



7030 Trans-Canada Highway
Duncan, BC V9L 6A1 Canada
www.northcowichan.ca
T 250.746.3100
F 250.746.3133

GRANT APPLICATION

(PLEASE PRINT)

Table with 2 columns: Field Name, Value. Fields include Name of Organization, Address of Organization, Full Mailing Address, Telephone Number & Email, Contact Person/Title.

Primary purpose of organization: Nourishing and supporting youth & families in the Cowichan Valley

Category under which greatest portion of services fall:

[X] Social Service [] Sports [] Cultural [] Economic Development [] Other

Services available to all members of community: [] Yes [X] No

If no, please list criteria for receiving your service: Provide service across 24 public schools & to families in the Valley

Total Number of people that used your service within the Municipality last year: 1,500

Approximate number of your clients that reside in North Cowichan: 1,500

(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: \$5,000.00

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

Nourish Cowichan currently serves 24 schools and over 2,700 children in the Cowichan Valley. This includes 1,500 North Cowichan students. Beyond daily school meals, the organization also provides non-perishable weekend grocery bags to support families experiencing poverty and food insecurity which reaches even more North Cowichan residents. The \$5,000 in grant-in-aid funding requested in 2026 is to help Nourish Cowichan pay for new costs associated with operating a second, critically-needed, program delivery vehicle. Nourish Cowichan has partnered with Island Ford and raised significant community donations in order to purchase this vehicle. Financial assistance to help offset, new, currently unfunded, operating costs in 2026 is requested. This vehicle is required in order to transport the increased volume of meals being produced by Nourish Cowichan to meet demands in the community and remain accessible. This includes serving the schools, as well as several community agencies, including the Municipality's own Parks & Recreation Youth Outreach Programs. Please see our attached letter, the 2026 Project Budget and 2025 Financial Statements for additional information to support our application.

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 [X] No
Have you applied to another local government for funding? [X] Yes [] No

If yes, please list: Nourish [redacted] apply for 2026 CVRD Grant-in-Aid funding as well.

Applicant's signature: FIPPA s. 22(1)

Date: October 14, 2025

In order to be eligible for 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

Note: Personal information is collected by the Municipality of North Cowichan under the authority of section 26(c) of the Freedom of Information and Protection of Privacy Act for the purpose of processing and administering grant-in-aid applications. Should you have any questions about the collection of this personal information, please contact the Deputy Director of Corporate Services, (250) 746-3100, 7030 Trans-Canada Highway, Duncan, BC V9L 6A1.



nourishcowichan@gmail.com

250 597 7760

October 14, 2025

Dear Mayor Douglas and North Cowichan Councilors.

RE: 2026 Grant-in-Aid Application from Nourish Cowichan Society

The Nourish Cowichan Society is pleased to include this letter in support of our application for 2026 Grant-in-Aid funding from the Municipality. Nourish Cowichan is seeking a \$5,000 grant to help sustain the vital school and community-based food support programs it delivers. This grant will specifically help to offset new costs in 2026 associated with operating a second, critically needed, program delivery vehicle. The financial need for this vehicle is evident in the over 200% rise in food hamper distributions across our region last year; as well as the growing requests for support from local agencies including the Municipality's own Parks and Recreation Youth Outreach Programming team for the Community Youth Room at Chemainus Secondary School.

Nourish Cowichan has partnered with Island Ford and raised significant community donations for the purchase of this vehicle. Grant-in-aid funding will offset some of the new operating costs that are presently unfunded. Nourish Cowichan's programming aligns with several municipal objectives in terms of stimulating the local economy through investments and partnerships with local farmers, businesses and food producers, as well as supporting the environment through food rescue and recovery efforts that reduce waste. It also complements and extends municipal services in terms of providing social wellness for its residents.

Nourish Cowichan has a demonstrated track record of community service. It began operating in 2016 as a pilot breakfast food program in one elementary school. The recognition of the need and critical benefits that Nourish Cowichan's meals provide to kids has helped it to successfully grow to operate in 24 schools across School District 79. Over 1,500 kids in North Cowichan are directly supported through this program. This represents 55% of the 2,700 daily meals that Nourish Cowichan currently provides. The programming reach goes beyond our schools through the 500 weekend hamper bags distributed to students and families in need, as well as the many community agencies that Nourish helps to support including: Cowichan Valley Youth Services, the Maternity Clinic, and community after-schools programs including the program at Chemainus Secondary School, to name a few.

