

**DEADLINE: DECEMBER 15, 2024**



## APPLICATION FORM

# 2025 Grant in Aid

FOR QUESTIONS, CONTACT  
**Linda Robinson**  
EMAIL: [lrobinson@merritt.ca](mailto:lrobinson@merritt.ca)  
TEL: 250.378.2024 ext 205

**MANDATORY:** REVIEW "POLICY 4-01 COMMUNITY GRANT IN AID" DOCUMENT  
REVIEW "APPLICATION CHECKLIST" ON PAGE 4 OF THIS DOCUMENT

## Applicant Information

Application Date (mm/dd/yyyy):

Full Legal Organization Name

Street Address

City  Prov

Postal Code

Organization Website

Organization President /  
Executive Director

Title

Phone Number  E-Mail

Contact Person (if different)

Title

Phone Number  E-Mail

## Organization Information

Not for profit?  Yes  No Registration Number

Did you receive a Permissive Tax Exemption in 2025  Yes  No

Did you receive a Grant in Aid in last two years?  
(Include \$ amount of financial and/or in-kind received) 2024  2023

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## Organization Information

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Current Fundraising Initiatives (500 characters or less)

Merritt Snowmobile club charges membership fees along with selling daily trail passes to non members. In addition, the club has applied for and received several grants from the BC Snowmobile Federation, Off Road Vehicle Trail Fund, and Province of BC Destination Development Fund. The club also hosts a number of fundraising events including the annual Spring Fling and Poker Run. The club has an existing webcam at its Thynne Mountain and Honeymoon riding area that generates advertising revenue. The club has also partnered with local hotels to offer discounted rates to attract new riders to the area and capitalize on increased member dollars and day use fees.

Mission Statement/Purpose (500 characters or less)

The M.S.C. promotes safe family snowmobiling with riding areas on Thynne Mountain, Stoyoma Mountain, Honeymoon Lakes and the Hooshum Ridge by maintaining a trail system that has been approved and is part of a management agreement with the Province of B.C.

Brief Description of Organization (1,000 characters or less)

The Merritt Snowmobile Club was incorporated by the BC Societies Act on April 5, 1972. The club has primarily relied on membership fees, single use trail passes, and significant volunteer efforts to remain financially sustainable. The club maintains a network of trails and day use cabins in its riding areas including grooming operations throughout the winter. The club sees the potential to build the Merritt area into the next snowmobile destination in the province; similar to Sicamous and Revelstoke. We see an opportunity to attract riders from other areas that will not only come for the day but stay in the community and spend multiple days exploring the various riding areas.

Please don't hesitate to attach supporting documents with further information about your organization.

# Proposal Request

Program / Project / Event Name

**Multi Site Web-Camera Upgrades**

Description of Event (1,000 characters or less)

The Merritt Snowmobile Club seeks funding to upgrade its three web camera systems with enhanced battery storage and remote weather stations. Currently, the cameras operate on solar-powered batteries but cannot stay functional during the extended nighttime hours of winter. This leads to shutdowns until mid-morning, which inconveniences riders who depend on the cameras to check snow conditions early in the day. The proposed upgrades will address these limitations by incorporating higher-capacity batteries to ensure continuous operation and adding weather monitoring equipment. These remote weather stations will provide real-time updates on temperature, wind, and other critical conditions, enabling riders to make informed and safe decisions about their trips. By improving access to essential information and enhancing safety, this project will significantly benefit the riding community and further the club's commitment to promoting safe, enjoyable snowmobiling.

Please don't hesitate to **attach supporting documents** with details about your program, project or event.

Type of Funding Request

Financial Aid

In-Kind

Contact Facility Booking Department at (250) 315-1050 for a quote for your event

Amount Requested

5764.73

Maximum of \$7,500 per organization or \$500 per teams/individuals participating in recognized competitions

Program Budget

6754.73

Percent of your Program Budget covered by this request  %

(i.e. a \$1,000 grant would cover 10% of a \$10,000 event)

Tell us how much money you have fundraised for this event. \$

Please explain how your Organization or Event plans to increase external fundraising in the future. (500 characters or less)

The goal of the Merritt Snowmobile club over the last several years has been to increase the rider experience. Our hope is to increase ridership by attracting new members and day use visitors from surrounding communities. The funds from additional riders will allow for greater ability to carry out necessary projects such as trail maintenance and increased trail grooming.

## Declaration (Two Authorized Signatures Required)

- 1) On behalf of and with authority of the Organization, I certify that the information given on this grant application and attachments is true, correct and complete in every respect and if the Organization is awarded the grant, agrees to abide by the established grant terms and conditions.
- 2) The personal information collected on this form is done so pursuant to the *Community Charter* and/or the *Local Government Act* and in accordance with the *Freedom of Information and Protection of Privacy Act*. The personal information collected herein will be used only for the purpose of processing this application or request and for no other purpose unless its release is authorized by its owner, the information is part of a record series commonly available to the public, or is compelled by a Court agent duly authorized under another Act.
- 3) Neither the City of Merritt or any Member of Council, individually or collectively, is in any way responsible for any deficits or cost over-runs in relation to any event or initiative.

Print Name of Board Chair or  
President

Mat Selzer

Signature



Print Name of Person  
completing the application

David Andersen

Signature



Date Signed (mm/dd/yyyy)

12/12/2024

### APPLICATION CHECKLIST - ALL REQUESTS

- 2025 Grant Report** - If you received a Grant in Aid in 2024 you will be required to submit a final report to Council in order to be considered for 2025 funding. This may include actual revenues/expenses, attendance, and economic/social impact of the grant.
- Completed and signed Grant in Aid application.**

### APPLICATION CHECKLIST - REQUESTS OVER \$1,500

- Budget** - Include a detailed budget for the program, project or event, including all potential revenue sources.
- Financial Statements** - include annual financial statements that are certified (signed) by a Director (or alternate) of the organization.
- Organization Budget** - Include the current annual operating budget for the organization.
- Long-Term Plan** - For recurring applications, please provide a business plan showing how the organization intends to become more self-sufficient and less reliant on the City Grant in Aid program in the future.

