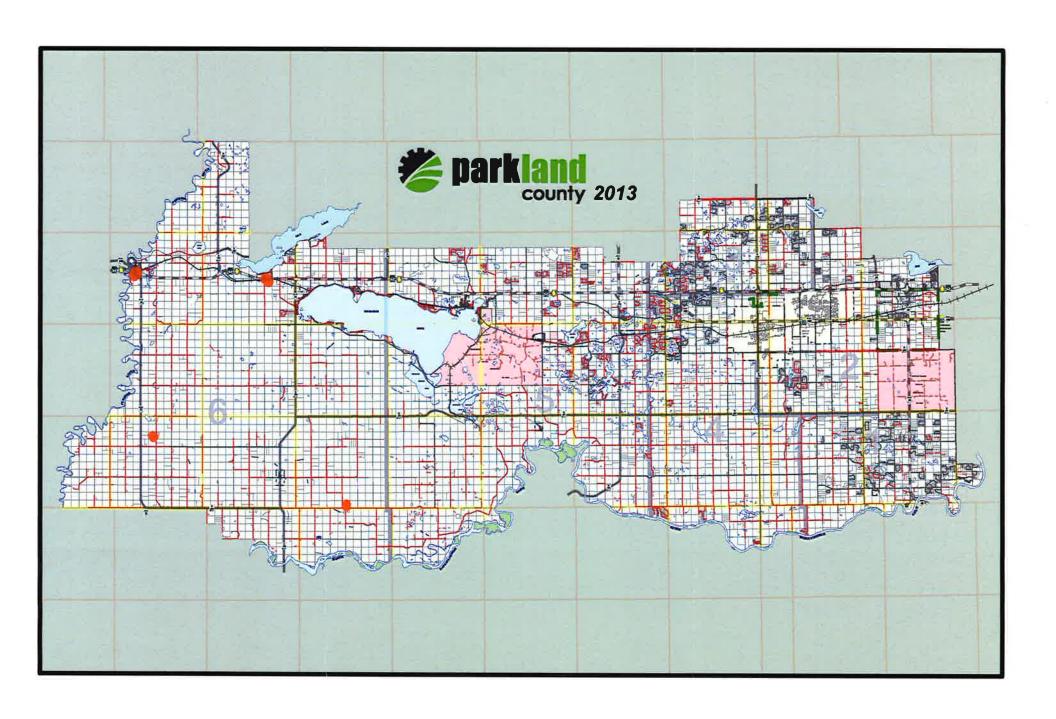


SPECIALIZED TRANSPORTATION GRANTS FOR SENIORS AND DISABLED PERSONS

APPLICATION FOR FUNDING

Name of Association, Society or Group: Beehise Support Services Association (BSSA)
Are you registered with the Province of Alberta as a non-profit organization?
Address: 5225-55 A Street, Box 6007, Drayton Valley, AB, FO T7A IRG Contact Person (position/title): Jayne Schadock
Telephone Number: 780-542-3113 est. 234 Fax Number: 780-542-3115 Cell Number: E-mail Address: Services com
Purpose of Goals of Association, Society or Group: BSSA provides support services for adults with developmental disabilities including employment, community excess, supported independent living, and residential supports and transportation services required for clients to access these services.
Reason for Request for Funding: cele provide transportation services to clients for purposes stated above in addition to medical, legal, and financial appointments. For these clients, we are their only means of transportation. Costs for providing these services include vehicle purchase insurance, fuel, i main knownes. Number of People Serviced by Association, Society or Group: De current clients Number of Parkland County People Serviced: 4 current clients
Please attach: 1. Financial Statement and/or Budget that indicates revenues and expenditures. 2. Map of Parkland County indicating your service area.

Please forward completed form and attachments to Manager of Legislative and Administrative Services,
Parkland County, 53109 Hwy 779, Parkland County, AB T7Z 1R1. Applications must be received by June 28th.
For further information, please contact Barb Williams at 780-968-8888, extension 8232.



