

**NORTH ISLAND CRISIS
AND COUNSELLING
CENTRE SOCIETY**

**Financial Statements
March 31, 2017**

Independent Auditors' Report
Statement of Financial Position
Statement of Changes in Net Assets
Statement of Operations
Statement of Cash Flows
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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, 2017 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, 2017 and its financial performance and cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.

Report on Other Legal and Regulatory Requirements

As required by the Society Act (British Columbia), we report that, in our opinion, the accounting principles in Canadian accounting standards for not-for-profit organizations have been applied on a basis consistent with that of the preceding year.

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

October 5, 2017

NORTH ISLAND CRISIS AND COUNSELLING CENTRE SOCIETY

Statement of Financial Position

March 31, 2017

2017

2016

\$

\$

ASSETS

Current Assets

Cash	311,071	164,530
Short Term Investments	609,521	605,979
Accounts Receivable	10,650	129,180
Government Remittances Receivable	2,042	6,076
Grants Receivable	8,501	25,571
Prepaid Expenses	9,279	6,911
	<u>951,064</u>	<u>938,247</u>

Property and Equipment (Note 3)

518,774	539,559
<u>1,469,838</u>	<u>1,477,806</u>

LIABILITIES

Current Liabilities

Accounts Payable and Accrued Liabilities (Note 9)	87,320	14,252
Wages and Benefits Payable	28,533	26,605
Government Remittances Payable	2,820	2,452
Deferred Revenue (Note 4)	37,171	24,054
Deferred Contributions (Note 5)	<u>5,100</u>	<u>5,570</u>
	160,944	72,933

Deferred Contributions (Note 5)

99,105	104,205
<u>260,049</u>	<u>177,138</u>

NET ASSETS

Investment in Property and Equipment	518,774	539,558
Unrestricted	241,470	202,667
Externally Restricted	<u>449,545</u>	<u>558,443</u>
	<u>1,209,789</u>	<u>1,300,668</u>
	<u>1,469,838</u>	<u>1,477,806</u>

Approved by the Directors:


Director


Director

NORTH ISLAND CRISIS AND COUNSELLING CENTRE SOCIETY

Statement of Changes in Net Assets

Year Ended March 31, 2017

	2017	2016
	\$	\$
	Invested in Property and Equipment	Unrestricted Net Assets
	Restricted Net Assets	Total
	\$	\$
	Total	Total
Beginning Net Assets	539,558	202,667
	558,443	1,300,668
	1,226,353	
Excess (Deficiency) of Revenue over Expenditure	(30,800)	48,819
	79,892	97,911
	74,315	
MCFD Recovery (Note 9)	-	(188,790)
	(188,790)	(188,790)
	-	-
Property and Equipment Purchased	10,016	(10,016)
	-	-
	-	-
Ending Net Assets	518,774	241,470
	449,545	1,209,789
	1,300,668	

NORTH ISLAND CRISIS AND COUNSELLING CENTRE SOCIETY

Statement of Operations

Year Ended March 31, 2017

	2017	2016
	\$	\$
Revenue		
Grants (Note 6)	1,748,023	1,676,944
User Fees	74,646	45,477
Donations	4,846	7,155
Interest	3,732	4,455
Other Revenue	15,624	31,863
	<u>1,846,871</u>	<u>1,765,894</u>
Expenses		
Advertising and Promotion	2,587	4,249
Amortization	30,800	29,400
Client Expenses	39,147	32,106
Honoraria	427	2,162
Insurance	11,132	9,401
Meetings	3,272	3,320
Office and Sundry	26,132	21,591
Professional Fees	9,524	9,360
Program Expenses	16,120	30,514
Rent and Utilities	30,192	29,622
Repairs and Maintenance	13,082	8,968
Staff Development	14,280	22,680
Subcontracts	101,673	101,935
Telephone and Information Technology	35,185	40,065
Travel	12,916	12,042
Wages and Benefits	1,400,050	1,331,982
Workshops	2,441	2,182
	<u>1,748,960</u>	<u>1,691,579</u>
Excess of Revenue over Expenses	<u>97,911</u>	<u>74,315</u>

NORTH ISLAND CRISIS AND COUNSELLING CENTRE SOCIETY

Statement of Cash Flows

Year Ended March 31, 2017

	2017	2016
	\$	\$
Cash Flows From Operating Activities:		
Cash Received From:		
Grants	1,583,850	1,657,288
Donations	4,846	7,155
User Fees	74,646	45,477
Interest and Other	137,887	23,592
	<u>1,801,229</u>	<u>1,733,512</u>
Cash Paid To:		
Suppliers	(141,704)	(246,022)
Employee and Subcontractor Remuneration	(1,499,426)	(1,441,973)
	<u>(1,641,130)</u>	<u>(1,687,995)</u>
Cash Flows From Investing Activities:		
Purchase of Property and Equipment	<u>(10,016)</u>	<u>(120,330)</u>
Net Increase (Decrease) in Cash and Cash Equivalents	150,083	(74,813)
Cash and Cash Equivalents - Beginning of Year	<u>770,509</u>	<u>845,322</u>
Cash and Cash Equivalents - End of Year	<u>920,592</u>	<u>770,509</u>
Cash and Cash Equivalents are Represented by:		
Cash on Hand and Held in Bank	311,071	164,530
High Interest Savings	<u>609,521</u>	<u>605,979</u>
	<u>920,592</u>	<u>770,509</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:

