

**NORTH ISLAND CRISIS
AND COUNSELLING
CENTRE SOCIETY**

**Financial Statements
March 31, 2018**

**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, 2018 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, 2018 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.

Chan Nowosad Boate Inc.

Chartered Professional Accountants
Campbell River, BC

September 18, 2018

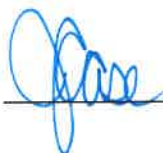
NORTH ISLAND CRISIS AND COUNSELLING CENTRE SOCIETY

Statement of Financial Position

March 31, 2018

	2018	2017
	\$	\$
ASSETS		
Current Assets		
Cash	355,663	311,071
Short Term Investments	613,190	609,521
Accounts Receivable	3,916	10,650
Government Remittances Receivable	4,149	2,042
Grants Receivable	-	8,501
Prepaid Expenses	<u>6,722</u>	<u>9,279</u>
	983,640	951,064
Property and Equipment (Note 3)	<u>495,006</u>	<u>518,774</u>
	<u>1,478,646</u>	<u>1,469,838</u>
LIABILITIES		
Current Liabilities		
Accounts Payable and Accrued Liabilities	348,932	87,320
Wages and Benefits Payable	31,517	28,533
Government Remittances Payable	2,762	2,820
Deferred Revenue (Note 4)	37,404	37,171
Deferred Contributions (Note 5)	<u>5,100</u>	<u>5,100</u>
	425,715	160,944
Deferred Contributions (Note 5)	<u>94,005</u>	<u>99,105</u>
	<u>519,720</u>	<u>260,049</u>
NET ASSETS		
Investment in Property and Equipment	495,006	518,774
Unrestricted	183,515	241,470
Externally Restricted	<u>280,405</u>	<u>449,545</u>
	958,926	1,209,789
	<u>1,478,646</u>	<u>1,469,838</u>

Approved by the Directors:



Director



Director

NORTH ISLAND CRISIS AND COUNSELLING CENTRE SOCIETY

Statement of Changes in Net Assets

Year Ended March 31, 2018

	\$	\$	\$	\$	
	Investment in Property and Equipment	Unrestricted Net Assets	Externally Restricted Net Assets	Total	
				Total	
				2018	
				2017	
				\$	
Beginning Net Assets	518,774	241,470	449,545	1,209,789	1,300,668
Excess (Deficiency) of Revenue over Expenditure	(28,900)	(52,823)	153,866	72,143	97,911
MCFD Recovery	-	-	(323,006)	(323,006)	(188,790)
Property and Equipment Purchased	5,132	(5,132)	-	-	-
Ending Net Assets	<u>495,006</u>	<u>183,515</u>	<u>280,405</u>	<u>958,926</u>	<u>1,209,789</u>

NORTH ISLAND CRISIS AND COUNSELLING CENTRE SOCIETY

Statement of Operations

Year Ended March 31, 2018

	2018	2017
	\$	\$
Revenue		
Grants (Note 6)	1,898,993	1,748,023
User Fees	72,734	74,646
Donations	3,207	4,846
Interest	3,861	3,732
Other Revenue	19,894	15,624
	<u>1,998,689</u>	<u>1,846,871</u>
Expenses		
Advertising and Promotion	4,130	2,587
Amortization	28,900	30,800
Client Expenses	42,438	39,147
Honoraria	-	427
Insurance	12,718	11,132
Meetings	3,973	3,272
Office and Sundry	81,690	26,132
Professional Fees	11,875	9,524
Program Expenses	42,887	16,120
Rent and Utilities	30,694	30,192
Repairs and Maintenance	10,519	13,082
Staff Development	27,017	14,280
Subcontracts	116,457	101,673
Telephone and Information Technology	34,089	35,185
Travel	13,233	12,916
Wages and Benefits	1,455,082	1,400,050
Workshops	10,844	2,441
	<u>1,926,546</u>	<u>1,748,960</u>
Excess of Revenue over Expenses	<u>72,143</u>	<u>97,911</u>

