

# Sparc bc Annual Report

2018/2019



### Mission & Values

"SPARCBC works with communities to build a just and healthy society for all."

#### Our definition of "just and healthy" is based on five key principles:

**Equity:** The recognition that some individuals or groups require more or less than

others to flourish, and that some individuals or groups are capable of contributing more to address deficiencies and promote fairness

of distribution.

**Social Inclusion:** The recognition that both the rights and the opportunity to participate in

and enjoy all aspects of human life enables individuals and communities to celebrate their diversity, and recognize and act on their responsibilities.

**Security:** The recognition that individuals and communities flourish when they have

confidence in their surroundings as safe, supportive and stable environments.

Adaptability: The recognition that sustainability requires resilience for both individuals and

communities, and the ability to respond creatively to change.

**Equality:** The recognition that increasing equality within society builds social

cohesion, improves health, increases safety and security, and contributes

to sustainable and vibrant communities.

#### Our work is founded on the following values:

**Social Justice:** We strive for a just and healthy society in which social, economic, and

environmental well-being are interdependent, through advocating for

equality, fairness and dignity for all.

**Inclusion:** We are committed to achieving access and the full participation and

engagement of all in our diverse society by fostering communication,

leadership, partnership, and collaboration.

**Integrity:** We are independent, accountable, transparent and non-partisan.

**Learning:** We seek, develop and share knowledge and understanding which

encourages citizen participation and informs innovative, effective

planning and decision-making.

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#### President's Message

I am pleased to present SPARC BC's Annual Report for 2018/2019. SPARC BC has had a very active and productive year both in the programs and services we deliver and in our mission-driven work.

Among some of the key highlights are:

- More than 55,000 seniors and people with disabilities across BC assisted through the delivery of the Parking Permit Program;
- Providing more than 10,000 "Homeless Comfort Kits" and 2,000 "Seniors Harvest Baskets" funded by our generous donors through our "calls to action" which were part of our December mail campaign;
- Delivery of more than 18 different community-based workshops through LIRN (Learning Initiatives for Rural and Northern BC) and through our CDE (Community Development Education) program;
- Participation of more than 47 local governments and community partners in our annual Access Awareness Day activities including 23 new partnerships this year;
- The development and release of BC's first ever Seniors' Poverty Report Card as well as the continued development and release of the annual Child Poverty Report Card which we produce every year in partnership with First Call—the BC Child and Youth Advocacy Coalition;
- The completion of an evaluation of the Farm to Cafeteria (F2CC) Farm to School initiatives which provided conclusive evidence of the impact of the program. In particular, the evaluation demonstrated empirically that the learning-based approach used in the F2CC model as well as the investments in local food sources has been successful in supporting better, healthier food choices among the youth engaged in the program;
- The engagement of more than 2,500 individuals and organizations from across the province in conversations about the types of actions and investments needed to reduce poverty in B.C. This consultation was led on behalf of the Province to support the development of B.C.'s first Poverty Reduction Plan; and,
- The creation and submission of more than 55 research, planning and community development proposals as well as more than 87 active research, planning and consulting projects delivered by SPARC BC's Research, Planning and Community Development team.

The accomplishments highlighted in this report reflect SPARC BC's enduring commitment to, and belief in, the importance of working together to build a more just and healthy society for all. It is this vision that helped to set the foundation for our work over the past 53 years and that continues to propel us forward.

As a values-driven organization, the Board has also continued to emphasize the importance of exploring ways to deepen our commitment to reconciliation including looking at what cultural safety and cultural humility means in terms of our work and relationships with others. To this end, a special thank you is owed to the Indigenous leaders on our Board for their valuable guidance.

As an organization we recognize the importance of honouring the voices of those who shared their stories through the Truth and Reconciliation Commission. We know that true reconciliation will come from working to heal the wounds of the past by educating ourselves and by working to build bridges between Indigenous and non-Indigenous Canadians. We also recognize that while reconciliation is a long journey, it can begin with a single step. To this end, we continue to be inspired by the advice offered by Chief Justice Murray Sinclair who asked Canadians to "...read the calls to action, understand them as much as you can, select one, and see what you can do to make that call to action work". With this advice in mind we will continue to seek to ensure that our actions and endeavours as an organization reflect a true commitment to reconciliation.

In closing I would like to extend my heartfelt thanks and appreciation to staff and management. The accomplishments highlighted in this Annual Report are a testament to your dedication and commitment. I would also like to express my appreciation to the other Directors who serve on SPARC BC's Board and who have continued to bring their knowledge, experience and dedication to the work of the Board. And I would particularly like to thank our members and donors for your on-going generosity and support. It is your belief in the possibilities that come from people and communities working together to create a more just and healthy society for all that makes all the difference. It has been an honour to serve as the President of SPARC BC over this past year.

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President, SPARC BC

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#### Message from the Executive Director

Leading the work of SPARC BC is tremendously rewarding. Over this past year, as an organization, we were successful in using our research and analytical expertise as well as our community development and capacity building skills to contribute to the development of the province's first-ever poverty reduction plan. As well, we continued to work for positive policy change in the areas of child poverty, seniors poverty, housing affordability and homelessness.

Our work on the issue of food security and dignified access to healthy food continues to show up positively through our partnerships with Farm to Cafeteria, the Public Health Agency of Canada and the Whole Kids Foundation. As well, we have been successful in creating our own Seniors' Harvest Basket Initiative which is supported by our members and donors and which is designed to provide dignified access to healthy food for low income and vulnerable seniors.

We have also been successful in forming important partnerships in the area of housing affordability and homelessness including providing leadership and support through our participation on the federal Reaching Home Community Advisory Board. As well, we have continued to work in partnership with the Council of Community Homelessness Tables in Metro Vancouver and the Fraser Valley to support Homelessness Action Week. Through these different partnerships it is our goal to continue to work to ensure that everyone has a warm, safe, and dry place that they can call their home.

This year, SPARC BC has also had success in building and strengthening our efforts in the area of accessibility and inclusion with expanded partnerships at both the Federal and Provincial level around Access Awareness Day and National AccessAbility Week. We are fortunate to have a broad base of local partners who understand that accessibility is integral to all aspects of community life- economic, social, cultural, educational and recreational. To this end, we are committed to continuing to ensure that communities across B.C. are as accessible and inclusive as possible.

In terms of our broader vision and work with communities, we know that "a just and healthy society" is one where seniors do not have to worry about their future and where children do not go to bed hungry. We also know that "a just and healthy society" is one where parents can give their children the kind of time, and support they need to grow healthy and strong. It is also a society where diversity is celebrated and where all citizens can contribute their unique talents and abilities in ways that are meaningful and important to them.

To the Board and staff here today, I want to thank you for your dedication and commitment including your willingness to test new ideas and to push those ideas forward. I also want to thank our members and donors who have continued to place their trust and confidence in SPARC BC. It is an honour and a privilege to work on your behalf.

In looking forward to the coming year, we will continue to set ambitious goals for ourselves in terms of the types of policy changes that we want to see and the type of society that we know we can be. While our goals may be ambitious our members, donors and partners continue to signal that they believe in the power and possibility of people and communities coming together to create a future that is more just, fair and equitable for everyone.

In closing I want to thank you for being here today to be part of the journey and for the contribution that each of you have made to the results that we have achieved. Thank you for your on-going dedication and support for SPARC BC. I look forward to more great things to come.

