

Wood Buffalo Food Bank Association

2020 Community Impact Grant Analysis

CIP Grant Summary:

				2020 Recommended by CIP	Variance Recommended vs. Requested
2017	2018	2019	2020 Request		
-	-	-	98,423	93,039	(5,385)

Fiscal Year End	Total Expenses	Unrestricted Net Assets
July 31, 2018	3,496,813	313,308

Notes:

Fort Chipewyan Food Bank Pilot Project - Monthly travel to Fort Chip (12 trips total), training Kings Kids, assembling food hampers monthly, setting up food hamper distribution, promoting project.

Administration cost reduced to 15% as per guidelines.

Budget Line Description	2020 Total Budget	2020 Budget Request	2020 Recommended
Revenues			
RMWB Community Impact Grant	98,423	98,423	93,039
Donation from King's Kids Promotions Grant	6,000	-	-
Radio Stations - In Kind Promotions	15,000	-	-
King's Kids Promotions - Portion of Salary	2,000	-	-
Donated Transportation in Fort Chipewyan	5,000	-	-
Reduced Rate to Fly Hampers to Fort Chipewyan	600	-	-
	10,200	-	-
Total Revenues	137,223	98,423	93,039
Expenses			
Coordinator of Program - Wages	15,960	10,960	10,960
Staff to Execute Program - Wages	18,923	11,923	11,923
Transportation to Fort Chipewyan - Driving	2,130	2,130	2,130
Transportation to Fort Chipewyan - Flying	5,400	5,400	5,400
Food Differential for Hampers - Fresh Produce Purchas	8,000	8,000	8,000
Shelter for Staff/Volunteers	18,000	11,000	11,000
Food for Staff/Volunteers	7,200	5,200	5,200
In Community Transportation (when Fly In)	540	540	540
Fuel for Transportation	150	150	150
Promotion - Newspapers, Flyers, Posters, Mailings, Rac	6,520	4,520	2,000
Transportation for Food Hampers to Fort Chipewyan	38,800	23,600	23,600
Trucking from Airport to School for Distribution	600	-	-
Administration Costs	15,000	15,000	12,135
Total Expenses	137,223	98,423	93,039
Total Surplus (Deficit)	\$ -	\$ -	\$ -

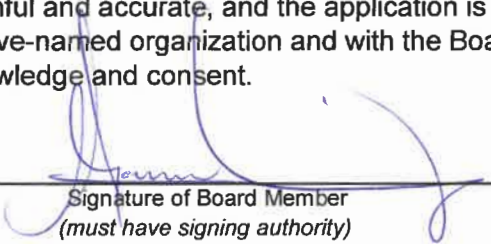

2020 Community Impact Grant - Community Programs and Projects Application for Grant Funding

The grant program under which your organization is applying has specific eligibility requirements. The Application Form should clearly show how the proposed program or project meets these requirements. The Application Form, including all required attachments, must be received by the closing date. **Late or incomplete applications will not be processed (Community Investment Program Policy FIN-220, Section 3.1.5).**

In order to complete this application for funding, please read the following thoroughly:

- 2020 Community Impact Grant Guidelines
- 2020 Community Impact Grant - Community Programs & Projects Application Checklist

If you have reviewed the 2020 Community Impact Grant Guidelines and have any questions regarding this application form or eligibility, please contact CIP@rmwb.ca.

Organization Name: _____		Wood Buffalo Food Bank Association	
Declaration: In making this application, we, the undersigned, confirm:		<i>Board Member(s) and/or Executive Director Initials:</i>	
• that we have read the Community Impact Grant Guidelines;		_____ DE	
• that we understand that this application form and all attachments shall be part of the public Council agenda and accessible through all methods that the Council agenda is available;		_____ DE	
• that we understand that this application form and all required attachments must be completed in full and received before 4:30 p.m. MT on Monday, September 23, 2019;		_____ DE	
• that we understand the term of the Community Impact Grant is January 1 to December 31, 2020 and that all expenditures must happen during this term; and		_____ DE	
• that we are authorized by the applicant organization to complete the application and hereby represent to the Regional Municipality of Wood Buffalo's Community Investment Program and declare that to the best of our knowledge and belief, the information provided is truthful and accurate, and the application is made on behalf of the above-named organization and with the Board of Directors' full knowledge and consent.		_____ DE	
 Signature of Board Member (must have signing authority)		 Signature of Board Member or Executive Director (must have signing authority)	
Suzanne E. Manning Print Name		Dan Edwards Print Name	
2019/09/20 Date: (YYYY-MM-DD)		2019/09/20 Date: (YYYY-MM-DD)	



Community Programs and Projects Part A - Organization Summary

1. Organization Details

Organization Name:	Wood Buffalo Food Bank Association
Street Address:	10117 King Street
City/Hamlet:	Fort McMurray
Province:	Alberta
Postal Code:	T9H 3J1
Phone Number:	780-743-1125
Email Address:	ed@woodbuffalofoodbank.com
Act Registered Under:	Canada Not-for-Profit Corporations Act
Registration Number:	107394934RR001

Note: Organization must be in good standing to receive funding.

