

**NORTH ISLAND CRISIS
AND COUNSELLING
CENTRE SOCIETY**

**Financial Statements
March 31, 2014**

Independent Auditors' Report
Statement of Financial Position
Statement of Changes in Net Assets
Statement of Operations
Statement of Cash Flows
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Chan
Nowosad
Boates

CHARTERED ACCOUNTANTS

INDEPENDENT AUDITORS' REPORT

To: The Members of the
North Island Crisis and Counselling Centre Society

We have audited the accompanying financial statements of North Island Crisis and Counselling Centre Society which comprise the statement of financial position as at March 31, 2014 and the statements of changes in net assets, operations and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Canadian accounting standards for not-for-profit organizations and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control.

An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements present fairly, in all material respects, the financial position of North Island Crisis and Counselling Centre Society as at March 31, 2014 and its financial performance and cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.

Other Matters

The supplementary information contained in the accompanying schedules is presented for purposes of additional information to management and do not form part of the financial statements. The schedules have not been audited other than in the course of our audit of the financial statements to the extent necessary to allow us to render an opinion thereon.

Chartered Accountants
Campbell River, BC

August 19, 2014

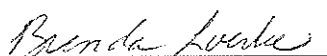
NORTH ISLAND CRISIS AND COUNSELLING CENTRE SOCIETY

Statement of Financial Position


March 31, 2014

	2014	2013
	\$	\$
ASSETS		
Current Assets		
Cash	110,413	-
Short Term Investments	595,553	659,058
Accounts Receivable	13,818	21,363
Grants Receivable	5,840	2,240
Prepaid Expenses	<u>4,278</u>	<u>4,514</u>
	729,902	687,175
Property and Equipment (Note 3)	<u>446,557</u>	<u>454,334</u>
	<u>1,176,459</u>	<u>1,141,509</u>
LIABILITIES		
Current Liabilities		
Bank Indebtedness	-	9,102
Accounts Payable and Accrued Liabilities	18,241	15,587
Wages and Benefits Payable	41,880	45,237
Bonus Payable	-	29,761
Government Remittances Payable	2,356	2,459
Deferred Revenue (Note 4)	<u>7,936</u>	<u>7,936</u>
	<u>70,413</u>	<u>110,082</u>
NET ASSETS		
Investment in Property and Equipment	446,557	454,334
Unrestricted	549,122	510,004
Externally Restricted	<u>110,367</u>	<u>67,089</u>
	<u>1,106,046</u>	<u>1,031,427</u>
	<u>1,176,459</u>	<u>1,141,509</u>

Approved by the Directors:



Director



Director

NORTH ISLAND CRISIS AND COUNSELLING CENTRE SOCIETY

Statement of Changes in Net Assets

Year Ended March 31, 2014

2014 2013

	\$	\$	\$	\$
	Invested in Property and Equipment	Unrestricted Net Assets	Restricted Net Assets	Total
				Total
Beginning Net Assets	454,334	510,004	67,089	1,031,427
Excess (Deficiency) of Revenue over Expenditure	(23,000)	54,341	43,278	74,619
Property and Equipment Purchased	<u>15,223</u>	<u>(15,223)</u>	<u>-</u>	<u>-</u>
Ending Net Assets	<u>446,557</u>	<u>549,122</u>	<u>110,367</u>	<u>1,106,046</u>
				<u>1,031,427</u>

NORTH ISLAND CRISIS AND COUNSELLING CENTRE SOCIETY

Statement of Operations

Years Ended March 31, 2014

	2014	2013
	\$	\$
Revenue		
Grants (Note 5)	1,606,674	859,219
User Fees	39,182	42,600
Donations	4,659	5,187
Interest	6,579	9,550
Other Revenue	<u>40,091</u>	<u>30,724</u>
	<u>1,697,185</u>	<u>947,280</u>
Expenditures		
Advertising and Promotion	13,434	5,980
Amortization	23,000	22,728
Client Expenses	30,431	30,991
Equipment Purchases	2,433	3,316
Honoraria	8,050	1,241
Insurance	8,989	8,809
Meetings	801	5,651
Office and Sundry	19,854	14,119
Professional Fees	8,713	9,922
Program Expenses	30,366	13,928
Rent and Utilities	47,639	39,828
Repairs and Maintenance	17,084	15,274
Staff Development	8,323	7,969
Subcontracts	78,067	70,391
Telephone and Information Technology	33,217	29,282
Travel	17,364	19,181
Wages and Benefits	1,273,071	1,178,442
Workshops	<u>1,730</u>	<u>7,030</u>
	<u>1,622,566</u>	<u>1,484,082</u>
Excess (Deficiency) of Revenue over Expenses	<u>74,619</u>	<u>(536,802)</u>

