

GRANT APPLICATION

(PLEASE PRINT)

Name of Organization	Cowichan Brain Injury Society
Address of Organization	481 Trans - Canada Hwy unit 106 Duncan, BC V9L 3R7
Full Mailing Address	
Telephone Number & Email	(250) 597-4662 executivedirector@cowichanbraininjury.org
Contact Person/Title	Shelley Kuecks, Executive Director

Primary purpose of organization: Brain injury support programs and advocacy

Category under which greatest portion of services fall:

Social Service Sports Cultural Economic Development Other _____

Services available to all members of community: Yes No

If *no*, please list criteria for receiving your service: those with brain injuries and their caregivers

Total Number of people that used your service within the Municipality last year: we do not have this information (see appendix)

Approximate number of your clients that reside in North Cowichan: _____

(Please note that North Cowichan includes the communities of Chemainus, Crofton, Maple Bay, and the Duncan area north of the Cowichan River, and outside the one square mile Duncan core.)

Amount of grant requested: \$5,000

Describe how the grant will be used: *(e.g. special projects, operations, maintenance, etc.)*

See attached appendix A.

In order to be considered for a Municipal grant, please ensure that you enclose the following: **most recent financial statement and the proposed operating budget.**

Other Information: Have you obtained a previous grant from the Municipality? Yes No

Have you applied to another local government for funding? Yes No
If yes, please list:

Applicant's signature: FIPPA s. 22(1) **Date:** Oct 15 2025

In order to be eligible for consideration for a 2026 grant-in-aid, this application and all requested supporting materials must be received no later than October 15th, 2025.

Please submit in person at 7030 Trans Canada Hwy or email to finance@northcowichan.ca

Print Form

Grant-in-Aid Application

Grant-in-Aid Application

(To be copied onto Grant-in-Aid Application and attached as appendix.)

To: **Municipality of North Cowichan**

From: **Cowichan Brain Injury Society (CBIS)**

Date: October 2025

1. Applicant Information

Organization: Cowichan Brain Injury Society

Mailing Address: #100, 481 Trans-Canada Highway, Duncan, BC V9L 3R7

Contact Person: Shelley Kuecks

Email: ExecutiveDirector@cowichanbraininjury.org

Phone: 250-597-4662

Website: www.cowichanbraininjury.org

2. Project Title

Improving Accessibility, Digital Systems, and Service Delivery Capacity at CBIS

3. Grant Amount Requested

\$5,000

4. Project Summary

The **Cowichan Brain Injury Society** (CBIS) seeks funding from the Municipality of North Cowichan's Grant-in-Aid program to enhance accessibility, digital infrastructure, and service delivery capacity for individuals living with brain injury.

This project will:

- Modernize and streamline technology systems to better support staff and clients.
- Review and redesign communication and service platforms (including website and client systems) to meet universal design and accessibility standards.
- Provide staff with tools to securely assist clients from any location, improving continuity of care and responsiveness.
- Allow CBIS to shift appointments to remote delivery on short notice, reducing cancellations when a client's health or transportation circumstances change.
- Deliver mobile-friendly, accessible resources that promote client autonomy and participation in their recovery.

These improvements will extend CBIS's reach across North Cowichan and the Cowichan Valley, strengthen partnerships with healthcare and community agencies, and directly support North Cowichan's priorities around accessibility, inclusion, and community wellbeing.

5. Project Rationale

CBIS provides vital education, advocacy, and support services for individuals with acquired brain injury and their families. However, outdated technology systems and limited accessibility create barriers to consistent care and reduce organizational efficiency.

A recent review conducted by West Cat Strategy Ltd. identified the need to:

- Implement a modern, accessible digital management system and client relationship manager.
- Streamline redundant tools to improve privacy, compliance, and efficiency.
- Integrate accessibility and universal design principles across communication and data systems

By acting on these recommendations, CBIS will:

- Enable remote and flexible service delivery, so staff can meet clients where they are.
- Expand equitable access to supports and materials through mobile and online tools.
- Reduce service interruptions by offering remote appointments when health or logistics prevent in-person meetings.
- Enhance continuity of care and strengthen collaboration with local partners.