SUBMIT TO FINANCE@MERRITLCA

**Multi Site Web Camera Upgrade  
Project Budget**

**Snowmobile Club**

Merritt Snowmobile Club

**Project Name**

Multi-Site Web Camera Upgrade

**Project Costs**

Description (Please itemize your project costs)	Cost
6 Batteries (Renogy)	\$3,171.69
Tempest Weather System	\$1,643.04
Connectors and cables (Lordco)	\$550.00
General Labour	\$990.00
Travel	\$400.00
<b>Total Project Cost</b>	<b>\$6,754.73</b>

**Funding Sources**

Name, Company, or Funding Agency	Type of Contribution	Amount
Amount Requested from City of Merritt	Grant	\$5,764.73
Community Donations	In-Kind	\$990.00
<b>Total Project Funding</b>		<b>\$6,754.73</b>

## **Merritt Snowmobile Club Long-Term Plan**

### **Introduction**

The Merritt Snowmobile Club is committed to promoting safe, family-friendly snowmobiling across its riding areas, including Thynne Mountain, Stoyoma Mountain, Honeymoon Lakes, and Hooshum Ridge. The club maintains an extensive network of trails and day-use cabins, along with winter grooming operations. A dedicated group of volunteers has historically managed operations, ensuring the club's sustainability.

Traditionally, the club has relied on membership fees, single-use trail passes, local fundraising, and significant volunteer contributions to maintain financial viability. However, this model has limitations. To address the growing financial demands of operations, the club is actively taking steps to become more self-sufficient and reduce reliance on Grant in Aid funding. These efforts include increasing grant applications to enhance infrastructure and attract more members through improved rider experiences. A robust membership base is essential for securing consistent revenue, as demonstrated by other clubs such as Revelstoke and Coq Snow, which boast memberships exceeding 1,000 individuals.

The Merritt Snowmobile Club also recognizes the opportunity to increase the carrying capacity of its riding areas, enabling more riders to safely and enjoyably access trails with minimal environmental impact. To achieve these goals, the club is focusing on three key areas: trail maintenance and development, marketing, and infrastructure and equipment improvements.

### **Trail Maintenance and Development**

High-quality trails are critical for providing safe and efficient access to popular riding zones. In 2022, the club received a significant grant from the Off-Road Vehicle Trail Fund, which facilitated a major overhaul of its trail systems. This funding allowed the club to transition from merely keeping up with maintenance to actively improving and expanding its trail network.

These trail improvements are designed to attract family riders, the club's most profitable demographic. Enhanced trails lower the skill barrier for accessing many areas, making them safer and more accessible for young and inexperienced riders. This focus on trail quality is a cornerstone of the club's strategy to increase membership and single-use trail pass sales.

### **Marketing**

To expand its reach and attract new members, the Merritt Snowmobile Club has significantly enhanced its online presence. Recent upgrades to the club's website enable users to purchase memberships and trail passes directly online and access up-to-date information on trail grooming and snow conditions. The club has also achieved a milestone of surpassing 1,000 followers on social media, further boosting its visibility.

In addition, two webcams funded through grants, including one from the City of Merritt, provide real-time updates to riders. These webcams also generate revenue through ad sales. The club has introduced branded merchandise as another avenue for promotion and revenue generation. These efforts are designed to increase awareness of the club's offerings and foster a sense of community among riders.

### **Infrastructure and Equipment**

The club has made significant strides in enhancing its infrastructure to improve the rider experience. Recent projects include upgrading existing day-use cabins and adding a new cabin in the Stoyoma riding area. This new cabin increases the area's capacity and provides riders with a warm, welcoming space during their outings, making it more appealing to visit.

## 2024-2025 Expected Operating Budget Merritt Snowmobile Club

<b>Income:</b>	<b>24-25 budget</b>
Membership/ Day Pass Fees	5000
Sponsors/Fundraisers	9000
Merchandise Sales	2000

**Total Income:** 16000

<b>Expenses:</b>	<b>24-25 budget</b>
Advertising	250
BCSF Dues	3500
Avalanche Canada	300
Equipment Insurance	6000
Groomer Repairs/Maintenance	2500
Insurance (Directors and Officers)	750
Property/Building Insurance	800
Repairs and Maintenance	7000
Season/Trail Pass Cards	150
WCB Expense	50
Office	250
Fundraiser Expenses	2500

**Total Expenses:** 24050

**Excess (Deficiency) of Revenues Over Expenses** (8050)

## 2024 City of Merritt Grant Report

For the 2024 City of Merritt Grant in Aid program, the Merritt Snowmobile Club received \$2,000 to support the installation of a series of signs designed to enhance rider safety and navigation. This project aimed to build upon previous efforts to improve the rider experience by adding directional signage to key locations, including day-use cabins, riding areas, and the parking lot.

The funds from the City of Merritt were allocated for the purchase staging area signage, 30 signposts, and accompanying trail signs. These signs are intended to identify trails by name, display direction arrows, and indicate travel distances, ensuring that riders—both new and experienced—can navigate the trails with confidence and safety.

While not all the signs have been installed, several of the staging area signs are in place. The club has been engaged in ongoing consultation with local First Nations to secure final approval before proceeding with further signage. Several meetings have already taken place, reflecting the club's commitment to meaningful collaboration and respect for Indigenous perspectives and land use.