2. Main Contact

Title:	Communications and Development Manager
Name:	Anna Noble
Daytime Phone:	780-743-1125 ext.228
Email Address:	comm@woodbuffalofoodbank.com

3. Executive Director

Name:	Dan Edwards
Daytime Phone:	780-743-1125 ext.229
Email Address:	ed@woodbuffalofoodbank.com

4. Board Chair / President

Name:	Suzanne Manning
Daytime Phone:	17(1)
Email Address:	17(1)

Note: Should any of the contact details in Questions 2 to 4 change before December 31, 2020, please advise the Community Investment Program at CIP@rmwb.ca

Community Programs and Projects Part B - Board Questionnaire

5. How often does the Board review the financial position of the agency? What efforts have been made in the past fiscal year to increase the number and types of financial support for your organization?

The Financial Board Committee reviews the financial position of the organization on a bi-monthly basis. In the past fiscal year, efforts have been made in looking at other methods of fundraising such as increasing individual donations and monthly donors. With the state of the economy and cut back in industry funding, we have looked into diversifying fund development efforts such as small business partner opportunities. We have also looked at scaling back on the amount of events we host and focusing on three main large fundraisers, and encouraging more third-party smaller fundraisers. We have also spent time researching new opportunities for grants.

6. Organization's most recent Fiscal Year End date (YYYY-MM-DD): 2019-07-31

Unrestricted net assets from your Financial Statements ending 2019-07-31 _____

(Accumulated surplus that the Board has not set aside for a particular purpose)

Total Expenses from your Financial Statements Ending 2019-07-31 _____

7. Does your organization have financial reserves greater than the last fiscal year's operating expenses? If so, explain why.

We do have financial reserves greater than the last year's operating expenses, however this is for capital expenditure that is set aside for the purchase of (or acquisition of) a new building for the Wood Buffalo Food Bank in order to increase our ability to serve the community.

8. What are the restrictions (if any) on becoming a member of your organization and/or participating in programs or services?

There are no restrictions to be a member of the organization, however there are requirements that need to be met in order to access and qualify for our services and programs. These requirements are assessed on a case by case basis, looking at individual financial information to ensure that the client is in need.

9. Minimum number of board members according to bylaws: 12

Number of board members: Currently: 12 2018: 12 2017: 12

How often does the Board of Directors meet? Bi-monthly

10. Please list your current Board of Directors:

Name	Board Position	Years on Board
Suzanne Manning	Chair	2.00
Dennine Giles	Vice Chair	5.00
Kama Bosma	Treasurer	3.00
Merya Gould	Secretary	2.00
Dennis Banks	Director	2.00
Kelly Tole	Director	1.00
Ryan Pearson	Director	2.00
Kelsey Stefanizyn	Director	1.00
Ken Bowie	Director	2.00
Brad Lucier	Director	4.00
Gordon Valverde	Director	1.00
Leanne Hawco	Director	1.00

11. Are any Board members being paid, or receiving an honorarium for being on the Board or for other positions in the organization outside of their role on the Board? Yes ☐ No ☒

If yes, complete the following table:

Board member name	Paid role in the board / organization	Amount received

 The personal information collected in this application is collected under the authority of section 33(c) of Alberta's Freedom of Information and Protection of Privacy (FOIP) Act. It will be used to process the application and contact you if needed, during the review of this application. If you have any questions about the collection and use of the personal information you may contact the Manager, Community Investment Program, at 9909 Franklin Avenue, Fort McMurray, AB T9H 2K4 or at (780) 743-7918.

Community Programs and Projects

Part C - Proposed Program or Project Details

12. **Program or Project Name:** Fort Chipewyan Food Bank Pilot Program

13. **Beginning Date (YYYY-MM-DD):** 2020-01-01

14. **Completion Date (YYYY-MM-DD):** 2020-12-31

Note: The term of the Community Impact Grant is January 1 - December 31, 2020. The program or project and all expenditures must occur during this term.

15. **What activities will be part of the program or project? Please provide details:**

- a. Use headings if applying for more than one program or project;
- b. List specific activities of each program or project; and
- c. Include details such as location(s), number of sessions, length of sessions, etc.

(additional space continues on next page)

The Wood Buffalo Food Bank will launch a Pilot project which will introduce a monthly food hamper distribution initiative in Fort Chipewyan in 2020. The project organizers will collaborate with First Nations, RMWB, Northland School District, Nunee Public Health, K'ai Tailgé Supermarket and King's Kids Promotions Outreach, an organization which has been working with the community in 2019.

