	<u>(328,397)</u>	<u>(322,217)</u>
	<u>\$ 12,234,878</u>	<u>\$ 7,452,968</u>

Included in deferred capital contributions is a forgivable loan in the amount of \$3,672,887 (2024 - \$3,780,550) from BCHMC. This amount is an advance on a forgivable mortgage to facilitate the renovation and/or repair of Spencer Court. Under the terms of the mortgage agreement, if ICS uses the land for the intended purpose and continuously operates the project for eligible occupants as defined by the Operating Agreement, the loan will be forgiven 1/10 each year, commencing in the first year as set out in the mortgage. Secured by a second mortgage over land and building.

Included in deferred capital contributions is a forgivable loan in the amount of \$1,790,884 (2024 - \$1,913,617) from BCHMC. This mortgage is to facilitate the renovation and/or repair of 440 Cedar Avenue, 100 Mile House. Under the terms of the mortgage agreement, if ICS uses the land for the intended purpose and continuously operates the project for eligible occupants as defined by the Operating Agreement, the loan will be forgiven 1/20 each year, commencing in the first year as set out in the mortgage. Secured by a second mortgage over land and building. The reduction in principal of forgivable loans used to acquire capital assets follows the amortization expense of those capital assets, notwithstanding that the terms of forgiveness in the loan agreement may differ.

Included in deferred capital contributions are portions of a future forgivable loan, currently construction loan advances, in the amount of \$4,352,206 (2024 - \$77,531) from BCHMC. These advances are to facilitate the construction of Tranquille Place. Under the terms of the mortgage agreements, if ICS uses the land for the intended purpose and continuously operates the project for eligible occupants as defined by the Operating Agreement, the forgivable loan will be forgiven 1/25 each year, starting on the 11th anniversary of the commencement date as set out in the mortgage. Secured by a second mortgage over land and building. The reduction in principal of forgivable loans used to acquire capital assets follows the amortization expense of those capital assets, notwithstanding that the terms of forgiveness in the loan agreement may differ.

9. Internally restricted

	<u>Opening</u>	<u>Additions</u>	<u>Deductions</u>	<u>Ending</u>
General	\$ 1,591,583	\$ -	\$ 57,199	\$ 1,534,384
Desert Gardens capital expenditures	453,000	-	453,000	-
Foundry capital expenditures	265,000	735,000	-	1,000,000
Contingency	300,000	-	-	300,000
Community Food Centre capital expenditures	140,000	-	-	140,000
	<u>\$ 2,749,583</u>	<u>\$ 735,000</u>	<u>\$ 510,199</u>	<u>\$ 2,974,384</u>

INTERIOR COMMUNITY SERVICES

Notes to Financial Statements

Year Ended December 31, 2025

10. Replacement reserves

	2025	2024
Replacement reserve - BCHMC:		
Balance, beginning of year	\$ 772,016	\$ 705,243
BCHMC contribution	82,944	120,182
BCHMC adjustment	63,043	(24,252)
Expenditures	(36,477)	(29,157)
Balance, end of year	881,526	772,016
Replacement reserve - Internally restricted		
Balance, beginning of year	618,669	659,910
Internal contributions	74,581	74,580
Expenditures	(43,224)	(115,821)
Balance, end of year	650,026	618,669
	<u>\$ 1,531,552</u>	<u>\$ 1,390,685</u>

A replacement reserve is required by BCHMC to allow for specified repairs and maintenance and replacement of specified furniture and equipment for properties that are mortgaged through BCHMC or where the Operating Agreement requires. This type of replacement reserve is required for the following properties: Desmond House, Centennial House, Spencer Court, 100 Mile House and Stokstad Place, and is fully funded.

For properties owned and operated by the Organization, funds have been internally restricted to allow for specified repairs and maintenance and replacement of specified furniture and equipment.

11. Commitments and contingencies

(a) Pension

The Organization and its employees contribute to the Municipal Pension Plan (the "Plan"), a jointly trustee pension plan. The Public Service Pension Board of Trustees, representing Plan members and employers, is responsible for administering the plan, including investment of the assets and administration of the benefits. The Plan is a multi-employer defined benefit pension plan. Basic pension benefits provided are based on a formula. As at December 31, 2024, the last published updates, the Plan has about 273,000 active members and approximately 133,000 retired members. Active members include approximately 47,000 contributors from local governments.

Every three years an actuarial valuation is performed to assess the financial position of the Plan and the adequacy of plan funding. The actuary determines an appropriate combined employer and member contribution rate to fund the Plan. The actuary's calculated contribution rate is based on the entry-age normal cost method, which produces the long-term rate of member and employer contributions sufficient to provide benefits for average future entrants to the Plan. This rate is then adjusted to the extent there is amortization of any funding deficit.

The most recent actuarial valuation for the Plan, as of December 31, 2024, indicated a \$2,675 million funding surplus for basic pension benefits on a going concern basis. The next valuation will be as at December 31, 2027 with results available in 2028.

The Organization paid \$931,086 (2024 - \$830,828) for employer contributions to the plan in fiscal 2025. The Organization expects to pay \$959,019 for employer contributions in the next fiscal year.

Employers participating in the Plan record their pension expense as the amount of employer contributions made during the fiscal year (defined contribution pension plan accounting). This is because the Plan records accrued liabilities and accrued assets for the Plan in aggregate, resulting in no consistent and reliable basis for allocating the obligation, assets and cost to individual employers participating in the Plan.

(continues)

INTERIOR COMMUNITY SERVICES

Notes to Financial Statements

Year Ended December 31, 2025

11. Commitments and contingencies (*continued*)

(b) *Surpluses*

Under the terms of various contracts, any surpluses resulting from specific contracts may be refunded to funding agencies, further, deficits occurring in contracts may be advanced to the Organization. Estimates of all such refunds/reimbursements have been made in the financial statements.

(c) *Sick leave benefits*

The Organization provides sick leave for its employees. Regular employees who have completed their probationary period shall accrue sick days at the rate of one day per month to a maximum of 156 days. Upon completion of their probationary period an employee shall be credited back to the employee's starting date for days earned. This entitlement can only be used for paid time off under certain circumstances. The accrued benefit obligation of \$549,696 (2024 - \$525,680) is included as part of accounts payable and accrued liabilities on the statement of financial position.

(d) *Leases*

The Organization has entered into various operating leases for equipment rental. Minimum annual lease payments due over the next five years are approximately as follows:

2026	\$ 6,744
2027	6,028
2028	6,028
2029	1,647
	\$ 20,447

12. Financial instruments

The Organization is exposed to various risks through its financial instruments and has a comprehensive risk management framework to monitor, evaluate and manage these risks. The following analysis provides information about the Organization's risk exposure and concentration as of December 31, 2025.

Credit risk

Credit risk arises from the potential that a counter party will fail to perform its obligations. The Organization is exposed to credit risk from customers. In order to reduce its credit risk, the Organization reviews a new customer's credit history before extending credit and conducts regular reviews of its existing customers' credit performance. An allowance for doubtful accounts is established based upon factors surrounding the credit risk of specific accounts, historical trends and other information. The Organization has a significant number of customers which minimizes concentration of credit risk.

Liquidity risk

Liquidity risk is the risk that an entity will encounter difficulty in meeting obligations associated with financial liabilities. The Organization is exposed to this risk mainly in respect of its receipt of funds from its contributors and other related sources, long-term debt, and accounts payable.

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 rate risk, interest rate risk and other price risk. The Organization is mainly exposed to interest rate risk and other price risk.

Interest rate risk

Interest rate risk is the risk that the value of a financial instrument might be adversely affected by a change in the interest rates. In seeking to minimize the risks from interest rate fluctuations, the Organization manages exposure through its normal operating and financing activities. The Organization is exposed to interest rate risk primarily through its floating interest rate bank indebtedness and credit facilities.

INTERIOR COMMUNITY SERVICES

Notes to Financial Statements

Year Ended December 31, 2025

13. Economic dependence

The Organization receives a major portion of its operating revenue from the Province of British Columbia through the Ministry of Children and Family Development and Community Living BC (2025 - 74%; 2024 - 74%). The contracts are renewed on an annual basis. The nature and extent of this revenue is of such significance that the Organization is economically dependent on this source of revenue.

14. Disclosures under the Societies Act of British Columbia

The British Columbia Societies Act requires disclosure of the remuneration paid to all directors, and certain employees and contractors who are paid at least \$75,000 annually.

During the year, the Organization paid \$2,939,369 (2024 - \$2,866,752) in remuneration to 31 (2024 - 30) employees, whose remuneration, during the applicable period, was at least \$75,000.

15. Comparative figures

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

INTERIOR COMMUNITY SERVICES
2027 Revenue and Expense Projections (as of June 26, 2026)

	2027
Revenues	
Ministry for Children and Family Development	\$7,556,328
Community Living BC	\$8,612,154
Residential rent and fees	\$2,142,571
Other revenue	\$700,152
Community Food Centre	\$412,206
Providence Health	\$834,665
United Way BC	\$760,600
BC Housing	\$644,497
Recognition of deferred capital contributions	\$227,527
Interior Health Authority	\$292,522
Client user fees	\$28,604
Public Health Agency of Canada	\$255,652
Donations	\$28,428
	<u>\$22,495,906</u>
Expenses	
Direct Program Expenses	
Community education and development	\$3,739
Program and client support costs	\$1,706,772
Staff development	\$93,536
Sub-contracts	\$712,638
Staff wages and benefits	\$15,729,858
	<u>\$18,246,544</u>
Facilities Expenses	
Amortization	\$475,300
BC Housing Special Expenses	\$16,596
Capital Costs	
Facility Costs	\$257,479
Insurance	\$178,338
Interest on LTD	\$7,271
Property Taxes	\$142,750
Repairs and Maintenance	\$419,053
Utilities	\$486,681
	<u>\$1,983,469</u>
General and Administration Expenses	
Interest and bank charges	\$33,990
Administration wages and benefits	\$2,319,381
Office costs	\$28,634
Professional fees	\$58,160
	<u>\$2,440,165</u>
	<u>\$22,670,177</u>
Surplus (Deficit) from operations	<u>-\$174,271</u>
Other income	
Investment income	\$209,502
	<u>\$209,502</u>
Surplus (Deficit)	<u>\$35,231</u>

"SOCIETIES ACT"

CANADA:
Province of British Columbia.



No. 7639

Certificate of Incorporation

I hereby certify that

"GREATER KAMLOOPS HOMEMAKER
SERVICE ASSOCIATION"

has this day been incorporated as a Society under the "Societies Act."

The locality in which the operations of the Society will be chiefly carried on is

Kamloops, Province of British Columbia.

GIVEN under my hand and Seal of Office at Victoria, Province of

British Columbia, this -eleventh- day

of April, one thousand nine hundred

and sixty-seven.

Registrar of Companies.



Permissive Tax Exemption Application

APPLICATION DEADLINE

They are a trusteeship

Forward your application **prior to July 30** to:

District of Barriere
Box 219, 4936 Barriere Town Road
Barriere, BC V0E 1E0
Email: inquiry@barriere.ca

REQUIREMENTS

The following items must be submitted with the application:

- Prior year financial statements
- Next year's annual budget
- Certificate of Incorporation
- Scale drawing of property

Consideration will only be given to applications completed in full with the above documents attached.

APPLICANT INFORMATION

Application Date: July 17, 2026	
Full Name or Title of Organization: Barriere Congregation of Jehovah's Witnesses, Barriere, British Columbia	
Property Roll Number/Plan/Lot: Roll: 01225.248 / LOT A, PLAN KAP24388, DISTRICT LOT 1319, KAMLOOPS DIV OF YALE LAN	
Civic Address of Property: 3967 Hansen Road, Barriere, BC V0E 1E0	
Mailing Address (if different from civic address): PO Box 777 Barriere, BC V0E 1E0	
Contact Name: Paul Gillard	Contact Title (position with the organization): Trustee
Contact Phone: 604-908-4459	
Contact Email: psgillard73@gmail.com	
Business Number/Society Registration Number: 765953880 RR 0001	

Has your organization received a Permissive Tax Exemption before?	YES ☒	NO ☐
If so, for what year(s)? <u>2023-2026</u>		

1. Name and phone number of two other officials in organization

	Official 1	Official 2
Name	Guy Lennea	Paul Racanelli
Title	Trustee	Trustee
Day Phone No.	250-851-6855	604-727-0847
Evening Phone No.	250-851-6855	604-727-0847

2. The lands are registered in the name of:

Trustees of the Barriere BC Congregation of Jehovah's Witnesses

3. What is the principal use of the property?

See Schedule A

4. The exemption is claimed under section 224 (2)

- | | | |
|-----------------------------|--|-----------------------------|
| a) ☐ | e) ☐ | i) ☐ |
| b) ☐ | f) ☒ | j) ☐ |
| c) ☐ | g) ☐ | k) ☐ |
| d) ☐ | h) ☐ | |

of the *Community Charter* (see section 224 (2) attached).

5. Is any part of the building or of the property used or rented by any group other than your organization? ☐ Yes ☒ No

If yes, what % of the building or % of total operating hours is used or rented?

There is no third party use of the property.

6. Please provide details of other activities on your property; such as daycare centres, catering and hall rental, thrift shop, etc.

The following information is required for each activity:

- hours per day and days per week or year of operation
- approximate number of participants
- is the activity operated by the parent organization or by an outside organization?

No revenue-generating activities are conducted. Programs are entirely supported by

local congregants. Each congregation of Jehovah's Witnesses is a registered charity

7. Explain how your organization is used primarily by District of Barriere residents.

See Schedule A

8. Explain what specific community benefits your organization provides to Barriere.

See Schedule A

9. Does anyone live in the buildings? ☐ Yes ☒ No

If yes, how many people?

10. Has your organization received any funding or other in-kind support from the District of Barriere in the past 3 years? ☐ Yes ☒ No

If yes, please describe:

11. Has there been a change in the status or use of the buildings or property in the past 12 months? ☐ Yes ☒ No

If yes, specify:

Complete 11 through 13 only if you are applying as a not-for-profit organization.

12. Explain how your organization is not-for-profit.

N/A

13. Explain how your organization is a complementary extension to District services and programs.

14. Explain how your organization is accessible to the public.

SIGNATURES:

I certify that all information above is true and accurate.

Signature 

July 24 2026

Date

Personal information on this form is collected under the authority of the *Freedom of Information & Protection of Privacy Act* (the Act) for administrative purposes of the District of Barriere. Personal information is protected from unauthorized use and disclosure in accordance with the Act and may only be used and disclosed as provided by the Act. Questions regarding the collection of personal information can be directed to the Administrator or FOI Coordinator, District of Barriere, PO Box 219, 4936 Barriere Town Road, 250-672-9751, inquiry@barriere.ca.

Applications received after July 30, 2026 will not be accepted.

Schedule A

Question 3: What is the principal use of the property?

The primary uses of the property are public worship, as a venue for practical spiritual education and a coordination centre for the volunteer public ministry of the Barriere Congregation of Jehovah's Witnesses. ("Congregation").

Question 7: Explain how your organization is used primarily by District of Barriere residents.

Religious services at this Kingdom Hall are open to the public and free of charge in English. The Kingdom Hall is used for meetings during the week on Wednesdays and on the weekend on Sundays, with an average attendance of 49, mostly comprised by Barriere residents.

Question 8: Explain what specific community benefits your organization provides to Barriere.

These religious services are open to the community regardless of ethnic or cultural background. Topics discussed during these services include guidance to build strong families, coping with anxiety, overcoming negative habits, and a weekly curriculum to develop reading and public speaking skills. In addition, the Kingdom Hall is a venue for weddings and funerals for congregants. In addition to our public meetings, our worship includes various forms of public ministry, such as the door-to-door ministry and the use of public witnessing carts. Each cart carries Bible based literature, namely magazines, tracts, and books. Members of the community have access to articles containing advice on dealing with pandemic fatigue, stress, anxiety, and family life, all free of charge. Free Bible studies are also offered to the public.. When an emergency need arises in a community, Jehovah's Witnesses use Kingdom Halls as a centre to coordinate local relief efforts, including evacuation support, distribution of food and essential supplies, spiritual comfort, and residential remediation and reconstruction. In addition, each year, instruction on how to prepare for a natural disaster or local emergency is presented at a designated meeting.

Question 14: Explain how your organization is accessible to the public.

Religious services at this Kingdom Hall are open to the public and free of charge. No collection is made. All are welcome.

Barriere Congregation of Jehovah's Witnesses, Barriere, British Columbia**Statement of Operations***for the year ended August 31, 2025***Revenue**

Gifts

Receipted donations	161
Gifts from other charities	16,015
Unreceipted donations	7,354

Amounts received from other sources

Interest income	73
Gain (loss) on disposal of building	-
Gain (loss) on disposal of land	-
Rental income	-
Other income	381

Total receipts

23,984**Expenditures**

Travel & Food	785
Bank charges	66
Office supplies	-
Occupancy costs	11,057
Professional & consulting fees	-
Donated goods used in charitable programs	-
Purchased supplies and assets	456
Other expenses	-
Gifts to other registered charities	13,400

Total disbursements

25,764

Excess (shortfall)

(1,780)

Barriere Congregation of Jehovah's Witnesses, Barriere, British Columbia
Statement of Financial Position
as at August 31, 2025

Assets

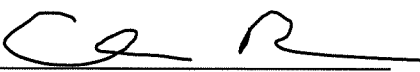
Cash on hand and in the bank	6,145
Capital assets	
Building (at cost)	107,000
Land (at cost)	121,900
Total Assets	<u>235,045</u>

Liabilities

Accounts payable	-
Other liabilities	-
Total Liabilities	<u>-</u>

Fund Balances	<u>235,045</u>
---------------	----------------

Total Liabilities and Fund Balances	<u>235,045</u>
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→ 

CHARITY OFFICIAL

Barriere Congregation of Jehovah's Witnesses, Barriere, British Columbia**Statement of Cash Flows***for the year ended August 31, 2025***Cash from operating activities**

Excess (shortfall)	(1,780)
(Gain) loss on disposal of building	-
(Gain) loss on disposal of land	-
Non-cash gift from qualified donee(s)	-
Non-cash gift to qualified donee(s)	-
Non-cash occupancy costs	-
Net cash received (used) in operating activities	<u>(1,780)</u>

Financing and investing activities

<u>Sale of Land and Building</u>	
Net proceeds from sale of building	-
Net proceeds from sale of land	-
Net cash received (used) in financing and investing activities	<u>-</u>
Net increase (decrease) in cash	(1,780)
Cash on hand and in the bank: September 1, 2024	7,925
Cash on hand and in the bank: August 31, 2025	<u><u>6,145</u></u>

Supplementary Information

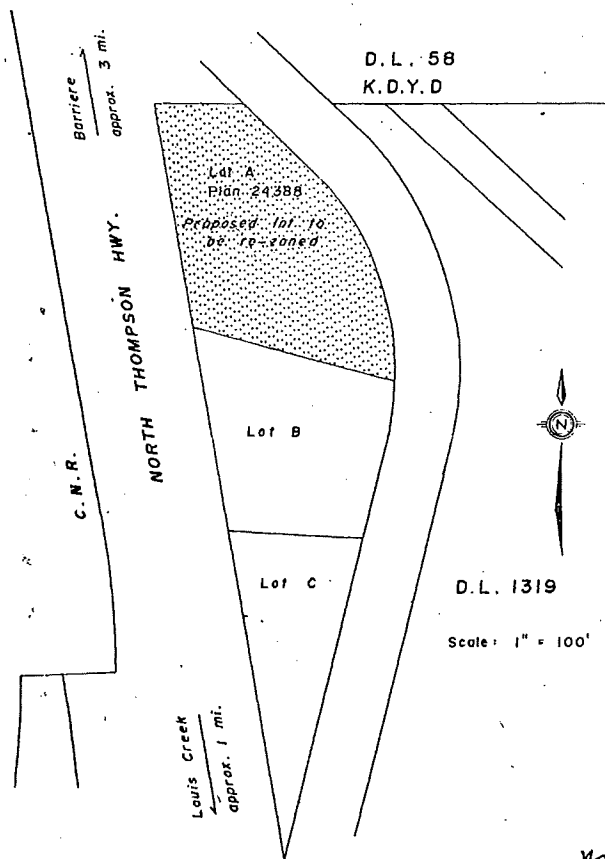
Fair market value of land and building disposed	-
Fair market value of land and building acquired	-

THOMPSON NICOLA REGIONAL DISTRICT
NOTICE OF PUBLIC HEARING

PURSUANT to the provisions of the Municipal Act, R.S.B.C., 1960, Chapter 255, Section 703,

TAKE NOTICE that a Public Hearing will be held at the Barriere Elementary School, Barriere, B.C. on Thursday, January 31, 1974 commencing at 7:00 p.m. to consider the following proposed amendment to the Thompson Nicola Regional District Zoning Bylaw No. 120, 1973;

REZONE: Lot A, District Lot 1319, Plan 24388, Kamloops Division Yale District lying approximately one mile north of Louis Creek fronting on the North Thompson Highway from CR-1A, Country Residential to P-2A, Institutional for the purpose of constructing a church on the subject lot, as shown dotted in black on the map below:



J. D. R. 12/73

AND FURTHER TAKE NOTICE that all persons who deem their interest in property affected by the proposed Zoning Bylaw Amendment shall be afforded an opportunity to be heard on the matters contained therein.

AND FURTHER TAKE NOTICE that a copy of the proposed Zoning Bylaw Amendment may be inspected at any time during normal business hours at the Barriere Improvement District Office, Barriere, B.C. or at the Regional District Office, No. 210-1959 East Trans Canada Highway, Kamloops, B.C. from the 23rd day of January, 1974 to the 31st day of January, 1974, inclusive.

J. P. LOGELIN, Secretary-Treasurer

Barriere Congregation of Jehovah's Witnesses
(10124) Barriere BC Canada

RE: 2027 Budget

Date: July 24, 2026

Based on previous years financial records the budget for the 2027 year will be approximately \$21,500.

Breakdown of the average Total Expenditures (July 2025 to June 2026)

	Expenditures	Available Funds at End of Month
July 2025	1,032.92	7,549.20
August	3,082.68	6,071.52
September	1,107.00	6,369.52
October	1,276.49	6,819.95
November	1,427.40	6,812.55
December	1,471.52	7,206.03
January	1,288.07	7,946.45
February	1,923.40	8,808.05
March	3,165.16	7,174.81
April	2,111.40	7,020.51
May	1,732.00	6,743.51
June 2026	1,917.22	6,816.29
Total	\$ 21,535.26	
Average	\$1,794.61	\$7,111.53

Summary of your T3010 return

Name:

Barriere Congregation of Jehovah's Witnesses, Barriere, British Columbia

BN/Registration number:

765953880 RR 0001

Fiscal period:

September 01, 2024 to August 31, 2025

Your Registered Charity Information Return was successfully submitted.

Date and time submitted: 2026-02-15 at 15:40:15

Case Number: CH260461524551

Retain your case number for future reference.

We highly recommend that you keep a full copy of your Registered Charity Information Return. To print your T3010 details use the "Print Preview" button. Do **NOT** send a printed copy of this summary to the CRA.

All amounts are in Canadian dollars.

Basic information sheet

Primary program areas

Program areas

Did the charity receive a Registered Charity Basic Information sheet?

No

The CRA does not need you to complete any other information in this section.

Section A - Identification

Position, operations, designation

Residential address (confidential): **4281 DUNSMUIR ROAD BARRIERE, BC V0E 1E0**

Phone number (confidential): **2506729869**

Date of birth (confidential): **1959-07-09**

Director/trustee and like official #3

Full name: **KEN SCHOENBERGER**

Term - Start date: **2024-02-28**

Term - End date:

Position: **SERVICE OVERSEER**

At arm's length: **Yes**

Residential address (confidential): **765 LEONIE CREEK ROAD BARRIERE, BC V0E1E0**

Phone number (confidential): **2508045418**

Date of birth (confidential): **1964-05-19**

Are you incorporated in Ontario?

The Canada Revenue Agency is no longer collecting this information on behalf of the Ontario Ministry of Government and Consumer Services. This information should be filed directly with the new Ontario Business Registry at ontario.ca/businessregistry.



For more information, visit Ontario Business Registry or call ServiceOntario at 416-314-8880 or toll-free at 1-800-361-3223. TTY users can contact ServiceOntario at 416-325-3408 (TTY GTA) or toll-free at 1-800-268-7095 (TTY Canada).

Section C - Programs and general information

Ongoing/new programs and general information

Question C1

1800 Was the charity active during the fiscal period?
Yes

Question C2

- 2500 ☐ Advertisements/print/radio/TV commercials
- 2510 ☐ Auctions
- 2530 ☐ Collection plate/boxes
- 2540 ☐ Door-to-door solicitation
- 2550 ☐ Draws/lotteries
- 2560 ☐ Fundraising dinners/galas/concerts
- 2570 ☐ Sales
- 2575 ☐ Internet
- 2580 ☐ Mail campaigns
- 2590 ☐ Planned-giving programs
- 2600 ☐ Targeted corporate donations/sponsorships
- 2610 ☐ Targeted contacts
- 2620 ☐ Telephone/TV solicitations
- 2630 ☐ Tournament/sporting events
- 2640 ☐ Cause-related marketing
- 2650 ☐ Other

Question C7

- 2700 Did the charity pay external fundraisers?
No

Question C8

- 3200 Did the charity compensate any of its directors/trustees or like officials or persons not at arm's length from the charity for services provided during the fiscal period (other than reimbursement for expenses)?
No

Question C9

- 3400 Did the charity incur any expenses for compensation of employees during the fiscal period?
No

5840 Did the charity make qualifying disbursements by granting to non-qualified donees (grantees) in the fiscal period?
No

Question C17

5850 In the 24 months prior to the beginning of the fiscal year, did the average value of your charity's property (cash, investments, capital property or other assets) not used directly in its charitable activities or administration:
No

Question C18

5860 Did the charity hold any donor advised funds (DAF) during the fiscal period?
No

Section D - Financial information

Determine which financial section to complete



If any of the following applies to the charity, complete Schedule 6 instead of Section D:

Based on the criteria below, select one of the following:

- a) The charity's revenue exceeded \$100,000.
- b) The amount of all property (for example, investments, rental properties) not used in charitable activities was more than \$25,000.
- c) The charity had permission to accumulate funds during this fiscal period.

None of the above applies to the charity. We will complete Section D.