Financial Statements of
Beehive Support Services Association
March 31, 2013

Page	
1	Auditor's Report
2	Statement of Operations
3	Statement of Changes in Net Assets
4	Statement of Financial Position
5	Statement of Cash Flows
6	Schedule 1 - Bottle Depot Operations
7	Schedule 2 - Persons with Developmental Disabilities - Overnight Staffed Residence
8	Schedule 3 - Persons with Developmental Disabilities - Community Access
9	Schedule 4 - Persons with Developmental Disabilities - Employment Supports
10	Schedule 5 - Persons with Developmental Disabilities - Supported Independent Living
11	Schedule 6 - Persons with Developmental Disabilities - Respite
12	Schedule 7 - Persons with Developmental Disabilities - Transportation
13	Schedule 8 - Residential Rental
14	Schedule 9 - Fundraising
15 - 20	Notes to the Financial Statements

Feddema & Company CHARTERED ACCOUNTANTS

Vivien Feddema, B. Comm., C.A. Robert T. Feddema, B. Comm., C.A. Fax (780) 542-4962 Box 5001 5160 - 52 avenue Drayton Valley, Alberta T7A 1R3

Phone (780) 542-5195

Auditors' Report

To the Members of the Board of Directors of The Beehive Support Services Association:

We have audited the statement of financial position of the Beehive Support Services Association as at March 31, 2013 and the statements of operations, changes in net assets and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management is responsible for the preparation and fair presentation of these financial statements in accordance with 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.

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

In common with many not-for-profit organizations, the organization derives revenue from donations, the completeness of which is not susceptible to satisfactory audit verification. Accordingly, our verification of these revenues was limited to the amounts recorded in the records of the organization and we were not able to determine whether any adjustments might be necessary to revenues, excess of revenues over expenses, current assets and net assets.

In our opinion, except for the effect of adjustments, if any, which we might have determined to be necessary had we been able to satisfy ourselves concerning the completeness of the donations referred to in the preceding paragraph, these financial statements present fairly, in all material respects, the financial position of the organization as at March 31, 2013 and the results of its operations and the changes in its financial position for the year then ended in accordance with Accounting Standards for Not-for-Profit Organizations.

Feddema & Company Chartered Accountants

Drayton Valley, Alberta June 18, 2013

Statement of Operations Beehive Support Services Association Year ended March 31, 2013

(4)		
	2013	2012
		(9 months)
REVENUE (See Schedules)		
Persons with Developmental Disabilities (PDD) grants (See Schedules)	\$ 1,659,423	\$ 1,072,534
Bottle sales	987,248	696,221
Bottle commissions	375,584	260,147
Residential rental	125,013	91,967
Fundraising	74,960	84,240
Donations and reimbursements	50,070	71,342
Other grants	46,347	14,674
Persons with Developmental Disabilities (PDD) - One-Time Grant	45,990	37,905
Membership fees	70	23
	3,364,705	2,329,053
EXPENSES (C. C. L. L. L. L.		
EXPENSES (See Schedules)	3	
Direct wages and wage costs	1,533,541	1,004,980
Bottle purchases	966,846	689,724
Administration wages and wage costs	292,566	207,497
Service delivery wages and wage costs	207,518	46,246
Telephone and utilities	57,168	33,499
Repairs and maintenance	29,597	34,725
Vehicle	28,587	22,759
Other direct expenses - Transportation	26,884	13,389
Insurance and dues	26,870	19,224
Office A 1	20,152	14,427
Programming	19,749	31,896
Professional fees	15,629	17,441
Staff and board development	8,749	42,875
Advertising and promotion	6,347	8,733
GST expense	4,329	3,868
Interest and bank charges	493	1,079
TOTAL EXPENSES - OPERATIONS	3,245,025	2,192,362
EXCESS OF REVENUE OVER EXPENSES FROM OPERATIONS	119,680	136,691
INTEREST INCOME	464	293
	120,144	136,984
OTHER EXPENSES		
Amortization	56,654	45,524
PDD - one-time grant related expenses	49,267	39,618
PDD surplus repayment	33,309	52,960
Interest on long-term debt	30,690	23,537
Unallocated vacation pay accrual adjustment	8,488	(2,898)
E	3,.00	(2,000)
	178,408	158,741
DEFICIENCY OF REVENUE OVER EXPENSES	\$ (58,264)	\$ (21,757)

Statement of Changes in Net Assets Beehive Support Services Association Year ended March 31, 2013

in 1986 -	P P	restment in Property, Plant and quipment	Ur	nrestricted	(6)	2013 Total	Z012 Total
BALANCE, BEGINNING OF YEAR	\$	597,056	\$	172,716	\$	769,772	\$ 791,529
Deficiency of revenues over expenses		(56,654)		(1,610)		(58,264)	(21,757)
Purchase of property, plant and equipment		51,724		(51,724)		-	
Acquisition of long-term debt		(39,807)		39,807		2	<u>=</u>
Repayment of long-term debt	¥	17,778		(17,778)			<u>-</u> -
BALANCE, END OF YEAR	\$	570,097	\$	141,411	\$	711,508	\$ 769,772

