

**NORTH ISLAND CRISIS  
AND COUNSELLING  
CENTRE SOCIETY**

**Financial Statements  
March 31, 2016**

Independent Auditors' Report  
Statement of Financial Position  
Statement of Changes in Net Assets  
Statement of Operations  
Statement of Cash Flows  
Notes to Financial Statements  
Schedules 1-25





## 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, 2016 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 at March 31, 2016 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 Professional Accountants  
Campbell River, BC

August 15, 2016



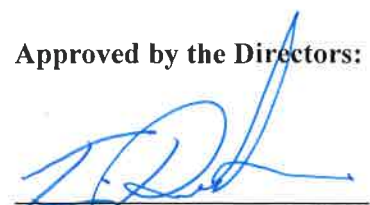
# NORTH ISLAND CRISIS AND COUNSELLING CENTRE SOCIETY


## Statement of Financial Position

March 31, 2016

	2016	2015
	\$	\$
<b>ASSETS</b>		
<b>Current Assets</b>		
Cash	164,530	243,657
Short Term Investments	605,979	601,665
Accounts Receivable	129,180	3,769
Government Remittances Receivable	6,076	-
Grants Receivable	25,571	14,536
Prepaid Expenses	<u>6,911</u>	<u>5,457</u>
	938,247	869,084
<b>Property and Equipment (Note 3)</b>	<u>539,559</u>	<u>448,628</u>
	<u>1,477,806</u>	<u>1,317,712</u>
<b>LIABILITIES</b>		
<b>Current Liabilities</b>		
Accounts Payable and Accrued Liabilities	14,252	24,481
Wages and Benefits Payable	26,605	34,929
Government Remittances Payable	2,452	2,184
Deferred Revenue (Note 4)	24,054	29,765
Deferred Contributions (Note 5)	<u>5,570</u>	-
	72,933	91,359
<b>Deferred Contributions (Note 5)</b>	<u>104,205</u>	-
	<u>177,138</u>	<u>91,359</u>
<b>NET ASSETS</b>		
<b>Investment in Property and Equipment</b>	539,558	448,628
<b>Unrestricted</b>	202,667	588,523
<b>Externally Restricted</b>	<u>558,443</u>	<u>189,202</u>
	<u>1,300,668</u>	<u>1,226,353</u>
	<u>1,477,806</u>	<u>1,317,712</u>

Approved by the Directors:

  
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Director

  
\_\_\_\_\_  
Director



# NORTH ISLAND CRISIS AND COUNSELLING CENTRE SOCIETY

## Statement of Changes in Net Assets

Year Ended March 31, 2016

	2016	2015
	\$	\$
Invested in Property and Equipment	\$	\$
Unrestricted Net Assets	\$	\$
Restricted Net Assets	\$	\$
Total	\$	\$
<hr/>		
<b>Beginning Net Assets</b>	448,628	1,106,046
Excess (Deficiency) of Revenue over Expenditure	(29,400)	120,307
Transfers Between Programs	-	-
Property and Equipment Purchased	120,330	-
<b>Ending Net Assets</b>	<u>539,558</u>	<u>1,226,353</u>





# NORTH ISLAND CRISIS AND COUNSELLING CENTRE SOCIETY

## Statement of Operations

Year Ended March 31, 2016

	2016	2015
	\$	\$
<b>Revenue</b>		
Grants (Note 6)	1,676,944	1,612,440
User Fees	45,477	41,120
Donations	7,155	14,449
Interest	4,455	6,237
Other Revenue	<u>31,863</u>	<u>35,523</u>
	<u>1,765,894</u>	<u>1,709,769</u>
<b>Expenditures</b>		
Advertising and Promotion	4,249	6,654
Amortization	29,400	25,900
Client Expenses	32,106	29,481
Equipment Purchases	-	966
Honoraria	2,162	4,232
Insurance	9,401	9,644
Meetings	3,320	818
Office and Sundry	21,591	20,720
Professional Fees	9,360	9,278
Program Expenses	30,514	24,472
Rent and Utilities	29,622	29,447
Repairs and Maintenance	8,968	16,096
Staff Development	22,680	13,893
Subcontracts	101,935	84,444
Telephone and Information Technology	40,065	38,302
Travel	12,042	13,311
Wages and Benefits	1,331,982	1,250,527
Workshops	<u>2,182</u>	<u>11,277</u>
	<u>1,691,579</u>	<u>1,589,462</u>
<b>Excess of Revenue over Expenses</b>	<u>74,315</u>	<u>120,307</u>



