



## **REPORT FIN-2023-033**

---

TO: Mayor and Members of Council

PREPARED BY: Mary Hasan, Director of Finance/Treasurer

PRESENTED BY: Mary Hasan, Director of Finance/Treasurer

MEETING DATE: December 13, 2023

SUBJECT: 2024 Grant Application Program  
File: F11 – GRA and A09 GRA

---

### **RECOMMENDATIONS**

**THAT Report FIN-2023-033 entitled 2024 Grant Application Program be received; and**

**That Council approves the grant allocations amounting to \$\_\_\_\_\_ as outlined below:**

<b>Organization</b>	<b>2024 Approved Grant Allocation</b>
Aberfoyle Agricultural Society	
Aberfoyle Farmers' Market Association Inc.	
Crieff Hills Retreat Centre	
Ellis Chapel	
Friends of Mill Creek	
Optimist Club of Puslinch	
Puslinch Minor Soccer Club	
Sunrise Therapeutic Riding and Learning Centre	
Whistle Stop Cooperative Preschool Inc.	

### **Purpose**

The purpose of this report is to provide Council a summary of the 2024 Community Grant Requests to determine Council approved allocations as part of the 2024 budget process in accordance with the Township's Grant Application Policy adopted by Council on October 18, 2017 attached as Schedule J to this Report.

## Background

The applications from each community group are attached as Schedule A to Schedule I to this Report.

Outlined in the table below are the 2023 grant payments processed based on the 2023 approved budget and the 2024 grant requests received:

<b>Organization</b>	<b>2023 Payments</b>	<b>2024 Request</b>	<b>Attachment</b>	<b>Notes</b>
Aberfoyle Agricultural Society	\$3,000	\$3,000	Schedule A	
Aberfoyle Farmers' Market Association Inc.	\$3,000	\$3,000	Schedule B	
Crieff Hills Retreat Centre	\$0	\$2,740	Schedule C	
Ellis Chapel	\$0	\$500	Schedule D	
Friends of Mill Creek	\$3,000	\$3,000	Schedule E	
Optimist Club of Puslinch	\$0	\$3,000	Schedule F	
Puslinch Minor Soccer Club	\$2,115	\$3,000	Schedule G	
Puslinch Safe Communities	\$500	N/A		
Sunrise Therapeutic Riding and Learning Centre	\$0	\$18,500	Schedule H	
Whistle Stop Cooperative Preschool Inc.	\$500	\$1,000	Schedule I	<b>Note A</b>
<b>Total</b>	<b>\$12,115</b>	<b>\$37,740</b>		

**Note A** – The grant application was submitted on September 26, 2023 after the deadline of August 31, 2023.

## Financial Implications

Grant allocations are approved by Council as part the annual budget process in accordance with the Grant Application Policy.

The Grant Application Policy approved by Council sets a dollar threshold as outlined below:

*Funds available under this program are limited to a maximum of 0.50% of the previous year's taxation levy per calendar year.*

Based on the tax levy of \$4,998,530 approved in the 2023 budget, this would amount to \$24,993 in grant funds to be provided in 2024 (2023 amount was \$23,317).

## Applicable Legislation and Requirements

Municipal Act, 2001

### **Engagement Opportunities**

The Township incorporates a number of engagement opportunities associated with the annual Grant Application Program as outlined below:

- Social Media Posts and/or Advertisements at [Facebook.ca/TownshipofPuslinch](https://www.facebook.com/TownshipofPuslinch) and [Twitter.com/TwpPuslinchON](https://twitter.com/TwpPuslinchON)
- Township Website Banner and Budget Page at [puslinch.ca/government/budget/](https://puslinch.ca/government/budget/)
- [EngagePuslinch.ca](https://www.engagepuslinch.ca) Advertisement
- Puslinch Pioneer Advertisement
- Community Newsletter sent with the final tax bill in August 2023.

### **Attachments**

Schedule A - Aberfoyle Agricultural Society

Schedule B - Aberfoyle Farmers' Market Association Inc.

Schedule C - Crieff Hills Retreat Centre

Schedule D – Ellis Chapel

Schedule E - Friends of Mill Creek

Schedule F - Optimist Club of Puslinch

Schedule G - Puslinch Minor Soccer Club

Schedule H - Sunrise Therapeutic Riding and Learning Centre

Schedule I - Whistle Stop Cooperative Preschool Inc.

Schedule J - Township's Grant Application Policy adopted by Council on October 18, 2017

**Respectfully submitted:**

**Mary Hasan**  
**Director of Finance/Treasurer**



TOWNSHIP OF

# PUSLINCH

EST. 1850

# Township of Puslinch Grant Application Form

Please review the Grant Application Policy prior to submission

## Applicant information

**Organization name \***

Aberfoyle Agricultural Society

**Contact name and position \***

Don McKay, Past President

**Organization mailing address \***

84 Queen Street Morriston On N0B 2J0

**Website**

<http://aberfoyleagriculturalsociety.com>

**Telephone Number \***

[Redacted]

**Ext.**

**Email Address \***

[Redacted]

## Questionnaire

**Grant amount applied for \***

\$3000.00

**Organization's goals and objectives related to the grant request \***

The society has as its mandate to " increase the awareness of, and to improve the quality of, agriculture, home crafts, and the rural lifestyle, by presenting an annual Fall Fair to exhibit livestock, produce, crafts, pets and equipment" . We have a special emphasis on remaining an Agricultural event, and try constantly to live up to our motto as " The Classiest Class 3 Fair." We also assist in 4-H and Junior Garden Club activities

**Briefly describe the proposed event, project or service that will be funded by this grant. Please ensure that items identified as not eligible for funding under Section 3.0 of the Grant Application Policy are not listed. \***

For 2023 it is the intent to hold a full two day fair. Over two days September 8 and 9, 2023 the Aberfoyle Agricultural Society for its 181th year will provide a fall fair for the residents of Puslinch and surrounding communities. The fair will be held on the grounds of the Puslinch Community Centre.

**Please provide a narrative description explaining how the Township's approval of grant funding would enable your organization to sustain or provide additional support to the community. \***

Financing of the fair is from donations, provincial and municipal grants, corporate and private sponsorships and from membership and fair admissions. Township support will help the society to leverage funding from corporate and private individuals by demonstrating that the Township believes in and supports the mission and goals of the Society and sees the benefits to the community of holding an annual fall fair.

**If your organization is unsuccessful in receiving a Township grant, what will be the effect on the proposed event, service, or project? \***

If the Society does not receive a grant from the Township the fair will still go ahead. However it will make it harder to leverage funds from corporate and private supporters. As well it would send a message to Puslinch residents that the Township is not supportive of an organization that has existed in the Township for 182 years.

**Choose one category of funds requested \***

- Category 1: Donation (funds requested - less than \$500)
- Category 2: Sponsor or contributor (funds requested - \$500 to \$3000)
- Category 3: Project funder (funds requested - greater than \$3000)

**Please provide a copy of the most current budget (mandatory) \***

**Please provide a copy of the most current financial statements (mandatory) \***

**Please provide the annual reporting requirements in accordance with Section 8 of the Township Grant Application Policy if your organization was a successful applicant in a previous year (mandatory for previous funds received of greater than \$3000)**

ATTACHED

**Submission of the following three items is required for the initial application only:**

**Please provide a copy of letters patent or articles of incorporation, if applicable**

**Please provide a copy of Notification of Charitable Registration letter from the Canada Revenue Agency with any supporting documentation indicating the applicant's status and terms of registration, if applicable**

**Please provide a copy of mandate, constitution and by-laws, as applicable**

**Please check if applicable:**

- Delegation scheduled to present request to Council during the budget process (for Category 3 applications only)

Please review the Grant Application Policy prior to submitting a grant application.

## Terms and Conditions:

The above application and supporting documents attached will be used for the assessment of eligibility and for Township reporting purposes. The applicant will inform the Township if the project is delayed or changed substantially for any reason. Funds received are to be used as described in this application. All applicable municipal by-laws, policies and procedures will be adhered to.

I/we agree to the terms and conditions outlined above. I/we have reviewed the Grant Application Policy. The information given in support of this application is true, correct and complete in every respect. I/we acknowledge that the contents of this application will be discussed in an open Council forum. I/we declare that the organization listed in the application is in good standing with the Township and other government bodies.

**Dated this day: \***

--

**Name and Office/Position: I/We have authority to bind the Corporation/Organization \***



**Signature of Applicant on behalf of Organization \***

**Name and Office/Position: I/We have authority to bind the Corporation/Organization**

**Signature of Applicant on behalf of Organization**

**The last day for filing an application is by 2:00 pm on the last business day of August of the current fiscal year.**

Personal information on this form is collected under the authority of the Municipal Act and will be used for the purpose of determining the eligibility of a grant. The information is used for the purpose of processing the application and administering the Grant Application Program and is maintained in accordance with the Municipal Freedom of Information and Protection of Privacy Act. Questions regarding the collection of this information may be directed to the Township Clerk's office.

The Township of Puslinch is committed to providing accessible formats and communication supports for people with a disability. If another format would work better for you, please contact the Township Clerk's office for assistance.

**Thank You**

**Aberfoyle Agricultural Society**  
**Profit & Loss**  
 1 January through 31 July 2023

	<u>1 Jan - 31 Jul 23</u>
<b>Ordinary Income/Expense</b>	
<b>Income</b>	
<b>Donations</b>	
Donations - 4-H Activities	\$ 100.00
Donations - General	\$ 1,574.37
Donations - Junior Garden Club	\$ 400.00
<b>Total Donations</b>	\$ 2,074.37
<b>Fundraising Activities</b>	
Chicken BBQ - Revenue	
Chicken BBQ Expenses	\$ (3,614.33)
Chicken BBQ - Revenue - Other	\$ 5,715.00
<b>Total Chicken BBQ - Revenue</b>	\$ 2,100.67
<b>Total Fundraising Activities</b>	\$ 2,100.67
<b>Government &amp; Municipal Grants</b>	
Govt & Municipal Grants-Guelph	\$ 100.00
Govt & Municipal Grants-Omafra	\$ 3,000.00
Govt & Municipal Grants-Puslinc	\$ 3,000.00
Govt & Municipal Grants-Welling	\$ 1,000.00
Grand River Grant	\$ 2,000.00
<b>Total Government &amp; Municipal Grants</b>	\$ 9,100.00
<b>Paid Memberships</b>	\$ 135.00
<b>Sponsorships</b>	
Corporate Donations/Sponsorship	\$ 8,450.00
Sponsored Contests	\$ 305.00
Sponsorships - Other	\$ 480.00
<b>Total Sponsorships</b>	\$ 9,235.00
<b>Total Income</b>	\$ 22,645.04
<b>Gross Profit</b>	\$ 22,645.04
<b>Expense</b>	
Bank Service Charges	\$ 77.64
Dues/Conventions	\$ 391.00
<b>Fall Fair Expenses</b>	
Entertainment	\$ 13,487.50
Fair Supplies/Repairs	\$ 53.98
Parking/Gate Operations	\$ 500.00
Printing	\$ 346.00
Publishing	\$ 2,484.00
Sanitation	\$ 135.00

**Aberfoyle Agricultural Society**  
**Profit & Loss**  
**1 January through 31 July 2023**

	<b>1 Jan - 31 Jul 23</b>
Tent Rentals	\$ 1,809.68
Total Fall Fair Expenses	\$ 18,816.16
HST Expense	\$ 1,275.91
Jr. Garden Club	\$ 754.57
Meetings - Rental Hall Expenses	\$ 203.11
Postage/Delivery	\$ 92.00
Supplies:	
Office	\$ 600.00
Total Supplies	\$ 600.00
Total Expense	\$ 22,210.39
Net Income	\$ 434.65

**Aberfoyle Agricultural Society  
Budget  
1 January through 31 December 2023**

	<u>1 Jan - 31 Dec 23</u>
<b>Ordinary Income/Expense</b>	
<b>Income</b>	
<b>Donations</b>	
Donations - 4-H Activities	\$ 1,100.00
Donations - General	\$ 6,000.00
Donations - Junior Garden Club	\$ 1,000.00
<b>Total Donations</b>	\$ 8,100.00
<b>Fair Revenue</b>	
Fair - ATV	\$ 1,500.00
Fair Entry Fees	\$ 700.00
Fair Gate Admissions	\$ 12,500.00
Fair Other Revenue	\$ 1,000.00
Pony Club	\$ 500.00
Wrist Bands	\$ 2,000.00
	\$ 18,200.00
<b>Fundraising Activities</b>	
Chicken BBQ - Revenue	
Chicken BBQ Expenses	\$ (7,500.00)
Chicken BBQ - Revenue - Other	\$ 11,500.00
<b>Total Chicken BBQ - Revenue</b>	\$ 4,000.00
<b>Total Fundraising Activities</b>	\$ 4,000.00
<b>Government &amp; Municipal Grants</b>	
Govt & Municipal Grants-Guelph	\$ 100.00
Govt & Municipal Grants-Omafra	\$ 3,000.00
Govt & Municipal Grants-Puslinc	\$ 3,000.00
Govt & Municipal Grants-Welling	\$ 1,000.00
Grand River Grant	\$ 2,000.00
<b>Total Government &amp; Municipal Grants</b>	\$ 9,100.00
<b>Paid Memberships</b>	\$ 600.00
<b>Sponsorships</b>	
Corporate Donations/Sponsorship	\$ 8,500.00
Sponsored Contests	\$ 270.00
Sponsorships - Other	\$ 250.00
<b>Total Sponsorships</b>	\$ 9,020.00
<b>Total Income</b>	\$ 49,020.00
<b>Gross Profit</b>	\$ 49,020.00
<b>Expense</b>	
Amortization Expense	\$ 500.00

**Aberfoyle Agricultural Society  
Budget  
1 January through 31 December 2023**

	<u>1 Jan - 31 Dec 23</u>
Bank Service Charges	\$ 450.00
Dues/Conventions	\$ 400.00
<b>Fall Fair Expenses</b>	
4H	\$ 750.00
Advertising	\$ 250.00
ATV Pull	\$ 500.00
Entertainment	\$ 16,000.00
Fair Supplies/Repairs	\$ 1,000.00
Insurance	\$ 2,900.00
Judges Fees	\$ 1,150.00
P.A. Systems	\$ 300.00
Permits	\$ 100.00
Pony Club Expenses	\$ 420.00
Printing	\$ 2,500.00
Prize Money	\$ 7,000.00
Ribbons	\$ 1,300.00
Sanitation	\$ 600.00
Security	\$ 350.00
Tent Rentals	\$ 5,000.00
Tractor Pull Expenses	\$ -
<b>Total Fall Fair Expenses</b>	<u>\$ 40,120.00</u>
HST Expense	\$ 1,500.00
Jr. Garden Club	\$ 1,300.00
Meetings - Rental Hall Expenses	\$ 150.00
Office Expense	\$ 800.00
Postage/Delivery	\$ 100.00
Wages/Honourarium	\$ 3,500.00
	<u>                    </u>
<b>Total Expense</b>	<u>\$ 48,820.00</u>
	<u>                    </u>
<b>Net Income</b>	<u>\$ 200.00</u>

## Grant Application Form - Entry #9553

**Organization Name**

Aberfoyle Farmers' Market Association Inc.

**Contact Name and Position**

Jayme Mast, President & Treasurer

**Organization Mailing Address**

4370 Victoria Road South  
Puslinch, Ontario  
N0B 2J0

**Website**

<https://www.afma.ca>

**Telephone Number**

██████████

**Email Address**

████████████████████

**Grant Amount Applied For**

\$3,000

**Organization's goals and objectives related to the grant request**

In light of recent political decisions and other concerning trends impacting the farming sector, we would like to better support, and strengthen, the economic resiliency of our local farming community.

Statistics Canada has shown that the number of younger and middle-aged farm operators has decreased significantly (15.0% and 20.9% respectively, according to census data collected in 2016 and 2021). Our population of farm operators is aging.

In parallel, census data also shows Ontario is losing an average of 319 acres of farmland each day. When we think of the average family farm in Puslinch or Wellington County, that amount of land could span multiple family farms.

Grant funding will support our goals of combating these challenges in the region. Our objective will be to

emphasize how local agricultural lands and farming operations benefit our community and encourage younger generations to engage in farming.

**Briefly describe the proposed event, project or service that will be funded by this grant. Please ensure that items identified as not eligible for funding under Section 3.0 of the Grant Application Policy are not listed.**

1. Support Local Farmers: We intend to use the grant funding to implement initiatives that directly benefit local farmers. We will subsidize the cost for any full-time vendor to obtain their MyPick verification through Farmers' Markets Ontario. When shoppers can clearly distinguish local farmers from resellers, they can make a conscious decision to support the future of local agriculture and the local economy.

2. Youth Engagement in Agriculture: We recognize the need to inspire younger generations to consider the farm sector as a viable and rewarding career path. We would like to expand our "Junior Farmer" program. Grant funding will subsidize vendor fees and an FMO membership for junior farmers, providing access to vendor insurance and certification programs that cover elements of running a successful market business.

3. Community Awareness: We will continue to showcase local farms through a market box program to highlight the benefits of buying locally grown produce.

**Please provide a narrative description explaining how the Township's approval of grant funding would enable your organization to sustain or provide additional support to the community.**

Grant funding will support the community in a number of ways:

1. Maintain access to fresh, local produce, while simultaneously supporting local agriculture and the livelihoods of local farmers and small businesses.

2. Create demand for locally grown products to incentivize the preservation of farmland and open spaces. We want to keep the market alive during this time of increased urbanization and development that threaten agricultural land.

3. Support small-scale agriculture by providing a platform for local farmers to compete with larger operations. This diversity contributes to a resilient and diverse food system.

4. Encourage entrepreneurship by reducing barriers to entry for young entrepreneurs to showcase their products and start their businesses.

5. Strengthen the sense of community by serving as a gathering space where people can come together to shop, socialize and connect.

6. Provide cultural enrichment through exposure to different foods and traditions.

**If your organization is unsuccessful in receiving a Township grant, what will be the effect on the proposed event, service, or project?**

If the market is unsuccessful in receiving a Township grant, we would need to scale back the ways in which we want to support our local farmers and young entrepreneurs. Logically, the organizing committee would need to prioritize the three key areas this funding would be intended to support, and look for a modified (less financially burdensome) way to implement the initiative(s), if at all.