Lorraine Copas

Executive Director, SPARC BC

Louraine Copas

#### Highlights from 2018/2019

**87**Research projects in progress or completed



**55**Research, Planning &
Development proposals
created



28

Poverty Reduction Meetings across British Columbia



Responded to
300+ calls to our
Accessibility &
Enforcement
Line



issued almost

**55,000** Parking Permits



homeless



18 Community Development workshops delivered





Our Programs and Activities

# Parking Permit Program and Accessibility and Inclusion

# Our Programs and Activities Parking Permit Program

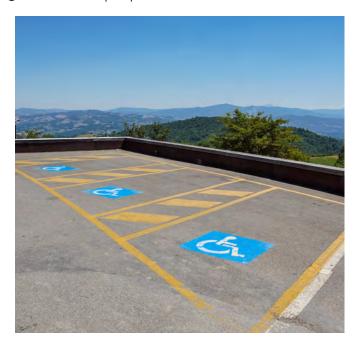
SPARC BC is well known for our work in the delivery of the Parking Permit Program for People with Disabilities as well as our work in the area of accessibility and inclusion. This section provides an overview of some of the key highlights for 2018/2019:

#### PARKING PERMIT PROGRAM FOR PEOPLE WITH DISABILITIES

Since 1984 SPARC BC has led the delivery of the Parking Permit Program for People with Disabilities in British Columbia. This program seeks to ensure that people with disabilities have access to the parking they need in their communities. In 2018/2019, SPARC BC assisted almost 55,000 seniors and people with disabilities through the delivery of this program and responded to more than 25,000 phone calls and inquiries, including more than 5,000 emails. As the population ages we know that the demand for accessible parking will continue to increase. In response to this demand, our goal is to continue to work with local government partners and others to ensure that the Parking Permit Program remains strong and effective in meeting the needs of people with disabilities.

#### **EVERYONE IN!**

Everyone In! is about creating accessible spaces and places. Through Everyone In! SPARC BC works to explore how leading communities across British Columbia have been successful in promoting accessibility and in ensuring that BC communities are as inclusive as possible. Key projects and initiatives undertaken this year as part of Everyone In! included the development of a series of age-friendly maps and walking guides for Vancouver's West End neighbourhood as well as the initiation of a project in partnership with the



Richmond Centre for Disability to map the accessible designated parking spaces in the Lower Mainland. As well, we are looking at the development of potential strategies to increase the number of van accessible parking spaces in key locations.

## Accessibility and Inclusion

#### SPARC BC'S ACCESSIBILITY AND ENFORCEMENT PHONE LINE

SPARC BC introduced our Accessibility and Enforcement Phone Line in 2015. Through our Accessibility and Enforcement Line, we work to address issues that come to our attention about the potential misuse or abuse of designated accessible parking spaces and to educate parking permit holders and the driving public about the Rules of Use for the Program. This year, we responded to more than 300 calls about potential misuse and abuse and worked with the RCMP and local bylaw enforcement officers on ways to strengthen the enforcement of the Parking Permit Program. This will continue to be an important area of focus going forward.

#### **ACCESS AWARENESS DAY**

Saturday, June 2, 2018 was SPARC BC's 21st annual Access Awareness Day. Held on the first Saturday in June, Access Awareness Day provides an opportunity for communities to come together to think about the different ways to make our communities more accessible and inclusive for everyone. In 2018, the theme for Access Awareness Day focused on different ways to "build community and accessibility together". The Accessibility Secretariat through the Ministry of Social Development and Poverty Reduction provided funding which allowed us to expand our reach to different communities. The funding resulted in this year's Access Awareness Day having the highest rate of participation ever. This included:

- The participation of forty-seven (47) communities in Access Awareness Day events including: hosting accessibility events, passing proclamations, putting information about Access Awareness Day on their Councils' agenda as well as implementing various accessibility improvements or enhancements in their community;
- Expressions of interest by seventy-seven (77) communities in learning more about potential opportunities to participate in, and support Access Awareness Day activities in future years; and,
- Increased regional representation including twenty-three (23) new communities joining in Access Awareness Day activities with expanded participation in eleven (11) different regions across the Province.

We look forward to more opportunities to connect and engage with communities and community partners over the coming years with the Federal government making funding available to SPARC BC to recognize local and regional leaders in accessibility as well as advance and support local innovation designed to challenge attitudinal barriers to accessibility and to work to build deeper awareness and understanding of what it means to be a truly accessible and inclusive society.

#### **ACCESS AWARENESS DAY EVENTS**

The following communities received funding in 2018:

#### Beacon Community Services

Beacon Community Services received \$500 in funding to host a parade, a resource fair and an award ceremony.

#### O City of Coquitlam

The City of Coquitlam received \$500 in funding to hold an event that featured the speakers from the City's Universal Access-Ability Advisory Committee.

#### O City of Courtenay and the Comox Valley Regional District

The City of Courtenay and the Comox Valley Regional District received \$500 in funding to host an accessible transit demonstration.

#### City of Dawson Creek

The City of Dawson Creek received \$500 in funding to host a community BBQ as well as passed a proclamation recognizing Access Awareness Day.

#### O City of Kelowna

The City of Kelowna received \$500 in funding to host a dance for clients who use accessible recreation services.

#### O City of Maple Ridge and City of Pitt Meadows

Maple Ridge and Pitt Meadows held their 15th annual Accessibility and Inclusiveness Community Celebration that also included an Awards ceremony.

#### O City of Surrey

The City of Surrey received \$500 in funding to organize a resource fair and host a community BBQ.

#### O City of Vancouver – Gathering Place

The Gathering Place received \$500 in funding to support their Access Awareness Day event which included a community dinner, art show and dance performance as well as door prizes and other types of recognition for those in the community.

#### O Independent Living Vernon

Independent Living Vernon received \$500 in funding to host an assistive technology demonstration.

#### Richmond Centre for Disability

Richmond Centre for Disability received \$500 in funding to promote Access Awareness Day in local media.

#### Village of Cumberland

The Village of Cumberland held an Accessibility Day and members of the Accessibility Select Committee participated in the Cumberland's Street Market and talked to people about accessibility and inclusion, including handing out SPARC BC's "measuring tapes" and other resources designed to draw attention to the different ways that the whole community can come together to promote accessibility.

#### O City of Kamloops

People in Motion in the City of Kamloops received funding to support their annual Fun Fest which was open to families, caregivers, advocates, members of other local organizations, and which included visual artists, musicians and more. The City of Kamloops also passed a proclamation in support of Access Awareness Day.

### O Deafblind Awareness Fair in Vancouver at the Roundhouse Community Centre on June 7, 2018.

The event brought together several community organizations and deafblind advocates who were focused on helping the Canadian National Society of the Deaf-Blind develop their first-ever Canadian Bill of Rights for people who are deafblind. SPARC BC helped to prepare some posters and resources to support the event as well as had a table.

#### Celebration of the United Nations International Day of Persons with Disabilities

Working with Travel for All and a coalition of disability serving organizations across the Lower Mainland, SPARC BC provided funding to support an accessibility event designed to celebrate the International Day of Persons with Disabilities.

#### O City of North Vancouver

The City of North Vancouver passed a proclamation recognizing Access Awareness Day as well as hosted a workshop where individuals can experience first hand some of the accessibility barriers that individuals with disabilities experience in their day to day activities.

#### O City of Williams Lake

The City of Williams Lake organized an accessibility event as well as passed a proclamation to support Access Awareness Day.

#### O District of Peachland

The District of Peachland is undertaking a project to create an accessible pier in their downtown with their goal being to host and accessibility celebration once their pier is completed.

#### O Town of Smithers

The Town of Smithers will mark the completion of a multi-year project to improve the overall accessibility of a popular walking trail (the Willowvale Marsh).

#### O Village of McBride

The Village of McBride organized an accessibility event.

#### O Harrison Hot Springs

The Village of Harrison Hot Springs requested funding for a special accessibility celebration to be held at their newly retrofitted art gallery that includes an accessible art exhibit by KickStart.

#### **OTHER LOCAL INITIATIVES:**

In addition to the organizations that received funding to support their annual Access Awareness Day activities, there were also a number communities which hosted events but did not request funding. Highlights of these different initiatives are outlined below as well as posted on SPARC BC's website:

#### O District of Barrière

The District of Barrière celebrated the completion of a ramp in their community hall.

#### O Village of Belcarra

Passed a proclamation celebrating Access Awareness Day

#### O City of Burnaby

The City of Burnaby worked with elementary schools, hosted a game of goal ball for people who are visually impaired as well as passed a proclamation celebrating Access Awareness Day.

