

# ATTACHMENT E



## CITY OF NANAIMO APPLICATION FOR PERMISSIVE TAX EXEMPTION

Office Use 2021 PTE-06
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ORGANIZATION: NANAIMO BRAIN INJURY SOCIETY	DATE: APRIL 27, 2020
ADDRESS: 101 - 235 BASTION STREET	PRESIDENT: THOMAS GRAUMAN
NANAIMO, BC V9R 3N3	SENIOR STAFF MEMBER: KIX CITTON
	POSITION: EXECUTIVE DIRECTOR
	CONTACT: KIX CITTON
TELEPHONE: 250-753-5600	TELEPHONE: 250-753-5600 X 201
GEOGRAPHIC AREA SERVED BY THE ORGANIZATION: NANAIMO	
NO. OF FULL TIME STAFF: No full time staff	NO. OF PART TIME STAFF: 6 part time employees ranging in hours from 21 - 32 hours per week.
NO. OF COMMUNITY VOLUNTEERS: 28 Board members/volunteers/peer support	NO. OF VOLUNTEER HOURS PER YEAR: 1200 volunteer hours per week.
CLIENTS SERVED, LAST YEAR: Navigator Prog. 161 clients Community Education - 689 (2018/19)	CLIENTS SERVED, THIS YEAR (PROJECTED): Navigator 169 w/180 calls/emails. Education 797
B.C. SOCIETY ACT REG. NO.: S-0024257	REVENUE CANADA CHARITABLE REG. NO.: 89010 4060 RR0001
CURRENT BUDGET: 2019/20	LEGAL DESCRIPTION OF PROPERTY: 101-235 Bastion St. Nanaimo, BC V9R 3A3
INCOME 295,356	
EXPENSES: 295,356	
NEXT YEAR PROJECTED: 2020/21	TAX FOLIO NUMBER: 81535.000
INCOME: 276,593	CURRENT YEAR TAXES (IF KNOWN): ( <del>\$1.84/sq ft</del> ) \$29,190.42 supplied by Owner <i>TOMAL</i>
EXPENSES: 316,615	
SIGNATURE: Kix Citton	TITLE/POSITION: Executive Director
DATE: May, 5 2020	
<p><b>NOTE:</b> YOUR ORGANIZATION'S MOST RECENT YEAR-END FINANCIAL STATEMENTS AND CURRENT YEAR-TO-DATE FINANCIAL STATEMENTS MUST BE ATTACHED TO THE APPLICATION FORM (INCLUDING A BALANCE SHEET AND INCOME STATEMENT).</p>	



## APPLICATION FOR PERMISSIVE TAX EXEMPTION

Division 7 of the *Community Charter* permits Council to exempt from taxation, property used for certain purposes. Organizations that are successful in receiving a Permissive Taxation Exemption will be exempt from taxes in the following and subsequent years.

Applications for Permissive Taxation Exemptions are first examined to determine whether they meet the requirements of the *Community Charter*. If they do not, they must be rejected by the Finance & Audit Committee. If the application meets the requirements, the Committee will then evaluate the application on the basis of financial need, appropriateness and service provided to the local community. Applicants may be required to appear before the Committee to answer questions with respect to program services, finances or other issues. The Committee will then recommend that Council either approves or denies the application.

In preparation of your application, you are encouraged to submit any appendices that you feel would add to the understanding of your service. Please complete all attached forms even if you are submitting separate attachments. Ensure all questions on the application are completed or the application will be returned.

Please return applications to the Finance & Audit Committee, c/o Barbara Wardill, Finance Department, City of Nanaimo, 455 Wallace Street, Nanaimo, BC, V9R 5J6. If you require further information or have any questions regarding the application, please call Barbara Wardill at 250-755-4413. Applications received after July 1 cannot be placed on the Permissive Taxation Exemption Bylaw for the next taxation year.

The following attachments are also required for consideration:

1. Copy of most recent Society Act Annual Report (Form 11)
2. Most recent Year-End Financial Statement
3. Year-to-date Financial Statements
4. Current Year Budget (income and expenditure) or Year-to-Date Statement

**Please provide a typewritten application and questionnaire response. The forms are available as a fillable pdf on the City's website, or a Word version of the questionnaire can be requested.**

## CITY OF NANAIMO GRANT QUESTIONNAIRE

1. Please describe the Purpose or Mandate of your organization in this community.

NBIS fosters opportunity and self-determination with those affected by Acquired Brain Injury and their families.

