

The Fort McMurray Boys And Girls Club

2021 Community Impact Grant Analysis

CIP Grant Summary:

2018	2019	2020	2021 Request	2021 Recommended by CIP	Variance Recommended vs. Requested
41,200	81,200	50,000	100,000	100,000	-

Fiscal Year End	Total Expenses	Unrestricted Net Assets
December 31, 2019	2,141,903	227,033

Notes:

Limitless Youth (Inclusive Programs)

Limitless Youth is a program developed for youth ages 12-18, and up to 23 for inclusive care.

Includes the following: Go Rec It!, K-Snap, Boccia Ball, Sport and Physical Activity/Movement Programs, Youth Internship, Cooking and Food Literacy Program, Leadership and Career Preparation, Project Backpack.

Budget Line Description	2021 Total Budget	2021 Budget Request	2021 Recommended
Revenues			
RMWB Community Impact Grant	100,000	100,000	100,000
Grant - Boys & Girls Clubs of Canada	5,000	-	-
Grant - Cummins (program supplies)	4,000	-	-
Donations	5,000	-	-
Fundraising	5,000	-	-
Total Revenues	119,000	100,000	100,000
Expenses			
Wages, payroll expense, benefits	102,000	85,000	85,000
Program supplies	4,000	-	-
Program equipment	1,000	1,000	1,000
Facility costs (insurance, janitorial, maint., utilities)	14,000	4,000	4,000
Food Costs	4,000	-	-
Admin costs (office, copying, HR, accounting)	20,000	10,000	10,000
Vehicle Costs	1,390	-	-
Staff Wellness	800	-	-
Total Expenses	147,190	100,000	100,000
Total Surplus (Deficit)	\$ (28,190)	\$ -	\$ -

2021 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:

- 2021 Community Impact Grant Guidelines
- 2021 Community Impact Grant - Community Programs & Projects Application Checklist

If you have reviewed the 2021 Community Impact Grant Guidelines and have any questions regarding this application form or eligibility, please contact CIP@rmwb.ca.

Organization Name: The Fort McMurray Boys' and Girls' Club

Declaration: In making this application, we, the undersigned, confirm:

Board Member(s) and/or
Executive Director Initials:

- that we have read the Community Impact Grant Guidelines;
- 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;
- 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 Friday, September 18, 2020;
- that we understand the term of the Community Impact Grant is January 1 to December 31, 2021 and that all expenditures must happen during this term; and
- 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.

Michelle Farrow JK

Michelle Farrow JK

Michelle Farrow JK

Michelle Farrow JK

Michelle Farrow JK

Jennifer Kennett

Signature of Board Member
(must have signing authority)

Michelle Farrow

Signature of Board Member or Executive Director
(must have signing authority)

Jennifer Kennett

Print Name

Michelle Farrow

Print Name

2020 - 09 - 17

Date: (YYYY-MM-DD)

2020-09-17

Date: (YYYY-MM-DD)

Community Programs and Projects Part A - Organization Summary

1. Organization Details

Organization Name:	The Fort McMurray Boys' and Girls' Club
Street Address:	20 Riedel St.
City/Hamlet:	Fort McMurray
Province:	AB
Postal Code:	T9H 3E1
Phone Number:	7807917775
Email Address:	ed@fmbgc.ca
Act Registered Under:	Societies Act (Alberta) 
Registration Number:	107394884RR0001

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



2. Main Contact

Title:	Executive Director
Name:	Michelle Farrow
Daytime Phone:	7807917775
Email Address:	ed@fmbgc.ca

3. Executive Director

Name:	Michelle Farrow
Daytime Phone:	7807917775
Email Address:	ed@fmbgc.ac

4. Board Chair / President

Name:	Jennifer Kennett
Daytime Phone:	s. 17(1) 
Email Address:	s. 17(1) 

Note: Should any of the contact details in Questions 2 to 4 change before December 31, 2021, 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 FMBGC Board reviews financial position monthly. To increase financial support, we have added a fundraiser, and connected with more 3rd party fundraisers. The FMBGC prides itself on fostering personal connections with our donors and funders, and we therefore have a "Fund Development and Communications Coordinator" dedicated to this endeavor. This position is dedicated to fundraising efforts, and donor/funder relations. As an organization, we continue to make diligent efforts in sourcing more granters and funding opportunities and connecting with new donors, while enhancing our relationships with existing ones. Our strategic plan has a strong focus on diversification of funding, donor/funder relations and sharing our stories.

6. Organization's most recent Fiscal Year End date (YYYY-MM-DD): 2019-12-31

Unrestricted net assets from your Financial Statements ending 2019-12-31 : \$ 227,033.00

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

Total Expenses from your Financial Statements Ending 2019-12-31 : \$ 2,141,903.00

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

No. We have run at a deficit over the last few years.

