



APPLICATION FORM FOR PERMISSIVE
EXEMPTION FROM PROPERTY
TAXATION FOR 2021-2023

(Section 224 of the Community Charter)

1. **IDENTIFICATION OF APPLICANT:**

Organization name: WITS Programs Foundation

Are you registered under the *Societies Act*? Yes ☒ No ☐

Are you a registered charity? Yes ☒ No ☐

Mailing Address: 398 Fraser Street

Contact Person: Andy Telfer Email Address: exec@witsprogram.ca

Telephone Number: 250-386-7625 Fax Number: _____

Preferred method of application reminder: Email ☒ Mail ☐

2. **PROPERTY (complete a separate form for each property)**

Folio Number: _____ Address: 398 Fraser Street

Legal Description: Lot 6, Plan VIP5510, Section 11, Esquimalt Land District

Registered Owner (if different than above): Township of Esquimalt

3. **ABOUT YOUR ORGANIZATION:** Please include (i) a brief description of the goals, objectives and mandate of the organization, (ii) your administrative, volunteer and Board structures and (iii) your days and hours of operation. Please attach additional documentation if necessary.

i) WITS Programs (formerly Rock Solid) Foundation (WPF), is dedicated to creating safe environments for children and youth. Our mission is to create capacity in communities to promote safety and healthy relationships. Our vision is that all children are living, learning, and playing in safe and responsive communities.

ii) WPF is governed by a nine-person volunteer Board of Directors. We have three staff members (2.6 FTE) and over 20 volunteers.

iii) Our pre-COVID hours of operation were Mon-Fri 8:30-4:30, however, due to people working and volunteering from home during COVID, occasionally there are exceptions to these hours/days.



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4. **PRINCIPAL USE OF THIS PROPERTY:** Please provide a brief description of the principal use of the property and how this use benefits the community.

This property is the base of operations for WPF and its activities: the WITS group of bullying-prevention programs, and new this year, Pink Shirt Day activities. This property provides a central place for our team of volunteers and small staff to provide all our charitable programs and activities.

Recently, in response to COVID19, the use of this property enabled our team to research and develop the new "Home Activity Kit" for home learning. This summer we provided kits at no charge to local families in partnerships with the MFRC and the Esquimalt Neighbourhood House.

All our programs are offered free to families and schools in Esquimalt.

5. **PUBLIC ACCESS:** Please describe how your organization's services are available to the public. Is access to your organization's services limited in any way?

WPF primarily provides support to those involved with bullying-prevention safety strategies: schools, families, and program partners like police officers, firefighters, indigenous elders, and other local agencies. Our services are accessible to all without limitation.

6. **USAGE STATISTICS:** What percentage of your total client/member base are Esquimalt residents?

Thousands of Esquimalt children have experienced the WITS Programs. We deliver the WITS Programs and Pink Shirt Day activities throughout Canada, however our location allows us to place more focus on Esquimalt than any other area. Also, the WPF President David Valentine and Vice President Tom Woods both reside in Esquimalt, as do several of our volunteers.

7. **COMMERCIAL ACTIVITY:** Please provide a brief description of any commercial activities that your organization conducts on this property.

There are no sales of any goods from this property.



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8. **FUNDING:** Please provide details about any fees that are charged for your services. Please outline the attempts made to secure funding from other sources and provide details about funding that has been secured, including from other municipalities or levels of government?

All our programs are offered free to families and schools in Esquimalt. For other schools, when we are unable to acquire subsidies, educational materials, training and inspirational speakers may have a cost. Pricing for educational materials can be found via the online store on our website (www.witsprogram.ca). Due to COVID19, fees for other services are under review.

Currently, we have acquired subsidies for schools in the Capital region and other select areas of BC. These include funds primarily from the Victoria Foundation, BC Community Gaming Grant, Vancouver Foundation, Shaw, and others.

We do not lease, rent or otherwise derive revenue by providing space to any third parties.

9. **LEASED SPACE:** Please attach any and all lease agreements for any portion of the identified property that your organization rents or leases to another organization or individual.

10. **PUBLIC ACKNOWLEDGEMENT:** All recipients of Township of Esquimalt permissive tax exemptions are required to publicly acknowledge the exemption. How does your organization plan on publicly acknowledging the exemption?

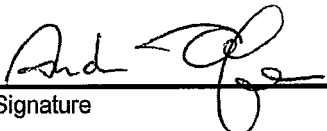
We acknowledge the Township of Esquimalt as a supporter in social media posts, on our web site, at in-person presentations (pre-COVID) and verbally when introducing people to our charity and this location.

11. **FINANCIAL STATEMENTS:** Attach your most recent financial statements.

12. **DECLARATION:**

I am an authorized signing officer of the organization and I certify that the information given in this application is correct. Should a permissive tax exemption be granted on the above listed property, I agree to the following terms:

- If the property is sold prior to the exemption expiration or if the conditions of the exemption are breached, the organization will remit to the Township an amount equal to the taxes that would have otherwise been payable by a non-exempt owner.
- The property use will be in compliance with all applicable municipal policies and bylaws.
- The organization will publicly acknowledge the permissive tax exemption granted by the Township.