NORTH ISLAND CRISIS AND COUNSELLING CENTRE SOCIETY

Statement of Cash Flows

Years Ended March 31, 2014

	2014	2013
	\$	\$
Cash Flows From Operating Activities:		
Cash Received From:		
Grants	1,603,074	858,000
Donations	4,659	5,187
User Fees	39,182	42,600
Interest and Other	<u>54,215</u>	<u>42,589</u>
	<u>1,701,130</u>	<u>948,376</u>
Cash Paid To:		
Suppliers	(245,538)	(208,525)
Employee and Subcontractor Remuneration	<u>(1,384,359)</u>	<u>(1,234,321)</u>
	<u>(1,629,897)</u>	<u>(1,442,846)</u>
	<u>71,233</u>	<u>(494,470)</u>
Cash Flows From Financing Activities:		
	<u>-</u>	<u>-</u>
Cash Flows From Investing Activities:		
Purchase of Property and Equipment	<u>(15,223)</u>	<u>(4,977)</u>
Net Decrease in Cash and Cash Equivalents	56,010	(499,447)
Cash and Cash Equivalents - Beginning of Year	<u>649,956</u>	<u>1,149,403</u>
Cash and Cash Equivalents - End of Year	<u>705,966</u>	<u>649,956</u>
Cash and Cash Equivalents are Represented by:		
Cash on Hand and Held in Bank	110,413	-
Bank Indebtedness	-	(9,102)
High Interest Savings	<u>595,553</u>	<u>659,058</u>
	<u>705,966</u>	<u>649,956</u>

NORTH ISLAND CRISIS AND COUNSELLING CENTRE SOCIETY

Notes to Financial Statements

March 31, 2014

1. Description and Purpose:

North Island Crisis and Counselling Centre Society was incorporated under the British Columbia Business Corporations act as a not-for-profit organization on December 4, 1981. The Society is also registered charity.

The Society's purpose is to provide advocacy, crisis intervention, referral services, counselling, and support services to residents of North Vancouver Island.

2. Significant Accounting Policies:

The Society has elected to apply the Canadian accounting standards for not-for-profit organizations in Part III of the CICA Handbook and their principle accounting policies include the following:

Revenue Recognition

The Society uses the deferral method of accounting for contributions.

Government funding, grants and earned income are recognized when earned and when collection is reasonably assured.

Externally restricted funding relating to depreciable capital assets is deferred and amortized over the life of the related capital asset. Externally restricted contributions that have not been expended are recorded as deferred revenue on the balance sheet.

Property and Equipment:

Property and equipment are recorded at cost. Donated property and equipment is recorded at fair market value when the fair value is determinable.

Amortization is based on estimated useful life and is calculated using the declining balance method at the following annual rates:

Building	4%
Computer Hardware	30%
Computer Software	30%
Furniture and Equipment	20%
Telephone System	30%

2. Significant Accounting Policies (continued):

Financial Instruments:

Measurement of financial instruments

The Society initially measures its financial assets and liabilities at fair value.

The Society subsequently measures all its financial assets and financial liabilities at amortized cost.

Financial assets measured at amortized cost include cash and accounts receivable.

Financial liabilities measured at amortized cost include accounts payable.

Impairment

Financial assets measured at cost are tested for impairment when there are indicators of impairment. The amount of the write-down is recognized in net-income. The previously recognized impairment loss may be reversed to the extent of the improvement, directly or by adjusting the allowance account, provided it is no greater than the amount that would have been reported at the date of the reversal had the impairment not been recognized previously. The amount of the reversal is recognized in net income.

Use of Estimates:

The preparation of the financial statements in accordance with accounting standards for not-for-profit organizations requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenses during the reporting period. Significant items subject to such estimates and assumptions include the carrying amount of capital assets. Actual results could differ from management's best estimates as additional information becomes available.

NORTH ISLAND CRISIS AND COUNSELLING CENTRE SOCIETY

Notes to Financial Statements

March 31, 2014

2. Significant Accounting Policies (continued):

Net Assets:

Net Assets are segregated into three categories; internally restricted (investment in property and equipment), unrestricted, and externally restricted. Externally restricted net assets relate to those funds in which contributions are subject to externally imposed stipulations that specify the purpose for which the contributed funds are to be used. Unrestricted surpluses are neither externally nor internally restricted.

3. Property and Equipment:

	2014	
	Cost	Accumulated Amortization
Land	33,900	-
Building	529,596	146,641
Computer Hardware	54,342	43,290
Furniture and Equipment	96,586	82,114
Telephone System	16,214	14,964
Computer Software	4,045	1,117
	<u>734,683</u>	<u>288,126</u>
	<u>446,557</u>	
	2013	
	Cost	Accumulated Amortization
Land	33,900	-
Building	529,596	130,641
Computer Hardware	57,215	55,619
Furniture and Equipment	95,675	78,614
Telephone System	16,214	14,364
Computer Software	1,389	417
	<u>733,989</u>	<u>279,655</u>
	<u>454,334</u>	

4. Deferred Revenue

	2014	2013
	\$	\$
Ministry of Children and Family Development	<u>7,936</u>	<u>7,936</u>