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

Children must be aged 1-4.5 years for our daycare program, 4.5-12 years for our out of school care program, and 12-23 years for our Limitless Youth Inclusive Youth programs

9. Minimum number of board members according to bylaws: 5

Number of board members: Currently: 7 2019: 7 2018: 8

How often does the Board of Directors meet? Monthly except July and August

10. Please list your current Board of Directors:

Name	Board Position	Years on Board
Jennifer Kennett	Chair	<1
Matthew Parlee	Vice Chair	2
Celeste Landry	Treasurer	2
Jordan Tibbo	Director	2
Yemi Bankole	Director	2
Ginni Sangha	Director	2
Rob Fisher	Director	3

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 Community Investment Program at CIP@rmwb.ca.

Community Programs and Projects

Part C - Proposed Program or Project Details

12. **Program or Project Name:** Limitless Youth (Inclusive Programs)

13. **Beginning Date (YYYY-MM-DD):** 2021-01-01

14. **Completion Date (YYYY-MM-DD):** 2021-12-31

***Note:** The term of the Community Impact Grant is January 1 - December 31, 2021. 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)

Limitless Youth is a program developed for youth ages 12-18, and up to 23 for inclusive care. It is a program that allows all youth (including those with special needs) the opportunity to participate in an inclusive environment, learn life skills, participate in recreation and leisure, and develop positive personal and community connections. This project responds the community needs of the "People" (Action Area of the RMWB Recovery Plan, specifically under outcomes 2, 3 and 4 (recreation, coming together, and provision of emotional support)). The programs are designed to be youth-led, giving participants the power to create and guide the programs in their entirety. Limitless Youth programs focus on the social, physical, and mental well-being of participants and equip youth with the necessary skills to transition positively into adulthood. Below is a list of Limitless Youth programs. Please note: programs could change or be modified based on Covid-19 restrictions in 2021. We will continue to assess the situation and support the youth in our community in any way we can.

1. Go Rec It!

Go Rec It! Is our inclusive youth recreation program that focuses on the social and physical development of participants. This is a weekly program where youth voice what they would like to do each week, whether it be activities such as sports, cooking, board games, laser tag, and more. The goal of the program is to create a welcoming and nurturing environment for all youth, regardless of ability, to participate in a recreation and leisure program.

Partners: Autism Society of the Regional Municipality of Wood Buffalo, McMan Youth Family and Community Services Association

2. K-SNAP

K-SNAP (Kids Special Needs Activity Program) is a program for children ages 6-12 who have special needs (i.e. Autism, Cerebral Palsy, Down Syndrome, Prader Willi, physical impairments, etc.). This program is designed to promote social engagement and physical activity. The program is delivered weekly by both staff and volunteers. The FMBGC has connected with McMan and the Autism Society of the RMWB, who have begun referring clients to this unique program. The goal of this program is to allow youth with special needs freedom in a safe environment to express themselves, socialize with their peers, and engage in healthy living activities. Youth will be encouraged to express themselves, while accommodations and adaptations will be made so all youth in the program can participate.

Partners: Autism Society of the Regional Municipality of Wood Buffalo, McMan Youth Family and Community Services Association, and Support 4 Moms.

15. (Continued from previous page)

3. Boccia Ball

Hailed as the most inclusive sport in the world, Boccia Ball is a Paralympic sport that we have developed as a program at the club and at local schools. This unique program welcomes all ages and abilities and gives individuals with physical and cognitive disabilities the opportunity to participate in a sport program. The program also helps individuals work on important social skills such as: communication, teamwork, cooperation, and sportsmanship.

Partner: Cerebral Palsy Association (provides a Boccia coach), Public and Catholic School Boards

4. Sport and Physical Activity/Movement Programs

We offer drop-in sports at local high schools during lunch hour. This gives students the opportunity to meaningfully participate in sport during lunch- whether it be for extra practice, exercise, or just to have some fun! This program is very popular, getting around 30-40 youth out to each session. This program also utilizes leadership as participants who are knowledgeable in certain sports help other participants become experts on the game as well.

Partners: Public and Catholic School Boards

5. Youth Internship

In the Youth Internship program, youth acquire the necessary skills needed to work with vulnerable children and youth during a 40-hour internship program. Under the mentorship of the youth coordinator, youth gain valuable leadership skills and job skills as well as assist with program development and implementation. This is a great opportunity for youth who wish to pursue a career with children or youth, gain experience in the field, learn about program development and evaluation, and obtain an enhanced volunteer experience.

6. Cooking and Food Literacy Program

Living in a fast-paced society, there is little time to prepare healthy meals from scratch. Limitless Youth hopes to implement a food literacy/cooking program that focuses on the importance of healthy eating, nutrition, and learning basic cooking and food prep techniques.

7. Leadership and Career Preparation

If in-person programming is limited due to restrictions, we will look at offering a leadership and/or career preparation program virtually.

8. Project Backpack

Project Backpack is a food security program that provides youth and families in need with a backpack full of healthy groceries once a week to ease the burden of high food costs and reduce childhood hunger. This program will depend on additional funding secured from other donors.