Activities will include:

- a) Traveling to Fort Chipewyan and assessing the community needs and establishing partners
- b) Training of King's Kids Action Team, who will be trained by Wood Buffalo Food Bank
- c) Assembling food hampers monthly to serve anticipated 20-40 families in Fort Chipewyan in 2020 each month
- d) Monthly traveling to Fort Chipewyan and setting up a food distribution depot and distributing food hampers.
 - i) There will be new assessments conducted on sight monthly and as programs is promoted and expands.
- e) Promoting project and developing partners so pilot can become a full scale sustainable program as needs become known in the future.

There will be two training days on in Fort McMurray and ongoing training in Fort Chipewyan.

There will be 12 trips to Fort Chipewyan, one per month - 3, possibly 4 on the Winter Road and 8-9 by plane (depending on the winter road accessibility for a forth trip)

Food distribution will happen at the Athabasca Delta Community School in conjunction with the school and class cycle.

Distribution will be on a Saturday over a 5 hour time window.

Ongoing data collection and reporting on the WB Food Bank data system



15. *(Continued from previous page)*

16. What objective(s) of the Community Program and Projects stream does this program or project address? (Check all that apply)

- ☒ To provide a program or project that enhances leisure, cultural, recreational opportunities and/or
- ☒ To support the design and delivery of preventive social service programs that promote and enhance the well-being of individuals, families and communities;
- ☒ To promote programs or projects that address, as directly as possible, any one of the 94 Calls to Action in the Truth and Reconciliation Commission report;
- ☐ To promote and support community capacity and economic growth;
- ☐ To facilitate and promote investment in local projects by residents;
- ☐ To enrich the cultural landscape of the Municipality; and/or
- ☐ To create/maintain a program for recruiting, training and using volunteers.

17. Describe, in detail, how the program or project will meet and address each objective selected above. (additional space continues on next page)

If the Calls to Action objective is selected, please identify the Call to Action and include the following:

- a. How the Call to Action will be addressed by the activities of the program project;*
- b. How the activities promote healing, language and/or cultural restoration; and*
- c. How the Indigenous community is involved in the planning, execution, participation or follow up to the program or project.*

Monthly food distribution will promote and enhance the well being of individual families and the community.

Project will be held at a school which will create a positive image of the school increasing the optics of the value of the school in the community.

Project will promote community unity among various agencies and First Nations and Metis Nations people.

Project will engage youth in meaningful voluntarism and build personal self esteem as well as community "esprit de corps"

17. (Continued from previous page)

18. How many participants are expected to benefit from the program or project? Please identify them in the table below.

Ages 0 - 3:	10	Adults:	60
Ages 3 - 5:	20	Seniors:	
Ages 5 - 12:	30	Families:	40
Ages 12 - 18:	30		

19. What is the community need that the program or project will address?

The project will address the following needs:

- a) community nutritional needs
- b) community economic needs (by supporting local food stores)
- c) youth engagement (by using school youth to set up distribution centre)
- d) the school image problem- school will become more a place of nurture and engagement

20. How was the need determined?

The need was determined from consultation conducted by Rick Kirschner with Kings Kids Promotions Outreach Ministries. The local organizations consulted where:

- Wood Buffalo Food Bank Executive Director, Dan Edwards
- By consulting with other support agencies currently working in the community i.e. The Mikisew Cree Band
- RMWB - Ernest Thacker and Margaret
- By consulting and working with teachers and children in the community. i.e. Nunee Health Executive Director, Stacey Stephens
- Athabasca Delta Community School principal
- Kerri Ceretzke, Community Consultant for both First Nations organizations.

21. How will the program or project address this need?

We will extend the reach of Wood Buffalo Food Bank by distributing food in a rural community on a regular basis. The project will educate about nutrition as well.

Project will build relationships to local Northern & T'alige food stores to purchase needed fresh produce which will not be feasible to transport to the community.

Project will train and develop local volunteer base, (Including youth) who will be used to develop an ongoing sustainable program post project which will address the need of more youth engagement by engaging training youth through the school.

22. What will be the positive impacts to the community?

People will have access to more healthy food on a consistent basis.

School will benefit in terms of its image in community by being the food distribution centre.

First Nations and Metis Nations will work together developing this program which will benefit all and promote community unity.

Local stores will benefit re: more spending on food which will need to be purchased there.

Children will benefit due to better, more consistent nutrition.

Community will benefit from nutrition education.

Local youth will be engaged in meaningful program and championed as community builders.

Children will do better at school due to more consistent and healthy food.

Part of the CPP Stream is funded through a partnership with the Government of Alberta to provide support for the design and delivery of preventative social services programs that promote and enhance the wellbeing of individuals, families and communities.

To determine if the program, project or service meets the Family and Community Support Services (FCSS) program outcomes of Prevention, Local Autonomy, Volunteerism, Accountability, and Community Development, please answer the following:

23. Is the program, project or service preventative in nature? Does it enhance the social well-being of families and individuals? Does it have preventative social outcomes?