5. Grants:

	2014	2013
	\$	\$
Ministry of Children and Family Development	802,702	631,593
Recovery by MCFD	-	(368,522)
Ministry of Public Safety and Solicitor General	359,689	358,497
Vancouver Island Health Authority	249,651	237,651
Government of BC	<u>194,632</u>	<u>-</u>
	<u>1,606,674</u>	<u>859,219</u>

6. Financial Instruments

The Society is exposed to various risks through its financial instruments. The following analysis presents the Society's exposure to significant risk at the reporting date, March 31, 2014:

Liquidity Risk

Liquidity risk is the risk of being unable to meet cash requirements or to fund obligations as they become due. Trade accounts payable and accrued liabilities are generally repaid within 30 days.

The Society believes that it is not exposed to significant interest-rate, market, credit or cash flow risk arising from its financial instruments.

NORTH ISLAND CRISIS AND COUNSELLING CENTRE SOCIETY

Unaudited Schedule of Fund Operations by Program

Year Ended March 31, 2014

	Revenue	Expenses	Excess (Deficit) of Revenue over Expenses	Transfers (To) From	Surplus (Deficit) Beginning of Year	Surplus (Deficit) End of Year
	\$	\$	\$	\$	\$	\$
U = unrestricted						
E = externally restricted						
#1 Society	39,216	107,559	(68,343)	18,426	984,197	934,280
#2 Accreditation	-	138	(138)	-	-	(138)
#3 Bear Essentials	1,000	338	662	-	-	662
#4 Better at Home	100,410	74,498	25,912	-	-	25,912
#5 Bridge Housing	8,800	6,301	2,499	-	-	2,499
#6 Crisis Line	60,000	59,792	208	-	(19,859)	(19,651)
#7 Crisis Stabilization	230,735	226,331	4,404	(18,426)	18,426	4,404
#8 Children Who Witness Abuse	43,774	35,012	8,762	-	2,166	10,928
#9 Child and Youth Mental Health Counsellor	85,000	82,690	2,310	-	-	2,310
#10 Child and Youth Mental Health Cultural Representative	23,250	23,934	(684)	-	-	(684)
#11 Fetal Alcohol Spectrum Disorder	54,436	52,691	1,745	-	-	1,745
#12 Family Support	94,632	81,461	13,171	-	-	13,171
#13 Family Support and Development	83,782	78,656	5,126	-	-	5,126
#14 Infant Development	132,348	122,280	10,068	-	-	10,068
#15 MCFD Outreach Worker	30,000	919	29,081	-	-	29,081
#16 Police Based Victim Assistance	42,672	40,031	2,641	-	-	2,641
#17 Port Hardy Outreach Services	42,612	40,685	1,927	-	989	2,916
#18 Port McNeil Victim Services	35,560	30,341	5,219	-	19,938	25,157
#19 Sexual Abuse Intervention	67,552	64,489	3,063	-	-	3,063
#20 Supported Child Development	290,774	284,507	6,267	-	-	6,267
#21 Supported Child Development - Steering Committee	-	-	-	-	-	-
#22 Strong Start	32,000	27,980	4,020	-	-	4,020
#23 Safe	95,232	91,053	4,179	-	21,494	25,673
#24 Stop the Violence	103,400	90,880	12,520	-	4,076	16,596
	<u>1,697,185</u>	<u>1,622,566</u>	<u>74,619</u>	<u>-</u>	<u>1,031,427</u>	<u>1,106,046</u>

NORTH ISLAND CRISIS AND COUNSELLING CENTRE SOCIETY

Schedule 1 - Society

Unaudited Statement of Revenue and Expenditure

Year Ended March 31, 2014

	2014	2013
	\$	\$
Revenue		
Donations	4,507	5,187
Interest	6,579	9,550
Other Revenue	<u>28,130</u>	<u>30,723</u>
	<u>39,216</u>	<u>45,460</u>
Expenses		
Advertising and Promotion	515	1,253
Amortization	23,000	22,728
Client Expenses	-	51
Equipment Purchases	25	-
Insurance	995	1,419
Meetings	716	4,056
Office and Sundry	7,188	7,250
Professional Fees	709	1,787
Program Expenses	298	163
Rent and Utilities	261	918
Repairs and Maintenance	6,553	9,534
Wages and Benefits	62,805	56,916
Staff Development	1,124	181
Telephone and Information Technology	2,425	3,677
Travel	376	1,065
Workshops	<u>569</u>	<u>313</u>
	<u>107,559</u>	<u>111,311</u>
Excess (Deficiency) of Revenue over Expenses	(68,343)	(65,851)
Transfers from Other Programs	<u>18,426</u>	<u>290,270</u>
	(49,917)	224,419
Surplus - Beginning of Year	<u>984,197</u>	<u>759,778</u>
Surplus - End of Year	<u>934,280</u>	<u>984,197</u>