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.*

1. Enhanced leisure, cultural, and recreational opportunities:
Our fully inclusive (ZERO COST) youth programs are offered for ALL children and youth in our community, regardless of race, gender, sexual orientation, socioeconomic status, culture, or ability. Limitless Youth was designed to offer youth of varying abilities the same chance to participate in recreation, leisure and youth development programs. These programs respond to the post-wildfire need of recreation, coming together, and emotional support. In alignment with the Diversity and Inclusion Community Plan (ALL PRIORITIES), we prioritize celebration of diversity and inclusion at our Club. We educate our participants on cultural awareness and encourage them to share their cultures with us. We participate in events that celebrate difference, such as Orange Shirt Day, Pride, Pink Shirt Day, Pride, World Down Syndrome Day, and many more. Our programs focus on self-reliance, competency, independence, problem-solving/decision-making skills, communication, self-esteem, and self-efficacy (see attached logic model and outcomes).

2. Supporting the design and delivery of preventive social service programs that promote well-being.
The Core Values of the FMBGC fall directly in line with the desired outcomes of the RMWB Social Sustainability Plan, and the Canadian Index of Well-Being:
Our Core Values:
BELONGING-We welcome everyone in safe, accepting environments
ENCOURAGEMENT& SUPPORT-We help every child and youth realize their full potential
WORKING TOGETHER-We work with young people, families, volunteers, communities, partners, and government
RESPECT-We ensure that everyone is heard, valued, and treated fairly
SPEAKING OUT- We give children, youth, and families a voice

3. Our programs will address Call to Action number 10 ii) and iii) in the Truth and Reconciliation Commission Report.

17. (Continued from previous page)

In order to improve education attainment levels and success rates, we strive to provide inclusive programming that focuses on building the developmental assets, which in turn will help youth transition positively into adult-hood and help reduce deviant behaviours amongst youth. This means working on building strong relationships, strengthening coping skills and resilience, and creating programs that strengthen the social, emotional, mental, and physical well being of participants. We strive to deliver our program while embracing all cultures, including indigenous students. To do so, we offer programming out of many local schools and in neighbouring indigenous communities. We also focus on developing culturally appropriate programs and recognize the value of celebrating different cultures. On our intake forms, we have a "Cultural Background" section that parents can fill out. We request this information so that we can focus on diversity as a club, whether it be through different crafts and activities, events, and even our meal plan.

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

Ages 0 - 3:		Adults:	25
Ages 3 - 5:		Seniors:	
Ages 5 - 12:	50	Families:	
Ages 12 - 18:	400	Community:	

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

See attached word document

20. How was the need determined?

These needs were determined in Wood Buffalo's Diversity and Inclusion Community Plan and Social Sustainability Plan. Youth also determined these needs in the Youth Vision and Voice in Wood Buffalo study/report completed in 2018, where youth in the community expressed their ideas for how we can build a resilient community that supports their needs, views, and rights. Youth in the region define resilience in two ways: connection and action, and youth felt most resilient when there was a feeling of coming together and support. There is therefore a need for programs like Limitless Youth, where youth can learn important skills in a space where they can connect with friends and engage in activities that suit their own interests. All these factors create a supportive environment that fosters connection, positive youth development, independence, and resilience in the youth we serve.

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

Limitless Youth programs will address these needs by developing and implementing inclusive programming for children and youth based on the positive short-term, mid-term and long term social outcomes as outlined in our model for success. The Boys and Girls Club model of success describes the common features and core programming areas offered by clubs and the positive outcomes for children and youth that are achieved through them.

*Please find model for success attached

22. What will be the program or project's positive impacts?

The Limitless Youth program has many benefits for participants. The Wood Buffalo Social Sustainability Report states "The Canadian Index of Well-being survey and report found that important factors affecting overall wellbeing include residents' sense of belonging to their community". The main focus of Limitless Youth is to promote well being and foster a sense of belonging and respect in our programs. This has many positive impacts on the youth of our region, such as:

- Improved physical and mental health
- Resilience
- Social Inclusion
- Educational attainment
- Ability to build positive and caring relationships
- Self-sufficiency and independence
- Meaningful participation in community & volunteerism
- Better sense of culture and identity
- Increased confidence and self-worth

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 services meets the Family and Community Support Services (FCSS) program outcomes review the; [FCSS Measures Bank](#), [FCSS Program Advice Inventory Listing](#)

23. 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 to 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 ☐

24. If yes to any of the above, please fill in the table below.

Outcomes Statement:	Indicators:
1. Children and youth develop social competencies	1.Children and youth report that they make good decisions
	2.Children and youth report that they spend time helping others
2. Children and youth develop positive identities	1.Children and youth report that they feel good about themselves
	2.Children and youth report that they feel confident

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?

A successful program creates a positive impact and will reach its projected goals and outcomes. This will be determined through participant survey questions that are centered around project outcomes:
 Positive Outcomes (successful program=over 50% positive responses).
 I feel good about myself
 I spend time helping others
 I make good decisions
 I am learning skills, I feel a sense of belonging in my community, I feel safe, respected, and I'm enjoying new opportunities

We collect the above evidence using observation and participant surveys.
 As a Boys & Girls Club, we are required to adhere to a strict set of Operational Standards (please see attached National Operational Standards). A successful program abides by these standards at all times.