#### O City of Campbell River

Passed a proclamation celebrating Access Awareness Day

#### City of Colwood

Passed a proclamation celebrating Access Awareness Day

#### O City of Courtenay

The City of Courtenay has established a Regional Accessibility Committee. For Access Awareness Day, the Committee organized a demonstration of the accessibility features of their local buses.

#### O City of Duncan

The City of Duncan is considering incorporating accessibility considerations into their planning following an accessibility audit that they recently completed.

#### Township of Esquimalt

Passed a proclamation celebrating Access Awareness Day.

#### O District of Fort St. James

Passed a proclamation celebrating Access Awareness Day.

#### O District of Highlands

Passed a proclamation celebrating Access Awareness Day.

#### O District of Kent

Passed a proclamation celebrating Access Awareness Day.

#### Town of Ladysmith

The Town of Ladysmith upgraded and installed a ramp in their community hall.

#### O District of North Saanich

The District of North Saanich is making accessibility improvements to their trail system. This included replacing wood chips with gravel. As well, the District offices have undergone renovations including the installation of a ramp and elevator in the municipal hall.

#### City of Parksville

Passed a proclamation celebrating Access Awareness Day.

#### Village of Pemberton

The Village of Pemberton is working on accessibility improvements to their sidewalks. The Master Plan for the Village also includes accessibility considerations.

#### O City of Port Alberni

The City of Port Alberni announced that it was successful in securing the funding needed to install an elevator in their City Hall.

#### O City of Port Coquitlam

The City of Port Coquitlam is working on accessibility improvements for their City Hall and is planning to work with the Rick Hansen Foundation to conduct an accessibility audit.

#### Town of Port McNeill

The Town of Port McNeill completed its Old School Recreation Center Accessibility Project which included the installment of a ramp and the automatic door system. As well, the Town made improvements to their public washrooms.

#### O District of Oak Bay

The District of Oak Bay is undertaking a project to make their service counters in the Monterey Recreation Centre accessible.

#### O Town of Oliver

The Town of Oliver worked with Disability Alliance BC to conduct an emergency planning review and to ensure that the Community's Emergency Planning and Preparedness includes accessibility considerations.

#### District of Sooke

Passed a proclamation celebrating Access Awareness Day.

#### Town of Sidney

Passed a proclamation celebrating Access Awareness Day.

#### O District of Taylor

The District of Taylor has an Access and Inclusion Group. The District is building a ramp to their golf course and is working on making the main entrance of the City Hall accessible.

#### O District of Tofino

The District of Tofino installed a beach mat to make Mackenzie Beach more accessible.

#### O District of Wells

The District of Wells worked with the University of Northern British Columbia to conduct an accessibility assessment that will be incorporated into their Community Plan. As well, the District is in the process of setting up an Accessibility Committee.

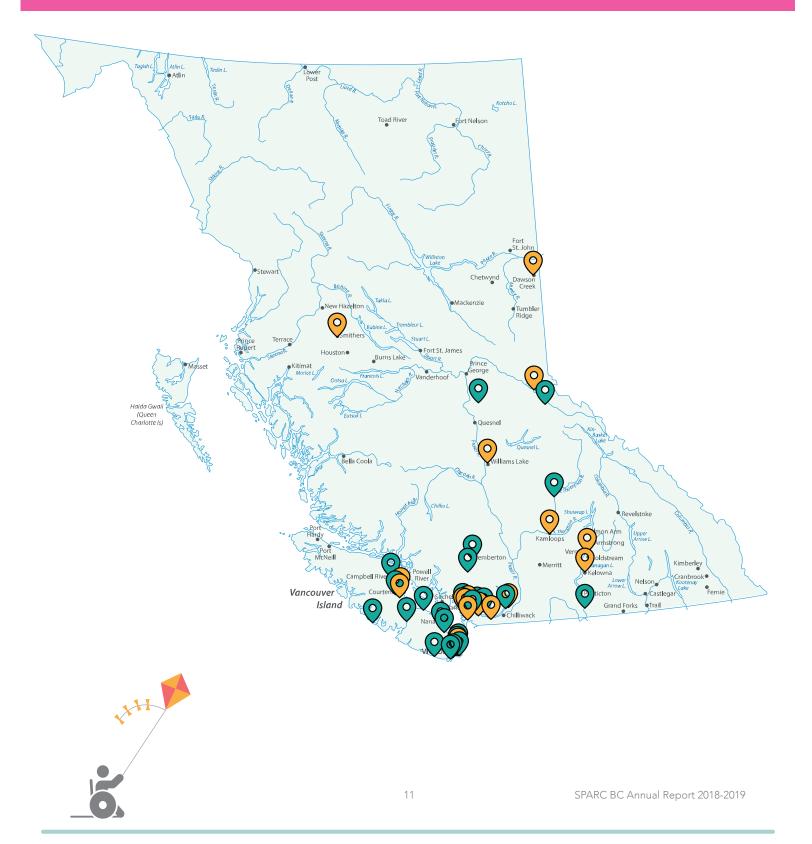
#### O District of West Vancouver

The District of West Vancouver has an Access and Inclusion policy and is a member of the North Shore Disability Advisory Committee.

#### Resort Municipality of Whistler

The Resort Municipality of Whistler blogged about Access Awareness Day. More broadly, Whistler is revising its Accessibility Plan to include additional accessibility considerations.

## ACCESS AWARENESS DAY EVENTS AND INITIATIVES





Our Programs and Activities
Social Policy, Research &
Advocacy

### Our Programs and Activities

# Social Policy, Research & Advocacy

SPARC BC's vision of a just and healthy society for all is one where families and individuals have economic security, affordable housing, access to healthy food and a sense of dignity and the opportunity. SPARC BC's work in the area of social policy, research, and advocacy focuses on the use of research and partnerships to call for policy changes to better meet the needs of families and individuals who are struggling with the cost of food, shelter and other basic necessities. Through our research we seek to give a voice to those who are not always heard and strive to find solutions to ensure everyone has the chance to realize their full potential and pursue the dreams and opportunities important to them. The following provides an overview of the different ways that SPARC BC works to hold governments accountable and to seek solutions that can make a lasting and positive difference in the lives of individuals experiencing poverty.

#### PLACE-BASED STRATEGIES FOR ADDRESSING POVERTY

Community social planning is a place-based process for identifying local needs, setting priorities and developing strategies to address the needs that have been identified. SPARC BC's work in this area has included working on strategies and actions to address issues related to housing affordability and homelessness as well as local actions and innovations in the area of food security and dignified access to healthy food. In 2018/2019 SPARC BC worked on a number of different place-based strategies in partnership with local groups and organizations including the delivery of our *Seniors' Harvest Basket Initiative*, as well as the delivery of Homeless Comfort Kits as part of Homelessness Action Week.

SPARC BC has also been actively working with Farm to Cafeteria (F2CC) on a range of initiatives to bring healthy local food into schools. The over-riding goal of F2CC is to provide students with hands on learning opportunities to increase their overall food literacy while at the same time strengthen local food systems and enhance school and community connectedness. While the different initiatives may vary from community to community, the objectives remain the same which include:

- (a) a focus on promoting healthy food choices;
- (b) hands-on learning; and,

(c) building and strengthening the school to community connection.

This year, SPARC BC led an evaluation of the Farm to Cafeteria program with funding provided through the Public Health Agency of Canada. The results of the evaluation confirmed empirically that the types of investments made through the Farm to School initiatives have resulted in better, healthier food choices among students who are part of the program.

#### CHILD POVERY REPORT CARD

Every year, SPARC BC works in partnership with First Call – the B.C. Child and Youth Advocacy Coalition to produce the annual Child Poverty Report Card. The most recent report card was released in November 2018 and showed that there were 172,550 children between the ages of 0 and 17 in B.C. growing up in poverty. This represents 1 out of every 5 children. Through our research and partnership with First Call and others our goal is to ensure that no child's future is limited by poverty and that all children have the have the opportunity to realize their full potential.

