



Date: February 15, 2018

Re: PTE Cash 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 is seeking a grant to subsidize our 2018 property taxes on our lease with option to purchase 60 Needham St Nanaimo, BC V9R-1K4. The current lease is signed and dated for a two-year period starting with a fixing period January 1, 2018-February 1, 2018 with move in date March 1, 2018 and lease expires January 31, 2020, if option to purchase isn't exercised or lease agreement isn't renegotiated. As stated in the lease Nanaimo Unique Kids Organization is responsible for paying the property taxes.

Nanaimo Unique Kids Organization is requesting a PTE Cash Grant from the City of Nanaimo to cover our portion of property taxes for the 2018 year. Also attached to this letter is a completed application for Permissive Tax Exemption for 2019.

Registered Charitable No: 845550078 RR0001

BC Society Act Reg. No: S-48786

Website: www.nuko.ca

Sincerely,

Teresa Nielsen
Executive Director

624026 BC Ltd.
704 228th Ave NE, #773
Sammamish, WA, 98074

February 22, 2018

RE: Property Tax Exemption

To Whom It May Concern:

I am the President of 624026 BC Ltd, the company that owns the building and property at 60 Needham Street, Nanaimo, BC.

The legal description is:

Lot A, Plan VIP49522, Section 1,
Nanaimo Land District 32.
PID:015-216-993

The Tax roll for BC Assessment is 82528.001

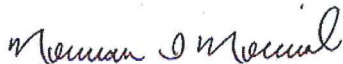
624026 BC Ltd has entered into a Lease with Option to Purchase Agreement with **Nanaimo Unique Kids Organization (NUKO)** who will fully occupy the building and property as of March 1, 2018.

It is my understanding that NUKO has applied for property tax relief as a registered charitable organization. The purpose of this letter is document that in the event NUKO is granted a property tax exemption, the entirety of such exemption will be passed on from 624026 BC Ltd to the benefit of NUKO. I would be pleased to submit proof of such tax transfer upon your request.

If you require further information on this matter, please contact me via email at nnorrish@msn.com, mobile telephone at 206.790.3476, or at the above address.

Sincerely,

624026 BC Ltd



Norman I. Norrish
President



CITY OF NANAIMO
APPLICATION FOR PERMISSIVE
TAX EXEMPTION

Office Use

ORGANIZATION: Nanaimo Unique Kids Organization	DATE: February 15, 2018
ADDRESS: 60 Needham St Nanaimo, BC V9R-1K4	PRESIDENT: Barb Read SENIOR STAFF MEMBER: Teresa Nielsen POSITION: Executive Director CONTACT: Teresa
TELEPHONE: 250-585-6856	TELEPHONE: 250-585-6856

OVERVIEW OF YOUR ORGANIZATION'S PROGRAMS AND SERVICES OFFERED IN THE COMMUNITY:

Providing support recreationally, socially, academically, and behaviourally, and advocated for parents.

GEOGRAPHIC AREA SERVED BY THE ORGANIZATION:

Nanaimo, Ladysmith, Lantzville, Parksville

NO. OF FULL TIME STAFF: 7	NO. OF PART TIME STAFF: 5
NO. OF COMMUNITY VOLUNTEERS: 25	NO. OF VOLUNTEER HOURS PER YEAR: 800 per year
NO. OF MEMBERS: 8	MEMBERSHIP FEE: Donation \$1.00-\$20.00
CLIENTS SERVED, LAST YEAR: 25	CLIENTS SERVED, THIS YEAR (PROJECTED): 35
B.C. SOCIETY ACT REG. NO.: S-48786	REVENUE CANADA CHARITABLE REG. NO.: 845550078RR0001
CURRENT BUDGET: July 1, 2017-June 30, 2018	LEGAL DESCRIPTION OF PROPERTY: Lot A, Section 1 Nanaimo District, Plan 49522
INCOME: \$441,348.00	
EXPENSES: \$446,895.00	TAX FOLIO NUMBER: 82528.001
NEXT YEAR PROJECTED: July 1, 2018-June 30, 2019	
INCOME: \$498,348.00	CURRENT YEAR TAXES (IF KNOWN):
EXPENSES: \$510,185.00	

SIGNATURE:

TITLE/POSITION:

Teresa Nielsen Executive Director

DATE:

February 15, 2018

NOTE: YOUR ORGANIZATION'S MOST RECENT AUDITED FINANCIAL STATEMENTS AND CURRENT 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 work of your organization in this community.