Statement of Financial Position Beehive Support Services Association March 31, 2013

Watch 51, 2015		
	2013	2012
<u>ASSETS</u>		
OTTEN TO A GOLDTO		
CURRENT ASSETS	A 000 001	0.50.000
Cash	\$ 282,001	\$ 272,230
Accounts receivable	38,183	55,210
Inventory	5,789	9,937
Prepaid expenses	14,286	17,140
	340,259	354,517
PROPERTY, PLANT AND EQUIPMENT (Note 2)	1,230,576	1,235,506
	\$ 1,570,835	
	4 2,0 / 0,000	\$ 1,000,0 <u>2</u> 0
LIABILITIES AND NET ASSETS		
CURRENT LIABILITIES		
Accounts payable	\$ 121,450	\$ 119,338
PDD surplus payable (Note 8)	74,998	60,063
Deferred revenue and deposits	2,400	2,400
Bank loans payable within one year (Note 3)	23,854	17,703
	222,702	199,504
	222,702	1,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
Bank loans payable after one year (Note 3)	636,625	620,747
4	859,327	820,251
	337,00	
NET ASSETS		
Investment in property, plant and equipment	570,097	597,056
Unrestricted	141,411	172,716
	711,508	769,772
	\$ 1,570,835	\$ 1,590,023
	,0,000	,_,_,

APPROVED BY	THE BOARD:	
	+* ,	DIRECTOR
		DIRECTOR

Statement of Cash Flows Beehive Support Services Association Year ended March 31, 2013

		2013		2012
5			(9 months)
OPERATING ACTIVITIES			,	•
Deficiency of revenue over expenses	\$	(58,264)	\$	(21,757)
Item not affecting cash flow				
Amortization	_	56,654		45,524
		(1,610)		23,767
Net change in non-cash working capital (Note 7)		41,076		81,222
		39,466	25	104,989
INVESTING ACTIVITY				
Purchase of plant and equipment		(51,724)		(4,877)
FINANCING ACTIVITY				
Acquisition of long-term debt		39,807		59e3
Principal repayment of long-term debt		(17,778)		(12,762)
		22,029		(12,762)
INCREASE IN CASH		9,771		87,350
CASH, BEGINNING OF YEAR		272,230		184,880
CASH, END OF YEAR	\$	282,001	\$	272,230

Schedule 2 - Persons with Developmental Disabilities - Overnight Staffed Residence Beehive Support Services Association Year ended March 31, 2013

	2013	201
		(9 months)
REVENUE		
Persons with Developmental Disabilities grants	\$ 879,178	\$ 507,62
Donations and reimbursements	6,669	15,39
Other grants	1,660	75
Membership fees	42	
	887,549	523,77
EXPENSES		
Direct wages and wage costs	697,362	376,769
Administration wages and wage costs	114,877	41,81
Service delivery wages and wage costs	36,858	4,263
Vehicle	14,321	5,510
Telephone and utilities	6,897	2,688
Professional fees	6,613	3,420
Office	6,131	1,864
Insurance and dues	5,405	1,940
Repairs and maintenance	4,599	4,030
Programming	3,482	1,29
GST expense	2,318	96
Staff and board development	2,206	8,383
Advertising and promotion	346	893
Interest and bank charges	104	111
	901,519	453,942
(DEFICIENCY) EXCESS OF REVENUE OVER EXPENSES FROM OPERA	TIONS \$ (13,970)	\$ 69,832

Schedule 3 - Persons with Developmental Disabilities - Community Access Beehive Support Services Association Year ended March 31, 2013