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

Success will be measured through participant surveys (FCSS priority outcome measures and Boys and Girls Clubs of Canada outcomes) and observation.

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?

The Boys & Girls Club is unique in that we provide childcare for families through the stages of childhood from ages 1-18. Our member families are given the opportunity to experience a comfortable, structured environment that feels like a family. This philosophy is important to us as we transition our members from one age group to the next, such as from our daycare program at age 4 to our ZAP program at age 5, then our youth programs at age 12. Currently, we offer the ONLY inclusive youth program in the RMWB. We strive to continue to offer our youth programs that are completely barrier-free, while addressing a community need that has not previously been addressed. We encourage youth of all abilities to participate in our programs both at a participant, and a volunteer level.

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.

Social media, website, printed family newsletters, intake forms, donor communications

30. The Community Programs and Projects stream is intended to promote an allied social profit sector within the Municipality. List the community groups or organizations that will be involved in the program or project delivery.

Community Organization or Group	Role
1. Autism Society of the Regional Municipality of Wood Buffalo	Program partner for our K-SNAP program. Provide volunteers, refer participants, and assist with advertising
2. Public and Catholic Schools Boards	Partnership with school boards to offer programming out of local schools (ie. Boccia, Sport Programs)
3. Cerebral Palsy Association	provides boccia coach to assist with inclusive boccia program
4. Support 4 Moms	Program partner for our K-SNAP program. Provide volunteers and assist with advertisin.
5. Big Brothers, Big Sisters	Partner on programs whenever possible (Go Girls, Healthy Bodies Healthy Minds, Leadership programs)
6. McMan	Consult and assistance with program development, resources.
7. The Hub and Multi Cultural Association	Both organizations provide parent education and helpful resources for staff and members.

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?

As a non-profit organization, the FMBGC would not be complete without the compliment of our community volunteer workforce including:

- Fundraising event volunteers
- Functional assistance with inclusive programs (i.e. parent volunteers, Boccia coach from the Cerebral Palsy Association)
- The FMBGC Youth internship program (our youth volunteer within our programs)
- Corporate day of caring volunteers
- Special interest visitor volunteers (i.e. resume help, chefs to teach about food preparation)
- Guest speakers on relevant topics and issues (i.e. Indigenous education, mindfulness)

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

Fundraising events: Junior Boo, Junior Who a Holiday Whobilation, Race for Kids, 3rd party fundraisers

-Boys & Girls Club (internal) grants

-Donations

-Program sponsorships when available

-Continuous Fund Development with a dedicated Fund Development Coordinator position

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

Volunteer Time:

Suncor

Cummins

Synchrude Canada

Telus Give where we live

Winmar

Community Volunteers and guest speakers

Food Support (food or gift card donations for food):

Superstore

Independent Grocery

Save On Foods (Timberlea and Downtown locations)

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, 2021.
- 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 2021	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:			<input type="checkbox"/>	<input type="checkbox"/>
Donation from:			<input type="checkbox"/>	<input type="checkbox"/>
Donation from:			<input type="checkbox"/>	<input type="checkbox"/>
Grant from:	Boys & Girls Clubs of Canada	5,000.00	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Grant from:	Cummins (program supplies)	4,000.00	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Grant from:			<input type="checkbox"/>	<input type="checkbox"/>
Sponsorship from:			<input type="checkbox"/>	<input type="checkbox"/>
Sponsorship from:			<input type="checkbox"/>	<input type="checkbox"/>
Sponsorship from:			<input type="checkbox"/>	<input type="checkbox"/>
Other:	Donations	5,000.00	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Other:	Fundraising	5,000.00	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Other:			<input type="checkbox"/>	<input 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)		\$ 19,000.00		

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

Our childcare programs are licensed, accredited and certified for inclusive care. We offer three main programs at our club:

Tiny Toes Daycare (aged 1 to 4.5) We are a PROUD ELCC \$25/day daycare

ZAP Out-of-School Care and Summer Camps (aged Kindergarten to 12)

Limitless Youth: Inclusive Youth Programs (aged 12-23)

What does the Fort McMurray Boys and Girls Club do?

Our Club aims to bring out the best potential of every child. Our Club offers children, from pre-school to young adulthood, a safe, affordable, enriching and fun place to go.

We provide challenging activities that encourage healthy living, personal growth, learning, and community involvement. We build self-esteem through supportive adult mentors and engaging activities that challenge and enrich the mind, body and spirit.

Our club instills values, and these strong core values guide us in our work and teach our kids the importance of mutual respect, teamwork and being socially responsible.

Our Club programs are accessible and affordable to all children and we stay connected to community needs. Our Club is at the heart of our community. We create programs that address the unique needs of our region.

Our Club is managed by experienced and professional staff trained in youth development. Our volunteers assist Club staff in being positive role models for children and youth.