#### SENIORS' POVERTY REPORT CARD

Working in collaboration with the United Way of the Lower Mainland, SPARC BC produced the first ever Seniors' Poverty Report Card. Through this research, we found that the economic realities for many low income and vulnerable seniors can be quite stark with too many seniors struggling quietly on their own trying to make ends meet. Our research showed that almost 1 in 10 seniors in B.C. were living in poverty and that British Columbia had the highest seniors' poverty rate in Canada. We also found that single seniors living on their own were among the most vulnerable. Our goal is to use this research to call for policy changes that can help to strengthen the social safety net for low income seniors and others in order to give them a greater sense of confidence and certainty about their future.

#### A COMMITMENT TO TRUE RECONCILIATION

community.

The Truth and Reconciliation Commission of Canada heard from thousands of Indigenous Canadians about the impact of being taken from their families and placed in residential schools and the multi-generational harm that resulted. As a values-driven organization, SPARC BC recognizes the importance of honouring the voices of those who shared their stories and of working to heal the wounds of the past by educating ourselves and by building bridges and new pathways forward between Indigenous and non-Indigenous Canadians. To this end, we will seek to work together with others to ensure that our actions and endeavours reflect a commitment to true reconciliation.

#### WHAT DO THESE TERMS MEAN?

Cultural humility is a lifelong journey of self-reflection and learning. It involves listening without judgment and being open to learning from and about others. It involves learning about our own culture and our biases. Cultural humility is a building block for cultural safety.

Cultural safety is when all people feel respected and safe when they interact with the health care system. Culturally safe health services are free of racism and discrimination. People are supported to draw strengths from their identity, culture and

The journey often starts with **cultural awareness** – recognizing that differences and similarities exist between cultures. Learning about the histories that impact Indigenous peoples in Canada is an important part of developing cultural awareness.

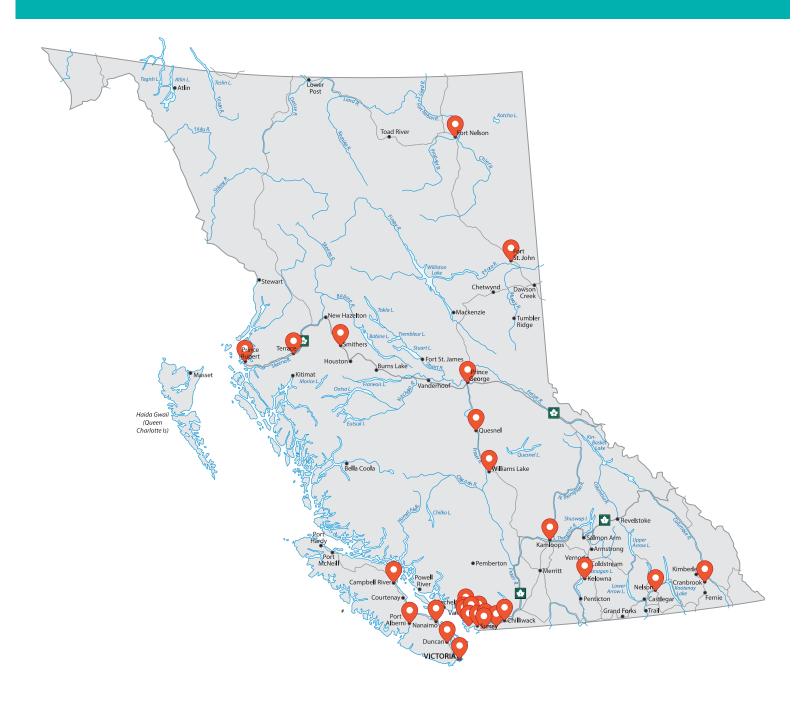
Cultural sensitivity grows when we start to see the influences of our own culture and acknowledge that we have biases. Cultural sensitivity is NOT about treating everyone the same.

**Cultural competency** is about developing practical skills for interacting in respectful ways with people who are different from us. Cultural competency does not require us to become experts in cultures different from our own.

Cultural safety improves as we proceed along this path of selfreflection and learning.

Excerpt taken from the Northern Health, Indigenous Health Cultural Safety Respect and Dignity in Relationships

## INITIAL PHASE OF PROVINCIAL POVERTY REDUCTION COMMUNITY MEETINGS



#### **POVERTY REDUCTION MEETINGS, 2018**

Co	ommunity Meetings	Number of Participants	Percentage with Lived Experience
Т	Victoria	130	55%
2	Prince Rupert	180	73%
3	Terrace	75	60%
4	Smithers	65	54%
5	Kamloops	90	47%
6	Kelowna	114	44%
7	Nanaimo	90	50%
8	Port Alberni	180	67%
9	Campbell River	90	42%
10	Richmond	50	46%
П	Burnaby/New Westminster	95	45%
12	Duncan	100	58%
13	Surrey	80	54%
14	Williams Lake	48	42%
15	Quesnel	54	63%
16	Cranbrook	45	56%
17	Nelson	100	41%
18	Prince George	110	43%
19	North Vancouver	45	<b>2</b> 7%
20	Vancouver DTES	250	92%
21	Coquitlam	42	36%
22	Vancouver	105	55%
23	Fort Nelson	50	20%
24	Fort St. John	50	30%
25	Maple Ridge	35	29%
26	Langley	48	31%
27	Abbotsford	91	49%
28	Chilliwack	93	58%
	TOTAL	2,505	55%

## POVERTY REDUCTION — COMMUNITY CONVENING GRANTS



## POVERTY REDUCTION — COMMUNITY CONVENING GRANTS

Abbotsford (2)

**Burnaby (2)** 

**Burns Lake** 

**Cache Creek** 

Chilliwack (2)

Clearwater

**Comox Valley** 

Creston

Deroche

Gibsons

Greenwood

Kamloops (3)

Langley (3)

**Long Harbour** 

Mission

**New Westminster** 

**North Vancouver** 

Oliver (2)

**One Hundred Mile House** 

**Pemberton** 

Port Alberni (2)

**Port McNeill** 

**Prince George (5)** 

Revelstoke (2)

Salmon Arm

**Sechelt** 

**Sicamous** 

Squamish

Surrey (5)

**Terrace** 

**Tofino** 

Trail

Vancouver (43)

Vernon

Victoria (2)

West Kelowna

Whistler

White Rock



Our Programs and Activities

# Community Development, Education & Outreach

#### Our Programs and Activities

# Community Development, Education & Outreach

SPARC BC's work in the area of community development, education and outreach focuses on building capacity at the local level to meet the social development needs of people and communities. In 2018/2019 SPARC BC delivered eighteen (18) different community development and capacity building workshops.

2013/2014	2014/2015	2015/2016	2016/2017	2017/2018	2018/2019
Alberni Valley	Castlegar	Campbell River	Campbell River	Comox	Burns Lake
				Comox Central Kootenay & Kootenay Boundary Region Burns Lake Cumberland Grand Forks Lake Country Langley Prince George Richmond Squamish Tofino Ucluelet Victoria Vancouver (BCIT) Metro	Burns Lake Comox Cumberland Cowichan Valley Regional District Fort St John Grand Forks District of Houston Mackenzie North Vancouver Pemberton Powell River Prince George Prince Rupert Smithers Squamish Summerland
				Vancouver & the Fraser Valley -2H Summit AMSSA (webinar)	T'Sou-ke Nation Victoria
10	6	9	5	16	18

### CDE WORKSHOPS 2018





Our Programs and Activities
Research, Planning &
Consulting

#### Our Programs and Activities

# Research, Planning & Consulting

SPARC BC provides research, planning and consulting services to all levels of government (federal, provincial, regional, local and First Nations) and works with community-based agencies and service providers on a wide range of social policy issues. In 2018/2019 the Research, Planning and Community Development team created and submitted more than 55 research, planning and community development proposals and worked on more than 87 research, planning and consulting projects. Members of SPARC BC's Research, Planning and Community Development team bring:

- **Experience in applied research** including a strong track record in designing and implementing a broad range of community-based research projects and initiatives;
- A strong track record in community facilitation and community engagement including a commitment to making space for a diverse range of voices and perspectives;
- **Subject area expertise** on a wide range of social policy issues, including mental health and addictions, housing and homelessness, senior and age-friendly planning, community social planning, and community development;
- **National recognition and accreditation** in the practice of program evaluation including significant experience and expertise in research design and performance measurement;
- Social and relationship capital including a reputation for being a good partner as well
  as advanced competencies in effectively managing complex change initiatives involving
  multiple partners and stakeholders;
- **Strong project management and leadership skills** including demonstrated success in the design, implementation, and monitoring of multi-sided community-based research and planning projects; and,
- A commitment to the highest possible standards, both ethically and socially, including a strong commitment to the values of social justice, inclusion, integrity and learning.