Most importantly, this capacity-building initiative will allow CBIS to:

- Better track and measure its community impact through improved data collection and reporting systems.
- Build stronger community relationships, including partnerships with community pharmacies and healthcare providers throughout the Cowichan Valley, to coordinate care and support clients more effectively
- Foster inclusion and autonomy for clients in line with the "Nothing About Us Without Us" principle central to disability rights and person-centred practice.

6. Objectives and Outcomes

Objectives

- Conduct accessibility, technology, and process audit
- Reconfigure digital platforms (eg. Nationbuilder, website, Microsoft 365, etc)
- Train staff and volunteers
- Build community capacity
- Enhance client access and autonomy

Outcomes

- Comprehensive plan identifying gaps, efficiencies, and compliance needs.

- Fully accessible, mobile-ready systems compliant with WCAG 2.1 standards.
- Staff equipped to deliver services remotely, coordinate with partners, and adapt appointments to client needs.
- Strengthened collaboration with pharmacies, healthcare providers, and community partners across the Cowichan Valley.
- Increased participation and continuity of care for clients across North Cowichan and the Cowichan Valley.

7. Community Benefit

This project will have a direct and measurable benefit for North Cowichan residents by:

- Reducing access barriers for individuals living with brain injury.
- Enabling flexible, hybrid service delivery, ensuring clients in rural or transportation-limited areas can access supports online.
- Allowing same-day appointment flexibility, improving accessibility for clients whose circumstances change unexpectedly.
- Deepening partnerships with local pharmacies, clinics, and allied health providers, creating a stronger and more connected care network in the Cowichan Valley.
- Promoting inclusion and independence through accessible, mobile, and user-friendly tools.

These improvements directly align with the Municipality's objectives to address barriers to services for people with disabilities and strengthen community wellbeing.

8. Partnerships and Collaboration

CBIS works collaboratively with:

- Island Health's Brain Injury Program, which provides core funding and clinical coordination to support client recovery.
- The Brain Injury Alliance, which provides funding and advocacy support for community-based brain injury services across British Columbia.
- Local healthcare and community organizations, including physicians, rehabilitation professionals, and community pharmacies, who collaborate with CBIS to improve continuity of care.

Through these partnerships, CBIS maximizes the reach of municipal funding—ensuring that North Cowichan's investment multiplies community impact.

9. Accountability and Reporting

CBIS is committed to transparent reporting and outcome tracking consistent with North Cowichan's Grant-in-Aid policy.

We will:

- Track and report on metrics such as the number of clients served (including those residing in North Cowichan), accessibility improvements, and remote-service usage.

- Collect and evaluate data on reduced appointment cancellations, increased client participation, and strengthened healthcare partnerships.
- Submit a summary report with outcomes and receipts to the Municipality of North Cowichan.
- Present results to Council if requested, highlighting the project's impact on accessibility and community health.

10. Project Timeline

Phase Activity Timeline

Phase 1 Accessibility & technology audit November-December 2025

Phase 2 Platform improvements (CRM, website) January-February 2026

Phase 3 Staff training & implementation February-March 2026

11. Project Budget

Item Description Amount

Accessibility & technology review Conducted by West Cat Strategy Ltd. \$2,000

Digital platform upgrades Website, CRM, templates, privacy compliance \$2,000

Staff training & accessibility resources Materials and onboarding \$1,000

Total Project Cost \$5,000

Amount Requested from North Cowichan \$5,000

12. Sustainability

After implementation, these upgrades will:

- Enable CBIS to operate efficiently and flexibly from any location.
- Reduce administrative costs through improved systems and automation.
- Increase long-term impact tracking and fundraising capacity, strengthening sustainability.
- Enhance collaboration with pharmacies and healthcare providers, integrating CBIS more deeply into the local health ecosystem.
- Ensure equitable, accessible service delivery for North Cowichan residents for years to come.