Please see attached for
answers to questions 1-11

2. What are your organization's specific priorities for the coming year?

3. How does your organization ensure that its services address continuing and emerging community needs?

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

5. Please list grants applied for/received from other governments or service clubs.

CITY OF NANAIMO GRANT QUESTIONNAIRE

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

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

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.

9. Please describe your policy and treatment of: capital, reserve or special purpose funds, and year-end surpluses or deficits.

CITY OF NANAIMO GRANT QUESTIONNAIRE

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

11. What will the effect be if you do not receive a Grant in Aid from the City of Nanaimo?

12. Does your organization require funding to cover the current year's taxes? If so, what amount?

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. Mission Statement: We will be a leader in supporting children and youth in a unique learning environment that fosters personal, social, and life-skills development to prepare successful and thriving individuals in our community. NUKO will continue to increase the number of children and youth we service and offer more programs. We will continue to build public awareness and increase our monthly income through fundraising, donations, and grants.
3. Through regular meetings with the parents, community members, and our Behavioural Consultant. We also meet with The Ministry of Children and Family services. We regularly attend local events where parents can find out about our organization and request services.
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 up keep of the centre, help out at fundraising events, and public awareness.
5. Gaming Grant - \$6250.00 towards our Summer Camp program (successful)
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)
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.
7. N/A
8. We are not planning to rent out any of the building.
9. The board currently is working on their policies, but the treatment of a year-end surpluses would be moved into the capital reserve account. If there is a deficit the board would be required to determined if funds would be moved from the capital reserve account to cover the deficit.
10. 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. We will be able to do this with the move to Needham as it is a larger centre then we are currently in. We will also continue with our fundraising efforts, and grant applications.
11. If we do not receive a Grant in Aid from the City of Nanaimo 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. We could also be forced to move to another location at the end of the 2 year purchase to lease agreement.



2017 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: October 24, 2017 03:59 PM Pacific Time

Annual General Meeting (AGM) Date: October 12, 2017

REGISTERED OFFICE ADDRESS INFORMATION

Delivery Address:

UNIT 2 - 5801 TURNER RD
NANAIMO BC V9T 6L8

Mailing Address:

UNIT 2 - 5801 TURNER RD
NANAIMO BC V9T 6L8

DIRECTOR INFORMATION AS OF October 12, 2017

Last Name, First Name Middle Name:

BAILEY, BRAD

Delivery Address:

2179 BAY ST
NANAIMO BC V9T 4V6

Last Name, First Name Middle Name:

FINNEGAN, RICHARD

Delivery Address:

2205 DEPARTURE BAY RD
NANAIMO BC V9S 3V7

Last Name, First Name Middle Name:

GALLANT, ROD

Delivery Address:

2151 CINNABAR DR
NANAIMO BC V9X 1B2

Last Name, First Name Middle Name:

HANDLEN, ROBERT

Delivery Address:

3472 UPLANDS DR
NANAIMO BC V9T 2T5

Last Name, First Name Middle Name:

NORTHRUP, DEBBIE

Delivery Address:

6171 WERNERS WAY
NANAIMO BC V9V 1R7

Last Name, First Name Middle Name:

READ, BARBARA

Delivery Address:

660 TERMINAL AVE N
NANAIMO BC V9S 4K2

Last Name, First Name Middle Name:

SANDRI-RYE, LISA

Delivery Address:

1257 POTTER PL
COMOX BC V9M 4H5

Last Name, First Name Middle Name:

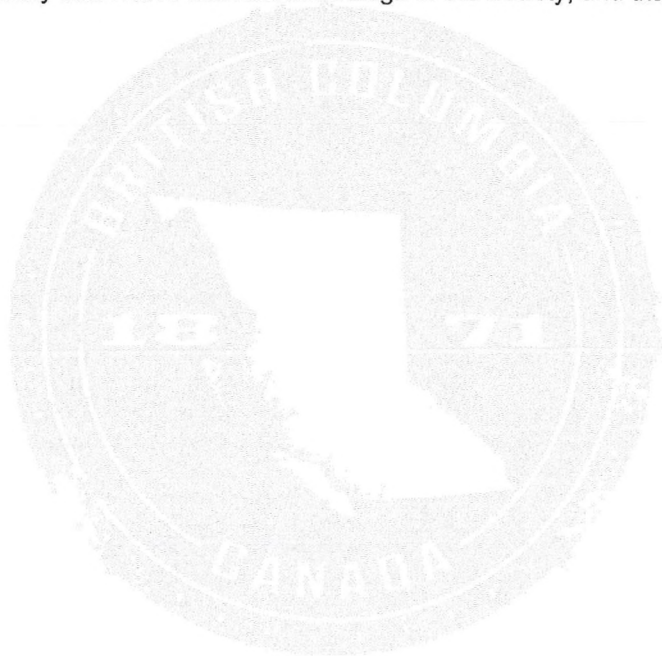
ST. CLAIR, MARILYN

Delivery Address:

2457 ROWLAND RD
NANOOSE BAY BC V9P 9E8

CERTIFICATION

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



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14/02/18

Accrual Basis

Nanaimo Unique Kids Organization

Profit & Loss

1 July 2017 through 14 February 2018

	1 Jul '17 - 14 Feb 18
SUPPLIES	
5001 · Centre Supplies	3,622.42
5231 · Food/Beverage	1,456.35
5624 · Gifts	1,489.17
5860 · Postage	157.05
5880 · Planet Clean	809.74
Total SUPPLIES	7,534.73
TRAINING / COURSES	
5925 · SIVA	3,330.00
5928 · Misc Training	-507.50
Total TRAINING / COURSES	2,822.50
TRANSPORTATION	
5380 · R&M - Vehicle	242.97
5385 · Fuel	607.14
5390 · Insurance - Vehicles	4,310.00
5391 · Transportation - Other	335.02
Total TRANSPORTATION	5,495.13
5002 · Recreation	2,515.04
5620 · Misc Expense	60.00
5680 · Memberships & Dues	352.50
Total Expense	281,220.05
Net Ordinary Income	44,122.45
Net Income	44,122.45

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14/02/18

Accrual Basis

Nanaimo Unique Kids Organization

Balance Sheet

As of 14 February 2018

	14 Feb 18
ASSETS	
Current Assets	
Chequing/Savings	
1001 · Petty Cash Nuko	-21.42
1002 · Petty Cash - CV	14.25
1004 · Tel Pay Clearing NA	10.00
1005 · Petty Cash-Summer Camp	4.91
1006 · Petty Cash Xmas	34.84
1020 · Nuko Chequing 5673	79,917.77
1021 · Nuko Gaming 8024	4,710.28
1035 · Nuko 5966	5,001.39
1040 · High Interest 4025	26,572.46
1050 · CV Chequing 5061	12,081.95
1055 · Centre Donation 2282	12,523.73
Total Chequing/Savings	140,850.16
Other Current Assets	
1211 · Accounts Rec - Accountant	1,207.50
1350 · Prepaid Expenses	7,724.31
Total Other Current Assets	8,931.81
Total Current Assets	149,781.97
Fixed Assets	
1825 · Equipment	2,123.50
1830 · Equipment-Accum Amort	-1,210.23
1840 · Leasehold Improvements	8,935.23
1845 · Leasehold -Accum Amort	-8,935.23
1855 · Computer Equipment	19,943.62
1856 · Computer Equip-Accum Amort	-18,436.32
1860 · Computer Software	878.06
1865 · Computer Software- Accum Amort	-878.06
1870 · Vehicles	77,000.00
1875 · Accum Depreciation- Vehicles	-72,160.03
Total Fixed Assets	7,260.54
Other Assets	
1880 · Security Deposit	3,500.00
Total Other Assets	3,500.00
TOTAL ASSETS	160,542.51
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2000 · Accounts Payable	278.70
Total Accounts Payable	278.70
Other Current Liabilities	
2120 · Deferred Revenue	11,295.00
2140 · Accrued Liabilities	2,475.00
2150 · PAYROLL LIABILITIES	
2160 · Source Deductions Payable	4.97
2165 · WCB Payable	926.64
2170 · Vacation Payable	4,978.73
Total 2150 · PAYROLL LIABILITIES	5,910.34