The following is a list of the community partners and points of engagement for SPARC BC's Research, Planning and Consulting efforts in 2018/2019:

Kingston City of North Vancouver

Comox Valley District of West Vancouver

Vancouver Squamish

Nanaimo Masset

Port Alberni Skidegate

Smithers Montreal Powell River Toronto

Nelson Oakville

Vernon Sydenham (ON)

Kamloops Moncton (NB)

Maple Ridge Pemberton

Chilliwack Terrace

Abbotsford Prince Rupert

Whistler Smithers

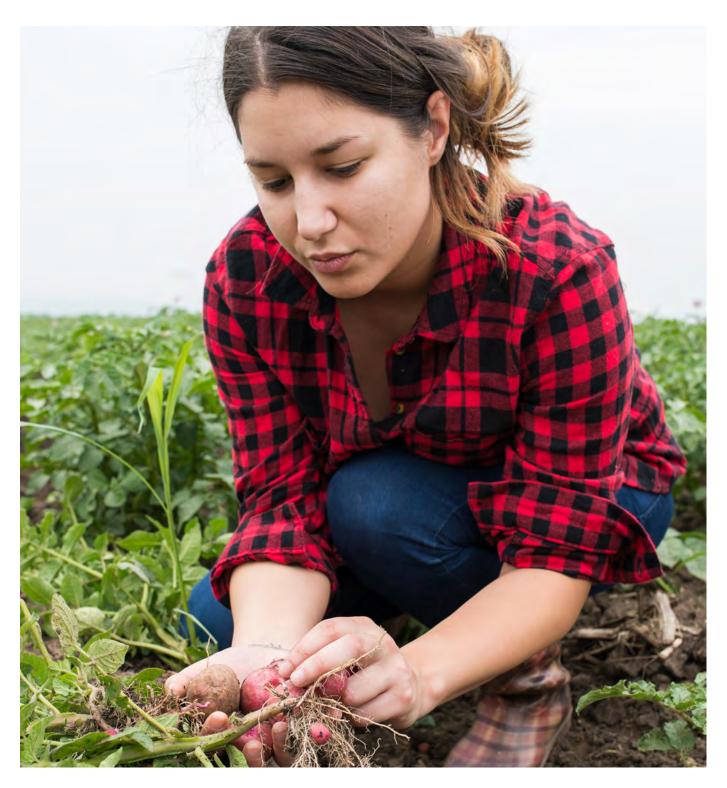
Hornby Island Hazelton

Courtenay Tofino

Comox Ucluelet

Victoria

Vancouver



SPARC BC

Annual General Meeting

#### **AGENDA**

#### SPARC BC 2018/2019 ANNUAL GENERAL MEETING

4445 Norfolk Street, Burnaby, BC June 14, 2019 6:00 p.m.

- 1. Call to Order
- 2. Minutes from the AGM, June 29, 2018
- 3. President's Report
- 4. Treasurer's Report
- 5. Presentation of the Financial Statements for April 1, 2018 to March 31, 2019
- 6. Appointment of the Auditors for 2019/2020
- 7. Report from the Nominations Committee–Election of Directors
- 8. Message from the Executive Director
- 9. Adjournment

MINUTES SPARC BC Annual General Meeting 2017/2018 4445 Norfolk Street, Burnaby BC June 29, 2018 6:00 PM

#### 1. Call to Order

The President called the meeting to order.

#### 2. Minutes from the AGM, June 23, 2017

The President referred members to the minutes from the Annual General Meeting held on June 23, 2017. The President called for a motion to adopt the minutes as presented.

#### **Motion:**

That the minutes from the Annual General Meeting held on June 23, 2017 be approved.

MOVED: Christene Walsh, SECONDED: Susan Jensen, CARRIED.

#### 3. President's Report

The President (Nate Bello) observed that he is reaching the end of his term on SPARC BC's Board of Directors. He noted that collectively SPARC BC has been successful in balancing advocacy with genuine authentic research. Nate also noted that he has appreciated watching SPARC BC evolve and change over the years and that SPARC BC is an organization that embraces its values of social justice, inclusion, integrity and learning. The President also wanted to recognize the efforts of the staff who work at SPARC BC and who believe in the importance of our mission. The President concluded by thanking SPARC BC's members and donors for the role that they play in helping SPARC BC to realize its mission.

Following the presentation of his report the President called for a motion to adopt the Presidents Report.

#### **Motion:**

That the President's Report be adopted.

MOVED: Sharlene Frank, SECONDED: Susan Jensen, CARRIED.

#### 4. Treasurer's Report

The Treasurer (Hugh Kellas) provided highlights from the past year. Hugh noted that SPARC BC had a strong financial year both in terms of the revenue generated from our social enterprises and from careful management of expenditures. The Treasurer

provided an overview of SPARC BC's different sources of revenue as well as highlights of some of the key projects and initiatives undertaken over the course of the year. Hugh also thanked SPARC BC's members and donors for their on-going support for SPARC BC's work as well as acknowledged the Province for their contributions through the funding provided through the BC Community Gaming Grant. Hugh concluded by thanking staff and others who helped to make 2017/2018 a successful year.

#### **Motion:**

That the Treasurer's Report be adopted

MOVED: Hugh Kellas, SECONDED: Bev Onischak, CARRIED.

#### 5. Presentation of the Audited Financial Statements-2017/2018

The Treasurer referred members to the Audited Financial Statements prepared by DMCL. He noted that the Finance and Audit Committee met with DMCL to review the Audited Financial Statements and that the Finance and Audit Committee is recommending the adoption of the 2017/2018 Financial Statements as presented.

#### **Motion:**

That the Financial Statements for 2017/2018 be adopted.

MOVED: Hugh Kellas, SECONDED: Susan Jensen, CARRIED.

#### 6. Appointment of the External Accounting Firm for 2018/2019.

The Treasurer moved to appoint DMCL as the external accounting firm for 2018/2019.

#### **Motion:**

That DMCL be appointed as the external accounting firm for 2018/2019.

**MOVED:** Hugh Kellas, **SECONDED:** Angela Towle, **CARRIED.** 

#### 7. Report from the Nominations Committee

The Bylaws establish that the Board of Directors shall have a minimum of eight (8) and a maximum of fifteen (15) Directors with the ideal number being set at twelve (12).

The Bylaws also establish that the Board of Directors should represent the geographic and social diversity that is characteristic of the province.

The report from the Nominations Committee noted that there are two (2) Directors whose terms were ending in June 2018 – Nate Bello and Linda Locke.

It was also noted that two (2) Directors – Hugh Kellas and Susan Jensen have agreed to stand for re-election and that Marilyn Belak and Stephen Dooley will be leaving the Board before their full term has been served.

To this end, the Nominations Committee is recommending that:

Hugh Kellas and Susan Jensen be re-elected to serve for an additional three-year term ending in June 2021.

#### **Motion:**

That Hugh Kellas and Susan Jensen be re-elected for an additional 3-year term ending in June 2021.