NORTH ISLAND CRISIS AND COUNSELLING CENTRE SOCIETY

Schedule 2 - Accreditation

Unaudited Statement of Revenue and Expenditure

Year Ended March 31, 2014

	2014	2013
	\$	\$
Revenue	<u>-</u>	<u>-</u>
Expenses		
Meetings	-	564
Office and Sundry	-	59
Travel	138	450
Wages and Benefits	-	8,974
Workshops	<u>-</u>	<u>2,113</u>
	<u>138</u>	<u>12,160</u>
Deficiency of Revenue over Expenses	(138)	(12,160)
Transfer from Other Programs	<u>-</u>	<u>15,505</u>
	(138)	3,345
Deficit - Beginning of Year	<u>-</u>	<u>(3,345)</u>
Deficit - End of Year	<u>(138)</u>	<u>-</u>

NORTH ISLAND CRISIS AND COUNSELLING CENTRE SOCIETY

Schedule 3 - Bear Essentials

Unaudited Statement of Revenue and Expenditure

Year Ended March 31, 2014

	2014	2013
	\$	\$
Revenue		
Other Revenue	<u>1,000</u>	<u>-</u>
Expenses		
Client Expenses	<u>338</u>	<u>-</u>
Excess of Revenue over Expenses	662	-
Surplus - Beginning of Year	<u>-</u>	<u>-</u>
Surplus - End of Year	<u>662</u>	<u>-</u>

NORTH ISLAND CRISIS AND COUNSELLING CENTRE SOCIETY

Schedule 4 - Better at Home

Unaudited Statement of Revenue and Expenditure

Year Ended March 31, 2014

	2014	2013
	\$	\$
Revenue		
Grants	100,000	-
Other Revenue - Service Fee	410	-
	<u>100,410</u>	<u>-</u>
Expenses		
Advertising	6,853	-
Equipment Purchases	1,166	-
Insurance	502	-
Office and Sundry	1,898	-
Professional Fees	480	-
Program Expenses	2,248	-
Rent and Utilities	1,632	-
Repairs and Maintenance	785	-
Subcontracts	6,821	-
Wages and Benefits	50,748	-
Staff Development	1,129	-
Telephone and Information Technology	620	-
Travel	782	-
Transfer to Capital Assets	(1,166)	-
	<u>74,498</u>	<u>-</u>
Excess of Revenue over Expenses	25,912	-
Surplus - Beginning of Year	<u>-</u>	<u>-</u>
Surplus - End of Year	<u>25,912</u>	<u>-</u>

NORTH ISLAND CRISIS AND COUNSELLING CENTRE SOCIETY

Schedule 5 -Bridge Housing

Unaudited Statement of Revenue and Expenditure

Year Ended March 31, 2014

	2014	2013
	\$	\$
Revenue		
Other Revenue	<u>8,800</u>	<u>-</u>
Expenses		
Client Expenses	507	-
Insurance	277	-
Program Expenses	213	-
Rent and Utilities	3,095	-
Repairs and Maintenance	2,209	-
	<u>6,301</u>	<u>-</u>
Excess of Revenue over Expenses	2,499	-
Surplus - Beginning of Year	<u>-</u>	<u>-</u>
Surplus - End of Year	<u>2,499</u>	<u>-</u>

NORTH ISLAND CRISIS AND COUNSELLING CENTRE SOCIETY

Schedule 6 - Crisis Line

Unaudited Statement of Revenue and Expenditure

Year Ended March 31, 2014

	2014	2013
	\$	\$
Revenue		
Grants	<u>60,000</u>	<u>60,000</u>
Expenses		
Advertising and Promotion	732	949
Equipment Purchases	778	424
Insurance	422	400
Office and Sundry	757	1,353
Professional Fees	402	496
Program Expenses	3,035	3,018
Rent and Utilities	1,568	1,561
Repairs and Maintenance	498	322
Wages and Benefits	43,280	44,051
Staff Development	951	674
Telephone and Information Technology	7,919	6,956
Travel	33	583
Workshops	-	325
Transfer to Capital Assets	<u>(583)</u>	<u>-</u>
	<u>59,792</u>	<u>61,112</u>
Excess (Deficiency) of Revenue over Expenditures	208	(1,112)
Transfer from Other Programs	<u>-</u>	<u>68,386</u>
	208	67,274
Deficit - Beginning of Year	<u>(19,859)</u>	<u>(87,133)</u>
Deficit - End of Year	<u>(19,651)</u>	<u>(19,859)</u>