If yes, please explain. If no, leave blank.

It will enhance social well being of families because it has preventative social outcomes because of the educational component and monthly educational updates when people attend for the food distribution.

It will enhance unity among Cree, Denne and Metis Nations and promote collaboration of the local social organizations.

The project will be overseen by local stakeholders and governed by Wood Buffalo Food Bank policies and procedures.

24. Does the program, project or service:

- Help people develop independence, strengthen coping skills and become more resistant to crisis?
Yes ☒ No ☐
- Help people develop an awareness of social needs?
Yes ☒ No ☐
- Help develop interpersonal and group skills which enhance constructive relationships among people?
Yes ☒ No ☐
- Help people and communities to assume responsibility for decisions and actions which affect them?
Yes ☒ No ☐
- Provide supports that help sustain people as active members of the community?
Yes ☒ No ☐

25. Is the program, project or service:

- Primarily a recreation, leisure, entertainment or sporting activity or event?
Yes ☐ No ☒
- Offering direct assistance, including money, food, clothing or shelter, to sustain an individual or family?
Yes ☒ No ☐
- Primarily rehabilitative, therapeutic or crisis management?
Yes ☒ No ☐
- A duplication of services provided by any level of government?
Yes ☐ No ☒
- A capital expenditure such as the purchase, construction or renovation of a building or facility?
Yes ☐ No ☒

26. What does/will a successful program or project look like?

20 - 40 families in Fort Chipewyan will receive approximately 120 lbs of food for families of 1-4, or 190 lbs of food for family of 4-6 people monthly

Local stores will be strengthened because perishable products will be purchased from them.

Wood Buffalo Food Bank mandate expanded as a result of the helping hands of King's Kids Volunteer base who will assemble hampers, deliver hampers and manage the program and engagement of families in Fort Chipewyan.

Fort Chipewyan youth will engaged to help set up the distribution centre at the Athabasca Delta Community school.

27. How will the program or project's success be measured (e.g., surveys, evaluation, longitudinal studies)?

Stats will be kept of names and members of persons served in Fort Chipewyan.

Stats are kept on the "link to feed" software currently managing records for Wood Buffalo Food Bank.

Volunteer numbers and youth engagement will be measured

28. Does the program or project duplicate or overlap with other programs or projects offered in the community? How is this organization's program or project unique?

No

King's Kids is a partner currently working with students and families in the community and this new partnership and project will only enhance and expand the relationships.

Consistent relationships with people flying in and out of the community was an issue addressed by the recent consultation Stephanie Montesanti from University of Alberta. The research indicates that "consistency of care" is a major contributor to youth mental health and using Kings Kids action team to deliver this project creates another level of interaction with kings kids staff who have worked in the school and also in the summer.

29. How will the program or project be promoted/advertised?

(Successful programs or projects shall state "Funding considerations provided by the Regional Municipality of Wood Buffalo" on all print and digital advertisements and shall not use the Municipal logo.

Project will be promoted through:

Fort McMurray media

Posters in Fort Chipewyan

Newsletters by partner organizations

Posters at the Nuneen Health Centre and the School and other community buildings.

30. The Community Programs and Projects stream is intended to promote an allied social profit sector within the Municipality. What other community groups or organization will be involved in the program or project?

- a. List each community group or organization; and
- b. Define each community group or organization's role.

Wood Buffalo Food Bank - will get the food and funding administration and training.

King's Kids Promotions - assemble, deliver & distribute the food
 - build relationship and social capital
 - develop community partners.

Nunee Health Centre - Community Board
 - promote project - give insight and guidance.

Athabasca Delta Community School - provide assembly space for distribution

RWMW - Youth Centre - back up distribution Centre and promotion.

Mikisew Cree Nation - promote program

- Jenny Piche, Red Cross outreach worker and local Food Bank champion.

31. The Community Programs and Projects stream is intended to promote public/volunteer participation in the planning, delivering and governing of community programs and projects. How will volunteers be involved in the proposed program or project?

Building packages

Traveling to Fort Chipewyan

Distributing food in Fort Chipewyan and assembling fresh food

Locals learn to do needs assessments for local people

volunteers will promote the project in Fort Chipewyan.



- 32. The CPP stream requires at least one other source of funding (e.g., monetary donations or grants, sponsorships, significant in-kind contributions, etc.) aside from the Community Impact Grant. Describe any other funding initiatives the organization has taken or is planning to implement to support this requirement.**

King's Kids Promotions and partners will appeal to their donor base

King's Kids Promotions will provide co-ordinator for program.

- 33. Outline any expected in-kind contributions for this program or project:**

Labour from King's Kids to assemble hampers at Fort McMurray Food bank and deliver to the airline.

Radio advertising in Fort McMurray

King's Kids pay a portion of the co-ordinator's salary.

Airline and transportation costs.

