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### Financial Information Act - Statement of Financial Information

**Library Name:** Gibsons & District Public Library  
**Fiscal Year Ended:** 2022

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- 6) Schedule of Debt
- 7) Schedule of Guarantee and Indemnity Agreements
- 8) Schedule of Remuneration and Expenses
- 9) Statement of Severance Agreements
- 10) Statement of Changes in Financial Position
- 11) Schedule of Payments for the Provision of Goods and Services

## Submission Checklist

### Financial Information Act - Statement of Financial Information

**Library Name:** Gibsons & District Public Library

**Fiscal Year Ended:** 2022

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a)	<input checked="" type="checkbox"/>	Approval of Statement of Financial Information
b)	<input checked="" type="checkbox"/>	A Management Report signed and dated by the Library Board and Library Director
An operational statement including:		
c)	<input checked="" type="checkbox"/>	i) Statement of Income
	<input checked="" type="checkbox"/>	ii) Statement of Changes in Financial Position, or, if omitted, an explanation in the Notes to the Financial Statements (audited <sup>1</sup> financial statements)
d)	<input checked="" type="checkbox"/>	Statement of assets and liabilities (audited <sup>1</sup> financial statements)
e)	<input checked="" type="checkbox"/>	Schedule of debts (audited <sup>1</sup> financial statements) If there is no debt, or if the information is found elsewhere in the SOFI, an explanation must be provided in the Schedule.
		Schedule of guarantee and indemnity agreements including the names of the entities involved and the amount of money involved. If no agreements, or if the information is found elsewhere in the SOFI, an explanation must be provided in the Schedule.
g)	<input checked="" type="checkbox"/>	Schedule of Remuneration and Expenses, including:
		i) An alphabetical list of employees (first and last names) earning over \$75,000
		ii) Total amount of expenses paid to or on behalf of each employee under 75,000
		iii) If the total wages and expenses differs from the audited financial statements, an explanation is required
		iv) A list, by name and position, of Library Board Members with the amount of any remuneration paid to or on behalf of the member.
<input checked="" type="checkbox"/>	v) The number of severance agreements started during the fiscal year and the range of months` pay covered by the agreement, in respect of excluded employees. If there are no agreements to report, an explanation is required.	
h)	<input checked="" type="checkbox"/>	Schedule of Payments for the Provision of Goods and Services including:
		i) An alphabetical list of suppliers receiving over \$25,000 and a consolidated total for those suppliers receiving less than \$25,000. If the total differs from the Audited Financial Statements, an explanation is required.

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<sup>1</sup> Municipal Libraries and Regional Library Districts must provide audited financial statements as per the *Libraries Act* section 11(2) and 26(2) (a). Audited statements are not required for the SOFI but if available, please include them.

As per the Libraries Act section 40(3)(a) Public Library Associations must prepare annual financial statements in accordance with generally accepted accounting principles. This also applies to Library Federations.

**Board Approval Form**

**Financial Information Act - Statement of Financial Information**

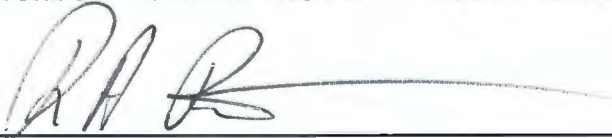
NAME OF LIBRARY <b>Gibsons &amp; District Public Library</b>	FISCAL YEAR END (YYYY) 2022	
LIBRARY ADDRESS 470 South Fletcher Road	TELEPHONE NUMBER 604-886-2130	
CITY Gibsons	PROVINCE B.C.	POSTAL CODE V0N 2W2
NAME OF THE CHAIRPERSON OF THE LIBRARY BOARD Rob Bennie	TELEPHONE NUMBER 604-886-2130	
NAME OF THE LIBRARY DIRECTOR Heather Evans-Cullen	TELEPHONE NUMBER 604-886-2130	

**DECLARATION AND SIGNATURES**

*We, the undersigned, certify that the attached is a correct and true copy of the Statement of Financial Information of the year ended 2022 for **Gibsons & District Public Library** as required under Section 2 of the Financial Information Act.*

SIGNATURE OF THE CHAIRPERSON OF THE LIBRARY BOARD\*

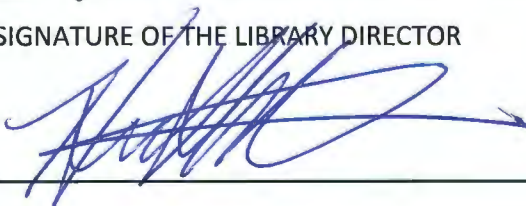
DATE SIGNED (DD-MM-YYYY)



08-05-2023

SIGNATURE OF THE LIBRARY DIRECTOR

DATE SIGNED (DD-MM-YYYY)



04-05-2023

Management Report

Financial Information Act - Statement of Financial Information

Library Name: Gibsons & District Public Library  
Fiscal Year Ended: 2022

MANAGEMENT REPORT

The Financial Statements contained in this Statement of Financial Information under the *Financial Information Act* have been prepared by management in accordance with Canadian generally accepted accounting principles and the integrity and objectivity of these statements are management's responsibility.

Management is also responsible for all other schedules of financial information and for ensuring this information is consistent, where appropriate, with the information contained in the financial statements and for implementing and maintaining a system of internal controls to provide reasonable assurance that reliable financial information is produced.

The Board of the Library is responsible for ensuring that management fulfils its responsibilities for financial reporting and internal control and for approving the financial information included in the Statement of Financial Information.

On behalf of the Gibsons & District Public Library

Name, Chairperson of the  
Library Board [Print]

Rob Bennie

Signature,  
Chairperson of the Library  
Board



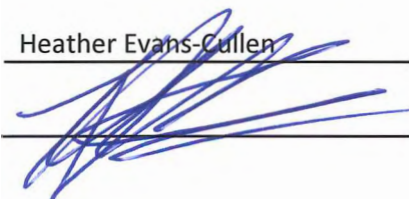
Date  
(MM-DD-YYYY)

08-08-2023

Name,  
Library Director [Print]

Heather Evans-Cullen

Signature,  
Library Director



Date  
(MM-DD-YYYY)

05-04-2023

**GIBSONS & DISTRICT PUBLIC LIBRARY ASSOCIATION**  
**Financial Statements**  
**Year Ended December 31, 2022**

**GIBSONS & DISTRICT PUBLIC LIBRARY ASSOCIATION**

**Index to Financial Statements**

**Year Ended December 31, 2022**

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## INDEPENDENT PRACTITIONER'S REVIEW ENGAGEMENT REPORT

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To the Members of Gibsons & District Public Library Association

I have reviewed the accompanying financial statements of Gibsons & District Public Library Association (the organization) that comprise the statement of financial position as at December 31, 2022, and the statements of revenues and expenditures, changes in net assets and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

### *Management's Responsibility for the Financial Statements*

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

### *Practitioner's Responsibility*

My responsibility is to express a conclusion on the accompanying financial statements based on my review. I conducted my review in accordance with Canadian generally accepted standards for review engagements, which require me 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, I do not express an audit opinion on these financial statements.

### *Conclusion*

Based on my review, nothing has come to my attention that causes me to believe that the financial statements do not present fairly, in all material respects, the financial position of Gibsons & District Public Library Association as at December 31, 2022, and the results of its operations and its cash flows for the year then ended in accordance with ASNPO.



Gibsons, British Columbia  
March 6, 2023

Alvarez CPA, Inc  
Chartered Professional Accountants

**GIBSONS & DISTRICT PUBLIC LIBRARY ASSOCIATION**  
**Statement of Financial Position**  
**December 31, 2022**

	Operating Fund 2022	Restricted Funds 2022	Total 2022	Total 2021
<b>ASSETS</b>				
<b>CURRENT</b>				
Cash	\$ -	\$ 109,661	\$ 109,661	\$ 138,721
Accounts receivable	3,892	-	3,892	-
PSB rebate receivable	29,275	-	29,275	29,373
Prepaid expenses	1,824	-	1,824	1,876
	34,991	109,661	144,652	169,970
<b>PROPERTY, PLANT AND EQUIPMENT (Net of accumulated amortization) (Note 8)</b>				
	24,631	135,604	160,235	134,294
<b>LONG TERM INVESTMENTS (Note 9)</b>				
	-	58,223	58,223	57,938
	\$ 59,622	\$ 303,488	\$ 363,110	\$ 362,202
<b>LIABILITIES AND NET ASSETS</b>				
<b>CURRENT</b>				
Bank indebtedness	\$ 44,755	\$ -	\$ 44,755	\$ -
Accounts payable	8,937	2,116	11,053	9,878
Wages payable	3,617	-	3,617	4,359
	57,309	2,116	59,425	14,237
<b>DEFERRED CONTRIBUTIONS</b>				
	-	122,886	122,886	122,886
<b>DEFERRED CONTRIBUTIONS - CAPITAL ASSETS</b>				
	-	92,599	92,599	106,962
<b>DEFERRED CONTRIBUTIONS - OTHER (Note 10)</b>				
	-	85,887	85,887	19,507
	57,309	303,488	360,797	263,592
<b>NET ASSETS</b>				
	2,313	-	2,313	98,610
	\$ 59,622	\$ 303,488	\$ 363,110	\$ 362,202