# NORTH ISLAND CRISIS AND COUNSELLING CENTRE SOCIETY

## Statement of Cash Flows

Year Ended March 31, 2016

	2016	2015
	\$	\$
<b>Cash Flows From Operating Activities:</b>		
<b>Cash Received From:</b>		
Grants	1,657,288	1,625,573
Donations	7,155	14,449
User Fees	45,477	41,120
Interest and Other	<u>23,592</u>	<u>92,922</u>
	<u>1,733,512</u>	<u>1,774,064</u>
<b>Cash Paid To:</b>		
Suppliers	(246,022)	(264,643)
Employee and Subcontractor Remuneration	<u>(1,441,973)</u>	<u>(1,342,094)</u>
	<u>(1,687,995)</u>	<u>(1,606,737)</u>
	<u>45,517</u>	<u>167,327</u>
<b>Cash Flows From Investing Activities:</b>		
Purchase of Property and Equipment	<u>(120,330)</u>	<u>(27,971)</u>
<b>Net Increase (Decrease) in Cash and Cash Equivalents</b>	<b>(74,813)</b>	<b>139,356</b>
<b>Cash and Cash Equivalents - Beginning of Year</b>	<u><b>845,322</b></u>	<u><b>705,966</b></u>
<b>Cash and Cash Equivalents - End of Year</b>	<u><b>770,509</b></u>	<u><b>845,322</b></u>
<b>Cash and Cash Equivalents are Represented by:</b>		
Cash on Hand and Held in Bank	164,530	243,657
High Interest Savings	<u>605,979</u>	<u>601,665</u>
	<u>770,509</u>	<u>845,322</u>



# NORTH ISLAND CRISIS AND COUNSELLING CENTRE SOCIETY

## Notes to Financial Statements

March 31, 2016

### 1. Description and Purpose:

North Island Crisis and Counselling Centre Society (the "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 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, 2016

### 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:

	2016	
	Cost	Accumulated Amortization
Land	33,900	-
Building	641,320	179,341
Computer Hardware	61,707	50,690
Furniture and Equipment	102,964	81,790
Telephone System	22,716	18,264
Computer Software	<u>12,254</u>	<u>5,217</u>
	<u>874,861</u>	<u>335,302</u>
	<u>539,559</u>	
2015		
	Cost	Accumulated Amortization
Land	33,900	-
Building	536,565	162,241
Computer Hardware	57,147	46,990
Furniture and Equipment	102,998	85,614
Telephone System	22,716	16,364
Computer Software	<u>9,328</u>	<u>2,817</u>
	<u>762,654</u>	<u>314,026</u>
	<u>448,628</u>	

### 4. Deferred Revenue

	2016 \$	2015 \$
Ministry of Children and Family Development	-	7,936
VIHA	-	21,054
Other	16,054	775
BC Housing	<u>8,000</u>	<u>-</u>
	<u>24,054</u>	<u>29,765</u>

### 5. Deferred Contributions

Mount Waddington Regional District Health Network	109,775	-
Current Portion	<u>5,570</u>	<u>-</u>
	<u>104,205</u>	<u>-</u>

### 6. Grants:

	2016 \$	2015 \$
Ministry of Children and Family Development	769,843	763,892
Ministry of Public Safety and Solicitor General	397,147	394,249
Vancouver Island Health Authority	282,768	252,651
Government of BC	<u>227,186</u>	<u>201,648</u>
	<u>1,676,944</u>	<u>1,612,440</u>

### 7. 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, 2016:

#### *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.





# NORTH ISLAND CRISIS AND COUNSELLING CENTRE SOCIETY

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## Notes to Financial Statements

March 31, 2016

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### 7. Financial Instruments (continued):

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

### 8. Comparative Figures

The comparative figures have been reclassified to conform with the presentation adopted in the current year.



# NORTH ISLAND CRISIS AND COUNSELLING CENTRE SOCIETY

## Unaudited Schedule of Fund Operations by Program

Year Ended March 31, 2016

U = unrestricted E = externally restricted	Revenue \$	Expenses \$	Excess (Deficit) of Revenue over Expenses \$	Transfers (To) From \$	Surplus (Deficit) Beginning of Year \$	Surplus (Deficit) End of Year \$
#1 Society	25,567	64,775	(39,208)	(15,451)	889,625	834,966
#2 Accreditation	-	-	-	364	(364)	-
#3 Bear Essentials	1,250	1,250	-	(662)	662	-
#4 Better at Home	106,957	113,520	(6,563)	-	3,685	(2,878)
#5 Bridge Housing	1,338	1,717	(379)	(3,979)	4,358	-
#6 Crisis Line	30,000	28,530	1,470	15,749	(17,219)	-
#7 Crisis Stabilization	229,991	232,436	(2,445)	-	-	(2,445)
#8 Children Who Witness Abuse	43,116	47,836	(4,720)	-	-	(4,720)
#9 Child and Youth Mental Health Counsellor	85,680	83,044	2,636	(2,636)	-	-
#10 Child and Youth Mental Health Cultural Representative	20,000	6,714	13,286	-	1,331	14,617
#11 Fetal Alcohol Spectrum Disorder	54,871	52,199	2,672	(2,672)	-	-
#12 Family Support	127,185	107,763	19,422	(19,422)	-	-
#13 Family Support and Development	84,452	78,696	5,756	(5,756)	-	-
#14 Housing First	3,000	-	3,000	-	(3,000)	-
#15 Infant Development	134,407	129,342	5,065	(5,065)	-	-
#16 MCFD Outreach Worker	30,240	5,048	25,192	(25,192)	-	-
#17 Police Based Victim Assistance	78,858	74,418	4,440	(4,440)	-	-
#18 Port Hardy Outreach Services	42,953	39,358	3,595	(3,595)	-	-
#19 Sexual Abuse Intervention	68,093	43,003	25,090	(25,090)	-	-
#20 Supported Child Development	293,100	285,268	7,832	(7,832)	-	-
#21 Strong Start	32,000	33,305	(1,305)	-	6,221	4,916
#22 Safe House	98,605	85,976	12,629	(12,629)	-	-
#23 Stop the Violence	104,227	102,953	1,274	(1,274)	-	-
#24 Withdrawal Management Beds	70,004	74,428	(4,424)	3,979	-	(445)
#25 Remaining Funds	<u>1,765,894</u>	<u>1,691,579</u>	<u>74,315</u>	<u>115,603</u>	<u>341,054</u>	<u>456,657</u>
			<u>74,315</u>	<u>-</u>	<u>1,226,353</u>	<u>1,300,668</u>