The requested grant funding is critical to supporting Nourish Cowichan's mandate to ensure that all students have access to nutritious and culturally appropriate food regardless of socioeconomic status, race, ethnicity or geographic location. Without this second delivery vehicle, Nourish Cowichan cannot continue to provide its food support programs as the volume of meals produced has now outgrown the current delivery vehicle's capacity. It is not feasible to rely on our dedicated volunteers to use their own vehicles due to liability issues and safety standards. It is vital to have well maintained vehicles owned by Nourish that are easily recognizable in the community by our logos. By transporting healthy, local and nutritious foods directly to residents in need, Nourish Cowichan effectively removes the stigmas as well as the physical access barriers frequently attached to food insecurity.

Our 2024 Financial Statements are included for details on the financial performance, stability and accountability of our organization. Our 2025 Financial Statements are not completed yet, we can provide them at a later date if you require them for a review.

We have also included a proposed 2026 Budget for the new Program Delivery Vehicle outlining the capital acquisition costs with funders as well as forecasting our 2026 operating costs based on known costs for operating a similar existing delivery vehicle.

Nourish Cowichan understands that local governments have many competing financial pressures and priorities. Over the past nine years, Nourish Cowichan has worked hard to develop strong partnerships with the Province, School District 79, local businesses, food producers and farmers, community agencies and over 70 regular volunteers to foster a high-level of collaboration, cooperation and engagement without relying on local government for financial support. With increasing inflationary costs, tariffs, poverty and food insecurity, however, Nourish Cowichan is looking to further diversify its revenue sources and welcomes this opportunity to work even more collaboratively with the Municipality to sustain the wellness of residents and continue to grow the local economy as our shared objectives.

We welcome the opportunity to discuss this funding application further should you have any questions.

Sincerely,

Fatima Da Silva, Executive Director

FIPPA s. 22(1)



nourishcowichan@gmail.com

250 597 7760

2026 Nourish Cowichan Second Program Delivery Vehicle Budget		
Revenues	Amount \$	Status
Island Ford donation	20,000	Confirmed
Fund raising & Community donations	14,600	Confirmed
North Cowichan grant-in-aid	5000	Pending
CVRD grant-in-aid	3000	Pending, will submit in 2026
Volunteer Drivers	In-kind	
TOTAL REVENUES	42,600	
Expenses	Amount \$	Comments
Vehicle Purchase	36,000	Vehicle has been purchased
Fuel	3,600	Based on \$300/month as per existing vehicle usage
Insurance	1,400	Based on actuals for existing vehicle
Maintenance & Contingency	1,600	For minor maintenance & contingency in 1st year
Drivers	In-kind	
TOTAL EXPENSES	42,600	
Operating Expenses are shown in annual amounts.		
Nourish Cowichan relies on volunteers to cost-effectively support it's program including volunteer drivers donating their time as in-kind services.		

NOURISH COWICHAN SOCIETY
Compiled Financial Information
Year Ended July 31, 2024

NOURISH COWICHAN SOCIETY
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Year Ended July 31, 2024

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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 Nourish Cowichan Society

On the basis of information provided by management, we have compiled the statement of financial position of Nourish Cowichan Society as at July 31, 2024, and the statements of revenues and expenditures and changes in net assets for the year then ended, and Note 2, 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.

Duncan, British Columbia
November 12, 2024

CHARTERED PROFESSIONAL ACCOUNTANTS

301-394 Duncan Street
Duncan, BC V9L 3W4

T | 250 748 1426
F | 250 748 2805

Toll Free | 1 800 818 5703
Email | info@plcpa.ca
Web | www.palmerleslie.ca

101-626 First Avenue, PO Box 1396
Ladysmith, BC V9G 1A9

T | 250 245 1429
F | 250 245 1421

NOURISH COWICHAN SOCIETY
Statement of Financial Position
July 31, 2024

	Operating fund	Capital fund	Gaming fund	2024 Total	2023 Total
ASSETS					
CURRENT					
Cash	\$ 74,340	\$ -	\$ 130	\$ 74,470	\$ 592,650
Goods and services tax recoverable	8,535	-	-	8,535	7,867
Prepaid expenses	2,278	-	-	2,278	2,187
	85,153	-	130	85,283	602,704
TANGIBLE CAPITAL ASSETS <i>(Net of accumulated amortization) (Note 5)</i>	-	153,659	-	153,659	181,707
LONG TERM INVESTMENTS	565,911	-	-	565,911	-
	\$ 651,064	\$ 153,659	\$ 130	\$ 804,853	\$ 784,411
LIABILITIES AND NET ASSETS					
CURRENT					
Accounts payable	\$ 10,077	\$ -	\$ -	\$ 10,077	\$ 18,640
Wages payable	3,670	-	-	3,670	1,571
Employee deductions payable	5,727	-	-	5,727	4,720
Deferred income <i>(Note 6)</i>	435,779	-	-	435,779	409,880
	455,253	-	-	455,253	434,811
NET ASSETS	195,811	153,659	130	349,600	349,600
	\$ 651,064	\$ 153,659	\$ 130	\$ 804,853	\$ 784,411