**APPROVED ON BEHALF OF THE BOARD**

Janet Hodgkinson

Janet Hodgkinson (Mar 7, 2023 09:02 PST)

Director

Director



**GIBSONS & DISTRICT PUBLIC LIBRARY ASSOCIATION**

**Statement of Revenues and Expenditures**

**Year Ended December 31, 2022**

	Operating Fund 2022	Restricted Funds 2022	Total 2022	Total 2021
<b>REVENUES</b>				
Grants from the Province of BC (Note 4)	\$ 41,764	\$ -	\$ 41,764	\$ 41,764
Revenue from SCRD (Note 4)	688,666	-	688,666	668,901
Charges and donations	3,102	-	3,102	3,907
Interest income	1,415	-	1,415	386
Other income (Note 5)	22,261	-	22,261	14,854
Restricted fund revenue (Note 4)	-	53,431	53,431	40,877
Grant from Town of Gibsons (Note 4)	19,700	-	19,700	-
	776,908	53,431	830,339	770,689
<b>EXPENSES</b>				
Amortization	6,940	19,348	26,288	21,753
Office	22,083	4,370	26,453	25,758
Books, periodicals and materials	100,581	4,682	105,263	118,620
Other operating expenses	14,833	-	14,833	10,834
Programming and services	27,972	-	27,972	24,935
Staff development	3,098	-	3,098	3,920
Pension expense (Note 6)	44,186	-	44,186	39,452
Professional fees	12,115	-	12,115	8,172
Building operations	27,140	-	27,140	22,214
Repairs and maintenance	25,307	1,500	26,807	23,691
Salaries and wages	588,909	23,531	612,440	499,997
	873,164	53,431	926,595	799,346
<b>DEFICIENCY OF REVENUES OVER EXPENSES FROM OPERATIONS</b>	(96,256)	-	(96,256)	(28,657)
<b>OTHER INCOME</b>				
Loss on disposal of capital assets	(41)	-	(41)	(496)
<b>DEFICIENCY OF REVENUES OVER EXPENSES</b>	\$ (96,297)	\$ -	\$ (96,297)	\$ (29,153)

**GIBSONS & DISTRICT PUBLIC LIBRARY ASSOCIATION**  
**Statement of Changes in Net Assets**  
**Year Ended December 31, 2022**

	Operating Fund	Restricted Fund	Total 2022	Total 2021
<b>NET ASSETS - BEGINNING OF YEAR</b>	\$ 98,610	\$ -	\$ 98,610	\$ 126,688
Deficiency of revenues over expenses	(96,297)	-	(96,297)	(29,153)
Contributions during year	-	-	-	1,075
<b>NET ASSETS - END OF YEAR</b>	\$ 2,313	\$ -	\$ 2,313	\$ 98,610

**GIBSONS & DISTRICT PUBLIC LIBRARY ASSOCIATION****Statement of Cash Flows****Year Ended December 31, 2022**

	2022	2021
<b>OPERATING ACTIVITIES</b>		
Deficiency of revenues over expenses	\$ (96,297)	\$ (29,153)
Items not affecting cash:		
Amortization of capital assets	26,288	21,753
Loss on disposal of capital assets	41	496
	<b>(69,968)</b>	<b>(6,904)</b>
Changes in non-cash working capital:		
Accounts receivable	(3,892)	-
Accounts payable	1,175	2,570
Prepaid expenses	52	(807)
Goods and services tax payable	98	(10,832)
Wages payable	(742)	4,359
	<b>(3,309)</b>	<b>(4,710)</b>
Cash flow used by operating activities	<b>(73,277)</b>	<b>(11,614)</b>
<b>INVESTING ACTIVITIES</b>		
Purchase of capital assets	(52,270)	(28,002)
Addition to term deposits	(285)	(237)
Cash flow used by investing activities	<b>(52,555)</b>	<b>(28,239)</b>
<b>FINANCING ACTIVITY</b>		
Deferred contributions	52,017	(12,624)
Cash flow from (used by) financing activity	<b>52,017</b>	<b>(12,624)</b>
<b>DECREASE IN CASH FLOW</b>	<b>(73,815)</b>	<b>(52,477)</b>
Cash - beginning of year	138,721	191,198
<b>CASH - END OF YEAR</b>	<b>\$ 64,906</b>	<b>\$ 138,721</b>
<b>CASH CONSISTS OF:</b>		
Unrestricted cash	\$ -	\$ 138,721
Restricted fund cash	109,661	-
Cash indebtedness unrestricted fund	(44,755)	-
	<b>\$ 64,906</b>	<b>\$ 138,721</b>

# GIBSONS & DISTRICT PUBLIC LIBRARY ASSOCIATION

## Notes to Financial Statements

Year Ended December 31, 2022

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### 1. PURPOSE OF THE ORGANIZATION

Gibsons & District Public Library Association (the "Organization") is a not-for-profit organization incorporated provincially under the Society Act of B.C. As a registered charity the Organization is exempt from the payment of income tax under Section 149(1) of the Income Tax Act.

The organization operates to provide a community resource where everyone may enjoy reading and lifelong learning; explore ideas, culture and knowledge; and have access to information. The Organization is governed under the Library Act.

### 2. BASIS OF PRESENTATION

The financial statements were prepared in accordance with Canadian accounting standards for not-for-profit organizations (ASNFPPO).

### 3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

#### Cash and short term investments

Cash and cash equivalents consist primarily of commercial paper and deposits with an original maturity date of purchase of three months or less. Because of the short term maturity of these investments, their carrying amount approximates fair value.

#### Goods and Services Tax

Contributed materials and services are recoverable at 50% as a rebate. The unrecoverable portion is recorded as an expense with the rebate treated as a receivable.

#### Revenue recognition

The Organization follows the deferral method of accounting for contributions.

Restricted contributions are recognized as revenue in the year in which the related expenses are incurred. Restricted contributions for the purchase of capital assets that will be amortized are deferred and recognized as revenue on the same basis as the amortization expense related to the acquired capital assets. Unrestricted contributions are recognized as revenue when received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured.

Restricted investment income is recognized as revenue in the year in which the related expenses are incurred. Unrestricted investment income is recognized as revenue when earned.

#### Fund accounting

Revenues and expenses related to program delivery and administrative activities are reported in the Operating Fund.

Externally restricted funds are detailed in Note 10. These funds are restricted for specific program use by the fund donor.

*(continues)*

# GIBSONS & DISTRICT PUBLIC LIBRARY ASSOCIATION

## Notes to Financial Statements

Year Ended December 31, 2022

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### 3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES *(continued)*

#### Use of estimates

The preparation of financial statements in conformity with Canadian accounting standards for not-for-profit organizations requires management to make estimates and assumptions that affect the reported amount of assets and liabilities, disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the period. Such estimates are periodically reviewed and any adjustments necessary are reported in earnings in the period in which they become known. Actual results could differ from these estimates.

#### Financial instruments policy

Financial instruments are recorded at fair value when acquired or issued. In subsequent periods, financial assets with actively traded markets are reported at fair value, with any unrealised gains and losses reported in income. All other financial instruments are reported at amortized cost, and tested for impairment at each reporting date. Transaction costs on the acquisition, sale, or issue of financial instruments are expensed when incurred.

Financial assets measured at amortized cost include cash and cash equivalents and amounts receivable.

Financial liabilities measured at amortized cost include accounts payable.

The Organization's financial assets measured at fair value include its term investments. The fair value of these listed investments has been measured using the listed price at the reporting date.

#### Capital assets

Capital assets are stated at cost or deemed cost less accumulated amortization. Capital assets are amortized over their estimated useful lives on a declining balance basis at the following rates and methods:

Equipment	20%	declining balance method
Computer equipment	30%, 45%, 55%	declining balance method
Furniture and fixtures	20%	declining balance method
Library reconfiguration	15 years	straight-line method

The organization regularly reviews its capital assets to eliminate obsolete items.

Capital assets acquired during the year but not placed into use are not amortized until they are placed into use.

#### Contributed services

The operations of the Organization depend on both the contribution of time by volunteers and donated materials from various sources. The fair value of donated materials and services cannot be reasonably determined and are therefore not reflected in these financial statements.

# GIBSONS & DISTRICT PUBLIC LIBRARY ASSOCIATION

## Notes to Financial Statements

Year Ended December 31, 2022

### 4. GOVERNMENTAL ASSISTANCE

The 2022 Core Operational Funding in the amount of \$708,366 was approved by the Sunshine Coast Regional District (the "SCRD"). The Town of Gibsons supplemented this funding with a grant for \$19,700. Funding in the amount of \$688,666 was received from the SCR D (2021: \$668,901) and \$41,764 was received from the Province of BC (2021: \$41,764).

In addition, Restricted fund revenue includes the following governmental assistance: (1) \$19,149 from the Province of BC (2021: \$19,149) which was earmarked for BC ONE card and equitable access, (2) \$4,382 in funding from Human Resources Development Canada for the summer student program as a subsidy for wages (2021: \$4,104), and (3) \$7,098 (2021: NIL) which relates to a grant from BC Libraries for Covid-19 and emergency preparedness. The remaining income of the restricted fund relates to either internally restricted sources or external sources which do not constitute governmental assistance.

