

ATTACHMENT F

Celebrating 10 years of service in your community!



Date: May 21,2020

Re: Revised letter for the PTE Grant

To: Nanaimo City Council

Nanaimo Unique Kids Organization (NUKO) is a non-profit society. We operate a learning center to provide support to children and youth with neuro-developmental differences so that they may be successful academically, recreationally, socially and behaviourally. We meet the specific needs of our clients by setting up programs that work with each child/youth as an individual using a holistic approach. All in a safe environment with low student to staff ratios.

Nanaimo Unique Kids Organization was fortunately approved for the Permissive Tax Exemption for 60 Needham St, Nanaimo BC. We were in a lease to own option which expires in 2020. Please find attached to this letter is a completed application for Permissive Tax Exemption for 2021.

Registered Charitable No: 845550078 RR0001

BC Society Act Reg. No: S-48786

Website: www.nuko.ca

Sincerely,

A handwritten signature in black ink, appearing to read "Teresa Nielsen", written in a cursive style.

Teresa Nielsen
Executive Director



CITY OF NANAIMO APPLICATION FOR PERMISSIVE TAX EXEMPTION

Office Use
2021 PTE-07

ORGANIZATION: <i>Nanaimo Unique kids org.</i>		DATE:
ADDRESS: <i>60 Needham st</i>		PRESIDENT: <i>Barbara Read</i>
<i>Nanaimo BC</i>		SENIOR STAFF MEMBER: <i>Teresa Nielsen</i>
<i>V9R-1K4</i>		POSITION: <i>Executive Director</i>
		CONTACT: <i>Teresa</i>
TELEPHONE: <i>250-591-0102</i>	TELEPHONE: <i>251-591-0102</i>	
GEOGRAPHIC AREA SERVED BY THE ORGANIZATION: <i>Nanaimo, Ladysmith, Kantsville, Parksville</i>		
NO. OF FULL TIME STAFF: <i>8</i>	NO. OF PART TIME STAFF: <i>4</i>	
NO. OF COMMUNITY VOLUNTEERS: <i>30-50</i>	NO. OF VOLUNTEER HOURS PER YEAR: <i>1000-1500</i>	
CLIENTS SERVED, LAST YEAR: <i>31</i>	CLIENTS SERVED, THIS YEAR (PROJECTED): <i>34-40</i>	
B.C. SOCIETY ACT REG. NO.: <i>5-48786</i>	REVENUE CANADA CHARITABLE REG. NO.: <i>845530078RR0001</i>	
CURRENT BUDGET: <i>July 1, 2019 - June 30, 2020</i>	LEGAL DESCRIPTION OF PROPERTY: <i>Lot A, Section 1 Nanaimo District Plan 49522</i>	
INCOME <i>\$563,140.00</i>		
EXPENSES: <i>\$558,515.00</i>	TAX FOLIO NUMBER: <i>82528.001,</i>	
NEXT YEAR PROJECTED: <i>July 2020 - June 2021</i>	CURRENT YEAR TAXES (IF KNOWN):	
INCOME: <i>497,300.00</i>		
EXPENSES: <i>494,045.00</i>		
SIGNATURE: <i>[Signature]</i>	TITLE/POSITION: <i>Executive Director</i>	DATE: <i>APR 14/2020</i>
<p>NOTE: 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>		

