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.

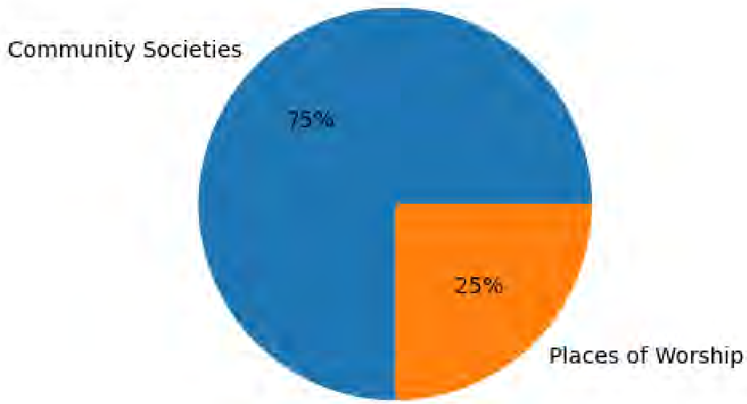
Discussion: The attached Draft Bylaws include all eligible applications received prior to the published deadline of July 30, 2026. Each current applicant was sent reminder letters with application forms with instructions on June 1st and legislative notice was published in July as required.

<u>Summary of Current Applications</u>:

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

<u>Observations</u>

- 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

BARRIERE

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 28, 2026	
Full Name or Title of Organization: Bethany Baptist Church of Barriere	
Property Roll Number/Plan/Lot: Roll: 01390.060 PLAN: KA6315 LOT 1445	
Civic Address of Property: 4604 Barriere Town Road, Barriere BC V0E 1E0	
Mailing Address (if different from civic address): P.O. Box 46 Barriere BC V0E 1E0	
Contact Name: Don Meller	Contact Title (position with the organization): Trustee
Contact Phone: 250-318-8845	
Contact Email: bbcofbarriere@gmail.com	
Business Number/Society Registration Number: BN: 106787831 RP 0002 Society: S0007846	

Has your organization received a Permissive Tax Exemption before? YES ✓ NO ___

If so, for what year(s)? all previous years.

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) ☐ 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.

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 Moller
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:			$82.00	
		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			$1,215.26	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:		$4,000.00
	TOTAL:	$73,422.00

TOTAL PROPOSED INCOME:	$65,000.00
TOTAL PROPOSED EXPENSES:	$73,422.00
	-$8,422.00

"SOCIETIES ACT"

CANADA:
Province of British Columbia.

No. 7846

Certificate of Incorporation

I hereby certify that

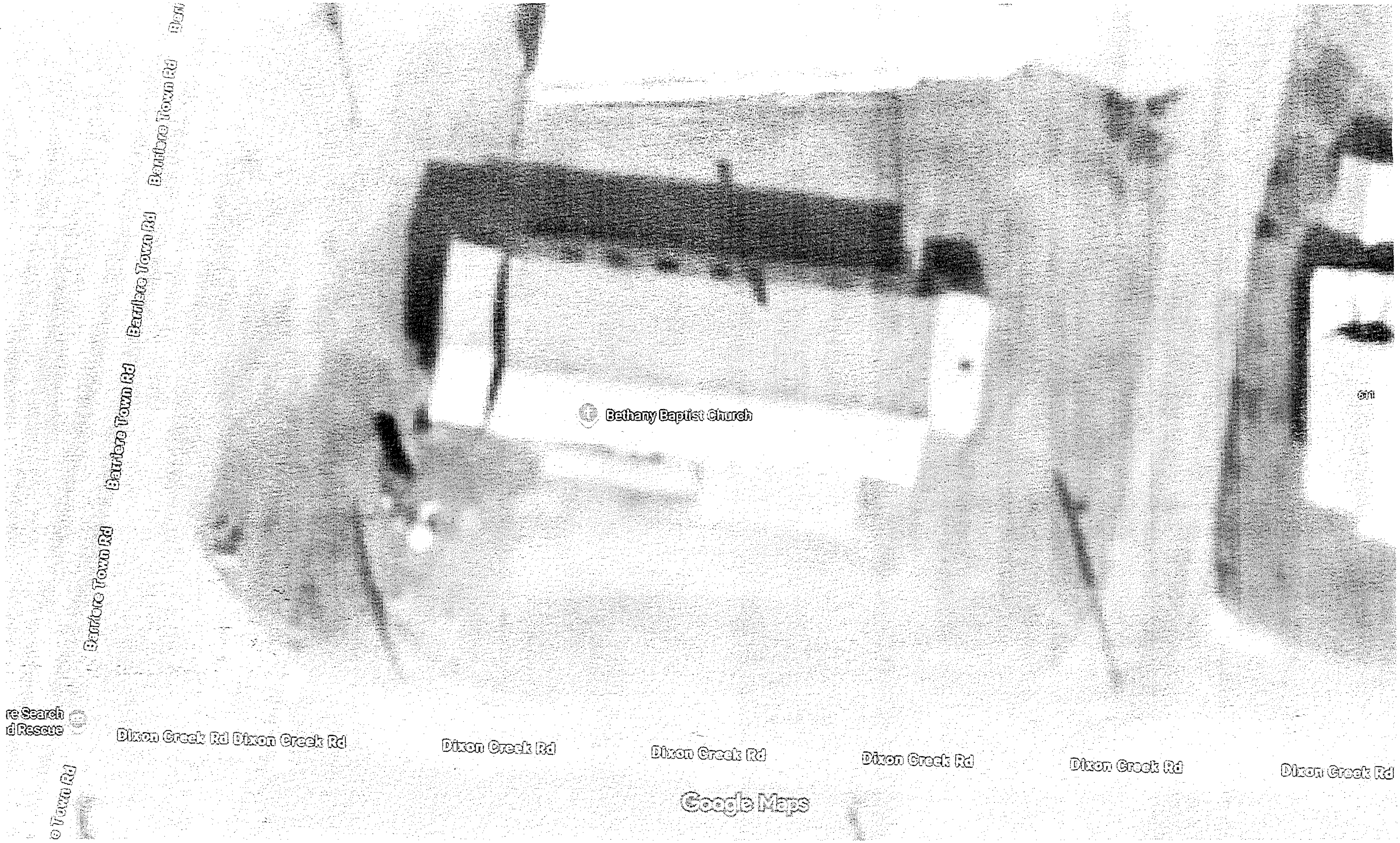
"BETHANY BAPTIST CHURCH OF BARRIERE"

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.



Map data ©2026 , Map data ©2026 5 m

BARRIERE

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

Has your organization received a Permissive Tax Exemption before? YES ✓ NO ___

If so, for what year(s)? 2024 + 2025

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.

Lianne Hamblin
Signature

July 22/26
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.

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
		67,527		76,613
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
		117,136		117,255
Deficiency of revenues over expenses from operations		(49,609)		(40,642)
Other income				
Gain on disposal of assets		-		180,210
Excess (deficiency) of revenues over expenses	$	(49,609)	$	139,568

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
	268,910	315,131
Property and equipment *(note 2)*	9,993	9,993
	$ 278,903	$ 325,124
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
	10,485	7,097
Net assets	268,418	318,027
	$ 278,903	$ 325,124

On behalf of the Board

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

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
	$ 9,993	$ -	$ 9,993	$ 9,993

Received March 27/26

Innovation, Science and Economic Development Canada
Corporations Canada

Innovation, Sciences et Développement économique Canada
Corporations Canada

ANNUAL SUMMARY
THE BOARDS OF TRADE ACT
SECTION 42

SOMMAIRE ANNUEL
LOI SUR LES CHAMBRES DE COMMERCE
ARTICLE 42

Corporations Canada
235 Queen Street
Ottawa, Ontario K1A 0H5

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

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.
V0E-1E0

as of March 31
au 31 mars
2026

00144 - 9 Corporation Number / Numéro de la société

Statute under which incorporated / Loi constitutive	Date of registration / Date d'enregistrement	Date of last general meeting held prior to April 1st / Date de la dernière assemblée plénière tenue avant le 1er avril
Board of Trade	Dec. 18, 1948	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. V0E-1E0	6 Linda Altenhofen 965 Barriere Lakes Rd. Barriere, B.C. V0E-1E0
Vice-President - Vice-président Brent Hamblin 845 Harvie Rd Barriere, B.C. V0E-1E0	7 Bill Kershaw 654 Mountain Rd. Barriere, B.C. V0E-1E0
Secretary - Secrétaire Kelly Balatti 4818 Summers Rd. Barriere, B.C. V0E-1E0	8 Nigel Watson 483 Oriole Way Barriere, B.C. V0E-1E0
1 Shane Baykey 6141 Boulder Mtn. Rd. Barriere, B.C. V0E-1E0	9
2 Mary Ann Shewchuk 4640 Barriere Town Rd. Barriere, B.C. V0E-1E0	10
3 Wim Houben 362 Lilley Rd. Barriere, B.C. V0E-1E0	11
4 Sarah Ormond 6141 Boulder Mtn. Rd. Barriere, B.C. V0E-1E0	12
5 Kevin Kershaw 965 Barriere, Lake Rd. Barriere, B.C. V0E-1E0	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 1er jour de juin suivant.

Canada

Sent March 30/26.

BARRIERE

RECEIVED
JUN 22 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: June 17/26	
Full Name or Title of Organization: Barriere Search and Rescue Association	
Property Roll Number/Plan/Lot:	
Civic Address of Property: 4601 Barriere Town Road.	
Mailing Address (if different from civic address): Box 309	
Contact Name: Terry Corley	Contact Title (position with the organization): Vice President / Treasurer
Contact Phone: 250 443-5584	
Contact Email: BarriereSearchandrescue@gmail.com.	
Business Number/Society Registration Number: S-22973.	

Has your organization received a Permissive Tax Exemption before? YES ✓ NO ___

If so, for what year(s)? 2025

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

	Official 1	Official 2
Name	MARC TREMBLAY	MAXINE 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) ☒ 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?

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.

Particapate in 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 June 17/26

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
BY: ____________

BARRIERE

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:	
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@RCDK.ORG	
Business Number/Society Registration Number: 106 88 0073	

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 REVEREN JOSEPH PHUONG NGUYEN	REV AJIN GEORGE
Title	BISHOP OF KAMLOOPS	VICAR GENERAL
Day Phone No.	250 376-3351	
Evening Phone No.	250 376-3351	

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 Arnelson

Signature

FINANCE OFFICER, KAMLOOPS DIOCESE.

8 July 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.

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 - CCODP 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	
Diocean 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	-
		721,158.97	721,158.97

Printed On: Jul 08, 2026

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 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: Preamble.

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.