By embedding accessibility, flexibility, and accountability into its digital systems, CBIS will ensure no client is excluded from care due to geography, technology, or circumstance.

**13. Authorization

**

Executive Director

Cowichan Brain Injury Society

Signature: _____

Date: _____

COWICHAN BRAIN INJURY SOCIETY

FINANCIAL INFORMATION

(Unaudited)

31 MARCH 2024

COWICHAN BRAIN INJURY SOCIETY

31 MARCH 2024

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COMPILATION ENGAGEMENT REPORT

To the Management of Cowichan Brain Injury Society

On the basis of information provided by management, we have compiled the balance sheet of Cowichan Brain Injury Society as at 31 March 2024 the statement of income and retained earnings for the year then ended, and Note 1, which describes the basis of accounting applied in the preparation of the compiled 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.



Duncan, British Columbia

September 26, 2024.

MCPHEE TAX & ACCOUNTING INC.

Chartered Professional Accountant

COWICHAN BRAIN INJURY SOCIETY

STATEMENT OF OPERATIONS AND CHANGES IN NET ASSETS (Unaudited)

FOR THE YEAR ENDED 31 MARCH 2024

	2024	%	2023	%
REVENUE				
In-Kind Donations	\$ -	-	\$ 156,000	42.72
Grants	432,861	91.05	148,949	40.79
Fundraising	18,275	3.84	18,122	4.96
Memberships	480	0.10	470	0.13
Donations	6,684	1.41	1,266	0.35
Services	1,485	-	9,614	3
Rental	15,600	3	30,725	8
TOTAL REVENUE	475,385	100.00	365,146	100.00
EXPENSES				
Advertising	24,776	-	-	-
Amortization	4,902	-	5,079	3.26
Consultants	80,810	-	-	-
Equipment and repairs	1,721	-	89	0.06
General and administrative	68,262	-	48,355	31.00
In-Kind Contributions	-	-	156,000	100.00
Insurance	3,642	-	51	0.03
Interest and bank charges	1,836	-	3	-
Memberships & fees	3,721	-	194	0.12
Professional fees	4,244	-	2,336	1.50
Rent	66,847	-	49,717	31.87
Salaries and benefits	147,561	-	115,034	73.74
Security	1,443	-	-	-
Travel and training	3,366	-	530	0.34
Utilities	11,752	-	2,116	1.36
TOTAL EXPENSES	424,883	-	379,504	243.27
INCOME (LOSS) FROM OPERATIONS	50,502		(14,358)	
OTHER INCOME	614		1,284	
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	51,116		(13,074)	

Unaudited: see Compilation Report

COWICHAN BRAIN INJURY SOCIETY

NET ASSETS beginning of
year

(6,559)

6,514

NET ASSETS end of year

\$ 44,557

\$ (6,560)

Unaudited: see Compilation Report

COWICHAN BRAIN INJURY SOCIETY

1. SUMMARY OF THE BASIS OF ACCOUNTING

The basis of accounting applied in the preparation of the financial information is on the historical cost basis, reflecting cash transactions with the addition of:

- Property, plant and equipment amortized over their useful life
- Accounts payable, accounts receivable, prepaid expenses, and accrued liabilities
- Restricted contributions are recognized as revenue in the year in which the related expenses are incurred.
- Unrestricted contributions are recognized as revenue when received or receivable as long as the amount can be reasonably estimated and collection reasonably assured.