NORTH ISLAND CRISIS AND COUNSELLING CENTRE SOCIETY

Statement of Cash Flows

Year Ended March 31, 2018

	2018	2017
	\$	\$
Cash Flows From Operating Activities:		
Cash Received From:		
Grants	1,579,621	1,583,850
Donations	3,207	4,846
User Fees	72,734	74,646
Interest and Other	<u>30,490</u>	<u>137,887</u>
	<u>1,686,052</u>	<u>1,801,229</u>
Cash Paid To:		
Suppliers	(64,046)	(141,704)
Employee and Subcontractor Remuneration	<u>(1,568,613)</u>	<u>(1,499,426)</u>
	<u>(1,632,659)</u>	<u>(1,641,130)</u>
Cash Flows From Investing Activities:		
Purchase of Property and Equipment	<u>(5,132)</u>	<u>(10,016)</u>
Net Increase in Cash and Cash Equivalents	48,261	150,083
Cash and Cash Equivalents - Beginning of Year	<u>920,592</u>	<u>770,509</u>
Cash and Cash Equivalents - End of Year	<u><u>968,853</u></u>	<u><u>920,592</u></u>
Cash and Cash Equivalents are Represented by:		
Cash on Hand and Held in Bank	355,663	311,071
High Interest Savings	<u>613,190</u>	<u>609,521</u>
	<u><u>968,853</u></u>	<u><u>920,592</u></u>

NORTH ISLAND CRISIS AND COUNSELLING CENTRE SOCIETY

Notes to Financial Statements

March 31, 2018

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 is 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 excess of revenue over expenses. 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 excess of revenue over expenses.

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 property and equipment and their estimated useful lives. 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, 2018

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:

	2018	
	Cost	Accumulated Amortization
	\$	\$
Building	641,320	215,541
Computer Hardware	65,906	57,791
Computer Software	19,743	10,917
Furniture and Equipment	106,424	90,290
Land	33,900	-
Telephone System	<u>22,716</u>	<u>20,464</u>
	<u>890,009</u>	<u>395,003</u>
	<u>495,006</u>	
	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	<u>22,716</u>	<u>19,564</u>
	<u>884,877</u>	<u>366,103</u>
	<u>518,774</u>	

4. Deferred Revenue:

	2018	2017
	\$	\$
BC Housing	8,233	8,000
Vancouver Island Health Authority	<u>29,171</u>	<u>29,171</u>
	<u>37,404</u>	<u>37,171</u>

5. Deferred Contributions:

	2018	2017
	\$	\$
Mount Waddington Regional District Health Network	99,105	104,205
Less: Current Portion	<u>5,100</u>	<u>5,100</u>
	<u>94,005</u>	<u>99,105</u>

6. Grants:

	2018	2017
	\$	\$
Government of BC Ministry of Children and Family Development	231,800	168,870
Ministry of Public Safety and Solicitor General	939,152	867,735
Vancouver Island Health Authority	319,097	402,896
	<u>408,944</u>	<u>308,522</u>
	<u>1,898,993</u>	<u>1,748,023</u>

NORTH ISLAND CRISIS AND COUNSELLING CENTRE SOCIETY

Notes to Financial Statements

March 31, 2018

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, 2018:

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, 2018, no director, employee or contractor was paid \$75,000 or more in remuneration.

9. MCFD Recovery

During the year-ending March 31, 2018 the Ministry of Children and Family Development recovered \$63,930 of prior period program surpluses.

Subsequent to year-end, MCFD recovered \$93,665 of prior period surpluses by way of the reduction of program revenues. The amount of \$93,665 was considered payable to MCFD at March 31, 2018 and as a result is included in Accounts Payable at March 31, 2018. An additional amount of \$229,341 was considered payable to MCFD at March 31, 2018 from prior period surpluses and as a result is included in Accounts Payable at March 31, 2018.