Program or Project Budget

34. a) Please be advised that although your organization's fiscal year may not run January - December, that is the funding period of the Community Impact Grant. The following content must only relate to the period of January 1 - December 31, 2020.
- b) Please include all anticipated sources of revenue for the program or project and whether or not it is in progress (applied for but not yet confirmed) or secured (confirmed).
- c) Please list all sources of funding separately and name the sources in the space provided.
- d) Do not include this grant application as a source of revenue.

Source of Projected Income	Revenue Jan - Dec 2020	Revenue Status	
		In Progress	Secured
Project/Program Income (Ticket sales, admission, etc.)		<input type="checkbox"/>	<input type="checkbox"/>
Government of Alberta Grant		<input type="checkbox"/>	<input type="checkbox"/>
Government of Canada Grant		<input type="checkbox"/>	<input type="checkbox"/>
Casinos/Bingos		<input type="checkbox"/>	<input type="checkbox"/>
Donation from: King's Kids Promotions - In Kind donation	3,000.00	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Donation from: King's Kids Promotions - donor base	3,000.00	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Donation from:		<input type="checkbox"/>	<input type="checkbox"/>
Grant from: seeking funds for staff, shelter, food costs	15,000.00	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Grant from:		<input type="checkbox"/>	<input type="checkbox"/>
Grant from:		<input type="checkbox"/>	<input type="checkbox"/>
Sponsorship from: Radio stations - in kind promotion	2,000.00	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Sponsorship from:		<input type="checkbox"/>	<input type="checkbox"/>
Sponsorship from:		<input type="checkbox"/>	<input type="checkbox"/>
Other: KKP will pay portion of coordinator salary	5,000.00	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Other: transport in FC when we fly in will be donated	600.00	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Other: received a reduced rate to fly hampers in	10,200.00	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Other:		<input type="checkbox"/>	<input type="checkbox"/>
Other:		<input type="checkbox"/>	<input type="checkbox"/>
Other:		<input type="checkbox"/>	<input type="checkbox"/>
Total (A)	\$ 38,800.00		

36. Provide any additional information that may assist in developing a better understanding of the organization or its services/programs during the grant review:

King's Kids Promotions is a mature Canadian Charity who has been conducting rural outreach for 2 years and gaining strength in the community. See attached letters of support from Nunee Public Health, Mikisew Cree First Nations, RWMB Youth worker, Athabasca Delta Community School staff member, Kings Kids Executive Director and community developer, Rick Kirschner. We have also had discussions with Cathwyn Philpotts of T'alia Market in Fort Chipewyan.

37. Attachments

The following **MUST** accompany this application.

Failure to submit the following will result in this application being deemed incomplete.

- ☐ Financial Statements of **most recent** fiscal year end (Year end date must fall between July 1, 2018 and June 30, 2019)

The following is **OPTIONAL** to this application.

- ☐ Project Logic Model (if available)

Completed and Signed Applications are to be submitted:

Preference is By Email: CIP@rmwb.ca

OR

In Person or By Mail:

Community Investment Program
Community Services
Regional Municipality of Wood Buffalo
9909 Franklin Avenue
Fort McMurray, AB T9H 2K4

**LATE or INCOMPLETE applications will not be processed
(Community Investment Program Policy FIN-220, Section 3.1.5)**

Wood Buffalo Food Bank Association
Financial Statements
July 31, 2018

Management's Responsibility

To the Members of Wood Buffalo Food Bank Association:

Management is responsible for the preparation and presentation of the accompanying financial statements, including responsibility for significant accounting judgments and estimates in accordance with Canadian accounting standards for not-for-profit organizations and ensuring that all information in the annual report is consistent with the statements. This responsibility includes selecting appropriate accounting principles and methods, and making decisions affecting the measurement of transactions in which objective judgment is required.

In discharging its responsibilities for the integrity and fairness of the financial statements, management designs and maintains the necessary accounting systems and related internal controls to provide reasonable assurance that transactions are authorized, assets are safeguarded and financial records are properly maintained to provide reliable information for the preparation of financial statements.

The Board of Directors are composed entirely of Directors who are neither management nor employees of the Association. The Board is responsible for overseeing management in the performance of its financial reporting responsibilities, and for approving the financial information included in the annual report. The Board fulfils these responsibilities by reviewing the financial information prepared by management and discussing relevant matters with management and external auditors. The Board is also responsible for recommending the appointment of the Association's external auditors.

MNP LLP is appointed by the members to audit the financial statements and report directly to them; their report follows. The external auditors have full and free access to, and meet periodically and separately with, both the Board and management to discuss their audit findings.

October 23, 2018

signed by "Dan Edwards"

Executive Director

Independent Auditors' Report

To the Members of Wood Buffalo Food Bank Association:

We have audited the accompanying financial statements of Wood Buffalo Food Bank Association, which comprise the statement of financial position as at July 31, 2018, 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.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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 entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified audit opinion.

