



# CITY OF NANAIMO APPLICATION FOR PERMISSIVE TAX EXEMPTION

Office Use

ORGANIZATION: <b>Island Urban Indigenous Wellness Society</b>	DATE: JUNE 20, 2023
ADDRESS: 300 – 1585 BOWEN ROAD  NANAIMO BC V9S 1G4	PRESIDENT: TOM BOB
	SENIOR STAFF MEMBER: JOAN MAGEE
	POSITION: FINANCE MANAGER
	CONTACT: JOAN MAGEE
TELEPHONE: :250 824 2208	TELEPHONE: 250 741 4066 OR 250-202-8411
GEOGRAPHIC AREA SERVED BY THE ORGANIZATION: NANOOSE TO CHEMAINUS	
NO. OF FULL TIME STAFF: THREE	NO. OF PART TIME STAFF: 0
NO. OF COMMUNITY VOLUNTEERS: SIX	NO. OF VOLUNTEER HOURS PER YEAR: 3000 APPROXIMATELY
CLIENTS SERVED, LAST YEAR: 150	CLIENTS SERVED, THIS YEAR (PROJECTED): 200
B.C. SOCIETY ACT REG. NO.: 84503 7431BC0001	REVENUE CANADA CHARITABLE REG. NO.: N/A
CURRENT BUDGET:  INCOME: \$662,058	LEGAL DESCRIPTION OF PROPERTY: LT A. SUB LTS 8,9,&10, NT SEC1, LD 32PLN EPP7820, EXC PRT IN PLNS EPP8336 & EPP7821  <i>1406 Bowen Road</i>
EXPENSES: \$763,526	TAX FOLIO NUMBER: 85434.990
NEXT YEAR PROJECTED:  INCOME: \$721,558	CURRENT YEAR TAXES (IF KNOWN): \$10,622.14
EXPENSES: \$681,066	
SIGNATURE: JOAN MAGEE 	TITLE/POSITION: FINANCE MANAGER
	DATE: JUNE 26, 2023

**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).

## CITY OF NANAIMO GRANT QUESTIONNAIRE

1. Please describe the Purpose or Mandate of your organization in this community.  
**The mandate of Island Urban Indigenous Wellness Society is to provide services, support and advocacy to Urban Indigenous members of Nanaimo, from Nanaimo to Ladysmith**

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2. Please list the programs and services provided by your organization.  
**ASCD – Aboriginal Supported Child Development**

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**Nutsumut Ielum – Indigenous Housing**

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3. Are you planning to change or add to current programs and services in the future?  
**Yes –The Board is working hard to recover from the fall. We expect to add a number of programs over the 2023/2024 time frame**

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4. Please describe the role of volunteers in your organization.  
**IUIWS Board of Directors – the Board is a working board managing the above programs and have spent many many hours during the past year, working to recover from financial devastation, and loss of programming and staff, resulting from the legal suit against a former Executive Director**

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**Additional volunteers assist in providing support through food programs, celebrations and other events**

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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.  
**MCFD funds the ASCD program**

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**BC Housing and AHMA support the Indigenous Housing**

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**UPIP grant for rebuilding organization**

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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.

**There are no fees for service – ASCD program is free for Urban Indigenous children and Families.**

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**The housing development receives rental income from the 25 units, consisting of Studio, One, Two and Three Bedroom Units.**

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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.

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**Not a branch of 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.

**Nutsumut Ielum – Indigenous Housing consisting of 25 rental units**

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**Our office premises at 300-1585 Bowen Road are used for office space only**

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

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**We are actively applying for grants to assist Urban Indigenous to reorganize and stabilize our organization.**

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**After having an Executive Director charged with and pleading guilty to offences against children, and having found there to be mismanagement of funds.**

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**we are in the process of rebuilding. We have changed the name of the Society in order to distance from above, and to re-establish by gradually adding new programs.**

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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?