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,

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)

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
	8,733	5,863
Property and equipment *(note 1)*	284,334	282,491
Total Assets	293,067	288,355
Liabilities and Net Assets		
Current		
Accounts payable	(194)	(38)
Employee deductions payable	1,424	1,276
Deferred income	-	-
	1,230	1,238
Net Assets		
Invested in capital assets	291,837	287,117
Unrestricted fund	-	-
	291,837	287,117
	293,067	288,355

Approved on behalf of the Board

Lance Naylor
Director

Brad Thiele
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	166009	147,714
Excess (deficiency) of revenues over expenses		8718	8,522

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
	$ 284,334	**$ 278,133**

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

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

Enter the average value of property not used for charitable activities or administration during the 24 months before the **END** of the fiscal period 5910

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

File

Description

File

Description

File

Screen ID: B-RR-27-SUMMP

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

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**

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

Total amount claimed	$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
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

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	Dollarame	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

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	-

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	-
		534,182.86	534,182.86

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		
	Christimas 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 transfered 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 (Kitchen)	12,000.00
Maintenance	Snow Removal	200.00
	Lawn & Yard Maintenance	1,600.00
	Repairs and Maintenance	2,000.00
	Janitorial	6,000.00

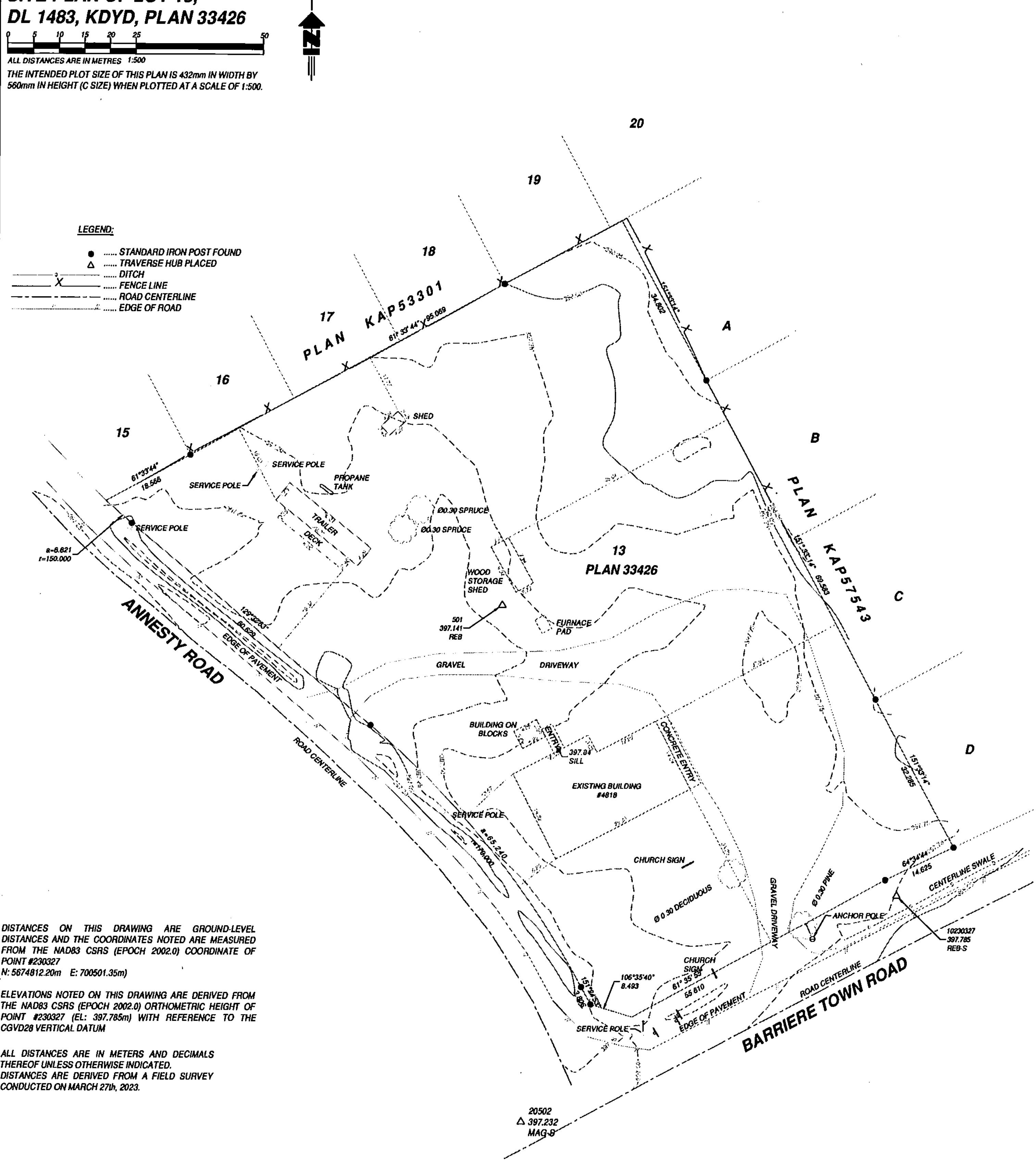
Christian Life Assembly
2026 - Budget

	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
(Church4 %)	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		
Pass thru 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
	Christimas Food bank Banquet	1,000.00
	Transfer fr cheq to cif	12,302.00
	Anticipated Expense Totals	**26,007.00**
Total Expenses + Designated		**196,484.00**

SITE PLAN OF LOT 13, DL 1483, KDYD, PLAN 33426

ALL DISTANCES ARE IN METRES 1:500

THE INTENDED PLOT SIZE OF THIS PLAN IS 432mm IN WIDTH BY 560mm IN HEIGHT (C SIZE) WHEN PLOTTED AT A SCALE OF 1:500.



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
201 - 2079 Falcon Road ▪ Kamloops BC ▪ V2C 4J2
tel 250.828.0881 ▪ fax 250.828.0717
info-kam@TRUE.bc.ca

DRAWN BY: JM
DWG FILE: SV 2872-011 230330
JOB NO: 2872-011
FB:96 ▪ P:150-153

BARRIERE

Permissive Tax Exemption Application

RECEIVED
JUL 21 2026
BY: [signature]

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) ☑ 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?

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 Senctury 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 apart 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 counciling, 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.

BARRIERE **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 X 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) X 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 X

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.

Signature Date

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

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

SOS Accounting Services Inc

PO Box 20, Jarvie, AB T0G 1H0
Ph: (250) 318-8672

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
Prepaids	8,788
TOTAL CURRENT ASSETS	64,054
CAPITAL ASSETS (note 2)	34,148
TOTAL ASSETS	**$ 98,202**
LIABILITIES	
TOTAL LIABILITIES	-
EQUITY	
Restricted Funds	18,322
Reserve Funds	79,880
TOTAL SHAREHOLDERS EQUITY	98,202
TOTAL LIABILITIES AND EQUITY	**$ 98,202**

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
	$ 80,552	$ -	$ -	$ (46,404)	$ 34,148

Canada Revenue Agency / Agence du revenu du Canada

200

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 123517385RC0001

Corporation's name

002 Barriere Recreation Society

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 City: Barriere | 016 Province, territory, or state: BC

017 Country (other than Canada): | 018 Postal or ZIP code: V0E 1E0

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 City: Barriere | 026 Province, territory, or state: 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 City: Barriere | 036 Province, territory, or state: 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

To which tax year does this return apply?

Tax year start 060 Year Month Day 2025/04/01

Tax year-end 061 Year Month Day 2026/03/31

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

Is the date on line 061 a deemed tax year-end according to subsection 249(3.1)? 066 Yes ☐ No ☒

Is the corporation a professional corporation that is a member of a partnership? 067 Yes ☐ No ☒

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.

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.

Is this the final tax year before amalgamation? 076 Yes ☐ No ☒

Is this the final return up to dissolution? 078 Yes ☐ No ☒

If an election was made under section 261, state the functional currency used 079

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

Is the non-resident corporation claiming an exemption under an income tax treaty? 082 Yes ☐ No ☒

If **yes**, complete and attach Schedule 91.

If the corporation is exempt from tax under section 149, tick one of the following boxes:

085 ☐ 1 Exempt under paragraph 149(1)(e) or (l)

☐ 2 Exempt under paragraph 149(1)(j)

☐ 4 Exempt under other paragraphs of section 149

Do not use this area

095 | 096 | 898

Protected B when completed

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	X	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	X	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	X	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 GIFI	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

Version 2025.4.1 GP99 - RETAIN ON FILE. DO NOT SUBMIT TO THE CRA.

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:

1. 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.
2. 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) x 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) x 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 490	M Income paid under clause 125(1)(a)(i)(B) to the corporation identified in column L[3] 500	N Business limit assigned to corporation identified in column L[4] 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.

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.

Refundable dividend tax on hand

Eligible refundable dividend tax on hand (ERDTOH) at the end of the previous tax year (line 530 of the preceding tax year)		520		A
Non-eligible refundable dividend tax on hand (NERDTOH) 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 ERDTOH transferred on an amalgamation or the wind-up of a subsidiary		525		F
ERDTOH 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 ERDTOH (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 NERDTOH transferred on an amalgamation or the wind-up of a subsidiary		540		M
NERDTOH 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 NERDTOH, net of losses claimed (amount L **minus** amount O) (if negative enter "0")				P
NERDTOH 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 ERDTOH, net of losses claimed (amount E **minus** the amount, if any, by which amount O exceeds amount L) (if negative, enter "0")				Q
ERDTOH 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
ERDTOH 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
NERDTOH 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.

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.

Generally, the CRA does not charge or refund a difference of $2 or less.

Refund code 894 ☐ Refund

Balance owing

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

RepID 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.

Indiquez votre langue de correspondance en inscrivant 1 pour anglais ou **2** pour français. 990 1

Canada Revenue Agency / Agence du revenu du Canada

Schedule 1
Code 2301
Protected B when completed

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.

Canada Revenue Agency / Agence du revenu du Canada

Schedule 4
Code 2401
Protected B when completed

Corporation Loss Continuity and Application

Corporation's name	Business number	Tax year-end Year Month Day
Barriere Recreation Society	12351 7385 RC 0001	2026 03 31

- 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)	102	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 Enter the amount from line 130 on line 331 of the T2 return.	130			
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**.

Part 7 – Limited partnership losses

Current-year limited partnership losses

1 Partnership account number 600	2 Tax year ending YYYY-MM-DD 602	3 Corporation's share of limited partnership loss 604	4 Corporation's at-risk amount 606	5 Total of corporation's share of partnership investment tax credit, clean economy tax credit, farming losses, and resource expenses [15] 608	6 Column 4 **minus** column 5 (if negative, enter "0")	7 Current-year limited partnership losses (column 3 **minus** column 6) 620
					Total (enter this amount on line 222 of Schedule 1)	

Limited partnership losses from previous tax years that may be applied in the current year

1 Partnership account number 630	2 Tax year ending YYYY-MM-DD 632	3 Limited partnership losses at the end of the previous tax year and amounts transferred on an amalgamation or on the wind-up of a subsidiary 634	4 Corporation's at-risk amount 636	5 Total of corporation's share of partnership investment tax credit, clean economy tax credit, business or property losses, and resource expenses [15] 638	6 Column 4 **minus** column 5 (if negative, enter "0")	7 Limited partnership losses that may be applied in the year (the lesser of column 3 and 6) 650

Continuity of limited partnership losses that can be carried forward to future tax years

1 Partnership account number 660	2 Limited partnership losses at the end of the previous tax year 662	3 Limited partnership losses transferred in the year on an amalgamation or on the wind-up of a subsidiary 664	4 Current-year limited partnership losses (from line 620) 670	5 Limited partnership losses applied in the current year (must be equal to or less than line 650) 675	6 Current year limited partnership losses closing balance to be carried forward to future years (column 2 **plus** column 3 **plus** column 4 **minus** column 5) 680
			Total (enter this amount on line 335 of the T2 return)		

If you need more space, you can attach more schedules.

[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	

Enter the amount from line 730 on line 336 of the T2 return.

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					

Canada Revenue Agency / Agence du revenu du Canada

Schedule 8
Code 2102
Protected B
when completed

Capital Cost Allowance (CCA)

Corporation's name	Business number	Tax year-end Year Month Day
Barriere Recreation Society	12351 7385 RC 0001	2026 03 31

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*? **101** ☐ Yes ☒ No

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? . . . . **105** Yes ☐ No ☒

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 Name of EPOP **110**	2 Identification number **Note 1** **115**	3 Percentage assigned under the agreement **120**
	Total	

Immediate expensing limit allocated to the corporation (see **Note 2**) . . . . **125** ____________

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".