2. IN-KIND CONTRIBUTIONS

For fiscal 2023 In-kind contributions were recorded for the purpose of financial presentation from the following sources

- Chris Rafuse volunteered hours as Executive Director at the cost of \$156,000

Cowichan Brain Injury Society

Year End: 31 March 2024
 Adjusting Journal Entries
 Date: 1/04/2023 To 31/03/2024

Prepared by	Reviewed by
EW 20/09/2024	CM 26/09/2024

50

Number	Date	Name	Account No	Reference	Annotation	Debit	Credit	Recurrence
1	31.03/2024	Accounting Accrual	2110				450.00	
1	31.03/2024	Legal and accounting	5610			450.00		
		To adjust accounting accrual to actual						
2	31.03/2024	Bank - Shares	1070			0.24		
2	31.03/2024	Interest Revenue	4990				0.24	
		To adjust bank shares amount to actual						
3	31.03/2024	Prepaid expenses	1320			2,575.88		
3	31.03/2024	Insurance	5685				2,575.88	
		To adjust prepaid expenses to actual						
4	31.03/2024	Accum Amort - Computer	1461				4,902.00	
4	31.03/2024	Amortization	5160			4,902.00		
		To record amortization of assets						
5	31.03/2024	WCB payable	2180				299.55	
5	31.03/2024	WCB expense	5440			299.55		
		To correct WCB payable for actual amount owing						
6	31.03/2024	WCB payable	2180			2,816.59		
6	31.03/2024	WCB payable	2180			2,816.59		
6	31.03/2024	WCB expense	5440				5,633.18	
		To record two payments of WCB made in March 2024						
7	31.03/2024	Government Grants	4453				104,616.88	
7	31.03/2024	Donations (Unreceipted)	4760			89,616.88		
7	31.03/2024	Donations (Receipted)	4765			15,000.00		
		To move government grants from donations						
8	31.03/2024	Grants Revenue	4451			60,000.00		
8	31.03/2024	Gaming Grant Revenue	4452				50,000.00	
8	31.03/2024	ICBC Grants	4460				10,000.00	
		To reallocate grants revenue to correct accounts						
9	31.03/2024	Deferred Revenue	2640			35,000.00		
9	31.03/2024	Grants Revenue	4451				35,000.00	
		To adjust gaming grant revenue to amount received March 24, 2024 per Madelaine						
10	31.03/2024	Due To/From Chris Rafuse	2670			7,314.34		
10	31.03/2024	Travel	5785				4,992.75	
10	31.03/2024	Travel	5785				183.09	
10	31.03/2024	Travel	5785				1,226.05	
10	31.03/2024	Security	5792				912.45	
		To record personal expenses made by Chris Rafuse on charity credit card						
						220,792.07	220,792.07	

Net Income (Loss) 51,120.77

EW
26-09-2024 08:51:56 PM

CM
27-09-2024 01:31:00

COWICHAN BRAIN INJURY SOCIETY
Compiled Financial Information
Year Ended March 31, 2025

DRAFT

COWICHAN BRAIN INJURY SOCIETY
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Year Ended March 31, 2025

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DRAFT



Tammy Leslie, C.P.A., C.G.A., C.A.*
Lori John, C.P.A., C.G.A.*
Jaime Court, C.P.A.*
Sarah Brimacombe, C.P.A.*
*A professional corporation.

COMPILATION ENGAGEMENT REPORT

To the Management of Cowichan Brain Injury Society

On the basis of information provided by management, we have compiled the statement of financial position of Cowichan Brain Injury Society as at March 31, 2025, and the statements of revenues and expenditures and changes in net debt 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.

The financial information for the year ended March 31, 2024 was compiled by another accounting firm and was neither audited nor reviewed and is presented for comparative purposes only.

Duncan, British Columbia
September 26, 2025

CHARTERED PROFESSIONAL
ACCOUNTANTS

301-394 Duncan Street
Duncan, BC V9L 3W4

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F | 250 748 2805

Toll Free | 1 800 818 5703
Email | info@plcpa.ca
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101-626 First Avenue, PO Box 1396
Ladysmith, BC V9G 1A9

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COWICHAN BRAIN INJURY SOCIETY
Statement of Financial Position
March 31, 2025