Basis for Qualified Opinion

In common with many charitable organizations, the Association derives revenue from donations and fundraising, the completeness of which is not susceptible to satisfactory audit verification. Accordingly, verification of these revenues was limited to the amounts recorded in the records of the Association. Therefore, we were unable to determine whether any adjustments might be necessary to donation or fundraising revenue, excess (deficiency) of revenue over expenses, and cash flows from operations for the year ended July 31, 2018, current assets as at July 31, 2018 and net assets as at August 1, 2017 and July 31, 2018. The predecessor auditor's opinion on the financial statements for the year ended July 31, 2017 was modified because of the possible effects of a similar limitation in scope.

Qualified Opinion

In our opinion, except for the possible effects of the matter described in the Basis for Qualified Opinion paragraph, the financial statements present fairly, in all material respects, the financial position of Wood Buffalo Food Bank Association as at July 31, 2018 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.

Other Matter

The financial statements for Wood Buffalo Food Bank Association for the year ended July 31, 2017 were audited by another auditor who expressed a qualified opinion on those statements on October 18, 2017 for the reasons described in the Basis for Qualified Opinion paragraph.

Fort McMurray, Alberta

October 23, 2018

MNP LLP

Chartered Professional Accountants

MNP

Wood Buffalo Food Bank Association
Statement of Financial Position

As at July 31, 2018

	2018	2017
Assets		
Current		
Cash (Note 3)	1,679,532	1,752,357
Term deposits (Note 4)	177,495	-
Accounts receivable	41,677	40,265
Goods and services tax receivable	13,692	12,152
Prepaid expenses and deposits	61,581	167,205
	1,973,977	1,971,979
Term deposits (Note 4)	-	802,838
Capital assets (Note 5)	181,427	204,252
	2,155,404	2,979,069
Liabilities		
Current		
Accounts payable and accruals	119,824	140,262
Government remittances payable	21,701	16,321
Deferred contributions related to operations (Note 6)	218,606	113,466
	360,131	270,049
Deferred contributions related to capital assets (Note 7)	100,998	146,160
	461,129	416,209
Commitments (Note 9)		
Net Assets		
Invested in capital assets	80,429	58,092
Internally restricted (Note 8)	1,300,538	2,504,768
Unrestricted	313,308	-
	1,694,275	2,562,860
	2,155,404	2,979,069

Approved on behalf of the Board

signed by "Dennine Giles"
Director

signed by "Kama Bosma"
Director

The accompanying notes are an integral part of these financial statements

Wood Buffalo Food Bank Association

Statement of Operations

For the year ended July 31, 2018

	2018	2017
Revenue		
Donated food products (Note 2)	989,407	2,309,953
Grants	416,072	799,439
Fundraising	399,947	758,721
Donations	395,667	1,525,717
Programs	277,309	262,276
Casino (Note 6)	81,330	61,808
Amortization of deferred capital contributions (Note 7)	45,162	37,982
Interest income	21,863	12,115
Other revenue	1,471	115,831
Recognition of revenue from capital replacement expenditures	-	17,514
	2,628,228	5,901,356
Expenses		
Donated food products - distributed (Note 2)	989,407	2,309,953
Salaries and benefits	792,682	726,556
Food purchases	770,015	1,054,719
Rent	326,809	320,704
Office	163,973	93,787
Supplies	101,773	118,992
Amortization	67,935	51,980
Travel	60,560	46,689
Advertising	53,400	27,645
Warehouse	48,418	21,968
Utilities	29,781	28,582
Fundraising	29,022	72,129
Insurance	27,796	12,907
Professional fees	24,626	16,706
Licences and fees	6,182	3,411
Bank charges and interest	3,530	2,628
Board	904	2,793
	3,496,813	4,912,149
Excess (deficiency) of revenue over expenses	(868,585)	989,207

The accompanying notes are an integral part of these financial statements

Wood Buffalo Food Bank Association
Statement of Changes in Net Assets

For the year ended July 31, 2018

	<i>Invested in capital assets</i>	<i>Internally restricted</i>	<i>Unrestricted</i>	2018	2017
Net assets, beginning of year	58,092	2,504,768	-	2,562,860	1,573,653
Excess (deficiency) of revenue over expenses	(22,773)	-	(845,812)	(868,585)	989,207
Purchases of capital assets	45,110	-	(45,110)	-	-
Transfers (Note 8)	-	(1,204,230)	1,204,230	-	-
Net assets, end of year	80,429	1,300,538	313,308	1,694,275	2,562,860

The accompanying notes are an integral part of these financial statements

Wood Buffalo Food Bank Association
Statement of Cash Flows
For the year ended July 31, 2018