### 5. OTHER INCOME

	2022	2021
Book Sales	\$ 536	\$ 341
Other fundraising	42	163
Public computer, Internet and printing	20	196
Lost / damaged books & cards	1,286	1,897
Database cost sharing	16,454	8,950
Photocopier income	-	282
Programme admissions, room rent	22	-
Printing	3,851	2,925
Temporary memberships	50	100
	<b>\$ 22,261</b>	<b>\$ 14,854</b>

### 6. MULTI-EMPLOYER PLAN

The Organization has registered its employees with the Municipal Pension Plan, which is a multi-employer defined benefit pension plan. It is being accounted for as a defined contribution plan as the Municipal Pension Plan annual report is available only during the middle of the calendar year.

According to the Annual Report audited by KPMG, the plan assets were \$74,373 million and the accrued pension benefits of the overall pension plan were \$59,464 million on December 31, 2021.

### 7. INTERFUND TRANSFERS AND INTERNALLY RESTRICTED FUNDS

During the year, the Board of Directors passed a resolution to transfer and unrestrict \$NIL (2021: \$9,075) cash from the Capital Reserve Fund, an internally restricted fund. During the year there was a transfer of \$NIL (2021: \$8,000) for the purchase of restricted capital assets to the Capital Reserve Fund, an internally restricted fund.

**GIBSONS & DISTRICT PUBLIC LIBRARY ASSOCIATION**

**Notes to Financial Statements**

**Year Ended December 31, 2022**

**8. CAPITAL ASSETS**

	Cost	Accumulated amortization	<b>2022 Net book value</b>	2021 Net book value
Equipment	\$ 127,698	\$ 69,866	\$ <b>57,832</b>	\$ 31,301
Computer equipment	107,005	101,406	<b>5,599</b>	7,716
Furniture and fixtures	45,462	32,939	<b>12,523</b>	1,081
Library reconfiguration	148,732	64,451	<b>84,281</b>	94,196
	<b>\$ 428,897</b>	<b>\$ 268,662</b>	<b>\$ 160,235</b>	<b>\$ 134,294</b>

**9. TERM DEPOSITS**

	<b>2022</b>	2021
(A) Royal Bank 1 year term deposit, interest paid at maturity at 0.60%, maturing on July 18, 2023	\$ <b>1,016</b>	\$ 1,015
(B) Royal Bank 1 year term deposit, interest paid at maturity at 0.60%, maturing on March 24, 2023	<b>56,942</b>	56,856
Subtotal	<b>57,958</b>	57,871
Accrued interest receivable	<b>265</b>	67
	<b>\$ 58,223</b>	<b>\$ 57,938</b>

**GIBSONS & DISTRICT PUBLIC LIBRARY ASSOCIATION**

**Notes to Financial Statements**

**Year Ended December 31, 2022**

**10. DEFERRED CONTRIBUTIONS - OTHER**

	Balance, beginning of year	Additions	Disbursement	Transfers	<b>2022</b>
One card	\$ -	\$ 11,000	\$ 11,000	\$ -	\$ -
Equity grant	-	8,149	8,149	-	-
Library Foundation donation	9,253	43,645	8,439	-	<b>44,459</b>
Law Matters grant	2,650	-	-	-	<b>2,650</b>
HRDC	-	4,382	4,382	-	-
SCRD capital grant	1,543	-	-	-	<b>1,543</b>
BC Libraries COVID Grant	-	38,272	7,098	-	<b>31,174</b>
Raise-A-Reader grant	678	-	-	-	<b>678</b>
Children's area	1,044	-	-	-	<b>1,044</b>
SC Community grant	3,022	-	-	-	<b>3,022</b>
Telus grant	867	-	-	-	<b>867</b>
Female Achievement	200	-	-	-	<b>200</b>
Enriching Worlds	250	-	-	-	<b>250</b>
	\$ 19,507	\$ 105,448	\$ 39,068	\$ -	<b>\$ 85,887</b>

The \$85,887 total balance includes funds that have already been spent on capital assets. The revenue from these contributions will be recognized in conjunction with the amortization expense of those capital assets, in line with the Organization's revenue recognition policy outlined in Note 3 above. These amounts are \$44,459 from Library Foundation and \$11,053 from BC Libraries COVID grant.

**11. ECONOMIC DEPENDENCE**

The organization is dependent on the Sunshine Coast Regional District for 82.8% (2021: 87.0%) of its grant revenue. This is typical for the Organization and the industry it operates in.

**12. FINANCIAL INSTRUMENTS**

The organization is exposed to various risks through its financial instruments and has a comprehensive risk management framework to monitor, evaluate and manage these risks. The following analysis provides information about the organization's risk exposure and concentration as of December 31, 2022.

***Credit risk***

Credit risk arises from the potential that a counter party will fail to perform its obligations. The organization is exposed to credit risk with respect to the amounts receivable and term deposits. The amounts receivable were received soon after the year end and term deposit are invested with large financial institutions.

*(continues)*



**GIBSONS & DISTRICT PUBLIC LIBRARY ASSOCIATION**

**Notes to Financial Statements**

**Year Ended December 31, 2022**

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**12. FINANCIAL INSTRUMENTS (continued)**

***Interest rate risk***

Interest rate risk is the risk that the value of a financial instrument might be adversely affected by a change in the interest rates. In seeking to minimize the risks from interest rate fluctuations, the organization manages exposure through its normal operating and financing activities. The organization is exposed to interest rate risk primarily through its fixed interest rate financial instruments.

***Concentration of risk***

Concentration of risk exists when a significant proportion of the portfolio is invested in securities with similar characteristics or subject to similar economic, political, or other conditions. The Board of Directors believes that the concentrations described above do not represent excessive risk as currently investment is limited to GICs.

***Investment risk***

The maximum investment risk to the Organization is presented by the fair value of the investments. Investments in financial instruments also include the risks arising from the failure of a party to a financial instrument to discharge an obligation when due.

Unless otherwise noted, it is management's opinion that the organization is not exposed to significant other price risks arising from these financial instruments.

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# GIBSONS & DISTRICT PUBLIC LIBRARY ASSOCIATION

P.O. Box 109  
Gibsons, B.C.  
V0N 1V0

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March 6, 2023

Alvarez CPA Inc.  
Suite 202 - 1001 Gibsons Way  
Gibsons British Columbia V0N1V8

Attention: Nelson Alvarez, CPA, CGA

Dear Sir:

Re: Client representation letter

We are providing this letter in connection with your review of the financial statements of Gibsons & District Public Library Association for the year ended December 31, 2022, which we acknowledge you performed in accordance with Canadian generally accepted standards for review engagements.

We acknowledge that we are responsible for the fair presentation of the financial statements in accordance with Canadian accounting standards for not-for-profit organizations, and for the design and implementation of internal control to prevent and detect fraud and error.

We understand that your review procedures consisted primarily of inquiry, analytical procedures and discussion, which are not designed to identify, nor can they necessarily be expected to disclose, fraud, shortages, errors or other irregularities, should any exist.

Certain representations in this letter are described as being limited to matters that are material. An item is considered material, regardless of its monetary value, if it is probable that its omission from or misstatement in the financial statements would influence the decision of a reasonable person relying on the financial statements.

We confirm that:

## **Financial Statements**

The financial statements referred to above present fairly, in all material respects, the financial position of the organization 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.

## **Completeness of Information**

- We have responded fully to all inquiries made to us and have made available to you all financial records and related data and all minutes of the meetings of members, directors and committees of directors.
- There are no material transactions that have not been properly recorded in the accounting records underlying the financial statements.
- We are unaware of any known or probable instances of non-compliance with the requirements of regulatory or governmental authorities, including their financial reporting requirements.
- We are unaware of any violations or possible violations of laws or regulations the effects of which should be considered for disclosure in the financial statements or as the basis of recording a contingent loss.
- We have identified to you all known related parties and related party transactions, including guarantees, non-monetary transactions and transactions for no consideration.

All transactions have been recorded in the accounting records and are reflected in the financial statements.

## **Recognition, Measurement and Disclosure**

- We believe that the significant assumptions used in arriving at the fair values of financial instruments, as measured and disclosed in the financial statements, are reasonable and appropriate in the circumstances.

- We have no plans or intentions that may materially affect the carrying value or classification of assets and liabilities reflected in the financial statements.
- All related-party transactions have been appropriately measured and disclosed in the financial statements.
- The nature of all material measurement uncertainties has been appropriately disclosed in the financial statements, including all estimates where it is reasonably possible that the estimate will change in the near term and the effect of the change could be material to the financial statements.
- We have informed you of all outstanding and possible claims, whether or not they have been discussed with legal counsel.
- All liabilities and contingencies, including those associated with guarantees, whether written or oral, have been disclosed to you and are appropriately reflected in the financial statements.
- The organization has satisfactory title to all assets, and there are no liens or encumbrances on the organization's assets.
- We have disclosed to you, and the organization has complied with, all aspects of contractual agreements that could have a material effect on the financial statements in the event of non-compliance, including all covenants, conditions or other requirements of all outstanding debt.
- There have been no events subsequent to the balance sheet date up to the date hereof that would require recognition or disclosure in the financial statements.
- A list of uncorrected misstatements that have been identified is attached to this representation letter. The effects of these uncorrected misstatements are immaterial, both individually and in the aggregate, to the financial statements as a whole.
- We have reviewed, approved and recorded all of the following:
  - Account codes you determined or changed;
  - Transactions you classified; and
  - Accounting records you prepared or changed.