NORTH ISLAND CRISIS AND COUNSELLING CENTRE SOCIETY

Schedule 7 - Crisis Stabilization

Unaudited Statement of Revenue and Expenditure

Year Ended March 31, 2014

	2014	2013
	\$	\$
Revenue		
Grants	189,651	177,651
User Fees	39,182	42,600
Donations	152	-
Other Revenue	<u>1,750</u>	<u>-</u>
	<u>230,735</u>	<u>220,251</u>
Expenses		
Advertising and Promotion	66	106
Client Expenses	16,819	17,930
Insurance	1,797	2,622
Meetings	-	40
Office and Sundry	352	200
Professional Fees	402	595
Program Expenses	1,856	1,369
Rent and Utilities	5,610	7,107
Repairs and Maintenance	2,081	2,461
Wages and Benefits	194,441	200,812
Staff Development	33	25
Telephone and Information Technology	2,598	2,745
Travel	<u>276</u>	<u>188</u>
	<u>226,331</u>	<u>236,200</u>
Surplus (Deficiency) of Revenue over Expenses	4,404	(15,949)
Transfer to Other Programs	<u>(18,426)</u>	<u>-</u>
Surplus - Beginning of Year	<u>18,426</u>	<u>34,375</u>
Surplus - End of Year	<u>4,404</u>	<u>18,426</u>

NORTH ISLAND CRISIS AND COUNSELLING CENTRE SOCIETY

Schedule 8 - Children Who Witness Abuse Unaudited Statement of Revenue and Expenditure

Year Ended March 31, 2014	2014	2013
	\$	\$
Revenue		
Grants	<u>43,774</u>	<u>42,774</u>
Expenses		
Advertising and Promotion	66	530
Equipment Purchases	583	-
Insurance	172	233
Office and Sundry	896	367
Professional Fees	204	397
Program Expenses	265	223
Rent and Utilities	845	1,561
Repairs and Maintenance	380	306
Wages and Benefits	30,398	34,532
Staff Development	54	1,043
Telephone and Information Technology	984	634
Travel	740	773
Workshops	8	9
Transfer to Capital Assets	<u>(583)</u>	<u>-</u>
	<u>35,012</u>	<u>40,608</u>
Excess of Revenue over Expenses	8,762	2,166
Transfer to Other Programs	<u>-</u>	<u>(32,284)</u>
	8,762	(30,118)
Surplus - Beginning of Year	<u>2,166</u>	<u>32,284</u>
Surplus - End of Year	<u>10,928</u>	<u>2,166</u>

NORTH ISLAND CRISIS AND COUNSELLING CENTRE SOCIETY

Schedule 9 - Child and Youth Mental Health Counsellor Unaudited Statement of Revenue and Expenditure

Year Ended March 31, 2014	2014	2013
	\$	\$
Revenue		
Grants	85,000	85,000
Recovery by Ministry of Children and Family Development	-	(28,333)
	<u>85,000</u>	<u>56,667</u>
Expenses		
Advertising and Promotion	127	204
Equipment Purchases	1,166	-
Insurance	522	500
Meetings	-	18
Office and Sundry	755	488
Professional Fees	600	695
Program Expenses	163	267
Rent and Utilities	2,236	2,244
Repairs and Maintenance	529	362
Wages and Benefits	73,248	76,356
Staff Development	99	1,043
Telephone and Information Technology	1,983	1,430
Travel	2,232	1,838
Workshops	196	120
Transfer to Capital Assets	(1,166)	-
	<u>82,690</u>	<u>85,565</u>
Excess (Deficiency) of Revenue over Expenses	2,310	(28,898)
Transfer from Other Programs	-	23,763
	2,310	(5,135)
Surplus - Beginning of Year	-	5,135
Surplus - End of Year	<u>2,310</u>	<u>-</u>

NORTH ISLAND CRISIS AND COUNSELLING CENTRE SOCIETY

Schedule 10 - Child and Youth Mental Health Counsellor Cultural Representative Unaudited Statement of Revenue and Expenditure

Year Ended March 31, 2014	2014	2013
	\$	\$
Revenue		
Grants	23,250	20,000
Recovery by Ministry of Children and Family Development	<u>-</u>	<u>(6,667)</u>
	<u>23,250</u>	<u>13,333</u>
Expenses		
Advertising and Promotion	3,085	1,546
Client Expenses	8,953	9,004
Equipment Purchases	-	-
Honoraria	6,550	1,241
Meetings	-	-
Office and Sundry	1,052	667
Program Expenses	3,794	632
Workshops	<u>500</u>	<u>140</u>
	<u>23,934</u>	<u>13,230</u>
Excess (Deficiency) of Revenue over Expenses	(684)	103
Transfer from (to) Other Programs	<u>-</u>	<u>(1,408)</u>
	(684)	(1,305)
Surplus - Beginning of Year	<u>-</u>	<u>1,305</u>
Surplus (Deficit) - End of Year	<u>(684)</u>	<u>-</u>

NORTH ISLAND CRISIS AND COUNSELLING CENTRE SOCIETY

Schedule 11 - Fetal Alcohol Spectrum Disorder Unaudited Statement of Revenue and Expenditure