	2018	2017
Cash provided by (used for) the following activities		
Operating		
Cash received from fundraising, donations, grants and other contributions	1,670,829	3,911,644
Cash paid to suppliers and employees	(2,345,750)	(3,026,366)
Interest income	21,863	12,317
	(653,058)	897,595
Financing		
Contributions received for capital assets (Note 7)	-	112,804
Investing		
Purchases of guaranteed investment certificates	(1,258)	(102,838)
Proceeds on disposal of guaranteed investment certificates	626,601	-
Purchases of capital assets	(45,110)	(137,748)
	580,233	(240,586)
Increase (decrease) in cash resources	(72,825)	769,813
Cash resources, beginning of year	1,752,357	982,544
Cash resources, end of year	1,679,532	1,752,357

The accompanying notes are an integral part of these financial statements

Wood Buffalo Food Bank Association

Notes to the Financial Statements

For the year ended July 31, 2018

1. Incorporation and nature of the organization

Wood Buffalo Food Bank Association (the "Association") was incorporated under the Societies Act of Alberta on December 22, 1983. The Association operates a food bank to alleviate hunger in the Regional Municipality of Wood Buffalo area by soliciting donations and collecting food for distribution through a network of programs that serve target population groups. The Association receives support from the community, charitable organizations and corporate sponsorship.

2. Significant accounting policies

The financial statements have been prepared in accordance with Canadian accounting standards for not-for-profit organizations set out in Part III of the CPA Canada Handbook - Accounting, as issued by the Accounting Standards Board in Canada and include the following significant accounting policies:

Fund accounting

The Association maintains three funds in accordance with the principles of fund accounting: Unrestricted fund, Invested in capital assets fund and Internally restricted fund.

The Unrestricted fund is used to account for all revenue and expenses related to general and ancillary operations of the Association.

The Invested in capital assets fund is used to account for all capital assets of the Association and to present the flow of funds related to their acquisition and disposal and unspent capital resources.

The Internally restricted fund is used to account for net assets of the Association that have been designated by the Board of Directors for a specific purpose. These amounts are not available for other purposes without the approval of the Board of Directors.

Revenue recognition

The Association follows the deferral method of accounting for contributions. Restricted contributions are recognized as revenue in the year in which the related expenses are incurred. Unrestricted contributions are recognized as revenue when received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured. Endowment contributions are recognized as direct increases in net assets.

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

Revenue from all other sources is recognized as revenue in the year in which it is received or is receivable.

Contributed materials and services

Volunteers contribute time each year to aid the Association in carrying out its services and fundraising activities. Due to the difficulty in determining the fair value, the financial value of contributed services is not recognized in these financial statements.

The Association receives a significant volume of food products from the community. During the year, the volume of donated food products acquired and distributed through operations was 380,541 pounds (2017 - 924,522) with a value of \$2.60 (2017 - \$2.50) per pound based on an estimate provided by a third party. Donated food products revenue and expense is recognized in the statement of operations in the period in which the items are received and distributed within the community. The Association does not record ending inventory.

Cash resources

Cash resources include balances with banks and short-term investments with maturities of three months or less. Cash subject to restrictions that prevent its use for current purposes is included in restricted cash.

Wood Buffalo Food Bank Association
Notes to the Financial Statements
For the year ended July 31, 2018

2. Significant accounting policies *(Continued from previous page)*

Capital assets

Purchased capital assets are recorded at cost. Contributed capital assets are recorded at fair value at the date of contribution if fair value can be reasonably determined.

Amortization is provided using the following methods at rates intended to amortize the cost of assets over their estimated useful lives.

	Method	Rate
Automotive	declining balance	30 %
Computer equipment	declining balance	50 %
Furniture and fixtures	straight-line	20 %
Leasehold improvements	straight-line	term of lease

Income taxes

The Association is registered as a charitable organization under the Income Tax Act (the "Act") and as such is exempt from income taxes and is able to issue donation receipts for income tax purposes. In order to maintain its status as a registered charity under the Act, the Association must meet certain requirements within the Act. In the opinion of management, these requirements have been met.

Financial instruments

All financial instruments are initially recorded at their fair value, excluding certain financial assets and liabilities originated and issued in a related party transaction measured at their carrying or exchange amount in accordance with Section 3840 Related Party Transactions. At initial recognition, the Association may irrevocably elect to subsequently measure any financial instrument at fair value. The Association has not made such an election during the year.

The Association subsequently measures investments in equity instruments quoted in an active market at fair value. All other financial assets and liabilities are subsequently measured at amortized cost.

Transaction costs and financing fees directly attributable to financial instruments subsequently measured at fair value are immediately recognized in the excess (deficiency) of revenue over expenses for the current period. Transaction costs and financing fees are added to the carrying amount for those financial instruments subsequently measured at cost or amortized cost.

The Association assess impairment of all of its financial assets measured at cost or amortized cost when there is an indication of impairment. Any impairment, which is not considered temporary, is included in current year excess (deficiency) of revenue over expenses.