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2. Please list the programs and services provided by your organization.

Community ABI Navigator: direct client services to those affected and their families. Includes Life after Brain Injury Program. Community Peer Support: Weekly coffee morning run by ABI volunteers for clients.

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Hospital Peer Support Program: peer volunteers support ABI clients in the hospital.

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Community Education: Annual symposium/monthly education workshops/Bi-monthly Understanding Brain Injury.

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3. Are you planning to change or add to current programs and services in the future?

Along with sustaining current programming, we are exploring ways to expand client reach through offering on-line workshops, resources and supports using remote services.

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4. Please describe the role of volunteers in your organization.

Hospital Peer Visitation: visit patients in hospital recovering from ABI.

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Coffee Drop-in volunteers: facilitate supportive conversations in an information drop-in

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Board & Committee Members: Ensure oversight of organization/conduct research/plan program Expansion.

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Education Program: Offers a variety of professional education workshops. Admin: support staff with projects/research

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5. Please list all grants received from the City of Nanaimo, Regional District of Nanaimo, and other governments or service clubs.

Grants/Funding received Annually: Island Health (VIHA); Brain Injury Alliance (BIA); Community Gaming Grant: United Way (UWMIVI); ICBC

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One time donations/grants have been received from Service Clubs, BC Rehab, Serausmen, Nanaimo Foundation and others.

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## CITY OF NANAIMO GRANT QUESTIONNAIRE

6. Please provide details of fees for service in your organization, and how costs and fees are determined.

NBIS does not charge for any of our services or workshops. Our Annual Symposium at times have a cost depending on the length of the symposium and if we are providing a lunch and snacks during the day.

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7. If your organization is a branch of a larger organization, please indicate how this affects the financial and other information you have provided.

NBIS is not part of a larger organization.

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8. If you lease or rent out part of your premises: please note the amount of space rented (sq ft), total square feet of the premises, name of organization renting the space, and the annual rent received.

Our move to Bastion street will necessitate renting out part of our office and programming space to offset the significant increase in our rental costs.

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We are seeking practitioners to sub-lease office space for 2 days

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per week. Our programming space can be rented out for NPO for AGM's, small events, etc.

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9. Please describe current or planned approaches to self generated income.

NBIS will be covering the increased rental costs for our first year with our contingency fund.

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NBIS will be seeking opportunities to raise awareness of ABI and donations through our annual campaign and June Brain Injury Awareness month.

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## CITY OF NANAIMO GRANT QUESTIONNAIRE

10. Is there any other information about your organization that you would like to provide to support your application?

NBIS has been serving the Nanaimo Community for over 35 years. In part, we have managed to provide excellent services relying on a moderate funding due to our low rent and tax exemption from the City of Nanaimo. Circumstances are steering us into re-locating to a new building with significant cost increase. We gratefully acknowledge previous Tax Exemptions awarded to NBIS and hope we can continue to receive this support in our new location.

11. In what ways would you recognize the City's support, should you receive a Permissive Tax Exemption?

Acknowledgment of City Grants are included on all our printed and on-line communications. Grants in direct aid of Symposiums are acknowledged verbally and stated on all printed information. Grants and tax exemptions are listed as line items on our Financial Statements and acknowledged at our Annual General Meetings.

**Nanaimo Brain Injury Society**  
**Financial Statements**  
*March 31, 2019*  
*(Unaudited - see Notice to Reader)*

## Notice To Reader

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On the basis of information provided by management, we have compiled the statement of financial position of Nanaimo Brain Injury Society as at March 31, 2019 and the statement of operations and changes in net assets for the year then ended. We have not performed an audit or a review engagement in respect of these financial statements and, accordingly, we express no assurance thereon. Readers are cautioned that these statements may not be appropriate for their purposes.