	2017	
	Cost	Accumulated Amortization
Building	641,320	197,841
Computer Hardware	64,863	54,491
Computer Software	16,310	7,917
Furniture and Equipment	105,768	86,290
Land	33,900	-
Telephone System	22,716	19,564
	<u>884,877</u>	<u>366,103</u>
	<u>518,774</u>	
	2016	
	Cost	Accumulated Amortization
Building	641,320	179,341
Computer Hardware	61,707	50,690
Computer Software	12,254	5,217
Furniture and Equipment	102,964	81,790
Land	33,900	-
Telephone System	22,716	18,264
	<u>874,861</u>	<u>335,302</u>
	<u>539,559</u>	

4. Deferred Revenue

	2017	2016
	\$	\$
BC Housing	8,000	8,000
Other	-	16,054
Vancouver Island Health Authority	<u>29,171</u>	<u>-</u>
	<u>37,171</u>	<u>24,054</u>

5. Deferred Contributions

	2017	2016
	\$	\$
Mount Waddington Regional District Health Network	104,205	109,775
Less: Current Portion	<u>5,100</u>	<u>5,570</u>
	<u>99,105</u>	<u>104,205</u>

6. Grants:

	2017	2016
	\$	\$
Government of BC	168,870	227,186
Ministry of Children and Family Development	867,735	769,843
Ministry of Public Safety and Solicitor General	402,896	397,147
Vancouver Island Health Authority	<u>308,522</u>	<u>282,768</u>
	<u>1,748,023</u>	<u>1,676,944</u>

NORTH ISLAND CRISIS AND COUNSELLING CENTRE SOCIETY

Notes to Financial Statements

March 31, 2016

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, 2017:

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.

8. Remuneration of Directors, Employees, and Contractors

To comply with the BC Societies Act, the Society must disclose in the financial statements the remuneration of directors, employees and contractors whose remuneration is equal to or greater than \$75,000.

During the fiscal year ending March 31, 2017, no director, employee or contractor was paid \$75,000 or more in remuneration.

9. MCFD Recovery

During the year-ending March 31, 2017 the Ministry of Children and Family Development recovered \$124,859 of prior period program surpluses.

Subsequent to year-end, MCFD recovered \$63,930 of prior period surpluses. The amount of \$63,930 was considered payable to MCFD at March 31, 2017 and as a result is included in Accounts Payable at March 31, 2017.

Additional amounts may be repayable to MCFD for prior period surpluses but at this time cannot be reasonably estimated or determined and as a result have not been accrued for by the Society.