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14/02/18

Accrual Basis

Nanaimo Unique Kids Organization

Balance Sheet

As of 14 February 2018

	14 Feb 18
2315 · GST Payable	-2,707.90
Total Other Current Liabilities	16,972.44
Total Current Liabilities	17,251.14
Total Liabilities	17,251.14
Equity	
32000 · *Retained Earnings	72,578.92
3700 · Internally Restricted Fund	15,185.00
3705 · Capital Asset Fund	11,405.00
Net Income	44,122.45
Total Equity	143,291.37
TOTAL LIABILITIES & EQUITY	160,542.51

THE NANAIMO UNIQUE KIDS ORGANIZATION

Financial Statements

Year Ended June 30, 2017

(Unaudited - See Notice To Reader)

THE NANAIMO UNIQUE KIDS ORGANIZATION

Index to Financial Statements

Year Ended June 30, 2017

(Unaudited - See Notice To Reader)

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Statement of Revenues and Expenditures	3
Statement of Changes in Net Assets	4
Statement of Cash Flow	5
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PO Box 70
Lantzville, BC
V0R 2H0



BARBER & HAIME
CHARTERED PROFESSIONAL
ACCOUNTANTS

CHARTERED PROFESSIONAL
ACCOUNTANTS

B. RUSHTON INC. • KMA CHARTERED PROFESSIONAL ACCOUNTANTS LTD. • BARBER & HAIME

NOTICE TO READER

On the basis of information provided by management, we have compiled the statement of financial position of The Nanaimo Unique Kids Organization as at June 30, 2017 and the statements of revenues and expenditures, changes in net assets and cash flow 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.

KMA Chartered Professional Accountants

Lantzville, British Columbia

September 22, 2017

KMA CHARTERED PROFESSIONAL ACCOUNTANTS

THE NANAIMO UNIQUE KIDS ORGANIZATION**Statement of Financial Position****June 30, 2017***(Unaudited - See Notice To Reader)*

	2017	2016
ASSETS		
CURRENT		
Cash	\$ 99,830	\$ 53,727
Restricted cash	9,950	15,185
Accounts receivable	1,208	-
Goods and services tax recoverable	2,130	5,625
Prepaid expenses	6,226	6,199
	<u>119,344</u>	<u>80,736</u>
PROPERTY, PLANT AND EQUIPMENT (Note 3)	<u>7,262</u>	<u>11,406</u>
	<u>\$ 126,606</u>	<u>\$ 92,142</u>
LIABILITIES AND NET ASSETS		
CURRENT		
Accounts payable	\$ 3,641	\$ 3,226
Wages payable	4,592	2,621
Employee deductions payable	7,906	4,349
Deferred income	11,295	22,695
	<u>27,434</u>	<u>32,891</u>
NET ASSETS		
General fund	80,616	32,661
Restricted fund	11,295	15,185
Capital asset fund	7,261	11,405
	<u>99,172</u>	<u>59,251</u>
	<u>\$ 126,606</u>	<u>\$ 92,142</u>

ON BEHALF OF THE BOARD_____
*Director*_____
Director

See notes to financial statements

THE NANAIMO UNIQUE KIDS ORGANIZATION**Statement of Revenues and Expenditures****Year Ended June 30, 2017***(Unaudited - See Notice To Reader)*

	2017	2016
REVENUES		
Student fees	\$ 237,205	\$ 207,206
Tutoring	275,041	66,000
Donations	21,714	21,730
Summer camp fees	14,095	13,980
Fundraising	3,644	5,763
Other income	6,839	1,495
	<u>558,538</u>	<u>316,174</u>
EXPENSES		
Advertising and promotion	1,526	1,819
Amortization	4,145	7,449
Behaviour consultant	24,075	3,058
Business taxes, licences and memberships	359	353
Fundraising	5,846	2,379
Insurance	4,324	3,953
Interest and bank charges	880	984
Office	7,385	7,739
Professional fees	10,008	10,247
Program expenses	7,441	10,880
Rental	57,000	50,055
Repairs and maintenance	10,420	9,608
Salaries and wages	350,207	166,061
School supplies	11,306	14,831
Security	263	549
Telephone	4,005	2,991
Training and workshops	3,642	4,660
Travel	234	-
Utilities	5,284	5,377
Vehicle	10,267	10,972
	<u>518,617</u>	<u>313,965</u>
EXCESS OF REVENUES OVER EXPENSES	<u>\$ 39,921</u>	<u>\$ 2,209</u>

See notes to financial statements

THE NANAIMO UNIQUE KIDS ORGANIZATION

Statement of Changes in Net Assets

Year Ended June 30, 2017

(Unaudited - See Notice To Reader)