**Our organization was formerly known as Nanaimo Aboriginal Centre and had many excellent programs for Urban Indigenous families and youth. When the criminal information came to the Board's attention, nearly all programs ended. It left the organization in a position of having to recover from a financial crisis. The Board has diligently been addressing the situation.**

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

**IUIWS would recognize the support of the City of Nanaimo by recognizing the city's support on our Facebook page, our Website and all advertisement and promotional material as well with written acknowledgement to the City.**

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## Confirmation of Filing

### 2022 BC Society Annual Report

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ISLAND URBAN INDIGENOUS WELLNESS SOCIETY  
300 - 1585 BOWEN RD  
NANAIMO BC V9S 1G4

This confirmation letter has been sent to the primary and alternate email addresses.

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Form Filed:	<b>BC Society Annual Report</b>
Name of Society:	<b>ISLAND URBAN INDIGENOUS WELLNESS SOCIETY</b>
Incorporation Number:	<b>S0061589</b>
Business Number:	<b>84503 7431 BC0001</b>
Date and Time of Filing:	<b>June 9, 2023 07:33 PM Pacific Time</b>

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Your Society's receipt is available on the Filing History, where it can be viewed and printed at any time.

**This package contains:**

Certified copy of the Statement of Directors and Registered Office

**Note:** These documents are also available in your filing history

The *Societies Act* requires all Societies and Extraprovincial Non-Share Corporations to file an annual report each calendar year and to promptly notify the registrar of any changes in its information. For information regarding these filings visit [www.gov.bc.ca/Societies](http://www.gov.bc.ca/Societies).

Review your documents carefully to ensure there are no errors or omissions. If errors or omissions are discovered, please contact the Corporate Registry for instructions.



## 2023 BC SOCIETY ANNUAL REPORT

BC Society • Societies Act

NAME OF SOCIETY: **ISLAND URBAN INDIGENOUS WELLNESS SOCIETY**

Incorporation Number: S0061589

Business Number: 84503 7431 BC0001

Filed Date and Time: June 11, 2023 07:51 PM Pacific Time

Annual General Meeting (AGM) Date: April 27, 2023

### REGISTERED OFFICE ADDRESS INFORMATION

**Delivery Address:**

300 - 1585 BOWEN RD  
NANAIMO BC V9S 1G4

**Mailing Address:**

300 - 1585 BOWEN RD  
NANAIMO BC V9S 1G4

### DIRECTOR INFORMATION AS OF April 27, 2023

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

BOB, TOM

**Delivery Address:**

[REDACTED]

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

CAKE, LEON

**Delivery Address:**

[REDACTED]

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

CLARK, CLAIRE

**Delivery Address:**

[REDACTED]

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

JONES, SHIRLEY

**Delivery Address:**

[REDACTED]