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, 2019 and June 30, 2020)

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

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)**

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

The limitless youth project will address several important community needs. According to the **Wood Buffalo Social Sustainability Plan** priorities, there is a need to:

1. Strengthen Social Infrastructure

Limitless Youth programs strengthen social infrastructure by allowing children and youth to participate in programs and services that promote individual and social wellness. We also strive to create a connected community. At the FMBGC, we are like family. We instill the value and importance of volunteerism and giving back to the community. In addition to our programs, we strive to help our members in any ways we can; whether this be through food security support, providing bus tickets so children, youth, and families can easily access our services, or providing resources. All our Limitless Youth programs are also free of cost to reduce that financial barrier and ensure that all youth have the opportunity to participate.

2. Support Individuals and Families

Limitless Youth recognizes the need to create meaningful opportunities for youth engagement. By creating programs that are youth led and adult supported, we give youth a voice and the opportunity to focus on their own personal interests and skill development. Youth can develop and choose their own activities in our programs, which promotes independence and mental well-being. We also offer programs that equip youth with the necessary skills to transition positively into adulthood. Our leadership and youth employment programs explore the importance of goal setting, resume building, interview tips, employment skills, career options, and an opportunity to job shadow.

3. Support Diversity in the region

As mentioned previously, Limitless Youth programs and the FMBGC make it a priority to support and celebrate diversity and inclusion. We are currently the only fully inclusive youth program in the RMWB and we encourage all youth regardless of race, gender, ability, sexual orientation, or culture to participate in our programs. According to the **Wood Buffalo Diversity & Inclusion Community Plan**, race and culture are often the focus of diversity and inclusion. We recognize however that diversity and inclusion is much bigger than that, which is why our goal is to create spaces where all youth can participate while feeling welcome, valued, and respected. We continue to work towards diversity and inclusion at our club. We do so by participating in events that celebrate difference, by working to increase the physical accessibility of our facility, ensuring that staff have the proper education and training, LGBTQ+/culturally inclusive intake forms, and we take pride in having a diverse team of staff and volunteers. The FMBGC has also been certified as a 'Rainbow Space'- an environment that promotes inclusiveness while offering a safe space for anyone in the LGBTQ+ community.

Program/Project Title:	Limitless Youth Inclusive Program
Statement of Need: <i>What</i> community issue, need or situation are you responding to?	<p>There is a community need for inclusive, safe, and nurturing environments where children and youth can socialize, learn, and develop positively. This need has been identified in collaboration with numerous community members and agencies.</p> <p>Community Need:</p> <ul style="list-style-type: none"> • More programming for children and youth with special needs • Opportunities for integration and diverse/inclusive environments • Opportunities to learn life skills such as career preparation, responsibility, and leadership • Opportunities for children and youth to volunteer and be involved in the community • A place for children and youth to be stimulated and engaged in age-appropriate activities • A safe and nurturing environment for children and youth who may be vulnerable to negative influences • Affordable programming • Programs that give children and youth a sense of belonging in their community
Overall Goal: <i>What</i> change or impact do you want to achieve?	Children and youth will gain the necessary skills to develop positively as individuals, members of their families, and members of their community.
Broad Strategy: <i>How</i> will you address the issue, need or situation?	We will promote the social, emotional, and physical well-being of children and youth by developing programs and activities that focus on building the developmental assets.
Rationale: What evidence do you have that this strategy will work? Research? <i>if/then statement</i>	<p>If children and youth are provided with a safe, nurturing, and inclusive environment that works to build developmental assets then:</p> <ol style="list-style-type: none"> 1. Youth will be less likely to engage in risky behaviours such as drug and alcohol use, violence, sexual activity, attempted suicide, etc. 2. Youth will be more likely to engage in thriving behaviours such as succeed in school, help others, and exhibit leadership 3. Youth will be more likely to become healthy, caring, productive, and responsible adults <p>Supporting Research Search Institute: Developmental Assets (2019) https://www.search-institute.org/our-research/development-assets/current-research-developmental-assets/</p>
Who is served? Target Group	Children and Youth
Inputs : resources invested to achieve your goal, e.g.,	<ul style="list-style-type: none"> • Facility • Staff • Volunteers • Funding

staff, volunteers, money, materials, equipment, technology, partners, information	<ul style="list-style-type: none"> • Food and Supplies • Technology • Partnerships • Professional Development
Outputs: - <i>Activities and processes used, e.g., advertising, workshops</i>	<p>Limitless Youth: Leadership and career prep programs, self-esteem building programs, inclusive sports, inclusive recreation/leisure programs, career prep, cooking and life skills programs. We will partner with community agencies and schools to offer and promote the programs throughout the city to reach more youth.</p> <p>Must report to the province so please collect:</p> <p># of total participants</p> <p>If volunteers are used in the program, then collect:</p> <p># of volunteers # of volunteer hours</p> <p>Could potentially collect:</p> <p># of families # of partners # of adults # of children</p>
Outputs: – <i>Who will you reach? e.g., community, partners, number served</i>	Children, Youth, Schools, Parents, Community Partners