# NORTH ISLAND CRISIS AND COUNSELLING CENTRE SOCIETY

## Schedule 1 - Society

### Unaudited Statement of Revenue and Expenditure

Year Ended March 31, 2016

	2016	2015
	\$	\$
<b>Revenue</b>		
Donations	3,544	12,257
Interest	4,455	6,237
Other Revenue	<u>17,568</u>	<u>12,955</u>
	<u>25,567</u>	<u>31,449</u>
<b>Expenses</b>		
Advertising and Promotion	492	662
Amortization	26,490	25,900
Client Expenses	173	-
Equipment Purchases	-	55
Honoraria	200	-
Insurance	1,800	1,315
Meetings	345	818
Office and Sundry	8,027	8,969
Professional Fees	1,168	1,336
Rent and Utilities	137	7
Repairs and Maintenance	3,634	3,102
Staff Development	8,683	535
Telephone and Information Technology	9,770	1,199
Travel	404	1,043
Wages and Benefits	27,476	72,109
Workshops	9	167
Admin Expenses Transferred to Other Programs	<u>(24,033)</u>	<u>(41,113)</u>
	<u>64,775</u>	<u>76,104</u>
<b>Deficiency of Revenue over Expenses</b>	<b>(39,208)</b>	<b>(44,655)</b>
<b>Transfers from Other Programs</b>	<u>(15,451)</u>	<u>-</u>
<b>Surplus - Beginning of Year</b>	<u>889,625</u>	<u>934,280</u>
<b>Surplus - End of Year</b>	<u>834,966</u>	<u>889,625</u>



# NORTH ISLAND CRISIS AND COUNSELLING CENTRE SOCIETY

## Schedule 2 - Accreditation

### Unaudited Statement of Revenue and Expenditure

Year Ended March 31, 2016

	2016	2015
	\$	\$
<b>Revenue</b>	<u>-</u>	<u>-</u>
<b>Expenses</b>		
Office and Sundry	-	66
Workshops	<u>-</u>	<u>160</u>
	<u>-</u>	<u>226</u>
<b>Deficiency of Revenue over Expenses</b>	-	(226)
<b>Transfer from Other Programs</b>	<u>364</u>	<u>-</u>
	364	(226)
<b>Deficit - Beginning of Year</b>	<u>(364)</u>	<u>(138)</u>
<b>Deficit - End of Year</b>	<u>-</u>	<u>(364)</u>





# NORTH ISLAND CRISIS AND COUNSELLING CENTRE SOCIETY

## Schedule 3 - Bear Essentials

### Unaudited Statement of Revenue and Expenditure

Year Ended March 31, 2016

	2016	2015
	\$	\$
<b>Revenue</b>		
Other Revenue	<u>1,250</u>	<u>2,270</u>
<b>Expenses</b>		
Client Expenses	<u>1,250</u>	<u>2,270</u>
<b>Excess of Revenue over Expenses</b>	-	-
<b>Transfer to Other Programs</b>	(662)	-
<b>Surplus - Beginning of Year</b>	<u>662</u>	<u>662</u>
<b>Surplus - End of Year</b>	<u>-</u>	<u>662</u>