### **General**

1. We have reviewed, approved and recorded all of the following:
  - a) Adjusting journal entries you prepared or changed;
  - b) Account codes you determined or changed;
  - c) Transactions you classified; and
  - d) Accounting records you prepared or changed.
2. There are no material unrecorded assets or contingent assets (such as claims relating to patent infringements or unfulfilled contracts whose value depends on satisfying conditions regarded as uncertain), that have not been disclosed to you.
3. We have obtained all consents that are required under applicable privacy legislation for the collection, use, and disclosure to you of personal information.
4. The minute books of the organization are a complete record of all meetings and resolutions of members and directors throughout the period and to the present date.

### **Other**

1. We hereby acknowledge that Alvarez CPA, Inc have made us aware of your legal obligations under the Proceeds of Crime (Money Laundering) and Terrorist Financing Act. We hereby acknowledge that we are aware of potential conflict of interest that may arise as a result of your legal obligations under this Act and authorize Alvarez CPA, Inc to release and disclose information about Gibsons & District Public Library Association as required by statute.

Yours truly,

**GIBSONS & DISTRICT PUBLIC LIBRARY ASSOCIATION**

*Janet Hodgkinson*

Janet Hodgkinson (Mar 7, 2023 09:02 PST)

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March 3, 2023

Date signed

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March 3, 2023

Date signed

March 3, 2023

Gibsons & District Public Library Association  
P.O. Box 109  
Gibsons B.C. V0N 1V0

Attention: Heather Evans-Cullen, Library Director

Dear Heather

Re: Gibsons & District Public Library Association

I have been engaged to review the financial statements of Gibsons & District Public Library Association for the year ending December 31, 2022.

The purpose of this letter is to communicate with you regarding all relationships between Gibsons & District Public Library Association and myself that, in my professional judgment, may reasonably be thought to bear on my independence.

The following comments have been prepared to facilitate my discussion with you regarding independence matters arising since March 3, 2022, the date of my last review engagement report.

I hereby confirm that I:

- have complied with the requirements regarding independence in the Rules of Conduct of the Chartered Professional Accountants of British Columbia; and
- have disclosed all relationships and other matters between the Firm, network firm and the entity that in my opinion may reasonably be thought to bear on independence.

I am not aware of any relationships between Gibsons & District Public Library Association and myself that, in my professional judgment, may reasonably be thought to bear on my independence, that have occurred from March 3, 2022 to December 9, 2022.

This letter is intended solely for the use of management, and others within the organization and should not be used for any other purpose.

Should you wish to discuss this matter with me further, please contact me at your earliest convenience.

Yours truly,

**NELSON ALVAREZ & Co. LTD.**  
**CHARTERED PROFESSIONAL ACCOUNTANT**



Per: Nelson Alvarez, CPA, CGA

**Registered Charity Information Return****Protected B** when completed**Section A: Identification**

• To help you fill out this form, refer to Guide T4033, Completing the Registered Charity Information Return. It can be found at [canada.ca/cra-forms](https://canada.ca/cra-forms).

**Note:** Even if a charity is inactive, an information return must be filed to maintain its registered status.

**Complete the following:**

1. Charity name:

GIBSONS &amp; DISTRICT PUBLIC LIBRARY ASSOCIATION

2. Return for fiscal period ending:

Year	Month	Day
2   0   2   2	1   2	3   1

3. BN/registration number:

107431512RR0001

4. Web address (if applicable):

http://gibsons.bc.libraries.coop/

**A1** Was the charity in a subordinate position to a head body? ..... **1510**  Yes  No

**If yes**, give the name and BN/registration number of the organization.

Name

BN (9 digits, 2 letters, 4 digits. Example: 123456789RR0001)

R

**A2** Has the charity wound-up, dissolved, or terminated operations? ..... **1570**  Yes  No

**A3** Is the charity designated as a public foundation or private foundation? ..... **1600**  Yes  No

**If yes**, you **must** complete Schedule 1, Foundations. To confirm the charity's designation, go to [canada.ca/charities-list](https://canada.ca/charities-list) and refer to the charity's detail page.

**Section B: Directors/trustees and like officials**

**B1** All charities must complete Form T1235, Directors/Trustees and Like Officials Worksheet. Only the **public** information section of the worksheet is available to the public.

**For charities subject to the Ontario Corporations Act.**

As of May 15, 2021, the Canada Revenue Agency no longer collects this information on behalf of the Ontario Ministry of Government and Consumer Services. For more information on filing an Ontario annual information return, visit [ontario.ca/businessregistry](https://ontario.ca/businessregistry).

**Note:** If you would like these individuals to have the authority to communicate with the CRA on behalf of your charity, their name must also appear as an owner for your Business Number (BN). For more information, go to [canada.ca/charities-giving](https://canada.ca/charities-giving), select "Operating a registered charity," then "Making a change to your organization" and see "Change director."

**Section C: Programs and general information**

**C1** Was the charity active during the fiscal period? ..... **1800**  Yes  No

**If no**, explain why in the "Ongoing programs" space below at C2.

**C2** Describe all **ongoing** and **new** charitable programs the charity carried on during this fiscal period to further its purpose(s) (as defined in its governing documents). "Programs" includes all of the charitable activities that the charity carries out on its own through employees or volunteers as well as through qualified donees and intermediaries. The charity may also use this space to describe the contributions of its volunteers in carrying out its activities, for example, number of volunteers and/or hours. **Do not** include the names of employees or volunteers. Grant-making charities should describe the types of organizations they support. **Do not** describe fundraising activities in this space.

**Do not attach additional sheets of paper or annual reports.**

Ongoing programs

PUBLIC LIBRARY PROGRAMS FOR GIBSONS AND DISTRICT

New programs

**Registered charities may make gifts to qualified donees. Qualified donees are other registered Canadian charities, as well as certain other organizations described in the Income Tax Act.**

**C3** Did the charity make gifts or transfer funds to qualified donees or other organizations? ..... **2000**  Yes  No

**Important:** If **yes**, you **must** complete Form T1236, Qualified donees worksheet/Amounts provided to other organizations.

**C4** Did the charity carry on, fund, or provide any resources through employees, volunteers, agents, joint ventures, contractors, or any other individuals, intermediaries, entities, or means (other than qualified donees) for any activity/program/project outside Canada? ..... **2100**  Yes  No

**Important:** If **yes**, you **must** complete Schedule 2, Activities outside Canada.

**C5** Public policy dialogue and development activities  
This question has been removed.

**C6** If the charity carried on fundraising activities or engaged third parties to carry on fundraising activities on its behalf, select all fundraising methods that it used during the fiscal period:

- |                                                                                 |                                                                                 |                                                                 |
|---------------------------------------------------------------------------------|---------------------------------------------------------------------------------|-----------------------------------------------------------------|
| <b>2500</b> <input type="checkbox"/> Advertisements/print/radio/ TV commercials | <b>2570</b> <input type="checkbox"/> Sales                                      | <b>2620</b> <input type="checkbox"/> Telephone/TV solicitations |
| <b>2510</b> <input type="checkbox"/> Auctions                                   | <b>2575</b> <input type="checkbox"/> Internet                                   | <b>2630</b> <input type="checkbox"/> Tournament/sporting events |
| <b>2530</b> <input type="checkbox"/> Collection plate/boxes                     | <b>2580</b> <input type="checkbox"/> Mail campaigns                             | <b>2640</b> <input type="checkbox"/> Cause-related marketing    |
| <b>2540</b> <input type="checkbox"/> Door-to-door solicitation                  | <b>2590</b> <input type="checkbox"/> Planned-giving programs                    | <b>2650</b> <input type="checkbox"/> Other                      |
| <b>2550</b> <input type="checkbox"/> Draws/lotteries                            | <b>2600</b> <input type="checkbox"/> Targeted corporate donations/ sponsorships | <b>2660</b> Specify: _____                                      |
| <b>2560</b> <input type="checkbox"/> Fundraising dinners/galas/concerts         | <b>2610</b> <input type="checkbox"/> Targeted contacts                          |                                                                 |

**C7** Did the charity pay external fundraisers?..... **2700**  Yes  No

If **yes**, you must complete the following lines, and complete Schedule 4, Confidential data, Table 1.

- (a) Enter the gross revenue collected by the fundraisers on behalf of the charity ..... **5450** \$ \_\_\_\_\_
- (b) Enter the amounts paid to and/or retained by the fundraisers ..... **5460** \$ \_\_\_\_\_
- (c) Select the method of payment to the fundraiser:
- |                                                  |                                                           |                                                |
|--------------------------------------------------|-----------------------------------------------------------|------------------------------------------------|
| <b>2730</b> <input type="checkbox"/> Commissions | <b>2750</b> <input type="checkbox"/> Finder's fee         | <b>2770</b> <input type="checkbox"/> Honoraria |
| <b>2740</b> <input type="checkbox"/> Bonuses     | <b>2760</b> <input type="checkbox"/> Set fee for services | <b>2780</b> <input type="checkbox"/> Other     |
| <b>2790</b> Specify: _____                       |                                                           |                                                |

(d) Did the fundraiser issue tax receipts on behalf of the charity? ..... **2800**  Yes  No

**C8** Did the charity compensate any of its directors/trustees or like officials or persons not at arm's length from the charity for services provided during the fiscal period (other than reimbursement for expenses)? ..... **3200**  Yes  No

**C9** Did the charity incur any expenses for compensation of employees during the fiscal period?..... **3400**  Yes  No

**Important:** If **yes**, you **must** complete Schedule 3, Compensation.

**C10** Did the charity receive any donations or gifts of any kind valued at \$10,000 or more from any donor that was **not** resident in Canada and was **not** any of the following: ..... **3900**  Yes  No

- a Canadian citizen, nor
- employed in Canada, nor
- carrying on a business in Canada, nor
- a person having disposed of taxable Canadian property?