NORTH ISLAND CRISIS AND COUNSELLING CENTRE SOCIETY

Unaudited Schedule of Fund Operations by Program

Year Ended March 31, 2018

	Revenue	Expenses	Excess (Deficit) of Revenue over Expenses	MCFD Recovery Accrual	Transfers (To) From	Surplus (Deficit) Beginning of Year	Surplus (Deficit) End of Year
	\$	\$	\$	\$	\$	\$	\$
U = unrestricted							
E = externally restricted							
#1 Society	4,869	128,252	(123,383)	-	(132,525)	809,750	553,842
#2 Hospice	16,403	11,785	4,618	-	-	(807)	3,811
#3 Accreditation	-	5,471	(5,471)	-	-	-	(5,471)
#4 Bear Essentials	300	300	-	-	-	-	-
#5 Better at Home	108,094	96,520	11,574	-	-	(1,404)	10,170
#6 Crisis Stabilization	229,746	229,149	597	-	(8,361)	7,764	-
#7 Children Who Witness Abuse	51,116	37,829	13,287	-	(20,541)	7,254	-
#8 CYMH - Counsellor	89,911	88,966	945	(945)	-	-	-
#9 CYMH - Cultural Representative	2,000	-	2,000	(21,399)	-	19,399	-
#10 Fetal Alcohol Spectrum Disorder	57,517	54,931	2,586	(2,586)	-	-	-
#11 Family Support	133,558	107,000	26,558	(26,558)	-	-	-
#12 Family Support and Development	88,524	77,346	11,178	(11,178)	-	-	-
#13 Infant Development	149,839	143,061	6,778	(6,778)	-	-	-
#14 MCFD Outreach Worker	31,698	30,235	1,463	(1,463)	-	-	-
#15 Police Based Victim Assistance	93,490	83,818	9,672	-	(15,328)	5,656	-
#16 Port Hardy Outreach Services	50,922	45,869	5,053	-	(7,862)	2,809	-
#17 Provincial Domestic Violence Plan	2,500	1,903	597	-	-	-	597
#18 Sexual Abuse Intervention	88,975	87,231	1,744	(1,744)	-	-	-
#19 Supported Child Development	307,231	303,233	3,998	(3,998)	-	-	-
#20 Strong Start	32,000	31,170	830	-	-	6,318	7,148
#21 Safe House	99,600	81,534	18,066	-	(15,820)	(2,246)	-
#22 Stop the Violence	123,567	72,102	51,465	-	(85,176)	33,711	-
#23 Withdrawal Management Beds	152,039	140,428	11,611	-	-	3,920	15,531
#24 Youth Detox Beds	84,790	68,413	16,377	-	-	-	16,377
#25 Remaining Funds	1,998,689	1,926,546	72,143	(246,357)	285,613	317,665	356,921
				(323,006)		1,209,789	958,926

NORTH ISLAND CRISIS AND COUNSELLING CENTRE SOCIETY

Schedule 1 - Society

Unaudited Statement of Revenue and Expenditure

Year Ended March 31, 2018

	2018	2017
	\$	\$
Revenue		
Donations	1,007	3,381
Interest	3,862	3,732
Other Revenue	-	9,107
	4,869	16,220
 Expenses		
Advertising and Promotion	1,004	274
Amortization	23,800	25,230
Client Expenses	207	500
Insurance	2,649	1,757
Meetings	361	313
Office and Sundry	65,503	10,735
Professional Fees	3,681	1,905
Rent and Utilities	553	72
Repairs and Maintenance	85	468
Staff Development	3,978	6,419
Telephone and Information Technology	177	930
Travel	232	1,304
Wages and Benefits	61,031	25,433
Workshops	75	-
Administrative Expenses Transferred to Other Programs	(35,084)	(33,904)
	128,252	41,436
 Deficiency of Revenue over Expenses	(123,383)	(25,216)
 Transfers to Other Programs	(132,525)	-
	(255,908)	(25,216)
 Surplus - Beginning of Year	809,750	834,966
 Surplus - End of Year	553,842	809,750