**Choose one category of funds requested**

Category 2: Sponsor or contributor (funds requested - \$500 to \$3000)

**Please provide a copy of the most current budget**

 [AFMA-Proposed-Budget-2023.pdf](#)

**Please provide a copy of the most current financial statements**

 [AFMA-Financial-Statements\\_08142023.pdf](#)

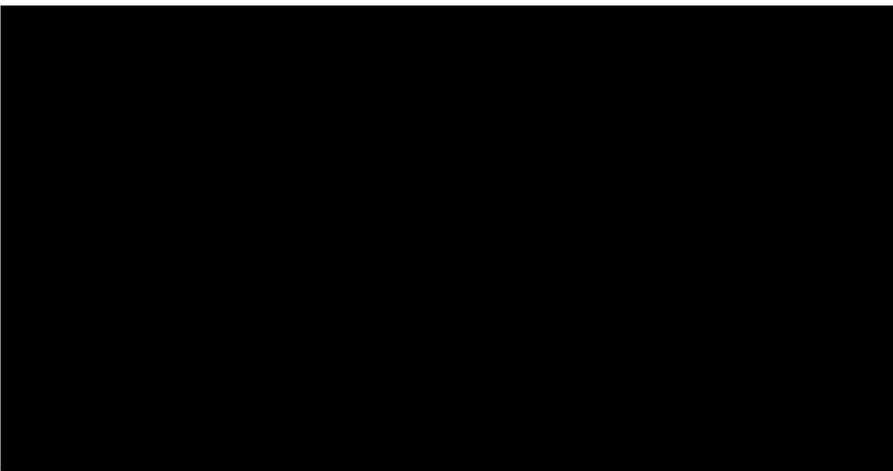
**Dated This Day**

08/29/2023

**Name and Office/Position: I/We have authority to bind the Corporation/Organization**

Jayne Mast, President & Treasurer

**Signature of Applicant on behalf of Organization**



[Township of Puslinch](#)

## Aberfoyle Farmers' Market

Balance Sheet  
As of August 14, 2023

	TOTAL
<b>Assets</b>	
Current Assets	
Cash and Cash Equivalent	
1000 Cash accounts	18,677.17
1499 Undeposited Funds	0.00
<b>Total Cash and Cash Equivalent</b>	<b>\$18,677.17</b>
Accounts Receivable (A/R)	\$936.41
1225 Miscellaneous receivables	0.00
1230 Prepaid Expenses	
1231 Wellington County Tourism Sign	300.00
<b>Total 1230 Prepaid Expenses</b>	<b>300.00</b>
<b>Total Current Assets</b>	<b>\$19,913.58</b>
Non-current Assets	\$0.00
<b>Total Assets</b>	<b>\$19,913.58</b>
<b>Liabilities and Equity</b>	
Liabilities	
Current Liabilities	
Accounts Payable (A/P)	\$1,568.19
2200 GST Payable	1,843.63
2300 Outstanding Market Vouchers Liability	140.00
Receiver General Suspense	0.00
<b>Total Current Liabilities</b>	<b>\$3,551.82</b>
<b>Total Liabilities</b>	<b>\$3,551.82</b>
Equity	
3000 Opening Bal Equity	0.00
Retained Earnings	6,947.16
Profit for the year	9,414.60
<b>Total Equity</b>	<b>\$16,361.76</b>
<b>Total Liabilities and Equity</b>	<b>\$19,913.58</b>

## Aberfoyle Farmers' Market

## Profit and Loss by Month

January 1 - August 14, 2023

	JAN. 2023	FEB. 2023	MAR. 2023	APR. 2023	MAY 2023	JUN. 2023	JUL. 2023	AUG. 1-14, 2023	TOTAL
<b>INCOME</b>									
4000 Revenue									\$0.00
4010 Stall rentals			755.00	15,287.00	76.00	781.00	560.00	701.00	\$18,160.00
4090 Vendor registration fees			1,350.00	175.00	25.00	100.00	150.00	75.00	\$1,875.00
4200 ATM fees						129.00	171.00	39.00	\$339.00
<b>Total 4000 Revenue</b>			<b>2,105.00</b>	<b>15,462.00</b>	<b>101.00</b>	<b>1,010.00</b>	<b>881.00</b>	<b>815.00</b>	<b>\$20,374.00</b>
4030 Donations & Contributions						211.30			\$211.30
4110 Grants			5,000.00						\$5,000.00
4170 Program Fees Collected									\$0.00
4172 Food Day Canada Dinner Box Sales							630.00	120.00	\$750.00
4174 Breakfast Bounty Market Box						450.00	450.00		\$900.00
<b>Total 4170 Program Fees Collected</b>						<b>450.00</b>	<b>1,080.00</b>	<b>120.00</b>	<b>\$1,650.00</b>
Cancellation/Refund Fee								25.00	\$25.00
Discounts given			-535.00	-536.20			-10.00		\$ - 1,081.20
MarketWurks								16.90	\$16.90
<b>Total Income</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$6,570.00</b>	<b>\$14,925.80</b>	<b>\$101.00</b>	<b>\$1,671.30</b>	<b>\$1,951.00</b>	<b>\$976.90</b>	<b>\$26,196.00</b>
<b>COST OF GOODS SOLD</b>									
Merchant Fees						16.88	17.48	11.40	\$45.76
<b>Total Cost of Goods Sold</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$16.88</b>	<b>\$17.48</b>	<b>\$11.40</b>	<b>\$45.76</b>
<b>GROSS PROFIT</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$6,570.00</b>	<b>\$14,925.80</b>	<b>\$101.00</b>	<b>\$1,654.42</b>	<b>\$1,933.52</b>	<b>\$965.50</b>	<b>\$26,150.24</b>
<b>EXPENSES</b>									
5005 Bank fees		3.00		3.00		1.00	1.25	7.50	\$15.75
6000 Advertising									\$0.00
6010 Coupons						5.00	15.00	30.00	\$50.00
6020 Google Ads		34.86							\$34.86
6021 Facebook ads	778.04			71.84	78.42	1,063.10	2,325.90	994.20	\$5,311.50
6030 Postcards		247.40							\$247.40
6040 Website					94.85				\$94.85
6045 Pioneer				335.00					\$335.00
6048 Event flyers				7.82					\$7.82
6050 CC Sign						300.00			\$300.00
6052 Wellington County Tourism Sign Expense	18.75	18.75	18.75	18.75	18.75	18.75	18.75	18.75	\$150.00
6060 Other advertising				49.00					\$49.00
<b>Total 6000 Advertising</b>	<b>796.79</b>	<b>301.01</b>	<b>18.75</b>	<b>482.41</b>	<b>192.02</b>	<b>1,386.85</b>	<b>2,359.65</b>	<b>1,042.95</b>	<b>\$6,580.43</b>
6195 Contract Labour				1,110.00	520.00		1,360.00	1,070.00	\$4,060.00
6426 Membership Fees			350.00						\$350.00
6570 ATM operating expenses						43.45	43.45		\$86.90
6670 Program Expense									\$0.00
6671 Market Box Program						75.00	1,233.00		\$1,308.00
6673 Cost of Dinner Box Inputs								725.00	\$725.00
<b>Total 6670 Program Expense</b>						<b>75.00</b>	<b>1,233.00</b>	<b>725.00</b>	<b>\$2,033.00</b>
6770 Supplies					22.99	147.24			\$170.23
6800 Rent		2,114.97							\$2,114.97
6950 Dues and Subscriptions									\$0.00
6955 Canva Pro Subscription			149.99						\$149.99
6956 FlexRewards Subscription							71.49		\$71.49
<b>Total 6950 Dues and Subscriptions</b>			<b>149.99</b>				<b>71.49</b>		<b>\$221.48</b>
Bad Debt					2.88				\$2.88
Insurance			1,100.00						\$1,100.00
<b>Total Expenses</b>	<b>\$796.79</b>	<b>\$2,418.98</b>	<b>\$1,618.74</b>	<b>\$1,595.41</b>	<b>\$737.89</b>	<b>\$1,653.54</b>	<b>\$5,068.84</b>	<b>\$2,845.45</b>	<b>\$16,735.64</b>
<b>PROFIT</b>	<b>\$ -796.79</b>	<b>\$ -2,418.98</b>	<b>\$4,951.26</b>	<b>\$13,330.39</b>	<b>\$ -636.89</b>	<b>\$0.88</b>	<b>\$ -3,135.32</b>	<b>\$ -1,879.95</b>	<b>\$9,414.60</b>

**Aberfoyle Farmers' Market  
2023 Proposed Budget**

Schedule B to Report FIN-2023-033

	Proposed Budget 2023	Prior Year (2022)	Notes & Assumptions
<b>INCOME</b>			
4000 Revenue			
4010 Stall rentals	17,418.24	23,565.85	Prorated 2022 revenue for 17 weeks
4016 Invoice adjustment	0.00	-0.03	
<b>Total 4010 Stall rentals</b>	<b>\$ 17,418.24</b>	<b>\$ 23,565.82</b>	
4017 AFM Booth Sales (coffee, soup, etc)	250.00	592.20	Estimate assumes AFMA covers coffee at least a 2-3 weeks, plus any other sales (i.e. Strawberry Social event, etc.)
4090 Vendor registration fees	2,500.00	2,525.00	Assumes 100 approved vendors (on par with PY)
4200 ATM fees	969.00	1,175.50	Prorated 2022 # of transactions for 17 weeks (Avg transactions per week = 19 @ \$3 ea)
<b>Total 4000 Revenue</b>	<b>\$ 21,137.24</b>	<b>\$ 27,858.52</b>	
4030 Donations & Contributions		50.00	
4060 Donations	100.00	51.00	
<b>Total 4030 Donations &amp; Contributions</b>	<b>\$ 100.00</b>	<b>\$ 101.00</b>	
4110 Grants	5,000.00	5,000.00	Township (\$3k) & County (\$2k) grants already received; deposited in March
4150 Miscellaneous Income			
4120 Market Bucks	20.00	20.00	Assumes no change YoY (limited redemption)
<b>Total 4150 Miscellaneous Income</b>	<b>\$ 20.00</b>	<b>\$ 20.00</b>	
4170 Program Fees Collected			
4171 Taste Real Market Box Sales	4,000.00	4,017.00	Assumes no change YoY
417X Meal Kit Market Box Sales	4,500.00	1,500.00	Assumes 150 boxes sold (total) @ \$30 each (1 box per month Jul/Aug/Sep)
4173 "Authentically Aberfoyle" Dinner Box Sales	0.00	544.00	
Total 4170 Program Fees Collected	\$ 8,500.00	\$ 6,061.00	
Cancellation/Refund Fee	0.00	25.00	
Discounts given	-1,000.00	-1,824.34	
<b>Total Income</b>	<b>\$ 33,757.24</b>	<b>\$ 37,241.18</b>	
<b>COST OF GOODS SOLD</b>			
Merchant Fees	135.00	17.49	Assumes 3% of meal kit sales
<b>Total Cost of Goods Sold</b>	<b>\$ 135.00</b>	<b>\$ 17.49</b>	
<b>GROSS PROFIT</b>	<b>\$ 33,622.24</b>	<b>\$ 37,223.69</b>	
<b>EXPENSES</b>			
5005 Bank fees		2.00	
5010 Bank Fees BMO	25.00	24.25	
<b>Total 5005 Bank fees</b>	<b>\$ 25.00</b>	<b>\$ 26.25</b>	
6000 Advertising			
6010 Coupons	0.00	131.96	Voucher cards purchased in 2022; assumes no need to replenish/reprint for 2023
6011 Newspaper coupons	0.00	5.00	
6013 Social Media Gift Card Prizes	250.00	625.00	\$50 in vouchers per month
<b>Total 6010 Coupons</b>	<b>\$ 250.00</b>	<b>\$ 761.96</b>	
6014 Prizes/Giveaways	500.00	316.95	\$100 in prize baskets per month
6020 Google Ads	250.00	549.04	
6021 Facebook ads	6,000.00	8,086.50	\$600 per month Jan to Oct
6030 Postcards	247.50	91.98	
6040 Website	75.00	641.78	Namecheap email hosting renewal (\$75), no anticipated Wix fees
6045 Pioneer	335.00	240.00	Reduce from double backpage ad to single, plus postcards distributed with May issue
6052 Wellington County Tourism Sign Expense	225.00	112.50	\$18.75 per month
6056 Photography	0.00	800.00	
6060 Other advertising	1,000.00	111.12	New roadside signage; plus placeholder for flyers, market collabs, etc.
<b>Total 6000 Advertising</b>	<b>\$ 8,882.50</b>	<b>\$ 11,711.83</b>	
6195 Contract Labour			
6196 Market Manager	11,340.00	12,540.00	6 fewer Saturdays
<b>Total 6195 Contract Labour</b>	<b>\$ 11,340.00</b>	<b>\$ 12,540.00</b>	
6426 Membership Fees	350.00	350.00	Already paid - no change YoY
6570 ATM operating expenses	217.25	235.20	\$43.45 per month x 5 months
6670 Program Expense	0.00	700.00	2022 fees paid for activities on Community Day
6671 Market Box Program	4,000.00	3,977.99	Offset to revenue account #4171 above
6672 Soccer Snack	0.00	550.00	
6673 Cost of Dinner Box Inputs	4,950.00	2,390.74	Offset to revenue account #417X above, plus 10% savings incentive for customers
XXXX Digital Loyalty Program	500.00	0.00	\$46 per month x 5 months, plus cost of rewards
<b>Total 6670 Program Expense</b>	<b>\$ 9,450.00</b>	<b>\$ 7,618.73</b>	
6770 Supplies			
6775 Facility	500.00	1,340.83	Wagon replacement in 2022; anticipate fewer costs in 2023
6780 Marketing	100.00	122.61	
6785 Office	100.00	110.19	
Total 6770 Supplies	\$ 700.00	\$ 1,573.63	
6800 Rent			
6801 Facility rental	2,114.97	3,010.12	2023 reduced by 6 weeks and 1 hour per week; also excludes any additional rental fees for gym
<b>Total 6800 Rent</b>	<b>\$ 2,114.97</b>	<b>\$ 3,010.12</b>	
6950 Dues and Subscriptions			
6951 Quickbooks Online Subscription Fees	375.00	375.00	
6952 MarketWurks Subscription Fees	1,400.00	1,400.00	
6954 Business Phone Subscription	150.00	150.00	
6955 Canva Pro Subscription	149.99	149.99	Paid
<b>Total 6950 Dues and Subscriptions</b>	<b>\$ 2,074.99</b>	<b>\$ 2,074.99</b>	Assumes no change YoY
Insurance			
6425 Liability Insurance	1,100.00	1,050.00	Paid - increase of \$50
<b>Total Insurance</b>	<b>\$ 1,100.00</b>	<b>\$ 1,050.00</b>	
<b>Total Expenses</b>	<b>\$ 36,254.71</b>	<b>\$ 40,190.75</b>	
<b>OTHER EXPENSES</b>			
Other Miscellaneous Expense	100.00	95.50	
<b>Total Other Expenses</b>	<b>\$ 100.00</b>	<b>\$ 95.50</b>	
<b>PROFIT</b>	<b>-\$ 2,732.47</b>	<b>-\$ 3,062.56</b>	

---

**From:** Township of Puslinch <services@puslinch.ca>  
**Sent:** Tuesday, July 18, 2023 5:28 PM  
**To:** Mary Hasan  
**Subject:** New Entry: Township of Puslinch Grant Application Form

**Organization Name**

Crieff Hills Retreat Centre

---

**Contact Name and Position**

Kristine O'Brien, Executive Director

---

**Organization Mailing Address**

7098 Concession 1  
Puslinch , ON  
N0B 2J0

---

**Website**

<https://www.crieffhills.com>

---

**Telephone Number**

██████████

---

**Email Address**

---



---

**Grant Amount Applied For**\$2740.00

---

**Organization's goals and objectives related to the grant request**

Located on 250 of forest and historic farmland, Crieff Hills Retreat Centre provides day and overnight experiences for those seeking rest and renewal. Serving people of all faiths, we provide affordable rental space for non-profit organizations and community groups of up to 100 people, individual suites for those seeking refuge, and our own enrichment programs.

We know that close encounters with nature are healing and restful. We also know that educational activities help people learn how to experience nature in helpful ways. Our On-Farm Dinners, for example, offer a hands-on farm experience followed by a four-course fine dining meal. We also regularly teach guests how to engage in outdoor meditative labyrinth walks and this year hosted 'lamb therapy' where visitors could have a personal visit with our new arrivals in the barn.

---

**Briefly describe the proposed event, project or service that will be funded by this grant. Please ensure that items identified as not eligible for funding under Section 3.0 of the Grant Application Policy are not listed.**

We hope to offer four free education sessions for those who would like to explore growing and eating their own food: 1. Grow Your Own Food at Home 2. Canning and Preserving 3. Keeping Backyard Chickens 4. Beekeeping Basics

These sessions will each include a half-day or evening hands-on learning experiences at our historic farm. They will be led by our own experienced farm and kitchen staff and would be offered free to all participants.

---

**Please provide a narrative description explaining how the Township's approval of grant funding would enable your organization to sustain or provide additional support to the community.**

---

In a strong community citizens enjoy economic security, opportunities for leisure and connections with their neighbours. These classes will help to strengthen all of those areas.

We know that there is a fresh interest in homesteading skills like keeping a vegetable garden, keeping chickens and preserving summer produce. These activities which were so familiar to our grandparents, however, require both knowledge and skill. Participants in these classes would learn the basics so that they know how to produce their own food, even in the backyard.

Puslinch residents would not only gain new skills, they would also connect with others who share their interest in food. With name tags, coffee breaks, and opportunities for discussion they will build stronger community ties while building possible longer-term relationships.

---

**If your organization is unsuccessful in receiving a Township grant, what will be the effect on the proposed event, service, or project?**

Not receiving a grant from Puslinch Township will mean that we can offer this course but would need to charge a fee for each participant. This would create a barrier for those face economic limits and may decrease engagement.

---

**Choose one category of funds requested**

Category 2: Sponsor or contributor (funds requested - \$500 to \$3000)

---

**Please provide a copy of the most current budget**

 [2023-Budget-MEC-approved-.xlsx](#)

---

**Please provide a copy of the most current financial statements**

 [CrieffHills-Audit-2023.pdf](#)

---

**Please provide a copy of Notification of Charitable Registration letter from the Canada Revenue Agency with any supporting documentation indicating the applicant's status and terms of registration, if applicable**

 [crieff-hills-proof-finance.pdf](#)

---

**Dated This Day**

07/18/2023

---

**Name and Office/Position: I/We have authority to bind the Corporation/Organization**

Kristine O'Brien

---

**Signature of Applicant on behalf of Organization**



Sent from [Township of Puslinch](#)

## Crieff Hills Retreat Centre Draft Budget 2023

Ordinary Income/Expense	<u>Jan - Oct 22</u>	<u>Budget 2022</u>	<u>Draft Budget 2023</u>
<b>Income</b>			
<b>402999 · Rental Income</b>			
403000 · Rental Revenue 4095 Sideroad 25	6,872.00	9,710.00	12,000.00
403100 · Rental Revenue 4093 Sideroad 25	5,000.00	9,000.00	12,000.00
<b>Total 402999 · Rental Income</b>	<b>11,872.00</b>	<b>18,710.00</b>	<b>24,000.00</b>
<b>403999 · Farm &amp; Forestry Revenue</b>			
404000 · Field Rental Income	2,500.00	5,000.00	6,600.00
461250 · Farm Produce internal	4,761.25	10,000.00	20,000.00
<b>Total 403999 · Farm &amp; Forestry Revenue</b>	<b>7,261.25</b>	<b>15,000.00</b>	<b>26,600.00</b>
<b>405999 · Donations &amp; Grants</b>			
406000 · Gifts/Donations	21,280.75	81,000.00	35,000.00
465500 · Grants	38,000.00	0.00	60,000.00
491097 · Donations - Wellness Fund	4,035.00	0.00	2,000.00
<b>Total 405999 · Donations &amp; Grants</b>	<b>63,315.75</b>	<b>81,000.00</b>	<b>97,000.00</b>
<b>450000 · Accommodation Rental Income</b>			
452000 · Upper Conference Hall	19,980.93	14,885.00	30,000.00
452100 · Lower Conference Hall	13,879.62	8,480.00	20,000.00
452500 · The Pines	73,493.22	82,460.00	90,000.00
452700 · Hermitage	10,643.93	9,352.00	13,000.00
453000 · St. Matthew	26,836.50	32,810.00	55,000.00
454000 · St. Mark	30,879.97	26,252.00	55,000.00
455000 · St. Luke	96,607.25	98,267.00	165,000.00
456000 · Robert Yeats	11,919.75	13,412.00	17,000.00
457000 · Prophet	0.00	0.00	12,000.00
457500 · Prodigal	10,878.25	13,400.00	12,000.00
458000 · Shepherd	11,520.00	27,110.00	20,000.00
459500 · House of Ruth	13,600.00	6,500.00	20,000.00
459000 · Dove	16,586.88	24,300.00	48,000.00
461500 · Picnic Shelter	391.75	800.00	12,500.00
<b>Total 450000 · Accommodation Income</b>	<b>337,218.05</b>	<b>358,028.00</b>	<b>569,500.00</b>
<b>463001 · Meals &amp; Catering Income</b>			
463000 · Guest Meals (Maclean and Retreat)	169,810.69	138,700.00	267,000.00
463500 · Event Meals (onsite)	0.00	0.00	25,000.00
463400 · Catering Income (off site)	29,237.19	25,000.00	15,000.00
<b>Total 463001 · Meals &amp; Catering Income</b>	<b>199,047.88</b>	<b>163,700.00</b>	<b>307,000.00</b>
<b>464999 · Additional Income</b>			
405000 · HST Compensation	24,320.36	20,000.00	18,000.00
461000 · Grounds Day Use	3,601.12	3,000.00	4,000.00
465000 · Miscellaneous Income	3,686.87	0.00	2,000.00