NORTH ISLAND CRISIS AND COUNSELLING CENTRE SOCIETY

Unaudited Schedule of Fund Operations by Program

Year Ended March 31, 2017

U = unrestricted
E = externally restricted

	Revenue \$	Expenses \$	Excess (Deficit) of Revenue over Expenses \$	MCFD Recovery Actual \$	Transfers (To) From \$	Surplus (Deficit) Beginning of Year \$	Surplus (Deficit) End of Year \$	
#1 Society	16,220	41,436	(25,216)	-	-	834,966	809,750	U
#2 Hospice	80	887	(807)	-	-	-	(807)	U
#3 Accreditation	-	-	-	-	-	-	-	U
#4 Bear Essentials	1,125	1,125	-	-	-	-	-	U
#5 Better at Home	108,414	106,940	1,474	-	-	(2,878)	(1,404)	U
#6 Bridge Housing	-	-	-	-	-	-	-	U
#7 Crisis Line	-	-	-	-	-	-	-	U
#8 Crisis Stabilization	239,126	228,917	10,209	-	-	(2,445)	7,764	E
#9 Children Who Witness Abuse	44,037	32,063	11,974	-	-	(4,720)	7,254	E
#10 CYMH - Health Counsellor	87,442	87,613	(171)	(6,713)	6,884	-	-	E
#11 CYMH - Cultural Representative	20,000	1,600	18,400	-	(13,618)	14,617	19,399	U
#12 Fetal Alcohol Spectrum Disorder	56,000	54,166	1,834	(7,008)	5,174	-	-	E
#13 Family Support	129,801	125,109	4,692	(13,076)	8,384	-	-	E
#14 Family Support and Development	86,189	85,331	858	(4,208)	3,350	-	-	E
#15 Housing First	-	-	-	-	-	-	-	U
#16 Infant Development	136,150	133,572	2,578	(6,501)	3,923	-	-	E
#17 MCFD Outreach Worker	30,862	25,681	5,181	-	(5,181)	-	-	U
#18 Police Based Victim Assistance	80,542	74,886	5,656	-	-	-	5,656	U
#19 Port Hardy Outreach Services	43,870	41,061	2,809	-	-	-	2,809	E
#20 Sexual Abuse Intervention	86,628	84,490	2,138	(12,647)	10,509	-	-	E
#21 Supported Child Development	300,536	281,466	19,070	(138,637)	119,567	-	-	E
#22 Strong Start	32,000	30,598	1,402	-	-	4,916	6,318	U
#23 Safe House	97,254	99,500	(2,246)	-	-	-	(2,246)	E
#24 Stop the Violence	106,454	72,743	33,711	-	-	-	33,711	E
#25 Withdrawal Management Beds	144,141	139,776	4,365	-	-	(445)	3,920	E
#26 Remaining Funds	-	-	-	-	(138,992)	456,657	317,665	E
	<u>1,846,871</u>	<u>1,748,960</u>	<u>97,911</u>	<u>(188,790)</u>	<u>-</u>	<u>1,300,668</u>	<u>1,209,789</u>	

NORTH ISLAND CRISIS AND COUNSELLING CENTRE SOCIETY

Schedule 1 - Society

Unaudited Statement of Revenue and Expenditure

Year Ended March 31, 2017

	2017	2016
	\$	\$
Revenue		
Donations	3,381	3,544
Interest	3,732	4,455
Other Revenue	9,107	17,568
	<u>16,220</u>	<u>25,567</u>
Expenses		
Advertising and Promotion	274	492
Amortization	25,230	26,490
Client Expenses	500	173
Honoraria	-	200
Insurance	1,757	1,800
Meetings	313	345
Office and Sundry	10,735	8,027
Professional Fees	1,905	1,168
Rent and Utilities	72	137
Repairs and Maintenance	468	3,634
Staff Development	6,419	8,683
Telephone and Information Technology	930	9,770
Travel	1,304	404
Wages and Benefits	25,433	27,476
Workshops	-	9
Administrative Expenses Transferred to Other Programs	(33,904)	(24,033)
	<u>41,436</u>	<u>64,775</u>
Deficiency of Revenue over Expenses	(25,216)	(39,208)
Transfers from Other Programs	<u>-</u>	<u>(15,451)</u>
	(25,216)	(54,659)
Surplus - Beginning of Year	<u>834,966</u>	<u>889,625</u>
Surplus - End of Year	<u>809,750</u>	<u>834,966</u>

NORTH ISLAND CRISIS AND COUNSELLING CENTRE SOCIETY

Schedule 2 - Hospice

Unaudited Statement of Revenue and Expenditure

Year Ended March 31, 2017

	2017	2016
	\$	\$
Revenue		
User Fees	<u>80</u>	<u>-</u>
Expenses		
Meetings	38	-
Office and Sundry	100	-
Program Expenses	417	-
Travel	110	-
Workshops	<u>222</u>	<u>-</u>
	<u>887</u>	<u>-</u>
Deficiency of Revenue over Expenses	(807)	-
Transfer from Other Programs	<u>-</u>	<u>-</u>
	(807)	-
Surplus (Deficit) - Beginning of Year	<u>-</u>	<u>-</u>
Surplus (Deficit) - End of Year	<u>(807)</u>	<u>-</u>

NORTH ISLAND CRISIS AND COUNSELLING CENTRE SOCIETY

Schedule 3 - Accreditation

Unaudited Statement of Revenue and Expenditure

Year Ended March 31, 2017

	2017	2016
	\$	\$
Revenue	-	-
Expenses	-	-
Transfer from Other Programs	-	364
	-	364
Surplus (Deficit) - Beginning of Year	-	(364)
Surplus (Deficit) - End of Year	-	-

NORTH ISLAND CRISIS AND COUNSELLING CENTRE SOCIETY

Schedule 4 - Bear Essentials

Unaudited Statement of Revenue and Expenditure

Year Ended March 31, 2017

	2017	2016
	\$	\$
Revenue		
Other Revenue	<u>1,125</u>	<u>1,250</u>
Expenses		
Client Expenses	<u>1,125</u>	<u>1,250</u>
Excess of Revenue over Expenses	-	-
Transfer to Other Programs	-	(662)
Surplus - Beginning of Year	<u>-</u>	<u>662</u>
Surplus - End of Year	<u>-</u>	<u>-</u>