NORTH ISLAND CRISIS AND COUNSELLING CENTRE SOCIETY

Schedule 2 - Hospice

Unaudited Statement of Revenue and Expenditure

Year Ended March 31, 2018

	2018	2017
	\$	\$
Revenue		
Grants	15,203	-
User Fees	<u>1,200</u>	<u>80</u>
	<u>16,403</u>	<u>80</u>
Expenses		
Advertising and Promotion	804	-
Client Expenses	56	-
Meetings	10	38
Office and Sundry	253	100
Program Expenses	2,700	417
Rent and Utilities	300	-
Staff Development	6,205	-
Telephone and Information Technology	184	-
Travel	524	110
Workshops	<u>749</u>	<u>222</u>
	<u>11,785</u>	<u>887</u>
Excess (Deficiency) of Revenue over Expenses	4,618	(807)
Surplus (Deficit) - Beginning of Year	<u>(807)</u>	<u>-</u>
Surplus - End of Year	<u>3,811</u>	<u>(807)</u>

NORTH ISLAND CRISIS AND COUNSELLING CENTRE SOCIETY

Schedule 3 - Accreditation Unaudited Statement of Revenue and Expenditure

Year Ended March 31, 2018

	2018	2017
	\$	\$
Revenue	<u>-</u>	<u>-</u>
Expenses		
Office and Sundry	133	-
Wages and Benefits	<u>5,338</u>	<u>-</u>
	<u>5,471</u>	<u>-</u>
Deficiency of Revenue over Expenses	(5,471)	-
Surplus (Deficit) - Beginning of Year	<u>-</u>	<u>-</u>
Surplus (Deficit) - End of Year	<u>(5,471)</u>	<u>-</u>

NORTH ISLAND CRISIS AND COUNSELLING CENTRE SOCIETY

Schedule 4 - Bear Essentials Unaudited Statement of Revenue and Expenditure

Year Ended March 31, 2018

	2018	2017
	\$	\$
Revenue		
Other Revenue	<u>300</u>	<u>1,125</u>
Expenses		
Client Expenses	<u>300</u>	<u>1,125</u>
Excess of Revenue over Expenses	-	-
Surplus - Beginning of Year	<u>-</u>	<u>-</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, 2018

	2018	2017
	\$	\$
Revenue		
Grants	101,000	103,000
Other Revenue	<u>7,094</u>	<u>5,414</u>
	<u>108,094</u>	<u>108,414</u>
Expenses		
Advertising	199	101
Insurance	604	550
Office and Sundry	2,567	2,973
Professional Fees	480	667
Program Expenses	7,396	1,111
Rent and Utilities	1,815	1,722
Repairs and Maintenance	413	611
Subcontracts	38,568	43,733
Staff Development	327	349
Telephone and Information Technology	996	699
Travel	1,126	-
Wages and Benefits	<u>42,029</u>	<u>54,424</u>
	<u>96,520</u>	<u>106,940</u>
Excess of Revenue over Expenses	11,574	1,474
Surplus (Deficit) - Beginning of Year	<u>(1,404)</u>	<u>(2,878)</u>
Surplus (Deficit) - End of Year	<u>10,170</u>	<u>(1,404)</u>