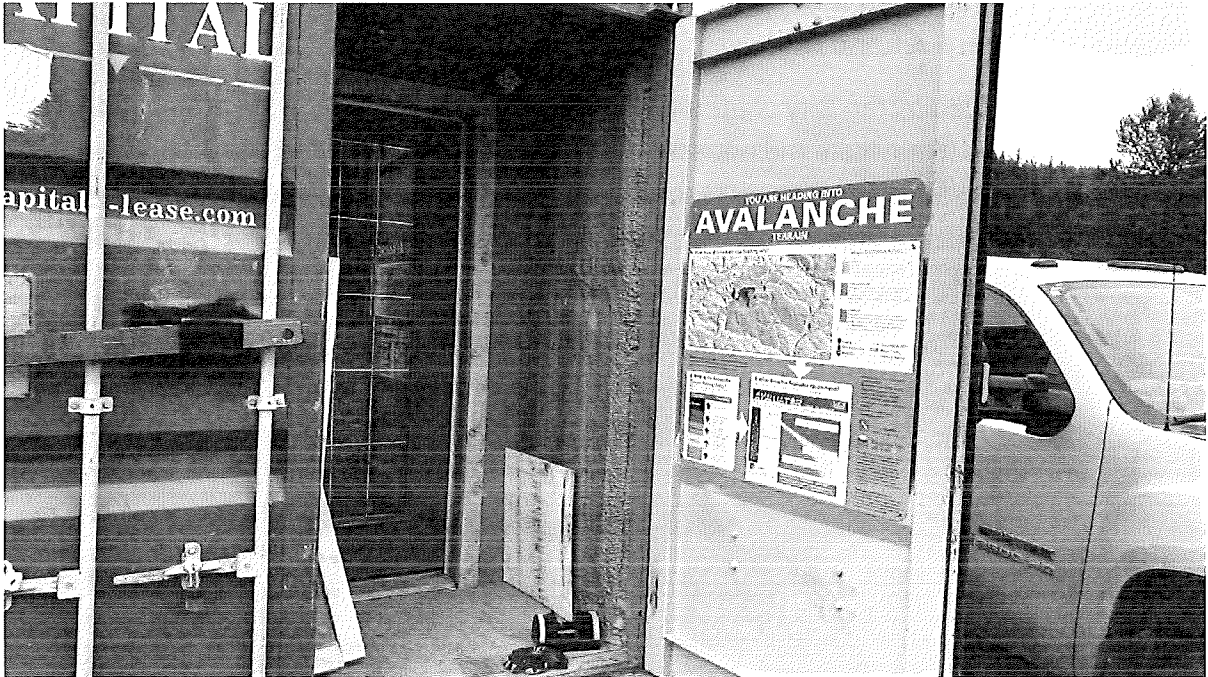
The support provided by the City of Merritt has been vital to advancing this project, even as the club continues to navigate the necessary steps for completion. The Merritt Snowmobile Club is deeply grateful for the City of Merritt's \$2,000 contribution, which will enable the successful implementation of this project once approval is granted.

Thank you for your continued support!

A handwritten signature in black ink, appearing to read 'Dave Andersen', with a horizontal line extending to the right from the end of the signature.


Dave Andersen





MERRITT SNOWMOBILE CLUB  
Financial Information  
Year Ended September 30, 2023

MSC President:

A handwritten signature, possibly "Mat Selzer", which has been heavily scribbled over with multiple horizontal lines.

Mat Selzer



**Carrie Ware & Company Inc.**  
Chartered Professional Accountant Firm

2032 Quilchena Avenue,  
P.O. Box 700,  
Merritt, BC V1K 1B8

Tel: (250) 378-2215  
Fax: (250) 378-6061  
www.carrieware.ca

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## COMPILATION ENGAGEMENT REPORT

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To the Members of Merritt Snowmobile Club

On the basis of information provided by management, I have compiled the statement of financial position of Merritt Snowmobile Club as at September 30, 2023, and the statements of revenues and expenditures, changes in net assets and cash flows for the year then ended, and Note 1, which describes the basis of accounting applied in the preparation of the compiled financial information ("financial information").

Management is responsible for the accompanying financial information, including the accuracy and completeness of the underlying information used to compile it and the selection of the basis of accounting.

I performed this engagement in accordance with Canadian Standard on Related Services (CSRS) 4200, *Compilation Engagements*, which requires me to comply with relevant ethical requirements. My responsibility is to assist management in the preparation of the financial information.

I did not perform an audit engagement or a review engagement, nor was I required to perform procedures to verify the accuracy or completeness of the information provided by management. Accordingly, I do not express an audit opinion or a review conclusion, or provide any form of assurance on the financial information.

Readers are cautioned that the financial information may not be appropriate for their purposes.

Merritt, British Columbia  
September 13, 2024

CHARTERED PROFESSIONAL ACCOUNTANT

**MERRITT SNOWMOBILE CLUB**  
**Statement of Financial Position**  
**September 30, 2023**

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<b>ASSETS</b>	
<b>CURRENT</b>	
Cash	\$ 40,495
Prepaid expenses	<u>900</u>
	41,395
<b>EQUIPMENT (Note 4)</b>	<u>56,589</u>
	<u>\$ 97,984</u>

<b>LIABILITIES AND NET ASSETS</b>	
<b>CURRENT</b>	
Accounts payable	\$ 3,000
<b>NET ASSETS</b>	<u>94,984</u>
<b>LIABILITIES AND NET ASSETS</b>	<u>\$ 97,984</u>