**MOVED:** Christene Walsh, **SECONDED:** Angela Towle, **CARRIED.** 

The Nominations Committee has also identified three (3) potential candidates, Tarita Davenock, Kara Keam and, Marla Reed, to fill the vacant positions on the Board that was created as result of the departure of Nate Bello, Linda Locke, and Marilyn Belak. To this end, the Nominations Committee is recommending that Tarita Davenock, Kara Keam and, Marla Reed stand for nomination to serve on SPARC BC's Board of Directors for a three (3) year term ending in June 2021.

#### **Motion:**

That Hugh Kellas and Susan Jensen be re-elected for an additional 3-year term ending in June 2021.

MOVED: Christene Walsh, SECONDED: Angela Towle, CARRIED.

The Nominations Committee also identified one (1) additional vacancy created from the departure of Stephen Dooley and will be filled at a later date. To this end, the Nominations Committee is recommending that the one (1) additional vacancy created from Stephen Dooley's departure be filled at a later date.

#### Motion:

That the one (1) additional vacancy created from the departure of Stephen Dooley be filled at a later date.

MOVED: Christene Walsh, SECONDED: Angela Towle, CARRIED.

#### 8. Message from the Executive Director

Lorraine Copas welcomed Tarita Davenock, Kara Keam and Marla Reed to SPARC BC's Board of Directors.

Lorraine noted that the Annual Report for this year shares some of the highlights and key reflections arising from the seventy-three (73) projects completed and 54k parking permits issued this year.

In presenting the report, Lorraine also noted that lots of fundraising through specific calls to action had tremendous results. The results from the Calls to Action included: the production of 5,500 comfort kits dispersed throughout the lower mainland with

SPARC BC being the anchor for Homelessness Action Week, partnering with a local farm to produce 500 healthy food baskets for low income seniors.

Lorraine also noted that the Your IDEAS cards campaign was successful in helping us to better understand the voices of SPARC BC and the frustrations and celebrations that happen when being a person with a disability.

Lorraine concluded by thanking the Board for their leadership and by recognizing the dedication and commitment of staff who help to make SPARC BC the caring and committed organization that it is.

#### **Motion:**

That the Executive Director's Report be adopted.

MOVED: Hugh Kellas, SECONDED: Cameron Gray, CARRIED.

#### 9. Adjournment

The President noted that this concludes the Annual General Meeting for 2017/2018. The President called for a motion to adjourn.

#### **Motion:**

That 2017/2018 Annual General Meeting be adjourned.

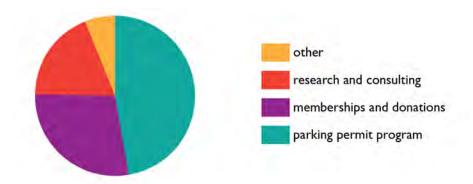
**MOVED:** Sharlene Frank, **SECONDED:** Angela Towle, **CARRIED.** 

#### Treasurer's Report

I would like to present the Treasurer's Report for 2018/2019. SPARC BC operates through a social enterprise model where any income generated through our Parking Permit and Research and Consulting programs is reinvested in keeping our programs and services strong. Essential to SPARC BC's financial well-being, however, is the very significant support we receive from our members and donors which enables our mission-driven work in the areas of accessibility and inclusion, social policy research and advocacy, and community development education and outreach.

Over the past few years, SPARC BC has continued to have strong financial results with this financial year closing with an overall operating surplus of \$239,358. Revenues for 2018/2019 were \$2,613,272, up from \$2,415,841 in 2017/2018 and exceeding our annual target by \$228,272.

SPARC BC's revenue is largely comprised of three areas—the Parking Permit Program for People with Disabilities, Membership and Donations, and revenue generated through the provision of Research, Planning and Consulting services. The following graph shows the different sources of revenue and each area's overall contribution.



The Parking Permit Program represents 50% of SPARC BC's overall revenue. In 2018/2019, SPARC BC realized a total of \$1,236,963 in revenue from the delivery of the Parking Permit Program and issued more than 54,800 permits in 2018/2019 up from 53,675 permits in 2017/2018. Issued permits are either permanent, temporary or organizational. The revenue generated through processing fee of \$23 not only enables SPARC BC to administer the program for people who depend on having access to designated accessible parking in their community but it also supports our Accessibility and Enforcement line and work with communities to advance and support broader accessibility goals.

Memberships and donations also play a critical role in supporting our work with people and communities across BC. SPARC BC is fortunate to have the generous support of a broad membership and donor base who share our vision of a just and healthy society for all. In 2018/2019 contributions from members and donors totaled \$736,666 and

these contributions help support our mission-driven work in the area of accessibility and inclusion, income security and poverty reduction as well as our outreach and engagement with local communities on a range of issues. As a non-profit society and federally registered charity, we rely on the generosity and support of our members and donors to advance our work and to help make a difference in the lives of the people and communities we serve.

In 2018/2019 we also saw strong support for our two (2) calls to action both in the form of our Homeless Comfort Kits and our Seniors' Harvest Basket Initiative. Together through our "calls to action" SPARC BC was successful in generating a combined \$70,000 in revenue for these two (2) initiatives. This strong response from our membership and donor base has allowed the Board to explore opportunities to build and strengthen existing partnerships as well as to explore new ones. For example, the revenue generated through our Homeless Comfort Kit initiative was generally used to support local homelessness planning tables and partners during Homelessness Action Week. However, the strong response from our members and donors has meant that we can provide more support and relief year-round to a larger number of individuals who are experiencing homelessness or living on the margins. Most importantly, the strong response from our members and donors allows us to send a clear signal to those who are homeless or at risk of becoming homeless that people care and that their needs are not invisible. As well, it allows us to continue to show all levels of government, the public, the media and others that little acts of kindness can make a big difference in the lives of those who have very little.

Our Seniors' Harvest Basket and Seniors' Poverty Report Card were also well received with 2018/2019 being the first year for the implementation of this program which was developed in response to concerns raised by our members and through our own research in the development of our Seniors' Poverty Report Card where we became aware that there were more than 70,000 seniors across the Province who were living in poverty and who were finding it increasingly difficult to make ends meet. Through the launch of our Seniors' Harvest Basket Initiative, our goal was to find ways to promote dignified access to healthy food for low income and vulnerable seniors. Thanks to the generous support of our members and donors we received more than \$20,000 in 2018/2019 to continue to grow and expand this work.

The revenue generated through SPARC BC's Research, Planning and Consulting Services has also continued to remain strong with revenue generated through contracted research being \$486,829 for 2018/2019 up from \$367,475 in 2017/2018. This represents an increase of almost \$120,000 or 32% over the revenue recorded for the previous year. As well, the Research and Consulting team worked on more than 80 projects in 2018/2019 and distributed over \$1,348,565 to communities through their various projects and initiatives. This included SPARC BC's work with the Provincial government to engage local communities and partners in looking at the types of strategies and actions that are needed to help to address poverty in B.C. as well as SPARC BC's ongoing work with the Public Health Agency of Canada, the Whole Kids Foundation, Farm

to Cafeteria and others engaged in working to promote dignified access to healthy food though local schools.

While revenues were up, expenses were also up. SPARC BC's annual operating expenditures for 2018/2019 were \$2,373,914 up from \$2,093,715 in 2017/2018. Most of the additional expense were related to additional staffing costs for the delivery of our programs as well as increased investments in communities. There were also increased expenses in the day-to-day operating costs for the delivery of the Parking Permit Program including postage costs which increased from \$109,699 in 2017/2018 to \$119,509 in 2019/2020. Significant attention continues to be paid to the daily operating expenses at SPARC BC to ensure that we continue to be able to deliver our services in a responsive and accountable way, and to ensure that our operating and overhead costs remain as low as possible. To this end, it is also worth noting that with the expiry of our lease for our current premises, we engaged in a process over the past year to downsize and renovate our existing space at 4445 Norfolk Street as well as to bring in other partner organizations to help share the cost of the lease. We anticipate that these changes will mean an annual savings to SPARC BC of approximately \$100,000 in office rent and overhead costs that can be reinvested back into our programs and projects over the coming year.