City of Nanaimo Grant Request

1. Nanaimo Unique Kids Organization (NUKO) supports children and youth with neurological disabilities. We provide emotional, social, life-skills, tutoring and behavior support to children and youth. We provide information to the parents/guardians on where to go in the community for extra support for children. We will advocate for parents when extra supports or testing are required by the means of attending meetings or writing reports.
2. NUKO provides emotional, social, life-skills, tutoring and behavior support to children and youth. We provide information to the parents/guardians on where to go in the community for extra support for their children. We advocate for the parents when extra supports or testing are required by the means of attending meetings or writing reports. NUKO's Early Intervention Program supports clients under six years of age on the Autism Spectrum through skill development, recreation activities and intervention. This utilizes Applied Behaviour Analysis (ABA), an evidence base technique, to develop individualized programming for each child. This support services are overseen by our Behaviour Consultant Team from Salish Sea Behavioural Consulting. The parents are given the Behavioural Plan of Intervention (BPI) and attended regular meetings on the children progress. NUKO's Learning Centre offers tutoring services to children and youth school age that are registered with a distance education school. We currently have our clients registered with Navigate (NIDES school district 71). NIDES is located in Courtenay and provides all the academics, IEP's, report cards, and diplomas. Our mornings are spent working on the children/youth academics and the afternoons are spent on social learning, we bring in professional from the community to assist. Kerri Isham (Certified sexual health educator) comes in throughout the year to work with the children/youth. Steve Andrews (Bullying Back Off) comes in once a year to work with the children/youth. Denise Fraser (Nanaimo RCMP) comes in a few times a year to do the Dare Program with the children/youth. Jemana Elsharkawi (Salish Sea Behaviour Consulting) is asked to come in and assist with some of the children/youth from time to time when needed.
3. At this point there are no plans for NUKO to add or change any programs.
4. We are very fortunate to have members from our community on our board. We have volunteers come to help with the children and youth whether is if to help them further their own education or to fulfill a desire to help. All volunteers appreciate and enjoy the opportunity to assist with the children and youth. We have volunteers that help with the maintenance and upkeep of the centre, help at fundraising events, and public awareness.
5. Gaming Grant - \$6250.00 towards our Summer Camp program (successful) – Unfortunately we had to cancel our Summer Camp program and Gaming allowed us to use the funds towards purchasing a minivan.
 F.O.E.#15 - \$1000.00 towards our programs (successful)
 Knights of Columbus - \$500.00 towards our programs (successful)
 Rotary Club of Nanaimo - \$750.00 – towards equipment (successful)
 Local # 8 Union - \$500 – towards up grading security after break-in (successful)
 Woman of Moose - \$1000 – towards recreation activities (successful)

6. Fees for services received at our organization are dependent on which program and level of support the child or youth require. We offer 3 different levels of support to meet the individual needs, this consist of 3-1, 2-1, 1-1. Parents can use Autism Funding to cover the cost.
7. N/A
8. We are not planning to rent out any of the building.
9. Our current plan to generate more income for the organization is to increase the number of children and youth registered in our program, and to offer more services in future years. We will also continue with our fundraising efforts, and grant applications.
10. Nanaimo Unique Kids Organization is unique from other learning centre in town. We give every child a chance to learn and grow when we have open spaces at the centre. We have a proven track record of successful students being able to grow and learn in ways they have not been successful before.
11. When we receive the Permissive Tax Exemption, we will recognize the city's support on our social media. We thank you for your past support and look forward to your continued support. Without your support we would have to increase the cost of our services. With an increase in cost of services we would probably lose some of the children and youth that attend our program as some parents struggle financially to pay the current fee.



2019 BC SOCIETY ANNUAL REPORT

BC Society • Societies Act

NAME OF SOCIETY: **THE NANAIMO UNIQUE KIDS ORGANIZATION**
Incorporation Number: S0048786
Business Number: 84555 0078 BC0001
Filed Date and Time: November 13, 2019 03:51 PM Pacific Time
Annual General Meeting (AGM) Date: November 12, 2019

REGISTERED OFFICE ADDRESS INFORMATION

Delivery Address: 60 NEEDHAM ST NANAIMO BC V9R 1K4	Mailing Address: 60 NEEDHAM ST NANAIMO BC V9R 1K4
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DIRECTOR INFORMATION AS OF November 12, 2019

Last Name, First Name Middle Name:
ANDERSON, BRENDA LEE

Delivery Address:

NANAIMO BC

Last Name, First Name Middle Name:
BAILEY, BRAD

Delivery Address:

NANAIMO BC

Last Name, First Name Middle Name:
EYTCHESON, HEATHER JILL

Delivery Address:

NANAIMO BC

Last Name, First Name Middle Name:
FRASER, DENISE M

Delivery Address:

NANAIMO BC

Last Name, First Name Middle Name:

HANDLEN, ROBERT

Delivery Address:

NANAIMO BC

Last Name, First Name Middle Name:

READ, BARBARA

Delivery Address:

NANAIMO BC

Last Name, First Name Middle Name:

ST. CLAIR, MARILYN

Delivery Address:

NANOOSE BAY BC

CERTIFICATION

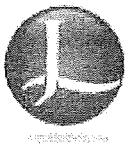
I, Teresa Nielsen, certify that I have relevant knowledge of the society, and that I am authorized to make this filing.

**THE NANAIMO UNIQUE KIDS ORGANIZATION
FINANCIAL STATEMENTS
JUNE 30, 2019**

THE NANAIMO UNIQUE KIDS ORGANIZATION
FINANCIAL STATEMENTS
JUNE 30, 2019
(Unaudited - See Notice to Reader)

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JOSEPH LEA
— PUBLIC ACCOUNTANTS —

To the members of
The Nanaimo Unique Kids Organization

NOTICE TO READER

On the basis of information provided, we have compiled the balance sheet of The Nanaimo Unique Kids Organization as at June 30, 2019 and the statement of revenues and expenditures, changes in net assets and cash flows 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.

JOSEPH LEA AND ASSOCIATES INC.
Public Business Accountant
Nanaimo, British Columbia
August 26, 2019

THE NANAIMO UNIQUE KIDS ORGANIZATION
STATEMENT OF REVENUES AND EXPENDITURES
FOR THE YEAR ENDED JUNE 30, 2019
(with 2018 figures for comparison)
(Unaudited - See Notice to Reader)

	2019	2018
REVENUES		
Student fees	\$ 243,179	\$ 236,223
Tutoring	361,860	357,600
Donations	10,559	20,307
Summer camp fees	-	5,945
Gaming income	7,350	10,980
Fundraising	11,546	5,403
Other income	177	3,356
	<u>634,671</u>	<u>639,814</u>
EXPENSES		
Advertising and promotion	2,655	745
Amortization	3,858	4,159
Behaviour consultant	14,837	15,580
Business taxes, licenses and memberships	975	1,493
Fundraising	1,533	8,737
Insurance	5,446	5,254
Interest and bank charges	649	1,123
Office	8,446	7,497
Professional fees	7,512	8,762
Program expenses	4,369	3,605
Rental	89,000	67,000
Repairs and maintenance	11,553	17,577
Salaries and wages	391,658	371,245
School supplies	21,103	14,496
Security	429	300
Telephone	3,704	4,079
Training and workshops	6,476	4,675
Travel	1,964	452
Utilities	9,351	7,660
Vehicle	8,897	9,919
	<u>594,415</u>	<u>554,358</u>
EXCESS OF REVENUES OVER EXPENSES	<u>\$ 40,256</u>	<u>\$ 85,456</u>

THE NANAIMO UNIQUE KIDS ORGANIZATION
STATEMENT OF CHANGES IN NET ASSETS
FOR THE YEAR ENDED JUNE 30, 2019
(with 2018 figures for comparison)
(Unaudited - See Notice to Reader)

	General Fund	Restricted Fund	Capital Asset Fund	2019	2018
NET ASSETS -, Beginning of year	\$ 160,726	\$ 6,250	\$ 17,652	\$ 184,628	\$ 99,172
EXCESS OF REVENUES OVER EXPENSES	<u>32,644</u>	<u>(6,250)</u>	<u>13,862</u>	<u>40,256</u>	<u>85,456</u>
NET ASSETS -, End of year	<u>\$ 193,370</u>	<u>\$ -</u>	<u>\$ 31,514</u>	<u>\$ 224,884</u>	<u>\$ 184,628</u>