Year Ended March 31, 2014

	2014	2013
	\$	\$
Revenue		
Grants	54,436	54,436
Recovery by Ministry of Children and Family Development	<u>-</u>	<u>(18,145)</u>
	<u>54,436</u>	<u>36,291</u>
Expenses		
Advertising and Promotion	198	206
Equipment Purchases	583	-
Insurance	222	267
Honoraria	1,500	-
Office and Sundry	423	366
Professional Fees	288	397
Program Expenses	97	126
Rent and Utilities	846	942
Repairs and Maintenance	402	323
Wages and Benefits	47,536	50,467
Staff Development	263	803
Telephone and Information Technology	977	1,265
Travel	695	998
Workshops (Recovery)	(756)	17
Transfer to Capital Assets	<u>(583)</u>	<u>-</u>
	<u>52,691</u>	<u>56,177</u>
Excess (Deficiency) of Revenue over Expenses	1,745	(19,886)
Transfer to Other Programs	<u>-</u>	<u>(145)</u>
	1,745	(20,031)
Surplus - Beginning of Year	<u>-</u>	<u>20,031</u>
Surplus - End of Year	<u>1,745</u>	<u>-</u>

NORTH ISLAND CRISIS AND COUNSELLING CENTRE SOCIETY

Schedule 12- Family Support

Unaudited Statement of Revenue and Expenditure

Year Ended March 31, 2014

	2014	2013
	\$	\$
Revenue		
Grants	<u>94,632</u>	<u>-</u>
Expenses		
Advertising	542	-
Client Expenses	202	-
Equipment Purchases	1,166	-
Insurance	397	-
Office and Sundry	2,101	-
Professional Fees	540	-
Program Expenses	3,889	-
Rent and Utilities	3,818	-
Repairs and Maintenance	763	-
Wages and Benefits	67,923	-
Staff Development	165	-
Telephone and Information Technology	1,056	-
Travel	65	-
Transfer to Capital Assets	<u>(1,166)</u>	<u>-</u>
	<u>81,461</u>	<u>-</u>
Excess of Revenue over Expenses	13,171	-
Surplus - Beginning of Year	<u>-</u>	<u>-</u>
Surplus - End of Year	<u>13,171</u>	<u>-</u>

NORTH ISLAND CRISIS AND COUNSELLING CENTRE SOCIETY

Schedule 13 - Family Support and Development Unaudited Statement of Revenue and Expenditure

Year Ended March 31, 2014

	2014	2013
	\$	\$
Revenue		
Grants	83,782	83,782
Recovery by Ministry of Children and Family Development	<u>-</u>	<u>(27,927)</u>
	<u>83,782</u>	<u>55,855</u>
Expenses		
Advertising and Promotion	127	482
Equipment Purchases	1,409	-
Insurance	522	500
Meetings	84	18
Office and Sundry	749	501
Professional Fees	600	695
Program Expenses	213	127
Rent and Utilities	2,235	2,244
Repairs and Maintenance	487	362
Wages and Benefits	70,715	69,612
Staff Development	737	-
Telephone and Information Technology	1,544	1,175
Travel	282	1,858
Workshops	118	120
Transfer to Capital Assets	<u>(1,166)</u>	<u>-</u>
	<u>78,656</u>	<u>77,694</u>
Excess (Deficiency) of Revenue over Expenditure	5,126	(21,839)
Transfer to Other Programs	<u>-</u>	<u>(36,221)</u>
	5,126	(58,060)
Surplus - Beginning of Year	<u>-</u>	<u>58,060</u>
Surplus - End of Year	<u>5,126</u>	<u>-</u>

NORTH ISLAND CRISIS AND COUNSELLING CENTRE SOCIETY

Schedule 14 - Infant Development Unaudited Statement of Revenue and Expenditure

Year Ended March 31, 2014

	2014	2013
	\$	\$
Revenue		
Grants	132,348	133,232
Recovery by Ministry Children and Family Development	-	(45,000)
	<u>132,348</u>	<u>88,232</u>
Expenses		
Advertising and Promotion	204	297
Client Expenses	123	217
Equipment Purchases	1,166	-
Insurance	662	510
Meetings	-	58
Office and Sundry	907	2,556
Professional Fees	720	695
Program Expenses	4,170	1,273
Rent and Utilities	4,675	4,136
Repairs and Maintenance	226	86
Wages and Benefits	102,364	108,160
Staff Development	1,487	901
Telephone and Information Technology	3,686	3,008
Travel	2,938	2,398
Workshops	118	1,255
Transfer to Capital Assets	(1,166)	-
	<u>122,280</u>	<u>125,550</u>
Excess (Deficiency) of Revenue over Expenses	10,068	(37,318)
Transfer to Other Programs	-	(30,164)
	10,068	(67,482)
Surplus - Beginning of Year	-	67,482
Surplus - End of Year	<u>10,068</u>	<u>-</u>