Accounting method, Statement of financial position, revenue and expenditures

Question D1

4020 Was the financial information reported below prepared on an accrual or cash basis?
Cash

Question D2

Summary of financial position

4050 Did the charity own land and/or buildings?
Yes

4200 Total assets (including land and buildings)

- 5000 (a) Total expenditures on charitable activities
\$12,298.00
- 5010 (b) Total expenditures on management and administration
\$66.00

Qualifying Disbursements

- 5045 Total amount of grants made to all non-qualified donees (grantees)
- 5050 Total amount of gifts made to all qualified donees
\$13,400.00
- 5100 Total expenditures (add lines 4950, 5045 and 5050)
\$25,764.00

Schedule 1 - Foundations

- This schedule is not applicable

Schedule 2 - Activities outside Canada

- This schedule is not applicable

Schedule 3 - Compensation

- This schedule is not applicable

Schedule 4 - Confidential data

- This schedule is not applicable

Schedule 5 - Non-cash gifts

- This schedule is not applicable

Schedule 6 - Detailed financial information

- This schedule is not applicable

Province/territory (confidential)

ON

Postal code (A1A 1A1) (confidential)

M4J 2M1

Phone number (maximum 20 digits) (confidential)

9058734550

Is this the same individual who certified in Section E above? (confidential)

No

Financial statement

2025 FS (SIGNED) Barriere, BC.pdf

Description

File

Description

File

Description

File

Description

File

Description

File

Description

File

Description

File

Description

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Description

File

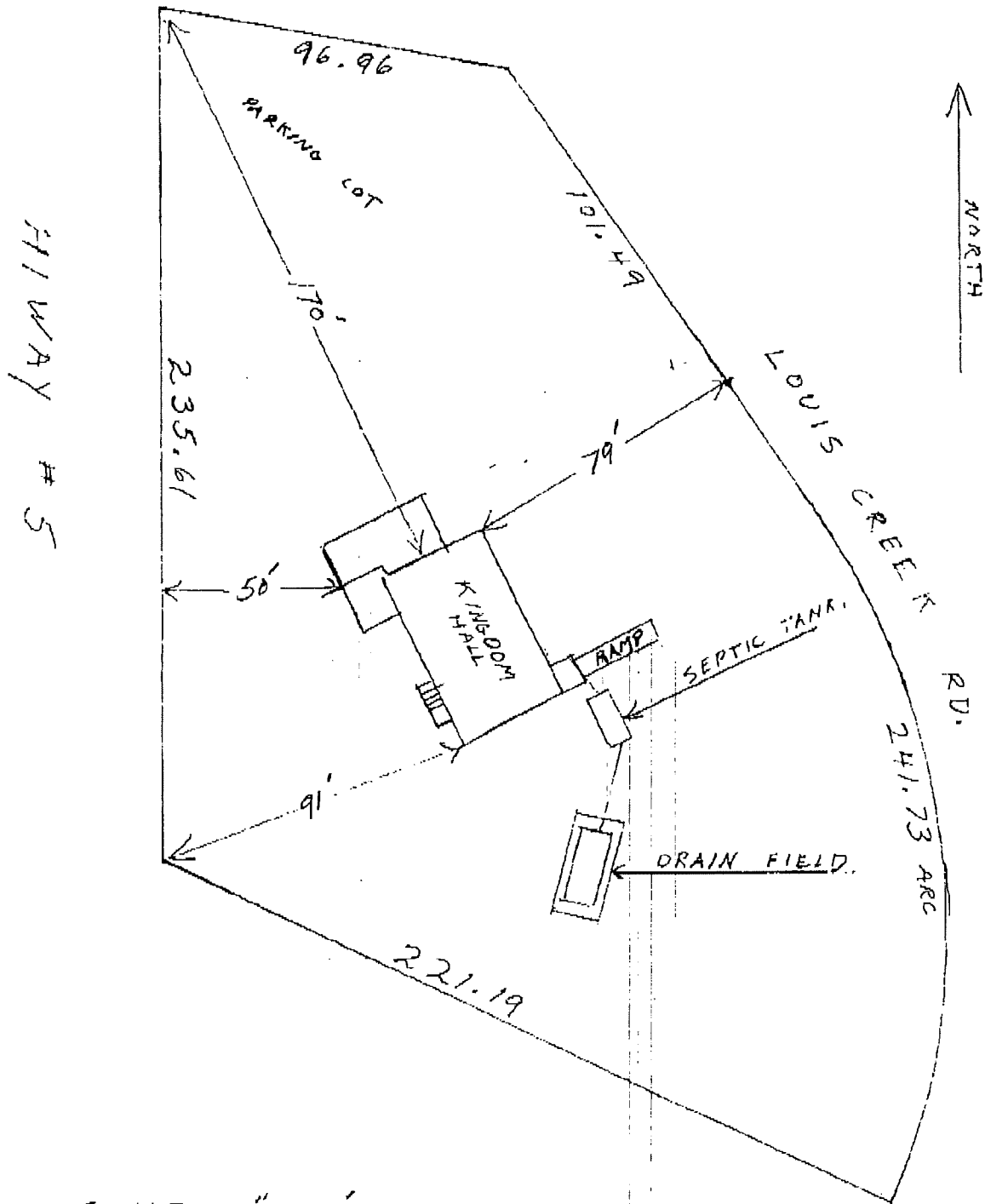
Description

LOT A

DISTRICT LOT 1319

PLAN 24388

KINGDOM HALL OF
JEHOVAH'S WITNESSES
BARRIE, B.C.



SCALE 1" = 40'



Permissive Tax Exemption Application

APPLICATION DEADLINE

Forward your application **prior to July 30** to:

District of Barriere
Box 219, 4936 Barriere Town Road
Barriere, BC V0E 1E0
Email: inquiry@barriere.ca

REQUIREMENTS

The following items must be submitted with the application:

- Prior year financial statements
- Next year's annual budget
- Certificate of Incorporation
- Scale drawing of property

Consideration will only be given to applications completed in full with the above documents attached.

APPLICANT INFORMATION

Application Date: <u>June 01, 2026</u>	
Full Name or Title of Organization: <u>North Thompson Royal Canadian Legion Branch #242</u>	
Property Roll Number/Plan/Lot: <u>1270085 KAP3295 4 1354</u>	
Civic Address of Property: <u>4673 Shaver Road, Barriere, BC V0E1E0</u>	
Mailing Address (if different from civic address): <u>Box 122 Barriere, BC V0E1E0</u>	
Contact Name: <u>MaryAnn Shewchuk</u>	Contact Title (position with the organization): <u>President</u>
Contact Phone: <u>Legion 250 672-5913</u>	<u>cell 250 320 6872</u>
Contact Email: <u>rclbranch242@telus.net</u>	<u>maryannsc13@hotmail.com</u>
Business Number/Society Registration Number: _____	

Has your organization received a Permissive Tax Exemption before? YES ☒ NO ☐
If so, for what year(s)? <u>2025 + years prior</u>

1. Name and phone number of two other officials in organization

	Official 1	Official 2
Name	Joyce Laffin	Sandra Realff
Title		
Day Phone No.		
Evening Phone No.		

2. The lands are registered in the name of:

Royal Canadian Legion
North Thompson Valley Branch #242

3. What is the principal use of the property?

community gathering venue

4. The exemption is claimed under section 224 (2)

- | | | |
|--|-----------------------------|-----------------------------|
| a) ☒ | e) ☐ | i) ☐ |
| b) ☐ | f) ☐ | j) ☐ |
| c) ☐ | g) ☐ | k) ☐ |
| d) ☐ | h) ☐ | |

of the *Community Charter* (see section 224 (2) attached).

5. Is any part of the building or of the property used or rented by any group other than your organization?

☐ Yes ☒ No

If yes, what % of the building or % of total operating hours is used or rented?

6. Please provide details of other activities on your property; such as daycare centres, catering and hall rental, thrift shop, etc.

The following information is required for each activity:

- hours per day and days per week or year of operation
- approximate number of participants
- is the activity operated by the parent organization or by an outside organization?

7. Explain how your organization is used primarily by District of Barriere residents.

Community Events + Dinners

Remembrance Day - Veterans

Support students & youth - Bursaries

Financial Aid for families in distress

8. Explain what specific community benefits your organization provides to Barriere.

Any gaming funds must be given back
to the community. Support Food Bank,

NTAC - youth after school program, Fire Department

9. Does anyone live in the buildings? ☐ Yes ☒ No

If yes, how many people?

10. Has your organization received any funding or other in-kind support from the District of Barriere in the past 3 years? ☐ Yes ☒ No

If yes, please describe:

11. Has there been a change in the status or use of the buildings or property in the past 12 months? ☐ Yes ☒ No

If yes, specify:

Complete 11 through 13 only if you are applying as a not-for-profit organization.

12. Explain how your organization is not-for-profit.

13. Explain how your organization is a complementary extension to District services and programs.

14. Explain how your organization is accessible to the public.

The public is invited to attend
all planned events
All are allowed without
membership

SIGNATURES:

I certify that all information above is true and accurate.


Signature

June 01, 2026
Date

Personal information on this form is collected under the authority of the *Freedom of Information & Protection of Privacy Act* (the Act) for administrative purposes of the District of Barriere. Personal information is protected from unauthorized use and disclosure in accordance with the Act and may only be used and disclosed as provided by the Act. Questions regarding the collection of personal information can be directed to the Administrator or FOI Coordinator, District of Barriere, PO Box 219, 4936 Barriere Town Road, 250-672-9751, inquiry@barriere.ca.

Applications received after July 30, 2026 will not be accepted.

Royal Canadian Legion - Branch 242
Income Statement 01/01/2025 to 31/12/2025

REVENUE

REVENUE

Sales - Beer - Draft	14.00
Sales - Beer - Bottled_	24,877.01
Sales - Beer - Off Sales	165.04
Sales - Liquor	14,927.99
Sales - Wine, Coolers & Cider	6,447.59
Sales - Sundry	3,414.45
Litter	-199.52
Membership dues	3,539.89
Interest & Commission Income	255.63
Merchandise - Legion Supplies	-4.58
Donations	18,048.04
Ways and means	6,159.71
Keno Commission	2,296.98
BC Lotto	7,899.90
Grants - Federal	0.00
TOTAL REVENUE	<u>87,842.13</u>

TOTAL REVENUE	<u>87,842.13</u>
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EXPENSE

COST OF SALES

Purchases - Draught Beer	488.05
Purchases - Bottled Beer	8,449.24
Purchases - Off Sales - Cans	163.49
Purchases - Liquor	3,266.22
Purchases - Wines, Ciders, Coolers	2,510.83
Purchases - Sundry	746.81
Lotto Purchase	673.60
DO NOT USE	0.00
Inventory Change	-4,338.07
COST OF GOODS SOLD	<u>11,960.17</u>

EXPENSES

Accounting	168.99
Bank charges and interest	596.03
Bar Supplies_	2,163.99

Conventions	210.00
Troop Morale Fund	0.00
Heating_	1,721.42
Insurance	8,634.09
Janitor expense	122.37
Janitor supplies	462.55
Licenses	981.63
Lotto Payouts	4,264.50
Keno Administration	-433.00
Building Repair & Maintenance	200.00
Data West Charges	1,984.78
Office expense	3,732.25
Pacific command	801.22
Per capita tax	3,370.07
Repairs and maintenance	1,659.45
Spillage and Breakage	-170.25
Telephone	2,401.46
Till - Over / Short	-132.03
Ways and means	977.21
Utilities	7,053.12
Zone assessment	206.00
Suspense	0.00
Contract Wages	0.00
Wages_	42,676.67
Wages - EI	799.89
Wages - CPP	666.68
Wages - WCB	207.53
Canada Revenue Hiring Credit	0.00
TOTAL EXPENSES	<u>85,326.62</u>
 TOTAL EXPENSE	 <u>97,286.79</u>
 NET INCOME	 <u><u>-9,444.66</u></u>

Generated On: 21/07/2026

Preliminary Budget 2026

Revenue

Beer Sales	\$ 26,000.00
Liquor Sales	\$ 16,000.00
Wine/Coolers	\$ 7,200.00
Sundry	\$ 4,000.00
Membership Dues	\$ 3,800.00
Donations	\$ 10,000.00
Ways & Means	\$ 12,000.00
BC Lotto	\$ 8,200.00
Keno	\$ 2,500.00
Merchandise	\$ 1,000.00
Grants	\$ 10,000.00
Total Revenue	\$ 100,700.00

Cost of Goods Sold

Alcohol Purchases	\$ 12,000.00
Sundry Purchases	\$ 2,900.00
Total COGS	\$ 14,900.00

Expenses

Wages	\$ 44,000.00
Utilities	\$ 7,000.00
Insurance	\$ 8,200.00
Office Expense	\$ 2,500.00
Repairs & Maintenance	\$ 2,500.00
Building Repairs	\$ 2,000.00
Bar Supplies	\$ 2,000.00
Bank Charges	\$ 550.00
Data/Internet	\$ 1,900.00
Janitorial	\$ 800.00
Licenses	\$ 1,000.00
Gaming/Lotto	\$ 3,800.00
Ways and Means	\$ 5,000.00
Misc	\$ 2,500.00
Total Expenses	\$ 83,750.00

Net Income	\$ 2,050.00
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DISTRICT OF BARRIERE

Jurisdiction Code: 345

2026

P.O. BOX 219
4936 BARRIERE TOWN ROAD
BARRIERE, BC V0E1E0
(250) 672-9751

TAXATION NOTICE

ROLL NO.	PROP. SIZE	RIVER LOT	QUAD PORT	QUAD	SEC	TWP	RGE	MER
1270085	0.73 AC				0	0	0	0
SUBDIVISION NAME								
CIVIC ADDRESS		4673 SHAVER RD						
MORTGAGE NUMBER		PLAN	BLOCK	LOT		DISTRICT LOT		
		KAP3295		4		1354		
MORTGAGE COMPANY NAME								

DATE OF MAILING	2026-May-14
DUE DATE	2026-Jul-02

ROYAL CANADIAN LEGION N. THOMPSON BRANCH #242
PO BOX 122
BARRIERE, BC V0E 1E0
Canada

CURRENT ASSESSMENT	
DESCRIPTION	AMOUNT
Nonprofit/Rec. Improv. Ex	(227,000)
Nonprofit/Rec. Improveme	227,000
Nonprofit/Rec. Land	136,000
Nonprofit/Rec. Land Exerr	(136,000)
TOTAL ASSESSMENT	0
EXEMPT	0
TAXABLE	0

IMPORTANT PENALTY INFORMATION		
-TAX PAYMENTS MUST BE RECEIVED IN THE DISTRICT OF BARRIERE OFFICE BY JULY 2, 2026, 4:00pm		
-A 10% penalty will be added to any unpaid current taxes.		
-If unable to make payment, make sure you claim your homeowner grant to reduce the penalty charges.		

NET DUE IF NOT ELIGIBLE FOR GRANT	IF ELIGIBLE FOR BASIC GRANT	IF ELIGIBLE FOR ADDITIONAL GRANT
0.00	0.00	0.00
HOG AMOUNT	0.00	0.00

To claim your Home Owner Grant visit www.gov.bc.ca/homeownergrant or call 1-888-355-2700

MUNICIPAL AND OTHER TAXES	TAX RATE	% OF TOTAL	TAX AMOUNT
BC ASSESSMENT - NON PROFIT	0.000039100	0.00000	0.00
MUN. FIN. AUTHORITY - NON PROFIT	0.000000200	0.00000	0.00
MUNICIPAL - NON PROFIT	0.002742660	0.00000	0.00
POLICE TAX - NON PROFIT	0.000281300	0.00000	0.00
REGIONAL DISTRICT - NON PROFIT	0.000762290	0.00000	0.00
SCHOOL - NON PROFIT	0.002380000	0.00000	0.00
THOMP. REG. HOSPITAL - NON PROFIT	0.000312530	0.00000	0.00
TOTAL 2026 MUNICIPAL AND OTHER TAXES			0.00
ADDITIONAL SCHOOL TAXES			0.00
SUB TOTAL 2026 TAXES			0.00
TOTAL 2026 TAXES			0.00
CURRENT OUTSTANDING (including interest)			0.00
TOTAL CURRENT TAXES PAYABLE FOR 2026			0.00
AMOUNT DUE AFTER DUE DATE OF JULY 2, 2026 4:00PM			0.00

DISTRICT OF BARRIERE

Jurisdiction Code: 345

2026

P.O. BOX 219
4936 BARRIERE TOWN ROAD
BARRIERE, BC V0E1E0
(250) 672-9751

TAXATION NOTICE

ROLL NUMBER
1270085
LAST DATE BEFORE PENALTY
2026-Jul-02

DELINQUENT TAXES	ARREARS TAXES	CURRENT OUTSTANDING	CURRENT TAXES	NET DUE IF NOT ELIGIBLE FOR GRANT	IF ELIGIBLE FOR BASIC GRANT	IF ELIGIBLE FOR ADDITIONAL GRANT	AMOUNT PAID
0.00	0.00	0.00	0.00	0.00	0.00	0.00	
INTEREST	INTEREST		HOME OWNER GRANT AMOUNT		0.00	0.00	HOG Claimed
0.00	0.00						

ROYAL CANADIAN LEGION N. THOMPSON BRANCH #242
PO BOX 122
BARRIERE, BC V0E 1E0
Canada

1270085



Permissive Tax Exemption Application

APPLICATION DEADLINE

Forward your application **prior to July 30** to:

District of Barriere
Box 219, 4936 Barriere Town Road
Barriere, BC V0E 1E0
Email: inquiry@barriere.ca

REQUIREMENTS

The following items must be submitted with the application:

- Prior year financial statements
- Next year's annual budget
- Certificate of Incorporation
- Scale drawing of property

Consideration will only be given to applications completed in full with the above documents attached.

APPLICANT INFORMATION

Application Date: June 15, 2026	
Full Name or Title of Organization: Lower North Thompson Community Forest Society	
Property Roll Number/Plan/Lot: Roll 01390.040 / Lot 2, Plan KAP5534, DL 1445, Kamloops Div of Yale Land District	
Civic Address of Property: 573 Barkley Rd Barriere, BC V0E 1E0	
Mailing Address (if different from civic address): PO Box 983	
Contact Name: Stefanie Appel	Contact Title (position with the organization): Administrative Assistant
Contact Phone: 250-672-1941	
Contact Email: LNTCFOffice@gmail.com	
Business Number/Society Registration Number: 86499 4678	

Has your organization received a Permissive Tax Exemption before?	YES ☒	NO ☐
If so, for what year(s)? <u>2026 (for this property)</u>		

1. Name and phone number of two other officials in organization

	Official 1	Official 2
Name	Mike Francis	Harley Wright
Title	General Manager	Director
Day Phone No.	778-220-1941	250-819-6150
Evening Phone No.	778-220-1941	250-819-6150

2. The lands are registered in the name of:

Lower North Thompson Community Forest Society

3. What is the principal use of the property?

Business

4. The exemption is claimed under section 224 (2)

- | | | |
|--|-----------------------------|-----------------------------|
| a) ☒ | e) ☐ | i) ☐ |
| b) ☐ | f) ☐ | j) ☐ |
| c) ☐ | g) ☐ | k) ☐ |
| d) ☐ | h) ☐ | |

of the *Community Charter* (see section 224 (2) attached).

5. Is any part of the building or of the property used or rented by any group other than your organization? ☒ Yes ☐ No

If yes, what % of the building or % of total operating hours is used or rented?

2,080 ft² or 54% of the main building's total area (3,840 ft²).

6. Please provide details of other activities on your property; such as daycare centres, catering and hall rental, thrift shop, etc.

The following information is required for each activity:

- hours per day and days per week or year of operation
- approximate number of participants
- is the activity operated by the parent organization or by an outside organization?

Medical office (Khaya Family Practice) operates Monday, Tuesday, Thursday, Friday from 8:30am - 4:00pm

Operated by separate organization (R. Hall Inc)

7. Explain how your organization is used primarily by District of Barriere residents.

The Society's office and administrative facilities are located within the District of Barriere and support programs, services, and initiatives that directly benefit local residents. Community grants, educational opportunities, recreation infrastructure, and community engagement programs are regularly accessed by Barriere residents, and many Society members, directors, volunteers, contractors, and program participants reside within the District.

8. Explain what specific community benefits your organization provides to Barriere.

The Lower North Thompson Community Forest Society provides community benefits through grant funding, educational support, recreation infrastructure, and local economic development initiatives. The Society also undertakes forest stewardship and wildfire risk reduction projects that improve community safety, support local employment, and contribute to the long-term well-being of Barriere and the surrounding area.

9. Does anyone live in the buildings? ☐ Yes ☒ No

If yes, how many people?

10. Has your organization received any funding or other in-kind support from the District of Barriere in the past 3 years? ☐ Yes ☒ No

If yes, please describe:

11. Has there been a change in the status or use of the buildings or property in the past 12 months? ☐ Yes ☒ No

If yes, specify:

Complete 11 through 13 only if you are applying as a not-for-profit organization.

12. Explain how your organization is not-for-profit.

The Lower North Thompson Community Forest Society is incorporated under the Societies Act of British Columbia as a not-for-profit society. Any revenues generated are retained by the Society and reinvested into community forestry operations, wildfire risk reduction, recreation infrastructure, educational initiatives, community grants, and other activities that support the Society's purposes and benefit the local community.

13. Explain how your organization is a complementary extension to District services and programs.

The Society supports District objectives by providing community forestry management, wildfire risk reduction activities, recreation infrastructure development and maintenance, environmental stewardship, community grant funding, educational opportunities, and local economic development initiatives that benefit residents of Barriere and the surrounding area.

14. Explain how your organization is accessible to the public.

The Society serves residents throughout the Lower North Thompson Valley through a publicly elected Board of Directors and open membership. It engages the public through its office, website, social media, community meetings, programs, and grant opportunities.

Stefanie Appel

Digitally signed by Stefanie Appel
Date: 2026.06.15 15:12:16 -07'00'

SIGNATURES:

I certify that all information above is true and accurate.

Stefanie Appel Digitally signed by Stefanie Appel
Date: 2026.06.15 15:12:25 -07'00'

Signature

June 15, 2026

Date

Personal information on this form is collected under the authority of the *Freedom of Information & Protection of Privacy Act* (the Act) for administrative purposes of the District of Barriere. Personal information is protected from unauthorized use and disclosure in accordance with the Act and may only be used and disclosed as provided by the Act. Questions regarding the collection of personal information can be directed to the Administrator or FOI Coordinator, District of Barriere, PO Box 219, 4936 Barriere Town Road, 250-672-9751, inquiry@barriere.ca.

Applications received after July 30, 2026 will not be accepted.



Permissive Tax Exemption Application

APPLICATION DEADLINE

Forward your application **prior to July 30** to:

District of Barriere
Box 219, 4936 Barriere Town Road
Barriere, BC V0E 1E0
Email: inquiry@barriere.ca

REQUIREMENTS

The following items must be submitted with the application:

- Prior year financial statements
- Next year's annual budget
- Certificate of Incorporation
- Scale drawing of property

Consideration will only be given to applications completed in full with the above documents attached.

APPLICANT INFORMATION

Application Date: June 15, 2026	
Full Name or Title of Organization: Lower North Thompson Community Forest Society	
Property Roll Number/Plan/Lot: Roll: 01470.007 Lot 1, Plan EPP68661, DL 1483 Kamloops Div of Yale Land District	
Civic Address of Property: 4737 Gilbert Drive	
Mailing Address (if different from civic address): PO Box 983	
Contact Name: Stefanie Appel	Contact Title (position with the organization): Administrative Assistant
Contact Phone: 250-672-1941	
Contact Email: LNTCFOffice@gmail.com	
Business Number/Society Registration Number: 86499 4678	

Has your organization received a Permissive Tax Exemption before?	YES ☒	NO ☐
If so, for what year(s)? <u>2017 to 2026</u>		

1. Name and phone number of two other officials in organization

	Official 1	Official 2
Name	Mike Francis	Harley Wright
Title	General Manager	Director
Day Phone No.	778-220-1941	250-819-6150
Evening Phone No.	778-220-1941	250-819-6150

2. The lands are registered in the name of:

Lower North Thompson Community Forest Society

3. What is the principal use of the property?

Business

4. The exemption is claimed under section 224 (2)

- | | | |
|--|-----------------------------|-----------------------------|
| a) ☒ | e) ☐ | i) ☐ |
| b) ☐ | f) ☐ | j) ☐ |
| c) ☐ | g) ☐ | k) ☐ |
| d) ☐ | h) ☐ | |

of the *Community Charter* (see section 224 (2) attached).

5. Is any part of the building or of the property used or rented by any group other than your organization? ☐ Yes ☒ No

If yes, what % of the building or % of total operating hours is used or rented?

6. Please provide details of other activities on your property; such as daycare centres, catering and hall rental, thrift shop, etc.

The following information is required for each activity:

- hours per day and days per week or year of operation
- approximate number of participants
- is the activity operated by the parent organization or by an outside organization?

no other activities; LNTCF use only

-
-
7. Explain how your organization is used primarily by District of Barriere residents.

The Society's mill facilities are located within the District of Barriere and provide services that directly benefit residents by providing access to local lumber products for home, farm, property, or community projects. Firewood delivery is available so community members can have their order delivered right to their woodshed.

8. Explain what specific community benefits your organization provides to Barriere.

The Lower North Thompson Community Forest Society provides community benefits by creating jobs and training opportunities, supporting sustainable forest management, providing access to affordable wood products, and generating funding for community priorities.

9. Does anyone live in the buildings? ☐ Yes ☒ No

If yes, how many people?

10. Has your organization received any funding or other in-kind support from the District of Barriere in the past 3 years? ☐ Yes ☒ No

If yes, please describe:

11. Has there been a change in the status or use of the buildings or property in the past 12 months? ☐ Yes ☒ No

If yes, specify:

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Stefanie Appel

Digitally signed by Stefanie Appel
Date: 2026.06.15 15:11:20 -07'00'

SIGNATURES:

I certify that all information above is true and accurate.

Stefanie Appel

Digitally signed by Stefanie Appel
Date: 2026.06.15 15:11:32 -07'00'

Signature

June 15, 2026

Date

Personal information on this form is collected under the authority of the *Freedom of Information & Protection of Privacy Act* (the Act) for administrative purposes of the District of Barriere. Personal information is protected from unauthorized use and disclosure in accordance with the Act and may only be used and disclosed as provided by the Act. Questions regarding the collection of personal information can be directed to the Administrator or FOI Coordinator, District of Barriere, PO Box 219, 4936 Barriere Town Road, 250-672-9751, inquiry@barriere.ca.

Applications received after July 30, 2026 will not be accepted.