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

PETERSEN, ALEXIS MACKENZIE

**Delivery Address:**

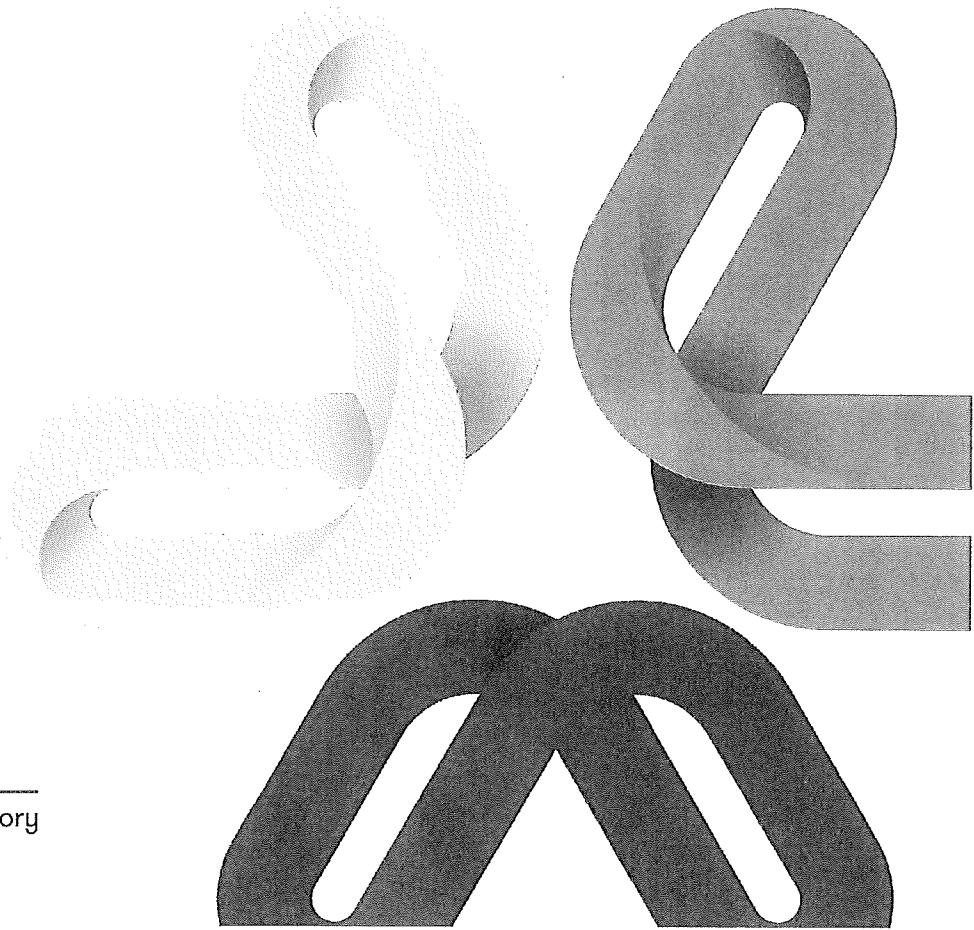


**CERTIFICATION**

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



**Financial Reporting Package**  
**Island Urban Indigenous Wellness Society**  
**March 31, 2022**



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Audit | Tax | Advisory



**Financial Reporting Package**  
**Island Urban Indigenous Wellness Society**  
**March 31, 2022**

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February 25, 2023

Island Urban Indigenous Wellness Society  
#300 - 1585 Bowen Road  
Nanaimo, BC V9S 1G4

Dear Claire Clark:

We are pleased to provide you with the financial reporting package for Island Urban Indigenous Wellness Society ("the Company", "you" or "your") for the year ending March 31, 2022. This financial reporting package contains all the engagement deliverables for the current fiscal year. Be sure to review the items carefully and get back to us with any questions or concerns you may have.

We would like to take the opportunity to share the following information to aid you in the year ahead.

**Other**

The Society has an obligation to file corporate tax returns. Although the Society is exempt from income tax, it should file annual returns to report the financial results and claim the exempt status. The last return assessed by CRA was for the year ended March 31, 2019. Please let us know if you wish to engage Grant Thornton to prepare those returns for you.

**Other**

The Canadian Emergency Business Loan balance payable is currently \$60,000. If paid by December 31, 2023 the forgivable amount of \$20,000 will not be required to be paid. If not paid by December 31, 2023, the full \$60,000 will be rolled into a term loan. Please refer to your Credit Union for terms of repayment.

This letter is prepared solely for the information of management and those charged with governance and is not intended for any other purpose. We accept no responsibility to a third party who uses this communication.

Please contact us if you need help with, or have questions about any of these items.

Yours sincerely,  
Grant Thornton LLP



Brenda Kelm, CPA, CA, CGA  
Partner



Non-Consolidated Compiled Financial Information

Island Urban Indigenous Wellness Society

March 31, 2022

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## Compilation Engagement Report

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Grant Thornton LLP  
951 Fitzgerald Avenue  
Courtenay, BC  
V9N 2R6

T +1 250 338 1394  
F +1 250 338 1969

To the Management of  
Island Urban Indigenous Wellness Society

On the basis of information provided by Management, we have compiled the statement of financial position of Island Urban Indigenous Wellness Society as at March 31, 2022, the statement of operations 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.

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

We did not perform an audit engagement or a review engagement, nor were we required to perform procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we 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.