## Crieff Hills Retreat Centre Draft Budget 2023

	<u>Jan - Oct 22</u>	<u>Budget 2022</u>	<u>Draft Budget 2023</u>
465100 · Office/Equipment Use	1,231.64	50.00	1,500.00
466050 · Deposits Retained	5,068.60	0.00	2,500.00
<b>Total 464999 · Additional Income</b>	<b>37,908.59</b>	<b>23,050.00</b>	<b>28,000.00</b>
465200 · Specialty Items - sales	8,635.13	12,000.00	22,000.00
<b>465999 · Program Income</b>			
466000 - Overnight Retreats	9,639.87	50,000.00	33,000.00
466008 - Film Revenue	0.00	5,000.00	0.00
466009 · Day Program Revenue	4,123.19	8,000.00	4,500.00
466010 - Weddings	4,841.95	10,000.00	5,000.00
<b>Total 465999 · Program Income</b>	<b>18,605.01</b>	<b>73,000.00</b>	<b>42,500.00</b>
<b>Total Income</b>	<b>683,863.66</b>	<b>744,488.00</b>	<b>1,116,600.00</b>
<b>Cost of Goods Sold</b>			
50000 · Cost of Goods Sold	2,320.76	3,000.00	3,000.00
<b>Total COGS</b>	<b>2,320.76</b>	<b>3,000.00</b>	<b>3,000.00</b>
<b>Gross Profit</b>	<b>681,542.90</b>	<b>741,488.00</b>	<b>1,113,600.00</b>
<b>Expense</b>			
<b>529000 · Rental Home Expenses</b>			
525000 · Maintenance - 4095 McTavish	0.00	750.00	1,550.00
526000 · Maintenance - 4093 Gartland	3,975.80	950.00	1,050.00
526500 · Propane - 4093/4095	796.49	0.00	500.00
526550 · Hydro - 4093/4095	478.69	0.00	500.00
527000 · Property Tax - Rentals	5,335.98	6,000.00	6,000.00
<b>Total 529000 · Rental Home Expenses</b>	<b>10,586.96</b>	<b>7,700.00</b>	<b>9,600.00</b>
<b>539999 · Personnel</b>			
<b>Total 539999 · Personnel</b>	<b>415,920.59</b>	<b>530,507.00</b>	<b>642,000.00</b>
578502 - Summer Student (Gross)	44,400.00	17,840.00	29,600.00
<b>540999 · Office &amp; Admin Expenses</b>			
541811 · Insurance - D&O	1,328.29	1,700.00	1,700.00
542000 · Office/Telephone	4,063.77	5,000.00	4,800.00
542200 · Internet	2,409.50	5,000.00	5,000.00
542500 · Office Supplies	2,766.07	2,500.00	3,500.00
548500 · Visa and Debit Charges	6,898.32	4,810.00	3,000.00
549000 · Bank Charges	1,980.09	2,500.00	3,000.00
550100 · Office/Computer Maint	1,027.93	2,000.00	1,500.00
550150 · Software Subscriptions	4,631.26	4,500.00	8,500.00
550855 · Health & Safety Expenses	396.60	250.00	300.00
587116 · Interest/Canada Helps Expense	56.90	300.00	75.00
<b>Total 540999 · Office &amp; Admin Expenses</b>	<b>25,558.73</b>	<b>28,560.00</b>	<b>31,375.00</b>
<b>544999 · Maintenance - Buildings</b>			

## Crieff Hills Retreat Centre Draft Budget 2023

	<u>Jan - Oct 22</u>	<u>Budget 2022</u>	<u>Draft Budget 2023</u>
528000 · Maintenance - House of Ruth	533.12	500.00	650.00
528550 · Maintenance - All Buildings	4,540.11	11,250.00	12,000.00
528560 · Renovations - Dove	5,000.91	5,000.00	0.00
<b>Total 544999 · Maintenance - Buildings</b>	<b>10,074.14</b>	<b>16,750.00</b>	<b>12,650.00</b>
<b>554999 · General Property Mtc.</b>			
541800 · Municipal Taxes	3,591.90	3,600.00	3,800.00
541810 · Property Insurance	25,709.11	35,000.00	32,500.00
560500 · Gasoline & Diesel	3,522.33	2,400.00	6,000.00
561000 · Hydro	43,134.60	60,000.00	60,000.00
561010 · Propane	9,109.60	15,000.00	15,000.00
561020 · Oil	2,795.29	6,000.00	3,000.00
561500 · Vehicle/Mach. Insurance	1,013.15	2,500.00	1,450.00
516550 · Vehicle/Machine Maintenance	1,357.80	5,000.00	2,500.00
562000 · Property Repairs & Mat.	6,607.95	7,500.00	14,150.00
562020 · Pest Control	1,618.33	1,500.00	0.00
562030 · Landscaping & Grounds	5,333.12	7,000.00	2,500.00
562040 · Waste Disposal	1,518.38	2,500.00	2,500.00
562500 · Farm Expenses	6,920.90	3,000.00	7,000.00
<b>Total 554999 · General Property Mtc.</b>	<b>112,232.46</b>	<b>151,000.00</b>	<b>150,400.00</b>
<b>563999 · Program Expenses</b>			
564800 · Event Program Expense	7,642.88	12,000.00	6,000.00
564807 · Program Expense - Intentional C	233.75	0.00	500.00
<b>Total 563999 · Program Expenses</b>	<b>7,876.63</b>	<b>12,000.00</b>	<b>6,500.00</b>
<b>564999 · Kitchen Expenses</b>			
565000 · Food Cost	57,918.09	79,650.00	139,000.00
565002 · Food Cost - Internal	0.00	0.00	20,000.00
565005 · Maclean Hall Propane	9,450.10	6,500.00	12,000.00
565010 · Kitchen Supplies - Misc.	9,790.81	4,000.00	8,000.00
565015 · Event Catering	4,771.03	2,000.00	7,000.00
565020 · Dishwasher Expenses	1,029.10	1,250.00	1,300.00
565025 · Kitchen Equipment	0.00	0.00	0.00
565200 · Kitchen R&M	2,195.92	1,500.00	1,000.00
<b>Total 564999 · Kitchen Expenses</b>	<b>85,155.05</b>	<b>94,900.00</b>	<b>188,300.00</b>
<b>565099 · Housekeeping Expenses</b>			
565100 · Housekeeping Supplies	2,555.95	3,500.00	3,000.00
565500 · Linen Service	6,838.77	0.00	10,000.00
565555 · Contractor Cleaning	9,186.12	12,000.00	0.00
<b>Total 565099 · Housekeeping Expenses</b>	<b>18,580.84</b>	<b>15,500.00</b>	<b>13,000.00</b>
<b>565999 · Professional Fees</b>			
544000 · Accounting Review	0.00	4,000.00	9,000.00

**Crieff Hills Retreat Centre  
Draft Budget 2023**

Schedule C to Report FIN-2023-033

	<u>Jan - Oct 22</u>	<u>Budget 2022</u>	<u>Draft Budget 2023</u>
566500 · Publicity	1,579.29	1,000.00	1,500.00
570500 · Legal & Prof. Fees	0.00	0.00	0.00
<b>Total 565999 · Professional Fees</b>	<b>1,579.29</b>	<b>5,000.00</b>	<b>10,500.00</b>
<b>574999 · Payroll &amp; Benefits</b>			
570200 · Directors Study Leave Expense	162.71	0.00	600.00
573000 · Worker's Safety Insurance	4,405.83	10,500.00	9,630.00
576000 · Health & Dental Expenses	24,450.48	37,000.00	25,000.00
576500 · Church Pension Expense	24,054.58	35,000.00	38,000.00
66000 · Payroll Expenses	37,750.43	35,000.00	53,500.00
<b>Total 574999 · Payroll &amp; Benefits</b>	<b>90,824.03</b>	<b>117,500.00</b>	<b>126,730.00</b>
<b>579999 · Miscellaneous Expenses</b>			
537000 · Loss (Gain) on sale of assets	0.00	0.00	0.00
541700 · Board Travel/Expenses	97.87	4,000.00	200.00
5471750 · Staff Appreciation Expenses	0.00	0.00	600.00
562100 · Forestry Expense	0.00	0.00	1,000.00
578503 · Grants - Expense	0.00	0.00	0.00
<b>Total 579999 · Miscellaneous Expenses</b>	<b>97.87</b>	<b>4,000.00</b>	<b>1,800.00</b>
<b>Total Expense</b>	<b>822,886.59</b>	<b>1,001,257.00</b>	<b>1,222,455.00</b>
<b>Net Ordinary Income</b>	<b>(141,343.69)</b>	<b>(259,769.00)</b>	<b>(108,855.00)</b>
<b>Other Income/Expense</b>			
<b>Other Income</b>			
465600 · Summer Student Grant Income	33,305.00	14,272.00	24,000.00
480000 · Maint Reserve Fund Rev.			
481000 · Maclean Estate Invest Rev	58,000.00	72,000.00	72,000.00
481100 · Other Invest Revenue	824.85	0.00	800.00
<b>Total 480000 · Maint Reserve Fund Rev.</b>	<b>58,824.85</b>	<b>72,000.00</b>	<b>72,800.00</b>
<b>Total Other Income</b>	<b>92,129.85</b>	<b>86,272.00</b>	<b>96,800.00</b>
<b>Net Other Income</b>	<b>92,129.85</b>	<b>86,272.00</b>	<b>96,800.00</b>
<b>Net Income</b>	<b>(49,213.84)</b>	<b>(173,497.00)</b>	<b>(12,055.00)</b>

**CRIEFF HILLS COMMUNITY - \*\*\*DRAFT - JUNE 16, 2023\*\*\***

**( a/o Crieff Hills Retreat Centre )**

**FINANCIAL STATEMENTS**

**December 31, 2022**

**CRIEFF HILLS COMMUNITY - \*\*\*DRAFT - JUNE 16, 2023\*\*\***

**( a/o Crieff Hills Retreat Centre )**

**FINANCIAL STATEMENTS**

**December 31, 2022**

---

---

**INDEX**

	Page
Audit Report to the Directors of Crieff Hills Community	1 to 2
Statement of Financial Position	3
Statement of Changes in Fund Balances	4
Statement of Revenue and Expenditures	5
Statement of Cash Flows	6
Notes to the Financial Statements	7 to 12

## INDEPENDENT AUDITOR'S REPORT

To the Directors of:  
CRIEFF HILLS COMMUNITY - \*\*\*DRAFT - June 16, 2023\*\*\*

### **Qualified Opinion**

We have audited the financial statements of CRIEFF HILLS COMMUNITY - \*\*\*DRAFT - June 16, 2023\*\*\* ("the Centre"), which comprise the statement of financial position as at December 31, 2022, and the statements of revenues and expenditures, changes in fund balances and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, except for the possible effects of the matter described in the Basis for Qualified Opinion section of our report, the accompanying financial statements present fairly, in all material respects, the financial position of CRIEFF HILLS COMMUNITY - \*\*\*DRAFT - June 16, 2023\*\*\* as at December 31, 2022, and the results of its operations and its cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.

### **Basis for Qualified Opinion**

In common with many not-for-profit organizations, the Centre derives revenue from cash transactions the completeness of which is not susceptible to satisfactory audit verification. Accordingly, verification of revenue was limited to the amounts recorded in the records of the Centre. Therefore, we were not able to determine whether any adjustments might be necessary to revenue, excess (deficiency) of revenue over expenditures, and cash flows from operations for the year ended December 31, 2022, current assets as at December 31, 2022, and fund balances as at January 1 and December 31, 2022. Our audit opinion on the financial statements for the year ended December 31, 2022 was modified accordingly because of the possible effects of this limitation in scope.

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Centre in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified opinion.

### **Other Matters - Comparative Information**

The comparative figures were not subject to an audit.

### **Responsibilities of Management and Those Charged with Governance for the Financial Statements**

Management and directors are responsible for the preparation and fair presentation of the financial statements in accordance with Canadian accounting standards for not-for-profit organizations, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing these financial statements, management is responsible for assessing the Centre'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 Centre or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Centre's financial reporting process.

## INDEPENDENT AUDITOR'S REPORT (cont'd)

### ***Auditor's Responsibilities for the Audit of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Corporation'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 Centre'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 Centre 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.
- Donations by their nature are not susceptible to complete audit verification. Accordingly, our verification of receipts from these sources was limited to a comparison of recorded receipts with bank deposits.

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.

Milton, Ontario,  
DATE.

Chartered Professional Accountants  
Licensed Public Accountants

**CRIEFF HILLS COMMUNITY - \*\*\*DRAFT - JUNE 16, 2023\*\*\*****( a/o Crieff Hills Retreat Centre )****STATEMENT OF FINANCIAL POSITION**

December 31	Operating Funds	McTavish Fund	2022	Unaudited 2021
<b>ASSETS</b>				
<b>CURRENT</b>				
Cash and cash equivalents	\$398,271	\$20,428	\$418,699	\$379,570
Accounts receivable	5,696	-	5,696	10,870
Inventory	2,542	-	2,542	3,139
Prepaid expenses and deposits	3,009	-	3,009	2,224
	<u>409,518</u>	<u>20,428</u>	<u>429,946</u>	<u>395,803</u>
<b>PORTFOLIO INVESTMENTS</b> (notes 2 and 3)	2,160,314	-	2,160,314	2,731,884
<b>PROPERTY AND EQUIPMENT</b> (notes 2 and 4)	1,015,778	-	1,015,778	926,000
	<u>\$3,585,610</u>	<u>\$20,428</u>	<u>\$3,606,038</u>	<u>\$4,053,687</u>
<b>LIABILITIES</b>				
<b>CURRENT</b>				
Accounts payable and accrued liabilities	\$64,191	\$-	\$64,191	\$38,151
Deferred revenue (note 6)	131,351	-	131,351	113,684
Promissory note payable (note 5)	10,000	-	10,000	-
Bank loan payable (note 7)	-	-	-	44,444
	<u>205,542</u>	<u>-</u>	<u>205,542</u>	<u>196,279</u>
<b>PROMISSORY NOTE PAYABLE</b> (note 5)	40,000	-	-	50,000
	<u>245,542</u>	<u>-</u>	<u>245,542</u>	<u>246,279</u>
<b>FUND BALANCES</b> (note 2)	3,340,068	20,428	3,360,496	3,807,408
	<u>\$3,585,610</u>	<u>\$20,428</u>	<u>\$3,606,038</u>	<u>\$4,053,687</u>

Approved by the Assembly Council: \_\_\_\_\_  
(Convenor)

\_\_\_\_\_  
(Treasurer)

See accompanying notes on pages 7 to 12.

**CRIEFF HILLS COMMUNITY - \*\*\*DRAFT - JUNE 16, 2023\*\*\*****( a/o Crieff Hills Retreat Centre )****STATEMENT OF CHANGES IN FUND BALANCES**

<b>For the Year Ended December 31</b>	<b>Operating Funds</b>	<b>McTavish Fund</b>	<b>2022</b>	<b>Unaudited 2021</b>
<b>BALANCE, beginning of year</b>	<b>\$3,786,980</b>	<b>\$20,428</b>	<b>\$3,807,408</b>	<b>\$3,646,536</b>
Excess (Deficiency) of revenue over expenditures, for the year	<u>(446,912)</u>	-	<u>(446,912)</u>	<u>160,872</u>
<b>BALANCE, end of year</b>	<b>\$3,340,068</b>	<b>\$20,428</b>	<b>\$3,360,496</b>	<b>\$3,807,408</b>

See accompanying notes on pages 7 to 12.

**CRIEFF HILLS COMMUNITY - \*\*\*DRAFT - JUNE 16, 2023\*\*\*****( a/o Crieff Hills Retreat Centre )****STATEMENT OF REVENUE AND EXPENDITURES**

<b>For the Year Ended December 31</b>	<b>Operating Funds</b>	<b>McTavish Fund</b>	<b>2022</b>	<b>Unaudited 2021</b>
<b>REVENUE</b>				
Revenue from Conference Centre	\$709,425	\$-	\$709,425	\$224,595
Investment income (loss) <i>(notes 2 and 3)</i>	(9,941)	-	(9,941)	143,617
Unrealized portfolio gains (losses) <i>(notes 2 and 3)</i>	(395,186)	-	(395,186)	147,733
Rent	18,422	-	18,422	24,044
Gifts and donations	269,990	-	269,990	309,729
Government sales taxes retained <i>(note)</i>	35,088	-	35,088	10,937
	<b>627,798</b>	<b>-</b>	<b>627,798</b>	<b>860,655</b>
<b>OTHER INCOME</b>				
Gain on sale of assets	-	-	-	1,000
	<b>627,798</b>	<b>-</b>	<b>627,798</b>	<b>861,655</b>
<b>EXPENDITURES</b>				
Operating expenses				
Salaries	545,256	-	545,256	348,150
Salaries and other subsidies <i>(note 7)</i>	(20,000)	-	(20,000)	(110,783)
Program	137,184	-	137,184	52,940
Utilities	69,965	-	69,965	48,366
Employee benefits	113,975	-	113,975	79,231
Maintenance	38,295	-	38,295	25,675
Taxes	8,928	-	8,928	8,750
Insurance	33,406	-	33,406	33,206
Laundry	9,632	-	9,632	-
	<b>936,641</b>	<b>-</b>	<b>936,641</b>	<b>485,535</b>
General	56,453	-	56,453	130,245
Director's expenses	2,116	-	2,116	1,662
Professional fees	6,236	-	6,236	18,378
	<b>1,001,446</b>	<b>-</b>	<b>1,001,446</b>	<b>635,820</b>
<b>Excess (Deficiency) of revenue over expenditures before amortization</b>	<b>(373,648)</b>	<b>-</b>	<b>(373,648)</b>	<b>225,835</b>
Amortization	73,264	-	73,264	64,963
<b>EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES, for the year</b>	<b>\$(446,912)</b>	<b>\$-</b>	<b>\$(446,912)</b>	<b>\$160,872</b>

See accompanying notes on pages 7 to 12.

**CRIEFF HILLS COMMUNITY - \*\*\*DRAFT - JUNE 16, 2023\*\*\*****( a/o Crieff Hills Retreat Centre )****STATEMENT OF CASH FLOWS**

<b>For the Year Ended December 31</b>	<b>2022</b>	<b>Unaudited 2021</b>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Excess (Deficiency) of revenue over expenditures, for the year		
Operating fund	\$ (446,912)	\$ 160,872
Items not involving cash		
Amortization of property and equipment	73,264	64,963
Gain on sale of assets	-	(1,000)
Unrealized loss (gain) on portfolio investments <i>(note 3)</i>	395,186	(147,733)
	<b>21,538</b>	<b>77,102</b>
Net change in non-cash working capital balances		
Accounts receivable	5,175	(209)
Inventory	597	(1,773)
Prepaid expenses and deposits	(785)	1,107
Accounts payable and accrued liabilities	26,040	1,992
Deferred revenue	17,667	33,436
	<b>70,232</b>	<b>111,655</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Acquisition of property and equipment	(163,042)	(50,316)
Proceeds on disposal of assets	-	1,000
Excess (Deficiency) of portfolio distributions to earnings <i>(note 3)</i>	80,766	(95,617)
Portfolio distributions from prior year's deficiency <i>(note 3)</i>	95,617	65,285
	<b>13,341</b>	<b>(79,648)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>		
Bank loan - Canada Emergency Business Account <i>(note 7)</i>	(44,444)	(15,556)
<b>NET INCREASE IN CASH, for the year</b>	<b>39,129</b>	<b>16,451</b>
<b>CASH, beginning of year</b>	<b>379,570</b>	<b>363,119</b>
<b>CASH, end of year</b>	<b>\$ 418,699</b>	<b>\$ 379,570</b>

See accompanying notes on pages 7 to 12.

**CRIEFF HILLS COMMUNITY - \*\*\*DRAFT - JUNE 16, 2023\*\*\*****( a/o Crieff Hills Retreat Centre )****NOTES TO THE FINANCIAL STATEMENTS  
December 31, 2022**

---

**1. REPORTING ENTITY AND PURPOSE**

The Crieff Hills Community (the Centre) is a registered charitable organization and is exempt from income tax under section 149 of the Income Tax Act. Its Registered Charitable Number is 10699 3272 RR0001.

The purpose of the Centre is to proclaim the love and good news of Jesus Christ through the operation of the Crieff Hills Community

**2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

These financial statements are prepared in accordance with Canadian generally accepted accounting principles, incorporating the standards for not-for-profit organizations issued by Chartered Professional Accountants of Canada (CPA Canada).

**a) Fund accounting**

The Centre follows the restricted fund method of accounting for contributions in accordance with the CPA Canada Handbook standards referred to above and are presented in the following funds:

Operating Fund - is the fund used for day-to-day operations and may include amounts held pending transfer to another fund.

McTavish Fund - is a fund that holds donated estate money. Named after the benefactor, this fund is restricted to expenditures approved by the Centre's Board of Directors.

**b) Revenue recognition**

For the retreat centre, revenues are recognized on completion of the retreat activities and collection of the relevant receivable is probable, persuasive evidence of an arrangement exists and the sales price is fixed or determinable.

Gifts and donations are recognized as revenue when received or receivable. Revenue from unrestricted gifts and donations is recognized when cash is received.

Investment income is recognized evenly over the period in which it is earned.

All other revenue and expenses are recorded on the accrual basis, whereby they are reflected in the accounts in the year which they have been earned and incurred, respectively, whether such transactions have been settled by receipt or payment of money.