	2013	2012
		(9 months)
REVENUE	25	
Persons with Developmental Disabilities grants	\$ 135,048	\$ 106,451
Donations and reimbursements	15,908	15,170
Other grants	295	750
Membership fees	6	6
	151,257	122,377
EXPENSES		
Direct wages and wage costs	97,349	79,896
Service delivery wages and wage costs	52,739	8,659
Administration wages and wage costs	21,448	41,813
Vehicle	2,499	5,444
Telephone and utilities	1,474	2,534
Professional fees	1,177	3,420
Office	1,049	1,934
Insurance and dues	982	1,933
Repairs and maintenance	963	4,087
Staff and board development	894	8,524
GST expense	413	967
Programming	324	1,251
Advertising and promotion	201	393
Interest and bank charges	22	111
	181,534	160,966
DEFICIENCY OF REVENUE OVER EXPENSES FROM OPERATION:	\$ (30,277)	\$ (38,589)

Schedule 4 - Persons with Developmental Disabilities - Employment Supports Beehive Support Services Association Year ended March 31, 2013

		2013		2012
			(9	months)
REVENUE			,	
Persons with Developmental Disabilities grants	\$ 27	75,118	\$	207,959
Donations and reimbursements		7,076		16,501
Other grants		526		12,422
Membership fees		10	0	6
	28	32,730		236,888
EXPENSES				
Direct wages and wage costs	18	7,760		148,005
Service delivery wages and wage costs		6,491		17,659
Administration wages and wage costs	3	7,816		41,813
Vehicle		4,445		5,445
Telephone and utilities		3,127		2,701
Staff and board development		2,145		9,009
Professional fees		2,096		3,761
Office		1,895		1,869
Insurance and dues		1,730		.1,940
Repairs and maintenance	2:	1,570		4,087
Programming		1,063		1,821
GST expense		734		967
Advertising and promotion		237		657
Interest and bank charges		34		111
	30	1,143		239,845
DEFICIENCY OF REVENUE OVER EXPENSES FROM OPERATIONS	\$ (1	8,413)	\$	(2,957)

Schedule 5 - Persons with Developmental Disabilities - Supported Independent Living Beehive Support Services Association Year ended March 31, 2013

	201	3 201:
	201	(9 months)
REVENUE		(5 Monais)
Persons with Developmental Disabilities grants	\$ 320,967	7 \$ 221,364
Donations and reimbursements	4,63	•
Other grants	618	•
Membership fees	. 12	
	326,228	3 237,302
	020,220	207,007
EXPENSES		
Direct wages and wage costs	223,444	159,67
Service delivery wages and wage costs	59,133	15,66
Administration wages and wage costs	43,877	41,81
Vehicle	4,993	4,92
Telephone and utilities	3,028	2,68
Professional fees	2,464	3,42
Office	2,197	1,86
Insurance and dues	2,029	1,94
Repairs and maintenance	1,816	3,70
Staff and board development	1,387	8,54
Programming	1,226	1,25
GST expense	864	96′
Advertising and promotion	233	393
Interest and bank charges	39	418
	346,730	247,261
DEFICIENCY OF REVENUE OVER EXPENSES FROM OPERATIONS	\$ (20,502) \$ (9,959

Schedule 6 - Persons with Developmental Disabilities - Respite Beehive Support Services Association Year ended March 31, 2013

	2013		2012
		(9	months)
REVENUE			
Persons with Developmental Disabilities grants	\$ 22,228	\$	15,751
EXPENSES			
Direct wages and wage costs	22,626		15,912
Service delivery wages and wage costs	2,297		
	 24,923		15,912
DEFICIENCY OF REVENUE OVER EXPENSES FROM OPERATIONS	\$ (2,695)	\$	(161)

Schedule 7 - Persons with Developmental Disabilities - Transportation Beehive Support Services Association Year ended March 31, 2013

	200	2013		2012
			(9	months)
REVENUE				
Persons with Developmental Disabilities grants	\$	26,884	\$	13,389
EXPENSES				
Other direct expenses - Transportation		26,884		13,389
· · · · · · · · · · · · · · · · · · ·				
EXCESS OF REVENUE OVER EXPENSES FROM OPERATIONS	\$	•	\$	

Schedule 8 - Residential Rental Beehive Support Services Association Year ended March 31, 2013

	 2013		2012
TO THE VICE VICE VICE VICE VICE VICE VICE VIC		(9	months)
REVENUE Residential rental	 \$ 125,013	\$	91,967
EXPENSES		12	
Telephone and utilities	26,024		10,871
Repairs and maintenance	6,092		4,122
Insurance and dues	3,938		3,465
Professional fees	479		-
Interest and bank charges	 		200
	36,533		18,658
EXCESS OF REVENUE OVER EXPENSES FROM OPERATIONS	 88,480	\$	73,309