List of Outcome Statements:	
1	Children and youth develop positive identities
2	Children and youth develop social competencies
3	Children and youth actively participate in community

Outcomes Statement:	Indicators:	Measures:	Measures Bank Number:	Alignment with the FCSS Outcomes Model: Chart of Outcomes and Indicators:
1. Children and youth develop positive identities	1.Children/youth report that they feel good about themselves	1. I feel good about myself	PM23	Individuals: Outcome 3: Children and youth develop positively; Indicator: Positive identity; DA #38; Self-esteem
2. Children and youth develop social competencies	1.Children/youth report that they make good decisions	1. I make good decisions	PM8	Individuals: Outcome 3: Children and youth develop positively; Indicator: Social competence; DA#32; Planning and decision making
Data Collection Tool(s) Used: Surveys/Observations		Date(s) when data collected: Quarterly	Pre/post X Post only	

		During
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Outcome Statement:	Indicators:	Measures:	Measures Bank Number:	Alignment with the FCSS Outcomes Model: Chart of Outcomes and Indicators:
3. Children and youth actively participate in community	1.Children/youth report that they spend time helping others in their community	1. I spend time helping others in my community	PM3	Individuals: Outcome 3: Children and youth develop positively; Indicator: empowerment; DA #9 Service to others
Data Collection Tool(s) Used: -Surveys -Game (ex. Throw the bean bag into the red bucket if....)		Date(s) when data collected: Quarterly	<input type="checkbox"/> Pre/post <input checked="" type="checkbox"/> Post only <input type="checkbox"/> During	

Potential Long-term Outcome:

1. Children and youth will gain the necessary skills to develop positively into adulthood as individuals, members of their families, and members of their community.

Prepared by:**Date:****Revised by:** (to note
changes made to initial PLM)**Date:**

BOYS & GIRLS CLUBS MODEL FOR SUCCESS

Our Model for Success describes the common features and core programming areas offered by Boys and Girls Clubs across Canada, and the positive outcomes for children and youth that are achieved through them.

Every element is based on the values and activities of Boys and Girls Clubs and is grounded in the latest research in child and youth development.

COMMON FEATURES

Respectful, inclusive, and engaging environments
Relationship-building and mentoring
Community and family engagement

CORE PROGRAMMING

Physical activity, health, and safety
Leadership, growth, and empowerment
Learning and career development
Families and communities

SHORT-TERM OUTCOMES

- ✓ Children and youth are emotionally and physically safe
- ✓ Children and youth feel welcomed, accepted, valued, and respected
- ✓ Children and youth enjoy exploring new opportunities
- ✓ Programs build relevant skills for children and youth
- ✓ Community, parents, children, and youth are engaged in Clubs and feel ownership of programs

MID-TERM OUTCOMES

- ✓ Children and youth are healthy, active, and safe
- ✓ Children and youth are connected to peers, parents, school, and community
- ✓ Children and youth have key academic, vocational, and recreational skills
- ✓ Children and youth have confidence in their aspirations

ADULT OUTCOMES

- ✓ Health and well-being
- ✓ Positive and caring relationships
- ✓ Educational attainment and ability to achieve dreams
- ✓ Self-sufficiency and independence
- ✓ Meaningful participation in community and civil society

Fort McMurray Boys' and Girls' Club
Financial Statements
December 31, 2019

Management's Responsibility

To the Members of Fort McMurray Boys' and Girls' Club:

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. 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 is composed entirely of Directors who are neither management nor employees of the Organization. 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 Organization'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.

April 15, 2020

signed by "Michelle Farrow"

Executive Director

Independent Auditor's Report

To the Members of Fort McMurray Boys' and Girls' Club:

Qualified Opinion

We have audited the financial statements of Fort McMurray Boys' and Girls' Club (the "Organization"), which comprise the statement of financial position as at December 31, 2019, and the statements of operations, changes in net assets and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, except for the possible effects of the matter described in the Basis for Qualified Opinion section of our report, the accompanying financial statements present fairly, in all material respects, the financial position of the Organization as at December 31, 2019, and the results of its operations and its cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.

Basis for Qualified Opinion

Fort McMurray Boys' and Girls' Club derives revenue from programs and services, fundraising, and donations, 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 Organization. Therefore, we were not able to determine whether any adjustments might be necessary to revenue, deficiency of revenue over expenses and cash flows from operations for the years ended December 31, 2019 and 2018, current assets as at December 31, 2019 and 2018, and net assets as at January 1 and December 31 for both the 2019 and 2018 years. Our audit opinion on the financial statements for the year ended December 31, 2018 was modified accordingly because of the possible effects of this limitation in scope.