Signature

Andy Telfer
Name (please print)

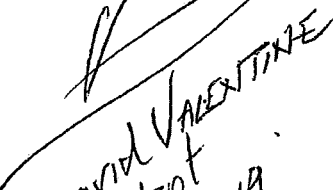
Executive Director
Position


August 31, 2020
Date

WITS PROGRAMS FOUNDATION

FINANCIAL STATEMENTS

MARCH 31, 2019


R. David Valentine
President
03 Oct 2019


THOMAS WOODS
Vice-President

UNAUDITED - SEE NOTICE TO READER





TRENHOLME & COMPANY
CHARTERED PROFESSIONAL ACCOUNTANTS LLP

Andrew M. Jackson FCPA, FCA* Larry D. Eade CPA, CA* Tim P. Jackson CPA, CA* David H. Pickstone CPA, CA*
Willow L. Rupert CPA, CA* Brett A. Jackson CPA, CA* Carter L. Chomyn CPA, CA*

** denotes incorporated professional*

NOTICE TO READER

On the basis of information provided by management, we have compiled the statement of financial position of WITS Programs Foundation as at March 31, 2019 and the statements of operations and change in net assets for the year then ended.

We have not performed an audit or a review engagement in respect of these financial statements and, accordingly, we express no assurance thereon.

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

Chartered Professional Accountants LLP

Victoria, British Columbia
September 12, 2019

WITS PROGRAMS FOUNDATION
Statement of Financial Position
March 31, 2019

	2019	2018
ASSETS		
Current assets		
Cash	\$ 137,663	\$ 155,297
Accounts receivable	1,948	2,764
Inventory (note 2)	100,432	130,337
	240,043	288,398
Tangible capital assets (note 3)	4,036	1,881
Goodwill and intangible assets		
Intangible assets	1,825	1,825
	\$ 245,904	\$ 292,104
LIABILITIES AND NET ASSETS		
Current liabilities		
Accounts payable and accrued liabilities	\$ 19,272	\$ 11,150
Net assets	226,632	280,954
	\$ 245,904	\$ 292,104

(see accompanying notes)

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WITS PROGRAMS FOUNDATION
Statement of Operations
Year ended March 31, 2019

	2019	2018
Receipts		
Grants and donations	\$ 163,991	\$ 98,885
BC Gaming Grant	40,000	40,000
Memberships	29,295	22,245
Fundraising activities	8,584	1,510
Interest income	37	26
	<u>241,907</u>	<u>162,666</u>
Expenses		
Wages, benefits, and subcontracts	138,785	76,111
WITS program expenses	50,738	36,406
Fundraising expenses	29,360	10,533
Office and supplies	25,198	15,071
Accounting and legal	10,446	8,310
Insurance	2,525	2,069
Repairs and maintenance	2,212	1,330
Telephone and utilities	2,029	2,649
Bank charges and interest	1,046	1,232
Amortization	1,390	524
	<u>263,729</u>	<u>154,235</u>
Excess of (expenses) over receipts before the following:	(21,822)	8,431
Foundation contributions (note 4)	(32,500)	-
Excess of (expenses) over receipts for the year	\$ (54,322)	\$ 8,431

(see accompanying notes)

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WITS PROGRAMS FOUNDATION
Statement of Change in Net Assets
Year ended March 31, 2019

	2019	2018
Net assets, beginning of year	\$ 280,954	\$ 272,523
Excess of (expenses) over receipts for the year	(54,322)	8,431
Net assets, end of year	\$ 226,632	\$ 280,954

(see accompanying notes)

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WITS PROGRAMS FOUNDATION
Notes to the Financial Statements
March 31, 2019

Purpose of the Foundation

The Foundation was incorporated under the British Columbia Society Act on May 6, 1998 as a non-profit organization and is a registered charitable organization under the Income Tax Act. On November 3, 2016 the Foundation's name changed from Rock Solid Foundation to WITS Programs Foundation.

The Foundation was established to promote an atmosphere of non-violence in society through innovative programs and initiatives. A particular emphasis is placed on youth with targeted specific programs in the community.

1. Summary of Significant Accounting Policies

A summary of other significant accounting policies is presented below to assist the reader in evaluating the Foundation's financial statements:

(a) Revenue recognition

The Foundation follows the deferral method of accounting for contributions. Restricted contributions are recognized as revenue in the year in which 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.

(b) Tangible capital assets and amortization

Tangible capital assets are recorded at cost and are being amortized over their estimated useful lives using the declining balance method at the following rates:

Furniture and equipment	-	20%
Computer hardware	-	55%

(c) Contributed services

Volunteers and other organizations have contributed significant time and resources to assist the Foundation in carrying out its programs and activities. Because of the difficulty of determining their fair value, contributed services are not recognized in the financial statements.

2. Inventory

Inventory consists of books, school supplies, and resources to be sold to the members of the Foundation. The Foundation measures its inventory at the lower of cost and current replacement value.

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WITS PROGRAMS FOUNDATION
Notes to the Financial Statements
March 31, 2019

3. Tangible capital assets

	Cost	Accumulated Amortization	Net Book Value	
			2019	2018
Furniture and equipment	\$ 4,645	\$ 2,270	\$ 2,375	\$ 811
Computer hardware	4,701	3,040	1,661	1,070
	\$ 9,346	\$ 5,310	\$ 4,036	\$ 1,881

4. Foundation contributions

During the year funds were contributed to the Victoria Foundation on a restricted basis. The contributions were made to the "WITS Endowment Fund" and is under the management of the Victoria Foundation as directed by the restrictions placed on both the fund and contributions.

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