NORTH ISLAND CRISIS AND COUNSELLING CENTRE SOCIETY

Schedule 5 - Better at Home

Unaudited Statement of Revenue and Expenditure

Year Ended March 31, 2017

	2017	2016
	\$	\$
Revenue		
Grants	103,000	100,000
Other Revenue	5,414	6,957
	<u>108,414</u>	<u>106,957</u>
Expenses		
Advertising	101	142
Insurance	550	450
Office and Sundry	2,973	2,025
Professional Fees	667	480
Program Expenses	1,111	340
Rent and Utilities	1,722	1,670
Repairs and Maintenance	611	448
Subcontracts	43,733	41,949
Staff Development	349	82
Telephone and Information Technology	699	745
Travel	-	34
Wages and Benefits	54,424	65,155
	<u>106,940</u>	<u>113,520</u>
Excess (Deficiency) of Revenue over Expenses	1,474	(6,563)
Surplus (Deficit) - Beginning of Year	<u>(2,878)</u>	<u>3,685</u>
Surplus (Deficit) - End of Year	<u>(1,404)</u>	<u>(2,878)</u>

NORTH ISLAND CRISIS AND COUNSELLING CENTRE SOCIETY

Schedule 6 - Bridge Housing

Unaudited Statement of Revenue and Expenditure

Year Ended March 31, 2017

	2017	2016
	\$	\$
Revenue		
Other Revenue	-	1,338
Expenses		
Client Expenses	-	241
Insurance	-	202
Program Expenses	-	29
Rent and Utilities	-	1,097
Repairs and Maintenance	-	148
Wages and Benefits	-	-
	-	1,717
Deficiency of Revenue over Expenses	-	(379)
Transfer to Other Programs	-	(3,979)
	-	(4,358)
Surplus - Beginning of Year	-	4,358
Surplus - End of Year	-	-

NORTH ISLAND CRISIS AND COUNSELLING CENTRE SOCIETY

Schedule 7 - Crisis Line

Unaudited Statement of Revenue and Expenditure

Year Ended March 31, 2017

	2017	2016
	\$	\$
Revenue		
Grants	-	30,000
Expenses		
Advertising and Promotion	-	1,839
Insurance	-	147
Meetings	-	1,218
Office and Sundry	-	1,178
Professional Fees	-	498
Program Expenses	-	2,603
Rent and Utilities	-	802
Repairs and Maintenance	-	222
Telephone and Information Technology	-	2,836
Wages and Benefits	-	17,187
	-	28,530
Excess of Revenue over Expenditures	-	1,470
Transfer from Other Programs	-	15,749
	-	17,219
Surplus (Deficit) - Beginning of Year	-	(17,219)
Surplus (Deficit) - End of Year	-	-

NORTH ISLAND CRISIS AND COUNSELLING CENTRE SOCIETY

Schedule 8 - Crisis Stabilization

Unaudited Statement of Revenue and Expenditure

Year Ended March 31, 2017

	2017	2016
	\$	\$
Revenue		
Donations	55	-
Grants	192,951	192,651
Other Revenue	-	1,750
User Fees	46,120	35,590
	<u>239,126</u>	<u>229,991</u>
Expenses		
Advertising and Promotion	38	157
Client Expenses	14,717	16,524
Insurance	1,370	1,557
Meetings	24	-
Office and Sundry	670	217
Professional Fees	190	408
Program Expenses	1,091	1,283
Rent and Utilities	4,759	5,397
Repairs and Maintenance	5,020	1,455
Staff Development	451	743
Telephone and Information Technology	1,624	2,002
Travel	76	77
Wages and Benefits	198,887	202,616
	<u>228,917</u>	<u>232,436</u>
Excess (Deficiency) of Revenue over Expenses	10,209	(2,445)
Transfer to Other Program	<u>-</u>	<u>-</u>
	10,209	(2,445)
Surplus (Deficit) - Beginning of Year	<u>(2,445)</u>	<u>-</u>
Surplus (Deficit) - End of Year	<u><u>7,764</u></u>	<u><u>(2,445)</u></u>

NORTH ISLAND CRISIS AND COUNSELLING CENTRE SOCIETY

Schedule 9 - Children Who Witness Abuse

Unaudited Statement of Revenue and Expenditure

Year Ended March 31, 2017

	2017	2016
	\$	\$
Revenue		
Grants	44,037	43,116
Expenses		
Advertising and Promotion	271	63
Insurance	304	177
Office and Sundry	1,015	827
Professional Fees	381	240
Program Expenses	187	417
Rent and Utilities	995	1,094
Repairs and Maintenance	427	241
Staff Development	578	32
Telephone and Information Technology	1,236	1,345
Travel	580	598
Workshops	-	62
Wages and Benefits	26,089	42,740
	32,063	47,836
Excess (Deficiency) of Revenue over Expenses	11,974	(4,720)
Transfer to Other Program	-	-
	11,974	(4,720)
Surplus (Deficit) - Beginning of Year	(4,720)	-
Surplus (Deficit) - End of Year	7,254	(4,720)