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

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

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

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Organization's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Organization to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

Fort McMurray, Alberta

April 15, 2020

MNP **LLP**

Chartered Professional Accountants

MNP

Fort McMurray Boys' and Girls' Club

Statement of Financial Position

As at December 31, 2019

	2019	2018
Assets		
Current		
Cash (Note 3)	424,521	609,586
Accounts receivable	52,056	18,887
Prepaid expenses and deposits	13,878	7,317
Goods and services tax receivable	7,840	5,369
Wage subsidy receivable	46,892	45,311
	545,187	686,470
Capital assets (Note 4)	754,376	780,264
	1,299,563	1,466,734
Liabilities		
Current		
Accounts payable and accruals	66,551	55,790
Wage subsidy payable	37,269	34,573
Source deductions payable	-	17,280
Deferred revenue (Note 5)	214,334	305,443
	318,154	413,086
Deferred contributions related to capital assets (Note 6)	108,859	113,211
	427,013	526,297
Commitment (Note 7)		
Subsequent events (Note 10)		
Net Assets		
Unrestricted net assets	227,033	273,384
Equity in capital assets	645,517	667,053
	872,550	940,437
	1,299,563	1,466,734

Approved on behalf of the Board

signed by "Rob Fisher"
Chair

signed by "Anniken Richard"
Director

The accompanying notes are an integral part of these financial statements

Fort McMurray Boys' and Girls' Club

Statement of Operations

For the year ended December 31, 2019

	2019	2018
Revenue (Schedule 1)	2,074,016	1,759,489
Expenses		
Advertising	8,331	4,954
Amortization	25,888	26,360
Bank charges and interest	6,538	6,243
Equipment	92,274	36,945
Fundraising	35,712	23,999
Government wage subsidy	485,602	453,091
Insurance	18,545	16,896
Janitorial	26,996	28,260
Membership fees	8,404	11,391
Office supplies and expenses	19,414	20,217
Professional and consulting fees	30,295	19,492
Professional development	24,030	9,240
Program costs	66,921	48,091
Repairs and maintenance	63,210	27,570
Salaries and benefits	1,191,962	1,017,718
Utilities	33,501	37,401
Vehicle	4,280	3,086
Total expenses	2,141,903	1,790,954
Deficiency of revenue over expenses	(67,887)	(31,465)

The accompanying notes are an integral part of these financial statements

Fort McMurray Boys' and Girls' Club
Statement of Changes in Net Assets

For the year ended December 31, 2019

	<i>Unrestricted net assets</i>	<i>Equity in capital assets</i>	2019	2018
Net assets beginning of year	273,384	667,053	940,437	971,902
Deficiency of revenue over expenses	(67,887)	-	(67,887)	(31,465)
Amortization of capital assets	25,888	(25,888)	-	-
Amortization of deferred contributions related to capital assets <i>(Note 6)</i>	(4,352)	4,352	-	-
Net assets, end of year	227,033	645,517	872,550	940,437

The accompanying notes are an integral part of these financial statements

Fort McMurray Boys' and Girls' Club

Statement of Cash Flows

For the year ended December 31, 2019

	2019	2018
Cash provided by (used for) the following activities		
Operating		
Cash received from contributions, services and grants	1,943,805	2,077,522
Cash paid for program service expenses	(436,723)	(336,164)
Cash paid for salaries and benefits	(1,692,148)	(1,449,213)
	(185,066)	292,145
Financing		
Cash contributions received for capital assets	-	7,655
Investing		
Purchase of capital assets	-	(7,655)
Increase (decrease) in cash resources	(185,066)	292,145
Cash resources, beginning of year	609,586	317,441
Cash resources, end of year	424,520	609,586

The accompanying notes are an integral part of these financial statements

Fort McMurray Boys' and Girls' Club
Notes to the Financial Statements
For the year ended December 31, 2019

1. Incorporation and nature of the organization

Fort McMurray Boys' and Girls' Club (the "Organization") is a not-for-profit organization which was registered under the Alberta Societies Act on November 5, 1981 and is registered as a charity under the Income Tax Act. It is associated with Boys' and Girls' Clubs of Canada and Boys and Girls Club of Alberta.

The Organization's purpose is to enhance the quality of life in the community for youth by offering a safe place to learn and grow.

2. Significant accounting policies

The financial statements have been prepared in accordance with Canadian accounting standards for not-for-profit organizations as issued by the Accounting Standards Board in Canada and include the following significant accounting policies:

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. The Organization's deferred revenue consists of unexpended revenues from casinos and other restricted funding. 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.

Externally restricted capital contributions are recorded as deferred contributions related to capital assets. When the related capital assets are purchased, the externally restricted capital contributions are then recorded as deferred capital contributions related to capital assets. Deferred contributions related to capital assets related to capital assets are recognized as revenue in the periods in which the related amortization expense of the funded capital asset is recorded.

Government fee subsidy is recognized in the period in which the related labour has been expended.

Rent is recognized on a monthly basis as earned.

Cash and cash equivalents

Cash and cash equivalents include balances with banks. Cash subject to restrictions that prevent its use for current purposes is included in restricted cash (see Note 3).

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
Buildings	straight-line	50 years
Automotive	declining balance	30 %
Office equipment	straight-line	5 years

Long-lived assets

Long-lived assets consist of capital assets and are measured and amortized as described in the applicable accounting policies.