# NORTH ISLAND CRISIS AND COUNSELLING CENTRE SOCIETY

## Schedule 4 - Better at Home

### Unaudited Statement of Revenue and Expenditure

Year Ended March 31, 2016

	2016	2015
	\$	\$
<b>Revenue</b>		
Grants	100,000	75,472
Other Revenue - Service Fee	<u>6,957</u>	<u>3,969</u>
	<u>106,957</u>	<u>79,441</u>
<b>Expenses</b>		
Advertising	142	1,529
Insurance	450	548
Office and Sundry	2,025	3,087
Professional Fees	480	480
Program Expenses	340	544
Rent and Utilities	1,670	1,569
Repairs and Maintenance	448	1,007
Subcontracts	41,949	21,997
Staff Development	82	253
Telephone and Information Technology	745	707
Travel	34	79
Wages and Benefits	<u>65,155</u>	<u>69,868</u>
	<u>113,520</u>	<u>101,668</u>
<b>Deficiency of Revenue over Expenses</b>	(6,563)	(22,227)
<b>Surplus - Beginning of Year</b>	<u>3,685</u>	<u>25,912</u>
<b>Surplus (Deficit) - End of Year</b>	<u>(2,878)</u>	<u>3,685</u>



# NORTH ISLAND CRISIS AND COUNSELLING CENTRE SOCIETY

## Schedule 5 -Bridge Housing Unaudited Statement of Revenue and Expenditure

Year Ended March 31, 2016

	2016	2015
	\$	\$
<b>Revenue</b>		
Other Revenue	<u>1,338</u>	<u>7,125</u>
<b>Expenses</b>		
Client Expenses	241	586
Insurance	202	525
Program Expenses	29	244
Rent and Utilities	1,097	2,840
Repairs and Maintenance	148	1,019
Wages and Benefits	-	52
	<u>1,717</u>	<u>5,266</u>
<b>Excess (Deficiency) of Revenue over Expenses</b>	(379)	1,859
<b>Transfer to Other Programs</b>	<u>(3,979)</u>	<u>-</u>
	(4,358)	1,859
<b>Surplus - Beginning of Year</b>	<u>4,358</u>	<u>2,499</u>
<b>Surplus - End of Year</b>	<u>-</u>	<u>4,358</u>



# NORTH ISLAND CRISIS AND COUNSELLING CENTRE SOCIETY

## Schedule 6 - Crisis Line

### Unaudited Statement of Revenue and Expenditure

Year Ended March 31, 2016

	2016	2015
	\$	\$
<b>Revenue</b>		
Grants	<u>30,000</u>	<u>60,000</u>
<b>Expenses</b>		
Advertising and Promotion	1,839	359
Equipment Purchases	-	1,004
Insurance	147	435
Meetings	1,218	-
Office and Sundry	1,178	861
Professional Fees	498	498
Program Expenses	2,603	1,030
Rent and Utilities	802	1,504
Repairs and Maintenance	222	842
Staff Development	-	1,175
Telephone and Information Technology	2,836	6,879
Travel	-	116
Wages and Benefits	<u>17,187</u>	<u>42,865</u>
	<u>28,530</u>	<u>57,568</u>
<b>Excess of Revenue over Expenditures</b>	1,470	2,432
<b>Transfer from Other Programs</b>	<u>15,749</u>	<u>-</u>
	17,219	2,432
<b>Deficit - Beginning of Year</b>	<u>(17,219)</u>	<u>(19,651)</u>
<b>Deficit - End of Year</b>	<u>-</u>	<u>(17,219)</u>





# NORTH ISLAND CRISIS AND COUNSELLING CENTRE SOCIETY

## Schedule 7 - Crisis Stabilization

### Unaudited Statement of Revenue and Expenditure

Year Ended March 31, 2016

	2016	2015
	\$	\$
<b>Revenue</b>		
Grants	192,651	192,651
User Fees	35,590	41,120
Other Revenue	<u>1,750</u>	<u>3,375</u>
	<u>229,991</u>	<u>237,146</u>
<b>Expenses</b>		
Advertising and Promotion	157	83
Client Expenses	16,524	17,762
Insurance	1,557	1,749
Office and Sundry	217	605
Professional Fees	408	408
Program Expenses	1,283	556
Rent and Utilities	5,397	4,301
Repairs and Maintenance	1,455	3,594
Staff Development	743	484
Telephone and Information Technology	2,002	2,188
Travel	77	65
Wages and Benefits	<u>202,616</u>	<u>195,187</u>
	<u>232,436</u>	<u>226,982</u>
<b>Excess (Deficiency) of Revenue over Expenses</b>	(2,445)	10,164
<b>Transfer to Other Program</b>	<u>-</u>	<u>(14,568)</u>
	(2,445)	(4,404)
<b>Surplus - Beginning of Year</b>	<u>-</u>	<u>4,404</u>
<b>Surplus (Deficit) - End of Year</b>	<u>(2,445)</u>	<u>-</u>