Schedule 9 - Fundraising Beehive Support Services Association Year ended March 31, 2013

		36			
			2013		2012
				(9	months)
REVENUE		3			
Fundraising			\$ 74,960	\$	84,240
Other grants			 43,248		
		-	118,208		84,240
EXPENSES					
Administration wages and wage costs			40,863		22,136
Programming			13,654		26,275
Advertising and promotion			2,439		2,079
Office			1,049		249
Interest and bank charges	3	8	⁽⁵⁾ 2		7
Staff and board development			3,2		100
			 58,007		50,846
EXCESS OF REVENUE OVER EXPENSES FROM OPERATIONS			\$ 60,201	\$	33,394

Note 1: Significant Accounting Policies

Purpose of Organization

The Beehive Support Services Association provides support services for persons with developmental disabilities and is primarily funded under contract with the Province of Alberta to provide these services.

Basis of Presentation and Revenue Recognition

The financial statements have been prepared in accordance with the accounting standards for not-for-profit organizations published by the Canadian Institute of Chartered Accountants (CICA) using the deferral method of accounting for contributions. Restricted contributions are recognized as revenue in the year the related expenses are incurred. Unrestricted contributions are recognized as revenue when received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured.

Contributed Services

The society would not be able to carry out its activities without the services of volunteers who donate a considerable number of hours. Because of the difficulty of compiling these hours, contributed services are not recognized in these financial statements.

Inventory

Inventory is valued at the lower of cost and net realizable value, with the cost being determined on a first-in, first out basis.

Property, Plant and Equipment

Property, plant and equipment are recorded at cost. The society provides amortization using the following methods and rates:

	Method	Rate
9.		
Building	Declining balance	4%
Automotive	Declining balance	30%
Furniture and fixtures	Declining balance	20%
Computer equipment	Declining balance	30%
Parking lot	Declining balance	8%

Financial Instruments

The organization does not disclose fair value information about financial assets and liabilities for which fair value was not readily obtainable.

Other amounts noted on the Balance Sheet such as inventory, prepaid expenses and property, plant and equipment are not financial instruments.

...note continued from previous page

Measurement of financial instruments

The organization initially measures its financial assets and liabilities at fair value.

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

Financial assets measured at amortized cost include accounts receivable.

Financial liabilities measured at amortized cost include accounts payable, PDD surplus payable and mortgages payable.

The organization holds Nil financial instruments measured at fair value.

Impairment

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

Transaction costs

The organization recognizes its transaction costs in net income in the period incurred. However, financial instruments that will not be subsequently measured at fair value are adjusted by the transaction costs that are directly attributable to their origination, issuance, or assumption.

Note 2:	Property, Plant and Equipment	-					2013	2012		
		-		Α¢	Accumulated		Accumulated No		Net Book	Net Book
			Cost	Amortization		Cost Amortization			Value	Value
	Land	\$	154,253	\$	ě	\$	154,253	\$ 154,253		
	Building		1,568,489		590,447		978,042	1,007,127		
	Automotive		140,053		93,204		46,849	9,362		
	Furniture and fixtures		107,187		72,877		34,310	42,888		
	Computer equipment		39,432		29,875		9,557	13,653		
	Parking lot		9,905		2,340		7,565	 8,223		
is		\$ 2	2,019,319	\$	788,743	\$	1,230,576	\$ 1,235,506		

Amortization provided for in the current period totalled \$56,654; (2012 - \$45,524).

Note 3: Bank Loans Payable

The society is applying the requirements of Generally Accepted Accounting Principles Emerging Issues Abstract number 122, which requires all callable debt obligations to be classified as current liabilities regardless of repayment schedule and compliance with covenants. As of the year end date, the society is in compliance with the terms and conditions of its credit facilities.