Wherever business takes you

MNP.ca

Lower North Thompson Community Forest Society
Financial Statements
June 30, 2025

Lower North Thompson Community Forest Society

Contents

For the year ended June 30, 2025

Page

Management's Responsibility

Independent Practitioner's Review Engagement Report

Financial Statements

Statement of Financial Position.....	1
Statement of Operations.....	2
Statement of Changes in Net Assets.....	3
Statement of Cash Flows.....	4
Notes to the Financial Statements.....	5

Management's Responsibility

To the Members of Lower North Thompson Community Forest Society:

Management is responsible for the preparation and presentation of the accompanying financial statements, including responsibility for significant accounting judgments and estimates in accordance with Canadian accounting standards for not-for-profit organizations. This responsibility includes selecting appropriate accounting principles and methods, and making decisions affecting the measurement of transactions in which objective judgment is required.

In discharging its responsibilities for the integrity and fairness of the financial statements, management designs and maintains the necessary accounting systems and related internal controls to provide reasonable assurance that transactions are authorized, assets are safeguarded and financial records are properly maintained to provide reliable information for the preparation of financial statements.

The Board of Directors is composed primarily of Directors who are neither management nor employees of the Society. The Board is responsible for overseeing management in the performance of its financial reporting responsibilities. The Board fulfils these responsibilities by reviewing the financial information prepared by management and discussing relevant matters with management and external accountants. The Board is also responsible for recommending the appointment of the Society's external accountants.

MNP LLP is appointed by the Members to review the financial statements and report directly to them; their report follows. The external accountants have full and free access to, and meet periodically and separately with, both the Board and management to discuss their review engagement results.

November 10, 2025

e-Signed by Harley Wright

2025-11-14 02:27:41:41 GMT

Executive Director

Independent Practitioner's Review Engagement Report



To the Members of Lower North Thompson Community Forest Society:

We have reviewed the accompanying financial statements of Lower North Thompson Community Forest Society (the "Society") which comprise the statement of financial position as at June 30, 2025, and the statements of operations, changes in net assets and cash flows for the year then ended, and 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 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.

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 Canadian 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 Society, 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 Lower North Thompson Community Forest Society as at June 30, 2025, 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.

Emphasis of Matter

Without qualifying our conclusion, we draw attention to Note 20 in the financial statements, which indicates that the Company reported investments at cost rather than fair value for the year ending June 30, 2024. The restatement from cost to market value has resulted in an unrealized gain on the statement of operations and an increase in Qtrade investments on the Statement of Financial Position of \$273,134 for the year ending June 30, 2024.

Kamloops, British Columbia

November 14, 2025

MNP LLP

Chartered Professional Accountants

MNP LLP

Suite 220, 301 Victoria Street, Kamloops BC, V2C 2A3

1.877.374.5901 T: 250.374.5908 F: 250.374.5946

Lower North Thompson Community Forest Society

Statement of Financial Position

As at June 30, 2025

	2025	2024 (Restated - Note 20)
Assets		
Current		
Cash	394,211	424,553
Trade accounts receivable	107,738	21,193
Prepaid expenses	72,988	78,558
Inventory (Note 3)	147,312	126,842
Government remittances receivable	774	1,437
Current portion of GIC's (Note 4) (Note 5)	200,000	312,500
	923,023	965,083
Aviso Wealth and Beem GIC's (Note 4)	556,418	765,764
Qtrade Investments (Note 5)	4,275,671	3,654,005
Capital assets (Note 6)	2,514,539	2,243,656
	8,269,651	7,628,508
Liabilities		
Current		
Accounts payable and accruals	139,826	141,631
Government remittances payable	33,815	19,492
Deferred revenue (Note 7)	39,900	40,100
Current portion of silviculture liability (Note 8)	223,585	248,085
	437,126	449,308
Long term silviculture liability (Note 8)	1,333,083	1,454,912
	1,770,209	1,904,220
Net Assets - Internally restricted for		
Operations	3,833,673	3,055,515
Expansion and job creation (Note 9)	2,491,424	2,491,424
Environment (Note 10)	21,893	23,811
Education (Note 11)	30,000	30,000
Forest stewardship (Note 12)	53,669	57,538
Scholarships and bursaries (Note 13)	66,000	66,000
Community Grants (Note 14)	2,783	-
	6,499,442	5,724,288
	8,269,651	7,628,508
Approved on behalf of the Board of Directors		
e-Signed by Harley Wright 2025-11-14 02:26:58:58 GMT Director	e-Signed by Norman Kienitz 2025-11-15 16:09:52:52 GMT Director	

The accompanying notes are an integral part of these financial statements

Lower North Thompson Community Forest Society

Statement of Operations

For the year ended June 30, 2025

	2025	2024 (Restated - Note 20)
Revenue		
Timber	2,170,498	2,264,180
Forest Enhancement Society of BC (Note 15)	240,855	141,282
Firewood sales and delivery	153,603	142,095
Lumber, product and milling	109,754	163,566
Grant revenue	12,837	27,590
Equipment rental and other	4,919	5,483
Rental income	840	-
	2,693,306	2,744,196
Expenses		
Advertising	20,001	19,447
Bad debts	1,500	324
Bank charges and interest	190	56
Contracted services	1,145,124	1,047,674
Community meeting	4,162	2,078
Equipment rentals	1,242	674
Forest development	6,770	9,540
Fuel costs	21,863	24,861
Insurance	53,355	43,727
Licences, dues and fees	20,068	8,186
Office	17,666	9,577
Professional fees	8,412	9,386
Log purchases, hauling and direct costs (Note 16)	84,862	141,512
Rent	2,610	6,560
Repairs and maintenance	35,012	73,216
Salaries and benefits	524,223	442,641
Silviculture expense (recovery)	(8,296)	198,355
Stumpage	40,063	59,438
Supplies	13,780	13,745
Telephone	4,061	4,445
Travel	3,624	3,466
Utilities	14,904	6,830
Wildlife risk reduction	171,490	154,803
Total expenses	2,186,686	2,280,541
Excess of revenue over expenses before other items	506,620	463,655
Other items		
Interest income	73,240	91,475
Dividend income	66,612	58,202
Gain on disposal of investments	8,993	30,270
Gain (loss) on disposal of capital assets	287	(1,335)
Unrealized gain on investments	372,386	273,134
Amortization	(106,980)	(93,410)
Grants disbursed - Trans Mountain Education	-	(16,625)
	414,538	341,711
Excess of revenue over expenses	921,158	805,366

The accompanying notes are an integral part of these financial statements

Lower North Thompson Community Forest Society

Statement of Changes in Net Assets

For the year ended June 30, 2025

	<i>Internally restricted to provide for specified funds</i>	<i>Internally restricted for operations</i>	2025	2024
Net assets, beginning of year	2,668,775	2,782,379	5,451,154	5,099,734
Restrospective application of correction of error (Note 20)	-	273,134	273,134	-
Net assets, beginning of year, as restated	2,668,775	3,055,513	5,724,288	5,099,734
Excess of revenue over expenses	-	921,158	921,158	805,366
	2,668,775	3,976,671	6,645,446	5,905,100
Net expired fund allocations	(7,000)	7,000	-	-
New fund allocations:				
Scholarships and bursaries	50,000	(50,000)	-	-
Community grants	100,000	(100,000)	-	-
Funds expended:				
Environment	(1,918)	-	(1,918)	(26,187)
Forest stewardship	(3,869)	-	(3,869)	(9,125)
Scholarships and bursaries	(43,000)	-	(43,000)	(35,500)
Community grants	(97,217)	-	(97,217)	(110,000)
	(3,004)	(143,000)	(146,004)	(180,812)
Net assets, end of year	2,665,771	3,833,671	6,499,442	5,724,288

The accompanying notes are an integral part of these financial statements

Lower North Thompson Community Forest Society
Statement of Cash Flows
For the year ended June 30, 2025

	2025	2024
Cash provided by (used for) the following activities		
Operating		
Cash received from customers	2,606,562	2,751,669
Cash paid for program service expenses	(1,664,093)	(1,775,139)
Cash paid for salaries and benefits	(524,223)	(442,641)
Cash paid for interest	(190)	(56)
Cash receipts from investments	139,852	149,677
	557,908	683,510
Financing		
Silviculture liability	(146,329)	(26,635)
Funds expended from restricted net assets	(146,003)	(180,815)
	(292,332)	(207,450)
Investing		
Purchase of capital assets	(382,240)	(857,535)
Proceeds on disposal of capital assets	4,762	-
Purchases of investments (net of disposals)	(30,940)	(515,940)
	(408,418)	(1,373,475)
Increase (decrease) in cash resources	(142,842)	(897,415)
Cash resources, beginning of year	737,053	1,634,468
Cash resources, end of year	594,211	737,053
Cash resources are composed of:		
Cash total	394,211	424,553
Current portion of GIC's	200,000	312,500
	594,211	737,053

The accompanying notes are an integral part of these financial statements

Lower North Thompson Community Forest Society

Notes to the Financial Statements

For the year ended June 30, 2025

1. Incorporation and nature of the organization

Lower North Thompson Community Forest Society (the "Society") was incorporated under the authority of the British Columbia Societies Act and is registered as a not-for-profit organization and thus is exempt from income taxes under section 149(1)(l) of the Income Tax Act ("the Act").

The Society's purpose is to:

- a) Create a long term sustainable plan for the forest resources that benefit the people of the Lower North Thompson;
- b) Preserve ownership of local natural resources for the people of the area, promoting self determination for the people of this valley;
- c) Create sustainable employment, new business opportunities and investment;
- d) Provide a new opportunity for community management of local crown land;
- e) Provide long term opportunities for achieving a range of community objectives including:
 - i) employment,
 - ii) skills training,
 - iii) forest related education, and
 - iv) social, environment and economic benefits.
- f) Meet objectives of the government in respect of environmental stewardship including the management of timber, cultural and heritage resources.

2. Significant accounting policies

The financial statements have been prepared in accordance with Canadian accounting standards for not-for-profit organizations set out in Part III of the CPA Canada Handbook - Accounting, as issued by the Accounting Standards Board in Canada, which are part of Canadian generally accepted accounting principles, and include the following significant accounting policies:

Cash and cash equivalents

Cash and cash equivalents include balances with banks and short-term investments with maturities of three months or less. Cash subject to restrictions that prevent its use for current purposes is included in restricted cash.

Inventory

Inventory is valued at the lower of cost and net realizable value. Cost is determined by the first in, first out method. Net realizable value is the estimated selling price in the ordinary course of business, less estimated costs of completion and selling costs.

Lower North Thompson Community Forest Society

Notes to the Financial Statements

For the year ended June 30, 2025

2. Significant accounting policies (Continued from previous page)

Financial instruments

The Society recognizes financial instruments when the Society becomes party to the contractual provisions of the financial instrument.

Arm's length financial instruments

Financial instruments originated/acquired or issued/assumed in an arm's length transaction ("arm's length financial instruments") are initially recorded at their fair value.

At initial recognition, the Society may irrevocably elect to subsequently measure any arm's length financial instrument at fair value. The Society has not made such an election during the year.

The Society subsequently measures investments in equity instruments quoted in an active market and all derivative instruments, except those designated in a qualifying hedging relationship or that are linked to, and must be settled by delivery of, unquoted equity instruments of another entity, at fair value. Fair value is determined by published price quotations. Investments in equity instruments not quoted in an active market and derivatives that are linked to, and must be settled by delivery of, unquoted equity instruments of another entity, are subsequently measured at cost less impairment. With the exception of financial liabilities indexed to a measure of the Society's performance or value of its equity and those instruments designated at fair value, all other financial assets and liabilities are subsequently measured at amortized cost.

Transaction costs and financing fees directly attributable to the origination, acquisition, issuance or assumption of financial instruments subsequently measured at fair value are immediately recognized in excess of revenues over expenses. Conversely, transaction costs and financing fees are added to the carrying amount for those financial instruments subsequently measured at cost or amortized cost.

Qtrade Investments

Investments are portfolio investments recorded at fair value for those with prices quoted in an active market, and cost less impairment for those that are not quoted in an active market. They have been classified as long-term assets in concurrence with the nature of the investment. Any investment with a maturity date under three months is classified as current.

Capital assets

Purchased capital assets are recorded at cost. Contributed capital assets are recorded at fair value at the date of contribution plus all costs directly attributable to the acquisition.

Amortization is provided using the following methods at rates intended to amortize the cost of assets over their estimated useful lives.

The Society regularly reviews its equipment to eliminate obsolete items. Government grants are shown as revenue and the related asset is valued at cost. Equipment acquired but not placed into use is not amortized until placed into use.

	Method	Rate
Buildings	declining balance	4 %
Automotive	declining balance	30 %
Computer equipment	declining balance	30 %
Field and radio equipment	declining balance	20 %
Office equipment	declining balance	20 %
Paved surfaces	declining balance	8 %
Fences	declining balance	10 %
Sawmill equipment	straight-line	15 years

Lower North Thompson Community Forest Society

Notes to the Financial Statements

For the year ended June 30, 2025

2. Significant accounting policies (Continued from previous page)

Measurement uncertainty (use of estimates)

The preparation of financial statements in conformity 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 and disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenses during the reporting period.

Accounts receivable are stated after evaluation as to their collectability. Amortization is based on the estimated useful lives of capital assets.

The society has an obligation to restore logged areas to the Free to Grow stage as determined by the Ministry of Forests, Lands and Natural Resource Operations. When these areas are logged, a liability is set up to estimate the cost of this reforestation. Expenditures that relate to on-going silviculture programs are charged against this liability as incurred. This liability is reviewed for accuracy every six months.

Changes to the underlying assumptions and estimates or legislative changes in the near term could have a material impact on the provision recognized.

By their nature, these judgments are subject to measurement uncertainty, and the effect on the financial statements of changes in such estimates and assumptions in future could be material. These estimates and assumptions are reviewed periodically and, as adjustments become necessary they are reported in excess of revenues over expenses in the years in which they become known.

Revenue recognition

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

Restricted investment income is recognized as revenue in the year in which the related expenses are incurred. Unrestricted investment income is recognized as revenue when earned.

The Society recognizes revenue when goods are shipped and the customer takes ownership and assumes risk of loss, collection of the relevant receivable is probable, persuasive evidence of an arrangement exists and the sales price is fixed or determinable.

3. Inventory

	2025	2024
Culverts	15,468	20,773
Logs - mill	29,510	106,069
Logs - firewood	77,687	-
Lumber and paint - mill	24,647	-
	147,312	126,842

The cost of inventories recognized as an expense amounted to \$111,374 (2024 – \$167,513).

Lower North Thompson Community Forest Society

Notes to the Financial Statements

For the year ended June 30, 2025

4. Aviso Wealth and Beem GIC's

	2025	2024
First Ontario CU GIC, interest at 2.4%, matured October 1, 2024	-	100,000
First Ontario CU GIC, interest at 1.91%, maturing October 28, 2025	150,000	150,000
Steinbach Credit Union, interest at 4.1%, matured June 2, 2025	-	100,000
Meridan CU GIC, interest at 1.55%, maturing October 28, 2025	50,000	50,000
League Savings GIC, interest at 1.45%, maturing March 16, 2026	100,000	100,000
Coast Capital GIC, interest at 1.45%, maturing March 16, 2026	100,000	100,000
General Bank of Canada GIC, interest at 1.72%, maturing May 18, 2026	100,000	100,000
Versa GIC, interest at 1.67%, maturing June 1, 2026	100,000	100,000
Interior Savings term deposit, interest at 1.45%, maturing Oct 25, 2026	113,889	113,397
Accrued GIC Interest	42,528	52,367
	756,417	965,764
Less: current portion	(200,000)	(200,000)
	556,417	765,764

5. Qtrade Investments

	2025	2024 (Restated - Note 20)
Cash, appropriated for long-term use	65,962	97,111
Self-directed equities	3,551,709	3,245,663
Fixed income - GIC's	658,000	423,731
	4,275,671	3,766,505
Less: current portion	-	(112,500)
	4,275,671	3,654,005

6. Capital assets

	Cost	Accumulated amortization	2025 Net book value	2024 Net book value
Land	615,184	-	615,184	615,184
Buildings	1,457,544	147,718	1,309,826	996,196
Automotive	190,222	177,677	12,545	17,921
Computer equipment	8,771	5,556	3,215	2,882
Field and radio equipment	373,912	292,742	81,170	99,961
Office equipment	19,429	1,943	17,486	-
Paved surfaces	4,500	180	4,320	-
Fences	6,924	1,941	4,983	5,536
Sawmill equipment	663,508	197,698	465,810	505,976
	3,339,994	825,455	2,514,539	2,243,656

Lower North Thompson Community Forest Society

Notes to the Financial Statements

For the year ended June 30, 2025

6. Capital assets (Continued from previous page)

Sawmill equipment includes some sawmill equipment (conveyors, catwalk, chain runs, etc.) with a carrying value of \$90,879 (2024 - \$90,879). No amortization of this asset has been recorded during the current year because it is not ready for use.

7. Deferred revenue

The society received \$16,500 from the TNRD in 2021 and \$50,000 in 2022 from the District of Barriere for the Trans Mountain LP education fund. The society will track this grant and disburse it over 10 years. The deferred grant revenue at June 30, 2025 is \$39,900 (2024 - \$39,900).

8. Silviculture liability

	2025	2024
Timbermark BB7004	1,152	22,598
Timbermark BB7005	-	21,655
Timbermark BB7006	-	9,061
Timbermark BB7007	-	8,901
Timbermark BB7009	-	23,872
Timbermark BB7997	-	6,960
Timbermark BB7998	-	1,885
Timbermark K1Z001	25,248	25,248
Timbermark K1Z002	32,463	32,463
Timbermark K1Z003	13,791	15,247
Timbermark K1Z004	18,408	18,408
Timbermark K1Z005	18,323	25,603
Timbermark K1Z006	21,151	48,756
Timbermark K1Z007	16,405	17,910
Timbermark K1Z008	120,517	251,161
Timbermark K1Z008 - 2015W+	93,160	100,188
Timbermark K1Z008 - 2016W+	90,646	92,634
Timbermark K1Z009 - 2017W+	64,841	64,841
Timbermark K1Z009 - 2018W+	114,425	114,425
Timbermark K1Z009 - 2019W+	58,485	58,485
Timbermark K1Z009 - 2020W+	88,419	94,846
Timbermark K1Z010 - 2021W+	101,721	107,594
Timbermark K1Z010 - 2022W+	65,404	72,000
Timbermark K1Z010 - 2023W+	91,105	185,321
Timbermark K1Z010 - 2024W+	240,035	-
Non-obligated	130,969	132,934
Silviculture Contingency Funds	150,000	150,000
	1,556,668	1,702,996
Less: current portion	(223,585)	(248,084)
	1,333,083	1,454,912

Lower North Thompson Community Forest Society has an obligation to restore logged areas to the free growing stage as determined by the Ministry of Forests, Lands and Natural Resource Operations. When these areas are logged, a silviculture liability is set up to estimate the cost of this reforestation. Reforestation involves site preparation, seed, tree planting, brushing and surveying and takes approximately 10 to 20 years to complete. The estimated liability could vary from the actual cost resulting in a gain or loss in the financial statements when the free growing stage is reached. The estimated liability is reviewed for accuracy every six months.

Lower North Thompson Community Forest Society

Notes to the Financial Statements

For the year ended June 30, 2025

9. Restricted for expansion and job creation

This fund has been established to help fund activities that enhance the long-term viability of the local economy and add to sustainable employment.

	2025	2024
Balance, beginning of year	2,491,424	3,150,000
Expended	-	(658,576)
Balance, end of year	2,491,424	2,491,424

10. Restricted for environment

This fund has been established to help fund activities that enhance the long-term health and sustainability of our natural environment. In 2025 fiscal, \$1,918 (2024 - \$26,189) was paid out to Simpcw First Nation in support of their Skunk Cabbage boardwalk project.

	2025	2024
Balance, beginning of year	23,811	50,000
Expended	(1,918)	(26,189)
Balance, end of year	21,893	23,811

11. Restricted for education

This fund has been established to assist with any worthy educational endeavours in the Lower North Thompson.

	2025	2024
Balance, beginning of year	30,000	30,000
Balance, end of year	30,000	30,000

12. Restricted for forest stewardship

The Board of Directors decided by way of motion to set aside \$30,000 each year for a Forest Stewardship Program with the amount to be reviewed by the Board annually. The amount increased in fiscal 2022 and 2023.

	2025	2024
Balance, beginning of year	57,538	66,663
Expended	(3,869)	(9,125)
Balance, end of year	53,669	57,538

Lower North Thompson Community Forest Society

Notes to the Financial Statements

For the year ended June 30, 2025

13. Restricted for scholarships

The Society has granted scholarships and bursaries that have not yet been paid out. These are contingent on the students registering at a post-secondary educational institution before receiving the funds. In 2025 \$50,000 of new funds were awarded to the 2025 graduating class. During the 2025 fiscal year \$43,000 of scholarships and bursaries were paid out.

	2025	2024
Balance, beginning of year	66,000	55,000
Additions	50,000	50,000
Expended	(43,000)	(35,500)
Expired	(7,000)	(3,500)
Balance, end of year	66,000	66,000

14. Restricted for community grants

This fund has been established to fund various local community not-for-profit organizations through an annual grant application process.

	2025	2024
Additions	100,000	110,000
Expended	(97,217)	(110,000)
Balance, end of year	2,783	-

15. Forest Enhancement Society of B.C.

In fiscal 2025 the society received funding for three new projects applied for through the Forest Enhancement Society of B.C. ("FESBC"). The FESBC is an organization formed by the provincial government to provide funding to support investments in the forest landbase. Funding received during the year was \$240,855 (2024 - \$141,282) and \$171,490 (2024 - \$154,803) has been expensed during the year.

16. Log purchases and direct costs

	2025	2024
Log inventory, beginning of year	106,069	167,111
Log purchases	-	5,251
Purchases for product sales	35,701	21,618
Logging and hauling	74,936	53,601
Less: log inventory, end of year	(131,844)	(106,069)
Net direct costs	84,862	141,512

Lower North Thompson Community Forest Society

Notes to the Financial Statements

For the year ended June 30, 2025

17. Financial instruments

The Society, as part of its operations, carries a number of financial instruments. It is management's opinion that the Society is not exposed to significant interest, currency, credit, liquidity or other price risks arising from these financial instruments except as otherwise disclosed.

Credit Risk

Credit risk is the risk of financial loss because a counter party to a financial instrument fails to discharge its contractual obligations. The Society's credit risk is mainly related to accounts receivable. In order to reduce its credit risk, the Society reviews a new customers' credit history before extending credit and conducts regular reviews of its existing customers' credit performance. Management is of the opinion that credit risk is not a significant risk and there has been no change to the risk exposure from 2024.

Commodity risk

Commodity risk is the risk that the future market value of softwood lumber might fluctuate due to changes in demand or price. As noted in Note 20, there is heightened level of uncertainty around pricing and tariffs for goods that are being exported into the United States.

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, 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. The Society's investments expose it to this risk, which comprises currency risk, interest rate risk and other price risk. The Society is mainly exposed to interest rate risk and there has been no change to the risk exposure from 2024.

18. Harvest volume

The Society harvested a total of 18,402 m3 (2024 - 18,374 m3) over approximately 52.5 ha within the 2025 fiscal year. As the Society operates under a single cutting permit with a five year cycle, volumes will average between 18,000-20,000 m3 annually over the five year cycle, with year to year variation dependant on planning objectives, timber prices and conditions.

19. Comparative figures

Certain comparative figures have been reclassified to conform with current year presentation.

20. Correction of an error

During the year the Society determined that investments were understated by \$645,520, having been valued at cost rather than fair value. For 2024 the impact of this correction has resulted in an increase in Qtrade Investments of \$273,134 and an increase in unrealized gain on investments of \$273,134.

21. Significant event

During the year the United States government announced new tariffs on imported goods. The Canadian government then announced retaliatory tariffs and other measures. This has caused significant economic uncertainty and the effects on the Society are currently uncertain.

Lower North Thompson Community Forest Society
BUDGET

	Jul-26	Aug-26	Sep-26	Oct-26	Nov-26	Dec-26	Jan-27	Feb-27	Mar-27	Apr-27	May-27	Jun-27	Budget TOTAL
	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget	
OPERATIONS BUDGET - COMBINED													
<u>REVENUE</u>													
Woodlands	\$2,390	\$2,390	\$2,390	\$2,390	\$272,185	\$272,185	\$541,805	\$541,805	\$377,581	\$2,390	\$182,137	\$2,390	\$2,202,039
Mill & Firewood	\$33,729	\$33,729	\$27,086	\$27,086	\$27,086	\$27,086	\$27,086	\$27,086	\$27,086	\$27,086	\$27,086	\$27,086	\$338,315
Total Revenue:	\$36,119	\$36,119	\$29,476	\$29,476	\$299,271	\$299,271	\$568,891	\$568,891	\$404,667	\$29,476	\$209,223	\$29,476	\$2,540,353
<u>EXPENSES</u>													
Woodlands	\$66,963	\$61,963	\$45,714	\$50,714	\$215,298	\$215,298	\$384,533	\$384,533	\$391,357	\$45,714	\$164,786	\$61,963	\$2,088,834
Mill & Firewood	\$43,292	\$43,292	\$36,199	\$36,199	\$36,199	\$36,199	\$36,199	\$36,199	\$36,199	\$36,199	\$36,199	\$36,199	\$448,575
Total Expenses	\$110,255	\$105,255	\$81,913	\$86,913	\$251,497	\$251,497	\$420,732	\$420,732	\$427,556	\$81,913	\$200,985	\$98,162	\$2,537,408
NET INCOME:	-\$74,136	-\$69,136	-\$52,437	-\$57,437	\$47,774	\$47,774	\$148,159	\$148,159	-\$22,889	-\$52,437	\$8,238	-\$68,686	\$2,945
<u>DONATIONS</u>													
Scholarships/Bursaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50,000	\$50,000
Community Grants	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$100,000
Total Donations	\$0	\$0	\$0	\$0	\$0	\$0	\$100,000	\$0	\$0	\$0	\$0	\$50,000	\$150,000
CASHFLOW	-\$74,136	-\$69,136	-\$52,437	-\$57,437	\$47,774	\$47,774	\$48,159	\$148,159	-\$22,889	-\$52,437	\$8,238	-\$118,686	-\$147,055

WASHROOM#1

WASHROOM#2

BOILER ROOM

LUNCH ROOM

SHOP BAY/STORAGE AREA (20' x 30')

COUNTER SPACE

RECEPTION / STOREFRONT AREA (40' x 30')

SMOKE DETECTOR

EXIT SIGN

FIRE EXTINGUISHER

EMERGENCY LIGHT

TIMBER FRAME ENTRANCE & COVERED WALKWAY

SCALE: 1 GRID SQUARE = 0.5' X 0.5'

Area	Area (ft ²)	Percentage
MEDICAL CLINIC LEASE AREA	2080	54%
LNTCFS AREA	1760	46%
TOTAL BUILDING AREA	3840	



DUPLICATE

NUMBER: S-47516

SOCIETY ACT

CERTIFICATE OF INCORPORATION

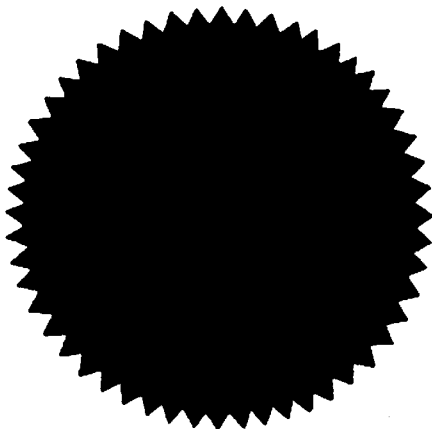
I Hereby Certify that

LOWER NORTH THOMPSON COMMUNITY FOREST SOCIETY

has this day been incorporated under the *Society Act*

Issued under my hand at Victoria, British Columbia

on April 23, 2004



JOHN S. POWELL
Registrar of Companies
PROVINCE OF BRITISH COLUMBIA
CANADA



RECEIVED
JUL 28 2026
BY: _____

Permissive Tax Exemption Application

APPLICATION DEADLINE

Forward your application **prior to July 30** to:

District of Barriere
Box 219, 4936 Barriere Town Road
Barriere, BC V0E 1E0
Email: inquiry@barriere.ca

REQUIREMENTS

The following items must be submitted with the application:

- Prior year financial statements
- Next year's annual budget
- Certificate of Incorporation
- Scale drawing of property

Consideration will only be given to applications completed in full with the above documents attached.