**ON BEHALF OF THE BOARD**

\_\_\_\_\_ Director

\_\_\_\_\_ Director

See notes to financial information

**MERRITT SNOWMOBILE CLUB**  
**Statement of Revenues and Expenditures**  
**Year Ended September 30, 2023**

	2023	%
<b>REVENUES</b>		
BC Snowmobile Federation grant	\$ 30,747	39.72
BC Snowmobile Federation fees	13,895	17.95
MOF and TNRD Grant revenue	10,678	13.79
Sponsors/ Fundraisers	9,134	11.80
Canadian Red Cross	7,500	9.69
Membership Fees	3,609	4.66
Merchandise sales	1,846	2.38
	<u>77,409</u>	<u>99.99</u>
<b>EXPENSES</b>		
Amortization	20,277	26.19
BCSF project	20,000	25.84
Bank charges	24	0.03
Consulting fees	1,381	1.78
Fuel	2,436	3.15
Fundraising costs	2,978	3.85
Insurance	3,092	3.99
Merchandise	1,257	1.62
Professional fees	3,040	3.93
Repairs and maintenance	21,023	27.16
Worksafe BC	42	0.05
	<u>75,550</u>	<u>97.59</u>
<b>EXCESS OF REVENUES OVER EXPENSES</b>	<u>\$ 1,859</u>	<u>2.40</u>

See notes to financial information

**MERRITT SNOWMOBILE CLUB**  
**Statement of Changes in Net Assets**  
**Year Ended September 30, 2023**

	<u>2023</u>
<b>NET ASSETS - BEGINNING OF YEAR</b>	<b>\$ 93,125</b>
<b>EXCESS OF REVENUES OVER EXPENSES</b>	<b><u>1,859</u></b>
<b>NET ASSETS - END OF YEAR</b>	<b><u>\$ 94,984</u></b>

See notes to financial information

**MERRITT SNOWMOBILE CLUB**  
**Statement of Cash Flows**  
**Year Ended September 30, 2023**

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<b>OPERATING ACTIVITIES</b>	
Cash receipts from grantors and donors	\$ 77,409
Cash paid to suppliers	<u>(53,174)</u>
Cash flow from operating activities	<u>24,235</u>
<b>INVESTING ACTIVITY</b>	
Additions to equipment	<u>(8,380)</u>
<b>INCREASE IN CASH FLOW</b>	<b>15,855</b>
Cash - beginning of year	<u>24,640</u>
<b>CASH - END OF YEAR</b>	<b><u>\$ 40,495</u></b>

See notes to financial information

**MERRITT SNOWMOBILE CLUB**  
**Notes to Financial Information**  
**Year Ended September 30, 2023**

**1. BASIS OF ACCOUNTING**

The basis of accounting applied in the preparation of the statement of financial position of Merritt Snowmobile Club as at September 30, 2023, and the statements of revenues and expenditures, changes in net assets and cash flows for the year then ended is the historical cost basis and reflects cash transactions with the addition of:

- property, plant and equipment amortized on the same basis as for income tax
- accounts payable and accrued liabilities

**2. PURPOSE OF THE ORGANIZATION**

Merritt Snowmobile Club (the "organization") is a not-for-profit organization of Bc on April 5, 2972. Management has determined that they are exempt from payment of income tax under Section 149(1) of the Income Tax Act.

The organization operates to promote the local snowmobile riding area.

**3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

Equipment

Equipment is stated at cost or deemed cost less accumulated amortization and is amortized over its estimated useful life on a declining balance basis at the following rates and methods:

Buildings	4% declining balance method
Equipment	8% declining balance method
Other machinery and equipment	10% declining balance method

The organization regularly reviews its equipment to eliminate obsolete items. Government grants are treated as a reduction of equipment cost.

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

**4. EQUIPMENT**

	Cost	Accumulated amortization	Net book value
Buildings	\$ 5,536	\$ 554	\$ 4,982
Equipment	8,380	838	7,542
Other machinery and equipment	62,950	18,885	44,065
	<u>\$ 76,866</u>	<u>\$ 20,277</u>	<u>\$ 56,589</u>



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## MERRITT SNOWMOBILE CLUB

3398 Wildrose Way  
Merritt, Bc  
V1K 1J6

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September 13, 2024  
Confidential

Carrie Ware & Company Inc.  
Box 700  
2032 Quilchena Avenue  
Merritt British Columbia V1K 1B8

Dear Sir / Madam:

Further to the engagement letter dated September 16, 2023, I acknowledge that I am responsible for:

- a. The compiled financial information;
- b. Selecting the basis of accounting to be applied in the preparation of the compiled financial information that is appropriate for the intended use;
- c. The accuracy and completeness of the information provided to you; and
- d. Attaching the compilation engagement report when distributing or reproducing the compiled financial information.

Further, I confirm, to the best of my knowledge and belief, the following representations made by me to you during your compilation of the financial information:

**Approved the accounting prepared by the firm**

I have reviewed, approved and recorded all of the following:

- a. Adjusting journal entries you prepared or changed;
- b. Account codes you determined or changed;
- c. Transactions you classified; and
- d. Accounting records you prepared or changed.

**Carrying value and classification of assets or liabilities**

I have no plans or intentions that may materially affect the carrying value or classification of assets and liabilities reflected in the financial information.

**Disclosure of significant customers and / or suppliers**

I have disclosed to you all significant customers and/or suppliers of the organization who individually represent a significant volume of transactions with my organization. I am of the opinion that the volume of transactions (e.g., sales, services, purchases, borrowing and lending) done by the organization with any one party is not of sufficient magnitude that discontinuance would have a material negative effect on the ongoing operations of the organization.

**No material unrecorded assets or contingent assets**

There are no material unrecorded assets or contingent assets (such as claims relating to patent infringements or unfulfilled contracts whose value depends on satisfying conditions regarded as uncertain), that have not been disclosed to you.

(continued)

**Disclosure of all significant estimates and fair value measurements**

I have disclosed to you all significant estimates and fair value measurements. I am of the opinion that:

- a. The measurement methods used are permitted under Canadian Standard on Related Services and appropriate in the circumstances;
- b. The underlying assumptions are reasonable and reflect management's best estimates considering existing market information;
- c. The method of valuation has been applied consistently;
- d. The assumptions are consistent with management's intended courses of action; and
- e. Financial information disclosures are in accordance with Canadian Standard on Related Services.