THE NANAIMO UNIQUE KIDS ORGANIZATION

BALANCE SHEET

AS AT JUNE 30, 2019

(with 2018 figures for comparison)
(Unaudited - See Notice to Reader)

	2019	2018
ASSETS		
CURRENT ASSETS		
Cash	\$ 160,393	\$ 144,109
Restricted cash	33,537	35,555
GST recoverable	3,899	2,538
Prepaid expenses	<u>15,675</u>	<u>7,424</u>
	<u>213,504</u>	<u>189,626</u>
PROPERTY, PLANT AND EQUIPMENT		
Computer software	-	878
Equipment	8,158	8,158
Leasehold improvements	16,103	16,103
Computer hardware	22,211	21,291
Motor vehicles	<u>93,800</u>	<u>77,000</u>
	140,272	123,430
Accumulated amortization	<u>(108,758)</u>	<u>(105,778)</u>
	<u>31,514</u>	<u>17,652</u>
	\$ <u>245,018</u>	\$ <u>207,278</u>
LIABILITIES AND NET ASSETS		
CURRENT LIABILITIES		
Accounts payable and accrued liabilities	\$ 3,879	\$ 3,064
Wages payable	5,584	4,439
Employee deductions payable	8,863	8,897
Payroll benefits payable	1,808	-
Deferred income	<u>-</u>	<u>6,250</u>
	<u>20,134</u>	<u>22,650</u>
NET ASSETS		
General fund	193,370	160,726
Restricted fund	-	6,250
Capital asset fund	<u>31,514</u>	<u>17,652</u>
	<u>224,884</u>	<u>184,628</u>
	\$ <u>245,018</u>	\$ <u>207,278</u>

THE NANAIMO UNIQUE KIDS ORGANIZATION
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED JUNE 30, 2019
(with 2018 figures for comparison)
(Unaudited - See Notice to Reader)

	2019	2018
CASH FLOWS FROM OPERATING ACTIVITIES		
Excess of revenues over expenses - Statement 1	\$ 40,256	\$ 85,456
Items not requiring an outlay of funds		
Amortization of property, plant and equipment	<u>3,858</u>	<u>4,159</u>
	44,114	89,615
Changes in non-cash working capital - operations		
Accounts receivable	-	1,208
Accounts payable	816	(1,024)
Deferred revenue	(6,250)	(5,045)
Prepaid expenses	(8,251)	(1,200)
GST payable	(1,361)	(407)
Wages payable	1,144	(153)
Employee deductions payable	(34)	1,439
	<u>1,808</u>	<u>-</u>
	<u>(12,128)</u>	<u>(5,182)</u>
Cash flows provided from operations	<u>31,986</u>	<u>84,433</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of property, plant and equipment	<u>(17,720)</u>	<u>(14,549)</u>
INCREASE IN CASH FLOWS	14,266	69,884
Cash and equivalents, beginning of year	<u>179,664</u>	<u>109,780</u>
Cash and equivalents, end of year	<u>\$ 193,930</u>	<u>\$ 179,664</u>
CASH AND EQUIVALENTS CONSIST OF:		
Cash	\$ 160,393	\$ 144,109
Restricted cash	<u>33,537</u>	<u>35,555</u>
	<u>\$ 193,930</u>	<u>\$ 179,664</u>