**c) Cash and cash equivalents**

The Centre's policy is to disclose bank balances, and cashable investments that mature in 90 days or less, under cash and cash equivalents.

**CRIEFF HILLS COMMUNITY - \*\*\*DRAFT - JUNE 16, 2023\*\*\*****( a/o Crieff Hills Retreat Centre )****NOTES TO THE FINANCIAL STATEMENTS  
December 31, 2022****2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - continued****d) Portfolio investments****Share of consolidated portfolio of The Presbyterian Church in Canada**

The Centre's proportionate share of the investment portfolio of The Presbyterian Church in Canada is valued at market. Consistent with the reporting policy of The Presbyterian Church in Canada the net change in unrealized market value of investments is included in the determination of the excess of revenue over expenses in the Operating Fund.

**e) Inventory**

The inventory consists of resale materials and are valued at the lower of cost and net realizable value. Net realizable value is the estimated selling price less estimated costs to sell the inventory item in the ordinary course of business. Cost is determined on a first-in, first-out basis.

**f) Property and equipment**

For purchased property and equipment, they are recorded at cost. Donated property and equipment are recorded at estimated fair market value, as determined by management at the date of donation. Property and equipment are not amortized until they are put into use by the Centre. Amortization is provided on a straight-line basis as follows:

Buildings	3%
Signs	20%
Septic and water system	3%
Furniture and equipment	10%
Vehicles	30%

The above rates are reviewed annually to ensure still appropriate. Any changes are adjusted for on a prospective basis.

If there is an indication that the property and equipment assets may be impaired an impairment test is performed that compares carrying amount to net recoverable amount - which is normally determined by estimating the sales less direct costs on a non-discounted basis over the remaining life of the asset. There were no impairment indicators in 2022.

**CRIEFF HILLS COMMUNITY - \*\*\*DRAFT - JUNE 16, 2023\*\*\*****( a/o Crieff Hills Retreat Centre )****NOTES TO THE FINANCIAL STATEMENTS  
December 31, 2022**

---

**2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - continued****g) Financial instruments - recognition and measurement**

Financial instruments consist of financial assets and liabilities, which are initially measured at fair value. Financial assets and liabilities are recognized in the statement of financial position when the Centre has become party to the contractual provision of the instruments.

The Centre subsequently measures all its financial assets and financial liabilities at amortized cost, except for investments in equity instruments that are quoted in an active market, which are measured at fair value. Changes in fair value are recognized in the period incurred.

Financial assets measured at amortized cost include cash and accounts receivable.

Financial liabilities measured at amortized cost included accounts payable and accrued liabilities.

***Impairment***

Financial assets measured at cost or amortized cost are tested for impairment when there are indicators of impairment. The amount of write-down is recognized in net income. The previously recognized impairment loss may be reversed to the extent of the improvement, directly or by adjusting the allowance account, provided it is no greater than the amount that would have been reported at the date of the reversal had the impairment not been recognized previously. The amount of the reversal is recognized in the excess revenues over expenses.

**h) Use of Estimates**

The preparation of financial statements in accordance with Canadian accounting standards for not-for-profit organizations requires the Centre's directors and management to make estimates and assumptions that affect the reported amount of assets, liabilities, the disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the reporting period. Significant items subject to estimates and assumptions include valuation of accounts receivable, inventory valuation, accrued liabilities and the estimated useful life of property and equipment. Actual results may differ from those estimates.

**CRIEFF HILLS COMMUNITY - \*\*\*DRAFT - JUNE 16, 2023\*\*\*****( a/o Crieff Hills Retreat Centre )****NOTES TO THE FINANCIAL STATEMENTS  
December 31, 2022****3. SHARE OF CONSOLIDATED PORTFOLIO OF THE PRESBYTERIAN CHURCH IN CANADA**

As part of the bequest from the J.B.MacLean Bequest Fund, the Centre has invested capital in the consolidated portfolio of the Presbyterian Church in Canada, and shares in the investment income, both realized and unrealized, based on the proportion of the amount invested by the Centre to the total amount invested in the consolidated portfolio. The portfolio investments and investment income transactions are as follows:

	<b>2022</b>	<b>Unaudited 2021</b>
Share of consolidated portfolio, capital account	<u>\$ 2,160,314</u>	<u>\$ 2,731,884</u>
Investment income	\$ (9,941)	\$ 143,617
Less, other investment income earned by the operating fund	<u>(825)</u>	<u>-</u>
Share of income earned in the portfolio	<u>(10,766)</u>	<u>143,617</u>
Distributions out of the portfolio	<u>(70,000)</u>	<u>(48,000)</u>
Under-paid (over-paid) income account	<u>\$ (80,766)</u>	<u>\$ 95,617</u>
Unrealized gain (loss) in value of investments	<u>\$ (395,186)</u>	<u>\$ 147,733</u>

**4. PROPERTY AND EQUIPMENT**

	<b>2022</b>			<b>Unaudited 2021</b>
	<u>Cost</u>	<u>Accumulated Depreciation</u>	<u>Net Book Value</u>	<u>Net Book Value</u>
Land	\$ 20,256	\$ -	\$ 20,256	\$ 20,256
Buildings	2,365,201	1,622,191	743,010	735,999
Signs	9,670	1,734	7,936	6,405
Septic and water system	129,025	31,506	97,519	101,390
Furniture and equipment	468,693	347,948	120,745	39,362
Vehicles	<u>90,835</u>	<u>64,523</u>	<u>26,312</u>	<u>22,588</u>
	<u>\$ 3,083,680</u>	<u>\$ 2,067,902</u>	<u>\$ 1,015,778</u>	<u>\$ 926,000</u>

**CRIEFF HILLS COMMUNITY - \*\*\*DRAFT - JUNE 16, 2023\*\*\*****( a/o Crieff Hills Retreat Centre )****NOTES TO THE FINANCIAL STATEMENTS  
December 31, 2022****5. PROMISSORY NOTE PAYABLE**Promissory Note - The Presbyterian Church in Canada

This promissory note is non-interest bearing, and with no principal repayments until December 31, 2022. Commencing January 1, 2023 payments will be made at the end of each calendar quarter comprising principal of \$2,500 plus interest at the rate to be determined at the beginning of of the calendar year based on Prime + 2%. The first payment will be due March 31, 2023. The note is due no later than December 31, 2028.

The intended principal repayment schedule for the next five year is as follows:

2023	\$	10,000
2024		10,000
2025		10,000
2026		10,000
2027		<u>10,000</u>
	\$	<u>50,000</u>

**6. DEFERRED REVENUE**

Deferred revenue comprises amounts received as deposits for Centre's retreat activities occurring after the year end.

**7. PANDEMIC AND GOVERNMENT SUPPORT PROGRAMS**

The Canadian government has implemented support programs for charities with the intent to reduce the impact of revenue declines due to the coronavirus outbreak (COVID-19) pandemic. Management has determined that the Centre has qualified for the Canada Emergency Wage Subsidy - a wage subsidy provided to employers that experienced a legislated minimum revenue decline and continued to compensate their employees; and the Canada Emergency Business Account - a loan from the Centre's financial institution for \$60,000 that is non-interest bearing until December 31, 2023 and to which a grant may be allowed of up to \$20,000 provided the loan proceeds are used for qualified expenditures and the loan is repaid before December 31, 2023.

For the current fiscal year the Centre recognized government subsidies in the amount of \$20,000 relative to the Canadian Emergency Business Account (2021 - \$110,783 relative to the Canadian Emergency Wage Subsidy).

**CRIEFF HILLS COMMUNITY - \*\*\*DRAFT - JUNE 16, 2023\*\*\*****( a/o Crieff Hills Retreat Centre )****NOTES TO THE FINANCIAL STATEMENTS  
December 31, 2022**

---

**8. FINANCIAL INSTRUMENTS AND RISK MANAGEMENT****Credit risk**

Credit risk is the potential for financial loss should a counter-party in a transaction fail to meet its obligations. The Centre places its operating and reserve cash and investments with high quality institutions and organizations and believes its exposure is not significant. The Centre's credit risk from receivables is also not significant given they retain healthy sized deposits at the time of customers booking reservations in order to recoup losses of "no-shows" and failure to pay in full at end of reserved time.

**Liquidity risk**

Liquidity risk is the risk that the corporation will not be able to meet its obligation as they become due. The Centre manages this risk by establishing budgets and funding plans and by monitoring the Centre's operations and, as necessary, being prepared to trim expenses where possible.

**Market Risk**

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

***Interest Rate Risk***

Interest rate risk is the risk of potential financial loss caused by fluctuations in fair value of future cash flow of financial instruments due to changes in market interest rates. The Centre is exposed to this risk through its portfolio investments, its investment certificates and its short term loan. The Centre manages this risk through the retention of qualified investment advisors and investing in fixed-rate securities of short to medium term maturity with the intention to hold the securities to maturity.

***Currency Risk***

Currency risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in foreign exchange rates. The Centre has no foreign currency transactions and thus is not exposed to currency risk.

***Other Price Risk***

Other price risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices, 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 Centre is exposed to other price risk on certain of its portfolio investments as detailed in note 3 above.

**9. COMPARATIVE FINANCIAL INFORMATION**

The comparative information is unaudited. During the year, it was determined that funds previously recorded as restricted by the board were, in fact, unrestricted. As a result, the opening balance of the operating fund increased by \$203,056.

## Grant Application Form

Please review the [Grant Application Policy](https://puslinch.ca/wp-content/uploads/2023/03/Grant-Application-Policy.pdf) <<https://puslinch.ca/wp-content/uploads/2023/03/Grant-Application-Policy.pdf>> prior to submission. [Download the printable PDF form](https://puslinch.ca/wp-content/uploads/2019/09/Grant-Application-Form.pdf) <<https://puslinch.ca/wp-content/uploads/2019/09/Grant-Application-Form.pdf>>.

### Applicant Information

Organization Name \*

Ellis Chapel

Contact Name and Position \*

Barbara Hagey Chair

Organization Mailing Address \*

Ellis Chapel

Address Line 1

6705 Ellis Road

Address Line 2

Puslinch

Ontario

City

Province

N0B 2J0

Postal Code

Website

<https://ellischapel.ca>

Telephone Number \*



With extension (if applicable)

Email Address \*



### Questionnaire

Grant Amount Applied For \*

\$500.00

Organization's goals and objectives related to the grant request \*

**RECEIVED**

AUG 30 2023

Township of Puslinch

The goal is to keep the Ellis Chapel open and keep the building and grounds well maintained. We would like to continue with nondenominational services. The community likes these services. A large part of our service is music. Live music is provided by local musicians as part of the church service. Special concerts have also been held. The objective would be to continue this. Another goal is to continue to be available to rent the church for weddings, celebrations of life, funerals baptisms, renewal of vows. Before covid we had 30 weddings booked for the year. However this year we have 4 weddings booked.

614 of 1000 max characters.

Briefly describe the proposed event, project or service that will be funded by this grant. Please ensure that items identified as not eligible for funding under Section 3.0 of the Grant Application Policy are not listed. \*

The money from this grant will mainly be used to pay for upkeep of the grounds. Since the lawnmower was stolen last year. The lawnmower has not been replaced. The lock has been cut off twice since the mower was taken. Possibly the thief was looking to see if they could steal the replacement mower. We have hired a lawn care service. And this year we have used this service every week because the grass is growing with all the rain this year. The grounds need to be kept mowed, the Chapel is visible from Ellis road as well as the service centre. This reflects on the township of Puslinch.

589 of 1000 max characters.

Please provide a narrative description explaining how the Township's approval of grant funding would enable your organization to sustain or provide additional support to the community. \*

If the township approves funding it would enable us continue to operate. We would be able to stay open and provide musical venues and church services. We would also be able provide a country setting in a historic Chapel that could be rented out for Weddings, Christenings, funerals. The Church is the only church that is connected to the 401 between Windsor and Montreal. It provides a quiet spot for travellers to enjoy the Chapel and the grounds. They're are 16 to 20 people buried on the property, mostly children who died from childhood diseases like cholera, diphtheria, scarlet fever, small pox typhoid fever. The cairn with the gravestones has to be maintained.

670 of 1000 max characters.

If your organization is unsuccessful in receiving a Township grant, what will be the effect on the proposed event, service, or project? \*

If we are not successful we may have to think of fund raising events or other ways to bring in revenue to ensure that this beautiful stone building and cairn on the property remain steadfast. As well as the storage shed. Honouring the the pioneers that built the Chapel with their own hands in 1861. Honouring the people that restored the Chapel. One of these people was a grandson of the first pioneer child born in Puslinch Lake section. The people that come to the church regularly are older and the number of people coming is declining. As a group we are searching for ways to generate revenue. The church is only open in the spring/summer because there is no heat. We would like to keep the Chapel and grounds something for Puslinch to be proud of.

759 of 1000 max characters.

Choose one category of funds requested



Category 1: Donation (funds requested – less than \$500)



Category 2: Sponsor or contributor (funds requested – \$500 to \$3000)



Category 3: Project funder (funds requested – greater than \$3000)

Please provide a copy of the most current budget \*

Choose File no file selected

Allowed extensions pdf, doc, docx, xls, xlsx, jpg, jpeg, gif, png, tif

Please provide a copy of the most current financial statements ~

Choose File no file selected

Allowed extensions pdf, doc, docx, xls, xlsx, jpg, jpeg, gif, png, tif

Please provide the annual reporting requirements in accordance with Section 8 of the Township Grant Application Policy if your organization was a successful applicant in a previous year (mandatory for previous funds received of greater than \$3000)

Choose File no file selected

Allowed extensions pdf, doc, docx, xls, xlsx, jpg, jpeg, gif, png, tif

### **Submission of the following three items is required for the initial application only**

Please provide a copy of letters patent or articles of incorporation, if applicable

Choose File no file selected

Allowed extensions pdf, doc, docx, xls, xlsx, jpg, jpeg, gif, png, tif

Please provide a copy of Notification of Charitable Registration letter from the Canada Revenue Agency with any supporting documentation indicating the applicant's status and terms of registration, if applicable

Choose File no file selected

Allowed extensions pdf, doc, docx, xls, xlsx, jpg, jpeg, gif, png, tif

Please provide a copy of mandate, constitution and by-laws, as applicable

Choose File no file selected

Allowed extensions pdf, doc, docx, xls, xlsx, jpg, jpeg, gif, png, tif

Please check if applicable:

Delegation scheduled to present request to Council during the budget process (for Category 3 applications only)

### **Terms and Conditions**

The above application and supporting documents attached will be used for the assessment of eligibility and for Township reporting purposes. The applicant will inform the Township if the project is delayed or changed substantially for any reason. Funds received are to be used as described in this application. All applicable municipal by-laws, policies and procedures will be adhered to.

I/we agree to the terms and conditions outlined above. I/we have reviewed the Grant Application Policy. The information given in support of this application is true, correct and complete in every respect. I/we acknowledge that the contents of this application will be discussed in an open Council forum. I/we declare that the organization listed in the application is in good standing with the Township and other government bodies.

Dated This Day \*

08/29/2023

Name and Office/Position: I/We have authority to bind the Corporation/Organization \*

Barbara Hagey, Chair

Signature of Applicant on behalf of Organization \*



Name and Office/Position: I/We have authority to bind the Corporation/Organization

Signature of Applicant on behalf of Organization

**The last day for filing an application is by 2:00 pm on the last business day of August of the current fiscal year.**

Personal information on this form is collected under the authority of the Municipal Act and will be used for the purpose of determining the eligibility of a grant. The information is used for the purpose of processing the application and administering the Grant Application Program and is maintained in accordance with the Municipal Freedom of Information and Protection of Privacy Act. Questions regarding the collection of this information may be directed to the Township Clerk's office.

The Township of Puslinch is committed to providing accessible formats and communication supports for people with a disability. If another format would work better for you, please contact the Township Clerk's office for assistance.

Submit

## Documents on this Page

Grant Application Policy (PDF)



[Download \(107.7 KB\)](#)

<https://puslinch.ca/wp-content/uploads/2023/03/Grant-Application-Policy.pdf>

**Ellis Community Pioneer Chapel****Financial Report****March 31, 2023****Cash on Hand December 31, 2022** **\$ 2 421.28****From Jan. 1, 2023 to March 31, 2023****Income:** **\$ 830.00****Expenses:** **\$ ( 192.19)****Cash on hand March 31, 2023** **\$ 3 059.09****Investments****\$ 2 000.00** Maturity date July 20, 2023 @ 3%. (GIC)**\$ 6 000.00** Maturity date October 5, 2023 @ 4%. (GIC)**\$ 8 000.00** Maturity date Aug. 14, 2024 Interest compounded at 4.4% for 3 years. (GIC)**\$13 004.67** Maturity date July 18, 2025. Interest compounded at 3%- 4.75 for 3 years. This investment is cashable only on the anniversary date each year.**Respectfully submitted****Sheila Fletcher  
Assistant Treasurer  
Ellis Pioneer Chapel**

**Ellis Community Pioneer Chapel**  
**Profit & Loss**  
 January through December 2022

Cash Basis

	Jan - Dec 22
<b>Income</b>	
<b>Donations Income</b>	
General Fund	2,525.50
Mite Box Donations	162.20
<b>Total Donations Income</b>	<b>2,687.70</b>
Memorial Donations	2,988.00
← Miscellaneous Income	2,948.05
Wedding Income	3,700.00
<b>Total Income</b>	<b>12,323.75</b>
<b>Gross Profit</b>	<b>12,323.75</b>
<b>Expense</b>	
<b>Bank Service Charges</b>	
Building	327.00
Church Maintenance	25.00
<b>Total Building</b>	<b>25.00</b>
<b>Gardens</b>	
Gardening Equipment	39.54
Gardens - Other	107.68
<b>Total Gardens</b>	<b>147.22</b>
Hydro	542.48
Insurance	1,873.80
Lawn care	1,015.64
Other Expenses	800.00
Summer Custodian	1,145.00
<b>Total Expense</b>	<b>5,876.14</b>
<b>Net Income</b>	<b>6,447.61</b>

Insurance  
 Halvick Repair  
 1853.20  
 Rescue Junction  
 1094.55

Hilary

- Jack

- Rescue Junction

*Respectfully submitted*

*Treasurer*



TOWNSHIP OF  
**PUSLINCH**  
EST. 1858

# Township of Puslinch Grant Application Form

Please review the Grant Application Policy prior to submission

## Applicant information

Organization name \*

Friends of Mill Creek (FOMC)

Contact name and position \*

Ron Van Ooteghem

Organization mailing address \*

c/o Township of Puslinch, 7404 Wellington Road 34, Puslinch, ON, N0B 2J0

Website

friendsofmillicreek.org

Telephone Number \*

[REDACTED]

Ext.

[REDACTED]

Email Address \*

[REDACTED]

## Questionnaire

Grant amount applied for \*

\$3,000

Organization's goals and objectives related to the grant request \*

Our mission is to develop, promote, and implement projects in the watershed that maintain and enhance Mill Creek as a cold water stream. This is done primarily through the FOMC Stewardship Ranger Program that has been on-going since 2003. This grant, in part, will provide funding to ensure that the Ranger Program can continue successfully in 2024.

**Briefly describe the proposed event, project or service that will be funded by this grant. Please ensure that items identified as not eligible for funding under Section 3.0 of the Grant Application Policy are not listed. \***

The Mill Creek Ranger crew is an environmental stewardship work team typically comprised of four local grade 11 and 12 students and a crew leader. In-stream projects are completed over a period of 8 weeks during July and August under the direction of the FOMC technical committee and the GRCA. As part of the workplan, restoration was completed in and around Mill Creek as identified by the committee and notably near the Puslinch Community Center and in the Aberfoyle Creek tributary.

**Please provide a narrative description explaining how the Township's approval of grant funding would enable your organization to sustain or provide additional support to the community. \***

The primary focus of the FOMC and the Ranger Program is to enhance the health of Mill Creek, a valuable natural resource in the Township of Puslinch. In addition, this program continues to support local youth and inspire them to pursue careers in environmental studies.

**If your organization is unsuccessful in receiving a Township grant, what will be the effect on the proposed event, service, or project? \***

The FOMC is very proud of what the Ranger Program has achieved. Without on-going funding from the Township of Puslinch and other community partners, continuation of the Ranger Program, and the benefits of this work to Mill Creek, would be at risk. There has been a significant amount of work completed in the creek by the hard working ranger crews over the past 19 years. A lot of work still needs to be done. Also, the opportunity for the Ranger Program to develop future environmental leaders by providing valuable hands-on skills and education would be equally at risk.