I want to conclude by thanking our members, donors and staff for a productive and successful year at SPARC BC. On behalf of the other members of the Finance and Audit Committee and the SPARC BC Board of Directors, I would also like to thank everyone who has contributed to the accomplishments highlighted in this report and look forward to on-going success in 2019/2020. I would also like to thank all of SPARC BC's members for your belief in the possibilities that come from people and communities working together to build a more just and healthy society for all. It is this believe and commitment that continues to make such an important difference in the lives of so many in communities across the Province.

Sincerely,

Marla Reed,

Presented on behalf of Cameron Gray, Treasurer

Financial Statements
Year Ended March 31, 2019

# SOCIAL PLANNING AND RESEARCH COUNCIL OF BRITISH COLUMBIA SOCIETY Index to Financial Statements Year Ended March 31, 2019

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700 – 2755 Lougheed Hwy. Port Coquitlam, BC V3B 5Y9 TEL 604.941.8266 | FAX 604.941.0971

1500 – 1140 W. Pender Street Vancouver, BC V6E 4G1 TEL 604.687.4747 | FAX 604.689.2778.

200 - 1688 152 Street Surrey, BC V4A 4N2 TEL 604.531.1154 | FAX 604.538.2613

#### INDEPENDENT PRACTITIONER'S REVIEW ENGAGEMENT REPORT

To the Members of Social Planning and Research Council of British Columbia Society

We have reviewed the accompanying financial statements of Social Planning and Research Council of British Columbia Society which comprise the statement of financial position as at March 31, 2019 and the statements of revenues and expenditures, changes in net assets and cash flow 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 for the Financial Statements

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.

#### Conclusion

Based on our review, nothing has come to our attention that causes us to believe that these financial statements do not present fairly, in all material respects, the financial position of Social Planning and Research Council of British Columbia Society as at March 31, 2019, 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.

Report on Other Legal and Regulatory Requirements

As required by the Societies Act (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 consistent basis with that of the preceding year.

Independent Practitioner's Review Engagement Report to the Members of Social Planning and Research Council of British Columbia Society (continued)

Port Coquitlam, BC June 14, 2019 DALE MATHESON CARR-HILTON LABONTE LLP CHARTERED PROFESSIONAL ACCOUNTANTS

### SOCIAL PLANNING AND RESEARCH COUNCIL OF BRITISH COLUMBIA SOCIETY Statement of Financial Position

#### March 31, 2019

(Unaudited)

		2019	 2018
ASSETS			
CURRENT Cash and cash equivalents Short-term investments (Note 3) Accounts receivable Accrued interest receivable Goods and services tax rebates Prepaid expenses	\$	1,396,403 127,664 565,164 9,667 42,792 73,905	\$ 978,384 1,089,065 526,704 9,480 14,366 32,029
		2,215,595	2,650,028
PROPERTY AND EQUIPMENT (Note 4)		365,173	33,110
LONG-TERM INVESTMENTS (Note 3)		402,672	127,664
	\$	2,983,440	\$ 2,810,802
LIABILITIES AND NET ASSETS			
CURRENT Accounts payable and accrued liabilities Payroll withholdings payable Deferred revenue on projects and disbursement recoveries Deferred contributions ( <i>Note 5</i> ) Current portion of deferred lease inducement	\$	378,552 29,137 452,645 70,000 5,730	\$ 304,990 25,465 582,054 80,000 10,275
	_	936,064	 1,002,784
NET ASSETS Internally restricted Unrestricted		1,192,500 854,876	1,074,251 733,767
		2,047,376	1,808,018
	S	2,983,440	\$ 2,810,802

COMMITMENT (Note 7)

ON BEHALF OF THE BOARD	
-	Directo
	Directo

See notes to financial statements

# SOCIAL PLANNING AND RESEARCH COUNCIL OF BRITISH COLUMBIA SOCIETY Statement of Revenues and Expenditures Year Ended March 31, 2019

	2019	2018
REVENUES		
Permit sales	\$ 1,236,96	\$ 1,210,659
Memberships and donations	736,660	
Gaming grant	80,000	
Interest income	38,48	
Rental income	30,810	
Other grants	3,517	
Contracted research	486,829	367,475
	2,613,272	2,415,842
EXPENDITURES		
Audit and legal fees	18,856	
Amortization of property and equipment	41,410	57,501
Board and executive meetings	41,638	
Computer and website maintenance	92,009	
Direct mail fundraising	50,479	
Insurance	6,981	
Marketing, publicity and promotion	27,446	
Office supplies	27,838	
Other expenditures	16,181	
Photocopying	33,558	
Postage and courier	119,509	
Printing	53,506	
Professional and consulting services	27,559	
Programs and projects	147,907	
Rental	230,147	
Repairs and maintenance	19,008	
Salaries, wages and benefits (Note 8)	1,372,449	
Staff training and development	20,914	15,149
Telephone	26,519	21,640
	2,373,914	2,093,715
Contracted Research Disbursements		
Disbursement recoveries	1,348,565	1,062,373
Project disbursements	(1,348,565	
EXCESS OF REVENUES OVER EXPENDITURES	\$ 239,358	\$ 322,127

# SOCIAL PLANNING AND RESEARCH COUNCIL OF BRITISH COLUMBIA SOCIETY Statement of Changes in Net Assets Year Ended March 31, 2019

	Internally Restricted	Ur	nrestricted	Total 2019	Total 2018
NET ASSETS - BEGINNING OF YEAR	\$ 1,074,251	\$	733,767	\$ 1,808,018	\$ 1,485,891
Excess of revenues over expenditures	-	7	239,358	239,358	322,127
	1,074,251		973,125	2,047,376	1,808,018
Interfund transfers	118,249		(118,249)		114
NET ASSETS - END OF YEAR	\$ 1,192,500	\$	854,876	\$ 2,047,376	\$ 1,808,018

# SOCIAL PLANNING AND RESEARCH COUNCIL OF BRITISH COLUMBIA SOCIETY Statement of Cash Flow Year Ended March 31, 2019

		2019	_	2018
OPERATING ACTIVITIES				
Excess of revenues over expenditures	\$	239,358	\$	322,127
Items not involving cash:				
Amortization of property and equipment		41,410		57,501
Amortization of deferred lease inducement	-	(4,545)		(20,576)
	_	276,223		359,052
Changes in non-cash working capital:				
Accounts receivable		(38,460)		(422,976)
Interest receivable		(187)		(4,143)
Accounts payable and accrued liabilities		73,552		56,494
Deferred revenue on projects and disbursement recoveries		(129,409)		239,663
Deferred contributions		(10,000)		
Prepaid expenses		(41,876)		13,753
Goods and services tax rebates		(28,426)		(57)
Payroll withholdings payable		3,672		12,736
Proceeds from maturity of short-term investments	_	961,401		
	_	790,267		(104,530)
Cash flow from operating activities		1,066,490		254,522
INVESTING ACTIVITIES				
Purchase of property and equipment		(373,463)		(12,543)
Purchase of long-term investments	-	(275,008)		(2,673)
Cash flow used by investing activities	_	(648,471)		(15,216)
INCREASE IN CASH FLOW		418,019		239,306
Cash and Cash Equivalents - beginning of year	-	978,384		739,078
CASH AND CASH EQUIVALENTS- END OF YEAR	\$	1,396,403	\$	978,384

#### Notes to Financial Statements

#### Year Ended March 31, 2019

(Unaudited)

#### NATURE OF OPERATIONS

Social Planning and Research Council of British Columbia Society (the "Society") is a Not-for-Profit Organization incorporated as a Society under the Societies Act (British Columbia). The Society's mission is to work with communities in building a just and healthy society for all persons in British Columbia. The Society is a registered charity under the Income Tax Act and accordingly is exempt from income taxes, provided certain requirements of the Income Tax Act are met.

#### 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

#### Basis of presentation

These financial statements are prepared in accordance with Canadian accounting standards for not-for-profit organizations.