Canada

Part 2 – CCA calculation

1 Class number **Note 3** 200	2 Undepreciated capital cost (UCC) at the beginning of the year 201	3 Cost of acquisitions during the year (new property must be available for use) **Note 4** 203	4 Cost of acquisitions from column 3 that are designated immediate expensing property (DIEP) **Note 5** 232	5 Adjustments and transfers (show amounts that will reduce the undepreciated capital cost in brackets) **Note 6** 205	6 Amount from column 5 that is assistance received or receivable during the year for a property, subsequent to its disposition **Note 7** 221	7 Amount from column 5 that is repaid during the year for a property, subsequent to its disposition **Note 8** 222	8 Proceeds of dispositions **Note 9** 207
8	4,807						
8	21,926						
8	6						
6	6,808						
8	3,124						
8	5,160						

9 Proceeds of dispositions of the DIEP (enter amount from column 8 that relates to the DIEP reported in column 4) 234	10 UCC (column 2 **plus** column 3 **plus** or **minus** column 5 **minus** column 8) **Note 10**	11 UCC of the DIEP (enter the UCC amount that relates to the DIEP reported in column 4) **Note 11** 236	12 Immediate expensing **Note 12** 238	13 Cost of acquisitions on remainder of Class (column 3 **minus** column 12)	14 Cost of acquisitions from column 13 that are accelerated investment incentive properties (AIIP) or properties included in Classes 54 to 56 **Note 13** 225	15 Remaining UCC (column 10 **minus** column 12) (if negative, enter "0")	16 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")
	4,807					4,807	
	21,926					21,926	
	6					6	
	6,808					6,808	
	3,124					3,124	
	5,160					5,160	
	Totals						

Part 2 – CCA calculation (continued)

17 Net capital cost additions of AIIP and property included in Classes 54 to 56 acquired during the year (column 14 **minus** column 16) (if negative, enter "0")	18 UCC adjustment for AIIP and property included in Classes 54 to 56 acquired during the year (column 17 **multiplied** by the relevant factor) **Note 14**	19 UCC adjustment for property acquired during the year other than AIIP and property included in Classes 54 to 56 (0.5 **multiplied** by the result of column 13 **minus** column 14 **minus** column 6 **plus** column 7 **minus** column 8) (if negative, enter "0") **Note 15** 224	20 CCA rate % **Note 16** 212	21 Recapture of CCA **Note 17** 213	22 Terminal loss **Note 18** 215	23 CCA (for declining balance method, the result of column 15 **plus** column 18 **minus** column 19, **multiplied** by column 20, or a lower amount, **plus** column 12) **Note 19** 217	24 UCC at the end of the year (column 10 **minus** column 23) 220
			20			961	3,846
			20			4,385	17,541
			20			1	5
			10			681	6,127
			20			625	2,499
			20			1,032	4,128
			Totals			7,685	

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 251(5)(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 AIIP 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 AIIP 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 AIIP 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.

Client: Barriere Recreation Society CRA Business # 123517385 Year-end: 2026/03/31

Canada Revenue Agency Agence du revenu du Canada

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.

Version 2025.4.1 GP99 - RETAIN ON FILE. DO NOT SUBMIT TO THE CRA.

Client: Barriere Recreation Society CRA Business # 123517385 Year-end: 2026/03/31

Canada Revenue Agency / Agence du revenu du Canada

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		

Client: Barriere Recreation Society CRA Business # 123517385 Year-end: 2026/03/31

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

Net income for tax purposes		(1)
Charitable donations and gifts	-	
Taxable dividends	-	
Losses of prior years	-	
Other adjustments	±	
Taxable income	=	

Part I tax

38% of taxable income			
Surtax		+	
Additional tax on banks and life insurers		+	
Total labour requirements addition to tax		+	
Recapture of investment tax credit		+	
Refundable tax on CCPC investment income		+	
Active business income			
Small business deduction		-	
Federal tax abatement		-	
Manufacturing and processing deduction		-	
Foreign tax credits		-	
Investment tax credit		-	
Other deductions and credits		-	
Part I tax		=	

Tax payable

Part I tax			
Taxable dividends received			
GRIP at the end of the tax year			
LRIP at the end of the tax year			
Part III.1 tax		+	
Part IV tax		+	
Other federal tax payable		+	
Subtotal		=	
Provincial and territorial tax (except AB,QC)		+	
Provincial tax on large corporations (NB,NS)		+	
Tax payable		+	
Tax instalments paid		-	
Investment tax credit refund		-	
Eligible dividend paid			
Non-eligible dividend paid			
Dividend refund - eligible dividend			
Dividend refund - non-eligible dividend			
Other refundable credits		-	
Balance owing (refund) on federal return		=	
Provincial income tax and registration fee (AB,QC)			
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
Capital		
Non-capital		1,348
Farm		
Restricted farm		
Limited partnership		
Listed personal property		
RIFE		

Other carryforwards

Capital dividend account	
ERDTOH	
NERDTOH	
Unused Part 1.3 tax credit	
Foreign business tax credits	
Donations and gifts	
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

Canada Revenue Agency | Agence du revenu du Canada

Protected B when completed

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	Business number
Barriere Recreation Society	*****7385RC0001

Tax year start (Year Month Day): 2025 04 01 Tax year-end (Year Month Day): 2026 03 31

Is this an amended return? .... ☐ Yes ☒ No

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 (Last name) Jeannie (First name) President (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.

Jean Webber

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 (Name of person or firm)

W5303 (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

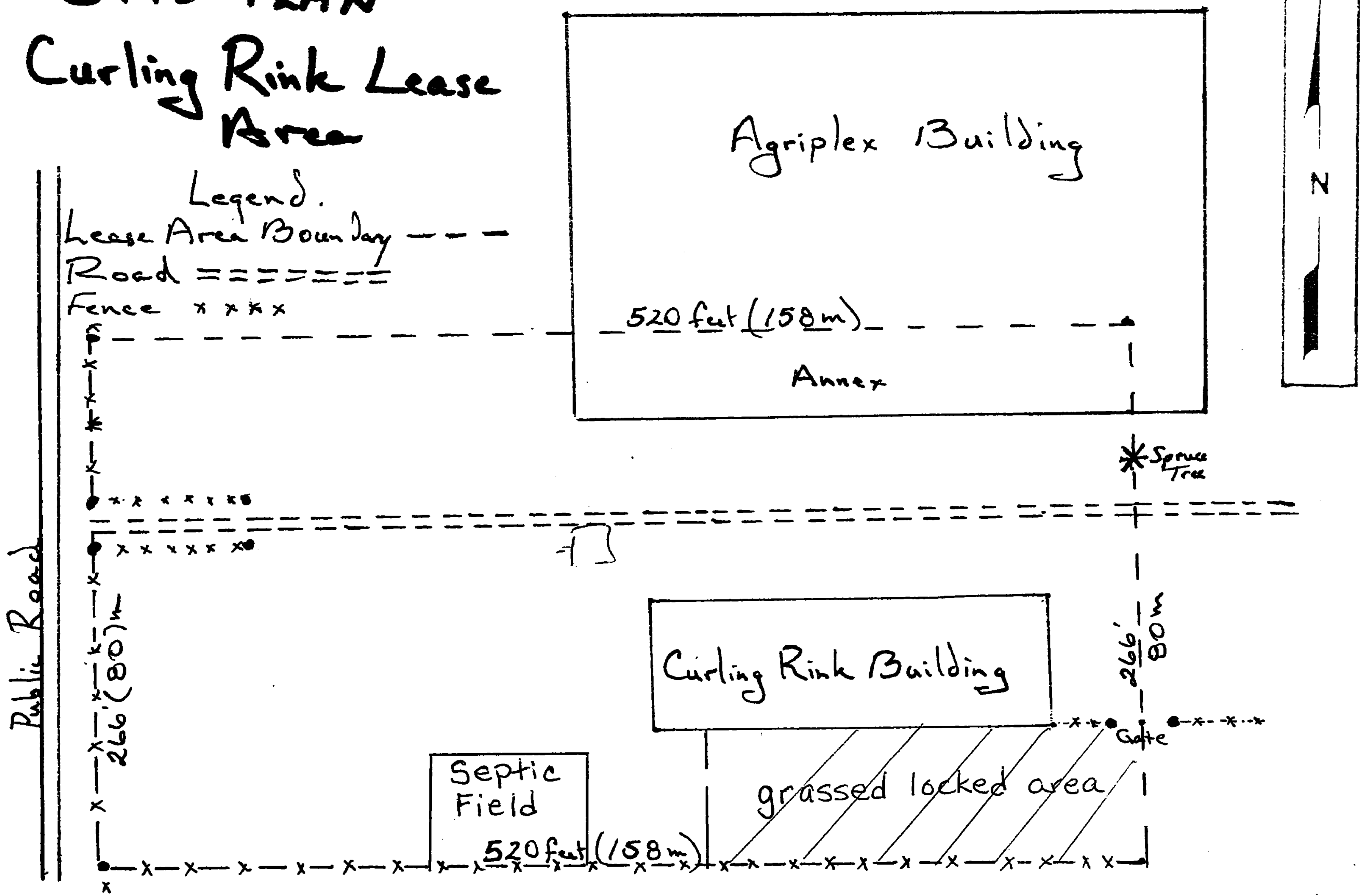
Revenue	**Actual**	**Budget 2027**
League Fees	13,267.60	14992
Club Membership	-10.00	58
Curl BC Membership	-54.00	58
Associate Membership	6.00	58
Youth Curling	1,840.75	2000
Spare Fees	405.00	506
Bonspiel Mixed	1,804.00	2255
Bonspiel Fundraisers	415.00	475
Curling Club Concession Revenue	1,444.60	1806
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 Expenes	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

Appendix C

SITE PLAN
Curling Rink Lease Area



BCB.
June 26, 2019

Scale: 1 inch = 20m
(Approx) 1 inch) 66 feet

A

" 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.*

R.C. 19-6

BARRIERE

RECEIVED
JUN 24 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: June 24/26.	
Full Name or Title of Organization: Barriere + District Food Bank Society	
Property Roll Number/Plan/Lot: Roll NO 1470362 Plan KAP29023 Lot 2 DL 1483	
Civic Address of Property: 4748 Gilbert Dr Barriere BC V0E 1E0	
Mailing Address (if different from civic address): PO Box 465 Barriere BC V0E 1E0	
Contact Name: Kathy Dana	Contact Title (position with the organization): Treasurer
Contact Phone: Food Bank 236-597-0029, Kathy Dana 250-318-2098	
Contact Email: foodbankbarriere@gmail.com	
Business Number/Society Registration Number: BN 827367293 #S0054464	

Has your organization received a Permissive Tax Exemption before? YES ✓ NO ___

If so, for what year(s)? 2008 - 2026

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

	Official 1	Official 2
Name	Lisa Carriou	Stacie 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 in need in our service area.

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.

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.

MNP

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

MNP LLP
101, 1315 Summit Drive, Kamloops BC, V2C 5R9
1.877.374.5901 T: 250.374.5908 F: 250.374.5946

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
Gross margin as a percentage of revenue	**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

	General Fund	*Restricted Fund*	*Capital Fund*	*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

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	25,966.00
TOTAL EXPENSE	99,290.00
	0
NET INCOME	-32,290.00

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	9,500.00
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	57,500.00
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	0.00
TOTAL REVENUE	67,000.00
EXPENSE	
GROCERY EXPENSE	
YE Grocery Inventory Written Off	0.00
Meat	5,541.00

Dairy & Eggs	11,152.00
Canned Goods	20,702.00
Birthday Program	0.00
Dry Goods	10,821.00
Fruit	3,246.00
Vegetables	3,246.00
Bread Products	3,420.00
Hygiene Products	18.00
Kid's Snacks	6,555.00
After the Bell	0.00
Monthly Theme Items	1,823.00
Dietary Needs	1,000.00
Christmas Hampers	5,800.00
Gift Certificates	0.00
TOTAL GROCERY EXPENSE	73,324.00
OPERATING EXPENSES	
GC's Distributed - Client Supports	0.00
Mealshare Program	0.00
Freight Expense	0.00
Accreditation & Policies	0.00
Accounting & Legal	3,500.00
Bookkeeping	1,100.00
Food Safe Course Expense	100.00
Education & Conventions	0.00
Advertising & Promotions	50.00
Computer Software	705.00
Computer Hardware	1,000.00
Membership Fees	100.00
Licenses & Filing Fees	100.00
Amortization Expense	0.00
GST Expense	724.00
Income Taxes	0.00
Insurance - Boiler & Machinery Prog	0.00
Insurance -D&O Liability	1,786.00
Insurance - Commercial Package	3,001.00
Insurance - Volunteer AD&D	0.00
Total Insurance	4,787.00
Interest & Bank Charges	31.00
Interest on Overdue Payables	0.00
Office Supplies	649.00
Property Taxes	0.00

BRITISH
COLUMBIA
The Best Place on Earth

NUMBER: **S-54464**

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

BARRIERE

RECEIVED
JUL 08 2026
BY: [signature]

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 8, 2026	
Full Name or Title of Organization: Barriere & District Heritage Society.	
Property Roll Number/Plan/Lot: 1245667	
Civic Address of Property: 343 Lilley Road.	
Mailing Address (if different from civic address): Box 228 Barriere BC V0E 1E0	
Contact Name: Lorene Fennell	Contact Title (position with the organization): President.
Contact Phone: 250-267-1139 (cell) 250 672-9448 (home)	
Contact Email: bd1986heritage@gmail.com.	
Business Number/Society Registration Number: 106773740 RP0001 / S0018876	

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	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) [x]
- 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 [x] 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 Garden 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 is 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, ~~picture~~ 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] Signature

July 8, 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.