**Important:** If **yes**, you **must** complete Schedule 4, Confidential data, Table 2, for each donation of \$10,000 or more.

**Protected B** when completed

- C11** Did the charity receive any non-cash gifts for which it issued tax receipts? ..... **4000**  Yes  No  
**Important:** If **yes**, you **must** complete Schedule 5, Non-cash gifts.
- C12** Did the charity acquire a non-qualifying security? ..... **5800**  Yes  No
- C13** Did the charity allow any of its donors to use any of its property? (except for permissible uses) ..... **5810**  Yes  No
- C14** Did the charity issue any of its tax receipts for donations on behalf of another organization? ..... **5820**  Yes  No
- C15** Did the charity have direct partnership holdings at any time during the fiscal period? ..... **5830**  Yes  No

**Section D: Financial information**

Fill out either Section D or Schedule 6, Detailed financial information.

If **any** of the following applies to the charity, complete Schedule 6 instead of Section D:  
 (a) The charity's revenue exceeds \$100,000.  
 (b) The amount of all property (for example, investments, rental properties) not used in charitable activities was more than \$25,000.  
 (c) The charity had permission to accumulate funds during this fiscal period.

**Show all amounts to the nearest single Canadian dollar. Do not enter "See attached financial statements." All relevant fields must be filled out.**

**D1** Was the financial information reported below prepared on an accrual or cash basis? ..... **4020**  Accrual  Cash

**D2 Summary of financial position:**

Using the charity's own financial statements, enter the following:

Did the charity own land and/or buildings? ..... **4050**  Yes  No

**Total assets (including land and buildings)** ..... **4200** \$ \_\_\_\_\_

**Total liabilities** ..... **4350** \$ \_\_\_\_\_

Did the charity borrow from, loan to, or invest assets with any non-arm's length persons? ..... **4400**  Yes  No

**D3 Revenue:**

Did the charity issue tax receipts for gifts? ..... **4490**  Yes  No

If **yes**, enter the total eligible amount of all gifts for which the charity has issued or will issue tax receipts ..... **4500** \$ \_\_\_\_\_

Total amount of 10 year gifts received ..... **4505** \$ \_\_\_\_\_

Total amount received from other registered charities ..... **4510** \$ \_\_\_\_\_

Total other gifts received for which a tax receipt was **not** issued by the charity (excluding amounts at lines 4575 and 4630) ..... **4530** \$ \_\_\_\_\_

Did the charity receive any revenue from any level of government in Canada? ..... **4565**  Yes  No

If **yes**, total amount received ..... **4570** \$ \_\_\_\_\_

Total tax-receipted revenue from all sources outside of Canada (government and non-government) ..... **4571** \$ \_\_\_\_\_

Total **non** tax-receipted revenue from all sources outside of Canada (government and non-government) ..... **4575** \$ \_\_\_\_\_

Total **non** tax-receipted revenue from fundraising ..... **4630** \$ \_\_\_\_\_

Total revenue from sale of goods and services (except to any level of government in Canada) ..... **4640** \$ \_\_\_\_\_

Other revenue not already included in the amounts above ..... **4650** \$ \_\_\_\_\_

**Total revenue (add lines 4500, 4510 to 4570, and 4575 to 4650)** ..... **4700** \$ \_\_\_\_\_

**D4 Expenditures:**

Professional and consulting fees ..... **4860** \$ \_\_\_\_\_

Travel and vehicle expenses ..... **4810** \$ \_\_\_\_\_

All other expenditures not already included in the amounts above (excluding gifts to qualified donees) ..... **4920** \$ \_\_\_\_\_

Total expenditures (excluding gifts to qualified donees) (**add lines 4860, 4810, and 4920**). ..... **4950** \$ \_\_\_\_\_

Of the amount at line 4950:

(a) Total expenditures on charitable activities ..... **5000** \$ \_\_\_\_\_

(b) Total expenditures on management and administration ..... **5010** \$ \_\_\_\_\_

Total amount of gifts made to all qualified donees ..... **5050** \$ \_\_\_\_\_

**Total expenditures (add lines 4950 and 5050)** ..... **5100** \$ \_\_\_\_\_



**Section E: Certification**

This return **must** be signed by a person who has authority to sign on behalf of the charity. **It is a serious offence under the Income Tax Act to provide false or deceptive information.**

I certify that the information given on this annual return and any attachment is, to the best of my knowledge, correct, complete, and current.

Name (print) Janet Hodgkinson		Signature <i>Janet Hodgkinson</i> <small>Janet Hodgkinson (Mar 7, 2023 09:02 PST)</small>
Position in charity Chair	Date	Phone number (604) 886-2130

**Section F: Confidential data**

**F1** Enter the physical address of the charity and the address in Canada for the charity's books and records. Post office box numbers and rural routes are not sufficient.

	Physical address of the charity	Address for the charity's books and records
Complete street address	470 SOUTH FLETCHER RD BOX 109	470 SOUTH FLETCHER RD BOX 109
City	GIBSONS	GIBSONS
Province or territory and postal code	BC V0N1V0	BC V0N1V0

**F2** Name and address of individual who completed this return.

Name Alvarez CPA		
Company name (if applicable) Alvarez CPA Inc.		
Complete street address 202 - 1001 Gibsons Way		
City, province or territory, and postal code Gibsons	BC	V0N 1V8
Phone number (604) 886-8966	Is this the same individual who certified in Section E above? ..... <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	

**Privacy statement**

Personal information is collected under the authority of the Income Tax Act and is used to establish and validate the identity and contact information of directors, trustees, officers, like officials, and authorized representatives of the organization. This information will also be used as a basis for the indirect collection of additional personal information from other internal and external sources, which includes personal tax information, and relevant financial and biographical information. Personal information will be used to assess the risk of registration with respect to the obligations and requirements as outlined in the Act and the common law. The social insurance number (SIN) is collected under subsection 237 of the Act and is used for identification purposes.

The Canada Revenue Agency (CRA) will make the information on this annual information return available to the public on the Charities Directorate website, except for information identified as confidential. Personal information may also be disclosed under information-sharing agreements and in accordance with section 241 of the Act. Incomplete or inaccurate information may result in compliance measures including revocation of registered status.

Personal information is described in personal information bank CRA PPU 200 and is protected under the Privacy Act. Individuals have a right of protection, access to and correction or notation of their personal information. You are entitled to complain to the Privacy Commissioner of Canada regarding our handling of your information.

**Notification to directors and like officials:** The CRA strongly encourages the organization to voluntarily inform its directors and like officials that it has collected and disclosed their personal information to the CRA.

I confirm that I have read the Privacy statement above.

**Checklist**

A charity's complete annual information return includes:

- Form T3010, Registered Charity Information Return, and all applicable schedules
- a copy of the charity's financial statements
- Form T1235, Directors/Trustees and Like Officials Worksheet
- Form T1236, Qualified donees worksheet/Amounts provided to other organizations (if applicable)
- Form T2081, Excess Corporate Holdings Worksheet for Private Foundations (if applicable)

If financial statements are not included, the charity's **registration may be revoked.**

**Foundations** **Schedule 1**

- 1** Did the foundation acquire control of a corporation? ..... **100**  Yes  No
- 2** Did the foundation incur any debts other than for current operating expenses, purchasing or selling investments, or in administering charitable activities? ..... **110**  Yes  No
- For private foundations only:**
- 3** Did the foundation hold any shares, rights to acquire shares, or debts owing to it that meet the definition of a non-qualified investment? ..... **120**  Yes  No
- 4** Did the foundation own more than 2% of any class of shares of a corporation at any time during the fiscal period? ..... **130**  Yes  No  
 If **yes**, you must complete and attach Form T2081, Excess Corporate Holdings Worksheet for Private Foundations.