APPLICANT INFORMATION

Application Date: July 27, 2026	
Full Name or Title of Organization: North Thompson Fall Fair & Rodeo Association	
Property Roll Number/Plan/Lot: Roll 1465058 Pl: KAP20165 Lot A Dist. Lot 1482; Roll 1465080 Pl: KAP20565 Lot 3 Dist. Lot 1482; Roll 1465200 Pl: KAP29896 Lot A Dist. Lot 1482	
Civic Address of Property: 677 Barriere Lakes Road; 4872 Dunn Lake Road; 4856 Dunn Lake Road	
Mailing Address (if different from civic address): Box 873 Barriere, BC V0E 1E0	
Contact Name: Tanya Wong	Contact Title (position with the organization): Treasurer
Contact Phone: 250 457 3250	
Contact Email: treasurerntff@gmail.com	
Business Number/Society Registration Number: Bus #: 127701621BC0001 Soc.# S0003979	

Has your organization received a Permissive Tax Exemption before?	YES ☒	NO ☐
If so, for what year(s)? <u>2025, 2024</u>		

1. Name and phone number of two other officials in organization

	Official 1	Official 2
Name	Ed Salle	Harley Wright
Title	President	1st Vice President
Day Phone No.	250 214 8250	250 819 6150
Evening Phone No.	same as above	same as above

2. The lands are registered in the name of:

North Thompson Fall Fair & Rodeo Association

3. What is the principal use of the property?

Agricultural, educational facility

4. The exemption is claimed under section 224 (2)

- | | | |
|--|-----------------------------|-----------------------------|
| a) ☒ | e) ☐ | i) ☐ |
| b) ☐ | f) ☐ | j) ☐ |
| c) ☐ | g) ☐ | k) ☐ |
| d) ☐ | h) ☐ | |

of the *Community Charter* (see section 224 (2) attached).

5. Is any part of the building or of the property used or rented by any group other than your organization? ☒ Yes ☐ No

If yes, what % of the building or % of total operating hours is used or rented?

Multiple organizations and groups rent parts of our facility throughout the year, these rentals go towards yearly operating costs

youth organizations such as Yellowhead 4H are able to use space in this facility free of charge throughout the year

6. Please provide details of other activities on your property; such as daycare centres, catering and hall rental, thrift shop, etc.

The following information is required for each activity:

- hours per day and days per week or year of operation
- approximate number of participants
- is the activity operated by the parent organization or by an outside organization?

Our hall/kitchen spaces are available to organizations and community members

to rent for meetings, funerals and weddings throughout the year

7. Explain how your organization is used primarily by District of Barriere residents.

The local Yellowhead 4H & Barriere & District riding club have permanent storage and activity space within this facility free of charge

unless they are hosting a public event. The annual Fall Fair is put on by and well attended by local residents.

Multiple organizations host events on the grounds that are open to the general public; drawing from local residents, Canada and the US

8. Explain what specific community benefits your organization provides to Barriere.

The NTFFRA provides space for local youth to learn and flourish in agriculture and animal husbandry as well as providing fundraising opportunities for other local organizations during events.
ie: concession/food vendors

9. Does anyone live in the buildings? ☒ Yes ☐ No

If yes, how many people?

One person in the caretakers residence

10. Has your organization received any funding or other in-kind support from the District of Barriere in the past 3 years? ☒ Yes ☐ No

If yes, please describe:

The NTFFRA receives annual in kind support from the District of Barriere in the form of providing staff during the Fall Fair event for traffic/parade safety and extra garbage removal

11. Has there been a change in the status or use of the buildings or property in the past 12 months? ☐ Yes ☒ No

If yes, specify:

Complete 11 through 13 only if you are applying as a not-for-profit organization.

12. Explain how your organization is not-for-profit.

All dollars generated by the NTFFRA go towards upkeep of the facility and supporting local groups such as Yellowhead 4H programs and local youth in the form of bursaries. NTFFRA works with local organizations such as the Barriere Rec. Soc. Curling Club and the Barriere & Dist. Riding Club to provide land/space to support their activities. NTFFRA employees two local youth annually through the Canada Summer Jobs Grant.

13. Explain how your organization is a complementary extension to District services and programs.

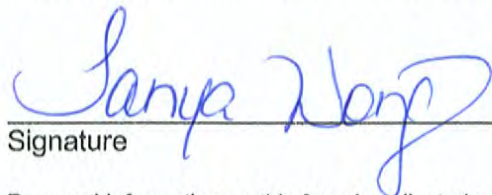
The NTFFRA facility is a unique facility due to its size, infrastructure and location within the District of Barriere. We host the largest event in the area annually that is an economic driver for the community. We anticipate more economic benefits throughout the year for local businesses and the community as the facility grows its usage. We invest in and support the local youth and agricultural community.

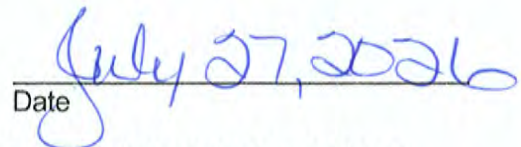
14. Explain how your organization is accessible to the public.

The NTFFRA grounds are open 7 days/week to the general public unless a private event is in progress. Many of the events hosted by other organizations as well as the annual Fall Fair & Rodeo are open to the general public

SIGNATURES:

I certify that all information above is true and accurate.


Signature


Date

Personal information on this form is collected under the authority of the *Freedom of Information & Protection of Privacy Act* (the Act) for administrative purposes of the District of Barriere. Personal information is protected from unauthorized use and disclosure in accordance with the Act and may only be used and disclosed as provided by the Act. Questions regarding the collection of personal information can be directed to the Administrator or FOI Coordinator, District of Barriere, PO Box 219, 4936 Barriere Town Road, 250-672-9751, inquiry@barriere.ca.

Applications received after July 30, 2026 will not be accepted.

North Thompson Fall Fair & Rodeo Association
Financial Statements
October 31, 2025

North Thompson Fall Fair & Rodeo Association

Contents

For the year ended October 31, 2025

Page

Independent Practitioner's Review Engagement Report

Financial Statements

Statement of Financial Position.....	1
Statement of Operations.....	2
Statement of Changes in Net Assets.....	3
Statement of Cash Flows.....	4

Notes to the Financial Statements.....	5
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Schedules

Schedule 1 - Fall Fair	10
Schedule 2 - Facilities Rental	11

Independent Practitioner's Review Engagement Report

To the Members of North Thompson Fall Fair & Rodeo Association:

We have reviewed the accompanying financial statements of North Thompson Fall Fair & Rodeo Association (the "Charity") which comprise the statement of financial position as at October 31, 2025, and the statements of operations, changes in net assets and cash flows for the year then ended, and 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 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.

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 Canadian 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 Charity, 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 North Thompson Fall Fair & Rodeo Association as at October 31, 2025, 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.

Kamloops, British Columbia

March 17, 2026



Chartered Professional Accountants

North Thompson Fall Fair & Rodeo Association

Statement of Financial Position

As at October 31, 2025

	General Operating Fund	Externally Restricted Fund	Internally Restricted Fund	Capital Fund	2025	2024
Assets						
Current						
Cash	176,526	41,321	1,061	-	218,908	138,132
Accounts receivable	1,531	-	-	-	1,531	2,600
GST recoverable	-	-	-	-	-	3,150
Term deposits						
(Note 3)	-	-	110,488	-	110,488	69,713
	178,057	41,321	111,549	-	330,927	213,595
Property, plant and equipment (Note 4)	-	-	-	2,491,552	2,491,552	2,581,441
	178,057	41,321	111,549	2,491,552	2,822,479	2,795,036
Liabilities						
Current						
Accounts payable and accruals	8,058	-	-	-	8,058	12,570
Government remittances	244	-	-	-	244	147
Deferred memberships	420	-	-	-	420	320
	8,722	-	-	-	8,722	13,037
Net Assets	169,335	41,321	111,549	2,491,552	2,813,757	2,781,999
	178,057	41,321	111,549	2,491,552	2,822,479	2,795,036

Approved on behalf of the Board of Directors

Director

Director

North Thompson Fall Fair & Rodeo Association

Statement of Operations

For the year ended October 31, 2025

	General Operating Fund	Externally Restricted Fund	Internally Restricted Fund	Capital Fund	2025	2024
Revenue						
Fall Fair						
(Schedule 1)	279,074	58,701	-	-	337,775	331,909
Facility rental						
(Schedule 2)	146,746	20,795	-	-	167,541	175,416
Donations	50,161	-	-	-	50,161	48,068
Fundraising	13,038	36,742	-	-	49,780	16,482
Memberships	2,260	-	-	-	2,260	1,700
Events revenue	-	-	-	-	-	526
	491,279	116,238	-	-	607,517	574,101
Expenses						
Fall Fair						
(Schedule 1)	187,127	47,340	-	-	234,467	266,434
Facilities Rental						
(Schedule 2)	163,660	14,250	-	-	177,910	183,497
Amortization	-	-	-	88,372	88,372	89,860
Ambassador program						
and events	13,641	3,426	-	-	17,067	17,625
Utilities	15,667	-	-	-	15,667	14,999
Professional fees	13,245	-	-	-	13,245	12,240
Salaries	-	10,255	-	-	10,255	10,145
Telephone	7,281	-	-	-	7,281	9,353
Licences and fees	3,073	600	-	-	3,673	1,227
Repairs and						
maintenance	3,267	-	-	-	3,267	3,586
Vehicle	2,221	-	-	-	2,221	6,105
Volunteer Care	2,078	-	-	-	2,078	-
Travel	1,304	-	-	-	1,304	411
Bank charges and						
interest	1,070	20	-	-	1,090	1,063
Donations	900	-	-	-	900	60
Office	721	-	-	-	721	1,793
Rental	-	-	-	-	-	15,310
	415,255	75,891	-	88,372	579,518	633,708
Excess (deficiency) of revenue over expenses before other items	76,024	40,347	-	(88,372)	27,999	(59,607)
Other items						
Interest income	-	-	2,276	-	2,276	5,007
Gain on sale of equipment	-	-	-	1,483	1,483	-
	-	-	2,276	1,483	3,759	5,007
Excess (deficiency) of revenue over expenses	76,024	40,347	2,276	(86,889)	31,758	(54,600)

The accompanying notes are an integral part of these financial statements

North Thompson Fall Fair & Rodeo Association

Statement of Changes in Net Assets

For the year ended October 31, 2025

	<i>General Operating Fund</i>	<i>Externally Restricted Fund</i>	<i>Internally Restricted Fund</i>	<i>Capital Fund</i>	<i>2025</i>	<i>2024</i>
Net assets, beginning of year	119,015	10,790	70,753	2,581,441	2,781,999	2,836,599
Excess (deficiency) of revenue over expenses	76,024	40,347	2,276	(86,889)	31,758	(54,600)
Asset removal	3,000	-	-	(3,000)	-	-
Transfers	(28,704)	(9,816)	38,520	-	-	-
Net assets, end of year	169,335	41,321	111,549	2,491,552	2,813,757	2,781,999

The accompanying notes are an integral part of these financial statements

North Thompson Fall Fair & Rodeo Association

Statement of Cash Flows

For the year ended October 31, 2025

	2025	2024
Cash provided by (used for) the following activities		
Operating		
Cash receipts from customers	584,364	580,956
Cash paid to suppliers and employees	(465,023)	(559,045)
Cash paid for interest	(1,090)	(1,062)
Cash receipts from interest	2,276	5,007
Excess of revenues over expenses	120,527	25,856
Financing		
Repayments short term debt	-	(40,000)
Investing		
Purchase of term deposits	(101,266)	(135,000)
Proceeds on disposal of term deposits	58,515	104,050
Purchase of capital assets	"	(6,968)
Proceeds on disposal of capital assets	3,000	-
	(39,751)	(37,918)
Increase (decrease) in cash resources	80,776	(52,062)
Cash resources, beginning of year	138,132	190,194
Cash resources, end of year	218,908	138,132

The accompanying notes are an integral part of these financial statements

North Thompson Fall Fair & Rodeo Association

Notes to the Financial Statements

For the year ended October 31, 2025

1. Incorporation and nature of the organization

North Thompson Fall Fair & Rodeo Association (the "Charity") was incorporated August 31, 1951 without share capital; incorporated under the Society Act of B.C. and became a registered charity July 18, 2019; and thus is exempt from income taxes under section 149(1)(l) of the Income Tax Act ("the Act").

The Charity's purpose is to provide an enhanced agricultural presence and improve the economic, environmental, educational and cultural capacity of the Thompson Nicola Regional District. The Charity does this by organizing various events through its regional hub and multi-use facilities and hosting the Fall Fair and Rodeo during the Labour Day weekend.

2. Significant accounting policies

The financial statements have been prepared in accordance with Canadian accounting standards for not-for-profit organizations set out in Part III of the CPA Canada Handbook - Accounting, as issued by the Accounting Standards Board in Canada and include the following significant accounting policies:

Basis of presentation

The financial statements were prepared in accordance with Canadian accounting standards for not-for-profit organizations (ASNFO) in conjunction with accounting standards for private enterprises (ASPE) using the following significant accounting policies.

Cash and cash equivalents

Cash and cash equivalents include balances with banks and short-term investments with maturities of three months or less. Cash subject to restrictions that prevent its use for current purposes is included in restricted cash.

Term deposits

Term deposits are recorded at fair value, with interest accrued to year end date. They have been classified as current assets as all maturity dates are less than one year.

Property, plant and equipment

The Charity regularly reviews its property, plant and equipment to eliminate obsolete items. Government grants are shown as revenue and the capital purchases are recorded as assets. The Agriplex building is being amortized over a 50 year period instead of the 30 years for all other buildings. The steel portable sheep pens are being amortized over a 25 year period and the steel portable panels for animal holding stalls are being amortized over a 20 year period instead of the 5 years for all other equipment.

Property, plant and equipment is stated at cost or deemed cost less accumulated amortization and is amortized over its estimated useful life at the following rates and methods:

	Method	Rate/Years
Signs	straight-line	5 years
Buildings	straight-line	30 years
Computer equipment	declining balance	30 %
Computer software	declining balance	100 %
Equipment	straight-line	5 years
Furniture and fixtures	straight-line	5 years

Long-lived assets

Long-lived assets consist of capital assets. Long-lived assets held for use are measured and amortized as described in the applicable accounting policies.

When the Charity determines that a long-lived asset no longer has any long-term service potential to the organization, the excess of its net carrying amount over any residual value is recognized as an expense in the statement of operations. Write-downs are not reversed.

North Thompson Fall Fair & Rodeo Association

Notes to the Financial Statements

For the year ended October 31, 2025

(Unaudited)

2. Significant accounting policies (Continued from previous page)

Revenue recognition

The Charity follows the restricted fund method in accounting for contributions. Restricted contributions are recognized in the fund corresponding to the purpose for which they were contributed. Restricted contributions are recognized as revenue in the year received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured. Gross proceeds from 50/50 draws are recognized in revenue in the year received and the related payout is recognized as an expense in the year paid or payable.

Unrestricted contributions, including unrestricted cash donations and unrestricted donations received in-kind, are recognized as revenue in the General Operating Fund in the year received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured.

Fall Fair revenues such as admission, concession, booth rentals, and beverage sales are recognized at the time of sale.

Facilities rental revenues, event revenues and services are recognized when the service is provided and collection is reasonably assured.

Contributed materials and services

The operations of the organization depend on both the contribution of time by volunteers and donated materials from various sources. The Charity records contributed services and donations in-kind in cases where the Charity has control over the use and the fair value can be reasonably determined.

Financial instruments

Arm's length financial instruments

Financial instruments originated/acquired or issued/assumed in an arm's length transaction ("arm's length financial instruments") are initially recorded at their fair value.

At initial recognition, the Charity may irrevocably elect to subsequently measure any arm's length financial instrument at fair value. The Charity has not made such an election during the year.

The Charity subsequently measures investments in equity instruments quoted in an active market and all derivative instruments, except those designated in a qualifying hedging relationship or that are linked to, and must be settled by delivery of, unquoted equity instruments of another entity, at fair value. Investments in equity instruments not quoted in an active market and derivatives that are linked to, and must be settled by delivery of, unquoted equity instruments of another entity, are subsequently measured at cost less impairment. With the exception of financial liabilities indexed to a measure of the Charity's performance or value of its equity and those instruments designated at fair value, all other financial assets and liabilities are subsequently measured at amortized cost.

Transaction costs and financing fees directly attributable to the origination, acquisition, issuance or assumption of financial instruments subsequently measured at fair value are immediately recognized in excess of revenues over expenses. Conversely, transaction costs and financing fees are added to the carrying amount for those financial instruments subsequently measured at cost or amortized cost.

Financial asset impairment

The Charity assesses impairment of all its financial assets measured at cost or amortized cost. The Charity groups assets for impairment testing when available information is not sufficient to permit identification of each individually impaired financial asset in the group. Management considers whether the issuer is having significant financial difficulty; whether there has been a breach in contract, such as a default or delinquency in interest or principal payments in determining whether objective evidence of impairment exists. When there is an indication of impairment, the Charity determines whether it has resulted in a significant adverse change in the expected timing or amount of future cash flows during the year.

With the exception of related party debt instruments and related party equity instruments initially measured at cost, the Charity reduces the carrying amount of any impaired financial assets to the highest of: the present value of cash flows expected to be generated by holding the assets; the amount that could be realized by selling the assets at the statement of financial position date; and the amount expected to be realized by exercising any rights to collateral held against those assets.

North Thompson Fall Fair & Rodeo Association

Notes to the Financial Statements

For the year ended October 31, 2025

(Unaudited)

2. Significant accounting policies (Continued from previous page)

Financial instruments (Continued from previous page)

For related party debt instruments initially measured at cost, the Charity reduces the carrying amount of the asset (or group of assets), to the highest of: the undiscounted cash flows expected to be generated by holding the asset, or group of similar assets, excluding the interest and dividend payments of the instrument; the present value of cash flows expected to be generated by holding the assets; the amount that could be realized by selling the assets at the statement of financial position date; and the amount expected to be realized by exercising any rights to collateral held against those assets.

For related party equity instruments initially measured at cost, the Charity reduces the carrying amount of the asset (or group of assets), to the amount that could be realized by selling the asset(s) at the statement of financial position date.

Any impairment, which is not considered temporary, is included in current year excess of revenues over expenses.

The Charity reverses impairment losses on financial assets when there is a decrease in impairment and the decrease can be objectively related to an event occurring after the impairment loss was recognized. The amount of the reversal is recognized in excess of revenues over expenses in the year the reversal occurs.

Fund accounting

The Charity reports its activities on a fund accounting basis. A fund is determined for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations. The following funds have been presented:

The General Operating Fund accounts for the Charity's operating and administrative activities such as the Fall Fair and other various events, facilities rental and unrestricted contributions.

The Externally Restricted Fund accounts for amounts that have been designated for a specific purpose by an external party. This fund includes all amounts received and disbursed for gaming purposes and grants.

The Capital Fund accounts for all tangible capital assets of the Charity.

The Internally Restricted Fund accounts for amounts that have been designated for a specific purpose by the Board of Directors of the Charity.

Measurement uncertainty (use of estimates)

The preparation of financial statements in conformity 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 and disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenses during the reporting period.

Accounts receivable are stated after evaluation as to their collectability and an appropriate allowance for doubtful accounts is provided where considered necessary. Amortization is based on the estimated useful lives of capital assets.

By their nature, these judgments are subject to measurement uncertainty, and the effect on the financial statements of changes in such estimates and assumptions in future years could be material. These estimates and assumptions are reviewed periodically and, as adjustments become necessary they are reported in excess of revenues over expenses in the years in which they become known.

North Thompson Fall Fair & Rodeo Association

Notes to the Financial Statements

For the year ended October 31, 2025

(Unaudited)

3. Term Deposits

In the prior year two GIC's were purchased, both with variable interest rates linked to prime rate. \$65,000 was purchased for start up funds for the Fall Fair and \$70,000 was purchased for a contingency fund. At year end \$66,266 remains from the \$65,000 (including accrued interest) and \$7,247 remains from the \$70,000.

During the current year one additional GIC of \$35,000 was purchased for start up funds, with a variable interest rate linked to prime rate.

4. Property, plant and equipment

	Cost	Accumulated amortization	2025 Net book value	2024 Net book value
Land	379,722	-	379,722	379,722
Buildings	4,273,122	2,216,506	2,056,616	2,115,445
Computer equipment	18,438	12,201	6,237	8,910
Computer software	8,151	8,151	-	1,031
Equipment	256,807	215,996	40,811	57,196
Furniture and fixtures	53,964	46,805	7,159	17,458
Signs	10,058	9,051	1,007	1,679
	5,000,262	2,508,710	2,491,552	2,581,441

All property of the Charity has been pledged as security for the operating line of credit (Note 5) in accordance with the respective agreement.

5. Bank indebtedness

The Charity has an operating line of credit with the Royal Bank of Canada in the amount of \$50,000 (2024 - \$50,000). Interest is charged on the outstanding balance at the bank's prime lending rate plus 3.00% (2025 - 7.45%). The amount drawn on the line of credit at year-end was \$nil (2024 - \$nil) and it is secured by a first rank security interest in all property of the Charity.

6. Contributed materials and services

	2025	2024
Fall Fair		
Volunteers and board members	66,985	66,975
Facilities		
Volunteers and board members	85,185	66,340
Heavy equipment usage	-	930
	85,185	67,270
	152,170	134,245

North Thompson Fall Fair & Rodeo Association

Notes to the Financial Statements

For the year ended October 31, 2025
(Unaudited)

7. Grants

	2025	2024
New Horizons Accessibility at the Fair	-	25,000
BC Fairs, Festivals and Events (Schedule 1)	13,200	15,200
Thompson Nicola Regional District - Connectivity (Schedule 2)	12,572	13,500
Government of Canada Summer Student	8,223	10,128
Lower North Thompson Community Forest Society - Laptops	-	4,000
North Thompson Communities Foundation - North Thompson Stock Dogs Association	-	423
	33,995	68,251

8. Financial instruments

The Charity, as part of its operations, carries a number of financial instruments. It is management's opinion that the Charity is not exposed to significant credit and liquidity risks arising from these financial instruments except as otherwise disclosed.

Credit Risk

Credit risk is the risk of financial loss because a counter party to a financial instrument fails to discharge its contractual obligations.

The carrying amount of the Charity's financial instruments best represents the maximum exposure to credit risk. There has been no change to this risk exposure from 2024.

Liquidity risk

Liquidity risk is the risk that the Charity will encounter difficulty in meeting obligations associated with financial liabilities. The Charity's exposure to liquidity risk is dependent on the collection of receipts from its customers, events and other related sources, accounts payable and raising funds to meet commitments and sustain operations.

There has been no change to this risk from 2024.

9. Comparative figures

Certain comparative figures have been reclassified to conform with current year presentation.

During the year the Charity determined that amortization was previously being charged directly to net assets instead of being reported on the statement of operations. As a result, in 2024 amortization expense and the excess of revenues over expenses were both understated by \$89,860.