	2025	2024
ASSETS		
CURRENT		
Cash	\$ 14,299	\$ 82,551
Accounts receivable	4,815	-
GST receivable	3,639	2,147
Prepaid expenses	2,000	6,476
	24,753	91,174
PROPERTY, PLANT AND EQUIPMENT <i>(Note 4)</i>	2,889	6,420
	\$ 27,642	\$ 97,594
LIABILITIES AND NET ASSETS		
CURRENT		
Accounts payable	\$ 16,239	\$ 7,406
Employee deductions payable	22,383	-
Deferred income	-	15,000
	38,622	22,406
NET ASSETS	(10,980)	75,188
	\$ 27,642	\$ 97,594

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ON BEHALF OF THE BOARD

_____ Director

_____ Director

The accompanying notes form an integral part of the financial information

COWICHAN BRAIN INJURY SOCIETY
Statement of Revenues and Expenditures
Year Ended March 31, 2025

	2025	2024
REVENUES		
Vancouver Island Health Authority	\$ 219,905	\$ 206,501
Grants	86,508	226,361
Fundraising	1,956	18,275
Memberships	205	480
Donations	4,985	6,684
Services	4,815	1,485
Rental	9,000	15,600
Other revenue	850	614
	<u>328,224</u>	<u>476,000</u>
EXPENSES		
Advertising and promotion	1,834	24,776
Amortization	3,531	4,902
Business taxes and licences	2,368	3,721
Insurance	5,219	3,642
Interest and bank charges	619	1,833
Administration and program costs	33,611	37,631
Professional fees	11,214	4,244
Rental	57,196	66,847
Repairs and maintenance	1,068	1,721
Salaries and wages	217,791	147,561
Security	54	1,443
Sub-contracts	72,074	80,810
Travel	35	3,366
Utilities	7,778	11,752
	<u>414,392</u>	<u>394,249</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES	\$ (86,168)	\$ 81,751

The accompanying notes form an integral part of the financial information

COWICHAN BRAIN INJURY SOCIETY
Statement of Changes in Net Debt
Year Ended March 31, 2025

	2025	2024
NET ASSETS (DEBT) - BEGINNING OF YEAR	\$ 75,188	\$ (6,563)
DEFICIENCY OF REVENUES OVER EXPENSES	<u>(86,168)</u>	<u>81,751</u>
NET ASSETS (DEBT) - END OF YEAR	<u>\$ (10,980)</u>	<u>\$ 75,188</u>

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COWICHAN BRAIN INJURY SOCIETY
Notes to Compiled Financial Information
Year Ended March 31, 2025

1. BASIS OF ACCOUNTING

The basis of accounting applied in the preparation of the statement of financial position of Cowichan Brain Injury Society as at March 31, 2025, and the statements of revenues and expenditures and changes in net debt for the year then ended is the historical cost basis and reflects cash transactions with the addition of:

- accounts receivable;
 - property, plant and equipment are amortized on a declining balance basis;
 - accounts payable and accrued liabilities;
 - deferred revenues.
-

2. DESCRIPTION OF THE SOCIETY

Cowichan Brain Injury Society (the "Society") is a not-for-profit organization of British Columbia. The Society was incorporated under the Society Act of British Columbia March 17, 2019.

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Revenue recognition

Restricted contributions are recognized as revenue in the year in which 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.

Donated goods

Donated goods and services are not recognized.

Income taxes

The Society is a Registered Charity and is therefore exempt from income tax under paragraph 149(1)(f).

4. PROPERTY, PLANT AND EQUIPMENT

	Cost	Accumulated amortization	2025 Net book value	2024 Net book value
Computer equipment	\$ 19,014	\$ 16,125	\$ 2,889	\$ 6,420

5. COMPARATIVE FIGURES

In the prior year current liabilities included \$30,631 of loans payable. These amounts were not in fact payable. In the current year the comparative figures were adjusted to remove the \$30,631 of loans payable and decrease Administration and program costs by \$30,631. This adjustment increases the prior period's net income by \$30,631, which as a result, increases the current years opening retained earnings by an equal amount.

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