**Applicable privacy legislation**

I have obtained all consents that are required under applicable privacy legislation for the collection, use, and disclosure to you of personal information.

**No business transacted at meetings.**

There was no business transacted at the meetings of the members or directors (including committees thereof) which would have a material effect upon the financial information or require disclosure therein.

**Accounting and financial records**

All accounting and financial records and related data of the organization have been made available to you, and you have been made aware of and given access to outside sources of information where applicable.

**All information necessary has been disclosed**

All information necessary to complete the financial information has been disclosed to you.

**No events occurred or pending**

No events have occurred or are pending, and no facts have been discovered to date, which would cause the financial information to be misleading.

**Management responsible for financial information**

The financial information have been reviewed by management and I acknowledge sole responsibility for their content.

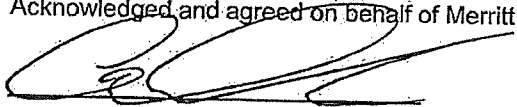
**Proceeds of Crime (Money Laundering) and Terrorist Financing Act**

I hereby acknowledge that Carrie Ware & Company Inc. have made me aware of your legal obligations under the Proceeds of Crime (Money Laundering) and Terrorist Financing Act. I hereby acknowledge that I am aware of potential conflict of interest that may arise as a result of your legal obligations under this Act and authorize Carrie Ware & Company Inc. to release and disclose information about Merritt Snowmobile Club as required by statute.

**Signed balance sheet**

I am aware of the provisions of sections 158(1) and (2) of the Canada Business Corporations Act, or the equivalent sections of other provincial or territorial Business Corporations Acts, which require the financial information to be approved by the board of directors, such approval being evidenced by the signature at the foot of the balance sheet by two directors duly authorized to sign or by the director, where there is only one. I also undertake not to issue, publish or circulate copies of the financial information unless these are approved and signed as aforementioned and are accompanied by the Compilation Engagement Report.

Acknowledged and agreed on behalf of Merritt Snowmobile Club by:

A handwritten signature in black ink, appearing to be a stylized name, written over a horizontal line.

September 13, 2024

Date signed



December 14, 2023  
Confidential

Merritt Snowmobile Club  
3398 Wildrose Way  
Merritt Bc V1K 1J6

Attention: Simon Rizzardo

ENTERED

Dear Simon:

Re: Merritt Snowmobile Club

You have requested that, on the basis of information that you will provide, I assist you in the preparation of the compiled financial information of Merritt Snowmobile Club, which comprise the balance sheet as at September 30, 2023, and the statement of income and retained earnings for the year then ended, and Note X, which describes the basis of accounting to be applied in the preparation of the compiled financial information.

**Intended Use of the Compiled Financial Information**

The compiled financial information is intended to be used by management of Merritt Snowmobile Club and third parties, being [e.g., current or potential lenders for borrowing purposes]. Those parties are in a position to request and obtain further information from the entity.

I am pleased to confirm my acceptance and my understanding of this compilation engagement by means of this letter.

**My Responsibilities**

I will perform the compilation engagement in accordance with the Canadian Standard on Related Services (CSRS) 4200, Compilation Engagements, which requires me to comply with relevant ethical requirements.

A compilation engagement involves me assisting you in the preparation of compiled financial information. Since a compilation engagement is not an assurance engagement, I am not required to perform procedures to verify the accuracy or completeness of the information you provide to me for the compilation engagement. Accordingly, I will not express an audit opinion or a review conclusion, or provide any form of assurance on the compiled financial information.

**Management's Responsibility**

The compilation engagement is performed on the basis that you acknowledge that:

- a. The third party that intends to use the compiled financial information is in a position to request and obtain further information from the entity;
- b. A compilation engagement is appropriate for the intended use;
- c. You understand that a compilation engagement will not fulfill the entity's legal, regulatory or contractual provisions, if any, for an audit engagement or a review engagement; and
- d. You understand that the compiled financial information should not be used by third parties other than those who are in a position to request or obtain further information from the entity or have agreed with you the basis of accounting applied in the preparation of the compiled financial information.

Further, you acknowledge that you are responsible for:

- a. The compiled financial information;
- b. Selecting the basis of accounting to be applied in the preparation of the compiled financial information that is appropriate for the intended use;
- c. The accuracy and completeness of the information provided to me; and

- d. Attaching the compilation engagement report when distributing or reproducing the compiled financial information.

### **Reporting**

Unless unanticipated difficulties are encountered, my report will be substantially in the form contained in Appendix A to this letter.

### **Use of Information**

It is acknowledged that I will have access to all information about identified individuals ("personal information") in your custody that I require to complete my Engagement. My services are provided on the basis that:

- a. You represent to me that management has obtained any required consents for my collection, use, disclosure, storage, transfer and process of personal information required under applicable privacy legislation and professional regulation; and
- b. I will hold all personal information in compliance with my Privacy Statement.

### **File Inspections**

In accordance with professional regulations (and by firm policy), my client files must periodically be reviewed by practice inspectors and by other firm personnel to ensure that I am adhering to professional and firm standards. File reviewers are required to maintain confidentiality of client information

### **Confidentiality**

One of the underlying principles of the profession is a duty of confidentiality with respect to client affairs. Each professional accountant must preserve the secrecy of all confidential information that becomes known during the practice of the profession. Accordingly, I will not provide any third party with confidential information concerning the affairs of Merritt Snowmobile Club unless:

- a. I have been specifically authorized with prior consent;
- b. I have been ordered or expressly authorized by law or by the Code of Professional Conduct/Code of Ethics; or
- c. The information requested is (or enters into) public domain.