**Activities outside Canada** **Schedule 2**

**Important:** If you complete this section, you **must** answer **yes** to question C4.

**For more information, go to [canada.ca/charities-giving](https://canada.ca/charities-giving) and see Guidance CG-002, Canadian registered charities carrying on activities outside Canada.**

- 1** Total expenditures on activities/programs/projects carried on outside Canada, excluding gifts to qualified donees . **200** \$ \_\_\_\_\_ 0
- 2** Were any of the charity's financial resources spent on programs outside of Canada under any kind of an arrangement including a contract, agency agreement, or joint venture to any other individual or organization (excluding gifts to qualified donees)? ..... **210**  Yes  No

If **yes**, provide details of the amount reported in question 1 on line 200, that the charity transferred to these individuals or organizations in the following table:

Name of individual/organization	Country code where the activities were carried out (see list at the end of Schedule 2)	Amount (\$) Show amounts to the nearest Canadian dollar

**Important:** If you entered information in the table above, you **must** answer **yes** in line 210.

- 3** Using the table below, enter the countries outside Canada where the charity itself carried on programs or devoted any of its resources.
- |  |  |  |  |  |
|--|--|--|--|--|
|  |  |  |  |  |
|  |  |  |  |  |

- 4** Were any projects undertaken outside Canada funded by Global Affairs Canada?..... **220**  Yes  No  
 If **yes**, what was the total amount the charity spent under this arrangement? ..... **230** \$ \_\_\_\_\_

- 5** Were any of the charity's activities outside of Canada carried out by employees of the charity? ..... **240**  Yes  No

- 6** Were any of the charity's activities outside of Canada carried out by volunteers of the charity? ..... **250**  Yes  No

- 7** Did the charity export goods as part of its charitable activities? ..... **260**  Yes  No  
 If **yes**, list the items exported, their destination, the country code, and their value.

Item exported	Destination (city/region)	Country code	Value (CAN \$)

**Protected B** when completed**Country codes**

AF-Afghanistan	CU-Cuba	KP-North Korea	RO-Romania
AL-Albania	CY-Cyprus	KR-South Korea	RU-Russia
DZ-Algeria	DK-Denmark	KW-Kuwait	RW-Rwanda
AO-Angola	DO-Dominican Republic	KG-Kyrgyzstan	SA-Saudi Arabia
AR-Argentina	EC-Ecuador	LA-Laos	RS-Serbia
AM-Armenia	EG-Egypt	LB-Lebanon	SL-Sierra Leone
AZ-Azerbaijan	SV-El Salvador	LR-Liberia	SG-Singapore
BD-Bangladesh	ET-Ethiopia	MK-Macedonia	SO-Somalia
BY-Belarus	FR-France	MG-Madagascar	ES-Spain
BT-Bhutan	GA-Gabon	MY-Malaysia	LK-Sri Lanka
BO-Bolivia	GM-Gambia	ML-Mali	SD-Sudan
BA-Bosnia and Herzegovina	GE-Georgia	MU-Mauritius	SY-Syrian Arab Republic
BW-Botswana	DE-Germany	MX-Mexico	TJ-Tajikistan
BR-Brazil	GH-Ghana	MN-Mongolia	TZ-United Republic of Tanzania
BN-Brunei Darussalam	GT-Guatemala	ME-Montenegro	TH-Thailand
BG-Bulgaria	GY-Guyana	MZ-Mozambique	TL-Timor-Leste
BI-Burundi	HT-Haiti	MM-Myanmar (Burma)	TR-Turkey
KH-Cambodia	HN-Honduras	NA-Namibia	UG-Uganda
CM-Cameroon	IN-India	NL-Netherlands	UA-Ukraine
CF-Central African Republic	ID-Indonesia	NI-Nicaragua	GB-United Kingdom
TD-Chad	IR-Iran	NE-Niger	US-United States of America
CL-Chile	IQ-Iraq	NG-Nigeria	UY-Uruguay
CN-China	IL-Israel	OM-Oman	UZ-Uzbekistan
CO-Colombia	PS-Israeli Occupied Territories	PK-Pakistan	VE-Venezuela
KM-Comoros	IT-Italy	PA-Panama	VN-Vietnam
CD-Democratic Republic of Congo	JM-Jamaica	PE-Peru	YE-Yemen
CG-Republic of Congo	JP-Japan	PH-Philippines	ZM-Zambia
CR-Costa Rica	JO-Jordan	PL-Poland	ZW-Zimbabwe
CI-Côte d'Ivoire	KZ-Kazakhstan	QA-Qatar	
HR-Croatia	KE-Kenya	RE-Réunion	

**Use the following codes for countries not listed above:**

QS-Other countries in Africa  
QR-Other countries in Asia and Oceania  
QM-Other countries in Central and South America  
QP-Other countries in Europe  
QO-Other countries in the Middle East  
QN-Other countries in North America

**Compensation** **Schedule 3**

**Important:** If you complete this section, you **must** answer **yes** to question C9.

**1** (a) Enter the **number** of permanent, full-time, compensated positions in the fiscal period. This number should represent the number of positions the charity had including both managerial positions and others, and should not include independent contractors. **Do not** enter a dollar amount. **300** \_\_\_\_\_ 1

(b) For the **ten (10)** highest compensated, permanent, full-time positions enter the **number of positions** that are within each of the following annual compensation categories. **Do not** tick the boxes; use numbers.

<b>305</b> <input type="checkbox"/>	\$1 – \$39,999	<b>310</b> <input type="checkbox"/>	\$40,000 – \$79,999	<b>315</b> <input checked="" type="checkbox"/>	\$80,000 – \$119,999
<b>320</b> <input type="checkbox"/>	\$120,000 – \$159,999	<b>325</b> <input type="checkbox"/>	\$160,000 – \$199,999	<b>330</b> <input type="checkbox"/>	\$200,000 – \$249,999
<b>335</b> <input type="checkbox"/>	\$250,000 – \$299,999	<b>340</b> <input type="checkbox"/>	\$300,000 – \$349,999	<b>345</b> <input type="checkbox"/>	\$350,000 and over

**2** (a) Enter the **number** of part-time or part-year (for example, seasonal) employees the charity employed during the fiscal period. **370** \_\_\_\_\_ 16

(b) Total expenditure on compensation for part-time or part-year employees in the fiscal period. **380** \$ \_\_\_\_\_ 524,940

**3** Total expenditure on all compensation in the fiscal period. **390** \$ \_\_\_\_\_ 612,440

**Confidential data** **Schedule 4**

**Important:** If you complete this section, you **must** answer **yes** to question C10.

The information in this schedule is for the CRA's use and may be shared as permitted by law (for example, with certain other government departments and agencies).

**1. Information about external fundraisers**

Enter the name(s) and arm's length status of each external fundraiser.

Name (confidential)	At arm's length? Yes/No (confidential)

**2. Information about donors not resident in Canada**

Complete this schedule to report any gift of any kind valued at \$10,000 or more received from any donor that was **not** resident in Canada and was **not** any of the following:

- a Canadian citizen, nor
- employed in Canada, nor
- carrying on business in Canada, nor
- a person having disposed of taxable Canadian property.

Enter the name of each donor and the value of the gift in the table below. Select whether the donor was an organization (for example a business, corporate entity, charity, non-profit organization), a government or an individual.

Name (confidential)	Type of donor (confidential)			Value (CAN \$)
	Organization	Government	Individual	
	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	

**Non-cash gifts** **Schedule 5**

**Important:** If you complete this section, you **must** answer **yes** to question C11.

**1** Select all types of non-cash gifts received for which a tax receipt was issued:

- |                                                             |                                                                             |                                                                                          |
|-------------------------------------------------------------|-----------------------------------------------------------------------------|------------------------------------------------------------------------------------------|
| <b>500</b> <input type="checkbox"/> Artwork/wine/jewellery  | <b>525</b> <input type="checkbox"/> Ecological properties                   | <b>550</b> <input type="checkbox"/> Publicly traded securities/ commodities/mutual funds |
| <b>505</b> <input type="checkbox"/> Building materials      | <b>530</b> <input type="checkbox"/> Life insurance policies                 | <b>555</b> <input type="checkbox"/> Books                                                |
| <b>510</b> <input type="checkbox"/> Clothing/furniture/food | <b>535</b> <input type="checkbox"/> Medical equipment/ supplies             | <b>560</b> <input type="checkbox"/> Other                                                |
| <b>515</b> <input type="checkbox"/> Vehicles                | <b>540</b> <input type="checkbox"/> Privately-held securities               | <b>565</b> Specify: _____                                                                |
| <b>520</b> <input type="checkbox"/> Cultural properties     | <b>545</b> <input type="checkbox"/> Machinery/equipment/ computers/software |                                                                                          |

**2** Enter the total amount of tax-receipted non-cash gifts **580** \$ \_\_\_\_\_

Detailed financial information

Schedule 6

Fill out this schedule if **any** of the following applies to the charity:

- (a) The charity's revenue exceeded \$100,000.
- (b) The amount of all property (for example, investments, rental properties) not used in charitable activities was more than \$25,000.
- (c) The charity had permission to accumulate funds during this fiscal period.