	General Fund	Restricted Fund	Capital Asset Fund	2017	2016
NET ASSETS -					
BEGINNING OF					
YEAR	\$ 32,661	\$ 15,185	\$ 11,405	\$ 59,251	\$ 57,042
EXCESS OF REVENUES					
OVER EXPENSES	47,955	(3,890)	(4,144)	39,921	2,209
NET ASSETS - END OF					
YEAR	\$ 80,616	\$ 11,295	\$ 7,261	\$ 99,172	\$ 59,251

See notes to financial statements

THE NANAIMO UNIQUE KIDS ORGANIZATION

Statement of Cash Flow

Year Ended June 30, 2017

(Unaudited - See Notice To Reader)

	2017	2016
OPERATING ACTIVITIES		
Excess of revenues over expenses	\$ 39,921	\$ 2,209
Item not affecting cash:		
Amortization of property, plant and equipment	4,145	7,449
	<u>44,066</u>	<u>9,658</u>
Changes in non-cash working capital:		
Accounts receivable	(1,208)	-
Accounts payable	414	435
Deferred income	(11,400)	13,305
Prepaid expenses	(27)	(3,646)
Goods and services tax payable	3,495	(1,686)
Wages payable	1,971	672
Employee deductions payable	3,557	1,035
	<u>(3,198)</u>	<u>10,115</u>
Cash flow from operating activities	<u>40,868</u>	<u>19,773</u>
INVESTING ACTIVITY		
Purchase of property, plant and equipment	-	(801)
INCREASE IN CASH FLOW	<u>40,868</u>	<u>18,972</u>
Cash - beginning of year	<u>68,912</u>	<u>49,940</u>
CASH - END OF YEAR	<u>\$ 109,780</u>	<u>\$ 68,912</u>
CASH CONSISTS OF:		
Cash	\$ 99,830	\$ 53,727
Restricted cash	9,950	15,185
	<u>\$ 109,780</u>	<u>\$ 68,912</u>

See notes to financial statements

THE NANAIMO UNIQUE KIDS ORGANIZATION

Notes to Financial Statements

Year Ended June 30, 2017

(Unaudited - See Notice To Reader)

1. PURPOSE OF THE SOCIETY

The Nanaimo Unique Kids Organization (the "society") is a not-for-profit organization incorporated provincially under the Society Act of British Columbia. As a registered charity the society is exempt from the payment of income tax under Section 149(1) of the Income Tax Act.

The society operates to provide support services and relief to children with neuro-developmental disabilities by developing and implementing recreation education and social integration opportunities and services.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Comparative figures

Certain comparative amounts have been reclassified to conform to the current year's presentation.

Contributed services

The operations of the organization depend on both the contribution of time by volunteers and donated materials from various sources. The fair value of donated materials and services cannot be reasonably determined and are therefore not reflected in these financial statements.

Restricted cash

	2017	2016
Gaming Grant	\$ 6,250	\$ 6,250
Restricted donations	5,045	16,445
	<u>\$ 11,295</u>	<u>\$ 22,695</u>

Restricted cash includes Provincial Gaming Grant funds received and restricted, December 22, 2016 for the purpose of running the 2017 summer camp. Other externally restricted private donations from various donors for specified uses as well as proceeds from fund-raising events are also included in the restricted cash account.

3. PROPERTY, PLANT AND EQUIPMENT

	Cost	Accumulated amortization	2017 Net book value	2016 Net book value
Equipment	\$ 2,124	\$ 1,210	\$ 914	\$ 1,142
Motor vehicles	77,000	72,160	4,840	6,914
Computer equipment	19,944	18,436	1,508	3,350
Computer software	878	878	-	-
Leasehold improvements	8,935	8,935	-	-
	<u>\$ 108,881</u>	<u>\$ 101,619</u>	<u>\$ 7,262</u>	<u>\$ 11,406</u>

THE NANAIMO UNIQUE KIDS ORGANIZATION

Notes to Financial Statements

Year Ended June 30, 2017

(Unaudited - See Notice To Reader)

4. REMUNERATION OF EMPLOYEES AND CONTRACTORS

For the fiscal year ended June 30, 2017, Nanaimo Unique Kids Organization did not pay remuneration in excess of \$75,000 or greater to any single employee or contractor for service.