North Thompson Fall Fair & Rodeo Association

Schedule 1 - Fall Fair

For the year ended October 31, 2025

	2025	2024
Revenues		
Gates	98,174	91,826
Contributed services	66,985	66,975
Liquor	39,070	45,716
Booth and concession rent	36,044	31,938
Gaming - direct access	33,500	33,500
Dances	19,007	10,673
Grants (Note 7)	13,200	15,200
Gaming 50-50 (net)	12,001	12,498
Entry fees	7,989	6,950
Camping	6,087	6,045
Miscellaneous	4,456	6,788
Rodeo	962	-
Fall Fair Donations - tax receipted	300	3,750
Fall Fair Donations - no tax receipt	"	50
	337,775	331,909
Expenses		
Contributed services expense	(66,985)	(66,975)
Entertainment	(62,811)	(70,111)
Beverages and liquor license	(21,624)	(20,154)
Sanitation	(20,575)	(23,339)
Advertising and promotions	(18,966)	(28,057)
Prizes and prize money	(12,145)	(12,194)
Security	(9,284)	(9,214)
First aid	(6,368)	(5,879)
Ribbons and trophies	(2,548)	(4,936)
Judges	(2,340)	(1,551)
Gates	(2,050)	(2,884)
Moneris fees	(1,803)	(3,998)
Music and dance	(1,613)	(4,828)
Miscellaneous	(1,312)	(3,831)
Registration secretary	(1,085)	(130)
Drivers	(1,037)	(1,103)
Office	(891)	(2,052)
Convenors and hall	(530)	(205)
Parking	(500)	(400)
Insurance	"	(4,137)
Camping	"	(456)
	(234,467)	(266,434)
Excess of revenues over expenditures	103,308	65,475

North Thompson Fall Fair & Rodeo Association

Schedule 2 - Facilities Rental

For the year ended October 31, 2025

	2025	2024
Revenues		
Contributed services	85,185	66,340
AgriPlex rentals	23,895	33,640
Grants (Note 7)	20,795	53,051
Cattle Penners	14,870	5,330
BC Ag Exposition	9,550	4,550
Private riding rentals	6,490	5,390
Fall fair hall rental	3,725	150
Donated facilities - no tax receipt	1,549	1,339
Donated Facilities - tax receipted	1,482	2,130
Facility rentals	-	3,496
	167,541	175,416
Expenses		
Contributed services expense	(85,185)	(67,270)
Insurance	(41,482)	(37,477)
Repairs and maintenance - facilities	(39,678)	(57,923)
BC Hydro	(8,632)	(10,268)
Agriplex cleaning and arena grooming	(2,933)	(6,442)
Grounds and companion garden	"	(3,773)
AgriPlex licenses	-	(344)
	(177,910)	(183,497)
Deficiency of revenue over expenditures	(10,369)	(8,081)

North Thompson Fall Fair & Rodeo "Facilities" Annual Budget November 1 2025 - October 31 2026

INCOME	PROJECTED 2026	Notes
Christmas @the Fair 50/50	\$ 39,900.00	
Donations non-receipted	\$ 7,000.00	
Donations receipted	\$ 2,000.00	
Facility Rentals	\$ 62,000.00	
Fund Raising	\$ 2,100.00	
GIC- Insurance Fund	\$ 35,000.00	
Grant - TNRD		pending
Membership	\$ 2,000.00	
Sponsorships	\$ 6,000.00	
TOTAL INCOME	\$ 156,000.00	
EXPENSES		
AGM	\$ 6,000.00	
Accounting & Legal	\$ 8,500.00	
Ads & Promos	\$ 2,500.00	
Bank fees	\$ 1,500.00	
Christmas @the Fair	\$ 5,000.00	
Christmas @the Fair 50/50 PO	\$ 20,000.00	
Companion Garden & Grounds	\$ 1,500.00	
Event expenses	\$ 4,000.00	
Fundraising Expense	\$ 1,000.00	
Insurance	\$ 30,000.00	
Licenses & Payment platform fees	\$ 2,000.00	
Office facilities	\$ 3,500.00	
Postage & Mascon	\$ 7,000.00	
Repairs & Maintenance	\$ 25,000.00	
Sanitary	\$ 4,500.00	
Scholarship	\$ 1,000.00	
Travel & Meetings	\$ 1,000.00	
Utilities	\$ 25,000.00	
Vehicle expense	\$ 5,000.00	
Volunteer Care	\$ 2,000.00	
TOTAL EXPENSES	\$ 156,000.00	
	\$0.00	

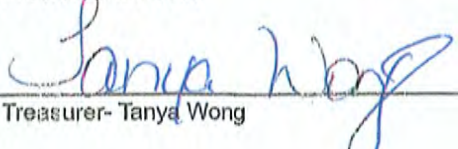
President- Ed Salle

Treasurer- Tanya Wong

North Thompson Fall Fair & Rodeo "Event" Annual Budget November 1 2025 - October 31 2026

INCOME	PROJECTED 2025 F Gaming		Total	Notes
Ambassadors	\$	5,000.00	\$	4,000.00
Booth & Concessions	\$	30,000.00	\$	30,000.00
Camping	\$	6,000.00	\$	6,000.00
Dances	\$	10,000.00	\$	10,000.00
Donations (Fair only)	\$	1,500.00	\$	1,000.00
Entry Fees	\$	6,000.00	\$	6,000.00
Fund Raising	\$	5,000.00	\$	4,000.00
Gaming 50/50 raffles	\$	20,000.00	\$	20,000.00
Gaming Community Grant	\$	-	\$ 54,500.00	\$ 54,500.00 Pending
Gates	\$	95,000.00	\$	94,000.00
Liquor Income	\$	45,000.00	\$	42,000.00
Sponsorships (Fair only)	\$	15,000.00	\$	7,500.00
Sponsorships (Jumbotron only)	\$	26,600.00	\$	10,000.00
TOTAL INCOME	\$	265,100.00	\$	54,500.00
TOTAL INCOME	\$	265,100.00	\$	289,000.00
EXPENSES				
50/50 Payouts	\$	10,000.00	\$	10,000.00
Advertising	\$	23,000.00	\$ 8,000.00	\$ 27,000.00
Ambassadors	\$	2,500.00		\$ 2,500.00
Convenors & Hall	\$	1,500.00	\$ 500.00	\$ 1,500.00
Dances/Music	\$	1,500.00	\$ 1,000.00	\$ 1,500.00
Entertainment	\$	65,000.00	\$ 9,500.00	\$ 65,000.00 rodeo \$33500./FF \$31500.
Entertainment-Jumbotron	\$	24,000.00	\$ 8,000.00	\$ 24,000.00
Event Expenses	\$	5,000.00		\$ 5,000.00 sawdust, etc.
Fall Fair rental fee	\$	14,500.00		\$ 14,500.00
First Aid (1st responders)	\$	6,000.00	\$ 3,000.00	\$ 7,000.00
Gates & Camping	\$	3,500.00	\$ 2,000.00	\$ 3,900.00
Insurance	\$	9,000.00		\$ 9,000.00
Judges	\$	2,500.00	\$ 1,500.00	\$ 4,000.00
Legal & Accounting	\$	6,000.00	\$ 2,500.00	\$ 6,000.00
License, moneris fees	\$	2,500.00		\$ 4,000.00
Liquor & pop costs	\$	20,000.00		\$ 20,000.00
Managers position	\$	4,000.00	\$ 4,000.00	\$ 8,000.00
Office	\$	4,500.00	\$ 1,000.00	\$ 5,500.00
Prizes	\$	12,000.00		\$ 12,000.00
Reg. Secretary	\$	600.00	\$ 1,000.00	\$ 1,600.00
Repairs & Maintenance (fair related only)	\$	10,000.00		\$ 10,000.00
Ribbons & Trophies	\$	4,000.00	\$ 1,500.00	\$ 5,500.00
Sanitary	\$	19,000.00	\$ 6,000.00	\$ 25,000.00
Security	\$	10,000.00	\$ 5,000.00	\$ 11,000.00
Travel mtgs(fair only)	\$	1,000.00		\$ 1,000.00
Volunteer Care-Nutrition & Hydration	\$	2,000.00		\$ 3,000.00
WIFI	\$	1,500.00		\$ 1,500.00
TOTAL EXPENSES	\$	265,100.00	\$	54,500.00
		\$0.00	\$0.00	\$0.00


President- Ed Salle


Treasurer- Tanya Wong

"SOCIETIES ACT"

CANADA:
Province of British Columbia }



No. 3979

Certificate of Incorporation

I hereby certify that

"THE NORTH THOMPSON FALL FAIR
ASSOCIATION"

has this day been incorporated as a Society under the "Societies Act."

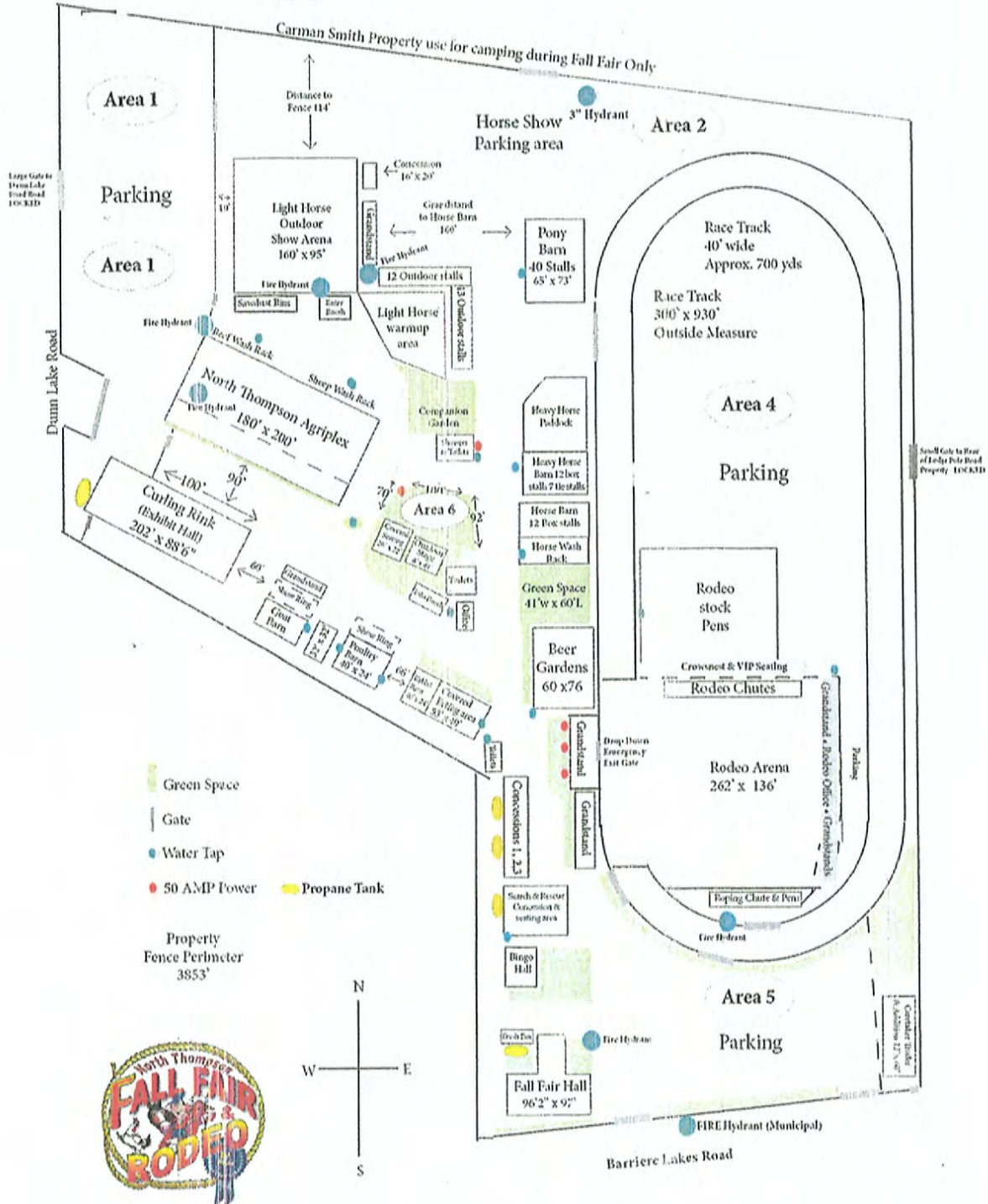
The locality in which the operations of the Society will be chiefly carried on is in the
North Thompson River Valley from the City
of Kamloops to the Blue River District, Province of British Columbia.

GIVEN under my hand and Seal of Office at Victoria, Province of

British Columbia, this -31st- day
of August, one thousand nine hundred
and fifty-one.

Deputy Registrar of Companies.

Area 3 Upper Level Camping Area



what is the economic impact of an agricu X



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AI Overview



The [North Thompson Fall Fair & Rodeo](#) brings 10,000 to 11,000 visitors to Barriere, BC each Labour Day weekend, generating an estimated direct economic impact of over \$525,000 with more than 85% of visitor spending staying local. 🇨🇦 North Thompson Fall Fai... +1

Visitor and Business Impact

- **Tourist Draw:** About 85% of attendees travel from Kamloops and the Lower Mainland.
- **Local Spending:** Visitors heavily support local grocery stores, feed stores, hardware suppliers, motels, campgrounds, and restaurants.
- **Community Groups:** Local service organizations raise vital funds through food concessions and event hosting. 🇨🇦 Facebook +1

Year-Round Infrastructure Growth

- **The North Thompson Agriplex:** The multi-use agricultural facility hosts over 100 annual events.
- **Regional Hub Status:** It expands seasonal fair spending into a steady, year-round economic driver for the North Thompson Valley. 🇨🇦 Facebook · North Thomp... +1

If you would like, I can provide details on:

- **Event scheduling and camping** for the upcoming fair
- **How to register as an exhibitor or vendor**



6 sites



History and Archives - North Thompson Fall Fair & Rodeo

Over the past five years 10,000 – 11,000 visitors have converged on the small community of Barriere during the week of the Fall Fa...



North Thompson Fall Fair & Rodeo



1. Name and phone number of two other officials in organization

	Official 1	Official 2
Name	Mary Lou Jones	Glenna Cooper
Title	President	Treasurer
Day Phone No.	236 - 597-1777	778 - 220-4982
Evening Phone No.	236 - 597-1777	778 - 220-4982

2. The lands are registered in the name of:

Barriere + District Seniors Society

3. What is the principal use of the property?

Seniors and community services

4. The exemption is claimed under section 224 (2)

a) ☐
b) ☐
c) ☐
d) ☐

e) ☐
f) ☐
g) ☐
h) ☐

i) ☒
j) ☐
k) ☐

-not for profit.

of the Community Charter (see section 224 (2) attached).

5. Is any part of the building or of the property used or rented by any group other than your organization? ☐ Yes ☒ No

-all things done by Seniors Society

If yes, what % of the building or % of total operating hours is used or rented?

it is the senior society who rent or donate hall to groups or individuals.

6. Please provide details of other activities on your property; such as daycare centres, catering and hall rental, thrift shop, etc.

The following information is required for each activity:

- hours per day and days per week or year of operation
- approximate number of participants
- is the activity operated by the parent organization or by an outside organization?

Interior Health Day program - 2 days/week - @ 3hrs per time - 5
Community Paramedic vital clinic - 2hrs per week - Tues - 1-3^{drop} in

Guides - 1 time every 2 or 3 months for meetings.

man shed. 2 days/month.
Ash + game - 2 days/month.
Chair yoga - 1 time/week - 2-3pm - 15 people.
Winter Farmers market - Nov to March 2 times/month.
Lunch + learn - 4 times/year - 1130-2pm - 30-50 people.

Community Dinner Fundraiser - 3 times/year - 10 people -

Seniors meeting 1 time/month -

Seniors bowling + cards - 2 day per week.

7. Explain how your organization is used primarily by District of Barriere residents.

Social activities, meetings, celebrations of life.

Workshops, dinners, lunches, cards,

carpet bowling. Barriere Elementary has designated

8. Explain what specific community benefits your organization provides to Barriere.
The seniors hall is a place to go in the event of an emergency.

Provides a place where seniors and community members
can come and interact, participate in events
at a reasonable cost.

9. Does anyone live in the buildings? ☐ Yes ☒ No

If yes, how many people?

10. Has your organization received any funding or other in-kind support from the District of Barriere in the past 3 years? ☒ Yes ☒ No

If yes, please describe:

2019 - the tax exempt.

11. Has there been a change in the status or use of the buildings or property in the past 12 months? ☐ Yes ☒ No

If yes, specify:

Complete 11 through 13 only if you are applying as a not-for-profit organization.

12. Explain how your organization is not-for-profit.

- democratic organization that is governed by the BC Societies Act - run by board members, all money generated to further the operation + upkeep of the Hall not for members' personal gain.
- goal is to provide a place where community members (Seniors) can have a place to socialize, and not to generate a profit for the members.

13. Explain how your organization is a complementary extension to District services and programs.

- Halls used by District of Barriere for Winterfest, Halloween, block party
provides a place where seniors can access that is easy, provides a place where community members can gather for activities at a reasonable cost 1 day a week, provides place where community groups young old can socialize. Centrally located.
- provides a place where social activities can take place whereas the district has professional services.

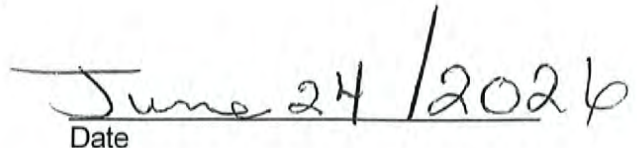
14. Explain how your organization is accessible to the public.

- have wheelchair ramps, disability toilet, no age restriction on using hall for community groups (weddings, celebration of life, guides, etc), centrally located, large parking

SIGNATURES:

I certify that all information above is true and accurate.


Signature


Date

Personal information on this form is collected under the authority of the *Freedom of Information & Protection of Privacy Act* (the Act) for administrative purposes of the District of Barriere. Personal information is protected from unauthorized use and disclosure in accordance with the Act and may only be used and disclosed as provided by the Act. Questions regarding the collection of personal information can be directed to the Administrator or FOI Coordinator, District of Barriere, PO Box 219, 4936 Barriere Town Road, 250-672-9751, inquiry@barriere.ca.

Applications received after July 30, 2026 will not be accepted.



Permissive Tax Exemption Application

APPLICATION DEADLINE

Forward your application **prior to July 30** to:

District of Barriere
Box 219, 4936 Barriere Town Road
Barriere, BC V0E 1E0
Email: inquiry@barriere.ca

REQUIREMENTS

The following items must be submitted with the application:

- Prior year financial statements
- Next year's annual budget
- Certificate of Incorporation
- Scale drawing of property

Consideration will only be given to applications completed in full with the above documents attached.

APPLICANT INFORMATION

Application Date: <u>June 30, 2026</u>	
Full Name or Title of Organization: <u>Church of St Paul (copy of title attached)</u>	
Property Roll Number/Plan/Lot: <u>1245386 Lot 26, KAP 1746, DL1445, KD4D exc...</u>	
Civic Address of Property: <u>4464 Barriere Town Road, Barriere, BC</u>	
Mailing Address (if different from civic address): <u>P.O. Box 421, Barriere, BC V0E1E0</u>	
Contact Name: <u>Leslie Stirling</u>	Contact Title (position with the organization): <u>Secretary - Treasurer</u>
Contact Phone: <u>250-672-5706</u>	
Contact Email: <u>lesliestirling@gmail.com</u>	
Business Number/Society Registration Number: <u>108154311 RR 0001</u>	

Has your organization received a Permissive Tax Exemption before? YES ☒ NO ☐
If so, for what year(s)? <u>2008 to present</u>

1. Name and phone number of two other officials in organization

	Official 1	Official 2
Name	Glenn Andrews	Laura-Ann Farguharson
Title	Chair - Trustee	Board Member
Day Phone No.	250-672-9333	250-672-5954
Evening Phone No.	250-672-9333	250-672-5954

2. The lands are registered in the name of:

Trustees of the Congregation of the Church of St Paul
in trust under the provisions of the United Church in Canada act
 (copy of title attached)

3. What is the principal use of the property?

Worship

4. The exemption is claimed under section 224 (2)

- | | | |
|-----------------------------|--|-----------------------------|
| a) ☐ | e) ☐ | i) ☐ |
| b) ☐ | f) ☐ | j) ☐ |
| c) ☐ | g) ☒ | k) ☐ |
| d) ☐ | h) ☐ | |

of the Community Charter (see section 224 (2) attached).

5. Is any part of the building or of the property used or rented by any group other than your organization? ☒ Yes ☐ No

If yes, what % of the building or % of total operating hours is used or rented?

Building is used from 10:00 am to 2:00 pm on Saturdays
by the congregation of the Barriere Seventh Day Adventist Church

6. Please provide details of other activities on your property; such as daycare centres, catering and hall rental, thrift shop, etc.

The following information is required for each activity:

- hours per day and days per week or year of operation
- approximate number of participants
- is the activity operated by the parent organization or by an outside organization?

A Thrift Store is operated by the church on Thursdays
from 10:00 am to 2:00 pm

Barriere Hospice Society uses the activity room at
no charge for their regular meetings

7. Explain how your organization is used primarily by District of Barriere residents.

People attend regular Sunday worship, special
services and funerals.

8. Explain what specific community benefits your organization provides to Barriere.

The church provides moral and spiritual support
to anyone wishing to attend worship and/or join the
congregation. Financial support is given to many
local organizations.

9. Does anyone live in the buildings? ☐ Yes ☒ No

If yes, how many people?

10. Has your organization received any funding or other in-kind support from the District of Barriere in the past 3 years? ☐ Yes ☒ No

If yes, please describe:

11. Has there been a change in the status or use of the buildings or property in the past 12 months? ☐ Yes ☒ No

If yes, specify:

Complete 11 through 13 only if you are applying as a not-for-profit organization.

12. Explain how your organization is not-for-profit.

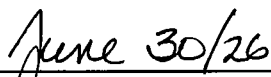
13. Explain how your organization is a complementary extension to District services and programs.

14. Explain how your organization is accessible to the public.

SIGNATURES:

I certify that all information above is true and accurate.


Signature


Date

Personal information on this form is collected under the authority of the *Freedom of Information & Protection of Privacy Act* (the Act) for administrative purposes of the District of Barriere. Personal information is protected from unauthorized use and disclosure in accordance with the Act and may only be used and disclosed as provided by the Act. Questions regarding the collection of personal information can be directed to the Administrator or FOI Coordinator, District of Barriere, PO Box 219, 4936 Barriere Town Road, 250-672-9751, inquiry@barriere.ca.

Applications received after July 30, 2026 will not be accepted.

Church of St. Paul - 2025 Financial Statement

Chequing Account

	Balance of Account - December 31, 2024		\$2,605.50
Income	Envelopes - Operating	\$17,349.58	
	Cash Offering	\$843.70	
	Rent	\$4,800.00	
	Women of St Paul	\$18,000.00	
	Joy Box	\$768.10	
	GST Rebate	\$157.90	
	Pancake Supper Donations	\$433.00	
	Total Income		\$42,352.28
Expenses	North Thompson Ecumenical Shared Minsitry	\$27,600.00	
	Building R & M	\$5,355.90	
	Hydro	\$3,163.74	
	Church/Office Expense	\$866.67	
	Telephone	\$264.60	
	Water	\$879.13	
	Insurance	\$3,008.20	
	Canadian Lutheran World Relief	\$256.00	
	Mission & Service	\$256.00	
	Primates' World Relief & Development Fund	\$256.10	
	Yellowhead Pioneer Residence Society (Pancake)	\$433.00	
	Renovations - Asbestos Testing	\$1,470.00	
	Total Expenses		\$43,809.34
	Balance of Account - December 31, 2025		<u><u>\$1,148.44</u></u>

Investment Savings Account

	Balance of Account - December 31, 2024	\$1,973.44
	Plus interest	\$25.26
	Balance of Account - December 31, 2025	<u><u>\$1,998.70</u></u>

Shares

	Balance of Account - December 31, 2024	\$44.49
	Dividends	\$2.22
	Balance of Account - December 31, 2025	<u><u>\$46.71</u></u>

Total Funds on Deposit - December 31, 2025	<u><u>\$3,193.85</u></u>
--	--------------------------

Respectfully submitted January 4, 2026

L. Stirling, Treasurer

Church of St Paul - 2026 Proposed Budget

Income	2025 Budget	2025 Actual	2026 Proposal
Envelopes - Operating	\$ 20,000.00	\$ 17,349.58	\$ 20,000.00
Cash Offering	\$ 500.00	\$ 843.70	\$ 500.00
Women of St Paul	\$ 28,000.00	\$ 18,000.00	\$ 29,000.00
Joy Box	\$ 600.00	\$ 768.10	\$ 600.00
Rent	\$ 4,800.00	\$ 4,800.00	\$ 4,800.00
Pancake Supper donations		\$ 433.00	
GST Rebate	\$ 150.00	\$ 157.90	\$ 240.00
Total Income	\$ 54,050.00	\$ 42,352.28	\$ 55,140.00

Expenses			
N.T.E.S.M.	\$ 38,400.00	\$ 27,600.00	\$ 24,000.00
Building R & M	\$ 3,775.00	\$ 5,355.90	\$ 3,795.00
Hydro	\$ 3,600.00	\$ 3,163.74	\$ 3,300.00
Office Expense	\$ 1,000.00	\$ 866.67	\$ 900.00
Telephone	\$ 275.00	\$ 264.60	\$ 275.00
Water	\$ 800.00	\$ 879.13	\$ 800.00
Insurance	\$ 2,800.00	\$ 3,008.20	\$ 3,200.00
Mission & Service	\$ 200.00	\$ 256.00	\$ 200.00
Alongside Hope	\$ 200.00	\$ 256.00	\$ 200.00
Canadian Lutheran World Relief	\$ 200.00	\$ 256.10	\$ 200.00
Donations		\$ 433.00	
Renovations	\$ 2,800.00	\$ 1,470.00	\$ 18,270.00
Total Expenses	\$ 54,050.00	\$ 43,809.34	\$ 55,140.00

Church of St Paul and

PACIFIC MOUNTAIN REGIONAL COUNCIL

have entered into – with the Holy Spirit –
a Covenant of Mutual Commitment, Accountability and Support.

Church of St Paul

covenantants to fulfill the responsibilities of a community of faith
as outlined in *The Manual* of The United Church of Canada.

PACIFIC MOUNTAIN REGIONAL COUNCIL

covenantants to fulfill the responsibilities of a regional council
as outlined in *The Manual* of The United Church of Canada.

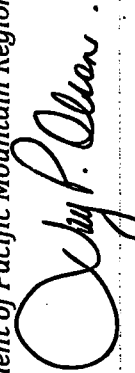
We are not alone. Communities of faith and regional councils share in the
ministry of the Holy One, in mutual respect, as part of The United Church of Canada.

Together they celebrate God's presence, seek justice, and love and serve others.
A covenantal relationship, intentionally and willingly entered into by parties, is an
important symbol of this commitment. This covenantal relationship always
includes the Holy One's guidance and uniting power.