# NORTH ISLAND CRISIS AND COUNSELLING CENTRE SOCIETY

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

Year Ended March 31, 2016

	2016	2015
	\$	\$
<b>Revenue</b>		
Grants	<u>43,116</u>	<u>42,774</u>
<b>Expenses</b>		
Advertising and Promotion	63	119
Insurance	177	204
Office and Sundry	827	1,914
Professional Fees	240	240
Program Expenses	417	582
Rent and Utilities	1,094	1,056
Repairs and Maintenance	241	535
Staff Development	32	1,069
Telephone and Information Technology	1,345	1,712
Travel	598	172
Workshops	62	-
Wages and Benefits	<u>42,740</u>	<u>25,247</u>
	<u>47,836</u>	<u>32,850</u>
<b>Excess (Deficiency) of Revenue over Expenses</b>	(4,720)	9,924
<b>Transfer to Other Program</b>	<u>-</u>	<u>(20,852)</u>
	(4,720)	(10,928)
<b>Surplus - Beginning of Year</b>	<u>-</u>	<u>10,928</u>
<b>Surplus - End of Year</b>	<u>(4,720)</u>	<u>-</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, 2016	2016	2015
	\$	\$
<b>Revenue</b>		
Grants	<u>85,680</u>	<u>85,000</u>
<b>Expenses</b>		
Advertising and Promotion	115	189
Insurance	450	502
Office and Sundry	1,858	2,100
Professional Fees	600	600
Program Expenses	82	311
Rent and Utilities	1,586	2,105
Repairs and Maintenance	356	831
Staff Development	79	131
Telephone and Information Technology	2,354	2,901
Travel	1,941	1,202
Wages and Benefits	<u>73,623</u>	<u>56,656</u>
	<u>83,044</u>	<u>67,528</u>
<b>Excess of Revenue over Expenses</b>	2,636	17,472
<b>Transfer to Other Program</b>	<u>(2,636)</u>	<u>(19,782)</u>
	-	(2,310)
<b>Surplus - Beginning of Year</b>	<u>-</u>	<u>2,310</u>
<b>Surplus - End of Year</b>	<u>-</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, 2016

	2016	2015
	\$	\$
<b>Revenue</b>		
Grants	<u>20,000</u>	<u>20,000</u>
<b>Expenses</b>		
Advertising and Promotion	-	1,300
Client Expenses	1,935	4,028
Honoraria	1,700	4,300
Meetings	-	-
Office and Sundry	1,000	1,227
Program Expenses	2,006	4,345
Workshops	<u>73</u>	<u>2,785</u>
	<u>6,714</u>	<u>17,985</u>
<b>Excess of Revenue over Expenses</b>	13,286	2,015
<b>Surplus (Deficit) - Beginning of Year</b>	<u>1,331</u>	<u>(684)</u>
<b>Surplus - End of Year</b>	<u>14,617</u>	<u>1,331</u>





# NORTH ISLAND CRISIS AND COUNSELLING CENTRE SOCIETY

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

Year Ended March 31, 2016

	2016	2015
	\$	\$
<b>Revenue</b>		
Grants	<u>54,871</u>	<u>54,436</u>
<b>Expenses</b>		
Advertising and Promotion	103	114
Insurance	202	221
Office and Sundry	1,576	1,839
Professional Fees	300	300
Program Expenses	3,095	441
Rent and Utilities	2,635	1,315
Repairs and Maintenance	201	608
Staff Development	197	438
Telephone and Information Technology	1,841	1,500
Travel	579	611
Workshops	521	181
Wages and Benefits	<u>40,949</u>	<u>28,789</u>
	<u>52,199</u>	<u>36,357</u>
<b>Excess of Revenue over Expenses</b>	2,672	18,079
<b>Transfer to Other Program</b>	<u>(2,672)</u>	<u>(19,824)</u>
	-	(1,745)
<b>Surplus - Beginning of Year</b>	<u>-</u>	<u>1,745</u>
<b>Surplus - End of Year</b>	<u>-</u>	<u>-</u>



# NORTH ISLAND CRISIS AND COUNSELLING CENTRE SOCIETY

## Schedule 12- Family Support Unaudited Statement of Revenue and Expenditure

Year Ended March 31, 2016

	2016	2015
	\$	\$
<b>Revenue</b>		
Grants	<u>127,185</u>	<u>126,176</u>
<b>Expenses</b>		
Advertising	136	195
Client Expenses	500	294
Insurance	497	536
Office and Sundry	2,165	4,451
Professional Fees	720	720
Program Expenses	3,655	3,314
Rent and Utilities	5,218	4,324
Repairs and Maintenance	332	673
Staff Development	369	556
Telephone and Information Technology	1,849	1,764
Travel	319	22
Wages and Benefits	<u>92,003</u>	<u>89,625</u>
	<u>107,763</u>	<u>106,474</u>
<b>Excess of Revenue over Expenses</b>	19,422	19,702
<b>Transfer to Other Program</b>	<u>(19,422)</u>	<u>(32,873)</u>
	-	(13,171)
<b>Surplus - Beginning of Year</b>	<u>-</u>	<u>13,171</u>
<b>Surplus - End of Year</b>	<u>-</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, 2016	2016	2015
	\$	\$
<b>Revenue</b>		
Grants	<u>84,452</u>	<u>83,782</u>
<b>Expenses</b>		
Advertising and Promotion	117	169
Equipment Purchases	243	725
Insurance	450	502
Office and Sundry	463	916
Professional Fees	696	696
Program Expenses	28	87
Rent and Utilities	1,580	2,105
Repairs and Maintenance	346	831
Staff Development	919	391
Telephone and Information Technology	1,708	2,189
Wages and Benefits	<u>72,146</u>	<u>75,157</u>
	<u>78,696</u>	<u>83,768</u>
<b>Excess of Revenue over Expenditure</b>	5,756	14
<b>Transfer to Other Program</b>	<u>(5,756)</u>	<u>(5,140)</u>
	-	(5,126)
<b>Surplus - Beginning of Year</b>	<u>-</u>	<u>5,126</u>
<b>Surplus - End of Year</b>	<u>-</u>	<u>-</u>