Was the financial information reported below prepared on an accrual or cash basis? ..... **4020**  Accrual  Cash

Statement of financial position

Show all amounts to the nearest single Canadian dollar. Do not enter "see attached financial statements." All relevant fields

Assets:		Liabilities:	
Cash, bank accounts, and short-term investments .....	<b>4100</b> \$ 1,000	Accounts payable and accrued liabilities .....	<b>4300</b> \$ 14,670
Amounts receivable from non-arm's length persons .....	<b>4110</b> \$	Deferred revenue.....	<b>4310</b> \$ 301,372
Amounts receivable from all others .....	<b>4120</b> \$ 3,892	Amounts owing to non-arm's length persons .....	<b>4320</b> \$
Investments in non-arm's length persons .....	<b>4130</b> \$	Other liabilities.....	<b>4330</b> \$
Long-term investments .....	<b>4140</b> \$ 58,223	<b>Total liabilities (add lines 4300 to 4330).....</b>	<b>4350</b> \$ 316,042
Inventories .....	<b>4150</b> \$	<b>Amount included in lines 4150, 4155, 4160, 4165 and 4170 not used in charitable activities .....</b>	<b>4250</b> \$
Land and buildings in Canada .....	<b>4155</b> \$		
Other capital assets in Canada .....	<b>4160</b> \$ 428,897		
Capital assets outside Canada .....	<b>4165</b> \$		
Accumulated amortization of capital assets .....	<b>4166</b> \$ (268,662)		
Other assets .....	<b>4170</b> \$ 31,099		
10 year gifts .....	<b>4180</b> \$		
<b>Total assets (add lines 4100 to 4170) .....</b>	<b>4200</b> \$ 318,355		

Statement of operations

Revenue:

Total eligible amount of all gifts for which the charity has issued or will issue tax receipts .....	<b>4500</b> \$ 520
Total eligible amount of tax-receipted tuition fees.....	<b>4510</b> \$
Total amount of 10 year gifts received.....	<b>4505</b> \$
Total amount received from other registered charities .....	<b>4510</b> \$
Total other gifts received for which a tax receipt was <b>not</b> issued by the charity (excluding amounts at lines 4575 and 4630) .....	<b>4530</b> \$ 475
Total revenue received from federal government .....	<b>4540</b> \$ 4,382
Total revenue received from provincial/territorial governments .....	<b>4550</b> \$ 60,913
Total revenue received from municipal/regional governments .....	<b>4560</b> \$ 708,366
Total tax-receipted revenue from all sources outside of Canada (government and non-government) .....	<b>4571</b> \$
Total <b>non</b> tax-receipted revenue from all sources outside Canada (government and non-government) .....	<b>4575</b> \$
Total interest and investment income received or earned .....	<b>4580</b> \$ 1,415
<b>Gross proceeds</b> from disposition of assets.....	<b>4590</b> \$
<b>Net proceeds</b> from disposition of assets (show a negative amount with brackets) .....	<b>4600</b> \$ (41)
Gross income received from rental of land and/or buildings .....	<b>4610</b> \$
Total <b>non</b> tax-receipted revenues received for memberships, dues and association fees .....	<b>4620</b> \$
Total <b>non</b> tax-receipted revenue from fundraising .....	<b>4630</b> \$
Total revenue from sale of goods and services (except to any level of government in Canada) .....	<b>4640</b> \$
Other revenue not already included in the amounts above .....	<b>4650</b> \$ 54,268
Specify type(s) of revenue included in the amount reported at 4650 .....	<b>4655</b> Fines, deferred, LSB, database cost reimbursement
<b>Total revenue (add lines 4500, 4510 to 4560, 4575, 4580, and 4600 to 4650) .....</b>	<b>4700</b> \$ 830,298

**Expenditures:**

Advertising and promotion .....	<b>300</b>	5,489
Travel and vehicle expenses.....	<b>4810</b> \$	
Interest and bank charges .....	<b>320</b>	529
Licences, memberships, and dues.....	<b>4830</b> \$	
Office supplies and expenses .....	<b>340</b>	25,924
Occupancy costs .....	<b>350</b>	53,947
Professional and consulting fees .....	<b>360</b>	12,115
Education and training for staff and volunteers .....	<b>4870</b> \$	
Total expenditure on all compensation (enter the amount reported at line 390 in Schedule 3, if applicable) .....	<b>880</b> \$	612,440
Fair market value of all donated goods used in charitable activities .....	<b>4890</b> \$	
Purchased supplies and assets.....	<b>4891</b> \$	
Amortization of capitalized assets .....	<b>900</b>	26,288
Research grants and scholarships as part of charitable activities .....	<b>4910</b> \$	
All other expenditures not included in the amounts above (excluding gifts to qualified donees) .....	<b>920</b>	189,863
Specify type(s) of expenditures included in the amount reported at 4920.....	<b>4930</b>	Other Operating, Programming, Pension
Total expenditures before gifts to qualified donees (add lines 4800 to 4920) .....	<b>950</b>	926,595
Of the amounts at lines 4950:		
(a) Total expenditures on charitable activities .....	<b>5000</b> \$	914,480
(b) Total expenditures on management and administration .....	<b>5010</b> \$	12,115
(c) Total expenditures on fundraising.....	<b>5020</b> \$	
(d) Total other expenditures included in line 4950.....	<b>5040</b> \$	
Total amount of gifts made to all qualified donees .....	<b>5050</b> \$	
<b>Total expenditures (add lines 4950 and 5050)</b> .....	<b>5100</b> \$	926,595

**Other financial information**

**Permission to accumulate property:**

Only registered charities that have written permission to accumulate should complete this section.

- Enter the amount accumulated for the fiscal period, including income earned on accumulated funds ..... **5500** \$
- Enter the amount disbursed for the fiscal period for the specified purpose..... **5510** \$

**Permission to reduce disbursement quota:**

If the charity has received approval to make a reduction to its disbursement quota, enter the amount for the fiscal period .....

**5750** \$

**Property not used in charitable activities:**

Enter the average value of property not used for charitable activities or administration during:

- The 24 months before the **beginning** of the fiscal period..... **5900** \$
- The 24 months before the **end** of the fiscal period..... **5910** \$



**Directors/Trustees and Like Officials Worksheet**

You **must** give us complete information for each director/trustee and like official who, at any time during the fiscal period of this return, was a member of the charity's board of directors/trustees. Directors/trustees and like officials are persons who govern a registered charity. See the reverse for information on filling out this form.

**Total number of directors/trustees and like officials:**

12

**Charity name:**  
GIBSONS & DISTRICT PUBLIC LIBRARY ASSOCIATION

**Business number:**  
107431512RRP0001

**Return for fiscal period ending (YYYY/MM/DD):**  
2022/12/31

**Note:** If you would like these individuals to have the authority to communicate with the CRA on behalf of your charity, their name must also appear as an owner for your Business Number (BN). For more information, go to [canada.ca/charities-giving](http://canada.ca/charities-giving), select "Operating a registered charity," then "Making a change to your organization" and see "Change director."

Public information	Confidential data
Last name: <u>HODGKINSON</u> First name: <u>JANET</u> Initial: _____ Term ▶ Start date (Y/M/D): <u>20150101</u> End date (Y/M/D): _____ Position: <u>CHAIR</u> At arm's length with other Directors? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	Residential address - Street no. and name: <u>926 NORTH ROAD</u> City: <u>GIBSONS</u> Prov/Terr: <u>BC</u> Postal code: <u>V0N1V7</u> Phone number: <u>604-886-8767</u> Date of birth (Y/M/D): _____
Last name: <u>FLUX</u> First name: <u>ROBERT</u> Initial: _____ Term ▶ Start date (Y/M/D): <u>20160101</u> End date (Y/M/D): _____ Position: <u>TRUSTEE</u> At arm's length with other Directors? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	Residential address - Street no. and name: <u>1215 Sunnyside Road</u> City: <u>GIBSONS</u> Prov/Terr: <u>BC</u> Postal code: <u>V0N1V3</u> Phone number: <u>604-989-1984</u> Date of birth (Y/M/D): _____
Last name: <u>SAWYER</u> First name: <u>ALISON</u> Initial: _____ Term ▶ Start date (Y/M/D): <u>20160101</u> End date (Y/M/D): _____ Position: <u>BCLTA Liaison</u> At arm's length with other Directors? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	Residential address - Street no. and name: <u>#176 - 1413 Sunshine Coast Highw</u> City: <u>GIBSONS</u> Prov/Terr: <u>BC</u> Postal code: <u>V0N1V5</u> Phone number: <u>604-741-2256</u> Date of birth (Y/M/D): _____
Last name: <u>BENNIE</u> First name: <u>ROBERT</u> Initial: _____ Term ▶ Start date (Y/M/D): <u>20180101</u> End date (Y/M/D): _____ Position: <u>CO VICE CHAIR</u> At arm's length with other Directors? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	Residential address - Street no. and name: <u>1050 Point Road</u> City: <u>GIBSONS</u> Prov/Terr: <u>BC</u> Postal code: <u>V0N1V1</u> Phone number: <u>604-886-2647</u> Date of birth (Y/M/D): _____
Last name: <u>SOUTHAM</u> First name: <u>TIM</u> Initial: _____ Term ▶ Start date (Y/M/D): <u>20180101</u> End date (Y/M/D): _____ Position: <u>TRUSTEE</u> At arm's length with other Directors? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	Residential address - Street no. and name: <u>1035 Rosamund Road</u> City: <u>Gibsons</u> Prov/Terr: <u>BC</u> Postal code: <u>V0N1V3</u> Phone number: <u>604-886-3250</u> Date of birth (Y/M/D): _____
Last name: <u>BRADBURY</u> First name: <u>JOYCE</u> Initial: _____ Term ▶ Start date (Y/M/D): <u>20180101</u> End date (Y/M/D): _____ Position: <u>TRUSTEE</u> At arm's length with other Directors? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	Residential address - Street no. and name: <u>RR 26 1957 Lower Road</u> City: <u>Roberts Creek</u> Prov/Terr: <u>BC</u> Postal code: <u>V0N2W6</u> Phone number: <u>604-886-3173</u> Date of birth (Y/M/D): _____
Last name: <u>MCMAHON</u> First name: <u>DONNA</u> Initial: _____ Term ▶ Start date (Y/M/D): <u>20180101</u> End date (Y/M/D): _____ Position: <u>SCRD LIAISON</u> At arm's length with other Directors? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	Residential address - Street no. and name: <u>470 SOUTH FLETCHER ROAD, B</u> City: <u>GIBSONS</u> Prov/Terr: <u>BC</u> Postal code: <u>V0N1V0</u> Phone number: _____ Date of birth (Y/M/D): _____
Last name: <u>LADWIG</u> First name: <u>ALERIA</u> Initial: _____ Term ▶ Start date (Y/M/D): <u>20180101</u> End date (Y/M/D): <u>20220930</u> Position: <u>TOWN OF GIBSONS LI</u> At arm's length with other Directors? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	Residential address - Street no. and name: <u>470 SOUTH FLETCHER ROAD, B</u> City: <u>GIBSONS</u> Prov/Terr: <u>BC</u> Postal code: <u>V0N1V0</u> Phone number: _____ Date of birth (Y/M/D): _____
Last name: <u>WILSON</u> First name: <u>MIKE</u> Initial: _____ Term ▶ Start date (Y/M/D): <u>20190101</u> End date (Y/M/D): _____ Position: <u>Co-Vice Chair</u> At arm's length with other Directors? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	Residential address - Street no. and name: <u>458 Abbs Road</u> City: <u>Gibsons</u> Prov/Terr: <u>BC</u> Postal code: <u>V0N1V0</u> Phone number: <u>778-650-9722</u> Date of birth (Y/M/D): _____
Last name: <u>LAVENDER</u> First name: <u>TREVOR</u> Initial: _____ Term ▶ Start date (Y/M/D): <u>20190101</u> End date (Y/M/D): _____ Position: <u>TRUSTEE</u> At arm's length with other Directors? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	Residential address - Street no. and name: <u>1191 Marine Drive</u> City: <u>Gibsons</u> Prov/Terr: <u>BC</u> Postal code: <u>V0N1V1</u> Phone number: <u>604-989-8722</u> Date of birth (Y/M/D): _____
Last name: <u>ARMSTRONG</u> First name: <u>SUE</u> Initial: _____ Term ▶ Start date (Y/M/D): <u>20200101</u> End date (Y/M/D): <u>20220930</u> Position: <u>BOARD TRUSTEE</u> At arm's length with other Directors? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	Residential address - Street no. and name: <u>1664 GOWER PT RD</u> City: <u>GIBSONS</u> Prov/Terr: <u>BC</u> Postal code: <u>V0N1V5</u> Phone number: <u>604-886-2917</u> Date of birth (Y/M/D): _____