July 08, 2026

The District of Barriere
4936 Barriere Town Road
Box 219
Barriere BC
V0E 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,

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
	Rafle 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 JobsEmployer portion EI	$ 235.28		
	Canada Summer Jobs Employer PortionCPP	$ 537.65		
	Canada Summer Jobs Vacation Pay Employeer portion	$ 394.14		
	Pop Up tent			$300.00
	Portable Folding Chairs			$120.00
	Portable folding tables			$200.00
	Labtop 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.cesselli@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

BARRIERE

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 X NO ☐

If so, for what year(s)? At minimum 2019-2026

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, indepdently and meaningfully within the community

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.

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 it's 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.

C.J. Dawson
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

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)

162 Oriole Road Kamloops, BC V2C 4N7
Telephone: (250) 374-2866 | Fax: (250) 374-4888
Email: admin@stonehazell.ca | Website: www.stonehazell.ca
***Denotes a Professional Corporation**

- 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.

Stone Hazell & Company

Kamloops, British Columbia
June 2, 2026

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
		14,266,878		13,454,720
Tangible capital assets *(Note 4)*		19,054,994		14,400,980
	$	33,321,872	$	27,855,700
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
		9,563,073		8,144,736
Prepaid lease liability *(Note 6)*		138,572		145,589
Long-term debt *(Note 7)*		1,177,040		1,466,279
Deferred capital contributions *(Note 8)*		12,234,878		7,452,968
		23,113,563		17,209,572
Net Assets				
Unrestricted		348,282		1,309,036
Invested in tangible capital assets		5,354,091		5,196,824
Internally restricted *(Note 9)*		2,974,384		2,749,583
Replacement reserve *(Note 10)*		1,531,552		1,390,685
		10,208,309		10,646,128
	$	33,321,872	$	27,855,700

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
	20,202,577	19,897,138
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
	16,120,553	14,916,666
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
	2,483,810	2,214,112
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
	2,637,430	2,361,447
	21,241,793	19,492,225
Excess (deficiency) of revenues over expenses from operations	(1,039,216)	404,913
Other income		
Gain on disposal of tangible capital assets	1,119	20,332
Investment income	600,278	668,066
	601,397	688,398
Excess (deficiency) of revenue over expenses	$ (437,819)	$ 1,093,311

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)
Cash flow from operating activities	907,773	3,164,461
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)
Cash flow used by investing activities	(753,628)	(4,037,030)
Financing activity		
Repayment of long-term debt	(285,014)	(278,594)
Cash flow used by financing activity	(285,014)	(278,594)
Decrease in cash flow	(130,869)	(1,151,163)
Cash - beginning of year	2,921,703	4,072,866
Cash - end of year	$ 2,790,834	$ 2,921,703

See notes to financial statements

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)

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.

3. Restricted cash

	2025	2024
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	2,974,384	2,749,583
	$ 9,642,973	$ 9,138,434

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	-	-
	23,024,156	8,321,369	14,702,787	13,623,448
Building under construction	4,352,207	-	4,352,207	777,532
	$ 27,376,363	$ 8,321,369	$ 19,054,994	$ 14,400,980

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.

	2025	2024
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
	$ 2,778,947	$ 3,107,037

6. Prepaid lease

	2025	2024
Prepaid lease liability	$ 145,588	$ 152,605
Less current portion	(7,016)	(7,016)
	$ 138,572	$ 145,589

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	110,508
	$ 145,588

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.

7. Long-term debt

	2025	2024
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
	1,466,026	1,751,188
Amounts payable within one year	(288,986)	(284,909)
	$ 1,177,040	$ 1,466,279

Principal repayment terms are approximately:

2026	$ 288,986
2027	171,427
2028	457,603
2029	57,203
2030	138,228
Thereafter	352,579
	$ 1,466,026

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.

	2025	2024
Balance, beginning of year	$ 7,452,968	$ 7,412,822
Contributions received	5,110,307	362,363
Less: amounts amortized to revenue	(328,397)	(322,217)
	$ 12,234,878	$ 7,452,968

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

	Opening	Additions	Deductions	Ending
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
	$ 2,749,583	$ 735,000	$ 510,199	$ 2,974,384

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
	$	1,531,552	$	1,390,685

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 trusteed 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)

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.

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
	$22,495,906
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
	$18,246,544
Facilities Expenses	
Amortization	$475,300
BC Housing Special Expenses Capital Costs	$16,596
Facility Costs	$257,479
Insurance	$178,338
Interest on LTD	$7,271
Property Taxes	$142,750
Repairs and Maintenance	$419,053
Utilities	$486,681
	$1,983,469
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
	$2,440,165
	$22,670,177
Surplus (Deficit) from operations	**-$174,271**
Other Income	
Investment income	$209,502
	$209,502
Surplus (Deficit)	**$35,231**

"SOCIETIES ACT"

CANADA:
Province of British Columbia.

No. 7639

Certificate of Incorporation

I hereby certify that

" G R E A T E R K A M L O O P S H O M E M A K E R

S E R V I C E A S S O C I A T I O N "

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.

BARRIERE

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 X NO ☐

If so, for what year(s)? 2023-2026

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 Jeohavah'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	235,045
Liabilities	
Accounts payable	-
Other liabilities	-
Total Liabilities	-
Fund Balances	235,045
Total Liabilities and Fund Balances	235,045

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	(1,780)
Financing and investing activities	
Sale of Land and Building	
Net proceeds from sale of building	-
Net proceeds from sale of land	-
Net cash received (used) in financing and investing activities	-
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	6,145
Supplementary Information	
Fair market value of land and building disposed	-
Fair market value of land and building aquired	-

[redacted]

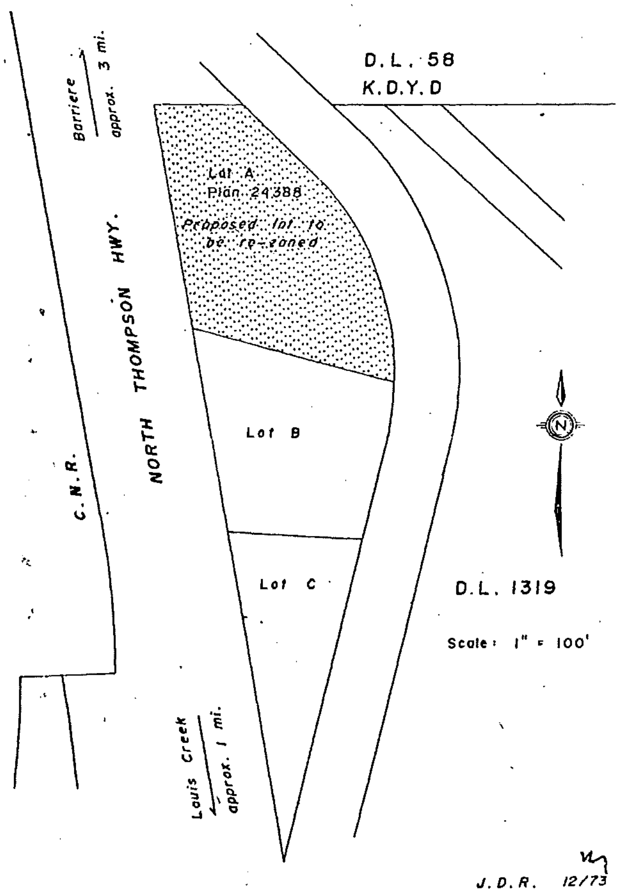
THOMPSON NICOLA REGIONAL DISTRICT

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 purpse of constructing a church on the subject lot, as shown dotted in black on the map below:



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

20

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

File

Description

File

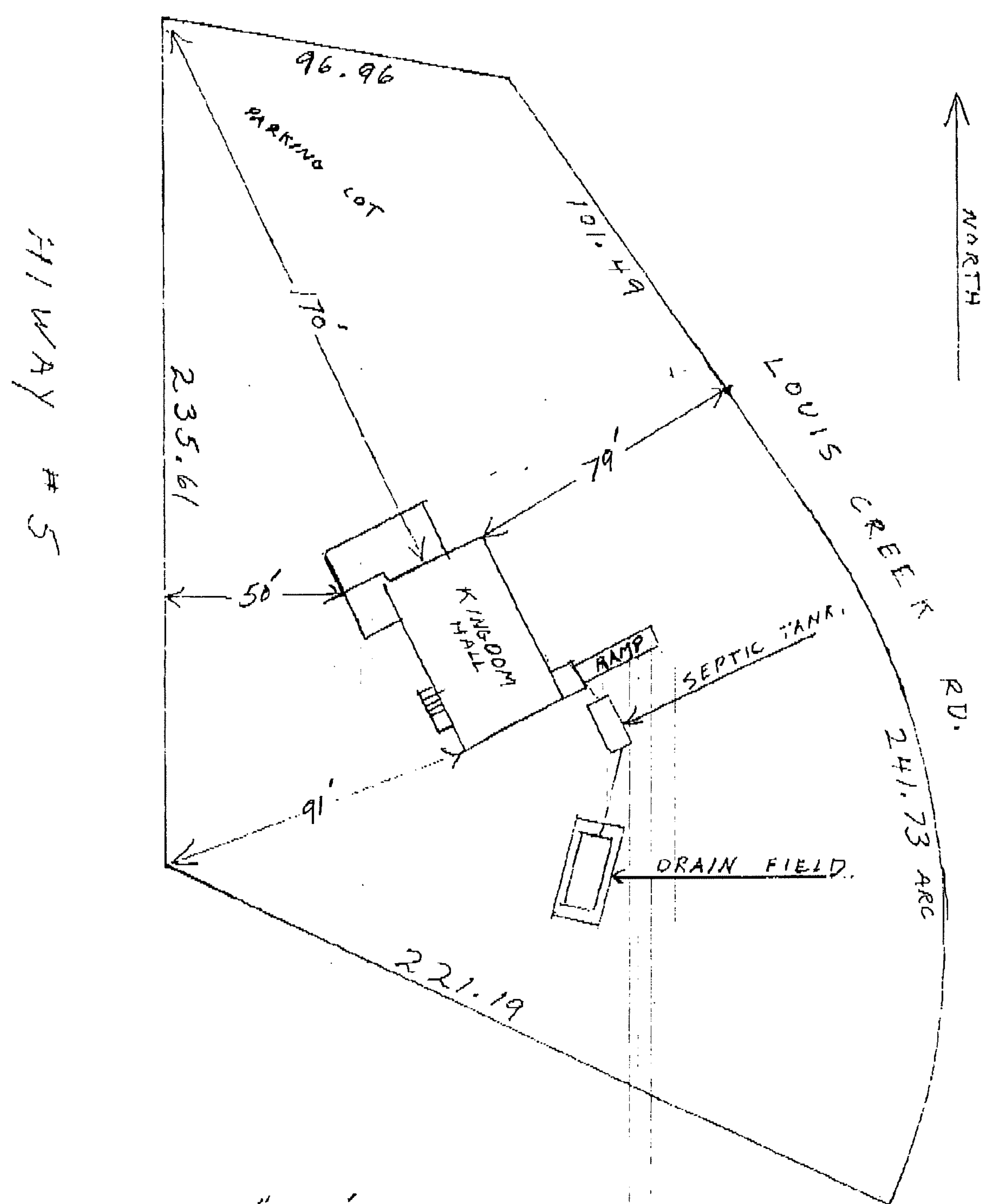
Description

File

Description

LOT A
DISTRICT LOT 1319
PLAN 24398

KINGDOM HALL OF
JEHOVAHS WITNESSES
BARRIERE B.C.