NORTH ISLAND CRISIS AND COUNSELLING CENTRE SOCIETY

Schedule 10 - Child and Youth Mental Health Counsellor

Unaudited Statement of Revenue and Expenditure

Year Ended March 31, 2017

	2017	2016
	\$	\$
Revenue		
Grants	<u>87,442</u>	<u>85,680</u>
Expenses		
Advertising and Promotion	101	115
Insurance	550	450
Office and Sundry	3,674	1,858
Professional Fees	667	600
Program Expenses	304	82
Rent and Utilities	1,652	1,586
Repairs and Maintenance	547	356
Staff Development	340	79
Telephone and Information Technology	2,514	2,354
Travel	1,395	1,941
Wages and Benefits	<u>75,869</u>	<u>73,623</u>
	<u>87,613</u>	<u>83,044</u>
Excess (Deficiency) of Revenue over Expenses	(171)	2,636
Accrued Recovery by MCFD - Fiscal 2018	(6,713)	-
Transfer from (to) Other Programs	<u>6,884</u>	<u>(2,636)</u>
	-	-
Surplus (Deficit) - Beginning of Year	<u>-</u>	<u>-</u>
Surplus (Deficit) - End of Year	<u>-</u>	<u>-</u>

NORTH ISLAND CRISIS AND COUNSELLING CENTRE SOCIETY

Schedule 11 - Child and Youth Mental Health Counsellor Cultural Representative Unaudited Statement of Revenue and Expenditure

Year Ended March 31, 2017

	2017	2016
	\$	\$
Revenue		
Grants	<u>20,000</u>	<u>20,000</u>
Expenses		
Client Expenses	-	1,935
Honoraria	400	1,700
Office and Sundry	-	1,000
Program Expenses	-	2,006
Rent and Utilities	1,200	-
Workshops	<u>-</u>	<u>73</u>
	<u>1,600</u>	<u>6,714</u>
Excess of Revenue over Expenses	18,400	13,286
Transfer from (to) Other Programs	<u>(13,618)</u>	<u>-</u>
Surplus - Beginning of Year	<u>14,617</u>	<u>1,331</u>
Surplus - End of Year	<u>19,399</u>	<u>14,617</u>

NORTH ISLAND CRISIS AND COUNSELLING CENTRE SOCIETY

Schedule 12 - Fetal Alcohol Spectrum Disorder Unaudited Statement of Revenue and Expenditure

Year Ended March 31, 2017

	2017	2016
	\$	\$
Revenue		
Grants	<u>56,000</u>	<u>54,871</u>
Expenses		
Advertising and Promotion	73	103
Insurance	437	202
Honoraria	27	-
Office and Sundry	1,612	1,576
Professional Fees	381	300
Program Expenses	503	3,095
Rent and Utilities	2,908	2,635
Repairs and Maintenance	279	201
Staff Development	93	197
Telephone and Information Technology	2,689	1,841
Travel	581	579
Workshops	85	521
Wages and Benefits	<u>44,498</u>	<u>40,949</u>
	<u>54,166</u>	<u>52,199</u>
Excess of Revenue over Expenses	1,834	2,672
Accrued Recovery by MCFD - Fiscal 2018	(7,008)	-
Transfer from (to) Other Programs	<u>5,174</u>	<u>(2,672)</u>
	-	-
Surplus - Beginning of Year	<u>-</u>	<u>-</u>
Surplus - End of Year	<u>-</u>	<u>-</u>

NORTH ISLAND CRISIS AND COUNSELLING CENTRE SOCIETY

Schedule 13 - Family Support

Unaudited Statement of Revenue and Expenditure

Year Ended March 31, 2017

	2017	2016
	\$	\$
Revenue		
Grants	<u>129,801</u>	<u>127,185</u>
Expenses		
Advertising	115	136
Client Expenses	588	500
Insurance	628	497
Office and Sundry	3,120	2,165
Professional Fees	762	720
Program Expenses	3,751	3,655
Rent and Utilities	5,131	5,218
Repairs and Maintenance	599	332
Staff Development	1,505	369
Telephone and Information Technology	2,726	1,849
Travel	668	319
Wages and Benefits	<u>105,516</u>	<u>92,003</u>
	<u>125,109</u>	<u>107,763</u>
Excess of Revenue over Expenses	4,692	19,422
Accrued Recovery by MCFD - Fiscal 2018	(13,076)	-
Transfer from (to) Other Program	<u>8,384</u>	<u>(19,422)</u>
	-	-
Surplus - Beginning of Year	<u>-</u>	<u>-</u>
Surplus - End of Year	<u>-</u>	<u>-</u>