NANAIMO UNIQUE KIDS ORGANIZATION
 INCOME STATEMENT
 FOR THE YEAR ENDED JUNE 30, 2020

	JANUARY 2020		YTD 2020		FISCAL YEAR 2019	
	Actual	Budget	Actual	Budget	Actual	Budget
REVENUE						
Donations	992	1,500	10,113	5,000	10,559	5,000
Fundraising	407	1,500	1,143	4,300	11,546	3,300
Interest	15	4	85	4,305	-	4,280
NIDES	31,200	33,600	146,400	336,000	-	275,000
Other	-	-	1,590	-	7,527	-
Parent fees	16,180	20,000	108,246	213,535	243,179	230,800
Summer camp	-	-	-	-	-	-
Tutoring	-	-	8,540	-	361,860	85,400
	<u>48,794</u>	<u>56,604</u>	<u>276,117</u>	<u>563,140</u>	<u>634,671</u>	<u>603,780</u>
EXPENSES						
Advertising	1,257	245	3,686	4,890	4,188	4,190
Facility	8,035	9,805	59,309	113,670	114,037	122,381
Insurance	-	-	411	5,617	5,446	5,448
Memberships	-	51	780	1,914	975	1,487
Office	771	510	4,733	8,290	9,095	6,795
Payroll	22,043	25,752	175,596	364,730	406,495	415,185
Professional fees	434	580	3,931	11,660	7,512	9,460
Recreation	899	1,025	4,193	10,338	4,369	8,563
Supplies	3,629	1,200	11,500	25,790	21,103	13,605
Training	-	1,200	5,143	5,800	6,476	6,300
Transportation	-	1,880	6,127	15,816	10,861	13,200
	<u>37,068</u>	<u>42,248</u>	<u>275,409</u>	<u>568,515</u>	<u>590,557</u>	<u>606,614</u>
Net income (loss)	<u><u>11,726</u></u>	<u><u>14,356</u></u>	<u><u>708</u></u>	<u><u>(5,375)</u></u>	<u><u>44,114</u></u>	<u><u>(2,834)</u></u>

NANAIMO UNIQUE KIDS ORGANIZATION
 BUDGET PROPOSAL
 FOR THE YEAR ENDED JUNE 30, 2020

	<u>2020</u>	<u>2019</u>	<u>2018</u>
REVENUE			
Donations	5,000	5,000	5,000
Fundraising	4,300	3,300	-
Interest and other	4,305	4,280	2,248
NIDES	336,000	275,000	230,000
Parent fees	213,535	230,800	191,950
Summer camp	-	-	2,150
Tutoring	-	85,400	10,000
	<u>563,140</u>	<u>603,780</u>	<u>441,348</u>
EXPENSES			
Advertising	4,890	4,190	4,480
Facility	113,670	122,381	96,052
Insurance	5,617	5,448	6,048
Memberships	1,914	1,487	336
Office	8,290	6,795	4,948
Payroll	364,730	415,185	298,939
Professional fees	11,660	9,460	4,112
Recreation	10,338	8,563	2,860
Supplies	25,790	13,605	10,670
Training	5,800	6,300	3,610
Transportation	15,816	13,200	13,700
	<u>568,515</u>	<u>606,614</u>	<u>445,755</u>
Net income (loss)	<u><u>(5,375)</u></u>	<u><u>(2,834)</u></u>	<u><u>(4,407)</u></u>

DRAFT

NANAIMO UNIQUE KIDS ORGANIZATION
BUDGET
FOR THE YEAR ENDED JUNE 30, 2021

	<u>2021</u>	<u>2020</u>
REVENUE		
Donations	3,000	5,000
Fundraising	3,550	4,300
Interest and other	25,000	4,305
NIDES	276,000	336,000
Parent fees	189,750	213,535
Summer camp	-	-
Tutoring	-	-
	<u>497,300</u>	<u>563,140</u>
EXPENSES		
Advertising	5,900	4,890
Facility	76,642	113,670
Insurance	8,135	5,617
Memberships	2,050	1,914
Office	6,180	8,290
Payroll	332,563	364,730
Professional fees	11,700	11,660
Recreation	11,200	10,338
Supplies	14,750	25,790
Training	5,725	5,800
Transportation	19,200	15,816
	<u>494,045</u>	<u>568,515</u>
Net income (loss)	<u><u>3,255</u></u>	<u><u>(5,375)</u></u>