SCALE 1" = 40'

BARRIERE

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 01, 2026	
Full Name or Title of Organization: North Thompson Royal Canadian Legion Branch #242	
Property Roll Number/Plan/Lot: 1270085 KAP3295 4 1354	
Civic Address of Property: 4673 Shaver Road, Barriere, BC V0E1E0	
Mailing Address (if different from civic address): Box 122 Barriere, BC V0E1E0	
Contact Name: MaryAnn Shewchuk	Contact Title (position with the organization): President
Contact Phone: Legion 250 672-5913 cell 250 320 6872	
Contact Email: rclbranch242@telus.net maryannsc13@hotmail.com	
Business Number/Society Registration Number: ——	

Has your organization received a Permissive Tax Exemption before? YES X NO ___

If so, for what year(s)? 2025 + years prior

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) ☒ 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.

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: [signature] Date: June 01, 2026

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	87,842.13
TOTAL REVENUE	87,842.13

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	11,960.17
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 Adminstration	-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	85,326.62
TOTAL EXPENSE	97,286.79
NET INCOME	-9,444.66

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

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 Exem		(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	[redacted]		0.00
ADDITIONAL SCHOOL TAXES			0.00
SUB TOTAL 2026 TAXES			0.00
TOTAL 2026 TAXES	[redacted]		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

P.O. BOX 219
4936 BARRIERE TOWN ROAD
BARRIERE, BC V0E1E0
(250) 672-9751

ROLL NUMBER
1270085
LAST DATE BEFORE PENALTY
2026-Jul-02

2026

TAXATION NOTICE

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

⑈01270085⑈

BARRIERE

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 X NO ☐

If so, for what year(s)? 2026 (for this property)

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) ☑ 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?

   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.

BARRIERE

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 X NO ☐

If so, for what year(s)? 2017 to 2026

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) ☑ 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?

   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:

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 15:11:20 -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'	June 15, 2026
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.

PRAXITY

MNP

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

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 statment 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

	Internally restricted to provide for specified funds	*Internally restricted for operations*	***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

1. Incorporation and nature of the organization

Lower North Thompson Community Forest Society (the “Society”) was incorporated under the authority of the British Columbia Socities 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.

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

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).

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

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.

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

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

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 uncertainity 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

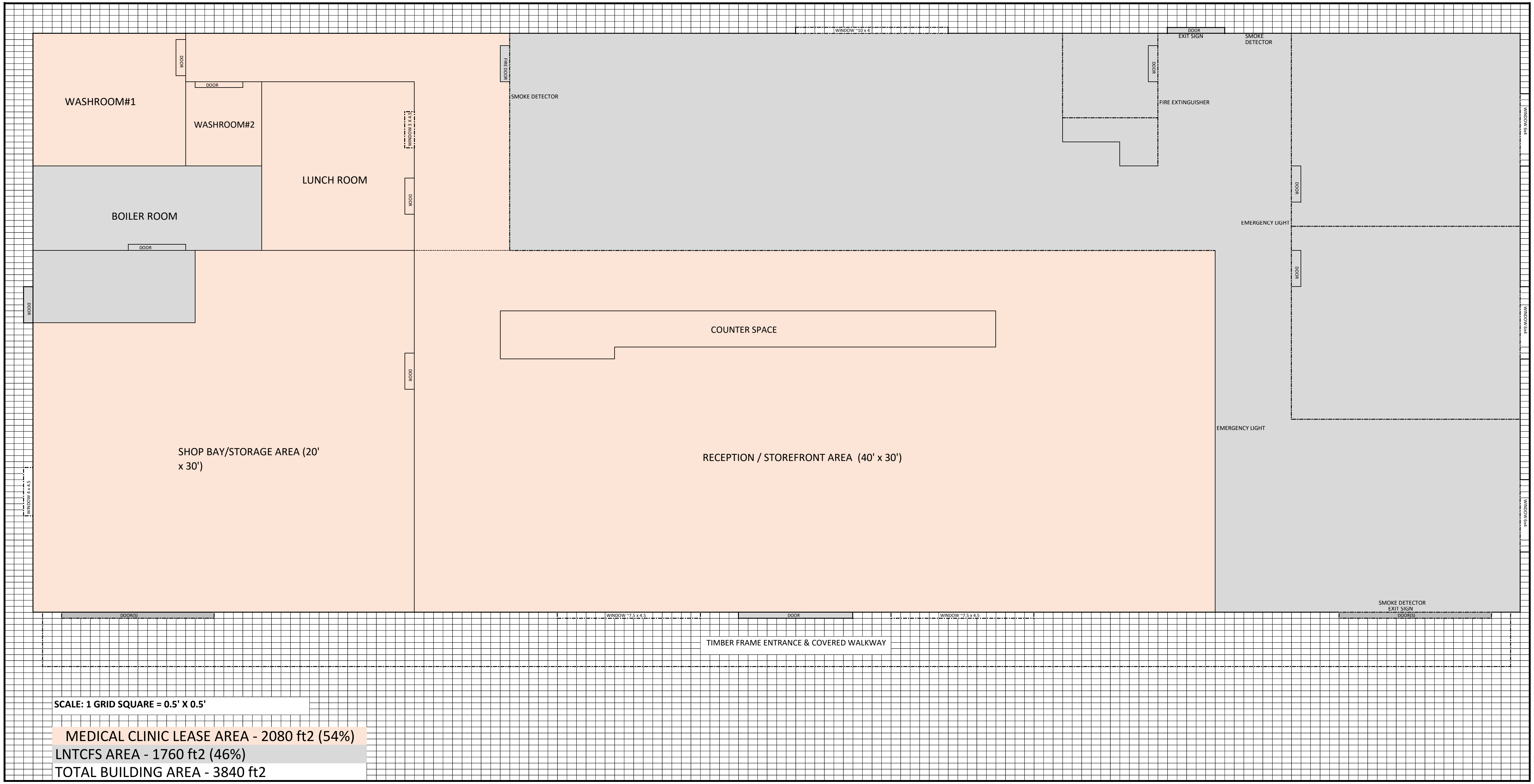
During the year the Society determined that investments were understated by $645,520, having been valued at cost rather than fair value. For 2024 the impact of this correction has resulted in an increase in Qtrade Investments of $273,134 and an increase in unrealized gain on investments of $273,134.

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.

	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													
REVENUE													
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
EXPENSES													
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**
DONATIONS													
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**

Lower North Thompson Community Forest Society
581-573 Barkley Road



DUPLICATE

BRITISH COLUMBIA

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: ____________

BARRIERE

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 X NO ☐

If so, for what year(s)? 2025, 2024

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) ☑ 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?
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, Canda 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.

Tanya Wong

Signature

July 27, 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.

North Thompson Fall Fair & Rodeo Association

Financial Statements

October 31, 2025

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

MNP LLP

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**

The accompanying notes are an integral part of these financial statements

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

	General Operating Fund	*Externally Restricted Fund*	*Internally Restricted Fund*	*Capital Fund*	*2025*	*2024*
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

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 presense and improve the economic, environmental, educational and cultural capacity of the Thompson Nicola Regional District. The Charity does this by organizing various events through it's 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 (ASNFPO) in conjunction with accounting standards for private enterprises (ASPE) using the following significant accountinf 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 amoritzed 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.

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.

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.

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

7. Grants

	2025	2024
New Horizons Accessiblity 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	

Ed Salle

President- Ed Salle

Tanya Wong

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**	**$ 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**	**$ 289,000.00**	
	$0.00	**$0.00**	**$0.00**	

Ed Salle

President- Ed Salle

Tanya Wong

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."

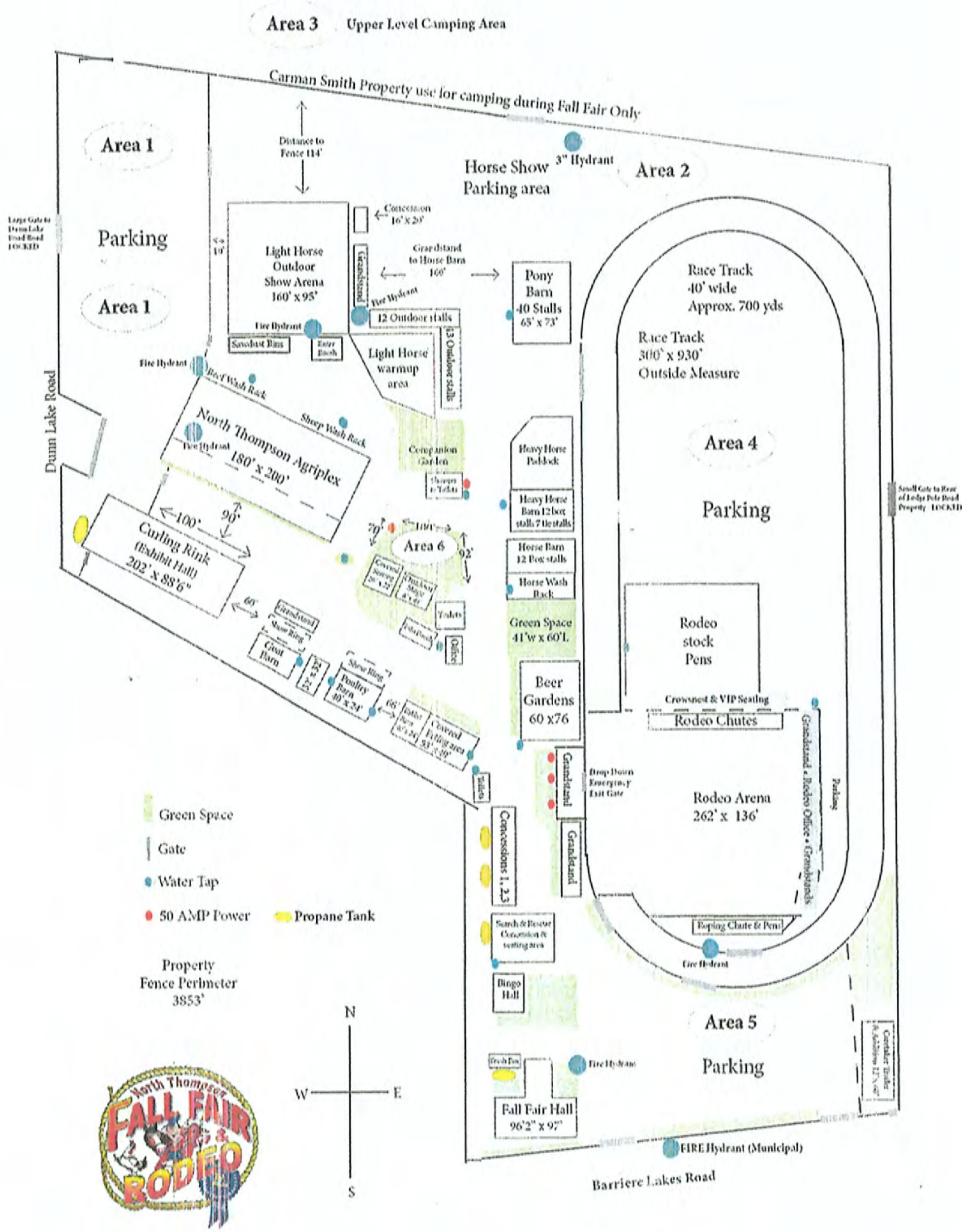
The locality in which the operations of the Society will be chiefly carried on is in the North Thompson River Valley from the City of Kamloops to the Blue River District, *Province of British Columbia.*