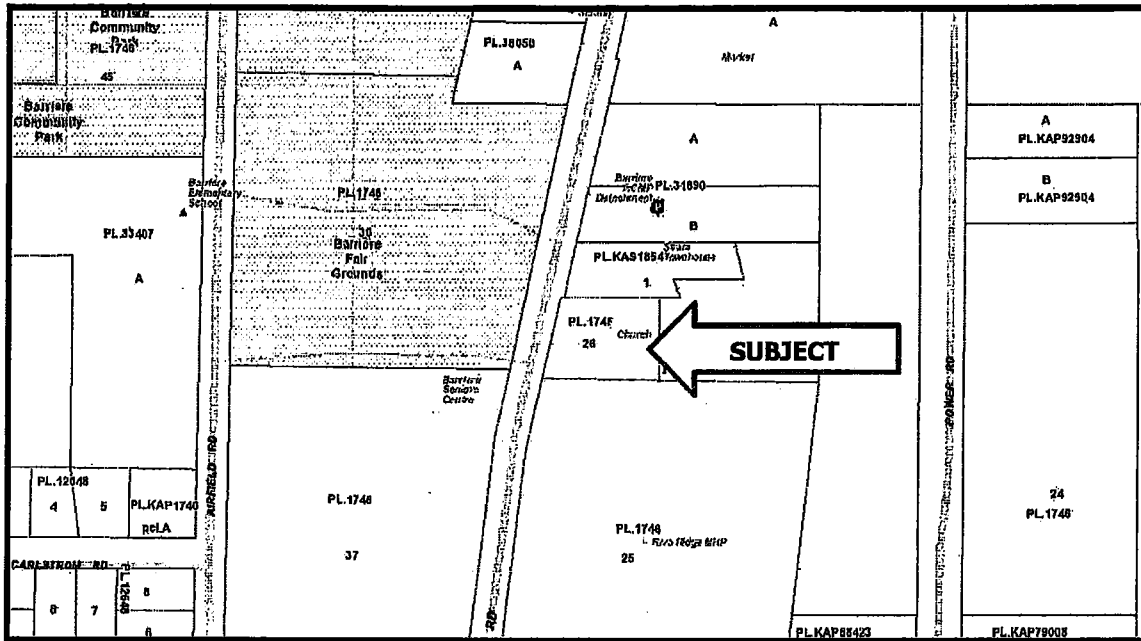
Chair of the Governing Body



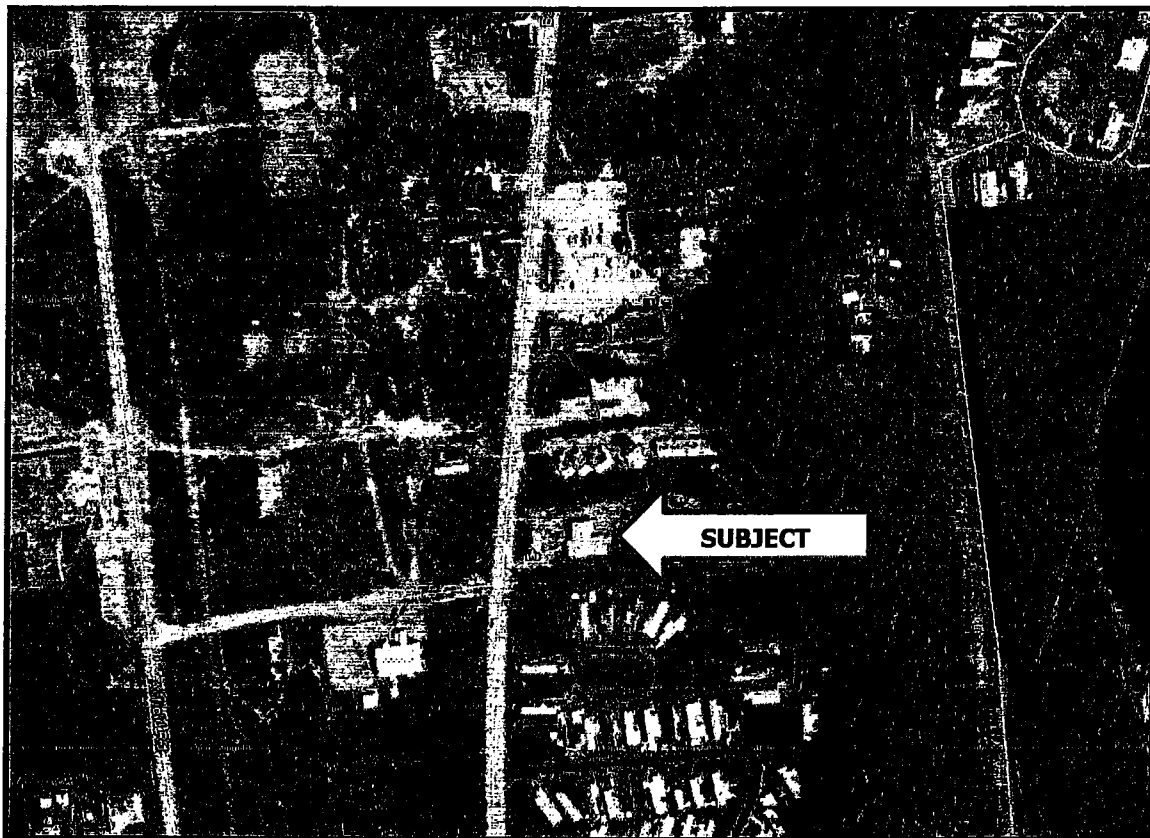
President of Pacific Mountain Regional Council



Location Map



Aerial Photograph



TITLE SEARCH PRINT

File Reference:

Declared Value \$240300

2023-03-15, 16:23:50

Requestor: Kayla England

****CURRENT INFORMATION ONLY - NO CANCELLED INFORMATION SHOWN******Land Title District**

Land Title Office

KAMLOOPS

KAMLOOPS

Title Number

From Title Number

CB442532

KM16734

Application Received

2023-01-24

Application Entered

2023-02-02

Registered Owner in Fee Simple

Registered Owner/Mailing Address:

TRUSTEES OF THE CONGREGATION OF THE CHURCH OF ST
PAUL
PO BOX 421
BARRIERE, BC
V0E 1E0
IN TRUST, UNDER THE PROVISIONS OF THE UNITED CHURCH
OF CANADA ACTS, STATUTES
OF CANADA 1924, C 100 AND STATUTES OF BRITISH COLUMBIA
1924 C. 50
DD 217660F AND CB442532

Taxation Authority

Barriere, District of

Description of Land

Parcel Identifier:

011-374-705

Legal Description:

LOT 26 DISTRICT LOT 1445 KAMLOOPS DIVISION YALE DISTRICT PLAN 1746
EXCEPT PLANS B3499 AND KAP58492

Legal Notations

NONE

Charges, Liens and Interests

Nature:

COVENANT

Registration Number:

KL7623

Registration Date and Time:

1997-01-27 09:05

Registered Owner:

THE CROWN IN RIGHT OF BRITISH COLUMBIA
REPRESENTED BY THE MINISTRY OF HEALTH

Remarks:

INTER ALIA
SECTION 215 LTA.
PART ON PLAN KAP58493



Permissive Tax Exemption Application

RECEIVED
JUN 04 2026

BY:

APPLICATION DEADLINE

Forward your application **prior to July 30** to:

District of Barriere
Box 219, 4936 Barriere Town Road
Barriere, BC V0E 1E0
Email: inquiry@barriere.ca

REQUIREMENTS

The following items must be submitted with the application:

- ✓ Prior year financial statements
- ✓ Next year's annual budget
- ✓ Certificate of Incorporation
- ✓ Scale drawing of property

Consideration will only be given to applications completed in full with the above documents attached.

APPLICANT INFORMATION

Application Date: <u>June 2, 2026</u>	
Full Name or Title of Organization: <u>Yellowhead Pioneer Residence Society</u>	
Property Roll Number/Plan/Lot: <u>1390370</u>	
Civic Address of Property: <u>4551 Barriere Town Road, Barriere</u>	
Mailing Address (if different from civic address): <u>Box 212, Barriere BC V0E 1E0</u>	
Contact Name: <u>DAM SIMPSON</u>	Contact Title (position with the organization): <u>Administrator</u>
Contact Phone: <u>250.672.0019</u>	
Contact Email: <u>yprsad@telus.net</u>	
Business Number/Society Registration Number: <u>BUS.# 11930 5753 RR 0001</u>	

Has your organization received a Permissive Tax Exemption before?	YES ☒	NO ☐
If so, for what year(s)? <u>2024/25/26</u>		

1. Name and phone number of two other officials in organization

	Official 1	Official 2
Name	Kathy Cooper	Glenna Cooper
Title	President	Vice President
Day Phone No.	250.672.5758	250.672.0215
Evening Phone No.	250.571.3401	778.220.4982

2. The lands are registered in the name of:

Yellowhead Pioneer Residence Society

3. What is the principal use of the property?

Seniors Housing & Assisted Living

4. The exemption is claimed under section 224 (2)

- | | | |
|--|-----------------------------|--|
| a) ☒ | e) ☐ | i) ☐ |
| b) ☐ | f) ☐ | j) ☒ |
| c) ☐ | g) ☐ | k) ☐ |
| d) ☐ | h) ☐ | |

of the Community Charter (see section 224 (2) attached).

5. Is any part of the building or of the property used or rented by any group other than your organization? ☐ Yes ☒ No

If yes, what % of the building or % of total operating hours is used or rented?

6. Please provide details of other activities on your property; such as daycare centres, catering and hall rental, thrift shop, etc.

The following information is required for each activity:

- hours per day and days per week or year of operation
- approximate number of participants
- is the activity operated by the parent organization or by an outside organization?

12 units independent seniors housing

10 units assisted living.

7. Explain how your organization is used primarily by District of Barriere residents.

provision of safe, affordable housing

8. Explain what specific community benefits your organization provides to Barriere.

Seniors can remain in Barriere when they need to downsize due to physical and medical issues.

9. Does anyone live in the buildings? ☒ Yes ☐ No

If yes, how many people?

22

10. Has your organization received any funding or other in-kind support from the District of Barriere in the past 3 years? ☒ Yes ☐ No

If yes, please describe:

Garden grant 2025

11. Has there been a change in the status or use of the buildings or property in the past 12 months? ☐ Yes ☒ No

If yes, specify:

Complete 11 through 13 only if you are applying as a not-for-profit organization.

12. Explain how your organization is not-for-profit.

BC Registered Not-for-Profit 50012616
Provides affordable Senior's Housing
& Assisted Living

13. Explain how your organization is a complementary extension to District services and programs.

Local housing for Seniors helps them
stay in their own community close to
their families & supports

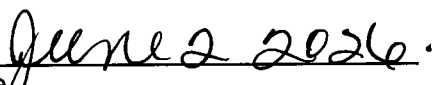
14. Explain how your organization is accessible to the public.

Assisted Living Program accessed through
Yellowhead Society and Interior Health.
Independent living is accessed through direct
application

SIGNATURES:

I certify that all information above is true and accurate.


Signature


Date

Personal information on this form is collected under the authority of the *Freedom of Information & Protection of Privacy Act* (the Act) for administrative purposes of the District of Barriere. Personal information is protected from unauthorized use and disclosure in accordance with the Act and may only be used and disclosed as provided by the Act. Questions regarding the collection of personal information can be directed to the Administrator or FOI Coordinator, District of Barriere, PO Box 219, 4936 Barriere Town Road, 250-672-9751, inquiry@barriere.ca.

Applications received after July 30, 2026 will not be accepted.

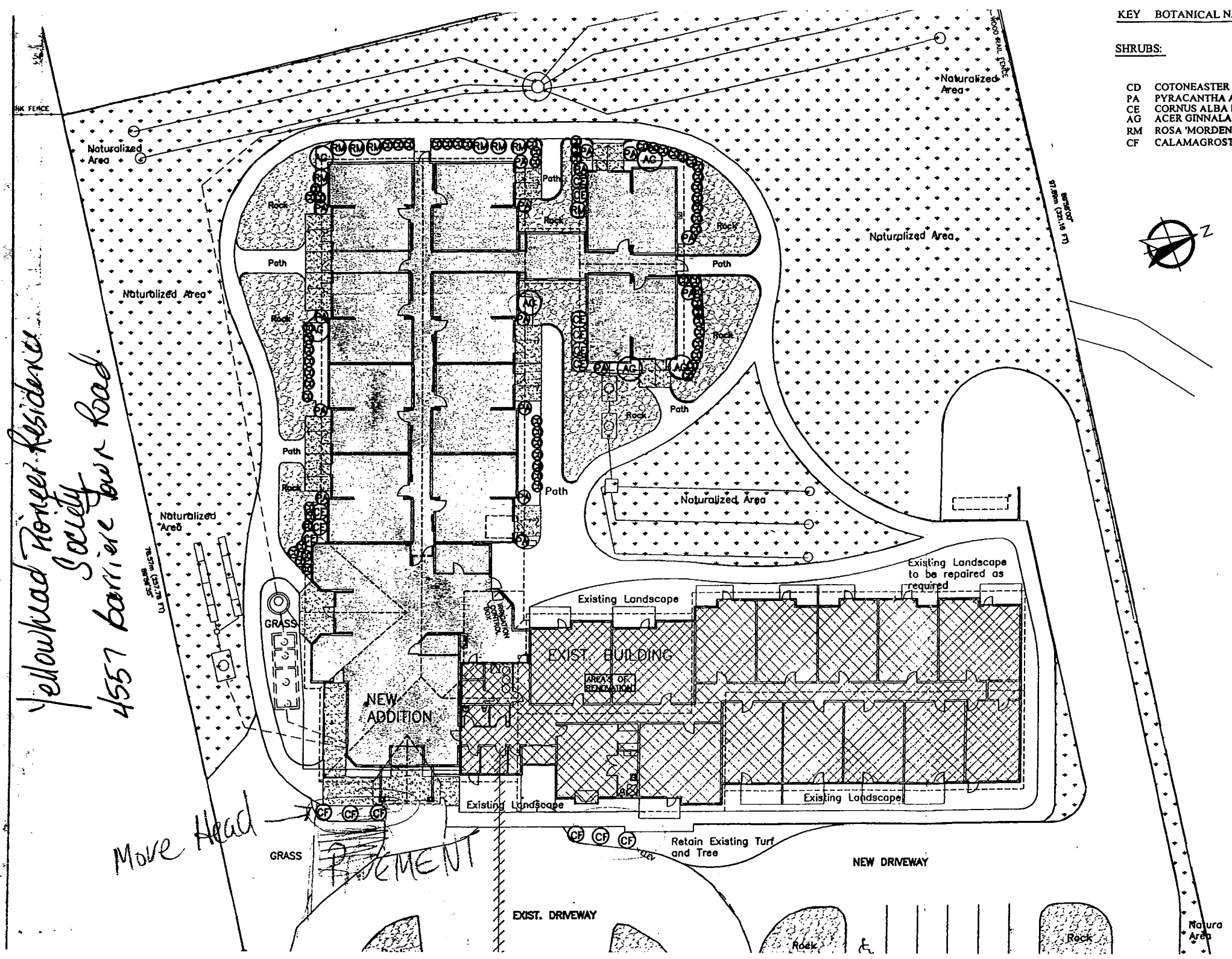
Yellowhead Ranger Residence
 Society
 4557 barrier bar road.

Move Head
 PAVEMENT

KEY BOTANICAL N.

SHRUBS:

- CD COTONEASTER
- PA PYRACANTHA
- CE CORNUS ALBA
- AG ACER GINNALA
- RM ROSA 'MORDEN
- CF CALAMAGROST





NAME OF SOCIETY: YELLOWHEAD PIONEER RESIDENCE SOCIETY

Incorporation Number: S0012616
Business Number: 11930 5753 BC0001
Filed Date and Time: September 11, 2025 01:25 PM Pacific Time
Annual General Meeting (AGM) Date: September 9, 2025

REGISTERED OFFICE ADDRESS INFORMATION

Delivery Address: 4557 BARRIERE TOWN ROAD
PO BOX 212
BARRIERE BC V0E 1E0

Mailing Address: 4557 BARRIERE TOWN ROAD
PO BOX 212
BARRIERE BC V0E 1E0

DIRECTOR INFORMATION AS OF September 9, 2025

Last Name, First Name Middle Name:
COOPER, GLENNA

Delivery Address:
4764 BIRCH LANE
BARRIERE BC V0E 1E0

Last Name, First Name Middle Name:
COOPER, KATHY

Delivery Address:
495 POWER RD
BARRIERE BC V0E 1E0

Last Name, First Name Middle Name:
HAGEN, DARLENE

Delivery Address:
621 SHAVER RD
BARRIERE BC V0E 1E0

Last Name, First Name Middle Name:
LUISON, KRISTINE

Delivery Address:
4420 MOUNTAIN ROAD
BARRIERE BC V0E 1E0

Last Name, First Name Middle Name:
MILBURN, JANE

Delivery Address:
4780 WESTSYDE ROAD
BARRIERE BC V0E 1E0

Last Name, First Name Middle Name:
NYSTORYK, WANDA

Delivery Address:
644 KIVI CRES
BARRIERE BC V0E 1E0

CERTIFICATION

I, Pamela Simpson, certify that I have relevant knowledge of the society, and that I am authorized to make this filing.

YELLOWHEAD PIONEER RESIDENCE SOCIETY
Financial Statements
Year Ended March 31, 2025



INDEPENDENT PRACTITIONER'S REVIEW ENGAGEMENT REPORT

To the Members of Yellowhead Pioneer Residence Society

We have reviewed the accompanying financial statements of Yellowhead Pioneer Residence Society (the organization) that comprise the statement of financial position as at March 31, 2025, and the statements of revenues and expenditures, changes in net assets and cash flows for the year then ended, and 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 not-for-profit organizations (ASNPO), 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 Canadian 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.

Basis for Qualified Conclusion

Note 3 indicates that certain restricted contributions and buildings of the Society are amortized at a rate equal to the annual principal reduction of the related mortgage as specified under the agreement with the British Columbia Housing Management Commission ("BC Housing"). For March 31, 2025 and March 31, 2024, this constitutes a departure from accounting standards for not-for-profit organizations. In order to be consistent with the Society's policy on restricted revenue and buildings not financed by BC Housing, restricted revenue and buildings would need to be amortized at 4% on a declining balance basis. The Society records indicate that if amortization on the building had been provided on the basis of 4% declining balance, interest and principal funded by BC Housing recognized would decrease by \$75,310 (2024 - \$72,418) amortization would be decreased by \$84,943 (2024 - \$82,453) and excess of revenues over expenditures would have increased for the current year by \$9,633 (2024 - \$10,034), property and equipment would have decreased by \$832,050 (2024 - \$916,993) and long term debt would have decreased by \$794,426 (2024 - \$869,736).

(continues)

Independent Practitioner's Review Engagement Report To the Members of Yellowhead Pioneer
Residence Society *(continued)*

Qualified Conclusion

Based on our review, except for the possible effects of the matter described in the Basis for Qualified Conclusion paragraph, 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 Yellowhead Pioneer Residence Society as at March 31, 2025, 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 (ASNPO).

Emphasis of Matters

The supplementary information on the operating results of the individual programs included in Schedules 1 through 3, which have not been, and were not intended to be, prepared in accordance with Canadian accounting standards for not-for-profit organizations, are solely for the information and use of the Society and BC Housing, and are not intended to be and should not be used by anyone other than the specified users, or for any other purpose.

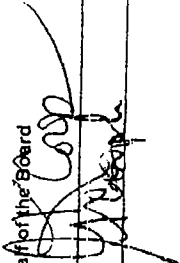
Kamloops, British Columbia
September 26, 2025

Campbell & Schreurs
Chartered Professional Accountants Inc.

YELLOWHEAD PIONEER RESIDENCE SOCIETY
Statement of Financial Position
March 31, 2025

	2025	2024
Assets		
Current		
Cash	\$ 394,200	\$ 387,020
Short term investments	250,808	256,102
Accounts receivable	18,293	22,931
Inventory	6,858	7,180
Goods and services tax recoverable	5,505	8,594
Restricted cash - BC Housing (note 4)	2,644	28,000
Restricted cash - Interior Health Authority (note 4)	42,103	85,971
	720,411	795,798
Property and equipment (note 5)	2,651,832	2,812,289
Long term investments	141,521	118,321
	<u>\$ 3,513,764</u>	<u>\$ 3,726,408</u>
Liabilities and Net Assets		
Current		
Accounts payable	\$ 58,767	\$ 50,716
Deposits received	4,211	4,310
Current portion of long term debt (note 6)	146,511	146,455
	209,489	201,481
Long term debt (note 6)	2,370,532	2,517,058
Deferred government assistance (note 7)	124,874	172,191
	<u>2,704,895</u>	<u>2,890,730</u>
Net Assets		
General fund	806,225	807,678
Restricted fund	2,644	28,000
	808,869	835,678
	<u>\$ 3,513,764</u>	<u>\$ 3,726,408</u>

On behalf of the Board



Director

SIGN HERE

Director

SIGN HERE

Director

YELLOWHEAD PIONEER RESIDENCE SOCIETY
Statement of Revenues and Expenditures
Year Ended March 31, 2025

	2025	2024
Revenue		
Government grants	\$ 523,505	\$ 493,201
Rental	269,007	257,927
Interest and principal funded by BC Housing	148,296	148,296
BC Housing rent subsidy	34,225	56,769
Other revenue	7,807	2,752
Deferred contribution recognition	3,449	3,592
	<u>986,289</u>	<u>962,537</u>
Expenses		
Amortization		
Food	161,858	162,153
Information technology	31,135	37,412
Insurance	11,953	6,161
Interest and bank charges	22,365	14,987
Interest on long term debt	1,644	1,102
Office	1,822	1,886
Professional fees	6,303	6,376
Recreation	9,212	8,197
Repairs and maintenance	1,244	2,137
Salaries and wages	92,720	45,775
Sub-contracts	640,099	637,573
Telephone	15,888	7,925
Supplies	3,196	3,620
Travel	6,439	6,994
Utilities	-	939
	<u>37,237</u>	<u>49,601</u>
	<u>1,043,115</u>	<u>992,838</u>
Deficiency of revenue over expenses from operations	<u>(56,826)</u>	<u>(30,301)</u>
Other income		
Interest income	30,017	21,633
Other grants	-	11,000
	<u>30,017</u>	<u>32,633</u>
Excess (deficiency) of revenue over expenses	<u>\$ (26,809)</u>	<u>\$ 2,332</u>

YELLOWHEAD PIONEER RESIDENCE SOCIETY
Statement of Changes in Net Assets
Year Ended March 31, 2025

	General Fund		Restricted Fund		2025		2024	
Net assets - beginning of year	\$	807,678	\$	28,000	\$	835,678	\$	833,346
Reserve account expenses		37,202		(37,202)		-		-
Deficiency of revenue over expenses		(38,655)		11,846		(26,809)		2,332
Net assets - end of year	\$	806,225	\$	2,644	\$	808,869	\$	835,678

YELLOWHEAD PIONEER RESIDENCE SOCIETY
Statement of Cash Flows
Year Ended March 31, 2025

	2025	2024
Operating activities		
Excess (deficiency) of revenue over expenses	\$ (26,809)	\$ 2,332
Items not affecting cash:		
Amortization of property and equipment	161,858	162,153
Deferred contribution recognition	(47,316)	(56,208)
Interest and principal funded by BC Housing	(144,717)	(144,717)
	<u>(56,984)</u>	<u>(36,440)</u>
Changes in non-cash working capital:		
Accounts receivable	4,638	(18,258)
Inventory	322	(1,099)
Accounts payable	8,051	(644)
Goods and services tax recoverable	3,089	(3,077)
Deposits received	(99)	(183)
	<u>16,001</u>	<u>(23,261)</u>
Cash flow used by operating activities	<u>(40,983)</u>	<u>(59,701)</u>
Investing activity		
Purchase of equipment	<u>(1,402)</u>	<u>(9,097)</u>
Financing activities		
Short term investments	5,294	73,797
Long term investments	(23,200)	(85,124)
Repayment of long term debt	(1,753)	(1,693)
	<u>(19,659)</u>	<u>(13,020)</u>
Cash flow used by financing activities	<u>(62,044)</u>	<u>(81,818)</u>
Decrease in cash flow		
Cash - beginning of year	500,991	582,809
Cash - end of year	<u>\$ 438,947</u>	<u>\$ 500,991</u>
Cash consists of:		
Cash	\$ 394,200	\$ 387,020
Restricted cash - BC Housing	2,644	28,000
Restricted cash - Interior Health Authority	42,103	85,971
	<u>\$ 438,947</u>	<u>\$ 500,991</u>

YELLOWHEAD PIONEER RESIDENCE SOCIETY
Notes to Financial Statements
Year Ended March 31, 2025

1. Restatement of prior period financial statements

During the current year, the Society identified an error in the previously issued financial statements relating to the deferred government assistance from the Interior Health Authority safe visitation subsidy. The error resulted in overstatement and understatement of certain balances in the prior years. The comparative figures for the year ended March 31, 2024 have been restated to correct the error.

a) The statement of financial position at March 31, 2024 has been restated as follows:

	March 31 2024	Adjustment	Restated
Restricted cash - Interior Health Authority	\$ 152,282	\$ (66,311)	\$ 85,971
Deferred government assistance	\$ 238,502	\$ (66,311)	\$ 172,191

b) The balance of net assets at April 1, 2023 was adjusted as follows:

	April 1 2023
Net assets, beginning, as previously reported	\$ 819,651
Adjustments to beginning net assets:	
Restatement due to error	13,695
Net assets, beginning, as restated.	\$ 833,346

c) Excess of revenues over expenses for the year ended March 31, 2024 has been restated as follows:

	March 31 2024	Adjustment	Restated
Government grants	\$ 440,585	\$ 52,616	\$ 493,201
Excess of revenues over expenses	\$ 440,585	\$ 52,616	\$ 493,201

d) The cash flow statement for the year ended March 31, 2024 was adjusted as follows:

	March 31 2024	Adjustment	Restated
Deferred contribution recognition	\$ (3,592)	\$ (52,616)	\$ (56,208)

2. Purpose of the Society

Yellowhead Pioneer Residence Society (the "Society") is a not-for-profit organization incorporated provincially under the Society Act of British Columbia. As a registered charity the Society is exempt from the payment of income tax under Subsection 149(1) of the Income Tax Act.

The Society operates to provide independent housing and assisted living for seniors in Barriere, British Columbia.

3. Summary of significant accounting policies

The financial statements of the Society have been prepared by management in accordance with Canadian accounting standards for not-for-profit organizations ("ASNFO") except for the specific policies and practices outlined by BC Housing, which require that properties are amortized at a rate equal to the annual principal reduction of related mortgages. In this respect, these financial statements are not, and are not intended to be, in accordance with ASNFO.

Revenue recognition

Yellowhead Pioneer Residence Society follows the deferral method of accounting for contributions.

Restricted contributions are recognized as revenue in the year in which the related expenses are incurred. Restricted contributions from BC Housing for the purchase of capital assets that will be amortized are deferred and recognized as revenue on the same basis the amortization expense related to the acquired capital asset. 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. Endowment contributions are recognized as direct increases in net assets.

Restricted investment income is recognized as revenue in the year in which the related expenses are incurred. Unrestricted investment income is recognized as revenue when earned.

Rental and other revenue are recognized when earned.

Contributed assets, materials and services

Contributed assets, materials and services are recorded at fair value at the date of the donation only when the fair value can be reasonably estimated and when the assets, materials and services are used in the normal course of operations and would otherwise have been purchased. The value of the contributed assets, materials and services in 2025 was \$nil (2024 - \$nil).