### **Communications**

In performing my services, I will send messages and documents electronically. As such communications can be intercepted, misdirected, infected by a virus, or otherwise used or communicated by an unintended third party, I cannot guarantee or warrant that communications from me will be properly delivered only to the addressee. Therefore, I specifically disclaim, and you release me from, any liability or responsibility whatsoever for interception or unintentional disclosure of communications transmitted by me in connection with the performance of this Engagement. In that regard, you agree that I shall have no liability for any loss or damage to any person or entity resulting from such communications, including any that are consequential, incidental, direct, indirect, punitive, exemplary or special damages (such as loss of data, revenues or anticipated profits).

If you do not consent to my use of electronic communications, please notify me in writing.

### **Other Terms of Engagement**

Subject to management review and approval, I will carry out such bookkeeping as I find necessary prior to the preparation of the compiled financial information, prepare the necessary federal and provincial income tax returns and prepare any special reports as required. Management will provide the information necessary to complete the returns/reports and will file them with the appropriate authorities on a timely basis.

It should be noted that my accounting work in the area of GST/HST and other commodity taxes is limited to that appropriate to compile the financial information. Accordingly, I may not detect situations where you are incorrectly collecting GST/HST or incorrectly claiming input tax credits. As you are aware, failure to properly account for the GST/HST could result in you or your company becoming liable for tax, interest or penalties. These situations may also arise for provincial sales tax, custom duties and excise taxes.

I will also be pleased to provide other additional services upon request. Such services include income tax planning, GST/HST and PST advice, business financing, management consulting and valuations.

### **Ownership**

The working papers, files, other materials, reports and work created, developed or performed by me during the course of the engagement are the property of my firm, constitute my confidential information and will be retained by me in accordance with my firm's policies and procedures.

During the course of my work, I may provide, for your own use, certain software, spreadsheets and other intellectual property to assist with the provision of my services. Such software, spreadsheets and other intellectual property must not be copied, distributed or used for any other purpose. I also do not provide any warranties in relation to these items and will not be liable for any lost or corrupted data or other damage or loss suffered or incurred by you in connection with your use of them.

I retain the copyright and all intellectual property rights in any original materials provided to you.

### **Governing Legislation**

This engagement letter is subject to, and governed by, the laws of the Province of Bc. The Province of Bc will have exclusive jurisdiction in relation to any claim, dispute or difference concerning this engagement letter and any matter arising from it. Each party irrevocably waives any right it may have to object to any action being brought in those courts, to claim that the action has been brought in an inappropriate forum or to claim that those courts do not have jurisdiction.

### **Dispute Resolution**

You agree that any dispute that may arise regarding the meaning, performance or enforcement of this Engagement will, prior to resorting to litigation, be submitted to mediation.

### **Indemnity**

Merritt Snowmobile Club hereby agrees to indemnify, defend (by counsel retained and instructed by me) and hold harmless my firm (and its partners, agents or employees) from and against any and all losses, costs (including solicitors' fees), damages, expenses, claims, demands or liabilities arising out of (or in consequence of):

- a. The breach by Merritt Snowmobile Club, or its directors, officers, agents or employees, of any of the covenants made by your company herein, including, without restricting the generality of the foregoing, the misuse of, or the unauthorized dissemination of, my engagement report or the financial statements in reference to which the engagement report is issued, or any other work product made available to you by my firm.
- b. The services performed by me pursuant to this engagement, unless, and to the extent that, such losses, costs, damages and expenses are found by a court of competent jurisdiction to have been due to the negligence of my firm. In the event that the matter is settled out of court, I will mutually agree on the extent of the indemnification to be provided by your company.

I will use all reasonable efforts to complete the engagement as described in this letter within the agreed upon time frames.

However, I shall not be liable for failures or delays in performance that arise from causes beyond my control, including the untimely performance by Merritt Snowmobile Club of its obligations.

### **Limitation of Liability**

My aggregate liability for all claims, losses, liabilities and damages in connection with this Engagement, whether as a result of breach of contract, tort (including negligence), or otherwise, regardless of the theory of liability, is limited to \$25,000.00 My liability shall be several and not joint and several. I shall only be liable for my proportionate share of any loss or damage, based on my contribution relative to the others' contributions and only if your claim is commenced within [24 months or less] of the date Merritt Snowmobile Club should have been aware of the potential claim. In addition, I will not be liable in any event for consequential, incidental, indirect, punitive, exemplary, aggravated or special damages, including any amount for loss of profit, data or goodwill, whether or not the likelihood of such loss or damage was contemplated.

### **Time Frames**

I will use all reasonable efforts to complete the Engagement as described in this letter within the agreed upon time frames.

However, I shall not be liable for failures or delays in performance that arise from causes beyond my reasonable control, including any delays in the performance by Merritt Snowmobile Club of its obligations.

### **Fees at Regular Billing Rates**

My professional fees will be based on my regular billing rates, plus direct out-of-pocket expenses and applicable GST and PST, and are due when rendered. Fees for additional services will be established separately.

**Retainer**

Prior to commencing my services, I require that you provide me with a retainer in the amount of \$[amount]. The retainer will be applied against my final invoice, and any unused portion will be returned to you upon my collection of all outstanding fees and costs related to this Engagement.

**Billing**

My fees and costs will be billed monthly and are payable upon receipt. Invoices unpaid 30 days past the billing date may be deemed delinquent and are subject to an interest charge of 1.50% per month or 18.00% (APR) per annum. I reserve the right to suspend my services, or to withdraw from this engagement in the event that any of my invoices are deemed delinquent. In the event that any collection action is required to collect unpaid balances due to me, you agree to reimburse me for my costs of collection, including lawyers' fees.

**Costs of Responding to Government or Legal Processes**

In the event I am required to respond to a subpoena, court order, government agency or other legal process for the production of documents and/or testimony relative to information I obtained and/or prepared during the course of this Engagement, you agree to compensate me, at my normal hourly rates, for the time I expend in connection with such response and to reimburse me for all of my out-of-pocket costs (including applicable GST/HST) incurred.