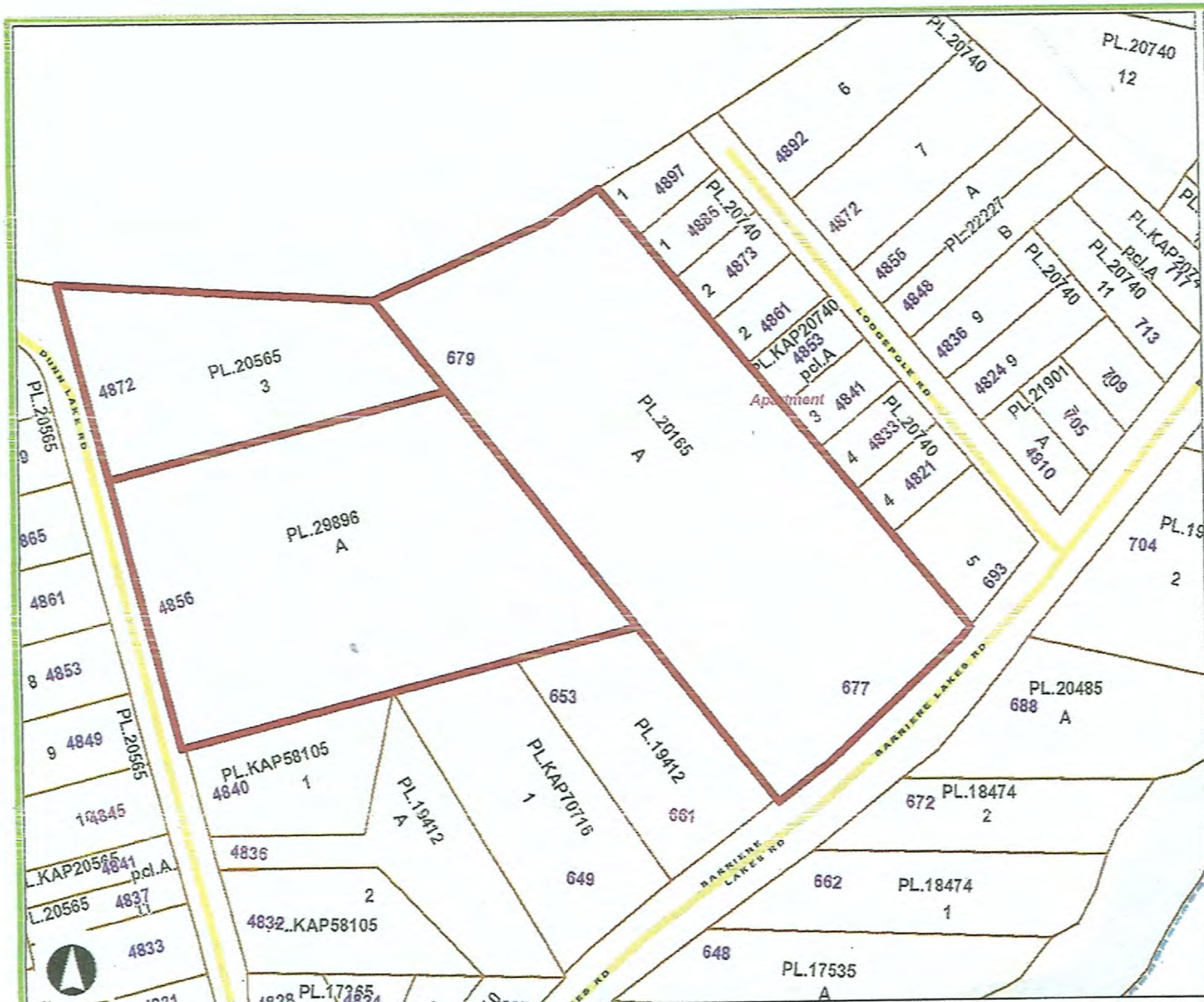
GIVEN under my hand and Seal of Office at Victoria, Province of British Columbia, this -31st- *day of* August, *one thousand nine hundred and* fifty-one.

A. H. Hall

Deputy *Registrar of Companies.*

1M-950-2599


Area 3
Upper Level Camping Area
Carman Smith Property use for camping during Fall Fair Only
Area 1
Parking
Area 1
Distance to Fence 114'
Horse Show Parking area
3" Hydrant
Area 2
Concession 16' x 20'
Light Horse Outdoor Show Arena 160' x 95'
Grandstand
Grandstand to Horse Barn 160'
Pony Barn 40 Stalls 65' x 73'
Race Track 40' wide Approx. 700 yds
Race Track 300' x 930' Outside Measure
Fire Hydrant
12 Outdoor stalls
13 Outdoor stalls
Sawdust Bins
Entry Booth
Light Horse warmup area
Fire Hydrant
Beef Wash Rack
Sheep Wash Rack
North Thompson Agriplex 180' x 200'
Fire Hydrant
Companion Garden
Dunn Lake Road
Heavy Horse Paddock
Heavy Horse Barn 12 box stalls 7 tie stalls
Area 4
Parking
100'
90'
Curling Rink (Exhibit Hall) 202' x 88'6"
Area 6
92'
Horse Barn 12 Box stalls
Horse Wash Rack
60'
Grandstand
Show Ring
Goat Barn
Toilets
Office
Green Space 41'w x 60'L
Rodeo stock Pens
Show Ring
Poultry Barn 40' x 24'
66'
Covered Eating area 33' x 39'
Beer Gardens 60 x76
Crowsnest & VIP Seating
Rodeo Chutes
Toilets
Grandstand
Drop Down Emergency Exit Gate
Rodeo Arena 262' x 136'
Grandstand • Rodeo Office • Grandstands
Parking
Concessions 1, 2,3
Grandstand
Green Space
Gate
Water Tap
50 AMP Power
Propane Tank
Roping Chute & Pens
Search & Rescue Concession & seating area
Fire Hydrant
Property Fence Perimeter 3853'
Bingo Hall
N
Area 5
Fire Hydrant
Parking
W
E
North Thompson
FALL FAIR & RODEO
Fall Fair Hall 96'2" x 97'
FIRE Hydrant (Municipal)
S
Barriere Lakes Road



0.3 0 0.13 0.3

Kilometers

1: 5,177

Projection: WGS_1984_Web_Mercator_Auxiliary_Sphere

March 15, 2016

THIS IS NOT A LEGAL SURVEY PLAN. This map is a user generated static output from the Thompson-Nicola Regional District Internet Mapping site and is provided on an "as is" and "as available" basis, without warranties of any kind, either expressed or implied. The information was generated from Geographic Information System (GIS) data maintained by different source agencies. Information contained in the map may be approximate, and is not necessarily complete, accurate or current. While all reasonable efforts have been made to ensure the accuracy of the data, reliance on this information without verification from original records is done at the user's own risk.

Legend

Emergency Services
- Police Station
- Ambulance Station
- Fire Station
- Hospital
- Local Authority Office

Facility
- Other
- Cemetery
- Community Hall
- Education
- Emergency Response
- Government Building
- Health
- Landmark
- Recreation
- Transportation
- Utility

Parcel

TNRD Boundary (Outline)

Administrative Boundary (Outli

First Nations Reserve (Outline)

Provincial Parks & Protected A

THOMPSON-NICOLA TNRD REGIONAL DISTRICT

Author:

what is the economic impact of an agricu

AI Mode | All | Forums | Images | Shopping | Videos | Short videos | More | Tools

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

BARRIERE

Permissive Tax Exemption Application

RECEIVED
JUN 29 2026
BY:

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
- 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:	
Full Name or Title of Organization: Barriere + District Seniors' Society	
Property Roll Number/Plan/Lot: 1245408 | KAP1746 | 37 District Lot 1634.	
Civic Address of Property: 4431 Barriere Town Road.	
Mailing Address (if different from civic address): Box 791 Barriere BC V0E 1E0	
Contact Name: Mary Lou Jones	Contact Title (position with the organization): President
Contact Phone: 1-236-597-1777.	
Contact Email: barrieresenior ssociety@gmail.com.	
Business Number/Society Registration Number: 135405413RR0001 / S0024557.	

Has your organization received a Permissive Tax Exemption before? YES ✓ NO ___

If so, for what year(s)? ______________________

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

	Official 1	Official 2
Name	Mary Lou Jones	Glenna Cooper
Title	President	Treasure.
Day Phone No.	236-597-1777	778-220-4982
Evening Phone No.	236-591-1777	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) ☒ -not for profit. 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 -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 - 2days/week - @ 3hrs per time - 5
Community Paramedic vitals clinic - 2hrs per week - Tues - 1-3 - drop in

Guides - 1 time every 2 or 3 months. for meetings.

[illegible] & equipment.
Fish+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 ~70 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 ·
weddings, dinners. Lunches, cards,
carpet bowling, Barriere Elementary has designated
the Seniors Hall as a place to go in the event of an emergency.

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

Providing 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:

[illegible] - 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 moneys generated to further 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 7 days 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 use of hall for community groups (wedding, celebration of life, guides, etc), centrally located, easy parking

SIGNATURES:

I certify that all information above is true and accurate.

Signature

June 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.

BARRIERE

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 30, 2026	
Full Name or Title of Organization: Church of St Paul (copy of title attached)	
Property Roll Number/Plan/Lot: 1245386 Lot 26, KAP 1746, DL 1445, KDYD exc...	
Civic Address of Property: 4464 Barriere Town Road, Barriere, BC	
Mailing Address (if different from civic address): P.O. Box 421, Barriere, BC V0E 1E0	
Contact Name: Leslie Stirling	Contact Title (position with the organization): Secretary - Treasurer
Contact Phone: 250-672-5706	
Contact Email: leslieistirling@gmail.com	
Business Number/Society Registration Number: 108154311 RR 0001	

Has your organization received a Permissive Tax Exemption before? YES ✓ NO ___

If so, for what year(s)? 2008 to present

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

	Official 1	Official 2
Name	Glenn Andrews	Laura-Ann Farquharson
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: G Stirling

Date: June 30/26

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		**$1,148.44**
Investment Savings Account			
	Balance of Account - December 31, 2024		$1,973.44
	Plus interest	$25.26	
	Balance of Account - December 31, 2025		**$1,998.70**
Shares			
	Balance of Account - December 31, 2024		$44.49
	Dividends	$2.22	
	Balance of Account - December 31, 2025		**$46.71**
	Total Funds on Deposit - December 31, 2025		**$3,193.85**

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	2025 Budget	2025 Actual	2026 Proposal
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

covenants to fulfill the responsibilities of a community of faith
as outlined in *The Manual* of The United Church of Canada.

PACIFIC MOUNTAIN REGIONAL COUNCIL

covenants to fulfill the responsibilities of a regional council
as outlined in *The Manual* of The United Church of Canada.