# NORTH ISLAND CRISIS AND COUNSELLING CENTRE SOCIETY

## Schedule 14 - Housing First Unaudited Statement of Revenue and Expenditure

Year Ended March 31, 2016	2016	2015
	\$	\$
<b>Revenue</b>		
Donations	-	6,000
Other Revenue	<u>3,000</u>	<u>-</u>
	<u>3,000</u>	<u>6,000</u>
<b>Expense</b>		
Subcontracts	<u>-</u>	<u>9,000</u>
<b>Excess (Deficiency) of Revenue over Expenses</b>	3,000	(3,000)
<b>Surplus (Deficit) - Beginning of Year</b>	<u>(3,000)</u>	<u>-</u>
<b>Surplus (Deficit) - End of Year</b>	<u>-</u>	<u>(3,000)</u>





# NORTH ISLAND CRISIS AND COUNSELLING CENTRE SOCIETY

## Schedule 15 - Infant Development

### Unaudited Statement of Revenue and Expenditure

Year Ended March 31, 2016

	2016	2015
	\$	\$
<b>Revenue</b>		
Grants	133,407	132,348
Donations	<u>1,000</u>	<u>-</u>
	<u>134,407</u>	<u>132,348</u>
<b>Expenses</b>		
Advertising and Promotion	92	179
Insurance	497	582
Office and Sundry	1,054	2,674
Professional Fees	600	600
Program Expenses	5,506	2,756
Rent and Utilities	5,131	6,841
Repairs and Maintenance	196	500
Staff Development	940	1,129
Telephone and Information Technology	4,073	4,840
Travel	1,753	1,847
Wages and Benefits	109,444	106,725
Workshops	<u>56</u>	<u>100</u>
	<u>129,342</u>	<u>128,773</u>
<b>Excess of Revenue over Expenses</b>	5,065	3,575
<b>Transfer to Other Program</b>	<u>(5,065)</u>	<u>(13,643)</u>
	-	(10,068)
<b>Surplus - Beginning of Year</b>	<u>-</u>	<u>10,068</u>
<b>Surplus - End of Year</b>	<u>-</u>	<u>-</u>



# NORTH ISLAND CRISIS AND COUNSELLING CENTRE SOCIETY

## Schedule 16- MCFD Outreach Worker Unaudited Statement of Revenue and Expenditure

Year Ended March 31, 2016

	2016	2015
	\$	\$
<b>Revenue</b>		
Grants	<u>30,240</u>	<u>30,000</u>
<b>Expenses</b>		
Travel	176	434
Wages and Benefits	<u>4,872</u>	<u>7,468</u>
	<u>5,048</u>	<u>7,902</u>
<b>Excess of Revenue over Expenses</b>	25,192	22,098
<b>Transfer to Other Program</b>	<u>(25,192)</u>	<u>(51,179)</u>
	-	(29,081)
<b>Surplus - Beginning of Year</b>	<u>-</u>	<u>29,081</u>
<b>Surplus - End of Year</b>	<u>-</u>	<u>-</u>



# NORTH ISLAND CRISIS AND COUNSELLING CENTRE SOCIETY

## Schedule 17 - Police Based Victim Assistance Unaudited Statement of Revenue and Expenditure

Year Ended March 31, 2016

	2016	2015
	\$	\$
<b>Revenue</b>		
Grants	<u>78,858</u>	<u>78,232</u>
<b>Expenses</b>		
Insurance	240	200
Office and Sundry	183	1,673
Professional Fees	400	400
Program Expenses	100	181
Rent and Utilities	1,039	1,930
Travel	383	592
Wages and Benefits	<u>72,073</u>	<u>62,336</u>
	<u>74,418</u>	<u>67,312</u>
<b>Excess of Revenue over Expenses</b>	4,440	10,920
<b>Transfer to Other Program</b>	<u>(4,440)</u>	<u>(13,561)</u>
	-	(2,641)
<b>Surplus - Beginning of Year</b>	<u>-</u>	<u>2,641</u>
<b>Surplus - End of Year</b>	<u>-</u>	<u>-</u>