Courtenay, BC  
February 21, 2023



Chartered Professional Accountants

# Island Urban Indigenous Wellness Society

## Non-Consolidated Statement of Financial Position

March 31

2022

2021

	Operating Fund	Capital Fund	Total	Total
<b>Assets</b>				
<b>Current</b>				
Cash - general	\$ 419,871	\$ -	\$ 419,871	\$ 538,187
Cash - restricted	59,387	-	59,387	55,488
Accounts receivable	91,313	213,309	304,622	308,612
Due from related party	-	-	-	22,739
Sales tax receivable	38,962	-	38,962	24,549
Prepaid expenses	4,707	-	4,707	56,624
	614,240	213,309	827,549	1,006,199
<b>Long-Term</b>				
Investment in controlled profit-oriented enterprise		2,265,042	2,265,042	2,265,042
Cultural art collections	-	45,975	45,975	33,975
Tangible capital assets (Note 5)	-	6,235,297	6,235,297	6,398,056
	\$ 614,240	\$ 8,759,623	\$ 9,373,863	\$ 9,703,272
<b>Liabilities and Fund Balances</b>				
<b>Current</b>				
Accounts payables and accrued liabilities	169,119	-	169,119	164,265
Accrued wages and benefits payable	42,501	-	42,501	49,193
Government remittances payable	386,319	-	386,319	387,271
Damage deposits	9,700	-	9,700	11,100
Current portion of share purchase commitment		263,510	263,510	147,290
Current portion of long term debt		23,905	23,905	22,361
CEBA loan		40,000	40,000	40,000
Deferred revenue and unspent capital grants	470,673	194,706	665,379	462,574
	1,078,312	522,121	1,600,433	1,284,054
Due to related party		344,104	344,104	106,822
Share purchase commitment		1,761,747	1,761,747	1,998,282
Long term debt	-	1,404,290	1,404,290	1,431,021
Deferred capital contributions (Note 4)	-	4,174,173	4,174,173	4,428,752
	1,078,312	8,206,435	9,284,747	9,248,931
<b>Fund Balances</b>				
Invested in tangible capital assets	-	553,188	553,188	775,852
Unrestricted	(523,457)		(523,457)	(376,999)
Internally restricted funds				
- Nuutsumuut Lelum reserve	59,385	-	59,385	55,488
	(464,072)	553,188	89,116	454,341
	\$ 614,240	\$ 8,759,623	\$ 9,373,863	\$ 9,703,272

# Island Urban Indigenous Wellness Society

## Non-Consolidated Statement of Operations

Year ended March 31

			Total	
	Operating Fund	Capital Fund	2022	2021
Revenue				
Rental income	\$ 268,921	\$ -	\$ 268,921	\$ 404,875
Grants	862,754	-	862,754	1,313,532
Educational funding	52,887	-	52,887	432,000
Donations and fundraising	58,221	-	58,221	41,132
Munu Learning Centre	426,808	-	426,808	435,543
Other Income	2,588	-	2,588	14,114
Laundry income	10,981	-	10,981	10,911
Amortization of deferred capital contributions	-	242,512	242,512	672,126
	<u>1,683,160</u>	<u>242,512</u>	<u>1,925,672</u>	<u>3,324,233</u>
Expenses				
Advertising and fundraising	3,258	-	3,258	12,481
Amortization	-	301,220	301,220	752,942
Bad debts	-	-	-	14,816
Contracted services	188,376	-	188,376	219,248
Insurance	41,575	-	41,575	34,886
Interest and service charges	16,800	-	16,800	15,263
Interest on long-term debt	-	155,154	155,154	79,193
Office expenses	18,970	-	18,970	9,641
Professional fees	97,149	-	97,149	120,099
Program expenses	137,780	-	137,780	467,579
Property taxes	9,500	-	9,500	9,418
Rent expense	187,544	-	187,544	207,691
Repairs and maintenance	81,305	-	81,305	163,932
Salaries and benefits	997,534	-	997,534	1,271,915
Staff professional development	4,762	-	4,762	1,629
Telephone and internet	25,957	-	25,957	23,373
Travel and accommodations	1,734	-	1,734	2,232
Utilities	43,096	-	43,096	46,546
Vehicle operating	18,561	-	18,561	44,916
	<u>1,873,901</u>	<u>456,374</u>	<u>2,330,275</u>	<u>3,497,800</u>
Operating surplus (expenditure) for the year	<u>(190,741)</u>	<u>(213,862)</u>	<u>(404,603)</u>	<u>(173,567)</u>
Other Income and Expenses				
Government subsidy	-	-	-	234,258
Wage cost recoveries	57,080	-	57,080	-
Gain (loss) on sale of assets	-	-	-	(1,504)
	<u>57,080</u>	<u>-</u>	<u>57,080</u>	<u>232,754</u>
Excess (deficiency) of revenue over expenses	<u>\$ (133,661)</u>	<u>\$ (213,862)</u>	<u>\$ (347,523)</u>	<u>\$ 59,187</u>