The Organization writes down long-lived assets held for use when conditions indicate that the asset no longer contributes to the Organization's ability to provide goods and services or future economic benefits of the asset are less than its net carrying amount. When the Organization determines that a long-lived asset is impaired, its carrying amount is written down to the asset's fair value.

Fort McMurray Boys' and Girls' Club
Notes to the Financial Statements
For the year ended December 31, 2019

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

Contributed materials and services

Volunteers contribute time each year to assist the Organization in carrying out its service delivery activities. Because of the difficulty of determining their fair value, contributed services are not recognized in the financial statements. Contributed materials are valued at fair value as of the date the contributions are received unless the fair value cannot be determined. In the current year, contributions of \$9,928 (2018 - \$4,855) were recognized as donations.

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 Organization may irrevocably elect to subsequently measure any financial instrument at fair value. The Organization has not made such an election during the year.

The Organization 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 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 Organization assesses 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 gift-in-kind donations are based on the estimated fair market value of contributed goods received.

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

3. Cash

Cash includes restricted cash of \$37,968 relating to the Casino fund. The use of revenues from the Casino fund is restricted to expenses approved by the Alberta Gaming and Liquor Commission. The Organization defers unexpended revenues from casino until the approved expenses are incurred (Note 5).

4. Capital assets

	Cost	Accumulated amortization	2019 Net book value	2018 Net book value
Buildings	1,190,474	438,666	751,808	776,595
Automotive	25,682	23,114	2,568	3,669
Office equipment	20,411	20,411	-	-
	1,236,567	482,191	754,376	780,264

Fort McMurray Boys' and Girls' Club
Notes to the Financial Statements
For the year ended December 31, 2019

5. Deferred revenue

	<i>Casino</i>	<i>Canadian Red Cross</i>	<i>ELCC</i>	<i>Other</i>	2019	2018
Balance, beginning of the year	65,330	-	195,634	44,479	305,443	39,616
Amounts received	10,008	33,357	417,000	199,810	660,175	666,182
Amounts receivable	-	33,358	-	-	33,358	7,000
Revenue recognized	(26,984)	(60,744)	(487,975)	(208,939)	(784,642)	(407,355)
	48,354	5,971	124,659	35,350	214,334	305,443

6. Deferred contributions related to capital assets

Deferred contributions related to capital assets 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:

	2019	2018
Balance, beginning of year	113,211	110,381
Add: Amount received during the year	-	7,655
Less: Amounts recognized as revenue during the year	(4,352)	(4,825)
Balance, end of year	108,859	113,211

7. Commitment

The Organization has entered into a lease agreement for photocopiers estimated minimum annual payments as follows:

2020	5,487
2021	5,487
2022	5,487
2023	2,744
	19,205

8. Financial instruments

The Organization, as part of its operations, carries a number of financial instruments. It is management's opinion that the Organization 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 Organization is exposed to credit risk through its accounts receivable and wage subsidy receivable. The maximum amount of credit risk exposure is limited to the carrying value of the balances as disclosed in these financial statements. As at December 31, 2019, two accounts accounted for 81% (2018 - two accounts accounted for 81%) of accounts receivable and wage subsidy receivable. The Organization manages its exposure to credit risk by assessing, on a continuous basis, accounts receivable and provides for any amounts that are not collectible in the allowance for doubtful accounts.

9. Income taxes

The Organization 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 Organization must meet certain requirements within the Act. In the opinion of management, these requirements have been met.

10. Subsequent event

Subsequent to year-end, there was a global outbreak of COVID-19 (coronavirus), which has had a significant impact on businesses through the restrictions put in place by the Canadian, provincial, and municipal governments regarding travel, business operations, and isolation/quarantine orders. In accordance with the restrictions put in place by the government, the Organization has temporarily suspended programming and closed its premises. All early childhood educators have been temporarily laid off as of March 27, 2020. This will have a significant impact on the revenues and expenses of the Organization subsequent to year-end.

At this time, the extent of the impact that the COVID-19 outbreak may have on the Organization is unknown, as this will depend on future developments that are highly uncertain and that cannot be predicted with confidence. These uncertainties arise from the inability to predict the ultimate geographic spread of the disease, and the duration of the outbreak, including the duration of travel restrictions, business closures or disruptions, and quarantine/isolation measures that are currently, or may be, put in place by Canada and other countries to fight the virus.

Fort McMurray Boys' and Girls' Club
Schedule 1 - Schedule of Revenue
For the year ended December 31, 2019

	2019	2018
Revenue		
ELCC Government subsidy (Note 5)	487,975	226,623
Government wages subsidy	485,602	453,091
Revenue from programs and services	367,639	356,311
Grant revenue	267,803	254,915
Government fee subsidy	132,225	139,129
Donations	129,418	73,994
Fundraising	111,757	38,691
Rental income	52,013	134,350
Casino revenue recognized (Note 5)	26,984	36,120
Interest income	5,722	2,917
Amortization of deferred capital contributions (Note 6)	4,352	4,825
United Way grant and designated donations	2,526	38,523
	2,074,016	1,759,489