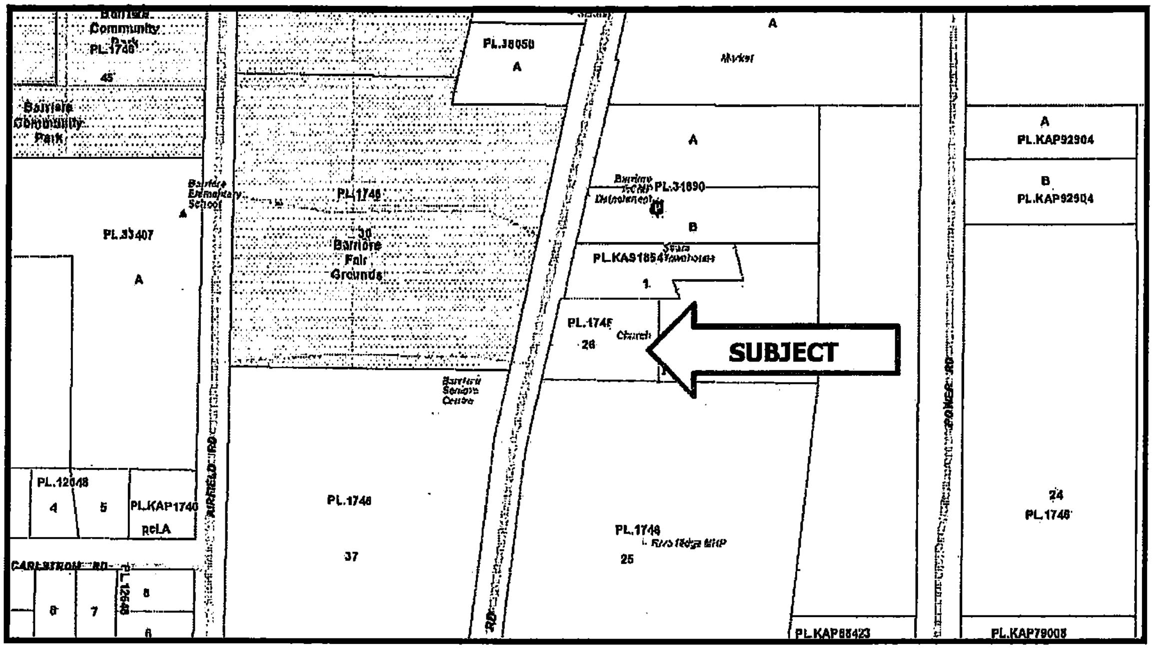
We are not alone. Communities of faith and regional councils share in the ministry of the Holy One, in mutual respect, as part of The United Church of Canada. Together they celebrate God's presence, seek justice, and love and serve others. A covenantal relationship, intentionally and willingly entered 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

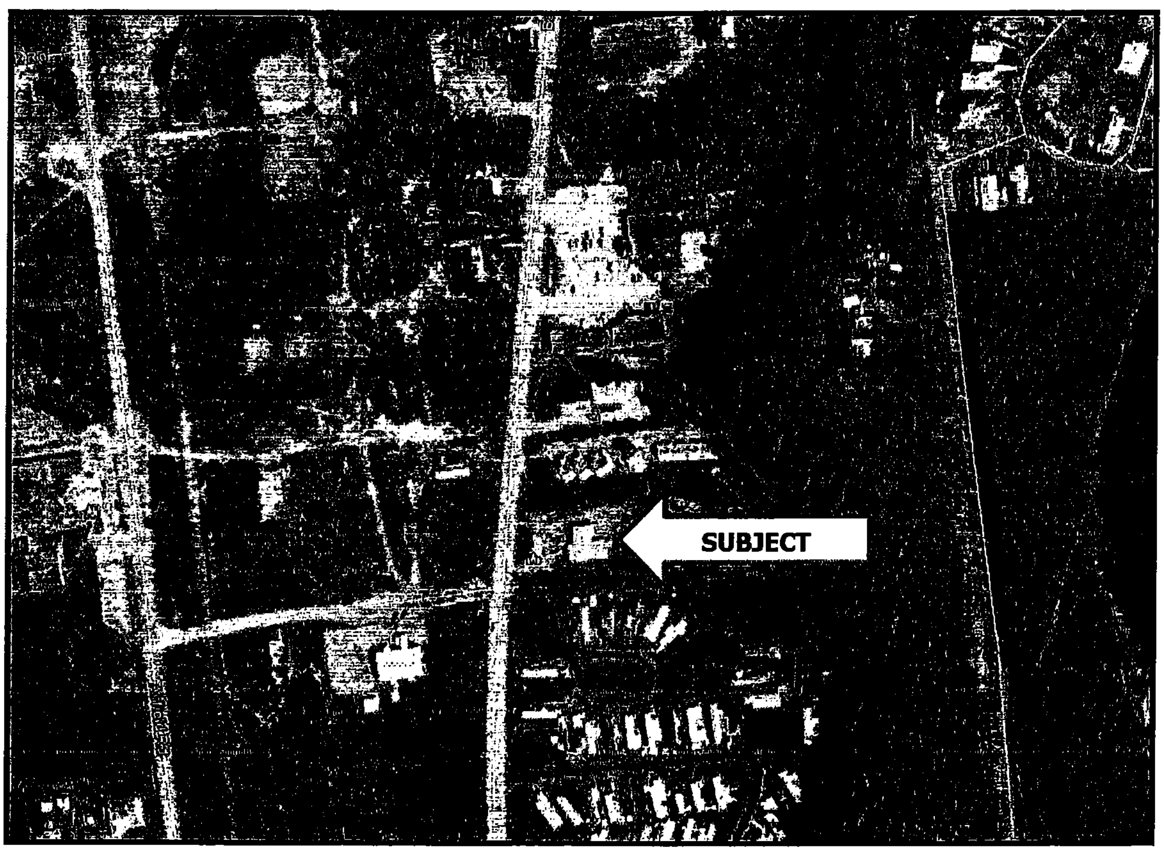
President of Pacific Mountain Regional Council

Jay P. Olsen

Location Map



Aerial Photograph



TITLE SEARCH PRINT 2023-03-15, 16:23:50

File Reference: Requestor: Kayla England

Declared Value $240300

CURRENT INFORMATION ONLY - NO CANCELLED INFORMATION SHOWN

Land Title District	KAMLOOPS
Land Title Office	KAMLOOPS
Title Number	CB442532
From Title Number	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, STATUES
OF CANADA 1924, C 100 AND STATUES OF BRITISH COLUBMIA 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

BARRIERE

RECEIVED
JUN 04 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: June 2, 2026	
Full Name or Title of Organization: Yellowhead Pioneer Residence Society	
Property Roll Number/Plan/Lot: 1390370	
Civic Address of Property: 4551 Barriere Town Road, Barriere	
Mailing Address (if different from civic address): Box 212, Barriere BC V0E 1E0	
Contact Name: Pam Simpson	Contact Title (position with the organization): Administrator
Contact Phone: 250.672.0019	
Contact Email: yprsad@telus.net	
Business Number/Society Registration Number: Bus.# 11930 5763 RR 0001	

Has your organization received a Permissive Tax Exemption before? YES ✓ NO ___

If so, for what year(s)? 2024/25/26

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 S0012616
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:

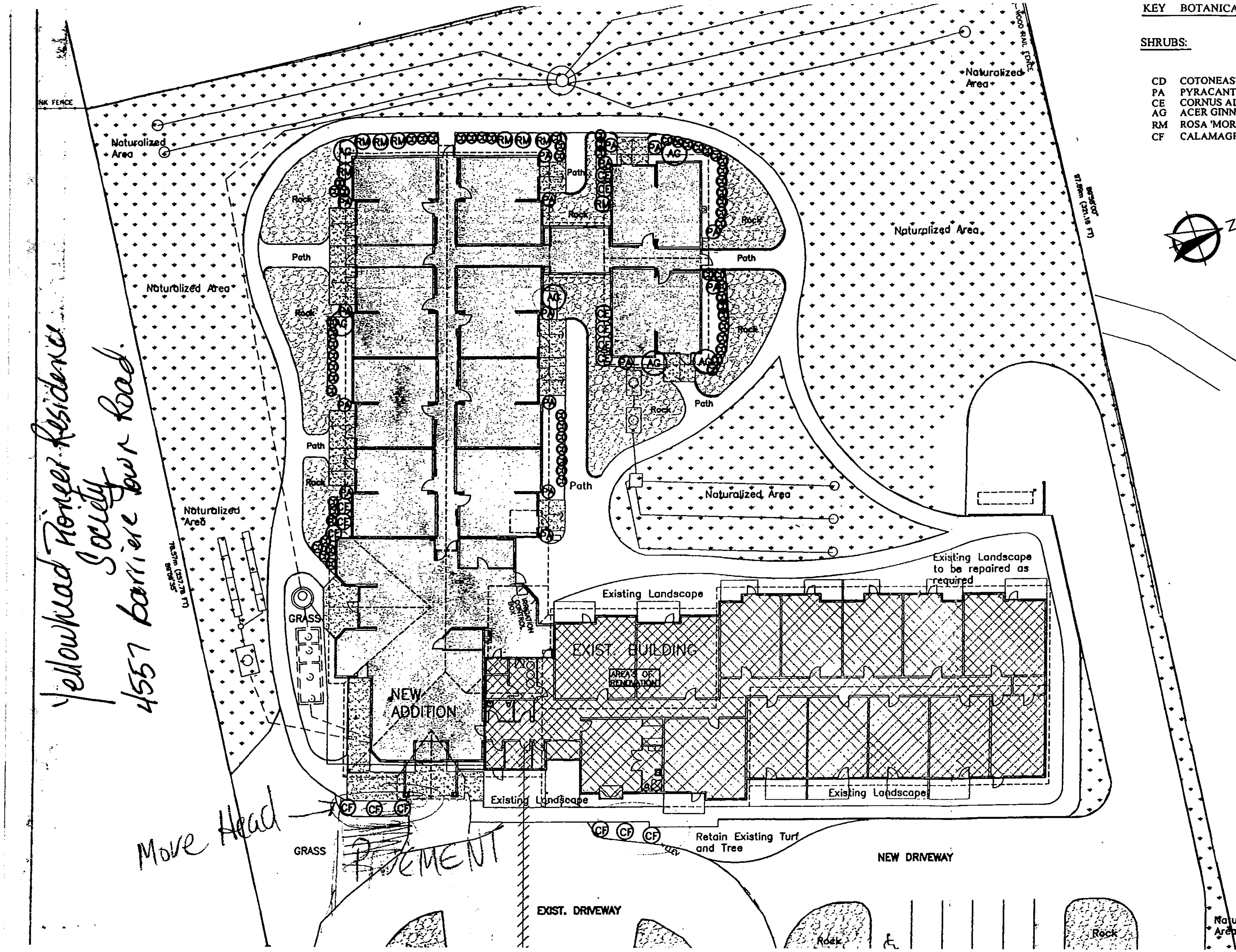
I certify that all information above is true and accurate.

Signature: [signature]

Date: June 2 2026.

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.



KEY	BOTANICAL N
SHRUBS:	
CD	COTONEASTER
PA	PYRACANTHA A
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:	**Mailing Address:**
4557 BARRIERE TOWN ROAD PO BOX 212 BARRIERE BC V0E 1E0	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

401 - 153 Seymour Street, Kamloops, BC V2C 2C7
P: 250.374.1241 | F: 250.828.6828
info@campbellco.ca | www.campbellco.ca

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)

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
	$ 3,513,764	$ 3,726,408
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
	2,704,895	2,890,730
Net Assets		
General fund	806,225	807,678
Restricted fund	2,644	28,000
	808,869	835,678
	$ 3,513,764	$ 3,726,408

On behalf of the Board

_______________ *Director* SIGN HERE

_______________ *Director* SIGN HERE

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
	986,289	962,537
Expenses		
Amortization	161,858	162,153
Food	31,135	37,412
Information technology	11,953	6,161
Insurance	22,365	14,987
Interest and bank charges	1,644	1,102
Interest on long term debt	1,822	1,886
Office	6,303	6,376
Professional fees	9,212	8,197
Recreation	1,244	2,137
Repairs and maintenance	92,720	45,775
Salaries and wages	640,099	637,573
Sub-contracts	15,888	7,925
Telephone	3,196	3,620
Supplies	6,439	6,994
Travel	-	939
Utilities	37,237	49,601
	1,043,115	992,838
Deficiency of revenue over expenses from operations	(56,826)	(30,301)
Other income		
Interest income	30,017	21,633
Other grants	-	11,000
	30,017	32,633
Excess (deficiency) of revenue over expenses	$ (26,809)	$ 2,332

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)
	(56,984)	(36,440)
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)
	16,001	(23,261)
Cash flow used by operating activities	(40,983)	(59,701)
Investing activity		
Purchase of equipment	(1,402)	(9,097)
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)
Cash flow used by financing activities	(19,659)	(13,020)
Decrease in cash flow	(62,044)	(81,818)
Cash - beginning of year	500,991	582,809
Cash - end of year	$ 438,947	$ 500,991
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
	$ 438,947	$ 500,991

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 ("ASNFPO") 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 indented to be, in accordance with ASNFPO.