Measurement uncertainty

The preparation of financial statements in conformity with Canadian accounting standards for not-for-profit organizations requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenses during the reporting period.

Accounts receivable are stated after evaluation as to their collectability and an appropriate allowance for doubtful accounts is provided where considered necessary. Amortization is based on the estimated useful lives of capital assets. The value of donated food products is based on an estimate provided by a third party.

These estimates and assumptions are reviewed periodically and, as adjustments become necessary they are reported in excess (deficiency) of revenues and expenses in the periods in which they become known.

Wood Buffalo Food Bank Association

Notes to the Financial Statements

For the year ended July 31, 2018

3. Cash

	2018	2017
Unrestricted	1,585,926	1,638,891
Restricted cash - casino (Note 6)	21,574	33,077
Externall restricted for Slow Cooker program (Note 6)	72,032	80,389
	1,679,532	1,752,357

4. Term deposits

	2018	2017
Internally restricted for capital building fund (Note 8)	177,495	434,838
Internally restricted for emergency operating fund (Note 8)	-	368,000
	177,495	802,838
Less: current portion	(177,495)	-
	-	802,838

Term deposits mature between August 2018 and January 2019 and bear interest at rates ranging from 1.10% - 1.65% (2017 - average rate of 1.54%).

5. Capital assets

	Cost	Accumulated amortization	2018 Net book value	2017 Net book value
Automotive	178,612	89,291	89,321	127,601
Computer equipment	9,386	5,858	3,528	2,881
Furniture and fixtures	129,047	57,433	71,614	66,189
Leasehold improvements	23,984	7,020	16,964	7,581
	341,029	159,602	181,427	204,252

Wood Buffalo Food Bank Association

Notes to the Financial Statements

For the year ended July 31, 2018

6. Deferred contributions related to operations

Deferred contributions consist of unspent contributions externally restricted for a specific purpose. Recognition of these amounts as revenue is deferred to periods when the specified expenditures are made. Changes in the deferred contribution balances are as follows:

	2018	2017
Casino		
Balance, beginning of year	33,077	28,203
Amount received during the year	42,727	66,682
Donated gaming funds	27,100	-
Amount recognized as revenue during the year	(81,330)	(61,808)
Balance, end of year	21,574	33,077
Slow Cooker Program		
Balance, beginning of year	80,389	94,895
Amount received during the year	125,000	-
Amount recognized as revenue during the year	(8,357)	(14,506)
Balance, end of year	197,032	80,389
	218,606	113,466

7. Deferred contributions related to capital assets

Deferred capital contributions consist of the unamortized amount of contributions received for the purchase of capital assets. Recognition of these amounts as revenue is deferred to periods when the related capital assets are amortized. Changes in deferred contributions related to capital assets are as follows:

	2018	2017
Balance, beginning of year	146,160	71,338
Amount received during the year	-	112,804
Amount recognized as revenue during the year	(45,162)	(37,982)
Balance, end of year	100,998	146,160

8. Internally restricted net assets

During the year, the Association's Board of Directors designated internally restricted net assets of \$1,204,230 (2017 - \$nil) as unrestricted in order to offset the deficiency of revenue over expenses in the current year.

The Board of Directors has internally restricted net assets for the following purposes:

	2018	2017
Capital building funds	1,035,507	1,035,507
Emergency operating fund	199,031	676,000
2016 - 2017 operations	-	377,000
2017 - 2018 program development start-up	-	200,000
2018 - 2019 program development continuance	-	150,261
Capital replacement expenditure reserve (internal restriction for lease agreement)	66,000	66,000
	1,300,538	2,504,768

Wood Buffalo Food Bank Association

Notes to the Financial Statements

For the year ended July 31, 2018

9. Commitments

The Association is committed until January 31, 2022 under an operating lease for office premises to annual rent of \$138,000 plus occupancy costs as defined in the lease.

10. Financial instruments

The Association, as part of its operations, carries a number of financial instruments. It is management's opinion that the Association is not exposed to significant interest, currency, credit, liquidity or other price risks arising from these financial instruments except as otherwise disclosed.

Credit risk

The Association is exposed to credit risk through its cash, term deposits and accounts receivable. The maximum amount of credit risk exposure is limited to the carrying value of the balances as disclosed in these financial statements. The Association manages its exposure to credit risk on cash and term deposits by placing these financial instruments with high-credit quality financial institutions. The Association assesses, on a continuous basis, accounts receivable and provides for any amounts that are not collectible in the allowance for doubtful accounts.

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. changes in market interest rates may have an effect on the cash flows associated with some financial assets and liabilities, known as cash flow risk, and the fair value of other financial assets or liabilities, known as price risk.

The Association is exposed to interest rate risk with respect to its term deposits which earn interest at a fixed rate.

11. Comparative figures

Certain comparative figures have been reclassified to conform with current year presentation.