**Public information**

**Confidential data**

Last name: <u>Hudson</u> First name: <u>Marisa</u> Initial: _____		Residential address - Street no. and name: <u>1626 Pell Road</u>	
Term ▶ Start date (Y/M/D): <u>20220305</u> End date (Y/M/D): _____		City <u>Roberts Creek</u> Prov/Terr: <u>BC</u> Postal code: <u>V0N2W1</u>	
Position: <u>Trustee</u> At arm's length with other Directors? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		Phone number: <u>604-885-9080</u> Date of birth (Y/M/D) _____	









# GIBSONS & DISTRICT PUBLIC LIBRARY ASSOCIATION 2022 year-end pack - E-sign

Final Audit Report

2023-03-07

Created:	2023-03-07
By:	Alvarez Administration (admin@alvarezcpa.ca)
Status:	Signed
Transaction ID:	CBJCHBCAABAA5wEfJ87CKG5Wb079nd1CqOnt5i7ldCpC

## "GIBSONS & DISTRICT PUBLIC LIBRARY ASSOCIATION 2022 year-end pack - E-sign" History

-  Document created by Alvarez Administration (admin@alvarezcpa.ca)  
2023-03-07 - 4:59:25 PM GMT
-  Document emailed to janetleahodgk@gmail.com for signature  
2023-03-07 - 5:00:23 PM GMT
-  Email viewed by janetleahodgk@gmail.com  
2023-03-07 - 5:00:40 PM GMT
-  Signer janetleahodgk@gmail.com entered name at signing as Janet Hodgkinson  
2023-03-07 - 5:02:12 PM GMT
-  Document e-signed by Janet Hodgkinson (janetleahodgk@gmail.com)  
Signature Date: 2023-03-07 - 5:02:14 PM GMT - Time Source: server
-  Agreement completed.  
2023-03-07 - 5:02:14 PM GMT

**Schedule of Debt**

**Financial Information Act - Statement of Financial Information**

**Library Name:** Gibsons & District Public Library  
**Fiscal Year Ended:** 2022

The **Gibsons & District Public Library** has no long term debt.

**Schedule of Guarantee and Indemnity**

**Financial Information Act - Statement of Financial Information**

**Library Name:** Gibsons & District Public Library

**Fiscal Year Ended:** 2022 Gibsons & District Public Library

**The Gibsons & District Public Library** has not given any guarantee or indemnity under the Guarantees and Indemnities Regulation.

Schedule of Remuneration and Expenses

Financial Information Act - Statement of Financial Information

Library Name: Gibsons and District Public Library

Fiscal Year Ended: 2022

**Table 1 – Total Remuneration & Total Expenses**

	Total Remuneration (Wages/Salaries)	Total Expenses (Reimbursement for Conferences/Mileage etc.)
<b>Board Members</b>		
1) Janet Hodgkinson-Board Chair	\$	\$69.44
2) Marissa Hudson-member	\$	\$52.48
3)	\$	\$
<b>Total Board Members</b>	<b>\$</b>	<b>\$121.92</b>

<b>Detailed Employees Exceeding \$75,000</b>		
1) Library Director	\$87499.88	\$1008.39
2)	\$	\$
3)	\$	\$
<b>Total Detailed Employees Exceeding \$75,000</b>	<b>\$87499.88</b>	<b>\$1008.39</b>

<b>Total Employees Equal to or Less Than \$75,000</b>	<b>\$405,231.82</b>	<b>\$386.86</b>
<b>Consolidated Total* (Sum of column)</b>	<b>\$492,731.70</b>	<b>\$1,517.17</b>

**Table 2 – Total Employer Premium to Receiver General for Canada**

<b>Total Employer Premium for Canada Pension Plan and Employment Insurance</b>	<b>DO NOT USE</b>	<b>\$37711.78</b>
--------------------------------------------------------------------------------	-------------------	-------------------

**Reconciliation of Remuneration and Expenses**

<b>Total Remuneration</b>		\$492,731.70
<b>Reconciling Items</b>		
	Municipal Pension Plan	\$44,435.16
	Pacific Blue Cross	\$37,561.36
	Receiver General	\$37,711.78
<b>Total Per Statement of Revenue and Expenditure Variance*</b>		\$612,440 \$ 0

**Statement of Severance Agreements**

**Financial Information Act - Statement of Financial Information**

**Library Name:** Gibsons & District Public Library  
**Fiscal Year Ended:** 2022

There were \_\_no\_\_ severance agreements made between the Gibsons & District Public Library and its non-unionized employees during fiscal year \_2022\_\_\_\_\_.

These agreements represent from \_\_\_0\_ to \_0\_\_\_ months' compensation.

**Schedule of Changes in Financial Position**

**Financial Information Act - Statement of Financial Information**

**Library Name:** Gibsons & District Public Library

**Fiscal Year Ended:** 2022

A Statement of Changes in Financial Position has not been prepared because this information is provided in the Financial Statements.

**Schedule of Payments Made For the Provision of Goods and Services**

**Financial Information Act - Statement of Financial Information**

**Library Name:** Gibsons and District Public Library

**Fiscal Year Ended:** 2022

<b>Name of Individual, Firm or Corporation</b>	<b>Total Amount Paid During Fiscal Year</b>
1) BC Libraries Coop	\$29114.11
2) Bibliotecha	\$32001.39
3)United Library Services	\$43148.05
4Pacific Blue Cross	\$37561.33
5)Municipal Pension Plan ER (9.66%)	\$44435.16
6)Receiver General for Canada (EI and CPP)	\$37711.78
<b>Total (Suppliers with payments exceeding \$25,000)</b>	<b>\$223,971.82</b>
<b>Total (Suppliers where payments are \$25,000 or less)</b>	<b>\$90,183.18</b>
<b>Consolidated Total</b>	<b>\$314,155</b>

\*Total Suppliers less than \$25000 calculation: total expenses (\$926,595) less salaries and wages (\$612,440) = (\$314,155) less total suppliers exceeding \$25000 (\$223,971.82)

**Reconciliation of Goods and Services**

<b>Total of Suppliers with Payments Exceeding \$25,000</b>		\$ 223971.82
<b>Consolidated Total of Supplier Payments of \$25,000 or Less</b>		\$ 90183.18
<b>Reconciling Items</b>		
	Item 1 Salaries and wages from statement of revenue and expenditures	\$ 612440
	Item 2	\$ 0
	Item 3	\$ 0
	Item 4	\$ 0
<b>Total Per Statement of Revenue and Expenditure</b>		\$ 926595
<b>Variance*</b>		\$ 0