Nanaimo, British Columbia

June 10, 2019

*MNP* LLP

Chartered Professional Accountants

**Nanaimo Brain Injury Society**  
**Statement of Financial Position**

*As at March 31, 2019*  
*(Unaudited - see Notice to Reader)*

	2019	2018
<b>Assets</b>		
<b>Current</b>		
Cash	229,764	199,272
Accounts receivable	5,143	10,305
Prepaid expenses	1,163	1,490
Goods and services tax receivable	1,652	1,656
	237,722	212,723
<b>Capital assets</b>	8,712	9,300
	246,434	222,023
<b>Liabilities</b>		
<b>Current</b>		
Accounts payable and accruals	6,138	5,262
Wages and benefits payable	13,046	7,750
	19,184	13,012
<b>Deferred contributions</b>	67,483	67,917
	86,667	80,929
<b>Net Assets</b>		
Unrestricted	40,185	34,754
Internally restricted	119,582	106,340
	159,767	141,094
	246,434	222,023



# Nanaimo Brain Injury Society

## Statement of Operations

For the year ended March 31, 2019

(Unaudited - see Notice to Reader)

	2019	2018
<b>Revenue</b>		
Brain Injury Program	120,306	112,423
Gaming revenue	51,250	51,250
Brain Injury Alliance	47,433	64,026
Donations	38,138	17,976
Grant revenue	9,090	450
United Way grant	6,000	6,000
Permissive tax exemption revenue	5,894	5,984
Other revenue	1,612	1,426
Interest income	1,058	876
Memberships	330	210
	<b>281,111</b>	<b>260,621</b>
<b>Expenses</b>		
Accounting and legal	2,361	1,909
Advertising	1,270	1,302
Amortization	4,336	2,655
Bank charges and interest	333	235
Food and beverage	33	313
Insurance	976	1,007
Licences and dues	255	235
Office supplies and expenses	14,395	10,435
Program expenses	3,244	1,184
Property tax	5,894	5,984
Rent	24,870	23,450
Salaries and benefits	176,605	136,173
Special events	3,569	915
Staff training	3,041	1,335
Subcontracts	17,658	20,800
Telephone	1,935	1,816
Travel	650	454
	<b>261,425</b>	<b>210,202</b>
<b>Excess of revenue over expenses before other items</b>	<b>19,686</b>	<b>50,419</b>
<b>Other items</b>		
Loss on disposal of capital assets	(1,013)	-
<b>Excess of revenue over expenses</b>	<b>18,673</b>	<b>50,419</b>

**Nanaimo Brain Injury Society**  
**Statement of Changes in Net Assets**  
*For the year ended March 31, 2019*  
*(Unaudited - see Notice to Reader)*

	<i>Internally Restricted</i>	<i>Unrestricted</i>	<b>2019</b>	<b>2018</b>
Net assets beginning of year	106,340	34,754	141,094	90,675
Excess of revenue over expenses	-	18,673	18,673	50,419
Internal transfers	13,242	(13,242)	-	-
Net assets, end of year	119,582	40,185	159,767	141,094

Nanaimo Brain Injury Society  
 Comparative Balance Sheet - Balance Sheet YTD  
**Statement of Financial Position**  
 Year End as at March 31, 2020

	<b>As at 31 Mar, 2020</b>
<b>ASSET</b>	
<b>Current Assets</b>	
Petty Cash	200
IS - Society (General)	30,269
IS - Society HI	45,582
IS - Gaming Savings	6
IS-Segregated	64,977
Gaming - Chequing	53,012
Undeposited Funds	1,336
Cash - Gift Cards	31
<b>Total Cash</b>	<b>195,213</b>
Accounts Receivable	17,750
Accounts Receivable other (100 women who care)	0
Prepaid Expenses	2,045
<b>Total Current Assets</b>	<b>215,208</b>
<b>Capital Assets</b>	
Leasehold Improvements	6,687
Leaseholds - Accum. Amortization	(6,480)
Office Furniture & Equipment	16,487
Accum. Amort. - Furniture & Equip.	(13,164)
Computer Equipment	34,309
Accum. Amort.-Computer Equipment	(31,488)
Website	4,356
Acc.Amort - Website	(2,178)
Equipment	7,644
Accum. Amort. - Equipment	(7,461)
<b>Total Capital Assets</b>	<b>8,712</b>
<b>TOTAL ASSET</b>	<b>223,920</b>
<b>LIABILITY</b>	
<b>Current Liabilities</b>	
DR - Gaming	53,000
DR - United Way	3,000
DR - Brain Injury Alliance	23,233
DR - ICBC	0
Accounts Payable	1,509