Inventory

Inventory is valued at the lower of cost and net realizable value with the cost being determined on a first-in, first-out basis.

Investments

Investments consist of guaranteed investment certificates. Investments are carried at cost with accrued interest recognized directly in the statement of revenues and expenditures as interest income. Investments with maturity within one year have been classified as short-term investments.

(continues)

3. Summary of significant accounting policies (continued)

Property and equipment

Property and equipment is stated at cost or deemed cost less accumulated amortization and is amortized over its estimated useful life on a declining balance basis at the following rates:

Automotive	30%
Buildings	4%
Fencing and landscaping	10%
Furniture and fixtures	20%

Property financed by BC Housing is recorded at cost and buildings are amortized at a rate equal to the annual principal reduction of the related mortgages as specified under the agreements with BC Housing.

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

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

Government assistance

Government assistance for current expenses, including salaries, is recognized as an other income amount at the time they are incurred, provided there is reasonable assurance that the company has complied and will continue to comply with all the conditions of the government assistance.

Financial instruments policy

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

Measurement uncertainty

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

YELLOWHEAD PIONEER RESIDENCE SOCIETY
Notes to Financial Statements
Year Ended March 31, 2025

4. Restricted cash and net assets externally restricted

BC Housing requires that a minimum annual amount be allocated to a replacement reserve account. The allocated amount is placed in an interest bearing account. All withdrawals from this account must be approved by BC Housing.

In the 2021 fiscal year end, the Society received \$160,000 from the Interior Health Authority for a Safe Visitation Subsidy relating to Covid procedures. The amount is being reduced each year to offset quarterly wage leveling payments.

The restricted cash and corresponding net asset balance are as follows:

	2025	2024
BC Housing - Replacement Reserve Fund		
Balance - beginning of the year	\$ 28,000	\$ 48,690
Additions during the year	7,200	7,200
Interest earned	4,646	4,854
Expenses allocated to reserve account	(37,202)	(32,744)
Replacement Reserve Fund - end of year	2,644	28,000
Interior Health Authority - Safe Visitation Subsidy Fund		
Balance - beginning of the year	85,971	138,587
Additions during the year	-	-
Expenses allocated	(43,868)	(52,616)
Safe Visitation Subsidy Funds - end of year	42,103	85,971

5. Property and equipment

	Cost	Accumulated amortization	2025 Net book value	2024 Net book value
Land	\$ 67,794	\$ -	\$ 67,794	\$ 67,794
Buildings	3,895,173	1,333,665	2,561,508	2,718,512
Automotive	1,493	1,490	3	5
Furniture and fixtures	128,020	113,159	14,861	17,460
Fencing and landscaping	32,505	24,839	7,666	8,518
	\$ 4,124,985	\$ 1,473,153	\$ 2,651,832	\$ 2,812,289
Land and buildings have been pledged as security for long term debt (note 6).				

YELLOWHEAD PIONEER RESIDENCE SOCIETY
Notes to Financial Statements
Year Ended March 31, 2025

6. Long term debt

	2025	2024
BC Housing forgivable mortgage, non-interest bearing, terms of forgiveness below. Secured by specific property which has a carrying value of \$2,266,615.		
Coast Capital Savings mortgage bearing interest at 3.18% per annum, repayable in monthly blended payments of \$298. The loan matures on May 1, 2028 and is secured by specific property which has a carrying value of \$67,794.	\$ 2,460,186	\$ 2,604,903
	<u>56,857</u>	<u>58,610</u>
Amounts payable within one year	2,517,043	2,663,513
	<u>(146,511)</u>	<u>(146,455)</u>
	\$ 2,370,532	\$ 2,517,058
Principal repayment terms are approximately:		
2026	\$ 146,511	
2027	146,569	
2028	146,624	
2029	196,020	
2030	144,717	
Thereafter	<u>1,736,602</u>	
	\$ 2,517,043	

Provided that the Society is not in default of the BC Housing mortgage and continues to develop, use and operate the land only for the specific purpose of providing assisted living units; the BC Housing forgivable mortgage shall be reduced by one twenty-fifth of the principal on each anniversary for a period of twenty five consecutive years until the full principal is reduced to zero. The forgiven amount will be considered a restricted contribution.

7. Deferred government assistance

	2025	2024
Government assistance received for construction of the original building, amortized to income at a rate equal to the depreciation on the building, 2025 - 4.00% (2024 - 4.00%).	\$ 82,771	\$ 86,220
Government assistance received to offset costs associated with providing safe visitation procedures during the COVID 19 pandemic, recognized as income as expenses are incurred.	<u>42,103</u>	<u>85,971</u>
	\$ 124,874	\$ 172,191

8. Financial instruments

The organization is exposed to various risks through its financial instruments and has a comprehensive risk management framework to monitor, evaluate and manage these risks. The following analysis provides information about the organization's risk exposure and concentration as of March 31, 2025.

Liquidity risk

Liquidity risk is the risk that an entity will encounter difficulty in meeting obligations associated with financial liabilities. The organization is exposed to this risk mainly in respect of its receipt of funds from its customers and other related sources, long-term debt, and accounts payable. There has been no significant change to the risk exposure from 2024.

Economic dependence

The Society receives approximately 53% (2024 - 51%) of its revenue from the Interior Health Authority. Loss of this relationship would have a significant impact on the Society's revenue. There has been no indicant change to the risk exposure from 2024.

Unless otherwise noted it is management's opinion that the Society is not exposed to significant other price risks arising from these financial statements

9. Comparative figures

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

2024e.

ANNUAL EXPENSE SCHEDULE		
Interior Health		
Contract 11888 - 15 YEARS - PSB 2022 - Jan 2027		
Wages & Benefits % of Expenses		
Non-Wage % of Expenses		
84.5%		
9.5%		
PROGRAM EXPENSES		Annual Contract \$ Amount
PERSONAL CARE - DIRECT SERVICE STAFF - WAGES & BENEFITS		
REGISTERED NURSES		129,691.09
LICENSED PRACTICAL NURSES		
LIFE SKILLS & MENTAL HEALTH WORKERS		
HOUSEKEEPING (HST) - DIRECT CARE ONLY		
RELIEF - DIRECT CARE		
PERSONAL CARE - DIRECT SERVICE STAFF - WAGES & BENEFITS - SUBTOTAL		129,691.09
UNALLOCATED WAGE COST PRESUMES (IF APPLICABLE)		
FIVE YEAR UNALLOCATED		
0		
0		
UNALLOCATED WAGES & BENEFITS COST PRESUMES - SUBTOTAL		
PERSONAL CARE - DIRECT SERVICE STAFF - WAGES & BENEFITS - SUBTOTAL		129,691.09
PERSONAL CARE - DIRECT NONWAGE EXPENSES		
RECREATION/ACTIVITY SUPPLIES		2,473.47
RESIDENT TRANSPORTATION		
OTHER INDIRECT PERSONAL CARE		3,107.07
PERSONAL CARE - DIRECT NONWAGE EXPENSES - SUBTOTAL		\$5,580.54
NON WAGE UNALLOCATED COST PRESUMES - IF APPLICABLE		
NON WAGE UNALLOCATED COST PRESUMES - SUBTOTAL		
PERSONAL CARE - DIRECT NONWAGE EXPENSES SUBTOTAL		\$5,580.54
OTHER CONTRACT ADJUSTMENTS - PERSONAL CARE - DIRECT		
OTHER CONTRACT ADJUSTMENTS - PERSONAL CARE DIRECT - SUBTOTAL		
PERSONAL CARE - DIRECT EXPENSES - SUBTOTAL		\$77,444.09
PERSONAL CARE - INDIRECT CARE EXPENSES		
PERSONAL CARE - INDIRECT CARE WAGES & BENEFITS		17,262.14
ACTIVITY WORKER		
LIFE SKILLS AND MENTAL HEALTH WORKER		
HEALTHCARE WORKERS - NON-DIRECT CARE ONLY		
HOUSEKEEPING (HST) - NON-HOSPITALITY AND ACCOMMODATION		
OTHER INSERT DESCRIPTION		
RELIEF - NON-DIRECT CARE STAFF		
PERSONAL CARE - INDIRECT CARE WAGES AND BENEFITS - SUBTOTAL		17,262.14
PERSONAL CARE - INDIRECT CARE NON WAGE EXPENSES		
PERSONAL CARE - INDIRECT CARE NON WAGE EXPENSES - SUBTOTAL		
OTHER CONTRACT ADJUSTMENTS - PERSONAL CARE - INDIRECT		
OTHER CONTRACT ADJUSTMENTS - PERSONAL CARE - INDIRECT - SUBTOTAL		
PERSONAL CARE - INDIRECT CARE EXPENSES - SUBTOTAL		17,262.14
PERSONAL CARE PROGRAM EXPENSES TOTAL		\$112,928.38
HOSPITALITY SERVICES AND ACCOMMODATION WAGES AND BENEFITS		
ADMINISTRATION SUPERVISOR (HOSPITALITY SPECIFIC)		142,000.18
FOOD SERVICES LABOUR		17,262.14
HOUSEKEEPING LABOUR		30,261.25
MAINTENANCE LABOUR		
RELIEF - HOSPITALITY SERVICES		
HOSPITALITY SERVICES - WAGES AND BENEFITS - SUBTOTAL		289,523.56
HOSPITALITY SERVICES & ACCOMMODATION NONWAGE EXPENSES		
SERVICE CONTRACTS (SPECIFY TYPE & IF RELATED ENTITY)		
HOSPITALITY & ACCOMMODATION NONWAGE EXPENSES - SUBTOTAL		
OTHER CONTRACT ADJUSTMENTS - HOSPITALITY & ACCOMMODATION		
OTHER CONTRACT ADJUSTMENTS - HOSPITALITY & ACCOMMODATION - SUBTOTAL		
TOTAL HOSPITALITY & ACCOMMODATION EXPENSES		289,523.56
ADMINISTRATION WAGES AND BENEFITS		
ADMINISTRATION - SALARIES - SHARED - IN PORTION ONLY		
ADMINISTRATION - BENEFITS - SHARED - IN PORTION ONLY		
ADMINISTRATION WAGES AND BENEFITS		
ADMINISTRATION & SUPPLIES NONWAGE EXPENSES		
RECEPTION SUPPLIES		30,269.90
DIETARY SUPPLIES		4,481.74
HOUSEKEEPING SUPPLIES		4,543.29
LAUNDRY SUPPLIES		3,376.93
MINOR EQUIPMENT - SHARED - IN PORTION ONLY		
PROFESSIONAL FEES (FINANCE/Legal) - SHARED - IN PORTION ONLY		4,244.40
MANAGEMENT FEES - SHARED - IN PORTION ONLY		186.10
ANNUAL REGISTRATION FEES - SHARED - IN PORTION ONLY		2,439.90
SERVICE CONTRACTS (Specify where)		2,508.90
ADMINISTRATION & SUPPLIES NONWAGE SUBTOTAL		\$62,119.76
OTHER CONTRACT ADJUSTMENTS - ADMINISTRATION & SUPPLIES NONWAGE EXPENSES		
OTHER CONTRACT ADJUSTMENTS - ADMINISTRATION & SUPPLIES NONWAGE EXPENSES - SUBTOTAL		
TOTAL ADMINISTRATION EXPENSES		\$2,710.76
TOTAL - HOSPITALITY & ACCOMMODATION, ADMINISTRATION EXPENSES		\$49,631.10
HOSPITALITY GAP		
Lump Sum Contribution \$1,171,401 RATE 1.1 SPACES X 12		1,171,401.00
Lump Sum Contribution \$1,171,401 RATE 1.1 SPACES X 12		1,171,401.00
SUBTOTAL - HOSPITALITY GAP		30,269.90
HOSPITALITY & ACCOMMODATION - NET OF CLIENT CONTRIBUTIONS		\$8,992.40
HOSPITALITY & ACCOMMODATION - ADMINISTRATION - NET OF CLIENT CONTRIBUTIONS		\$7,449.40
OTHER CONTRACT ADJUSTMENTS		
Other Description		
Other Description		
Other Description		
Other Description		
SUBTOTAL - OTHER CONTRACT ADJUSTMENTS		
TOTAL ANNUAL CONTRACT \$		\$99,493.01
SUMMARY		
PERSONAL CARE EXPENSES		\$77,444.09
INDIRECT CARE		17,262.14
HOSPITALITY & ACCOMMODATION		289,523.56
ADMINISTRATION		2,710.76
TOTAL COSTS BEFORE ADJUSTMENTS		\$296,939.55
ADJUSTMENTS		
Lump Sum Contribution \$1,171,401 RATE 1.1 SPACES X 12		1,171,401.00
Lump Sum Contribution \$1,171,401 RATE 1.1 SPACES X 12		1,171,401.00
OTHER CONTRACT ADJUSTMENTS (IF APPLICABLE)		
TOTAL ADJUSTMENTS		\$8,992.40
TOTAL ANNUAL CONTRACT \$		\$99,493.01
TOTAL CONTRACT \$ (INC. 1% FUNDING)		\$99,493.01

	E	F	G	H	I	J	K	L	M	N	O	P	Q
1	Back to Index	SOCIETY NAME:	Yellowhead Pioneer Residence Society				FUNDING PROGRAM:	553	ILBC New Units (Phase I & II)				
2		PROJECT NAME:	Yellowhead Pioneer Residence (Phase 1 & 2)				NPPM:	Kelly Glenn		OPERATING ELIGIBILITY:		100.00%	
3		BCH FILE #:	62001	Housing Provider # 620			UNIT #:	10		MORTGAGE ELIGIBILITY:		100.00%	
4		PROJECT REFERENCE #:	4204		BU Type:	HP	FYE:	Mar 31	FYE 2027	NPPM: Kelly Glenn			
5			☐ Audited		Co 1/ 7000 BU: 4204		11318			Name:		Pam Simpson	
6			☐ Financial Review							Title:		Administrator	
7			FYE 2023	FYE 2026	FYE 2026	FYE 2026	FYE 2027	Proposed-Current	Proposed/Current	FYE 2027	Approved - Current	Approved/C current	COMMENTS INCLUDING MAJOR VARIANCES (Please provide comments/reasons for variances more than ± 10%)
8	Provider G/L Code		ACTUAL	6 MO ACTUAL	12 MO FORECAST	CURRENT BUDGET	PROPOSED BUDGET	VARIANCE \$	VARIANCE %	APPROVED BUDGET	VARIANCE \$	VARIANCE %	
9		REVENUE											
10		Tenant Rent Revenue / Contribution (TRR or TRC)	103,926				85,000			85,000	0	0.0%	Rollover from FYE2026
13		Commercial Rent	0								0	0.0%	
14		Interest Earned	0								0	0.0%	
15		Laundry Revenue	0								0	0.0%	
16		Lease Revenue	0								0	0.0%	
17		Parking Revenue	0								0	0.0%	
18		Other Revenue	0								0	0.0%	
19		Building Manager Rents	0								0	0.0%	
22		Space Rental	0				0			0	0	0.0%	
23		Total Other Revenue	0								0	0.0%	
24		Sponsoring Ministry Contrib. (ESP only)	0								0	0.0%	
25		Bad Debt	0							85,000	0	0.0%	
26		Total Revenue before BCH Subsidy	103,926				85,000				0	0.0%	
27		Subsidy	19,337								0	0.0%	
28		Rent Subsidy - EE Payments	0								0	0.0%	
29		Modernization & Improvement	0								0	0.0%	
30		Building Envelope Repair	0								0	0.0%	
32		NPAT Mortgage Subsidy	3,579								0	0.0%	
33		Supportive Housing Program Subsidy	0								0	0.0%	
35		Mortgage Write-Down Subsidy	0							0	0	0.0%	
36		Total Subsidy Revenue	22,916				0			85,000	0	0.0%	
37		TOTAL REVENUE	126,842				85,000						
38		EXPENSES					0			0	0	0.0%	
39		Mortgage Payments	0				0			3,579	0	0.0%	Rollover from FYE2026
40		NPAT Payments	0								0	0.0%	
41		Programs Funding	0								0	0.0%	
42		Extraordinary Expenses	0								0	0.0%	
45		Modernization & Improvement Expenses	0								0	0.0%	
46		Building Envelope - Repairs	0							7,200	0	0.0%	Rollover from FYE2026
48		Replacement Reserve Provision	7,200				7,200			23,068	408	1.8%	Applied 1.8% increase for FYE2027
50		Electricity	15,026				22,660			25,165	445	1.8%	Applied 1.8% increase for FYE2027
53		Heating Fuel	25,212				24,720			1,887	33	1.8%	Applied 1.8% increase for FYE2027
54		Water & Sewer	812				1,854			50,120	886	1.8%	
55		Total General Utilities	41,050				49,234			21,320	377	1.8%	Applied 1.8% increase for FYE2027
57		Hospitality	20,333				20,943			21,320	377	1.8%	
65		Total Hospitality	20,333				20,943						

	E	F	G	H	I	J	K	L	M	N	O	P	Q
1	Back to Index	SOCIETY NAME:	Yellowhead Pioneer Residence Society				FUNDING PROGRAM:	553	ILBC New Units (Phase I & II)				
2		PROJECT NAME:	Yellowhead Pioneer Residence (Phase 1 & 2)				NPPM:	Kelly Glenn	OPERATING ELIGIBILITY:		100.00%		
3		BCH FILE #:	62001	Housing Provider # 620		UNIT #:	10	MORTGAGE ELIGIBILITY:		100.00%			
4		PROJECT REFERENCE #:	4204		BU Type:	HP	FYE:	Mar 31	FYE 2027	NPPM: Kelly Glenn			
5			☐ Audited		Co 1/ 7000 BU:	4204	11318			Name:			Pam Simpson
6			☐ Financial Review							Title:			Administrator
7				FYE 2023	FYE 2026	FYE 2026	FYE 2026	FYE 2027	Proposed-Current	Proposed/Current	FYE 2027	Approved - Current	Approved/C urrent
8	Provider G/L Code		ACTUAL	6 MO ACTUAL	12 MO FORECAST	CURRENT BUDGET	PROPOSED BUDGET	VARIANCE \$	VARIANCE %	APPROVED BUDGET	VARIANCE \$	VARIANCE %	
66		Insurance Premiums	6,993				8,240				8,388	148	1.8% Applied 1.8% increase for FYE2027
68		Waste Removal	368				463				471	8	1.8% Applied 1.8% increase for FYE2027
74		Building Staff Salaries and benefits	11,954				17,510				17,825	315	1.8% Applied 1.8% increase for FYE2027
79		Telephone	2,396				3,090				3,146	56	1.8% Applied 1.8% increase for FYE2027
81		General Administration	1,508				2,060				2,097	37	1.8% Applied 1.8% increase for FYE2027
85		Memberships & Dues	0				515				524	9	1.8% Applied 1.8% increase for FYE2027
86		Total Administration excl Salaries and Audit	3,904				5,665				5,767	102	1.8%
87		Audit	2,474				2,575				2,621	46	1.8% Applied 1.8% increase for FYE2027
88		Total Administration	18,332				25,750				26,214	464	1.8%
89		Maintenance Labour and benefits	11,819				14,997				15,267	270	1.8% Applied 1.8% increase for FYE2027
92		Grounds Maintenance	2,741				4,120				4,194	74	1.8% Applied 1.8% increase for FYE2027
94		Interior Building Maintenance	4,398				8,240				8,388	148	1.8% Applied 1.8% increase for FYE2027
96		Service Contracts	8,911				7,210				7,340	130	1.8% Applied 1.8% increase for FYE2027
98		Total Maintenance excl Salaries	16,050				19,570				19,922	352	1.8%
99		Total Maintenance	27,869				34,567				35,189	622	1.8%
104		Total Operating	0				0				0	0	0.0%
105		TOTAL EXPENSES	122,145				149,976				152,482	2,506	1.7%
106		TOTAL EXPENSES PER UNIT PER MONTH	1,018				1,250				1,271	21	1.7%
107		Manageable Cost Adjustment	0									0	0.0%
108		NET SURPLUS(DEFICIT) Exclude M&I and BER	4,697				(64,976)				(67,482)	(2,506)	3.9%
110		ECONOMIC RENT					146,397				148,903	2,506	1.7%
114		ESTIMATED NPAT MORTGAGE SUBSIDY					298				298	0	0.0%
115		Estimated NPAT mortgage subsidy is based on NPAT Payments divided by 12 months											
120													

July 28, 2026

The Honourable David Eby, Premier
The Honourable Adrian Dix, Minister of Energy and Climate Solutions
The Honourable Kelly Greene, Minister of Emergency Management and Climate Readiness
The Honourable Christine Boyle, Minister of Housing and Municipal Affairs
The Honourable Brenda Bailey, Minister of Finance

RE: BC Local Government Climate Action Program (LGCAP) - Funding Continuation

On behalf of the City of Salmon Arm, I am writing to request the Province's continued commitment to the Local Government Climate Action Program (LGCAP). LGCAP is a critical source of funding for communities investing in climate action related activities and programs. LGCAP has enabled the capacity and resources necessary for healthier and more resilient communities in BC and could continue to do so.

LGCAP puts energy security, disaster resilience, and climate action on the local agenda. It rewards communities of all sizes for putting these funds to use to meet local climate change needs.

LGCAP is crucial for municipalities have to dedicated staff responsible for maintaining climate, energy and resilience policies, and dedicated resources can ensure plans are both developed and implemented.

LGCAP facilitates planning around ambitious projects, has been successful at securing additional funding and can be used for matching contributions from other sources. Every dollar spent on preparing for climate impacts saves between \$2 and \$10 in the future, making these especially strong investments.

LGCAP enables the many local governments that operate a myriad of facilities at the heart of their communities, and energy efficiency measures help ensure that these facilities stay viable.

Our strong recommendation to the Committee and to the Province is to recapitalize and expand the Local Government Climate Action Program in Budget 2027. The City respectfully requests that the Province confirm its commitment to ongoing, stable LGCAP funding. Continued partnership with local governments is essential to achieving shared climate goals and supporting resilient communities.

Yours sincerely,



Alan Harrison
Mayor
City of Salmon Arm

August 13, 2025

Mayor Rob Kerslake and Council
District of Barriere
PO Box 219
Barriere, BC V0E 1E0

Dear Mayor Rob Kerslake and Council:

**RE: CANADA COMMUNITY-BUILDING FUND: FIRST COMMUNITY WORKS FUND
PAYMENT FOR 2025/2026**

I am pleased to advise that UBCM is in the process of distributing the first Community Works Fund (CWF) payment for fiscal 2025/2026. An electronic transfer of \$71,889 is expected to occur in August 2025. This payment is made in accordance with the payment schedule set out in your CWF Agreement with UBCM (see section 4 of your Agreement).

CWF is made available to eligible local governments by the Government of Canada pursuant to the Administrative Agreement. Funding under the program may be directed to local priorities that fall within one of the eligible project categories.

Further details regarding use of CWF and project eligibility are outlined in your CWF Agreement and details on the Canada Community-Building Fund can be found on our [website](#).

For further information, please contact Canada Community-Building Fund Program Services by e-mail at ccbf@ubcm.ca or by phone at 250-356-5134.

Sincerely,



Councillor Trish Mandewo
UBCM President

PC: Nora Johnson, Interim Finance Officer

December 12, 2025

Mayor Rob Kerslake and Council
District of Barriere
PO Box 219
Barriere, BC V0E 1E0

Dear Mayor Rob Kerslake and Council:

**RE: CANADA COMMUNITY-BUILDING FUND: SECOND COMMUNITY WORKS FUND
PAYMENT FOR 2025/2026**

I am pleased to advise that UBCM is in the process of distributing the second Community Works Fund (CWF) payment for fiscal 2025/2026. An electronic transfer of \$71,889 is expected to occur in December 2025. This payment is made in accordance with the payment schedule set out in your CWF Agreement with UBCM (see section 4 of your Agreement).

CWF is made available to eligible local governments by the Government of Canada pursuant to the Administrative Agreement. Funding under the program may be directed to local priorities that fall within one of the eligible project categories.

Further details regarding use of CWF and project eligibility are outlined in your CWF Agreement and details on the Canada Community-Building Fund can be found on our [website](#).

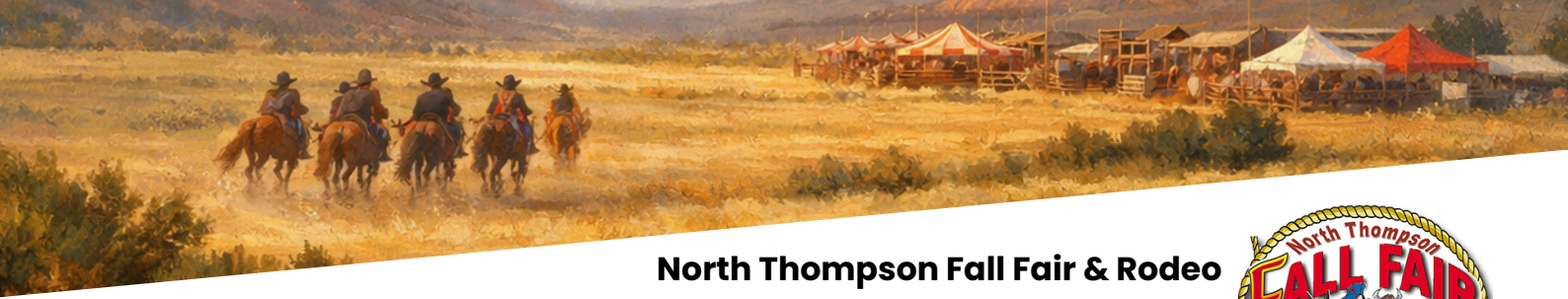
For further information, please contact Canada Community-Building Fund Program Services by e-mail at ccbf@ubcm.ca or by phone at 250-356-5134.

Sincerely,



Councillor Cori Ramsay
UBCM President

PC: Kathy Abel, Chief Financial Officer



North Thompson Fall Fair & Rodeo

4856 Dunn Lake Rd, Barrière, BC

September 5-7, 2026

Labour Day Long Weekend



To Whom it May Concern

The best things in life start with a little dirt on your boots. This year, we're celebrating the spirit of our community with Hooves in the Dirt: Horses, Harvest and Homegrown Pride, and we'd be honoured to have you join us at the 77th North Thompson Fall Fair & BCRA POLARIS Championship Finals Rodeo in Barriere September 5-7, 2026

We would be thrilled to have you (or your designate) take part in the parade and/or opening ceremonies on Saturday, September 5, 2026. The opening ceremonies welcome all our visitors to Barriere and happens directly after the parade arrives in the arena at the Rodeo grounds at approximately 11:15AM.