# NORTH ISLAND CRISIS AND COUNSELLING CENTRE SOCIETY

## Schedule 18 - Port Hardy Outreach Services Unaudited Statement of Revenue and Expenditure

Year Ended March 31, 2016

	2016	2015
	\$	\$
<b>Revenue</b>		
Grants	<u>42,953</u>	<u>42,612</u>
<b>Expenses</b>		
Advertising and Promotion	89	259
Client Expenses	148	434
Insurance	404	435
Office and Sundry	660	1,289
Professional Fees	300	300
Program Expenses	65	197
Rent and Utilities	1,519	1,504
Repairs and Maintenance	280	830
Staff Development	-	186
Telephone and Information Technology	1,011	1,095
Travel	182	63
Wages and Benefits	<u>34,700</u>	<u>35,340</u>
	<u>39,358</u>	<u>41,932</u>
<b>Excess of Revenue over Expenses</b>	3,595	680
<b>Transfer to Other Program</b>	<u>(3,595)</u>	<u>(3,596)</u>
	-	(2,916)
<b>Surplus - Beginning of Year</b>	<u>-</u>	<u>2,916</u>
<b>Surplus - End of Year</b>	<u>-</u>	<u>-</u>





# NORTH ISLAND CRISIS AND COUNSELLING CENTRE SOCIETY

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

Year Ended March 31, 2016

	2016	2015
	\$	\$
<b>Revenue</b>		
Grants	<u>68,093</u>	<u>67,552</u>
<b>Expenses</b>		
Advertising and Promotion	107	258
Client Expenses	403	4
Insurance	253	325
Office and Sundry	685	1,976
Professional Fees	600	600
Program Expenses	259	675
Rent and Utilities	1,465	1,393
Repairs and Maintenance	273	324
Staff Development	1,160	724
Subcontracts	681	-
Telephone and Information Technology	1,747	1,120
Travel	639	727
Workshops	-	417
Wages and Benefits	<u>34,731</u>	<u>47,796</u>
	<u>43,003</u>	<u>56,339</u>
<b>Excess of Revenue over Expenses</b>	25,090	11,213
<b>Transfer to Other Program</b>	<u>(25,090)</u>	<u>(14,276)</u>
	-	(3,063)
<b>Surplus - Beginning of Year</b>	<u>-</u>	<u>3,063</u>
<b>Surplus - End of Year</b>	<u>-</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, 2016

	2016	2015
	\$	\$
<b>Revenue</b>		
Grants	<u>293,100</u>	<u>290,774</u>
<b>Expenses</b>		
Advertising and Promotion	139	218
Insurance	450	548
Office and Sundry	2,898	2,544
Professional Fees	900	900
Program Expenses	1,141	3,721
Rent and Utilities	2,282	2,174
Repairs and Maintenance	418	973
Staff Development	3,630	1,835
Subcontracts	57,360	47,209
Telephone and Information Technology	2,552	2,905
Travel	4,185	4,770
Workshops	-	2,821
Wages and Benefits	<u>209,313</u>	<u>195,761</u>
	<u>285,268</u>	<u>266,379</u>
<b>Excess of Revenue over Expenses</b>	7,832	24,395
<b>Transfer to Other Program</b>	<u>(7,832)</u>	<u>(30,662)</u>
	-	(6,267)
<b>Surplus - Beginning of Year</b>	<u>-</u>	<u>6,267</u>
<b>Surplus - End of Year</b>	<u>-</u>	<u>-</u>



# NORTH ISLAND CRISIS AND COUNSELLING CENTRE SOCIETY

## Schedule 21 - Strong Start Unaudited Statement of Revenue and Expenditure

Year Ended March 31, 2016	2016	2015
	\$	\$
<b>Revenue</b>		
Grants	<u>32,000</u>	<u>32,000</u>
<b>Expenses</b>		
Office and Sundry (Recovery)	122	(9)
Professional Fees	250	-
Program Expenses	5,008	4,639
Rent and Utilities	500	600
Travel	39	281
Wages and Benefits	<u>27,386</u>	<u>24,288</u>
	<u>33,305</u>	<u>29,799</u>
<b>Excess of Revenue over Expenses</b>	(1,305)	2,201
<b>Surplus - Beginning of Year</b>	<u>6,221</u>	<u>4,020</u>
<b>Surplus - End of Year</b>	<u>4,916</u>	<u>6,221</u>