NORTH ISLAND CRISIS AND COUNSELLING CENTRE SOCIETY

Schedule 15 - MCFD Outreach Worker

Unaudited Statement of Revenue and Expenditure

Year Ended March 31, 2014

	2014	2013
	\$	\$
Revenue		
Grants	30,000	23,000
Recovery by Ministry of Children and Family Development	-	(10,000)
	<u>30,000</u>	<u>13,000</u>
Expenses		
Wages and Benefits	902	780
Travel	17	77
Workshops	-	2,000
	<u>919</u>	<u>2,857</u>
Excess of Revenue over Expenses	29,081	10,143
Transfer to Other Programs	-	(76,264)
	29,081	(66,121)
Surplus - Beginning of Year	-	66,121
Surplus - End of Year	<u>29,081</u>	<u>-</u>

NORTH ISLAND CRISIS AND COUNSELLING CENTRE SOCIETY

Schedule 16 - Police Based Victim Assistance Unaudited Statement of Revenue and Expenditure

Year Ended March 31, 2014	2014	2013
	\$	\$
Revenue		
Grants	<u>42,672</u>	<u>42,672</u>
Expenses		
Meetings	-	73
Office and Sundry	3	-
Professional Fees	300	397
Program Expenses	105	100
Wages and Benefits	39,401	40,132
Travel	<u>222</u>	<u>347</u>
	<u>40,031</u>	<u>41,049</u>
Excess of Revenue over Expenses	2,641	1,623
Transfer from Other Programs	<u>-</u>	<u>8,061</u>
	2,641	9,684
Surplus (Deficit) - Beginning of Year	<u>-</u>	<u>(9,684)</u>
Surplus (Deficit) - End of Year	<u>2,641</u>	<u>-</u>

NORTH ISLAND CRISIS AND COUNSELLING CENTRE SOCIETY

Schedule 17 - Port Hardy Outreach Services Unaudited Statement of Revenue and Expenditure

Year Ended March 31, 2014

	2014	2013
	\$	\$
Revenue		
Grants	42,612	42,612
Expenses		
Advertising and Promotion	167	106
Client Expenses	25	-
Equipment Purchases	583	-
Insurance	422	400
Office and Sundry	645	386
Professional Fees	300	397
Program Expenses	291	260
Rent and Utilities	1,568	1,552
Repairs and Maintenance	423	326
Wages and Benefits	35,466	37,098
Staff Development	82	-
Telephone and Information Technology	930	844
Travel	265	151
Workshops	101	103
Transfer to Capital Assets	(583)	-
	40,685	41,623
Excess of Revenue over Expenses	1,927	989
Transfer to Other Program	-	(12,274)
	1,927	(11,285)
Surplus - Beginning of Year	989	12,274
Surplus - End of Year	2,916	989

NORTH ISLAND CRISIS AND COUNSELLING CENTRE SOCIETY

Schedule 18 - Port McNeil Victim Services Unaudited Statement of Revenue and Expenditure

Year Ended March 31, 2014	2014	2013
	\$	\$
Revenue		
Grants	<u>35,560</u>	<u>25,704</u>
Expenses		
Advertising and Promotion	-	213
Insurance	-	167
Meetings	-	36
Office and Sundry	3	5
Professional Fees	204	-
Program Expenses	142	16
Wages and Benefits	29,206	5,039
Telephone and Information Technology	452	223
Travel	<u>334</u>	<u>67</u>
	<u>30,341</u>	<u>5,766</u>
Excess of Revenue over Expenses	5,219	19,938
Surplus - Beginning of Year	<u>19,938</u>	<u>-</u>
Surplus - End of Year	<u>25,157</u>	<u>19,938</u>

NORTH ISLAND CRISIS AND COUNSELLING CENTRE SOCIETY

Schedule 19 - Sexual Abuse Intervention Unaudited Statement of Revenue and Expenditure

Year Ended March 31, 2014	2014	2013
	\$	\$
Revenue		
Grants	67,552	67,552
Recovery by Ministry of Children and Family Development	<u>-</u>	<u>(22,517)</u>
	<u>67,552</u>	<u>45,035</u>
Expenses		
Advertising and Promotion	108	106
Client Expenses	27	-
Equipment Purchases	583	-
Insurance	422	400
Meetings	-	6
Office and Sundry	673	1,215
Professional Fees	600	595
Program Expenses	185	178
Rent and Utilities	2,416	2,161
Repairs and Maintenance	406	336
Wages and Benefits	56,958	57,942
Staff Development	92	1,440
Telephone and Information Technology	1,488	1,046
Travel	568	705
Workshops	546	43
Transfer to Capital Assets	<u>(583)</u>	<u>-</u>
	<u>64,489</u>	<u>66,173</u>
Excess (Deficiency) of Revenue over Expenses	3,063	(21,138)
Transfers to Other Programs	<u>-</u>	<u>(34,148)</u>
	3,063	(55,286)
Surplus - Beginning of Year	<u>-</u>	<u>55,286</u>
Surplus - End of Year	<u>3,063</u>	<u>-</u>

NORTH ISLAND CRISIS AND COUNSELLING CENTRE SOCIETY

Schedule 20 - Supported Child Development Unaudited Statement of Revenue and Expenditure