**Termination**

Management acknowledges and understands that failure to fulfill its obligations as set out in this engagement letter will result, upon written notice, in the termination of the engagement.

Either party may terminate this agreement for any reason upon providing written notice to the other party. If early termination takes place, Merritt Snowmobile Club shall be responsible for all time and expenses incurred up to the termination date.

If I am unable to complete the Engagement, I may withdraw from the Engagement before issuing my Compilation Engagement Report or compiling the financial information. If this occurs, I will communicate the reasons and provide details.

**Survival of Terms**


This engagement letter will continue in force for subsequent Engagements unless terminated by either party by written notice prior to the commencement of the subsequent Engagement.

This engagement letter includes the relevant terms that will govern the Engagement for which it has been prepared. The terms of this letter supersede any prior oral or written representations or commitments by or between the parties. Any material changes or additions to the terms set forth in this letter will only become effective if evidenced by a written amendment to this letter, signed by all of the parties.

If you have any questions about the contents of this letter, please raise them with me. If the services outlined are in accordance with your requirements, and if the above terms are acceptable to you, please sign the copy of this letter in the space provided and return it to me.

I appreciate the opportunity to be of service to your company.

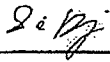
Yours truly,



Carrie Ware, CPA, CA

Carrie Ware & Company Inc.  
Chartered Professional Accountant Firm

The services and terms set out above are as agreed to on behalf of Merritt Snowmobile Club by:



12/15/2023

Date signed



## Appendix A - Expected form of Report

To the Shareholders of Merritt Snowmobile Club

On the basis of information provided by management, I have compiled the balance sheet of Merritt Snowmobile Club as at September 30, 2023 and the statements of income, retained earnings and cash flow, and , which describes the basis of accounting applied in the preparation of the compiled financial information ("financial information").

Management is responsible for the accompanying financial information, including the accuracy and completeness of the underlying information used to compile it and the selection of the basis of accounting.

I performed this engagement in accordance with Canadian Standard on Related Services (CSRS) 4200, *Compilation Engagements*, which requires me to comply with relevant ethical requirements. My responsibility is to assist management in the preparation of the financial information.

I have not performed an audit engagement or a review engagement, nor was I required to perform procedures to verify the accuracy or completeness of the information provided by management. Accordingly, I do not express an audit opinion or a review conclusion, or provide any form of assurance on the financial information.

Readers are cautioned that the financial information may not be appropriate for their purposes.

Merritt Snowmobile Club  
 Year End: September 30, 2023  
 Adjusting Journal Entries  
 Date: 10/1/2022 To 9/30/2023

Number	Date	Name	Account No	Reference	Annotation	Debit	Credit	Recurrence	Misstatement
1	9/30/2023	Building Acc Ammortization	1145						
1	9/30/2023	Automotive Equip Acc Ammor	1155				553.60		
1	9/30/2023	Equipment Acc Ammortization	1165				18,885.00		
1	9/30/2023	Computer Equipment Ammor	1185				838.00		
1	9/30/2023	Ammortization Exp	6550			20,276.60			
Record Ammortization per U									
3	10/1/2022	Building	1140				3,008.13		
3	10/1/2022	Building	1140				2,527.65		
3	10/1/2022	Automotive Equipment	1150				450.00		
3	10/1/2022	Automotive Equipment	1150				10,000.00		
3	10/1/2022	Automotive Equipment	1150				40,000.00		
3	10/1/2022	Opening Equity	3000				12,500.00		
Record Capital Assets									
4	9/30/2023	Accounts payable	1200					3,000.00	
4	9/30/2023	Professional Fees	6500			3,000.00			
Record accounting accrual									
						91,762.58	91,762.58		
Net Income (Loss)			1,858.84						

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Prepared by	Reviewed by	Finalization
	CW 9/13/2024	

AJ

**Merritt Snowmobile Club**  
**Year End: September 30, 2023**  
**Trial Balance**

<b>Account</b>	<b>Prelim</b>	<b>Adj's</b>	<b>Rep</b>
1000 Bank	30,375.67	0.00	30,375.67
1110 Groomer Act	10,108.32	0.00	10,108.32
1120 Members Share	10.96	0.00	10.96
<b>111.1000 Cash</b>	<b>40,494.95</b>	<b>0.00</b>	<b>40,494.95</b>
1170 Prepaid Expenses	900.00	0.00	900.00
<b>128.1484 Prepaid expenses</b>	<b>900.00</b>	<b>0.00</b>	<b>900.00</b>
1140 Building	0.00		
3 Record Capital Assets		3,008.13	
3 Record Capital Assets		2,527.85	
1140 Building	0.00	5,535.98	5,535.98
<b>155.1680 Buildings</b>	<b>0.00</b>	<b>5,535.98</b>	<b>5,535.98</b>
1145 Building Acc Ammortization	0.00		
1 Record Ammortization per U		(553.60)	
1145 Building Acc Ammortization	0.00	(553.60)	(553.60)
<b>156.1681 Buildings - acc amort</b>	<b>0.00</b>	<b>(553.60)</b>	<b>(553.60)</b>
1160 Equipment	8,380.00	0.00	8,380.00
<b>157.1740 Equipment</b>	<b>8,380.00</b>	<b>0.00</b>	<b>8,380.00</b>
1165 Equipment Acc Ammortization	0.00		
1 Record Ammortization per U		(838.00)	
1165 Equipment Acc Ammortization	0.00	(838.00)	(838.00)
<b>158.1741 Equipment - acc amort</b>	<b>0.00</b>	<b>(838.00)</b>	<b>(838.00)</b>
1150 Automotive Equipment	0.00		
3 Record Capital Assets		450.00	
3 Record Capital Assets		10,000.00	
3 Record Capital Assets		40,000.00	
3 Record Capital Assets		12,500.00	
1150 Automotive Equipment	0.00	62,950.00	62,950.00
<b>157.1785 Other machinery and equipment</b>	<b>0.00</b>	<b>62,950.00</b>	<b>62,950.00</b>
1155 Automotive Equip Acc Ammor	0.00		
1 Record Ammortization per U		(18,885.00)	
1155 Automotive Equip Acc Ammor	0.00	(18,885.00)	(18,885.00)
<b>158.1786 Other machinery and equipment</b>	<b>0.00</b>	<b>(18,885.00)</b>	<b>(18,885.00)</b>
1200 Accounts payable	0.00		