# NORTH ISLAND CRISIS AND COUNSELLING CENTRE SOCIETY

## Schedule 22 - Safe House

### Unaudited Statement of Revenue and Expenditure

Year Ended March 31, 2016

	2016	2015
	\$	\$
<b>Revenue</b>		
Grants	95,994	95,232
Donations	<u>2,611</u>	<u>2,020</u>
	<u>98,605</u>	<u>97,252</u>
<b>Expenses</b>		
Advertising and Promotion	124	259
Client Expenses	3,449	3,769
Equipment Purchases	288	1,899
Insurance	441	477
Office and Sundry	706	1,006
Professional Fees	600	600
Program Expenses	1,396	1,173
Rent and Utilities	10,054	10,807
Repairs and Maintenance	396	829
Staff Development	1,264	1,393
Telephone and Information Technology	3,074	3,050
Travel	176	396
Wages and Benefits	<u>64,008</u>	<u>58,576</u>
	<u>85,976</u>	<u>84,234</u>
<b>Excess of Revenue over Expenses</b>	12,629	13,018
<b>Transfer to Other Program</b>	<u>(12,629)</u>	<u>(38,691)</u>
	-	(25,673)
<b>Surplus - Beginning of Year</b>	<u>-</u>	<u>25,673</u>
<b>Surplus - End of Year</b>	<u>-</u>	<u>-</u>





# NORTH ISLAND CRISIS AND COUNSELLING CENTRE SOCIETY

## Schedule 23 - Stop the Violence

### Unaudited Statement of Revenue and Expenditure

Year Ended March 31, 2016

	2016	2015
	\$	\$
<b>Revenue</b>		
Grants	<u>104,227</u>	<u>103,400</u>
<b>Expenses</b>		
Advertising and Promotion	400	721
Insurance	505	542
Office and Sundry	1,438	2,659
Professional Fees	600	600
Program Expenses	3,413	495
Rent and Utilities	2,066	2,403
Repairs and Maintenance	363	866
Wages and Benefits	82,596	56,979
Staff Development	5,651	3,118
Subcontracts	1,839	6,238
Telephone and Information Technology	1,945	2,760
Travel	675	718
Workshops	<u>1,462</u>	<u>4,647</u>
	<u>102,953</u>	<u>82,746</u>
<b>Excess of Revenue over Expenses</b>	1,274	20,654
<b>Transfer to Other Program</b>	<u>(1,274)</u>	<u>(37,250)</u>
	-	(16,596)
<b>Surplus - Beginning of Year</b>	<u>-</u>	<u>16,596</u>
<b>Surplus - End of Year</b>	<u>-</u>	<u>-</u>



# NORTH ISLAND CRISIS AND COUNSELLING CENTRE SOCIETY

## Schedule 24 - Withdrawal Management Beds Unaudited Statement of Revenue and Expenditure

Year Ended March 31, 2016

	2016	2015
	\$	\$
<b>Revenue</b>		
Grants	60,117	-
User Fees	<u>9,887</u>	<u>-</u>
	<u>70,004</u>	<u>-</u>
<b>Expenses</b>		
Advertising and Promotion	100	-
Amortization	2,910	-
Client Expenses	5,150	-
Insurance	679	-
Meetings	1,411	-
Office and Sundry	1,796	-
Professional Fees	-	-
Program Expenses	975	-
Rent and Utilities	477	-
Repairs and Maintenance	443	-
Telephone and Information Technology	763	-
Travel	-	-
Wages and Benefits	<u>59,724</u>	<u>-</u>
	<u>74,428</u>	<u>-</u>
<b>Excess (Deficiency) of Revenue over Expenses</b>	(4,424)	-
<b>Transfer from Other Program</b>	3,979	-
<b>Surplus - Beginning of Year</b>	<u>-</u>	<u>-</u>
<b>Surplus - End of Year</b>	<u>(445)</u>	<u>-</u>



# NORTH ISLAND CRISIS AND COUNSELLING CENTRE SOCIETY

## Schedule 25 - Schedule of Remaining Funds Unaudited Statement of Revenue and Expenditure

Year Ended March 31, 2016

	2016	2015
	\$	\$
<b>Revenue</b>	-	-
<b>Expenses</b>	-	-
<b>Excess of Revenue over Expenses</b>	-	-
<b>Transfer from Other Programs</b>		
<b>VIHA</b>		
Crisis Stabilization	-	14,568
<b>Ministry of Justice</b>		
Children Who Witness Abuse	-	20,852
Police Base Victim Assistance	4,440	13,561
Port Hardy Outreach Services	3,595	3,596
Port McNeill Victim Services	-	25,157
Stop the Violence	1,274	37,250
	<u>9,309</u>	<u>100,416</u>
<b>Ministry of Children and Family Development</b>		
Child and Youth Mental Health Counsellor	2,636	19,782
Family Support	19,422	32,873
Fetal Alcohol Spectrum Disorder	2,672	19,824
Family Support and Development	5,756	5,140
Infant Development	5,065	13,643
MCFD Outreach Worker	25,192	51,179
Sexual Abuse Intervention	25,090	14,276
Supported Child Development	7,832	30,662
	<u>93,665</u>	<u>187,379</u>
<b>BC Housing</b>		
Safe House	12,629	38,691
	<u>115,603</u>	<u>341,054</u>
<b>Surplus (Deficit) - Beginning of Year</b>	341,054	-
<b>Surplus (Deficit) - End of Year</b>	<u>456,657</u>	<u>341,054</u>