Year Ended March 31, 2013	2014	2013
	\$	\$
Revenue		
Grants	290,774	138,887
Recovery by Ministry of Children and Family Development	-	(209,932)
	290,774	(71,045)
Expenses		
Advertising and Promotion	112	106
Equipment Purchases	1,166	-
Insurance	662	510
Meetings	-	76
Office and Sundry	799	614
Professional Fees	900	992
Program Expenses	1,026	581
Rent and Utilities	3,360	2,908
Repairs and Maintenance	315	74
Wages and Benefits	197,294	200,022
Staff Development	554	1,118
Subcontracts	71,210	70,334
Telephone and Information Technology	2,305	2,264
Travel	5,844	7,226
Workshops	126	276
Transfer to Capital Assets	(1,166)	-
	284,507	287,101
Excess (Deficiency) of Revenue over Expenses	6,267	(358,146)
Transfer to Other Programs	-	(63,456)
	6,267	(421,602)
Surplus - Beginning of Year	-	421,602
Surplus - End of Year	6,267	-

NORTH ISLAND CRISIS AND COUNSELLING CENTRE SOCIETY

Schedule 21 - Supported Child Development - Steering Committee Unaudited Statement of Revenue and Expenditure

Year Ended March 31, 2014

	2014	2013
	\$	\$
Revenue	_____ -	_____ -
Expenses	_____ -	_____ -
Excess of Revenue over Expenses	-	-
Transfer to Other Programs	-	(9,761)
Surplus - Beginning of Year	_____ -	_____ 9,761
Surplus - End of Year	===== -	===== -

NORTH ISLAND CRISIS AND COUNSELLING CENTRE SOCIETY

Schedule 22 - Strong Start

Unaudited Statement of Revenue and Expenditure

Year Ended March 31, 2014

	2014	2013
	\$	\$
Revenue		
Grants	<u>32,000</u>	<u>31,808</u>
Expenses		
Office and Sundry (Recovery)	(11)	26
Professional Fees	540	595
Program Expenses	3,882	4,749
Wages and Benefits	23,569	23,604
Travel	<u>-</u>	<u>48</u>
	<u>27,980</u>	<u>29,022</u>
Excess of Revenue over Expenses	4,020	2,786
Transfer to Other Programs	<u>-</u>	<u>(7,593)</u>
	4,020	(4,807)
Surplus - Beginning of Year	<u>-</u>	<u>4,807</u>
Surplus - End of Year	<u>4,020</u>	<u>-</u>

NORTH ISLAND CRISIS AND COUNSELLING CENTRE SOCIETY

Schedule 23 - Safe

Unaudited Statement of Revenue and Expenditure

Year Ended March 31, 2014

	2014	2013
	\$	\$
Revenue		
Grants	<u>95,232</u>	<u>95,231</u>
Expenses		
Advertising and Promotion	166	306
Client Expenses	3,396	3,784
Equipment Purchases	1,027	-
Insurance	467	380
Office and Sundry	744	538
Professional Fees	540	595
Program Expenses	4,764	540
Rent and Utilities	10,033	9,650
Repairs and Maintenance	554	421
Wages and Benefits	66,971	72,422
Staff Development	241	-
Telephone and Information Technology	2,315	2,623
Travel	689	224
Workshops	76	77
Transfer to Capital Assets	<u>(930)</u>	<u>-</u>
	<u>91,053</u>	<u>91,560</u>
Excess of Revenue over Expenses	4,179	3,671
Transfer to Other Programs	<u>-</u>	<u>(74,002)</u>
	4,179	(70,331)
Surplus - Beginning of Year	<u>21,494</u>	<u>91,825</u>
Surplus - End of Year	<u>25,673</u>	<u>21,494</u>

NORTH ISLAND CRISIS AND COUNSELLING CENTRE SOCIETY

Schedule 24 - Stop the Violence

Unaudited Statement of Revenue and Expenditure

Year Ended March 31, 2014

	2014	2013
	\$	\$
Revenue		
Grants	<u>103,400</u>	<u>103,400</u>
Expenses		
Advertising and Promotion	366	437
Equipment Purchases	815	-
Insurance	522	500
Office and Sundry	1,874	1,136
Professional Fees	384	595
Program Expenses	375	304
Rent and Utilities	2,839	2,844
Repairs and Maintenance	468	362
Wages and Benefits	80,803	90,711
Staff Development	350	739
Telephone and Information Technology	1,891	1,393
Travel	880	183
Workshops	128	120
Transfer to Capital Assets	<u>(815)</u>	<u>-</u>
	<u>90,880</u>	<u>99,324</u>
Excess of Revenue over Expenses	12,520	4,076
Transfer to Other Program	<u>-</u>	<u>(28,265)</u>
	12,520	(24,189)
Surplus - Beginning of Year	<u>4,076</u>	<u>28,265</u>
Surplus - End of Year	<u>16,596</u>	<u>4,076</u>