NORTH ISLAND CRISIS AND COUNSELLING CENTRE SOCIETY

Schedule 14 - Family Support and Development Unaudited Statement of Revenue and Expenditure

Year Ended March 31, 2017

	2017	2016
	\$	\$
Revenue		
Grants	<u>86,189</u>	<u>84,452</u>
Expenses		
Advertising and Promotion	101	117
Client Expenses	83	-
Equipment Purchases	485	243
Insurance	550	450
Office and Sundry	841	463
Professional Fees	667	696
Program Expenses	393	28
Rent and Utilities	1,561	1,580
Repairs and Maintenance	547	346
Staff Development	845	919
Telephone and Information Technology	2,075	1,708
Wages and Benefits	<u>77,183</u>	<u>72,146</u>
	<u>85,331</u>	<u>78,696</u>
Excess of Revenue over Expenditure	858	5,756
Accrued Recovery by MCFD - Fiscal 2018	(4,208)	-
Transfer from (to) Other Program	<u>3,350</u>	<u>(5,756)</u>
	-	-
Surplus - Beginning of Year	<u>-</u>	<u>-</u>
Surplus - End of Year	<u>-</u>	<u>-</u>

NORTH ISLAND CRISIS AND COUNSELLING CENTRE SOCIETY

Schedule 15 - Housing First

Unaudited Statement of Revenue and Expenditure

Year Ended March 31, 2017

	2017	2016
	\$	\$
Revenue		
Donations	-	-
Other Revenue	-	3,000
	-	3,000
Expense		
Subcontracts	-	-
Excess of Revenue over Expenses	-	3,000
Surplus - Beginning of Year	-	(3,000)
Surplus - End of Year	-	-

NORTH ISLAND CRISIS AND COUNSELLING CENTRE SOCIETY

Schedule 16 - Infant Development

Unaudited Statement of Revenue and Expenditure

Year Ended March 31, 2017

	2017	2016
	\$	\$
Revenue		
Grants	136,150	133,407
Donations	-	1,000
	<u>136,150</u>	<u>134,407</u>
Expenses		
Advertising and Promotion	72	92
Insurance	571	497
Office and Sundry	1,784	1,054
Professional Fees	381	600
Program Expenses	2,324	5,506
Rent and Utilities	5,117	5,131
Repairs and Maintenance	349	196
Staff Development	1,676	940
Telephone and Information Technology	4,048	4,073
Travel	2,260	1,753
Wages and Benefits	114,438	109,444
Workshops	552	56
	<u>133,572</u>	<u>129,342</u>
Excess of Revenue over Expenses	2,578	5,065
Accrued Recovery by MCFD - Fiscal 2018	(6,501)	-
Transfer from (to) Other Program	<u>3,923</u>	<u>(5,065)</u>
	-	-
Surplus - Beginning of Year	<u>-</u>	<u>-</u>
Surplus - End of Year	<u>-</u>	<u>-</u>

NORTH ISLAND CRISIS AND COUNSELLING CENTRE SOCIETY

Schedule 17 - MCFD Outreach Worker

Unaudited Statement of Revenue and Expenditure

Year Ended March 31, 2017

	2017	2016
	\$	\$
Revenue		
Grants	<u>30,862</u>	<u>30,240</u>
Expenses		
Office and Sundry	78	-
Program Expenses	83	-
Rent and Utilities	351	-
Repairs and Maintenance	146	-
Staff Development	175	-
Telephone and Information Technology	520	-
Travel	575	176
Wages and Benefits	<u>23,753</u>	<u>4,872</u>
	<u>25,681</u>	<u>5,048</u>
Excess of Revenue over Expenses	5,181	25,192
Transfer to Other Program	<u>(5,181)</u>	<u>(25,192)</u>
	-	-
Surplus - Beginning of Year	<u>-</u>	<u>-</u>
Surplus - End of Year	<u>-</u>	<u>-</u>

NORTH ISLAND CRISIS AND COUNSELLING CENTRE SOCIETY

Schedule 18 - Police Based Victim Assistance Unaudited Statement of Revenue and Expenditure

Year Ended March 31, 2017

	2017	2016
	\$	\$
Revenue		
Grants	<u>80,542</u>	<u>78,858</u>
Expenses		
Insurance	273	240
Office and Sundry	364	183
Professional Fees	190	400
Program Expenses	116	100
Rent and Utilities	959	1,039
Telephone and Information Technology	1,150	-
Travel	433	383
Wages and Benefits	<u>71,401</u>	<u>72,073</u>
	<u>74,886</u>	<u>74,418</u>
Excess of Revenue over Expenses	5,656	4,440
Transfer to Other Program	<u>-</u>	<u>(4,440)</u>
	5,656	-
Surplus - Beginning of Year	<u>-</u>	<u>-</u>
Surplus - End of Year	<u>5,656</u>	<u>-</u>