If you are interested in taking part in the parade, please let me know if you require a ride or if you can provide your own transportation in the parade.

I look forward to hearing from you. If you have any questions please do not hesitate to ask via email or my cell @ 250-319-3579. Thank you for your ongoing support of our organization and our community.

Sincerely,
Jen Kerslake
Parade Marshal
NTFF & Rodeo Association



North Thompson Fall Fair & Rodeo

4856 Dunn Lake Rd, PO Box 873, Barrière, BC, V0E 1E0

Hooves in the Dirt: Horses, Harvest and Homegrown Pride

Fw: Follow-Up — Coordination, Public Records, and Municipal Legal Defence

From Inquiry <inquiry@barriere.ca>

Date Wed 8/5/2026 10:57 AM

To Jamie Mosdell <jmosdell@barriere.ca>

 1 attachment (13 KB)

Follow_Up_Coordination_Public_Records_Municipal_Legal_Defence.pdf;

Ellen Monteith
Administrative Support Clerk
District of Barriere
250-672-9751
P.O. Box 219 Barriere BC
V0E 1E0
emonteith@barriere.ca
inquiry@barriere.ca
www.barriere.ca

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From: Phil Perras <philip_perras@hotmail.com>

Sent: Thursday, July 16, 2026 09:45

To: ubcm@ubcm.ca <ubcm@ubcm.ca>

Cc: district@100milehouse.com <district@100milehouse.com>; cityclerk@abbotsford.ca <cityclerk@abbotsford.ca>; officeclerk@alertbay.ca <officeclerk@alertbay.ca>; village.hall@anmore.com <village.hall@anmore.com>; info@cityofarmstrong.bc.ca <info@cityofarmstrong.bc.ca>; admin@ashcroftbc.ca <admin@ashcroftbc.ca>; Inquiry <inquiry@barriere.ca>; belcarra@belcarra.ca <belcarra@belcarra.ca>; bim@bimbc.ca <bim@bimbc.ca>; LegislativeServices <legislativeservices@burnaby.ca>; village@burnslake.ca <village@burnslake.ca>; admin@cachecreek.ca <admin@cachecreek.ca>; info@campbellriver.ca <info@campbellriver.ca>; village@canalflats.ca <village@canalflats.ca>; info@castlegar.ca <info@castlegar.ca>; municipalhall@csaanich.ca <municipalhall@csaanich.ca>; chase@chasebc.ca <chase@chasebc.ca>; d-chet@gochetwynd.com <d-chet@gochetwynd.com>; info@chilliwack.com <info@chilliwack.com>;

admin@docbc.ca <admin@docbc.ca>; admin@village.clinton.bc.ca <admin@village.clinton.bc.ca>;
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finance@lytton.ca <finance@lytton.ca>; info@districtofmackenzie.ca <info@districtofmackenzie.ca>;
enquiries@mapleridge.ca <enquiries@mapleridge.ca>; cao@masset.ca <cao@masset.ca>;
mcbride@mcbride.ca <mcbride@mcbride.ca>; info@merriitt.ca <info@merriitt.ca>; info@metchosin.ca
<info@metchosin.ca>; midwaybc@shaw.ca <midwaybc@shaw.ca>; General Inquiries
<info@mission.ca>; admin@montrose.ca <admin@montrose.ca>; cao@nakusp.com
<cao@nakusp.com>; mayor.council@nanaimo.ca <mayor.council@nanaimo.ca>; swinton@nelson.ca
<swinton@nelson.ca>; office@newdenver.ca <office@newdenver.ca>; info@newhazleton.ca
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<info@cnv.org>; Infoweb <infoweb@dnv.org>; justask@northernrockies.ca
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<info@powellriver.ca>; cityclerk@princegeorge.ca <cityclerk@princegeorge.ca>;
cityhall@princerupert.ca <cityhall@princerupert.ca>; admin@princeton.ca <admin@princeton.ca>;
qbtown@qualicumbeach.com <qbtown@qualicumbeach.com>; cityhall@quesnel.ca
<cityhall@quesnel.ca>; cao@radiumhotsprings.ca <cao@radiumhotsprings.ca>;
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cityhall@rossland.ca <cityhall@rossland.ca>; Council <council@saanich.ca>; cao@salmo.ca
<cao@salmo.ca>; cityhall@salmonarm.ca <cityhall@salmonarm.ca>; village@saywardvalley.ca

<village@saywardvalley.ca>; info@sechelt.ca <info@sechelt.ca>; SIGD@shishalh.com
<SIGD@shishalh.com>; corporate@sicamous.ca <corporate@sicamous.ca>; admin@sidney.ca
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corporateofficer@summerland.ca <corporateofficer@summerland.ca>;
reception@sunpeaksmunicipality.ca <reception@sunpeaksmunicipality.ca>; clerks@surrey.ca
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cityhall@terrace.ca <cityhall@terrace.ca>; office@tofino.ca <office@tofino.ca>; info@trail.ca
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adminservices@valemount.ca <adminservices@valemount.ca>; City Clerk's Office
<ccclerk@vancouver.ca>; corporate@district.vanderhoof.ca <corporate@district.vanderhoof.ca>;
mayor@vernon.ca <mayor@vernon.ca>; Victoria Mayor and Council <mayorandcouncil@victoria.ca>;
Info Address <info@viewroyal.ca>; info@warfield.ca <info@warfield.ca>; info@westkelownacity.ca
<info@westkelownacity.ca>; info@westvancouver.ca <info@westvancouver.ca>; corporate
<corporate@whistler.ca>; clerksoffice@whiterockcity.ca <clerksoffice@whiterockcity.ca>;
corporateservices@williamslake.ca <corporateservices@williamslake.ca>; cao@zeballos.com
<cao@zeballos.com>; clerk@wells.ca <clerk@wells.ca>

Subject: Follow-Up — Coordination, Public Records, and Municipal Legal Defence

Dear Mayor and Council,

I am writing with a further update to my previous June 01 letter, *A Warning to Municipalities: False Independence, Special Advisors, and Local Democracy*, and with a broader call for municipalities to stand together when provincial intervention or sustained external pressure threatens local democratic authority.

North Saanich and Colwood now offer two different but related examples. The July 13 North Saanich meeting shows how provincial intervention, adviser-driven recommendations and institutional narratives can place an elected municipality under extraordinary pressure. Colwood shows how similar development objectives may also be advanced through individual applications, organized advocacy and large volumes of public correspondence, even where no provincial adviser has been appointed.

Together, these examples show why public participation, transparent records, shared municipal scrutiny and coordinated legal and administrative readiness are essential when institutional or organized narratives risk overshadowing the broader facts.

What Is Happening in North Saanich

North Saanich is currently responding to an extraordinary provincial housing intervention. After the district completed only 12 of the 60 units assigned under its first-year housing target, the Province appointed CBRE Development Strategy and Consulting as an external adviser to review the municipality's planning policies, development processes and governance conditions.

The adviser produced 19 recommendations. The Province then advised North Saanich that it intended to impose four directives and five enhanced reporting requirements affecting lot sizes, subdivision rules, parking standards, accessory housing, delegation of certain council decisions to staff, advisory-committee activity and the treatment of specific development applications.

North Saanich was given a limited period to respond while also dealing with staff conflict, constrained municipal capacity, confidential discussions with the Province and questions about the technical, financial and infrastructure consequences of the proposed changes.

Immediately before council considered the Province's proposed housing directives, Black Press published John Kafka's letter, "More transparency needed in North Saanich," while the *Times Colonist* published the closely related commentary, "Closed doors on decision-making in North Saanich erodes trust."

Both portrayed council's in-camera meetings as evidence of a widening gulf between council and residents and introduced the suggestion that perhaps it was time to "vote them all out." Neither adequately addressed the extraordinary environment created by the provincial adviser, proposed directives, enhanced reporting requirements, staff conflict and confidential intergovernmental discussions.

The July 13 meeting demonstrated something markedly different. Attendance was so large that additional chairs were required and the room's fire-safety capacity had to be checked. Council unanimously moved public participation ahead of its own deliberations and repeatedly extended the speaking period so everyone wishing to address the matter could be heard.

The vast majority of residents who spoke supported the mayor and council, defended the community's Official Community Plan, criticized the provincial intervention, questioned the adviser's evidence or independence, or urged council to resist provincial overreach.

Residents raised detailed concerns involving infrastructure, water, sewer and transportation capacity; agriculture and food security; flooding and environmental risks; affordability and taxpayer costs; the proposed expansion of the Urban Containment Boundary; the adviser's treatment of community advisory committees; and major recommendations apparently made before the technical studies needed to justify them had been completed.

Some support for the provincial position also appeared. Certain remarks were especially polished and closely aligned with the Province's framing. Those interventions represented a small minority of the overall public response.

Whatever concerns may remain about unrelated closed meetings or the suspension of advisory committees, the July 13 meeting did not resemble a community asking the Province to rescue it from its elected council. It showed residents appearing in substantial numbers to defend local planning, democratic authority, transparency and evidence-based decision-making.

I encourage mayors, councillors and residents throughout British Columbia to watch the July 13 meeting recording available through the District of North Saanich meeting webpage and YouTube channel. The complete meeting provides a much clearer account of public sentiment than isolated media commentary.

The Inversion of Accountability

North Saanich was not operating in an ordinary municipal environment. The Province had announced its intention to impose four directives and five enhanced reporting requirements. These proposals reach into lot sizes, subdivision rules, parking standards, accessory housing, delegation of certain council decisions to staff, advisory-committee activity and the handling of specific development applications.

The adviser's report also extended beyond technical housing analysis into council governance, staff culture, public communications and community participation. It relied partly on interviews with current and former staff, developers, municipal consultants and unidentified stakeholders.

This creates a striking inversion. The elected municipality losing authority is portrayed as the transparency problem. The Province acquiring additional authority is portrayed as merely providing support. Council's confidential discussions are treated as suspicious, while the adviser's undisclosed interviews, participant-selection process and institutional assumptions receive comparatively little scrutiny. Residents are then encouraged to consider replacing the entire council immediately before that council must decide whether to resist or negotiate provincial demands.

Provincial intervention creates pressure, conflict and secrecy within the municipality. Those resulting conditions are then portrayed as evidence that the municipality cannot govern itself, helping justify still greater provincial control.

Adviser Independence Must Be Demonstrated

The North Saanich adviser was CBRE Development Strategy and Consulting, part of a major commercial real-estate organization. This does not automatically invalidate every observation in the report. It does create an obvious need for scrutiny when a development-oriented consultancy is appointed to determine whether a municipality is creating sufficiently favourable conditions for development.

At the July 13 meeting, Mayor Peter Jones stated that North Saanich had no role in selecting CBRE and expressed concern that the Province had appointed an organization whose work includes assisting development interests.

The report emphasizes development feasibility, market confidence, developer experiences and structural changes intended to improve development conditions. It also makes recommendations affecting governance, advisory processes and public communications.

Municipalities should therefore seek disclosure of adviser-selection criteria, conflicts and professional relationships, interview participants and selection methods, communications between the adviser and ministry, technical studies supporting each recommendation, and the extent to which conclusions originated with the adviser, ministry staff, developers, consultants or other stakeholders.

The SD61 experience demonstrated why "independent" cannot be accepted as a substitute for demonstrated independence. North Saanich's adviser was appointed before the full significance of the SD61 communications and adviser relationships became publicly understood, making careful retrospective scrutiny especially important.

What Is Happening in Colwood

Colwood presents an important contrast with North Saanich. North Saanich became subject to a provincially appointed housing adviser after falling short of its first-year housing target. Colwood, by comparison, has already experienced substantial housing growth, including the continuing build-out of Royal Bay, and has not faced the same form of provincial intervention.

That does not mean development pressure disappears once provincial expectations are being met. Instead, Colwood offers a view of how similar objectives can be advanced through individual applications, existing planning policy, developer advocacy and organized public correspondence.

The dispute surrounding 420 Tamarack Road is a useful example. The application attracted lengthy submissions from the developer, the Greater Victoria Chamber of Commerce, local businesses, tradespeople, families, neighbourhood residents and organized opponents. Many supportive letters repeated similar themes involving housing supply, future generations, walkability, local business growth and consistency with the Official Community Plan. Some writers stated that they were asked to consider

the proposal or that it had been brought to their attention through friends, relatives or business contacts.

At times, the volume gives the impression that every developer, business associate, spouse and perhaps even the family pet was invited to submit a detailed opinion.

Humour aside, the pattern matters. There is no basis to assume that every similar letter was written or supplied by the developer. However, the volume, common themes and highly polished presentation show how apparent public support can be amplified through professional, commercial and personal networks.

The opposition submissions were also substantial, but often focused more directly on council resolutions, neighbourhood designation, sewer capacity, transit, infrastructure, procedural fairness and specific planning evidence. Some included footnotes, meeting timestamps and proposed council directions.

Colwood and the Public Correspondence Record

This context makes Colwood's recent Council Procedure Bylaw review especially important. Staff initially proposed that written submissions continue to be circulated privately to council but no longer be appended to publicly available agendas, citing privacy, administrative workload and the growing length and complexity of AI-assisted correspondence.

After reviewing the 420 Tamarack record, the workload concern is understandable. The published packages run to dozens of pages with plenty of redactions. But that volume is also precisely why the correspondence must remain public.

Without publication, residents and journalists could not compare repeated themes, distinguish individual opinion from organized advocacy, identify template or professionally assisted campaigns, see which businesses and associations were participating, or assess whether later claims about public support matched the actual record.

Ironically, making correspondence private in response to AI or excessive volume would make coordinated or amplified campaigns harder to detect.

Continuing to publish submissions while imposing limitations when necessary is therefore a reasonable compromise for routine matters. Complex planning, infrastructure and governance issues may still require supporting material, which could be preserved through a one-page summary accompanied by appendices or a separate public archive.

The answer to excessive advocacy should not be to conceal the advocacy. Transparency allows the public to see not only what people said, but who mobilized, what arguments were repeated and how apparent public sentiment was constructed.

North Saanich shows pressure imposed from above through an adviser and proposed directives. Colwood shows how similar pressure may be assembled around a particular application through planning policy, organized stakeholder advocacy and correspondence.

In both cases, the public record is essential. North Saanich demonstrates why residents must sometimes appear in person to prevent a narrow narrative from standing in for the community. Colwood demonstrates why the written record must remain visible so the public can understand how that narrative developed.

Affordability, Infrastructure and Local Authority

The experiences of North Saanich and Colwood reinforce concerns raised by View Royal Mayor Sid Tobias.

Mayor Tobias has warned that housing supply and housing affordability are too often treated as interchangeable, even though additional market units do not necessarily become affordable to workers, families or seniors. He has also questioned policies that shift authority away from elected councils, limit public participation or leave municipalities and existing taxpayers responsible for the consequences of provincially driven growth.

North Saanich and Colwood face different forms of pressure, but both demonstrate why housing decisions cannot responsibly be reduced to unit counts alone. Municipal councils must retain the ability to consider affordability, cumulative impacts, community plans and local evidence before major and potentially irreversible decisions are made.

Mayor Tobias's Call for Coordinated Judicial Review

Mayor Sid Tobias deserves credit for placing coordinated municipal judicial review of provincial housing legislation squarely on the public agenda.

I believe this is an excellent and necessary idea. Municipalities should give it practical force by contributing modest amounts in advance to a shared **Municipal Democracy and Judicial Review Fund**, rather than waiting until one community is already under severe pressure and must carry the entire legal and administrative burden alone.

The fund could be organized through UBCM, regional partnerships or another lawful intermunicipal structure. It could support independent legal opinions, coordinated judicial-review applications, expert evidence, document preservation and emergency assistance where serious questions arise concerning legality, jurisdiction, procedural fairness, consultation or democratic authority.

It could also provide temporary administrative support when a municipality receives an unusually large volume of public correspondence. That support could help with intake, indexing, duplicate identification, lawful redaction, preparation of public agenda packages and maintenance of a searchable public record.

This matters because one municipality cannot necessarily solve the problem simply by asking staff from another municipality to process its correspondence. Unredacted submissions may contain personal information, confidential material or other records that can only be handled by authorized recipients under the municipality's own privacy and records-management obligations. A shared fund could instead allow the affected municipality to hire additional authorized staff or qualified contractors while retaining control over the records.

That would address the workload problem without making public correspondence private.

The fund would not commit municipalities to opposing every provincial housing measure or automatically pursuing litigation. It would simply ensure that municipalities have the practical capacity to obtain independent advice, preserve public participation and respond effectively when ordinary staffing and legal resources are insufficient.

The circumstances in North Saanich show the danger of leaving one municipality to respond alone to extraordinary provincial intervention. Colwood shows how a large correspondence campaign can overwhelm staff even when keeping the written record public is essential to accountability.

A coordinated fund would therefore protect both municipal authority and public transparency. It would also strengthen negotiations by ensuring that action affecting one community could be examined collectively, supported by shared financial resources rather than resisted by an isolated council with a limited budget.

Rights that cannot realistically be defended remain largely at the discretion of the more powerful government. Public participation that cannot realistically be processed may likewise become vulnerable to restriction. Mayor Tobias's proposal offers municipalities a practical way to protect both.

A Call to Unite

Municipalities should unite around several basic principles: evidence before directives; independence that is demonstrated rather than merely declared; affordability rather than unit counts alone; meaningful public participation; a transparent public record; and coordinated judicial review when consultation and negotiation fail.

North Saanich and Colwood illustrate different ways in which local authority and public accountability may come under pressure. Their experiences should not be treated as isolated disputes. They raise broader questions about the balance of authority between municipalities and the Province and about who bears responsibility for the long-term consequences of growth.

Councils should compare experiences, preserve records, share legal research, support residents who participate in good faith and begin setting aside practical resources to defend local democratic authority.

Transparency and accountability must not become standards applied only to elected councils while governments, advisers, consultants, developers, media organizations and organized interests avoid equivalent scrutiny.

The residents who attended the North Saanich meeting demonstrated what genuine public accountability looks like.

The published Colwood correspondence demonstrates why the written record must remain visible.

Mayor Tobias has shown what coordinated municipal leadership could look like.

Municipalities should now demonstrate what unity looks like.

Respectfully,

Philip Perras

Organizer, Speaking Out Loud Association

220-2614 Bridge Street

Victoria, B.C.

V8T4S9

sola@camosunstudent.org



THE CORPORATION OF THE VILLAGE OF SLOCAN

P.O. BOX 50, SLOCAN, B.C. V0G 2C0

TELEPHONE (250) 355-2277

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info@villageofslocan.ca

FROM THE OFFICE OF THE MAYOR

July 28, 2026

The Honourable David Eby, Premier
The Honourable Adrian Dix, Minister of Energy and Climate Solutions
The Honourable Kelly Greene, Minister of Emergency Management and Climate Readiness
The Honourable Christine Boyle, Minister of Housing and Municipal Affairs
The Honourable Brenda Bailey, Minister of Finance

Email: Premier@gov.bc.ca, ECS.Minister@gov.bc.ca, EMCR.Minister@gov.bc.ca,
HMA.Minister@gov.bc.ca, FIN.Minister@gov.bc.ca

Dear Premier Eby, Minister Dix, Minister Greene, Minister Boyle, and Minister Bailey:

RE: Support for Continued Local Government Climate Action Program Funding

On behalf of the Village of Slocan Council, I am writing in support of the District of Saanich's request that the Province of British Columbia confirm consistent, continuous funding for the Local Government Climate Action Program (LGCAP).

Local governments are essential partners in achieving provincial climate mitigation and adaptation objectives. Programs such as LGCAP provide flexible, predictable funding that allows communities of all sizes to plan, staff, and implement practical climate action initiatives that reduce greenhouse gas emissions, strengthen local resilience, and protect residents from the increasing impacts of extreme weather, wildfire, flooding, and heat.

For small and rural communities like Slocan, stable climate action funding is especially important. Limited tax base and staff capacity can make it difficult to pursue competitive grant opportunities, complete required planning and reporting, or advance multi-year projects without a reliable funding foundation. LGCAP helps address these barriers by supporting locally appropriate actions and enabling communities to leverage additional funding where available.

We share Saanich's concern that allowing LGCAP funding to lapse would create uncertainty for local governments that are already planning future budgets, staffing, and climate resilience work. Many climate initiatives require long-term planning and sustained implementation. Interruptions in funding risk delaying important work, reducing local capacity, and weakening progress toward provincial climate goals.

We respectfully urge the Province to renew and maintain LGCAP as a predictable, low-barrier funding program for B.C. local governments and Modern Treaty Nations. Continued investment in this program will support community-specific climate action, strengthen resilience, and reinforce the Province's partnership with local governments in protecting residents, infrastructure, and local economies.

Thank you for your consideration of this important matter. We look forward to continued collaboration with the Province on climate action and preparedness.

Sincerely,

A handwritten signature in blue ink, appearing to read 'Jessica Lunn', with a long horizontal stroke extending to the right.

Jessica Lunn
MAYOR

CC: District of Saanich Council
UBCM Member Municipalities



File: ENVA-30200-20/YELPRO-05-03

Reference: 422597

July 20, 2026

SENT VIA EMAIL

Rob Kerslake, Mayor
Daniel Drexler, Chief Administrative Officer
Chris Matthews, Public Works Manager
District of Barriere
Box 219
4936 Barriere Town Road
Barriere, BC V0E 1E0
Ddrexler@barriere.ca; Rkerslake@barriere.ca; Cmatthews@barriere.ca

Dear Mayor Kerslake, Daniel Drexler and Chris Matthews:

I am writing to inform you that on July 15, 2026, the Lieutenant Governor in Council authorized an agreement (the Agreement) under Section 7 (1)(b) of the *Declaration on the Rights of Indigenous Peoples Act* (the Declaration Act) with Simpcw First Nation (Simpchw) in respect of decisions for mining projects under the *Environmental Assessment Act* (2018) (the Act). This Agreement requires Simpcw consent and a provincial environmental assessment certificate for the Yellowhead Copper Project (Yellowhead) to proceed. The Agreement is publicly available and can be found here: [BC Gov News](#)

For awareness, the Agreement may be amended in the future to be applied to proposed new mines in an area where Simpcw is understood to be the primary Indigenous decision maker, where there are decisions under the Act. If a future proposed mine is determined eligible to be subject to the Agreement, the EAO will engage your organization (as applicable) in addition to all potentially affected First Nations before making a decision to amend the Agreement. Cabinet approval would be required prior to amending the Agreement.

The EAO is looking forward to working with you as the Environmental Assessment for Yellowhead proceeds. We will continue to engage local communities by facilitating public comment opportunities and we appreciate your participation as local government advisors.

...2

If you have questions about the contents of this letter, please reach out to the EAO Yellowhead project team lead, Tracey Janes, by telephone at 236 478-0633 or by email at Tracey.Janes@gov.bc.ca.

Sincerely,

A handwritten signature in black ink, appearing to read 'Danielle Smyth', with a stylized flourish at the end.

Danielle Smyth
Acting Chief Executive Assessment Officer and Associate Deputy Minister

cc: Rhonda Kershaw, Band Administrator
Simpco First Nation
Band.Administrator@simpco.com

Alex MacLennan, Deputy Minister
Ministry of Indigenous Relations and Reconciliation
Alex.MacLennan@gov.bc.ca

Nathaniel Amann-Blake, Deputy Minister
Ministry of Mining and Critical Minerals
Nathaniel.Amann-Blake@gov.bc.ca



Town of Lake Cowichan

Municipal office: PO Box 860, 39 South Shore Road, Lake Cowichan B.C. V0R 2G0
Phone: 250-749-6681 Fax: 250-749-0281 www.lakecowichan.bc.ca

July 7th, 2026

To: Association of Vancouver Island Coastal Communities Members
Union of BC Municipalities Members
Federation of Canadian Municipalities Members

Council for the Town of Lake Cowichan passed the following motion and wished to seek your support on this worthwhile initiative.

That the Town of Lake Cowichan supports the *Elect Respect* pledge and commits to:

- Treat others with respect in all spaces—public, private, and online,
- Reject and call out harassment, abuse, and personal attacks,
- Focus debate on ideas and policies, not personal attacks,
- Help build a supportive culture where people of all backgrounds feel safe to run for and hold office,
- Call on relevant authorities to ensure the protection of elected officials who face abuse or threats, and
- Model integrity and respect by holding one another to the highest standards of conduct.

THAT the Town of Lake Cowichan, calls on elected officials, organizations, and community members to support the *Elect Respect* campaign and sign the online pledge at <https://electrespect.ca/>; and

THAT a copy of this resolution be sent to the Association of Vancouver Island and Coastal Communities, Union of BC Municipalities, and the Federation of Canadian Municipalities.

Yours truly,

Tim McGonigle
Mayor
Town of Lake Cowichan

UBCM Trade Booth 522- An Anti Human Trafficking Initiative- please visit

From ca.peters@telus.net <cathy@telus.net>

Date Thu 2026-08-06 07:51

To Inquiry <inquiry@barriere.ca>; Rob Kerslake <rkerslake@barriere.ca>

Dear Mayor Rob Kerslake and Barriere District Council,
My name is Cathy Peters with the Anti Human trafficking Initiative.

For the past 15 years, I have raised awareness about child sex trafficking and sexual exploitation to police, politicians, and the public.
I will be at the UBCM Trade Show for my 4th year at **Booth 522: "An Anti Human trafficking Initiative."**
Please visit my booth for more information, books, brochures, and booklets.

Human sex trafficking is one of the fastest-growing crimes in the world.

In British Columbia this crime is exacerbated by a faltering economy, struggling communities, limited law enforcement, an uneducated public, increased criminal and gang activity—including the presence of international crime syndicates—land claim issues and unaddressed social media and AI usage among youth.

Four strategies are needed in BC:

- A provincial educational campaign.
- Updating of provincial police policies in line with the current Federal Law (PCEPA)- the Protection of Communities and Exploited Persons Act.
- Education for crown counsel and the judiciary.
- School Education.

With civic elections in October, this is a critically important **public safety** and **public health issue** that must be addressed.

I have written 3 books on the topic. My most recent book, "Child Sex trafficking in the USA and How to Stop It," is a **global template on the issue** citing Canadian and USA strategies.

ASK: Please confirm this email has been received and delivered to city council members.

I look forward to meeting your teams at UBCM.

Sincerely, Cathy Peters

BC anti human trafficking educator, speaker, author

beamazingcampaign.org

804-2385 Emery Court, North Vancouver, BC V7J 0G1

phone: 604-828-2589

Queen's Platinum Jubilee Medal recipient for my anti human trafficking advocacy work

Author: Child Sex Trafficking in Canada and How to Stop It- second edition (2025)

Child Sex Trafficking in the USA and How to Stop It (2026)