**Choose one category of funds requested \***

- Category 1: Donation (funds requested - less than \$500)
- Category 2: Sponsor or contributor (funds requested - \$500 to \$3000)
- Category 3: Project funder (funds requested - greater than \$3000)

**Please provide a copy of the most current budget (mandatory) \***

**Please provide a copy of the most current financial statements (mandatory) \***

**Please provide the annual reporting requirements in accordance with Section 8 of the Township Grant Application Policy if your organization was a successful applicant in a previous year (mandatory for previous funds received of greater than \$3000)**

**Submission of the following three items is required for the initial application only:**

**Please provide a copy of letters patent or articles of incorporation, if applicable**

**Please provide a copy of Notification of Charitable Registration letter from the Canada Revenue Agency with any supporting documentation indicating the applicant's status and terms of registration, if applicable**

**Please provide a copy of mandate, constitution and by-laws, as applicable**

**Please check if applicable:**

Delegation scheduled to present request to Council during the budget process (for Category 3 applications only)

Please review the Grant Application Policy prior to submitting a grant application.

## **Terms and Conditions:**

The above application and supporting documents attached will be used for the assessment of eligibility and for Township reporting purposes. The applicant will inform the Township if the project is delayed or changed substantially for any reason. Funds received are to be used as described in this application. All applicable municipal by-laws, policies and procedures will be adhered to.

I/we agree to the terms and conditions outlined above. I/we have reviewed the Grant Application Policy. The information given in support of this application is true, correct and complete in every respect. I/we acknowledge that the contents of this application will be discussed in an open Council forum. I/we declare that the organization listed in the application is in good standing with the Township and other government bodies.

**Dated this day: \***

August 21, 2023

**Name and Office/Position: I/We have authority to bind the Corporation/Organization \***

Don McKay, President

Signature of Applicant on Behalf of Organization \*

**Name and Office/Position: I/We have authority to bind the Corporation/Organization**

Ron Van Coteghem, Treasurer

Signature of Applicant on behalf of Organization

**The last day for filing an application is by 2:00 pm on the last business day of August of the current fiscal year.**

Personal information on this form is collected under the authority of the Municipal Act and will be used for the purpose of determining the eligibility of a grant. The information is used for the purpose of processing the application and administering the Grant Application Program and is maintained in accordance with the Municipal Freedom of Information and Protection of Privacy Act. Questions regarding the collection of this information may be directed to the Township Clerk's office.

The Township of Puslinch is committed to providing accessible formats and communication supports for people with a disability. If another format would work better for you, please contact the Township Clerk's office for assistance.

**Thank You**

## MILL CREEK RANGERS PROGRAM FUND

### Statement of Operations

For the twelve months ending 31 December 2022 with comparative figures for 2018 and 2019

	2018 Actual	2019 Actual	2022 Actual	2023 Budget
	\$	\$	\$	\$
<b>Revenue</b>				
Grants (Gov't)				
City of Cambridge	1,200.00	1,000.00	0.00	0.00
Township of Puslinch	1,250.00	1,250.00	3,000.00	3,000.00
Wellington County	500.00	500.00	0.00	0.00
Dept. of Fisheries and Oceans (Fed.)	12,232.24	9,613.00	0.00	0.00
Donations	18,553.50	17,700.00	15,300.00	20,000.00
<b>Total revenue</b>	<b>33,735.74</b>	<b>30,063.00</b>	<b>18,300.00</b>	<b>23,000.00</b>
<b>Expenditures</b>				
Salaries & benefits - Crew Leader/ Rangers	23,776.22	24,770.54	27,568.38	28,000.00
H & S Equipment	407.80	350.88	500.00	500.00
Equipment & materials - Ranger Crew	1,375.72	1,413.20	1,500.00	1,500.00
Vehicle rental - Crew Leader/ Rangers	3,089.90	0.00	0.00	0.00
Donor plaques	0.00	252.77	0.00	250.00
Website Maintenance & Account Fees	0.00	4.95	0.00	300.00
Liability Insurance	1,244.16	1,242.00	758.16	1,000.00
GRC Foundation Admin. Fees (- Interest)	0.00	500.00	500.00	500.00
Puslinch Community Center Room Rental	121.16	133.03	30.88	150.00
Ranger Crew Appreciation Event	0.00	143.48	0.00	150.00
<b>Total expenditures</b>	<b>30,014.96</b>	<b>28,610.85</b>	<b>30,857.42</b>	<b>32,350.00</b>
<b>Net income (loss) from operations</b>	<b>3,720.78</b>	<b>1,252.15</b>	<b>-12,557.42</b>	<b>-9,350.00</b>

**Note:**

There was no FOMC Ranger crew activity in 2020 and 2021 due to Covid-19  
FOMC Ranger crew activity resumed in 2022.

**MILL CREEK RANGERS PROGRAM FUND**  
**Statement of Financial Position**

for the twelve months ending 31 December 2022 with comparative figures for full year 2018, 2019, 2020 and 2021

	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual
	\$	\$	\$	\$	\$
<b>Assets</b>					
Restricted funds held in Trust	50,052.83	51,304.98	63,331.42	66,922.81	55,154.43
<b>Total assets</b>	<b>50,052.83</b>	<b>51,304.98</b>	<b>63,331.42</b>	<b>66,922.81</b>	<b>55,154.43</b>
<b>Liabilities &amp; reserve balances</b>					
Mill Creek Ranger reserve fund	45,332.05	50,052.83	51,304.98	63,331.42	66,922.81
Accumulated net revenue	3,720.78	1,252.15	12,026.44	3,591.39	-11,768.38
<b>Total liabilities &amp; reserve balances</b>	<b>50,052.83</b>	<b>51,304.98</b>	<b>63,331.42</b>	<b>66,922.81</b>	<b>55,154.43</b>



# Township of Puslinch Grant Application Form

Please review the Grant Application Policy prior to submission

**RECEIVED**

AUG 18 2023

Township of Puslinch

## Applicant information

**Organization name \***

Optimist Club of Puslinch

**Contact name and position \***

Gregg Allan. President

**Organization mailing address \***

7404 Wellington County Road 34 PUSLINCH On N0B2J0

**Website**

**Telephone Number \***

[REDACTED]

**Ext.**

**Email Address \***

[REDACTED]

## Questionnaire

**Grant amount applied for \***

\$3000

**Organization's goals and objectives related to the grant request \***

Founded in 1976, the Optimist Club of Puslinch is dedicated to serving the local community through various service and fundraising projects. The purpose of our Club is to develop and encourage an 'Optimistic' philosophy of life for our members by aiding and encouraging the youth of our community. This club's membership reflects the diversity of our community: ranging from six original charter members to a variety of current members including local business owners, commuters, retirees, young parents and new community residents.

**Briefly describe the proposed event, project or service that will be funded by this grant. Please ensure that items identified as not eligible for funding under Section 3.0 of the Grant Application Policy are not listed. \***

**Canada Day Celebrations**

To celebrate our country's birthday on July 1st, the Optimist Club hosts a country breakfast (bacon, eggs, pancakes with locally sourced maple syrup). During the day we create a kids play area at the Community Centre complete with bouncy castles and games. At dusk we treat the community to a fireworks show. All aspects of Canada Day are free of charge.

**Please provide a narrative description explaining how the Township's approval of grant funding would enable your organization to sustain or provide additional support to the community. \***

The grant will allow the Optimist Club of Puslinch to continue with a very important Community event - Canada Day Celebrations . With increasing costs for all aspects of these events the grant will be used to supplement our fund raising activities that will allow the Community to enjoy the events that have become "Traditions" in our Township.

**If your organization is unsuccessful in receiving a Township grant, what will be the effect on the proposed event, service, or project? \***

Without receiving a Township grant, the Optimist Club may be forced to make difficult decisions to scale back portions of the events which will no doubt disappoint the Community and the Optimists.

**Choose one category of funds requested \***

- Category 1: Donation (funds requested - less than \$500)
- Category 2: Sponsor or contributor (funds requested - \$500 to \$3000)
- Category 3: Project funder (funds requested - greater than \$3000)

**Please provide a copy of the most current budget (mandatory) \***

**Please provide a copy of the most current financial statements (mandatory) \***

**Please provide the annual reporting requirements in accordance with Section 8 of the Township Grant Application Policy if your organization was a successful applicant in a previous year (mandatory for previous funds received of greater than \$3000)**

**Submission of the following three items is required for the initial application only:**

**Please provide a copy of letters patent or articles of incorporation, if applicable**

**Please provide a copy of Notification of Charitable Registration letter from the Canada Revenue Agency with any supporting documentation indicating the applicant's status and terms of registration, if applicable**

**Please provide a copy of mandate, constitution and by-laws, as applicable**

**Please check if applicable:**

Delegation scheduled to present request to Council during the budget process (for Category 3 applications only)

Please review the Grant Application Policy prior to submitting a grant application.

## **Terms and Conditions:**

The above application and supporting documents attached will be used for the assessment of eligibility and for Township reporting purposes. The applicant will inform the Township if the project is delayed or changed substantially for any reason. Funds received are to be used as described in this application. All applicable municipal by-laws, policies and procedures will be adhered to.

I/we agree to the terms and conditions outlined above. I/we have reviewed the Grant Application Policy. The information given in support of this application is true, correct and complete in every respect. I/we acknowledge that the contents of this application will be discussed in an open Council forum. I/we declare that the organization listed in the application is in good standing with the Township and other government bodies.

**Dated this day: \***

August 15 2023

**Name and Office/Position: I/We have authority to bind the Corporation/Organization \***

Gregg Allan.      President

**Name and Office/Position: I/We have authority to bind the Corporation/Organization**

**Signature of Applicant on behalf of Organization \***



**Signature of Applicant on behalf of Organization**

**The last day for filing an application is by 2:00 pm on the last business day of August of the current fiscal year.**

Personal information on this form is collected under the authority of the Municipal Act and will be used for the purpose of determining the eligibility of a grant. The information is used for the purpose of processing the application and administering the Grant Application Program and is maintained in accordance with the Municipal Freedom of Information and Protection of Privacy Act. Questions regarding the collection of this information may be directed to the Township Clerk's office.

The Township of Puslinch is committed to providing accessible formats and communication supports for people with a disability. If another format would work better for you, please contact the Township Clerk's office for assistance.

**Thank You**



2:14 PM

03/08/23

Accrual Basis

## Optimist Club of Puslinch Profit & Loss Prev Year Comparison October 2021 through September 2022

	Oct '21 - Sep 22	Oct '20 - Sep 21	\$ Change	% Change
<b>Income</b>				
4804 - Ukranian Relief Fund	3,375.00	0.00	3,375.00	100.0%
4802 - Joanne Townes Fundraising	0.00	5,000.00	-5,000.00	-100.0%
4010 - Membership Activities		715.00	-715.00	-100.0%
4011 - Membership dues	0.00			
<b>Total 4010 - Membership Activities</b>	<b>0.00</b>	<b>715.00</b>	<b>-715.00</b>	<b>-100.0%</b>
<b>4300 - Fund Raising Activities</b>				
4310 - Fall Classic		1,000.00	-1,000.00	-100.0%
4317 - Other	0.00			
<b>Total 4310 - Fall Classic</b>	<b>0.00</b>	<b>1,000.00</b>	<b>-1,000.00</b>	<b>-100.0%</b>
4370 - Fish Fry		0.00	9,229.00	100.0%
4371 - Ticket sales	9,229.00			
<b>Total 4370 - Fish Fry</b>	<b>9,229.00</b>	<b>0.00</b>	<b>9,229.00</b>	<b>100.0%</b>
4380 - Fireworks	686.55	0.00	686.55	100.0%
4400 - Multi Use Recreational Facility				
4402 - Donations ORC Skating	83.00	0.00	83.00	100.0%
<b>Total 4400 - Multi Use Recreational Facility</b>	<b>83.00</b>	<b>0.00</b>	<b>83.00</b>	<b>100.0%</b>
4435 - Family Day - Community Events	284.00	0.00	284.00	100.0%
4500 - Food Trailer Sales				
4502 - Food Trailer Donations	242.00	0.00	242.00	100.0%
45003 - Aberfoyle Fall Fair	8,952.00	380.00	8,572.00	2,255.8%
<b>Total 4500 - Food Trailer Sales</b>	<b>9,194.00</b>	<b>380.00</b>	<b>8,814.00</b>	<b>2,319.5%</b>
4700 - Donations	5,475.00	1,000.00	4,475.00	447.5%
<b>Total 4300 - Fund Raising Activities</b>	<b>24,951.55</b>	<b>2,380.00</b>	<b>22,571.55</b>	<b>948.4%</b>
<b>43000 - Community Activities</b>				
4075 - Canada Day Breakfast	1,594.45	0.00	1,594.45	100.0%
4490 - Santa Claus Parade	5,937.00	4,561.00	1,376.00	30.2%
<b>Total 43000 - Community Activities</b>	<b>7,531.45</b>	<b>4,561.00</b>	<b>2,970.45</b>	<b>65.1%</b>
<b>49000 - Administrative</b>				
4050 - Interest Income	313.19	421.12	-107.93	-25.6%
<b>Total 49000 - Administrative</b>	<b>313.19</b>	<b>421.12</b>	<b>-107.93</b>	<b>-25.6%</b>
49900 - Uncategorized Income	1,170.00	0.00	1,170.00	100.0%
4999 - Miscellaneous Income	0.00	0.00	0.00	0.0%
<b>Total Income</b>	<b>37,341.19</b>	<b>13,077.12</b>	<b>24,264.07</b>	<b>185.6%</b>
<b>Gross Profit</b>	<b>37,341.19</b>	<b>13,077.12</b>	<b>24,264.07</b>	<b>185.6%</b>
<b>Expense</b>				
7001 - DEPOSIT for Hall Rental	1,500.00	0.00	1,500.00	100.0%
67592 - Ukrainian Youth Association	4,275.00	0.00	4,275.00	100.0%
67962 - Baseball Sponsorship	750.00	1,000.00	-250.00	-25.0%
6719 - Coldest Night of the Year	0.00	200.00	-200.00	-100.0%
6010 - Membership Activities - Exp		0.00	451.44	100.0%
6013 - New member expenses	451.44			
6015 - Dinner meetings				
6016 - Hall rental	252.01	0.00	252.01	100.0%
<b>Total 6015 - Dinner meetings</b>	<b>252.01</b>	<b>0.00</b>	<b>252.01</b>	<b>100.0%</b>
<b>Total 6010 - Membership Activities - Exp</b>	<b>703.45</b>	<b>0.00</b>	<b>703.45</b>	<b>100.0%</b>
<b>6300 - Fund Raising Activities - Exp</b>				
6380 - Fish Fry				
6381 - Food	3,203.87	0.00	3,203.87	100.0%
6382 - Bar costs	370.00	0.00	370.00	100.0%
6383 - Hall rental & costs	905.22	0.00	905.22	100.0%
6384 - Administrative cost	1,179.67	0.00	1,179.67	100.0%
6385 - Kitchen	150.00	0.00	150.00	100.0%
<b>Total 6380 - Fish Fry</b>	<b>5,808.76</b>	<b>0.00</b>	<b>5,808.76</b>	<b>100.0%</b>
63901 - Fireworks Canada Day				
639011 - COGS	3,097.35	0.00	3,097.35	100.0%
<b>Total 63901 - Fireworks Canada Day</b>	<b>3,097.35</b>	<b>0.00</b>	<b>3,097.35</b>	<b>100.0%</b>
6432 - Family Day - Hockey Tournament	1,157.40	0.00	1,157.40	100.0%
6435 - Family Day - Community Events	222.13	0.00	222.13	100.0%
6800 - Food trailer				
6805 - Maintenance	3,095.83	0.00	3,095.83	100.0%
6806 - Insurance	-1,674.35	0.00	-1,674.35	-100.0%
88003 - Aberfoyle Fall Fair	3,627.53	0.00	3,627.53	100.0%
<b>Total 6800 - Food trailer</b>	<b>5,049.01</b>	<b>0.00</b>	<b>5,049.01</b>	<b>100.0%</b>
<b>Total 6300 - Fund Raising Activities - Exp</b>	<b>15,334.65</b>	<b>0.00</b>	<b>15,334.65</b>	<b>100.0%</b>
6700 - Community Contributions				

2:14 PM

03/08/23

Accrual Basis

**Optimist Club of Puslinch**  
**Profit & Loss Prev Year Comparison**  
**October 2021 through September 2022**

	Oct '21 - Sep 22	Oct '20 - Sep 21	\$ Change	% Change
<b>67001 · Priority</b>				
6745 · Aberfoyle School	0.00	1,000.00	-1,000.00	-100.0%
6749 · Children's Foundation Guelph	1,000.00	0.00	1,000.00	100.0%
6750 · In Memoriam	500.00	160.13	339.87	212.3%
6751 · Scholarship	2,500.00	2,250.00	250.00	11.1%
<b>Total 67001 · Priority</b>	<b>4,000.00</b>	<b>3,410.13</b>	<b>589.87</b>	<b>17.3%</b>
6717 · Township cleanup	473.19	150.00	323.19	215.5%
67573 · Sunrise Therapeutic Centre	500.00	0.00	500.00	100.0%
<b>Total 6700 · Community Contributions</b>	<b>4,973.19</b>	<b>3,560.13</b>	<b>1,413.06</b>	<b>39.7%</b>
<b>67000 · Community Activities - Exp</b>				
6720 · Bike Rodeo	115.00	0.00	115.00	100.0%
6703 · Remembrance Day	400.00	0.00	400.00	100.0%
6740 · Santa Claus Parade				
6321 · Toys for kids	0.00	1,000.00	-1,000.00	-100.0%
6322 · Candy for Kids	540.33	445.24	95.09	21.4%
6323 · Bands	500.00	300.00	200.00	66.7%
6326 · misc	1,028.41	436.45	591.96	135.6%
<b>Total 6740 · Santa Claus Parade</b>	<b>2,068.74</b>	<b>2,181.69</b>	<b>-112.95</b>	<b>-5.2%</b>
6742 · Canada Day celebrations				
6743 · Canada Day Breakfast	2,167.33	0.00	2,167.33	100.0%
6742 · Canada Day celebrations - Other	2,247.10	0.00	2,247.10	100.0%
<b>Total 6742 · Canada Day celebrations</b>	<b>4,414.43</b>	<b>0.00</b>	<b>4,414.43</b>	<b>100.0%</b>
67050 · All Candidates Night	59.16	0.00	59.16	100.0%
<b>Total 67000 · Community Activities - Exp</b>	<b>7,057.33</b>	<b>2,181.69</b>	<b>4,875.64</b>	<b>223.5%</b>
<b>6960 · Administrative Expenses</b>				
6820 · Bank service charges				
6821 · Bank Service Charges-TD	68.77	4.95	63.82	1,289.3%
<b>Total 6820 · Bank service charges</b>	<b>68.77</b>	<b>4.95</b>	<b>63.82</b>	<b>1,289.3%</b>
6962 · Office supplies	0.00	136.28	-136.28	-100.0%
6963 · Website cost & maintenance	397.20	378.99	18.21	4.8%
6970 · HST ITCs Recoverable in Expense	1,695.31	134.46	1,560.85	1,160.8%
<b>Total 6960 · Administrative Expenses</b>	<b>2,161.28</b>	<b>654.68</b>	<b>1,506.60</b>	<b>230.1%</b>
<b>Total Expense</b>	<b>36,754.90</b>	<b>7,596.50</b>	<b>29,158.40</b>	<b>383.8%</b>
<b>Net Income</b>	<b>586.29</b>	<b>5,480.62</b>	<b>-4,894.33</b>	<b>-89.3%</b>



TOWNSHIP OF  
**PUSLINCH**  
EST. 1850

# Township of Puslinch

## Grant Application Form

Please review the Grant Application Policy prior to submission

### Applicant information

**Organization name \***

Puslinch Minor Soccer Club

**Contact name and position \***

Janet Lindsay - Administrator

**Organization mailing address \***

PO Box 27002, 88 Clair Rd E, Guelph, ON N1L0G6

**Website**

puslichsoccer.com

**Telephone Number \***



**Ext.**

**Email Address \***



### Questionnaire

**Grant amount applied for \***

\$3000

**Organization's goals and objectives related to the grant request \***

Youth Soccer is both a physical outlet and a social environment. Return to full programming saw us achieve our goal of 500+ youth participants and over 100 volunteer coaches and managers for the 2023 Outdoor season. Our goal is to focus funds on Team Equipment Needs so Puslinch Soccer can continue to provide quality programming that enhances not just soccer skills but the player as a whole.