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.

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 off-set 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).

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.	$ 2,460,186	$ 2,604,903
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.	56,857	58,610
	2,517,043	2,663,513
Amounts payable within one year	(146,511)	(146,455)
	$ 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	1,736,602
	$ 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.	42,103	85,971
	$ 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.

2026.

ANNUAL EXPENSE SCHEDULE
Yellowhead Pioneer Residence
TCSHC-L26-428187-R
Assisted Living - Barriere (Yellowhead Pioneer Residence)
CONTRACT TERM - 5 YEARS - FEB 2022 - JAN 2027
Phar

Interior Health

Wage & Benefits % of Expenses	82.4%
Non-Wage % of Expenses	9.8%

PROGRAM EXPENSES	Annual Contract $ Amount	COMMENTS / EXPLANATIONS
PERSONAL CARE - DIRECT SERVICE STAFF - WAGES & BENEFITS		
REGISTERED NURSES	-	
LICENSED PRACTICAL NURSES	-	
HEALTH CARE AIDE (HCA) - DIRECT CARE ONLY	129.691.06	
LIFE SKILLS & MENTAL HEALTH WORKERS	-	
HOUSEKEEPING (HS) - DIRECT CARE ONLY	-	
RELIEF - DIRECT CARE	-	
BENEFITS - DIRECT CARE	-	
PERSONAL CARE - DIRECT SERVICE STAFF - WAGES & BENEFITS - SUBTOTAL	129,691.06	
UNALLOCATED WAGE COST PRESSURES (IF APPLICABLE)		
PRIOR YEAR UNALLOCATED		
0	-	
0	-	
0	-	
0	-	
UNALLOCATED WAGES & BENEFITS COST PRESSURE - SUBTOTAL	-	
PERSONAL CARE - DIRECT SERVICE STAFF - WAGES & BENEFITS - SUBTOTAL	129,691.06	
PERSONAL CARE - DIRECT NON-WAGE EXPENSES		
MEDICAL SUPPLIES	2.473.47	
RESIDENT TRANSPORTATION	-	
RECREATION/ACTIVITY-SUPPLIES	3.107.07	
OTHER (INSERT DESCRIPTION)	-	
PERSONAL CARE - DIRECT NON-WAGE EXPENSES - SUBTOTAL	5,580.54	
NON WAGE UNALLOCATED COST PRESSURES - IF APPLICABLE		
	-	
	-	
	-	
NON WAGE UNALLOCATED COST PRESSURES - SUBTOTAL	-	
PERSONAL CARE - DIRECT NON-WAGE EXPENSES SUBTOTAL	5,580.54	
OTHER CONTRACT ADJUSTMENTS - PERSONAL CARE - DIRECT		
	-	
	-	
	-	
	-	
	-	
OTHER CONTRACT ADJUSTMENTS - PERSONAL CARE DIRECT - SUBTOTAL	-	
PERSONAL CARE - DIRECT EXPENSES - SUBTOTAL	327,648.05	
PERSONAL CARE - INDIRECT CARE EXPENSES		
PERSONAL CARE - INDIRECT CARE WAGES & BENEFITS		
ACTIVITY WORKER	17.292.14	
LIFE SKILLS AND MENTAL HEALTH WORKER	-	
HEALTH CARE AIDE (HCA) - NON-DIRECT CARE ONLY	-	
HOUSEKEEPING (HS) - HS (NON-HOSPITALITY AND ACCOMMODATION)	-	
OTHER (INSERT DESCRIPTION)	-	
RELIEF - NON DIRECT CARE STAFF	-	
BENEFITS - NON DIRECT CARE STAFF	-	
PERSONAL CARE - INDIRECT CARE WAGES AND BENEFITS - SUBTOTAL	17,292.14	
PERSONAL CARE - INDIRECT CARE NON WAGE EXPENSES		
	-	
	-	
	-	
	-	
	-	
PERSONAL CARE - INDIRECT CARE NON-WAGE - SUBTOTAL	-	
OTHER CONTRACT ADJUSTMENTS - PERSONAL CARE - INDIRECT		
	-	
	-	
	-	
	-	
	-	
OTHER CONTRACT ADJUSTMENTS - PERSONAL CARE - INDIRECT - SUBTOTAL	-	
PERSONAL CARE - INDIRECT CARE EXPENSES - SUBTOTAL	17,292.14	
PERSONAL CARE PROGRAM EXPENSES TOTAL	312,622.38	
HOSPITALITY SERVICES AND ACCOMODATION WAGES AND BENEFITS		
ADMINISTRATION (SUPERVISOR - HOSPITALITY SPECIFIC)	-	
FOOD SERVICES LABOUR	142.660.18	
HOUSEKEEPING LABOUR	112.398.92	
LAUNDRY LABOUR	30.261.25	
MAINTENANCE LABOUR	-	
RELIEF - HOSPITALITY SERVICES	-	
BENEFITS - HOSPITALITY SERVICES	-	
HOSPITALITY SERVICES & ACCOMMODATION WAGES AND BENEFITS - SUBTOTAL	285,320.35	
HOSPITALITY & ACCOMMODATION NON-WAGE EXPENSES		
SERVICE CONTRACTS (SPECIFY TYPE & IF RELATED ENTITY)	-	
	-	
	-	
	-	
HOSPITALITY & ACCOMMODATION NON-WAGE EXPENSES - SUBTOTAL	-	
OTHER CONTRACT ADJUSTMENTS - HOSPITALITY & ACCOMMODATION		
	-	
	-	
	-	
	-	
	-	
OTHER CONTRACT ADJUSTMENTS - HOSPITALITY & ACCOMMODATION - SUBTOTAL	-	
TOTAL HOSPITALITY & ACCOMODATION EXPENSES	285,320.35	
ADMINISTRATION WAGES AND BENEFITS		
Administration - SALARIES - SHARED - IH PORTION ONLY	-	
Administration - BENEFITS - SHARED - IH PORTION ONLY	-	
ADMINISTRATION WAGES AND BENEFITS	-	
ADMINISTRATION & SUPPLIES NON-WAGE EXPENSES		
FOOD COSTS	32.209.80	
DIETARY SUPPLIES	4,488.74	
HOUSEKEEPING SUPPLIES	4,543.29	
LAUNDRY SUPPLIES	-	
OFFICE SUPPLIES (A) - SHARED - IH PORTION ONLY	3.379.93	
MINOR EQUIPMENT - SHARED - IH PORTION ONLY	-	
PROFESSIONAL FEES (FINANCE/LEGAL) - SHARED - IH PORTION ONLY	6.244.93	
STAFF DEVELOPMENT (EDUCATION)	196.00	
MANAGEMENT FEES - SHARED - IH PORTION ONLY	-	
ANNUAL REGISTRATION FEES - SHARED - IH PORTION ONLY Sage Accounting	2.439.60	
SERVICE CONTRACTS Resident software	3.639.86	
Insurance	5.568.60	
ADMINISTRATION & SUPPLIES NON-WAGE SUBTOTAL	62,710.75	
OTHER CONTRACT ADJUSTMENTS - ADMINISTRATION & SUPPLIES NON-WAGE EXPENSES		
	-	
	-	
	-	
	-	
	-	
OTHER CONTRACT ADJUSTMENTS - ADMINISTRATION & SUPPLIES NON-WAGE EXPENSES - SUBTOT	-	
TOTAL ADMINISTRATION EXPENSES	62,710.75	
TOTAL - HOSPITALITY & ACCOMODATION, ADMINISTRATION EXPENSES	348,031.10	
HOSPITALITY GAP		
Less: Client Contributions ($1.219.40 RATE x 8 SPACES x 12)	- 117,062.40	
Add Back: Client Contributions assigned to BC Housing Contract	50.169.60	
SUBTOTAL - HOSPITALITY GAP	- 66,892.80	
HOSPITALITY & ACCOMMODATION & ADMINISTRATION - NET OF CLIENT CONTRIBUTIONS	87,440.63	
OTHER CONTRACT ADJUSTMENTS		
Other (Description)	-	
Other (Description)	-	
Other (Description)	-	
Other (Description)	-	
Other (Description)	-	
SUBTOTAL - OTHER CONTRACT ADJUSTMENTS	-	
TOTAL ANNUAL CONTRACT $	399,963.01	
SUMMARY		
PERSONAL CARE EXPENSES	327.648.05	
INDIRECT CARE	17,292.14	
HOSPITALITY & ACCOMODATION	285.320.35	
ADMINISTRATION	62,710.75	
TOTAL COSTS BEFORE ADJUSTMENTS	692,969.29	
ADJUSTMENTS		
LESS: CLIENT CONTRIBUTIONS ($1,219.40 RATE X 8 SPACES X 12)	- 117,062.40	
CC ADJUST - BC HOUSING	50.169.60	
OTHER CONTRACT ADJUSTMENTS (IF APPLICABLE)	-	
TOTAL ADJUSTMENTS	- 66,892.80	
TOTAL ANNUAL CONTRACT $	399,963.01	
TOTAL CONTRACT $ (incl. 1X FUNDING)	399,963.01	

	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 urrent	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%	
23		**Total Other Revenue**	**0**			**0**				**0**	**0**	**0.0%**	
24		Sponsoring Ministry Contrib. (ESP only)	0								0	0.0%	
25		Bad Debt	0								0	0.0%	
26		**Total Revenue before BCH Subsidy**	**103,926**			**85,000**				**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%	
36		**Total Subsidy Revenue**	**22,916**			**0**				**0**	**0**	**0.0%**	
37		**TOTAL REVENUE**	**126,842**			**85,000**				**85,000**	**0**	**0.0%**	
38		**EXPENSES**											
39		Mortgage Payments	0			0				0	0	0.0%	
40		NPAT Payments	0			3,579				3,579	0	0.0%	Rollover from FYE2026
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								0	0.0%	
48		Replacement Reserve Provision	7,200			7,200				7,200	0	0.0%	Rollover from FYE2026
50		Electricity	15,026			22,660				23,068	408	1.8%	Applied 1.8% increase for FYE2027
53		Heating Fuel	25,212			24,720				25,165	445	1.8%	Applied 1.8% increase for FYE2027
54		Water & Sewer	812			1,854				1,887	33	1.8%	Applied 1.8% increase for FYE2027
55		**Total General Utilities**	**41,050**			**49,234**				**50,120**	**886**	**1.8%**	
57		Hospitality	20,333			20,943				21,320	377	1.8%	Applied 1.8% increase for FYE2027
65		**Total Hospitality**	**20,333**			**20,943**				**21,320**	**377**	**1.8%**	

	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)			OPERATING ELIGIBILITY:	100.00%
2		PROJECT NAME:	Yellowhead Pioneer Residence (Phase 1 & 2)				NPPM:	Kelly Glenn				MORTGAGE ELIGIBILITY:	100.00%
3		BCH FILE #:	62001		Housing Provider #	620	UNIT #:	10					
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 ACTUAL	FYE 2026 6 MO ACTUAL	FYE 2026 12 MO FORECAST	FYE 2026 CURRENT BUDGET	FYE 2027 PROPOSED BUDGET	Proposed-Current VARIANCE $	Proposed/Current VARIANCE %	FYE 2027 APPROVED BUDGET	Approved - Current VARIANCE $	Approved/Current VARIANCE %	COMMENTS INCLUDING MAJOR VARIANCES (Please provide comments/reasons for variances more than ± 10%)
8	Provider G/L Code												
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													
120		**Estimated NPAT mortgage subsidy is based on NPAT Payments divided by 12 months**											