NORTH ISLAND CRISIS AND COUNSELLING CENTRE SOCIETY

Schedule 19 - Port Hardy Outreach Services

Unaudited Statement of Revenue and Expenditure

Year Ended March 31, 2017

	2017	2016
	\$	\$
Revenue		
Grants	<u>43,870</u>	<u>42,953</u>
Expenses		
Advertising and Promotion	62	89
Client Expenses	380	148
Insurance	529	404
Office and Sundry	936	660
Professional Fees	381	300
Program Expenses	27	65
Rent and Utilities	1,638	1,519
Repairs and Maintenance	409	280
Staff Development	18	-
Telephone and Information Technology	1,746	1,011
Travel	41	182
Wages and Benefits	<u>34,894</u>	<u>34,700</u>
	<u>41,061</u>	<u>39,358</u>
Excess of Revenue over Expenses	2,809	3,595
Transfer to Other Program	<u>-</u>	<u>(3,595)</u>
	2,809	-
Surplus - Beginning of Year	<u>-</u>	<u>-</u>
Surplus - End of Year	<u>2,809</u>	<u>-</u>

NORTH ISLAND CRISIS AND COUNSELLING CENTRE SOCIETY

Schedule 20 - Sexual Abuse Intervention

Unaudited Statement of Revenue and Expenditure

Year Ended March 31, 2017

	2017	2016
	\$	\$
Revenue		
Grants	<u>86,628</u>	<u>68,093</u>
Expenses		
Advertising and Promotion	92	107
Client Expenses	283	403
Insurance	460	253
Office and Sundry	1,788	685
Professional Fees	667	600
Program Expenses	487	259
Rent and Utilities	1,741	1,465
Repairs and Maintenance	448	273
Staff Development	1,980	1,160
Subcontracts	-	681
Telephone and Information Technology	2,008	1,747
Travel	1,607	639
Wages and Benefits	<u>72,929</u>	<u>34,731</u>
	<u>84,490</u>	<u>43,003</u>
Excess of Revenue over Expenses	2,138	25,090
Accrued Recovery by MCFD - Fiscal 2018	(12,647)	-
Transfer from (to) Other Program	<u>10,509</u>	<u>(25,090)</u>
	-	-
Surplus - Beginning of Year	<u>-</u>	<u>-</u>
Surplus - End of Year	<u>-</u>	<u>-</u>

NORTH ISLAND CRISIS AND COUNSELLING CENTRE SOCIETY

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

Year Ended March 31, 2017

	2017	2016
	\$	\$
Revenue		
Grants	<u>300,536</u>	<u>293,100</u>
Expenses		
Advertising and Promotion	140	139
Insurance	665	450
Office and Sundry	3,156	2,898
Professional Fees	762	900
Program Expenses	189	1,141
Rent and Utilities	2,225	2,282
Repairs and Maintenance	641	418
Staff Development	1,659	3,630
Subcontracts	57,940	57,360
Telephone and Information Technology	2,701	2,552
Travel	2,193	4,185
Workshops	1,919	-
Wages and Benefits	<u>207,276</u>	<u>209,313</u>
	<u>281,466</u>	<u>285,268</u>
Excess (Deficiency) of Revenue over Expenses	19,070	7,832
Accrued Recovery by MCFD - Fiscal 2018	(138,637)	-
Transfer from (to) Other Program	<u>119,567</u>	<u>(7,832)</u>
	-	-
Surplus (Deficit) - Beginning of Year	<u>-</u>	<u>-</u>
Surplus (Deficit) - End of Year	<u>-</u>	<u>-</u>

NORTH ISLAND CRISIS AND COUNSELLING CENTRE SOCIETY

Schedule 22 - Strong Start

Unaudited Statement of Revenue and Expenditure

Year Ended March 31, 2017

	2017	2016
	\$	\$
Revenue		
Grants	<u>32,000</u>	<u>32,000</u>
Expenses		
Office and Sundry	243	122
Professional Fees	-	250
Program Expenses	2,910	5,008
Rent and Utilities	273	500
Repairs and Maintenance	106	-
Travel	-	39
Wages and Benefits	<u>27,066</u>	<u>27,386</u>
	<u>30,598</u>	<u>33,305</u>
Excess (Deficiency) of Revenue over Expenses	1,402	(1,305)
Surplus - Beginning of Year	<u>4,916</u>	<u>6,221</u>
Surplus - End of Year	<u>6,318</u>	<u>4,916</u>