ON BEHALF OF THE BOARD

_____ Director

_____ Director

The accompanying notes form an integral part of the financial information

NOURISH COWICHAN SOCIETY
Statement of Revenues and Expenditures
Year Ended July 31, 2024

	Operating fund	Capital fund	Gaming fund	2024	2023 2023
RECEIPTS					
Donations	\$ 450,168	\$ -	\$ -	\$ 450,168	\$ 278,192
Wage subsidy	1,100	-	-	1,100	-
Fundraisers	24,357	-	-	24,357	45,022
Christmas	500	-	-	500	10,021
Interest	28,403	-	-	28,403	19,102
Grants (Note 7)	109,096	-	75,000	184,096	284,782
BC Affordability Fund	-	-	-	-	308,344
SD 79	620,500	-	-	620,500	-
	<u>1,234,124</u>	<u>-</u>	<u>75,000</u>	<u>1,309,124</u>	<u>945,463</u>
EXPENSES					
Advertising and promotion	8,539	-	-	8,539	5,805
Amortization	-	73,804	-	73,804	113,189
Business taxes and licences	190	-	-	190	192
Food Supplies	850,676	-	-	850,676	549,520
Fundraising cost	575	-	-	575	845
Insurance	10,149	-	-	10,149	8,868
Interest and bank charges	723	-	-	723	629
Office	6,222	-	-	6,222	3,236
Professional fees	-	-	-	-	904
Repairs and maintenance	20,218	-	-	20,218	44,399
Salaries and wages	150,227	-	100,339	250,566	188,229
Sub-contracts	78,892	-	-	78,892	22,174
Telephone	2,457	-	-	2,457	2,687
Utilities	3,983	-	-	3,983	4,041
Vehicle	2,130	-	-	2,130	864
	<u>1,134,981</u>	<u>73,804</u>	<u>100,339</u>	<u>1,309,124</u>	<u>945,582</u>
EXCESS (DEFICIENCY) OF RECEIPTS OVER EXPENSES	<u>\$ 99,143</u>	<u>\$ (73,804)</u>	<u>\$ (25,339)</u>	<u>\$ -</u>	<u>\$ (119)</u>

The accompanying notes form an integral part of the financial information

NOURISH COWICHAN SOCIETY
Statement of Changes in Net Assets
Year Ended July 31, 2024

	Operating fund <i>July 31</i> 2024	Capital fund <i>July 31</i> 2024	Gaming fund <i>July 31</i> 2024	Total <i>July 31</i> 2024	Total <i>July 31</i> 2023
NET ASSETS - BEGINNING OF YEAR	\$ 142,423	\$ 181,708	\$ 25,469	\$ 349,600	\$ 349,719
Excess of receipts over expenses	99,143	(73,804)	(25,339)	-	(119)
Capital asset additions	(45,755)	45,755	-	-	-
Amortization	-	-	-	-	-
NET ASSETS - END OF YEAR	\$ 195,811	\$ 153,659	\$ 130	\$ 349,600	\$ 349,600

The accompanying notes form an integral part of the financial information

NOURISH COWICHAN SOCIETY
Notes to Compiled Financial Information
Year Ended July 31, 2024

1. DESCRIPTION OF CHARITY

The Charity was incorporated under the BC Societies Act on December 12, 2016. It's mission is to provide nutritious food to school children of the Cowichan Valley, supporting them in reaching their full potential. The Society's goal is that every child is given the same opportunities to learn and succeed, by combating hunger with nutritious, locally produced food.

2. BASIS OF ACCOUNTING

The basis of accounting applied in the preparation of the statement of financial position of Nourish Cowichan Society as at July 31, 2024, and the statements of revenues and expenditures and changes in net assets for the year then ended is the historical cost basis and reflects cash transactions with the addition of:

- accounts receivable less an allowance for doubtful accounts
 - property, plant and equipment amortized on the same basis as for income tax
 - accounts payable and accrued liabilities
-

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Donated goods

Donated goods are recorded at their fair market value at the time of the donation.