**Briefly describe the proposed event, project or service that will be funded by this grant. Please ensure that items identified as not eligible for funding under Section 3.0 of the Grant Application Policy are not listed. \***

Team training equipment are necessary components of our daily program delivery. Replenishment of and additions to our training equipment stock are required as new teams come to fruition, teams move up in divisions and players grow in size.

**Please provide a narrative description explaining how the Township's approval of grant funding would enable your organization to sustain or provide additional support to the community. \***

Training and medical equipment are a necessary component in the delivery of our youth programming. Medical Kits need to be purchased and replenished regularly as safety and proper care at the field are of utmost importance,

Equipment has a life span of only a couple of years due to daily wear and tear. We look to replace our items on a rotational basis. Supply can sometimes determine how many teams we are able to field and in turn, how many youth players Puslinch Minor Soccer can accommodate.

**If your organization is unsuccessful in receiving a Township grant, what will be the effect on the proposed event, service, or project? \***

PMSC will strive to continue to provide our services to our over 500 members.

We will review our overall budget and make decisions on minimum requirements necessary and which old equipment can be stretched for another season. We will also review if any fee increase needs to be made.

We feel it is essential that PMSC continue to offer our programming in our community, and we hope that the Township sees our soccer Club as a partner that it wishes to support.

**Choose one category of funds requested \***

- Category 1: Donation (funds requested - less than \$500)
- Category 2: Sponsor or contributor (funds requested - \$500 to \$3000)
- Category 3: Project funder (funds requested - greater than \$3000)

**Please provide a copy of the most current budget (mandatory) \***

**Please provide a copy of the most current financial statements (mandatory) \***

**Please provide the annual reporting requirements in accordance with Section 8 of the Township Grant Application Policy if your organization was a successful applicant in a previous year (mandatory for previous funds received of greater than \$3000)**

---

**Submission of the following three items is required for the initial application only:**

**Please provide a copy of letters patent or articles of incorporation, if applicable**

**Please provide a copy of Notification of Charitable Registration letter from the Canada Revenue Agency with any supporting documentation indicating the applicant's status and terms of registration, if applicable**

**Please provide a copy of mandate, constitution and by-laws, as applicable**

**Please check if applicable:**

- Delegation scheduled to present request to Council during the budget process (for Category 3 applications only)

Please review the Grant Application Policy prior to submitting a grant application.

---

## Terms and Conditions:

The above application and supporting documents attached will be used for the assessment of eligibility and for Township reporting purposes. The applicant will inform the Township if the project is delayed or changed substantially for any reason. Funds received are to be used as described in this application. All applicable municipal by-laws, policies and procedures will be adhered to.

---

I/we agree to the terms and conditions outlined above. I/we have reviewed the Grant Application Policy. The information given in support of this application is true, correct and complete in every respect. I/we acknowledge that the contents of this application will be discussed in an open Council forum. I/we declare that the organization listed in the application is in good standing with the Township and other government bodies.

**Dated this day: \***

August 29th, 2023

**Name and Office/Position: I/We have authority to bind the Corporation/Organization \***

Janet Lindsay - Administrator

**Name and Office/Position: I/We have authority to bind the Corporation/Organization**

**Signature of Applicant on behalf of Organization \***

**Signature of Applicant on behalf of Organization**

---

**The last day for filing an application is by 2:00 pm on the last business day of August of the current fiscal year.**

---

Personal information on this form is collected under the authority of the Municipal Act and will be used for the purpose of determining the eligibility of a grant. The information is used for the purpose of processing the application and administering the Grant Application Program and is maintained in accordance with the Municipal Freedom of Information and Protection of Privacy Act. Questions regarding the collection of this information may be directed to the Township Clerk's office.

The Township of Puslinch is committed to providing accessible formats and communication supports for people with a disability. If another format would work better for you, please contact the Township Clerk's office for assistance.

**Thank You**



# ***Puslinch Minor Soccer Club***

88 Clair Road East, PO Box 27002, Guelph, ON, N1L 0G6

[www.puslinchsoccer.com](http://www.puslinchsoccer.com)

---

## **Puslinch Township Grant Application Budget**

### **Team Training Equipment**

Portable Team Benches	\$ 1,050	6 benches
Scrimmage Vests/Pinnies	\$ 1,400	6 sets of 18
Medical Kits & Supplies (incl ice packs)	\$ 550	12 new kits and re-useable icepacks
	<b>REQUESTING \$ 3,000</b>	

**PUSLINCH MINOR SOCCER CLUB**

**REVIEW ENGAGEMENT REPORT AND  
FINANCIAL STATEMENTS**

**SEPTEMBER 30, 2022**



---

## INDEPENDENT PRACTITIONER'S REVIEW ENGAGEMENT REPORT

---

To the Members of,  
Puslinch Minor Soccer Club  
Guelph, Ontario

We have reviewed the accompanying financial statements of Puslinch Minor Soccer Club that comprise the statement of financial position as at September 30, 2022, 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 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 the financial statements do not present fairly, in all material respects, the financial position of Puslinch Minor Soccer Club as at September 30, 2022, 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.

Guelph, Ontario  
January 19, 2023



CHARTERED PROFESSIONAL ACCOUNTANTS  
Licensed Public Accountants

AUDIT • TAX • ADVISORY

*Baker Tilly GWD is a member of Baker Tilly Canada Cooperative, which is a member of the global network of Baker Tilly International Limited. All members of Baker Tilly Canada Cooperative and Baker Tilly International Limited are separate and independent legal entities.*

**PUSLINCH MINOR SOCCER CLUB  
STATEMENT OF FINANCIAL POSITION  
AS AT SEPTEMBER 30, 2022**

	<b>2022</b>	<b>2021</b>
<b>ASSETS</b>		
CURRENT ASSETS		
Cash	\$ 74,908	\$ 77,230
Accounts receivable	0	907
	<u>74,908</u>	<u>78,137</u>
<b>LIABILITIES</b>		
CURRENT LIABILITIES		
Accounts payable and accrued liabilities	18,656	12,769
Deferred contributions (Note 3)	0	19,410
	<u>18,656</u>	<u>32,179</u>
<b>NET ASSETS</b>		
UNRESTRICTED	<u>56,252</u>	<u>45,958</u>
	<u>74,908</u>	<u>78,137</u>

APPROVED ON BEHALF OF THE BOARD

Director:     *R. I.*    

Director:     

**PUSLINCH MINOR SOCCER CLUB  
STATEMENT OF OPERATIONS AND CHANGES IN NET ASSETS  
FOR THE YEAR ENDED SEPTEMBER 30, 2022**

	<b>2022</b>	<b>2021</b>
<b>REVENUE</b>		
Registration fees	\$ 168,403	\$ 129,456
Sponsorship income	9,000	5,018
Other income	3,323	244
Fundraising income	930	0
	<hr/>	<hr/>
	181,656	134,718
	<hr/>	<hr/>
<b>EXPENDITURES</b>		
Rent	32,205	48,974
Repairs and maintenance	27,203	15,618
Dues and user fees	24,068	18,174
Uniforms	24,876	26,116
Office expenses	23,066	25,482
Equipment	15,412	3,320
Referees and linesmen	9,406	6,698
Advertising and promotion	5,869	5,988
Professional fees	3,490	2,785
Photography	3,675	2,058
Technical director	1,125	3,105
Insurance	967	967
	<hr/>	<hr/>
	171,362	159,285
	<hr/>	<hr/>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES FOR THE YEAR</b>	10,294	(24,567)
<b>NET ASSETS - BEGINNING OF YEAR</b>	<hr/>	<hr/>
	45,958	70,525
<b>NET ASSETS - END OF YEAR</b>	<hr/>	<hr/>
	56,252	45,958

**PUSLINCH MINOR SOCCER CLUB  
STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED SEPTEMBER 30, 2022**

---

	<b>2022</b>	<b>2021</b>
<b>CASH PROVIDED BY (USED FOR):</b>		
<b>OPERATING ACTIVITIES</b>		
Excess (deficiency) of revenue over expenditures for the year	\$ 10,294	\$ (24,567)
<b>CHANGES IN NON-CASH WORKING CAPITAL ITEMS</b>		
Increase (decrease):		
Accounts receivable	907	3,781
Accounts payable and accrued liabilities	5,887	4,041
Deferred contributions	(19,410)	3,410
	(12,616)	11,232
<b>DECREASE IN CASH</b>	(2,322)	(13,335)
<b>CASH - BEGINNING OF YEAR</b>	77,230	90,565
<b>CASH - END OF YEAR</b>	74,908	77,230

**PUSLINCH MINOR SOCCER CLUB  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED SEPTEMBER 30, 2022**

---

Puslinch Minor Soccer Club was incorporated without share capital under the Corporations Act of Ontario on February 27, 2012. The principal objective of the Club is to provide soccer for children in the Puslinch area. For Canadian income tax purposes, the Club qualifies as a not-for-profit organization which is exempt from income tax under the Income Tax Act.

**1. SIGNIFICANT ACCOUNTING POLICIES**

These financial statements have been prepared in accordance with Canadian accounting standards for not-for-profit organizations in accordance with Canadian generally accepted accounting policies. The Club has adopted the following significant accounting policies:

**REVENUE RECOGNITION**

The Club follows the deferral method of accounting for contributions. Contributions restricted for future period expenses are deferred and recognized as revenue in the year in which the related expenses are incurred. Unrestricted contributions are recognized as revenue when received or receivable, and the amount to be received can be reasonably estimated and collection is reasonably assured.

Registration fees are recognized as revenue when received at the beginning of the season.

Sponsorship revenue is recognized when received.

**CONTRIBUTED SERVICES**

The value of services provided by volunteers is not reflected in these financial statements as the value of such services is clearly not measurable.

**CAPITAL ASSETS AND INTANGIBLE ASSETS**

The Club expenses additions to capital and intangible assets as they are acquired as it is exempt from the requirement to capitalize and depreciate capital and intangible assets in accordance with Canadian accounting standards for not-for-profit organizations. In the current year, \$7,910 of capital assets were expensed (2021 - \$20,000 of intangible assets were expensed).

**FINANCIAL INSTRUMENTS**

**Measurement of Financial Instruments**

The Club initially measures its financial assets and liabilities at fair value. The Club subsequently measures all its financial assets and financial liabilities at amortized cost. Financial assets measured at amortized cost include cash and accounts receivable. Financial liabilities measured at amortized cost include accounts payable.

**Impairment**

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

**PUSLINCH MINOR SOCCER CLUB  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED SEPTEMBER 30, 2022**

---

**1. SIGNIFICANT ACCOUNTING POLICIES (cont'd)**

Transaction Costs

The Club's transaction costs related to financial instruments that will be subsequently measured at fair value are recognized in the statement of operations in the period incurred. The carrying amount of the financial instruments that will not be subsequently measured at fair value are adjusted for transaction costs directly attributable to their origination, issuance or assumption of this instrument.

**2. FINANCIAL INSTRUMENTS**

Unless otherwise noted, it is the Club's opinion that it is not exposed to significant interest, credit, currency or other price risks arising from these financial instruments. There has been no change to the risk exposure from 2021.

**3. DEFERRED CONTRIBUTIONS**

Deferred contributions consists of amounts received by the Organization for specific programs and projects that will be expended in future years. The funds have been recorded as deferred contributions until the related expense is recognized and will then be recognized as revenue.

	<b>2022</b>	<b>2021</b>
Return to play	\$ 0	\$ 10,200
ESL sponsorship funds	0	5,360
Timbits (U6)	0	1,925
Timbits (U8)	0	1,925
	<hr/>	<hr/>
	0	19,410
	<hr/>	<hr/>

## Puslinch Minor Soccer Club

### 2023 BUDGET

	<u>2023 Budget</u>	<u>2022 Actuals</u>
<b>INCOME</b>		
<b>Other Income</b>		
Bank Interest	30.00	29.19
Government funds	-	2,595.81
Other Misc Income (BBQ/Misc)	1,500.00	638.17
Promotional Items	750.00	930.00
Referee Fee Refunds	-	60.00
Rep bank account close transfer	-	866.57
<b>Total Other Income</b>	<b>2,280.00</b>	<b>5,119.74</b>
<b>Primary Income</b>		
Indoor Winter Training Fee (AP)	1,300.00	1,050.00
Registration Fees - District	103,125.00	88,880.50
Registration Fees - Recreational	45,200.00	75,971.38
Registration Fees - Timbits	34,800.00	-
Skills program /Futsal	2,400.00	1,635.00
Financial Aid Programs		
Sponsorship Fees	9,000.00	9,000.00
<b>Total Primary Income</b>	<b>195,825.00</b>	<b>176,536.88</b>
<b>TOTAL INCOME - 2023</b>	<b>198,105.00</b>	<b>181,656.62</b>
<b>EXPENSES</b>	<b>9.05%</b>	
<b>Advertising/Promotional</b>		
Advertising/Banner/Promo Items	1,000.00	1,019.22
BBQ/Photo Day	1,500.00	-
Volunteer Dinner	4,750.00	4,828.15
<b>Total Advertising/Promotional</b>	<b>7,250.00</b>	<b>5,847.37</b>
<b>Awards &amp; Trophies</b>		
Trophies	700.00	21.46
<b>Total Awards &amp; Trophies</b>	<b>700.00</b>	<b>21.46</b>
<b>Dues and Fees</b>		
ESL Fee	3,700.00	2,450.00
Soccer Coaching Membership	-	152.41
SportsEngine Website	4,500.00	4,296.53
WORSL	-	
SWRSA Registration	15,500.00	14,960.25
SWRSA Annual Membership	70.00	70.00
SWRSA Team Fines	-	2,049.15
SWRSA Travel Permits/Applications	375.00	90.00
<b>Total Dues and Fees</b>	<b>24,145.00</b>	<b>24,068.34</b>
<b>Equipment</b>		
Balls	2,000.00	2,710.78
Goals/Nets/Flags/Benches	2,000.00	7,910.00
Training Equipment	500.00	4,791.33

<b>Total Equipment</b>	<b>4,500.00</b>	<b>15,412.11</b>
<b>Field and Facility Rent Fees</b>		
Field Rental (Township of Puslinch)	4,500.00	4,904.56
UGDSB	160.00	-
RDAPC Rental	14,400.00	15,554.19
UoG Rental	16,425.00	11,746.35
<b>Total Field and Facility Rent Fees</b>	<b>35,485.00</b>	<b>32,205.10</b>
<b>Field Maintenance</b>		
Arkell Field Maintenance	15,000.00	14,498.81
Line Painting	12,750.00	12,703.78
<b>Total Field Maintenance</b>	<b>27,750.00</b>	<b>27,202.59</b>
<b>Insurance</b>		
Directors Insurance	1,000.00	966.60
<b>Total Insurance</b>	<b>1,000.00</b>	<b>966.60</b>
<b>Legal and professional fees</b>		
Accountant	3,500.00	3,489.75
<b>Total Legal and professional fees</b>	<b>3,500.00</b>	<b>3,489.75</b>
<b>Office &amp; General</b>		
Accounting Software Fees	575.00	565.00
Administrator Expenses	24,000.00	20,075.00
My BackCheck	1,000.00	349.17
Other Office Expense	1,200.00	471.93
PO Box Rental	200.00	200.01
<b>Total Office &amp; General</b>	<b>26,975.00</b>	<b>21,661.11</b>
<b>Other Expenses</b>		
Other Miscellaneous Expense	250.00	380.78
Photography	3,750.00	3,675.00
<b>Total Other Expenses</b>	<b>4,000.00</b>	<b>4,055.78</b>
<b>Other Training Expenses</b>		
Technical - Timbits Training	2,000.00	1,025.00
Technical - ESL Training	1,500.00	-
Technical - REP Training	4,550.00	1,125.00
<b>Total Other Training Expenses</b>	<b>8,050.00</b>	<b>2,150.00</b>
Referee Fees & Coaches Clinics	-	75.00
Coaches Clinics	1,000.00	730.60
Referee/Entry Level Clinic	500.00	-
Referee Fees	14,000.00	8,600.81
<b>Total Referee Fees &amp; Coaches Clinics</b>	<b>15,500.00</b>	<b>9,406.41</b>
<b>Uniforms</b>		
Coaches Clothing/Other Misc Clothing	1,600.00	96.05
Uniforms - ESL Kits	13,250.00	9,698.65
Uniforms - REP Kits	22,000.00	12,976.57
Winter Training Shirts	2,400.00	2,104.60
<b>Total Uniforms</b>	<b>39,250.00</b>	<b>24,875.87</b>
<b>Total Expenses</b>	<b>198,105.00</b>	<b>171,362.49</b>
<b>PROFIT</b>	<b>-</b>	<b>10,294.13</b>



TOWNSHIP OF  
**PUSLINCH**  
EST. 1850

# Township of Puslinch Grant Application Form

Please review the [Grant Application Policy](#) prior to submission

## Applicant information

**Organization name \***

Sunrise Therapeutic Riding & Learning Centre

**Contact name and position \***

Lynne O'Brien, Executive Director

**Organization mailing address \***

6920 Concession 1, Puslinch, Ontario N0B 2J0

**Website**

www.sunrise-therapeutic.ca

**Telephone Number \***

[REDACTED]

**Ext.**

[REDACTED]

**Email Address \***

[REDACTED]

## Questionnaire

**Grant amount applied for \***

\$18,500

**Organization's goals and objectives related to the grant request \***

- a) Re-seeding of pasture lands to maintain the quality of the forage for the healthy grazing of the Sunrise horse herd: \$5,000
- b) Replacing the barn furnace which failed in the spring 2023 and is 25 years old: \$7,000
- c) Tools are needed for general use to properly maintain the farm and program equipment: \$3,500
- d) A pool vacuum cleaner is needed to maintain public health standards for campers and community youth group swimming: \$3,000

**Briefly describe the proposed event, project or service that will be funded by this grant. Please ensure that items identified as not eligible for funding under Section 3.0 of the Grant Application Policy are not listed. \***

- a) Responsible farming practice and maintenance of quality pasture for a working herd of horses, requires regular re-seeding of pastureland on a rotating basis.
- b) The barn furnace heats the Tack Room and Quiet Room used by the children and adults in our program, and the Viewing Room for client families, and Seminar Room for local school groups. Heated areas in our barn facilities are essential to the wellbeing of our vulnerable population and their family members in Sunrise's year-round programs.
- c) Sunrise has never had a full complement of tools, relying on volunteers and staff to share their items. With a recent tractor through a Trillium grant and expanding programs post-COVID, it is now time to build our maintenance tools.
- d) Sunrise has used the same manual vacuum since our pool's installation in 2005. To properly maintain our swimming program for campers with special needs and to meet all Public Health standards, it is time to purchase current, modern cleaning equipment.

**Please provide a narrative description explaining how the Township's approval of grant funding would enable your organization to sustain or provide additional support to the community. \***

The ability to provide ongoing programming for vulnerable children and adults from our local communities throughout the year, is essential to the unique services provided by Sunrise for the past 40 years. Our horses are the "backbone" of our programming, so to ensure a healthy herd, maintenance is a basic requirement. The regular, proper maintenance of our 102-acre farm, buildings and program equipment ensures the health and safety of all participants.

**If your organization is unsuccessful in receiving a Township grant, what will be the effect on the proposed event, service, or project? \***

These items for which funding is requested are essential to the wellbeing and safety of our programs, therefore additional sources of funding would need to be found. Appropriate signage will recognize the grant.

**Choose one category of funds requested \***

- Category 1: Donation (funds requested - less than \$500)
- Category 2: Sponsor or contributor (funds requested - \$500 to \$3000)
- Category 3: Project funder (funds requested - greater than \$3000)

**Please provide a copy of the most current budget (mandatory) \***

**Please provide a copy of the most current financial statements (mandatory) \***

**Please provide the annual reporting requirements in accordance with Section 8 of the Township Grant Application Policy if your organization was a successful applicant in a previous year (mandatory for previous funds received of greater than \$3000)**

**Submission of the following three items is required for the initial application only:**

**Please provide a copy of letters patent or articles of incorporation, if applicable**

**Please provide a copy of Notification of Charitable Registration letter from the Canada Revenue Agency with any supporting documentation indicating the applicant's status and terms of registration, if applicable**

**Please provide a copy of mandate, constitution and by-laws, as applicable**

**Please check if applicable:**

Delegation scheduled to present request to Council during the budget process (for Category 3 applications only)

Please review the [Grant Application Policy](#) prior to submitting a grant application.

## Terms and Conditions:

The above application and supporting documents attached will be used for the assessment of eligibility and for Township reporting purposes. The applicant will inform the Township if the project is delayed or changed substantially for any reason. Funds received are to be used as described in this application. All applicable municipal by-laws, policies and procedures will be adhered to.