Mastercard Payable		217
Vacation payable		7,441
Accrued Liabilities		2,000
WCB Payable		82
GST/HST Paid on Purchases	<u>(1,570)</u>	
GST/HST Owing (Refund)		<u>(1,570)</u>
<b>Total Current Liabilities</b>		<u><b>88,913</b></u>
<b>TOTAL LIABILITY</b>		<u><b>88,913</b></u>
<b>EQUITY</b>		
<b>Retained Earnings</b>		
Retained Earnings - Previous Year		159,769
Allocated Net Assets		(119,582)
Internally Restricted - Contingency		72,500
Internally Restricted - Other		23,749
Internally Restricted - Other		3,333
Internally Restricted - Other		20,000
Current Earnings		<u>(24,761)</u>
<b>Total Retained Earnings</b>		<u><b>135,007</b></u>
<b>TOTAL EQUITY</b>		<u><b>135,007</b></u>
<b>LIABILITIES AND EQUITY</b>		<u><u><b>223,920</b></u></u>

Generated On: 22 Apr, 2020

Interim Unaudited Financial Report as of March 31, 2020

Nanaimo Brain Injury Society  
**Statement of Operations**  
 April 1 2019 to March 31, 2020

	Actual 01 Apr, 2019 to 31 Mar, 2020	Budget 01 Apr, 2020 to 31 Mar, 2020
<b>REVENUE</b>		
<b>Revenue</b>		
Brain Injury Program - VIHA	121,184	117,947
Gaming Revenue	44,600	44,600
United Way	3,000	6,000
Brain Injury Alliance	47,150	46,150
Fundraising	0.00	5,000
Donations - Individual	3,259.60	2,500
Donations - Corporate	7,797.25	5,000
Donations - Service Clubs	2,474.50	5,000
TOTAL Donations & Fundraising	13,531	17,500
ICBC	17,500	17,500
Society Memberships	315	350
Donations in Kind	81	0
City Of Nanaimo Grant (ABI & IPV)	10,000	5,000
Grants: Other	5,000	1,500
Gov't Wage Subsidy	705	0
Revenue - Other	7,184	7,500
City of Nanaimo Tax Exemption	5,894	5,894
Internally Restricted Funds - Prev. Year	24,761	25,415
<b>TOTAL REVENUE</b>	<b>300,906</b>	<b>295,356</b>
<b>TOTAL REVENUE</b>	<b>300,906</b>	<b>295,356</b>
<b>EXPENSE</b>		
<b>Payroll Expenses</b>		
Wages & Salaries	178,717	177,807
EI Expense	4,081	4,036
CPP Expense	8,280	7,997
WCB Expense	374	409
Benefits Expense	22,054	23,863
Contract Wages	4,470	12,600
<b>Total Payroll Expense</b>	<b>217,975</b>	<b>226,712</b>
<b>General &amp; Administrative Expenses</b>		
Janitorial Expense	184	350
Accounting & Legal	3,331	2,400
Advertising/Promotions/Media	1,609	1,500
Bank & Interest Charges	27	50

Computer Maintenance	1,060	800
Office Water	183	200
Furniture & Equipment	0	500
Computer Equipment	55	500
Computer Software	2,944	3,000
Program Expenses	5,527	3,000
Special Events Expenses	18,269	2,000
Membership Fees	236	250
Professional Fees	4,660	6,000
Payment Processing Fees	397	300
Honorarium	755	700
Staff & Board Expenses	1,042	800
Volunteer Expenses	678	1,500
Professional Development	1,855	3,700
Insurance	1,708	1,100
Office Supplies	805	1,300
Printing/Photocopy Expense	1,272	1,200
Equipment Lease/Rental	1,925	1,775
Office Expenses	29	300
Facility Reno/Improvements	0	200
Postage/Handling Expenses	51	100
Parking	108	50
Misc. Expenses	0	25
Offsite Rental	426	1,000
Property Tax Expense	5,894	5,894
Rent	24,499	24,500
Repair & Maintenance	0	200
Telephone & Internet	1,555	1,800
Meals & Entertainment	126	150.00
Milage Reimbursements	1,018	500.00
Travel/Transportation	599	500.00
Website	104	500.00
<b>Total General &amp; Admin. Expenses</b>	<u>82,931</u>	<u>68,644</u>
<b>TOTAL EXPENSE</b>	<u>300,906</u>	<u>295,356</u>
<b>NET INCOME/ (NET DEFICIT)</b>	<u>0.00</u>	<u>0.00</u>