Fund accounting

Nourish Cowichan Society follows the deferral method of accounting for contributions.

Revenues and expenses related to program delivery and administrative activities are reported in the Operating Fund.

The Capital Fund reports the assets, liabilities, revenues, and expenses related to Nourish Cowichan Society's capital assets and building improvements campaign.

Endowment contributions are reported in the Endowment Fund. There were no Endowment contributions in the current year.

Goods and Services Tax

GST paid on purchased materials and services are recoverable at 50% as a rebate. The unrecoverable portion is recorded as an expense with the rebate treated as a receivable.

Net assets

- a) Net assets invested in property and equipment represents the organization's net investment in property and equipment which is comprised of the unamortized amount of property and equipment purchased with restricted funds.
- b) Unrestricted net assets comprise the excess of revenue over expenses accumulated by the organization each year, net of transfers, and are available for general purposes.
- c) Internally restricted contributions related to general operations are recognized as revenue in which the related expenses are incurred.

(continues)

NOURISH COWICHAN SOCIETY
Notes to Compiled Financial Information
Year Ended July 31, 2024

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES *(continued)*

Revenue recognition

Nourish Cowichan Society follows the deferral method of accounting for contributions.

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. Endowment contributions are recognized as direct increases in net assets.

Restricted investment income is recognized as revenue in the year in which the related expenses are incurred. Unrestricted investment income is recognized as revenue when earned.

Tangible capital assets

Property, plant and equipment are stated at cost less accumulated amortization. Property, plant and equipment are amortized over their estimated useful lives at the following rates and methods.

Equipment	20%	declining balance method
Motor vehicles	30%	declining balance method
Computer equipment	55%	declining balance method
Leasehold improvements	5 years	straight-line method

4. DONATED HOURS

The Society does not recognize volunteer hours in its accounting records. However, volunteer time is tracked by the Society, and volunteer hours, if valued at \$20 per hour would have exceeded \$275,000 for the 12 months ended July 31, 2024 (\$254,800 for prior year ended July 31, 2023).

5. TANGIBLE CAPITAL ASSETS

	Cost	Accumulated amortization	2024 Net book value	2023 Net book value
Equipment	\$ 164,049	\$ 58,476	\$ 105,573	\$ 80,479
Motor vehicles	100,798	53,802	46,996	67,137
Computer equipment	795	679	116	260
Leasehold improvements	375,906	374,933	974	33,832
	<u>\$ 641,548</u>	<u>\$ 487,890</u>	<u>\$ 153,659</u>	<u>\$ 181,708</u>

Total amortization in 2024 was \$73,804 (2022 - \$113,189) There was \$45,756 in purchased assets in 2024 (2023 - \$69,505)

6. DEFERRED CONTRIBUTIONS

	2024	2023
<u>Deferred revenues</u>		
Opening balance	\$ 409,880	\$ 430,499
Recognized revenue in the year	(1,309,123)	(945,463)
Contributions received during the year	1,335,022	924,844

(continues)

NOURISH COWICHAN SOCIETY
Notes to Compiled Financial Information
Year Ended July 31, 2024

6. DEFERRED CONTRIBUTIONS *(continued)*

	2024	2023
<u>Deferred revenues</u>		
Grand Total	435,779	409,880
<u>Deferred balances consist of:</u>		
Operations and weekend programs	285,779	259,880
Deferred restricted revenue - Capital (Note 7)	150,000	150,000
Grand total	435,779	409,880

7. GRANT FUNDS

	2024	2023
<u>Grants and Contributions</u>		
Chemainus Auxillary	\$ 10,000	\$ 10,000
Community Food Centres	10,000	-
Community Services Recovery Fund	-	78,782
Eburne Mill Fund	-	10,000
Church of LDS	35,728	-
Gaming grant	75,000	75,000
Malahat First Nations	4,500	16,000
Chemainus Rotary	5,247	-
School District 79	620,500	-
Times Colonist	25,000	50,000
United Way	1,204	20,000
VIHA Grants	47,266	-
Vancouver Foundation	-	10,000
Vandekerkhove Foundation	15,625	15,000
	\$ 850,070	\$ 284,782

8. EMPLOYEE REMUNERATION

The Executive Director position has annual remuneration of \$91,000. All other employees of the Charity have annual remuneration of less than \$75,000.