I/we agree to the terms and conditions outlined above. I/we have reviewed the [Grant Application Policy](#). The information given in support of this application is true, correct and complete in every respect. I/we acknowledge that the contents of this application will be discussed in an open Council forum. I/we declare that the organization listed in the application is in good standing with the Township and other government bodies.

**Dated this day: \***

August 15, 2023

**Name and Office/Position: I/We have authority to bind the Corporation/Organization \***

Lynne O'Brien, Executive Director

**Name and Office/Position: I/We have authority to bind the Corporation/Organization**

Ann Caine, President

**Signature of Applicant on behalf of Organization \***

[Redacted Signature]

**Signature of Applicant on behalf of Organization**

[Redacted Signature]

**The last day for filing an application is by 2:00 pm on the last business day of August of the current fiscal year.**

Personal information on this form is collected under the authority of the Municipal Act and will be used for the purpose of determining the eligibility of a grant. The information is used for the purpose of processing the application and administering the Grant Application Program and is maintained in accordance with the Municipal Freedom of Information and Protection of Privacy Act. Questions regarding the collection of this information may be directed to the Township Clerk's office.

The Township of Puslinch is committed to providing accessible formats and communication supports for people with a disability. If another format would work better for you, please contact the Township Clerk's office for assistance.

**Thank You**

**Sunrise Therapeutic Riding & Learning Centre****BUDGET**

Approved Sunrise Board Feb 21/23

Fiscal Year 2022-2023

	<u>Actual 21/22</u>	<u>Projected 22/23</u>
<b>REVENUE</b>		
<b>General Donations</b>		
Donations	141,821.00	150,000.00
Foundations	73,476.00	50,000.00
<b>Total General Donations</b>	<u>215,297.00</u>	<u>200,000.00</u>
<b>Property Revenues</b>		
Rental- Agricultural Land	600.00	600.00
<b>Total Property Revenue</b>	<u>600.00</u>	<u>600.00</u>
<b>Fundraising Revenues</b>		
Grants/Foundations	87,525.00	100,000.00
Third Party Fundraisers	1,609.00	5,000.00
Celebrate Sunrise I Event	59,655.00	60,000.00
Forest	6,725.00	7,000.00
Student Instructors	-	1,000.00
Metal Recycling	7,027.00	8,000.00
Merchandise	6,877.00	7,000.00
Conference/Workshop	-	-
<b>Total Fundraising Revenue</b>	<u>169,418.00</u>	<u>188,000.00</u>
<b>Camp Revenue</b>		
Employment Grants	28,014.00	48,000.00
Summer Camp	55,888.00	107,400.00
<b>Total Camp Revenue</b>	<u>83,902.00</u>	<u>155,400.00</u>
<b>Program Revenue</b>		
Therapeutic Riding	105,125.00	115,000.00
Life Skills	47,348.00	50,000.00
Equine Assisted Learning	3,365.00	5,000.00
Equine Facilitated Wellness	-	-
Little Breeches	2,026.00	5,000.00
Membership Fees	2,250.00	2,300.00
Other Program Revenue	7,932.00	-
<b>Total Program Revenue</b>	<u>168,046.00</u>	<u>177,300.00</u>
<b>Administrative/Misc Revenue</b>		
Misc. Revenue	8,375.00	7,000.00
<b>Total Administrative/Misc Revenue</b>	<u>8,375.00</u>	<u>7,000.00</u>
Horse Donations	-	-
<b>Total</b>	<u>-</u>	<u>-</u>
	<u>-</u>	<u>-</u>
<b>Total Capital Income</b>	<u>-</u>	<u>-</u>
<b>TOTAL REVENUE</b>	<u>645,638.00</u>	<u>728,300.00</u>
<b>EXPENSE</b>		
<b>Property Expense</b>		

Property Rent	-	-
Property Tax	6,723.00	7,000.00
Utilities	6,689.00	6,700.00
Utilities - Propane / Fuel	14,272.00	14,300.00
Insurance (Property)	9,948.00	10,400.00
Maintenance - Property	4,234.00	4,500.00
Maintenance - Barn/Arena	1,500.00	1,500.00
Maintenance - Pool/Pond	3,052.00	3,100.00
Maintenance - House	1,500.00	1,500.00
Equipment Maintenance	9,198.00	8,000.00
<b>Total Property Expense</b>	<u>-</u>	<u>-</u>
	<u>57,116.00</u>	<u>57,000.00</u>
<b>Administrative Expense</b>		
Office Supplies	1,888.00	2,000.00
Office Equip&Water Lease/Maintenan	8,975.00	9,000.00
Postage	1,274.00	1,200.00
Computer Software/licences	5,159.00	5,200.00
Communications	11,116.00	11,200.00
General Supplies	3,748.00	4,000.00
Audit Fees	5,644.00	7,853.00
Advertising	556.00	500.00
Mileage Costs	163.00	175.00
Bookkeeping Fees	1,224.00	2,000.00
VISA & MasterCard Costs	6,430.00	6,400.00
Bank Service Charges	1,472.00	1,500.00
Legal Expense	648.00	2,000.00
Computer Repairs & Maintenance	1,000.00	1,000.00
<b>Total Administrative Expense</b>	<u>49,297.00</u>	<u>54,028.00</u>
<b>Program/Wage Expense</b>		
Wages	398,242.00	450,000.00
Sub-contract wages	1,689.00	2,000.00
CPP	19,190.00	20,000.00
E I	8,854.00	9,000.00
Group Benefits	8,491.00	8,500.00
WSIB	6,743.00	6,800.00
Professional Development	1,363.00	1,500.00
EAL	500.00	500.00
Student Instructors	-	1,000.00
Life Skills	1,470.00	1,500.00
Lesson Expenses	-	2,000.00
Insurance(Contra)	15,152.00	15,500.00
<b>Total Program/Wage Expense</b>	<u>461,694.00</u>	<u>518,300.00</u>
<b>Horse Expense</b>		
Horse Maintenance	18,365.00	20,000.00
Horse & Program Equipment	5,977.00	6,000.00
Horse vet care	1,278.00	5,000.00
Hay expense	11,520.00	11,500.00
<b>Total Horse Expense</b>	<u>37,140.00</u>	<u>42,500.00</u>
<b>Other Donation Expense</b>		
Donor Recognition/Gifts	6,821.00	3,000.00
Volunteer Recognition	1,044.00	1,500.00
Membership Fees & Dues	2,653.00	2,700.00
Public Relations/Marketing	2,238.00	2,500.00
Merchandise-General	6,736.00	6,800.00

Celebrate Sunrise!	23,289.00	32,000.00
Forest	714.00	1,000.00
Third Party Events Expense	-	-
Conference/Workshop	-	-
<b>Total Other Donation Expense</b>	<u>43,495.00</u>	<u>49,500.00</u>
<b>Camp Expense</b>		
Summer Camp	<u>5,481.00</u>	<u>5,000.00</u>
<b>Total Camp Expense</b>	<u>5,481.00</u>	<u>5,000.00</u>
<b>TOTAL EXPENSE</b>	<u>654,223.00</u>	<u>726,328.00</u>
<b>NET INCOME</b>	<u>- 8,585.00</u>	<u>1,972.00</u>

**SUNRISE THERAPEUTIC RIDING & LEARNING CENTRE**  
**FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED OCTOBER 31, 2022**

**SUNRISE THERAPEUTIC RIDING & LEARNING CENTRE**  
**INDEX TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED OCTOBER 31, 2022**

---

---

	Page
INDEPENDENT AUDITOR'S REPORT	3 - 4
FINANCIAL STATEMENTS	
Statement of Financial Position	5
Statement of Revenue and Expenditures and Changes in Net Assets	6
Statement of Cash Flows	7
Notes to the Financial Statements	8 - 13



---

---

## INDEPENDENT AUDITOR'S REPORT

---

---

To the Board of Directors of: Sunrise Therapeutic Riding & Learning Centre

### Qualified Opinion

We have audited the accompanying financial statements of Sunrise Therapeutic Riding & Learning Centre, which comprise the statement of financial position as at October 31, 2022 and the statements of revenue and expenditures and changes in net assets and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, except for the possible effects of the matter described in the Basis for Qualified Opinion paragraph, these financial statements present fairly, in all material respects, the financial position of Sunrise Therapeutic Riding & Learning Centre as at October 31, 2022 and the results of its operations and its cash flows for the year then ended in accordance with Canadian accounting standards for not for profit organizations.

### Basis for Qualified Opinion

In common with many charitable organizations, the organization derives some of its revenue from donations and fundraising activities, the completeness of which is not susceptible to satisfactory audit verification. Accordingly, our verification of this revenue was limited to the amounts recorded in the records of the organization and we were not able to determine whether any adjustments might be necessary to revenue, excess of net revenue over expenditures and cash flows from operations for the year ended October 31, 2022, current assets as at October 31, 2022, and net assets as at November 01, 2021 and October 31, 2022.

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 Sunrise Therapeutic Riding & Learning Centre in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified audit opinion.

### Emphasis of Matter

As part of our audit of the financial statements of the organization for the year ended October 31, 2022, we also audited the adjustments described in note 10 that were applied to restate the financial statements for the year ended October 31, 2021. In our opinion, such adjustments are appropriate and have been properly applied.

We draw attention to note 11 to the financial statements, which explains that certain corresponding information presented for the year ended October 31, 2021 has been restated. The financial statements for the year end October 31, 2021 (prior to the adjustments that were applied to restate certain corresponding information explained in note 10) were audited by another auditor who expressed an unmodified opinion on those financial statements on March 15, 2022. Our opinion is not modified in respect of this matter.

### 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 Canadian accounting standards for not for profit organizations and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the organization's ability to continue as a going concern, disclosing, as applicable, matters related to a going concern and using the going concern basis of accounting unless management either intends to liquidate the organization or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the organization's financial reporting process.

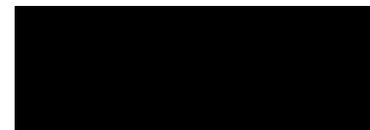
**Auditor's Responsibilities for the Audit of the Financial Statements**

Our objectives are to obtain reasonable assurance about whether the financial statements, as a whole, are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgement 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 override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the organization's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the organization's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the organization to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.



Guelph, Ontario  
March 7, 2023

Chartered Professional Accountants  
Licensed Public Accountants

**SUNRISE THERAPEUTIC RIDING & LEARNING CENTRE**  
**STATEMENT OF FINANCIAL POSITION**  
**AS AT OCTOBER 31, 2022**

	<b>2022</b>	<b>2021</b> (notes 10 & 11)
<b>ASSETS</b>		
<b>CURRENT</b>		
Cash	\$ 191,207	\$ 198,038
Accounts receivable	0	9,828
Government remittances recoverable	18,630	14,089
Inventories	<u>7,760</u>	<u>11,907</u>
	217,597	233,862
<b>INVESTMENT</b> (notes 4 & 10)	305,400	295,320
<b>TANGIBLE CAPITAL ASSETS</b> (note 5)	466,606	393,350
<b>HORSE HERD</b> (notes 6 & 10)	<u>23,207</u>	<u>28,757</u>
	<u>\$ 1,012,810</u>	<u>\$ 951,289</u>
<b>LIABILITIES</b>		
<b>CURRENT</b>		
Accounts payable and accrued liabilities	\$ 50,356	\$ 16,356
Deferred revenue	0	52,167
Note payable	<u>10,000</u>	<u>20,000</u>
	60,356	88,523
<b>CANADA EMERGENCY BUSINESS ACCOUNT</b> (note 7)	30,000	30,000
<b>DEFERRED CAPITAL CONTRIBUTIONS</b> (note 8)	<u>317,887</u>	<u>249,834</u>
	<u>408,243</u>	<u>368,357</u>
<b>NET ASSETS</b>		
<b>NET ASSETS</b>	<u>604,567</u>	<u>582,932</u>
	<u>\$ 1,012,810</u>	<u>\$ 951,289</u>

**APPROVED ON BEHALF OF THE BOARD:**

\_\_\_\_\_ Director

\_\_\_\_\_ Director

**SUNRISE THERAPEUTIC RIDING & LEARNING CENTRE**  
**STATEMENT OF REVENUE AND EXPENDITURES AND CHANGES IN NET ASSETS**  
**FOR THE YEAR ENDED OCTOBER 31, 2022**

	<b>2022</b>	<b>2021</b> (notes 10 & 11)
<b>REVENUE</b>		
Donations	\$ 211,184	\$ 271,587
Grants and foundations (note 9)	155,852	182,145
Lessons, scholarships and membership fees	131,136	55,999
Camp fees	129,686	37,691
Fundraising	69,342	48,541
Rental and other	<u>15,561</u>	<u>14,060</u>
	<u>712,761</u>	<u>610,023</u>
<b>EXPENDITURES</b>		
Wages and benefits	445,619	305,798
Farm	68,472	45,438
Fundraising	50,783	25,158
Utilities	21,162	16,433
Office	15,694	15,395
Insurance	15,151	10,853
Telephone and communications	11,117	8,784
Equipment lease, repairs and maintenance	9,002	12,518
Professional fees	7,518	7,487
Advertising and public relations	7,174	697
Recognition	6,822	723
Property taxes	6,724	7,713
Credit card merchant charge	6,431	2,116
Interest and finance charges	1,504	1,459
Education	1,364	1,775
Vehicle and travel	162	192
Recovery of GST/HST	<u>(1,674)</u>	<u>(5,268)</u>
	<u>673,025</u>	<u>457,271</u>
<b>SURPLUS BEFORE OTHER REVENUE (EXPENDITURES)</b>	<u>39,736</u>	<u>152,752</u>
<b>OTHER REVENUE (EXPENDITURES)</b>		
Recognition of deferred capital contributions (note 8)	30,076	13,184
Loss on disposal of assets	(1,493)	0
Horse herd amortization (note 10)	(2,457)	(4,411)
Amortization	<u>(44,227)</u>	<u>(28,140)</u>
	<u>(18,101)</u>	<u>(19,367)</u>
<b>EXCESS OF REVENUE OVER EXPENDITURES for the year</b>	21,635	133,385
<b>NET ASSETS, beginning of year</b>	<u>582,932</u>	<u>449,547</u>
<b>NET ASSETS, end of year</b>	<u>\$ 604,567</u>	<u>\$ 582,932</u>

**SUNRISE THERAPEUTIC RIDING & LEARNING CENTRE**  
**STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED OCTOBER 31, 2022**

	<b>2022</b>	<b>2021</b> (notes 10 & 11)
<b>CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES</b>		
Excess of net revenue over expenditures for the year	\$ 21,635	\$ 133,385
Items not requiring an outlay of cash		
Amortization	44,227	28,140
Horse herd amortization	2,457	4,411
Loss on disposal of assets	1,493	0
Donation of FOSL shares	(10,080)	0
Recognition of deferred capital contributions	<u>(30,076)</u>	<u>(13,184)</u>
	29,656	152,752
Changes in non-cash working capital		
Accounts receivable	9,828	(9,828)
Government remittances recoverable	(4,541)	3,683
Government assistance receivable	0	21,000
Inventories	4,147	(1,890)
Accounts payable and accrued liabilities	34,000	(8,547)
Deferred revenue	<u>(52,167)</u>	<u>(11,855)</u>
	<u>20,923</u>	<u>145,315</u>
<b>CASH PROVIDED BY (USED IN) FINANCING ACTIVITIES</b>		
Repayment of note payable	(10,000)	0
Deferred capital contributions received	<u>98,129</u>	<u>86,602</u>
	<u>88,129</u>	<u>86,602</u>
<b>CASH PROVIDED BY (USED IN) INVESTING ACTIVITIES</b>		
Additions to property, plant and equipment	(116,679)	(2,853)
Additions to development costs	(804)	(102,099)
Purchase of FOSL shares	0	(9,920)
Additions to horse herd	0	(2,500)
Net proceeds on disposal of assets	<u>1,600</u>	<u>0</u>
	<u>(115,883)</u>	<u>(117,372)</u>
<b>NET (DECREASE) INCREASE IN CASH</b>	(6,831)	114,545
<b>NET CASH, BEGINNING OF YEAR</b>	<u>198,038</u>	<u>83,493</u>
<b>NET CASH, END OF YEAR</b>	<u>\$ 191,207</u>	<u>\$ 198,038</u>

**SUNRISE THERAPEUTIC RIDING & LEARNING CENTRE**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED OCTOBER 31, 2022**

---

**1. NATURE OF OPERATIONS**

Sunrise Therapeutic Riding & Learning Centre is a not-for-profit organization incorporated under the laws of Ontario and now governed by the Ontario Not For Profit Corporations Act without share capital and is a registered charity under the Income Tax Act. Sunrise Therapeutic Riding & Learning Centre is exempt from income tax. Its purpose is to develop the full potential of children and adults with special needs through therapy, education, horse riding, recreation and life skills programs, farm related and social activities.

**2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The financial statements have been prepared in accordance with Canadian accounting standards for not for profit organizations and include the following significant accounting policies:

(a) REVENUE RECOGNITION

The organization follows the deferral method of accounting for contributions, which include donations, and grants and foundations revenue. Externally restricted contributions are recognized as revenue in the year in which the related expenses are incurred. Unrestricted contributions are recognized as revenue when they are received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured.

Lesson fees and employment grants are recognized in the year to which they relate.

Revenue from fundraising, lessons, scholarships and membership fees, camp fees and rental and other income are recognized when received.

(b) INVENTORIES

Inventories consisting of hay bales to be distributed at no charge or for a nominal charge are measured at the lower of cost and net realizable value with cost being determined on a first-in first-out (FIFO) basis. The cost of inventory recognized as an expense during the year was \$11,520 (2021 - \$20,717).

(c) TANGIBLE CAPITAL ASSETS

Tangible capital assets are recorded at cost and amortized on the basis of their estimated useful life using the following methods and rates:

Drainage	- 20	years straight line basis
Leasehold improvements	- 10	years straight line basis
Playground equipment	- 10	years straight line basis
Computer equipment	- 45	% declining balance basis
Wagon	- 20	% declining balance basis
Equipment and tack	- 20	% declining balance basis
Furniture and fixtures	- 20	% declining balance basis
Sound system	- 20	% declining balance basis
Sign	- 20	% declining balance basis
Pool	- 20	% declining balance basis
Septic system	- 20	% declining balance basis
Water system	- 4	% declining balance basis

Amortization is recorded at 50% of the above rates in the year of addition.

**SUNRISE THERAPEUTIC RIDING & LEARNING CENTRE**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED OCTOBER 31, 2022**

---

---

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

(d) HORSE HERD

The horse herd is recorded at cost (or fair value at time of acquisition, if donated) and amortized on the basis of their estimated productive age range of 5 to 27 years.

(e) USE OF ESTIMATES

The preparation of financial statements in conformity with Canadian generally accepted accounting principles for not for profit organizations requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the year. Significant areas requiring management's estimates include amortization of the horse herd, amortization of tangible capital assets and accrued liabilities. Actual results could differ from those estimates.

(f) FINANCIAL INSTRUMENTS

The organization initially measures its financial assets and liabilities at fair value, except for a related party transaction which is recorded at cost and measured using the carrying amount or exchange amount depending on the circumstances.

The organization subsequently measures all its financial assets and financial liabilities at amortized cost, unless otherwise noted below.

Cost in a related party transaction with repayment terms is determined using its undiscounted cash flows, excluding interest and dividend payments, less any impairment losses previously recognized by the transferor.

Impairment

For financial assets measured at cost or amortized cost, the organization determines whether there are indications of possible impairment. When there are, and the organization determines that a significant adverse change has occurred during the period in the expected timing or amount of future cash flows, a write-down is recognized in income. If the indicators of impairment have decreased or no longer exist, the previously recognized impairment loss may be reversed to the extent of the improvement. The carrying amount of the financial asset may be no greater than the amount that would have been reported at the date of the reversal had the impairment not been recognized previously. The amount of the reversal is recognized in income.

Transaction costs

Transaction costs attributable to financial instruments subsequently measured at fair value and to those originated or exchanged in a related party transaction are recognized in income in the period incurred. Transaction costs related to financial instruments originated or exchanged in an arm's length transaction that are subsequently measured at cost or amortized cost are recognized in the original cost of the instrument. When the instrument is measured at amortized cost, transaction costs are recognized in income over the life of the instrument using the straight-line method.

**SUNRISE THERAPEUTIC RIDING & LEARNING CENTRE**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED OCTOBER 31, 2022**

---

---

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

(g) CONTRIBUTED MATERIALS AND SERVICES

During the year, a number of organizations and individuals donate materials to the organization and a number of volunteers contribute a significant amount of their time. Because of the difficulty in determining the fair value, contributed services are not recorded in the financial statements.