NORTH ISLAND CRISIS AND COUNSELLING CENTRE SOCIETY

Schedule 23 - Safe House

Unaudited Statement of Revenue and Expenditure

Year Ended March 31, 2017

	2017	2016
	\$	\$
Revenue		
Grants	95,994	95,994
Donations	1,260	2,611
	<u>97,254</u>	<u>98,605</u>
Expenses		
Advertising and Promotion	191	124
Client Expenses	5,270	3,449
Equipment Purchases	576	288
Insurance	545	441
Office and Sundry	761	706
Professional Fees	667	600
Program Expenses	1,243	1,396
Rent and Utilities	11,133	10,054
Repairs and Maintenance	586	396
Staff Development	190	1,264
Telephone and Information Technology	3,931	3,074
Travel	171	176
Wages and Benefits	74,236	64,008
	<u>99,500</u>	<u>85,976</u>
Excess (Deficiency) of Revenue over Expenses	(2,246)	12,629
Transfer to Other Program	<u>-</u>	<u>(12,629)</u>
	(2,246)	-
Surplus (Deficit) - Beginning of Year	<u>-</u>	<u>-</u>
Surplus (Deficit) - End of Year	<u>(2,246)</u>	<u>-</u>

NORTH ISLAND CRISIS AND COUNSELLING CENTRE SOCIETY

Schedule 24 - Stop the Violence

Unaudited Statement of Revenue and Expenditure

Year Ended March 31, 2017

	2017	2016
	\$	\$
Revenue		
Grants	<u>106,454</u>	<u>104,227</u>
Expenses		
Advertising and Promotion	918	400
Insurance	575	505
Office and Sundry	1,926	1,438
Professional Fees	667	600
Program Expenses	702	3,413
Rent and Utilities	1,884	2,066
Repairs and Maintenance	587	363
Staff Development	4,287	5,651
Subcontracts	-	1,839
Telephone and Information Technology	2,723	1,945
Travel	1,150	675
Wages and Benefits	57,324	82,596
Workshops	<u>-</u>	<u>1,462</u>
	<u>72,743</u>	<u>102,953</u>
Excess of Revenue over Expenses	33,711	1,274
Transfer to Other Program	<u>-</u>	<u>(1,274)</u>
	33,711	-
Surplus - Beginning of Year	<u>-</u>	<u>-</u>
Surplus - End of Year	<u>33,711</u>	<u>-</u>

NORTH ISLAND CRISIS AND COUNSELLING CENTRE SOCIETY

Schedule 25 - Withdrawal Management Beds Unaudited Statement of Revenue and Expenditure

Year Ended March 31, 2017

	2017	2016
	\$	\$
Revenue		
Donations	45	-
Grants	115,570	60,117
User Fees	28,526	9,887
	<u>144,141</u>	<u>70,004</u>
Expenses		
Advertising and Promotion	37	100
Amortization	5,570	2,910
Client Expenses	12,048	5,150
Insurance	1,370	679
Meetings	2,875	1,411
Office and Sundry	1,978	1,796
Professional Fees	190	-
Program Expenses	859	975
Rent and Utilities	982	477
Repairs and Maintenance	2,820	443
Telephone and Information Technology	1,865	763
Travel	25	-
Wages and Benefits	109,157	59,724
	<u>139,776</u>	<u>74,428</u>
Excess (Deficiency) of Revenue over Expenses	4,365	(4,424)
Transfer from Other Program	-	3,979
Surplus (Deficit) - Beginning of Year	(445)	-
Surplus (Deficit) - End of Year	<u>3,920</u>	<u>(445)</u>

NORTH ISLAND CRISIS AND COUNSELLING CENTRE SOCIETY

Schedule 26 - Schedule of Remaining Funds Unaudited Statement of Revenue and Expenditure

Year Ended March 31, 2017

	2017	2016
	\$	\$
Revenue	-	-
Expenses	-	-
Excess of Revenue over Expenses	-	-
Transfer from Other Programs		
VIHA		
Crisis Stabilization	-	-
Ministry of Justice		
Children Who Witness Abuse	-	-
Police Base Victim Assistance	-	4,440
Port Hardy Outreach Services	-	3,595
Port McNeill Victim Services	-	-
Stop the Violence	-	1,274
	-	9,309
Ministry of Children and Family Development		
Child and Youth Mental Health Counsellor	(6,773)	2,636
Family Support	(8,384)	19,422
Fetal Alcohol Spectrum Disorder	(5,174)	2,672
Family Support and Development	(3,350)	5,756
Infant Development	(3,923)	5,065
MCFD Outreach Worker	(87,101)	25,192
Sexual Abuse Intervention	(10,509)	25,090
Supported Child Development	(13,778)	7,832
	(138,992)	93,665
BC Housing		
Safe House	-	12,629
	(138,992)	115,603
Surplus - Beginning of Year	456,657	341,054
Surplus - End of Year	317,665	456,657