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**Merritt Snowmobile Club**  
**Year End: September 30, 2023**  
**Trial Balance**

Account	Prelim	Adj's	Rep
4 Record accounting accrual		(3,000.00)	
1200 Accounts payable	0.00	(3,000.00)	(3,000.00)
<b>215.2620 Accounts payable</b>	<b>0.00</b>	<b>(3,000.00)</b>	<b>(3,000.00)</b>
3000 Opening Equity	(24,639.51)		
3 Record Capital Assets		(68,485.98)	
3000 Opening Equity	(24,639.51)	(68,485.98)	(93,125.49)
<b>280.0001 Partner name #1</b>	<b>(24,639.51)</b>	<b>(68,485.98)</b>	<b>(93,125.49)</b>
4400 Corporate Sponsors	(2,865.00)	0.00	(2,865.00)
4450 Fundraising	(6,269.00)	0.00	(6,269.00)
<b>311.8000.02 Sponsors/ Fundraisers</b>	<b>(9,134.00)</b>	<b>0.00</b>	<b>(9,134.00)</b>
4100 BC Snowmobile Fedration Grant	(30,746.51)	0.00	(30,746.51)
<b>311.8000.03 BC Snowmobile Federation g</b>	<b>(30,746.51)</b>	<b>0.00</b>	<b>(30,746.51)</b>
4300 Canadian Red Cross	(7,500.00)	0.00	(7,500.00)
<b>311.8000.04 Canadian Red Cross</b>	<b>(7,500.00)</b>	<b>0.00</b>	<b>(7,500.00)</b>
4135 Ministry of Forest Grant	(3,125.00)	0.00	(3,125.00)
4150 GRANT- City of Merritt/TNRD	(7,552.50)	0.00	(7,552.50)
<b>311.8000.05 MOF and TNRD Grant revenu</b>	<b>(10,677.50)</b>	<b>0.00</b>	<b>(10,677.50)</b>
4350 Membership Fees	(3,609.03)	0.00	(3,609.03)
<b>311.8000.06 Membership Fees</b>	<b>(3,609.03)</b>	<b>0.00</b>	<b>(3,609.03)</b>
4000 Sales	(1,840.00)	0.00	(1,840.00)
4500 Interest Income	(5.56)	0.00	(5.56)
<b>311.8000.07 Merchandise sales</b>	<b>(1,845.56)</b>	<b>0.00</b>	<b>(1,845.56)</b>
4125 BC Snowmobile Federation Fees	(13,895.15)	0.00	(13,895.15)
<b>311.8000.08 BC Snowmobile Federation fi</b>	<b>(13,895.15)</b>	<b>0.00</b>	<b>(13,895.15)</b>
6700 Meals	2,977.52	0.00	2,977.52
<b>511.8523 Fundraising costs</b>	<b>2,977.52</b>	<b>0.00</b>	<b>2,977.52</b>
6550 Ammortization Exp	0.00		
1 Record Ammortization per U		20,276.60	
6550 Ammortization Exp	0.00	20,276.60	20,276.60
<b>521.8670 Amortization</b>	<b>0.00</b>	<b>20,276.60</b>	<b>20,276.60</b>
5300 Equipment & property Insurance	3,092.00	0.00	3,092.00
<b>523.8690 Insurance</b>	<b>3,092.00</b>	<b>0.00</b>	<b>3,092.00</b>

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**Merritt Snowmobile Club**  
 Year End: September 30, 2023  
 Trial Balance

Account	Prelim	Adj's	Rep
5000 Service Charges	<u>24.00</u>	<u>0.00</u>	<u>24.00</u>
525.8715 Bank charges	24.00	0.00	24.00
6500 Professional Fees	40.00		
4 Record accounting accrual		<u>3,000.00</u>	
6500 Professional Fees	<u>40.00</u>	<u>3,000.00</u>	<u>3,040.00</u>
531.8860 Professional fees	40.00	3,000.00	3,040.00
5500 Admin Fees	<u>1,381.25</u>	<u>0.00</u>	<u>1,381.25</u>
531.8863 Consulting fees	1,381.25	0.00	1,381.25
6200 Repair And Maintainence	<u>21,023.06</u>	<u>0.00</u>	<u>21,023.06</u>
535.8960 Repairs and maintenance	21,023.06	0.00	21,023.06
6250 Work Safe	<u>41.74</u>	<u>0.00</u>	<u>41.74</u>
537.9060 Worksafe BC	41.74	0.00	41.74
5900 Clud Toques n Tee's	<u>1,257.21</u>	<u>0.00</u>	<u>1,257.21</u>
541.9130 Merchandise	1,257.21	0.00	1,257.21
5200 Fuel	<u>2,435.54</u>	<u>0.00</u>	<u>2,435.54</u>
545.9200 Fuel	2,435.54	0.00	2,435.54
6800 BCSF Progect	<u>19,999.99</u>	<u>0.00</u>	<u>19,999.99</u>
581.9270.02 BCSF project	19,999.99	0.00	19,999.99
	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Net Income (Loss)	25,135.44		1,858.84