Although the long term debt has been classified as a current liability due to its demand nature, it is subject to the repayment terms as outlined below.

subject to the repayment terms as outlined below.				
74		_	2013	2012
Mortgage payable, due on demand, with monthly inst of \$2,819 including principal and interest at 4.95% pe secured by a collateral mortgage against land and buil with a carrying value of \$466,013 and a general assig of rents and leases.	er year, Idings	\$	447,826	\$ 459,170
Mortgage payable, due on demand, with monthly inst of \$1,220 including principal and interest at 4.70% per secured by a collateral mortgage against land and built with a carrying value of \$246,901 and a general assign of rents and leases.	er year, dings		172,846	179,280
Finance contract payable in monthly payments of \$34 interest at 6.99%, secured by a general security agreer automotive equipment.	_		23,888	嘌
Finance contract payable in monthly payments of \$31 interest at 6.99%, secured by a general security agreer automotive equipment.	_		15,919	-
			660,479	638,450
Principal amount payable within one year			23,854	 17,703
Principal amount payable after one year		\$	636,625	\$ 620,747
Principal amounts payable in future years are as follow	vs:			Q.
2014 2015 2016 2017 2018 thereafter	\$ 23,854 25,158 26,536 27,991 38,911 518,029			9

660,479

Note 4: Bank Overdraft

Bank overdraft bears interest at prime plus 0.75%, is due on demand and is secured by a general security agreement, and a collateral mortgage against land and buildings with a carrying value of \$354,198. The overdraft limit is \$150,000; at year end the overdraft balance was nil.

Note 5: Investment in Property, Plant and Equipment

Investment in property, plant and equipment represents the excess of the combined value of appraised land and buildings with the historical cost of unappraised land and buildings over the related long-term debt on these properties.

Note 6:	Grant Revenue		2013	2012
	Province of Alberta - Persons With Developmental Disabilities (PDD) Province of Alberta - Other Government of Canada County of Parkland	\$	1,705,413 39,000 4,347 3,000	\$ 1,110,439 1,806 9,866 3,000
		\$	1,751,760	\$ 1,125,111
Note 7:	Notes to the Statement of Cash Flows			
	NT-4 - Lance in the state of th		2013	 2012
	Net change in non-cash working capital is comprised of: Accounts receivable	Ф	17.007	(10 244)
	Inventory	\$	17,027	(18,344)
†B	Prepaid expenses		4,148	(3,541)
	Accounts payable		2,854	6,849
	PDD surplus payable		2,112	47,270
	Deferred revenue		14,935	52,960
	Deterred revenue		•	(3,972)
		\$	41,076	\$ 81,222
	The company determines cash to be cash on hand and bank balances.			
	Cash consists of the following:			
	Cash on hand and bottle depot floats	\$	4,301	\$ 9,321
	Bank balances		277,700	262,909
	*	_\$	282,001	\$ 272,230

Note 8: PDD Surplus Repayment

The society is under contractual agreement with Persons with Developmental Disabilities (PDD) to return surplus funds received during the year in excess of costs incurred in the delivery of service to its clients. From time to time these surplus amounts may be applied to additional service.

		2013	2012
PDD surplus payable consists of the following:			
PDD budget surplus - 2013	\$	31,937	\$
PDD advances in excess of billings - 2013		39,770	
PDD budget surplus - 2012		2,780	52,960
PDD budget surplus - 2010		511	511
PDD budget surplus - 2011			3,515
PDD advances in excess of billings - 2011	-	= =	3,077
	\$	74,998	\$ 60,063

Note 9: Financial Instruments

Risks and concentrations

The organization is exposed to various risks through its financial instruments. The following analysis provides a measure of the entity's risk exposure and concentrations at the balance sheet date.

Liquidity risk

Liquidity risk is the risk that an entity will encounter difficulty in meeting obligations associated with financial liabilities. The company is exposed to this risk mainly in respect of its accounts payable, PDD surplus payable and mortgages payable.

Credit risk

Credit risk is the risk that one party to a financial instrument will cause a financial loss for the other party by failing to discharge an obligation.

The organization is exposed to credit risk on its accounts receivable. In order to reduce its credit risk, the organization has adopted credit policies which include the analysis of the financial position of its customers and regular review of their credit limits. An allowance for doubtful accounts has been established, if necessary, based upon factors surrounding the credit risk of specific customers, historical trends and other information.

... note continued from previous page

Market risk

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

It is management's opinion that the organization is not exposed to significant market risk arising from its financial instruments.

Note 10: Measurement Uncertainty

The financial statements have been prepared in accordance with generally accepted accounting policies. The precise value of many assets and liabilities is dependent on future events. As a result, the preparation of financial statements for a period involves the use of approximations which have been made using careful judgement. Actual results could differ from those approximations.

Note 11: Exemption from Income Tax

The Society is a non-profit organization and is therefore exempt from income tax under Section 149(1)(l) of the Income Tax Act.