Generated On: 22 Apr, 2020

Interim unaudited Financial Statements as of March 31, 2020



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Of a document filed with the  
Province of British Columbia  
Registrar of Companies

*Alhest*  
CAROL PREST

**STATEMENT OF DIRECTORS AND REGISTERED OFFICE**

BC Society • Societies Act

**NAME OF SOCIETY: NANAIMO BRAIN INJURY SOCIETY**

Incorporation Number: S0024257  
Business Number: 89010 4060 BC0001  
Filed Date and Time: July 10, 2019 08:04 AM Pacific Time

**REGISTERED OFFICE ADDRESS INFORMATION**

<b>Delivery Address:</b> COMMUNITY SERVICES BUILDING 106-285 PRIDEAUX STREET NANAIMO BC V9R 2N2	<b>Mailing Address:</b> COMMUNITY SERVICES BUILDING 106-285 PRIDEAUX STREET NANAIMO BC V9R 2N2
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**DIRECTOR INFORMATION**

**Last Name, First Name Middle Name:**  
BEVIS, RICK

**Delivery Address:**  
  
NANAIMO BC

**Last Name, First Name Middle Name:**  
FLYNN, MICHELLE

**Delivery Address:**  
  
NANAIMO BC

**Last Name, First Name Middle Name:**  
GRAUMAN, TOM

**Delivery Address:**  
  
NANAIMO BC

**Last Name, First Name Middle Name:**  
PRATT, WENDY

**Delivery Address:**  
  
NANAIMO BC



## STATEMENT OF DIRECTORS AND REGISTERED OFFICE

BC Society • Societies Act

**Last Name, First Name Middle Name:**

SMITH, NICOLE

**Delivery Address:**

NANAIMO BC

**Last Name, First Name Middle Name:**

STADLER, HEATHER ANN

**Delivery Address:**

NANAIMO BC

**Last Name, First Name Middle Name:**

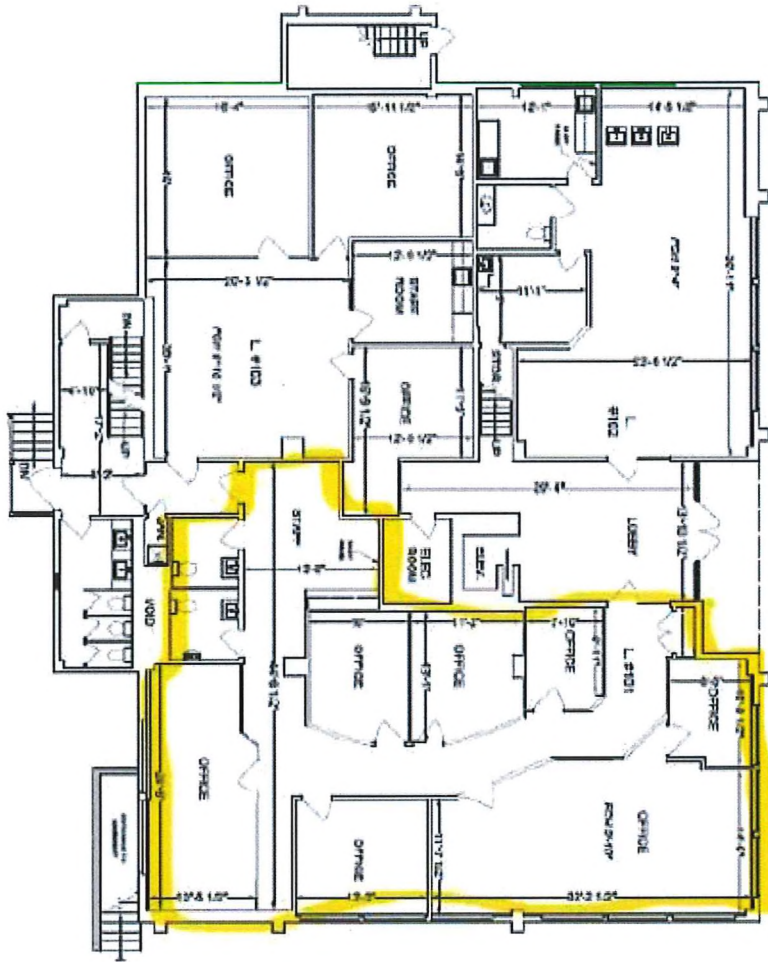
WASNER, ASHLEIGH

**Delivery Address:**

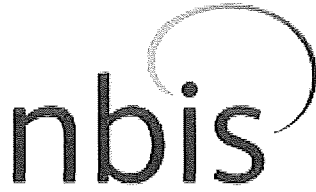
NANAIMO BC







#101 - 235 BOSTON ST  
 2491 sq ft.



NANAIMO BRAIN INJURY SOCIETY  
awareness • support • connection

Your message is ready to be sent with the following file or link attachments:

NBIS Grant Application - 2020-21.pdf

Note: To protect against computer viruses, e-mail programs may prevent sending or receiving certain types of file attachments. Check your e-mail security settings to determine how attachments are handled.

## Barbara Wardill

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**From:** Kix Citton <kix@nbis.ca>  
**Sent:** Thursday, August 6, 2020 12:53 PM  
**To:** Barbara Wardill  
**Cc:** admin@nbis.ca  
**Subject:** RE: NBIS Cash Grant Application - 2020  
**Attachments:** Unit 101 - 235 Bastion St..jpg

Hello Barb

Thank you for the note.

Please find attached screen shot of the floor plan. The space we are leasing is highlighted. Please let me know if this works for the application to Council.