Contributed materials, used in the normal course of operations, are recognized in the financial statements when the fair value can be reasonably estimated and the materials would otherwise have been purchased.

During the year the organization received the gifts-in-kind totaling \$46,262 (2021 - \$5,586). Contributions in the year consist of a donation of shares, construction materials, a discount on the purchase of a tractor, and other supplies that would otherwise have been purchased.

(h) INVESTMENT IN AN ENTITY SUBJECT TO SIGNIFICANT INFLUENCE

The organization elected to account for its investments in significantly influenced entities using the equity method. The investment is initially recognized at cost and subsequently adjusted to take account of the organization's share of net income reported by the subsidiary or significantly influenced entity, computed by the consolidation method. Dividends declared by the significantly influenced entities are recognized as a reduction of the investment. At the end of each reporting period, the organization assesses whether there are any indications that an investment may be impaired. When there is an indication of impairment, and the organization determines that a significant adverse change has occurred during the period in the expected timing or amount of future cash flows, a write-down is recognized in income. If the indicators of impairment have decreased or no longer exist, the previously recognized impairment loss shall be reversed to the extent of the improvement. The adjusted carrying amount of the investment may not be greater than the amount that would have been reported at the date of the reversal had the impairment not been recognized previously. The amount of the reversal is recognized in income.

**3. FINANCIAL INSTRUMENTS**

Unless otherwise noted, it is management's opinion that the organization is not exposed to significant interest, credit, currency, liquidity, or other price risks arising from its financial instruments.

The extent of the organization's exposure to these risks did not change in 2022 compared to the previous period.

The organization does not have a significant exposure to any individual customer or counterpart.

**SUNRISE THERAPEUTIC RIDING & LEARNING CENTRE**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED OCTOBER 31, 2022**

**4. RELATED PARTY TRANSACTIONS**

The organization holds 39.71% (2021 - 39.12%) of the voting shares of Friends of Sunrise Ltd. (FOSL) and total shares valued at \$305,400 (2021 - \$295,320) and has two Board members in common as well as one representative on the FOSL Board. The organization had the following transactions with FOSL:

	<b>2022</b>	<b>2021</b>
Donation of FOSL shares from Maria Melo	\$ 10,080	\$ 10,080
Farm lease payments	(2)	(2)

FOSL has a year end of January 1, 2023. Transactions that occurred between January 2, 2022 and October 31, 2022 are not recorded in the financial statements as they do not have a significant effect on the October 31, 2022 balance.

During the year, Maria Melo, a Board member of FOSL, donated \$10,080 (2021 - \$10,080) of her FOSL shares to the organization.

**5. TANGIBLE CAPITAL ASSETS**

	<b>Cost</b>	<b>Accumulated Amortization</b>	<b>Net 2022</b>	<b>Net 2021</b>
Drainage	\$ 9,425	\$ 3,534	\$ 5,891	\$ 6,362
Leasehold improvements	273,342	133,857	139,485	158,626
Playground equipment	90,278	89,538	740	2,220
Computer equipment	45,769	23,238	22,531	11
Wagon	10,105	9,959	146	182
Equipment and tack	30,041	27,185	2,856	3,570
Furniture and fixtures	166,444	85,675	80,769	14,736
Sound system	26,813	23,703	3,110	3,887
Sign	9,451	8,818	633	791
Pool	4,266	2,300	1,966	2,457
Septic system	10,535	1,300	9,235	1,236
Water system	26,924	6,960	19,964	20,796
Development costs	<u>179,280</u>	<u>0</u>	<u>179,280</u>	<u>178,476</u>
	<u>\$ 882,673</u>	<u>\$ 416,067</u>	<u>\$ 466,606</u>	<u>\$ 393,350</u>

During the year, the organization held assets not being amortized of \$179,280 (2021 - \$178,476) relating to development costs.

**SUNRISE THERAPEUTIC RIDING & LEARNING CENTRE**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED OCTOBER 31, 2022**

---

**6. HORSE HERD**

	<b>Cost</b>	<b>Accumulated Amortization</b>	<b>Net 2022</b>	<b>Net 2021</b>
Horse herd	\$ <u>39,136</u>	\$ <u>15,929</u>	\$ <u>23,207</u>	\$ <u>28,757</u>

The organization has a lease with respect to four (2021 - five) of its horses. The horses have been loaned to the organization on the condition that it is responsible for all costs related to food, bedding and daily routine. This includes regular veterinary costs. There are no additional lease payments required for the horses. In the event that the horses become unsuitable for program use, or the owner requests the horses be returned, one months notice is required. The owners are responsible for maintaining medical insurance coverage if they desire. The organization holds a \$5 million general liability policy and the owners would not be responsible should an accident occur.

**7. CANADA EMERGENCY BUSINESS ACCOUNT**

	<b>2022</b>	<b>2021</b>
Canada Emergency Business Account (CEBA) interest free and 25% forgivable if paid by December 31, 2023, 5% interest thereafter, due December 31, 2025	\$ <u>30,000</u>	\$ <u>30,000</u>

In 2020, \$10,000 of loan forgiveness revenue was recognized as the organization plans to repay the loan by December 31, 2023.

**8. DEFERRED CAPITAL CONTRIBUTIONS**

Deferred capital contributions, which consist of restricted donations and grants funding tangible capital assets, are as follows:

	<b>2022</b>	<b>2021</b>
Balance, beginning of the year	\$ 249,834	\$ 176,416
Less revenue recognized over useful life of asset	(30,076)	(13,184)
Plus amounts received during the year	<u>98,129</u>	<u>86,602</u>
Balance, end of year	\$ <u>317,887</u>	\$ <u>249,834</u>

**9. GRANTS AND FOUNDATIONS**

	<b>2022</b>	<b>2021</b>
Other foundations	\$ 57,302	\$ 51,645
Ontario Trillium Foundation	23,536	109,400
Government of Canada	28,014	16,600
G Foundation	25,000	0
Kitchener-Waterloo Community Foundation	22,000	2,500
Township of Puslinch	<u>0</u>	<u>2,000</u>
	\$ <u>155,852</u>	\$ <u>182,145</u>

**SUNRISE THERAPEUTIC RIDING & LEARNING CENTRE**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED OCTOBER 31, 2022**

---

**10. PRIOR PERIOD ERROR**

During the audit, it was noted that the horse herd had not previously been amortized on a consistent basis. A prior period adjustment was recorded to adjust the accumulated amortization and preserve the historical costs (or fair value at acquisition for contributed horses).

The net effects of the adjustment to the 2021 financial statements and 2022 opening balances are as follows:

	<b>2022</b>	<b>2021</b>
Decrease in horse herd cost	\$ (3,600)	\$ (3,600)
Increase in accumulated amortization	13,979	11,328
Decrease in net assets	(17,579)	(14,928)
Increase in horse herd amortization	0	2,651
Decrease in net revenue over expenditures	0	(2,651)

During the audit, it was also noted that the investment in Friends of Sunrise Ltd. (FOSL) was valued at cost when the appropriate method for valuing a significantly influenced organization was the equity method. This error was rectified on the 2022 financial statements but had no impact on the value of the investment.

**11. CORRESPONDING FIGURES**

Certain figures presented for corresponding purposes have been reclassified to conform to the current year's presentation, including combining the 2021 capital fund balance of \$(178,476) with the general fund balance of \$778,988.

**12. COMMITMENTS**

The organization has a long term lease with respect to the Stone Cottage, indoor riding arena, the stable, activity centre and any building constructed subsequent to the initial agreement. The lease expires January 31, 2039 and contains renewal options for an additional 20 years. The lease is held by Friends of Sunrise Ltd., a significantly influenced entity, with rent of \$2 due February 1st each year. Sunrise is responsible for all taxes and expenditures related to the premises. Future minimum lease payments are as follows:

2023	\$	2
2024		2
2025		2
2026		2
2027		2
Thereafter		<u>22</u>
		<u>\$ 32</u>

**13. MATERIAL UNCERTAINTY DUE TO COVID-19**

During and subsequent to year end, the Novel Coronavirus (COVID-19) continued to impact the economy in Canada and globally. Although the disruption from the virus is expected to be temporary, given the dynamic nature of the circumstances, the duration of business disruption and the related financial impact cannot be reasonably estimated at this time. Further, the timing and amounts realized on the organization's assets as well as future ability to deliver all services may be impacted by the evolving circumstances of the virus.



## **Township of Puslinch 2021 Capital Grant: \$8,566**

**Received March 2022**

### **Final Report**

The Sunrise Capital Campaign Steering Committee continues to work diligently on the infrastructure of the plan for the Residence / Respite Building. In the past year much has been approved in regard to architectural and engineering plans, construction drawings, and building permits.

The Township of Puslinch 2021 Grant of \$8,566 was applied to architect's work during the Site Application process. Total architect costs for that phase were approximately \$58,000 plus HST.

With these initial steps finalized, Sunrise is now entering the active fundraising stage of the Campaign with a goal of \$2 million between September 2023-September 2024.

The Township of Puslinch 2021 Capital Grant of \$8,566 was used for the following:

Towards architect's work during the Site Plan Application process: \$58,000 plus HST. Due to the time frame for invoices, it was necessary to use some operating funds to ensure invoices were paid on time. The operational funds used for capital expenses were re-paid with this specific grant from the Township of Puslinch.

**Organization Name**

Whistle Stop Cooperative Preschool Inc.

---

**Contact Name and Position**

Sandra Gunson

---

**Organization Mailing Address**

23 Brock Road South  
Puslinch, ON  
N0B2J0

---

**Website**

<https://www.whistlestoppreschool.com>

---

**Telephone Number**

[REDACTED]

---

**Email Address**

[REDACTED]

---

**Grant Amount Applied For**

1000.00

---

**Organization's goals and objectives related to the grant request**

Please see attached letter

---

**Briefly describe the proposed event, project or service that will be funded by this grant. Please ensure that items identified as not eligible for funding under Section 3.0 of the Grant Application Policy are not listed.**

Breakfast with the Easter Bunny - a community breakfast with entertainment - crafts - special photos

Prior to 2022 we hosted an adult only event... 2023 we decided to switch gears and host an event for the entire family to attend. Year one in 2022 was a success and we hope to add more activities to the 2023 Breakfast.

The townships support will help with the success of the event by a monetary grant that will be used to advertise - craft materials - set up supplies - entertainment etc.

---

**Please provide a narrative description explaining how the Township's approval of grant funding would enable your organization to sustain or provide additional support to the community.**

Whistle Stop Cooperative Preschool was established in 1987

Each year we rely on a major fundraising events to keep our small community preschool operating.

---

**If your organization is unsuccessful in receiving a Township grant, what will be the effect on the proposed event, service, or project?**

Whistle Stop Preschool relies on fundraising to keep the preschool running.

---

**Choose one category of funds requested**

Category 2: Sponsor or contributor (funds requested - \$500 to \$3000)

---

**Please provide a copy of the most current budget**

 [WSCP-PL-June-2023.pdf](#)

---

**Please provide a copy of the most current financial statements**

 [WSCP-PL-June-2023.pdf](#)

---

**Please provide a copy of mandate, constitution and by-laws, as applicable**

 [2023-Grant-Letter-Puslinch-Township.pdf](#)

---

**Dated This Day**

09/26/2023

---

**Name and Office/Position: I/We have authority to bind the Corporation/Organization**

Sandra Gunson

---

**Signature of Applicant on behalf of Organization**



Sent from [Township of Puslinch](#)

Whistle Stop Cooperative Preschool  
23 Brock Rd S  
Puslinch ON  
N0B2J0  
www.whistlestoppreschool.com



September 11, 2023

To Mayor Seeley and Puslinch Council

I am writing on behalf of the Whistle Stop Cooperative Preschool. We would respectfully like to request a grant in the amount of \$1000.00 for our preschool program. The Whistle Stop Cooperative Preschool is the only family-oriented, community based preschool of its kind serving Puslinch and surrounding areas. The school was established in 1987 and since then has been successfully operated out of the Puslinch Community Centre and administered by parents of children attending the school.

The main goals of the program is to allow preschool aged children to grow accustomed to interacting with their peers prior to their primary school years. The program also exposes the children to a variety of learning experiences through imaginative play, creativity and hands on activities. The program is run by qualified, experienced early childhood educators and licensed by the Ontario government.

We are requesting this grant money to help us keep our program current and provide the best learning environment possible for the children attending. Each year Whistle Stop hosts a major fundraising event. In the past we hosted an adult only event. Last year the we switched gears and decided to hold a event for the entire family to attend. The event was very well received and we decided to continue with the fundraiser again in 2023. Hosting an event of this type comes with many expenses. We are asking for you to consider providing us with grant money to help with the major expenses this event has; rental of the Puslinch Community Centre approx. \$867.33 and Advertising the event. The total amount we are requesting is \$1000.00

Without grants and fundraising we will be at a loss this year.

We appreciate your consideration in the Whistle Stop Cooperative Preschool Grant Application. Please contact us at [whistlestopteacher@gmail.com](mailto:whistlestopteacher@gmail.com) if you have any questions with regard to our request.

---

Sincerely,

Sandra Gunson  
Supervisor  
Whistle Stop Cooperative Preschool  
519239-9878

10:17 AM

**The Whistle Stop Cooperative Preschool Inc.**

06/19/23

**Profit & Loss**

Accrual Basis

September 2022 through June 2023

	<u>Sep '22 - Jun 23</u>
<b>Income</b>	
Breakfast with Bunny Income	5,386.13
County Grants	5,330.73
Interest Income	4.72
Pointsetta fundraiser	5,720.75
Toy cleaning	360.00
Tuition Fees	26,987.00
<b>Total Income</b>	<u>43,789.33</u>
<b>Expense</b>	
Accounting	1,327.75
Administrative	181.15
Advertising	459.91
Breakfast with Bunny Expenses	1,651.36
Facility fees	857.66
Insurance	2,007.72
Interest & service charges	17.61
License, fees & courses	790.36
Pointsettas	4,609.81
Supplies & toys	470.23
<b>Wages</b>	
Payroll Expenses	32,687.53
Subsidy - Base Wage	2,508.54
Subsidy - Wage Enhancement	1,876.00
<b>Total Wages</b>	<u>37,072.07</u>
<b>Total Expense</b>	<u>49,445.63</u>
<b>Net Income</b>	<u><u>-5,656.30</u></u>



**Policy No. 2017-004  
Township of Puslinch  
Corporate Policy**

**TITLE: GRANT APPLICATION POLICY**

**DATE: October 18, 2017**

**Adoption: October 18, 2017 through Council Resolution No. 2017-363  
Amendment: November 15, 2017 through Council Resolution No. 2017-383  
Amendment: November 29, 2017 through Council Resolution No. 2017-415 and  
Council Resolution No. 2017-417  
Amendment: January 16, 2019 through Council Resolution No. 2019-029  
Amendment: March 22, 2023 through Council Resolution No. 2023-093**

**SUBJECT: GRANT APPLICATION POLICY  
File No. A09 GRA**

**1.0 Purpose**

To establish a set of guidelines for providing support to not-for-profit organizations and unincorporated community groups that maintain and improve the quality of life for residents of the Township of Puslinch (“Township”).

**2.0 Organization Eligibility**

Organizations applying for grant funding must meet the following eligibility criteria:

- Be in existence for at least one year; and
- have its principal address in the Township; and
- be a not-for-profit organization or an unincorporated community group; and
- offer services that benefit the Township and its residents; and
- demonstrate financial need; and
- be in good financial standing with the Township and not in litigation with the Township; and
- be in compliance with any other Township by-laws and policies.

For the purposes of this policy, Puslinch Minor Sports Organizations and the Aberfoyle Agricultural Society are deemed to meet the eligibility criteria.

For the purposes of this policy, services that benefit the Township and its residents include:

- Charitable community services

**Policy No. 2017-004  
Township of Puslinch  
Corporate Policy**

- Artistic endeavours, including literature, dance, music, theatre, painting, sculpture, movies, photography and live performances
- Specific cultural and heritage activities
- Programs that improve the health and well-being of the community
- Programs that encourage participation in organized athletic activities
- Services or events directed for youth and older adults
- Public safety enhancement services

The following organizations are not eligible for funding:

- Adult sports organizations ie. Old Timers, Puslinch Kodiak's, Morriston Men's League, The Aberfoyle Dukes.
- Groups or organizations of a religious nature unless the funding request is for a local, non-denominational event, program, service, or activity open to the entire community which demonstrates a benefit to the Township and its residents. The funding request must demonstrate a distinct separation between religious events, programs, services or activities.
- County, Provincial, and Federal organizations.
- Groups or organizations affiliated with any political party or event.
- Individuals, commercial organizations, and coalitions such as ratepayer associations.
- Hospitals, hospital foundations and hospital auxiliary groups or agencies.
- Educational institutions including universities, colleges, schools and associated auxiliary groups.

For the purposes of this policy, the Wellington County Farm and Home Safety Association and the Wellington County Plowmen's Association are deemed to meet the eligibility criteria.

### **3.0 Funding Criteria**

The following requests are not eligible for funding:

- Donations to charitable causes.
- Travel or accommodations, uniforms, personal equipment, banquets, entertainment.
- Attendance at conferences, workshops or seminars.
- Personnel costs including bartending.
- Insurance and accounting costs.
- Food and beverages.
- Office equipment, furniture, and supplies.
- Retroactive costs for purposes which have already occurred.
- Funding of prior year deficits.

**Policy No. 2017-004  
Township of Puslinch  
Corporate Policy**

- Political campaigns, parties or events.

#### **4.0 Criteria**

The following criteria will be used to evaluate grant applications submitted to the Township:

- Demonstrates collaboration, positive community engagement and civic pride
- Promotes volunteerism, participation and leadership development
- Fosters a healthy, safe and active community
- Fiscal and overall accountability
- Responsiveness to existing community need

#### **5.0 Categories of Funding**

##### **Category 1 – Donation (funds requested – less than \$500)**

Grants for organizations that are community-based and fairly represent both their own interest and those of the community in which they serve. Services, programs and activities must demonstrate a benefit to the Township and its residents.

##### **Category 2 – Sponsor or Contributor (funds requested - \$500 to \$3,000)**

Grants for organizations for the purpose of a community event or program that benefits the Township and its residents. Examples include the Santa Claus Parade, Aberfoyle Fall Fair, Canada Day, and Family Day.

##### **Category 3 – Project Funder (funds requested – greater than \$3,000)**

Grants for organizations for special purposes and/or projects for an activity deemed to be of significant value to the Township and its residents.

#### **6.0 Annual Application Requirements**

- The grant application form must be completed in full with all requested information attached. Only complete and accurate proposals will be forwarded under a staff report to Council for consideration at the Operating Budget meeting.
- An organization applying for multiple grants must complete an application form for each separate funding request.
- Organizations requesting grants of greater than \$3,000 (Category 3) are required to present their requests to Council during the budget process.

**Policy No. 2017-004  
Township of Puslinch  
Corporate Policy**

- A copy of the most current budget.
- A copy of the most current financial statements.

**7.0 Initial Application Requirements**

- A copy of the letters patent or articles of incorporation, if applicable.
- A copy of its Notification of Charitable Registration letter from the Canada Revenue Agency with any supporting documentation indicating the applicant's status and terms of registration, if applicable.
- A copy of mandate, constitution and by-laws, as applicable.

The completed grant application form and supporting documentation must be submitted electronically on the Township's website at [www.puslinch.ca](http://www.puslinch.ca) by **2:00 pm on the last business day of August** or to the attention of the Finance Department at the address noted below:

The Corporation of the Township of Puslinch  
7404 Wellington Road 34  
Puslinch, ON, NOB 2J0  
**Attention: Grant Application Program**

**8.0 Conditions of Funding**

- Grant funding assistance may not be used for purposes other than the purposes described in the application.
- Recipients awarded a grant of greater than \$3,000 are required to submit an annual report. The annual report must include a financial statement and/or receipts and outline how the funding was utilized and how it contributed to the overall goals and objectives of the organization. The annual report must also be presented to Council.
- Adherence to all applicable municipal by-laws, policies and procedures is required.
- Organizations will not be considered for future grant funding until all required reports are received by the Township's Finance Department. Any grant recipient that does not comply with the requirements may not receive future grant funding.

**9.0 Approval – Budget**

A report will be prepared by the Finance Department as part of the annual budget process outlining the summarized information obtained from organizations requesting grant funding.

Funds available under this program are limited to a maximum of 0.50% of the previous year's taxation levy per calendar year. The granting of financial assistance in any year is not to be regarded as a commitment by the Township to continue such assistance in future years.