#### Cash and cash equivalents

Cash and cash equivalents include cash on hand and short-term deposits which are highly liquid with original maturities of less than three months at the date of acquisition.

#### Investments

Short-term investments are comprised of term deposits and guaranteed investment certificates and high interest savings accounts that are traded in an active market and are readily convertible to cash. These items are carried at amortized cost at the date of the statements of financial position and have a maturity period of less then one year.

Long-term investments are comprised of guaranteed investment certificates. These items are carried at amortized cost at the date of the statement of financial position and have maturity period of greater than one year.

#### Property and Equipment

Purchased property and equipment are recorded at cost. Repairs and maintenance costs are charged to expense. Betterments which extend the estimated life of an asset are capitalized. When an asset no longer contributes to the Society's ability to provide services, its carrying amount is written down to its residual value.

Property and equipment are amortized on a straight-line basis using the following rates.

Computer equipment3 yearsFurniture and fixtures3 yearsLeasehold improvementsover the term of the lease

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

(continues)

#### **Notes to Financial Statements**

#### Year Ended March 31, 2019

(Unaudited)

#### SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

#### Revenue Recognition

The Society follows the deferral method of accounting for contributions from grants. Under this method, externally restricted contributions are recognized in the period the related expenses are incurred or the restrictions are met.

Unrestricted contributions which are received in the form of donations and membership fees are recognized as revenue when received or receivable if the amount can be reasonably estimated and collection is assured.

Revenue from the sale of parking permits is recognized when persuasive evidence of an arrangement exists, the significant risks and rewards of ownership are transferred to the buyer, there is no continuing managerial involvement, the amount of revenue can be measured reliably, and the related receivable is received or collection is reasonably assured.

Revenue from projects is recognized on the percentage of completion basis as the research project is performed, collection of the related receivable is probable, persuasive evidence of an arrangement exists and the contract fee is fixed or determinable. The percentage of completion is determined by a combination of management's estimates of the progress on the project and the costs incurred to date. Costs are generally the most determinable measure of performance which relate as directly as possible to the activities critical to the completion of the contract.

A provision is made for the total anticipated loss when the estimates of total costs on a contract indicate a loss.

#### Financial Instruments

Financial instruments are recorded at fair value on initial recognition. Equity instruments that are quoted in an active market are subsequently measured at fair value. All other financial instruments are subsequently measured at cost or amortized cost.

Transaction costs incurred on the acquisition of the financial instruments measured subsequently at fair value are expensed as incurred. All other financial instruments are adjusted by transaction costs incurred on acquisition and financing costs. These costs are amortized using the effective interest rate method.

Financial assets are assessed for impairment on an annual basis at the end of the fiscal year if there are indications of impairment. If there is an indicator of impairment, the Society determines if there is significant adverse change in the expected amount or timing of future cash flows, the carrying value of the financial asset is reduced to the highest of the present value of the expected cash flows, the amount that could be realized from selling the financial asset or the amount the Society expects to realize by exercising its right to any collateral. If events and circumstances reverse in a future year, an impairment loss will be reversed to the extent of the improvement, not exceeding the initial impairment charge.

#### Deferred Revenue On Projects and Disbursement Recoveries

Deferred revenue on projects and disbursement recoveries consist of deposits received for projects where revenues or disbursement recoveries have not yet been earned or recognized.

(continues)

#### Notes to Financial Statements

#### Year Ended March 31, 2019

(Unaudited)

#### 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

#### Deferred Lease Inducement

The deferred lease inducement consists of a construction allowance provided by the landlord which is being amortized to offset rent expense on a straight-line basis over ten years, which is the term of the related premise's lease.

#### Use of Estimates

The preparation of the financial statements in conformity with the 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 revenue and expenses during the year.

Significant items subject to such estimates and assumptions include provisions for impairment of trade accounts receivables, the carrying amount of property and equipment, deferred revenue on projects and disbursement recoveries and the percentage of completion or projects. Actual results could differ from those estimates.

#### 3. INVESTMENTS

		2019		
Short-term Investments Term deposits Guaranteed investment certificates	\$	127,664	\$	886,392 202,673
	_	127,664		1,089,065
Long-term Investments Term deposits Guaranteed investment certificates	_	200,000 202,672		127,664
	_	402,672		127,664
	\$	530,336	\$	1,216,729

Short-term investments consist of guaranteed investment certificates with maturity dates in January 2020 at interest rates ranging from 1.78% to 1.81% per annum.

Long-term investments consist of term deposits and guaranteed investment certificates maturing in May 2020 and July 2020 at interest rates ranging from 2.62% to 3.0% per annum.

#### **Notes to Financial Statements**

#### Year Ended March 31, 2019

(Unaudited)

4.	PROP	ERTY	AND	EQL	JIPMENT

	_	Cost	cumulated nortization	N	2019 let book value	١	2018 let book value
Computer equipment Furniture and fixtures Leasehold improvements	\$	291,514 183,138 633,133	\$ 268,592 167,040 306,980	\$	22,922 16,098 326,153	\$	13,337 4,582 15,191
	\$	1,107,785	\$ 742,612	\$	365,173	\$	33,110

#### 5. DEFERRED CONTRIBUTIONS

		Salance, nning of the year	ntributions eceived	mounts cognized value	2019	2018
BC Gaming Commission	\$	80,000	\$ 6-7	\$ 80,000	\$ 	\$ 80,000
Comfort Harvest Kits	-	Ā	70,000		70,000	÷.,
	\$	80,000	\$ 70,000	\$ 80,000	\$ 70,000	\$ 80,000

Deferred contributions represent contributions received in advance from donors. Amounts are recognized to revenue when the expenditures on the designated projects are made.

#### 6. INTERNALLY RESTRICTED NET ASSETS

2019 2018

Designated to:

Provide for the ongoing financial stability of the Society. It is the objective of the Board of Directors to maintain a reserve fund of at least one-half of the annual operating budget or \$500,000 whichever is more. The reserve will be set aside in a restricted account to be used to maintain operations during difficult financial circumstances; or to cover contingent liabilities.

\$ 1,192,500 \$ 1,074,250

These designated internally restricted amounts are not available for other purposes without approval of the Board of Directors.

#### Notes to Financial Statements

#### Year Ended March 31, 2019

(Unaudited)

#### COMMITMENT

The Society entered into a ten-year lease agreement for it premises commencing October 2018. Basic rental payments are \$117,075 per annum to September 2021, \$123,765 to September 2022 and \$130,455 to September 2027, excluding goods and services tax, operating expenses and property taxes.

#### 8. EMPLOYEE AND CONTRACTOR REMUNERATION

For the fiscal year ended March 31, 2019, the Society paid total remuneration of \$238,229 to two employees for services, each of whom received total remuneration of more than \$75,000.

#### 9. DIRECTOR REMUNERATION

The Society's directors do not receive remuneration.

#### 10. FINANCIAL RISK AND CONCENTRATION OF RISKS

The significant risks to which the Society is exposed are credit risk and liquidity risk.

#### (a) Credit risk

Credit Risk refers to the risk that a counterparty may default on its contractual obligations resulting in a financial loss. The Society's exposure to credit risk is indicated by the carrying amount of its accounts receivable, cash and cash equivalents, and investments. The Society deals with creditworthy counterparties to mitigate the risk of financial loss from defaults on its accounts receivable. The Society deposits its cash and cash equivalents and investments with high credit quality financial institutions. There has been no change to the risk exposure from 2018.

#### (b) Liquidity Risk

Liquidity risk is the risk that the Society will be unable to fulfill its obligations on a timely basis or at a reasonable cost. The Society manages its liquidity risk by monitoring its operating requirements. The Society prepares budget and cash forecasts to ensure it has sufficient funds to fulfill its obligations. There has been no change to the risk exposures from 2018.

#### (c) Interest Rate Risk

Interest rate risk arises from the possibility that changes in interest rates will affect the value of fixed income investments held by the Society. The Society manages this risk by investing in highly rated term deposits and guaranteed investment certificates with varying maturity dates.