The square footage was newly measured by the Landlord so it is different than the one that was approximated on our lease, and included in the original application for the cash grant. The updated measurement is 2491 sq. feet.

Please let me know if you have any questions.

Many thanks!

Kix

*Visit our website for [COVID-19 Updates & Resources](#).*

**Kix Citton** | Executive Director  
Nanaimo Brain Injury Society  
101-235 Bastion St. Nanaimo, BC V9R 3A3  
250-753-5600 ext. 6 | [kix@nbis.ca](mailto:kix@nbis.ca)



NANAIMO BRAIN INJURY SOCIETY  
awareness + support + connection

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**From:** Barbara Wardill [mailto:Barbara.Wardill@nanaimo.ca]  
**Sent:** August 6, 2020 11:59 AM  
**To:** Kix Citton <kix@nbis.ca>  
**Subject:** RE: NBIS Cash Grant Application - 2020  
**Importance:** High

Good morning Kix,

Can you please provide me with a floor plan of the space you are leasing (complete with square footages) at 235 Bastion Street.

This will be part of your application to council.

Thank you,  
Barb

Barbara Wardill, CPA, CMA, BSc.  
Manager, Revenue Services  
City of Nanaimo  
Ph.: 250-755-4413



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**From:** Kix Citton <kix@nbis.ca>  
**Sent:** Monday, April 6, 2020 3:33 PM  
**To:** Barbara Wardill <Barbara.Wardill@nanaimo.ca>  
**Cc:** admin@nbis.ca  
**Subject:** NBIS Cash Grant Application - 2020

Hello Barbara

I hope you and everyone at city hall are doing well. Thank you for your continued service to keep things going in these uncertain times!

Please find the attached documents in application for the cash grant to cover the property tax for our new office location, as per your suggestion. We will be applying for the permissive tax exemption in June for next year (2021), however, because we will move in (if all goes as planned) August 1, 2020 the current tax exemption will not apply.

Please note the amount we are asking for is dependant on the accuracy of the break-out of taxes given to us by the owner of \$1.54 per sq. foot. We understand that this may be different from the City's updated assessment. We ask that the City approve the grant to cover the property taxes for August 2020-December 2020 in principle, and update the actual amount when that information is available.

Attached:

1. NBIS Grant Application
2. 2018-2019 Financial Statements
3. Financial Reports as of Feb 29, 2020 (YTD Balance Sheet & Income Statement).
4. Certified Annual Society Report - YE 2019

Please contact me with any questions you may have.

Kind regards,  
Kix

**Kix Citton** | Executive Director  
Nanaimo Brain Injury Society  
285 Prideaux Street, Nanaimo, BC V9R 2N2  
250-753-5600 ext. 201 | [kix@nbis.ca](mailto:kix@nbis.ca)