# Island Urban Indigenous Wellness Society

## Non-Consolidated Statement of Changes in Fund Balances

Year ended March 31

	Operating Fund		Capital Fund	Total	
	Unrestricted	Internally Restricted	Invested in Capital Assets	2022	2021
Balance, beginning of year	\$ (376,998)	\$ 55,488	\$ 775,852	\$ 454,342	\$ 426,144
Net income (expense) for the year	(133,661)	-	(213,862)	(347,523)	59,186
Purchase of capital assets	(138,462)	-	138,462	-	-
Invested in controlled profit-oriented enterprise	-	-	-	-	-
Replacement reserve provision	(21,600)	21,600	-	-	-
Replacement reserve expenditures	-	(17,703)	-	(17,703)	(30,988)
Interfund transfer	147,264	-	(147,264)	-	-
<b>Balance, end of year</b>	<b>\$ (523,457)</b>	<b>\$ 59,385</b>	<b>\$ 553,188</b>	<b>\$ 89,116</b>	<b>\$ 454,342</b>



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# Island Urban Indigenous Wellness Society

## Notes to the Non-Consolidated Financial Information

### March 31, 2022

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#### 1. Basis of accounting

The non-consolidated balance sheet of Island Urban Indigenous Wellness Society as at March 31, 2022 and the income statement for the year then ended are prepared on the cash basis of accounting with the addition of the following:

- a. Accounts receivable are accrued less an allowance for doubtful accounts
- b. Prepaid expenses are recorded based on the terms of the invoice
- c. Investments are recorded at cost
- d. Property, plant and equipment are recorded at historical cost and are amortized over their useful lives
- e. Accounts payable and accrued liabilities are accrued as at the reporting date
- f. Unrestricted contributions are recognized as revenue when received. Contributions that are restricted by third parties are recognized as revenue when the related expenses have been incurred. Where the related expenses have not been incurred, restricted contributions are recorded as deferred revenue

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#### 2. Going concern

The non-consolidated financial information is reported on a going concern basis.

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#### 3. Investment in controlled profit-oriented enterprise

The investment in the wholly owned subsidiary is recorded at cost and the related future debt obligation is reported. The financial information is prepared on a non-consolidated basis.

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#### 4. Deferred capital contribution policy

Deferred capital contributions include the unamortized portions of contributions for capital expenditures. Changes for the year in the deferred capital contributions balance reported are as follows:

	<u>2022</u>	<u>2021</u>
Beginning balance	\$ 4,428,752	\$ 4,819,395
Grants received	182,638	281,483
Amortized to revenue	<u>(242,511)</u>	<u>(672,126)</u>
Ending balance	<u>\$ 4,368,879</u>	<u>\$ 4,428,752</u>

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**Island Urban Indigenous Wellness Society**  
Notes to the Non-Consolidated Financial Information  
March 31, 2022

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**5. Tangible capital assets**

			<u>2022</u>	<u>2021</u>
	<u>Cost</u>	<u>Accumulated amortization</u>	<u>Net book value</u>	<u>Net book value</u>
Land	\$ 695,001	\$ -	\$ 695,001	\$ 695,001
Buildings	5,838,659	864,076	4,974,583	5,181,858
Munu Learning Centre leaseholds	545,090	155,322	389,768	337,942
Munu Learning Centre equipment	55,193	29,157	26,036	32,545
Furniture and fixtures	48,828	25,758	23,070	28,838
Vehicles	69,735	36,838	32,897	46,995
Boats and canoes	40,477	16,330	24,147	28,409
Tsawalk Learning Centre leaseholds	68,315	7,886	60,429	32,991
Computer equipment	36,510	27,144	9,366	13,477
	<u>\$ 7,397,808</u>	<u>\$ 1,162,511</u>	<u>\$ 6,235,297</u>	<u>\$ 6,398,056</u>

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