NORTH ISLAND CRISIS AND COUNSELLING CENTRE SOCIETY

Schedule 6 - Crisis Stabilization Unaudited Statement of Revenue and Expenditure

Year Ended March 31, 2018	2018	2017
	\$	\$
Revenue		
Donations	55	55
Grants	193,851	192,951
User Fees	<u>35,840</u>	<u>46,120</u>
	<u>229,746</u>	<u>239,126</u>
Expenses		
Advertising and Promotion	35	38
Client Expenses	14,270	14,717
Insurance	1,208	1,370
Meetings	-	24
Office and Sundry	526	670
Professional Fees	408	190
Program Expenses	2,226	1,091
Rent and Utilities	5,758	4,759
Repairs and Maintenance	2,856	5,020
Staff Development	550	451
Telephone and Information Technology	1,439	1,624
Travel	80	76
Wages and Benefits	<u>199,793</u>	<u>198,887</u>
	<u>229,149</u>	<u>228,917</u>
Excess of Revenue over Expenses	597	10,209
Transfer to Other Program	<u>(8,361)</u>	<u>-</u>
Surplus (Deficit) - Beginning of Year	<u>7,764</u>	<u>(2,445)</u>
Surplus - End of Year	<u>-</u>	<u>7,764</u>

NORTH ISLAND CRISIS AND COUNSELLING CENTRE SOCIETY

Schedule 7 - Children Who Witness Abuse Unaudited Statement of Revenue and Expenditure

Year Ended March 31, 2018

	2018	2017
	\$	\$
Revenue		
Grants	<u>51,116</u>	<u>44,037</u>
Expenses		
Advertising and Promotion	61	271
Insurance	403	304
Office and Sundry	1,083	1,015
Professional Fees	240	381
Program Expenses	1,081	187
Rent and Utilities	1,091	995
Repairs and Maintenance	335	427
Staff Development	656	578
Telephone and Information Technology	1,567	1,236
Travel	397	580
Wages and Benefits	<u>30,915</u>	<u>26,089</u>
	<u>37,829</u>	<u>32,063</u>
Excess of Revenue over Expenses	13,287	11,974
Transfer to Other Program	<u>(20,541)</u>	-
Surplus (Deficit) - Beginning of Year	<u>7,254</u>	<u>(4,720)</u>
Surplus - End of Year	<u>-</u>	<u>7,254</u>

NORTH ISLAND CRISIS AND COUNSELLING CENTRE SOCIETY

Schedule 8 - Child and Youth Mental Health - Counsellor Unaudited Statement of Revenue and Expenditure

Year Ended March 31, 2018

	2018	2017
	\$	\$
Revenue		
Grants	89,811	87,442
Donations	100	-
	89,911	87,442
 Expenses		
Advertising and Promotion	87	101
Insurance	604	550
Meetings	49	-
Office and Sundry	5,917	3,674
Professional Fees	600	667
Program Expenses	29	304
Rent and Utilities	1,752	1,652
Repairs and Maintenance	334	547
Staff Development	1,780	340
Telephone and Information Technology	2,201	2,514
Travel	230	1,395
Wages and Benefits	75,383	75,869
	88,966	87,613
 Excess (Deficiency) of Revenue over Expenses	945	(171)
 Accrued Recovery by MCFD	(945)	(6,713)
 Transfer from Other Programs	-	6,884
	-	-
 Surplus - Beginning of Year	-	-
 Surplus - End of Year	-	-

NORTH ISLAND CRISIS AND COUNSELLING CENTRE SOCIETY

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

Year Ended March 31, 2018

	2018	2017
	\$	\$
Revenue		
Grants	<u>2,000</u>	<u>20,000</u>
Expenses		
Honoraria	-	400
Program Expenses	<u>-</u>	<u>1,200</u>
	<u>-</u>	<u>1,600</u>
Excess of Revenue over Expenses	2,000	18,400
Accrued Recovery by MCFD	(21,399)	-
Transfer from Other Programs	<u>-</u>	<u>(13,618)</u>
	(19,399)	4,782
Surplus - Beginning of Year	<u>19,399</u>	<u>14,617</u>
Surplus - End of Year	<u>-</u>	<u>19,399</u>

NORTH ISLAND CRISIS AND COUNSELLING CENTRE SOCIETY

Schedule 10 - Fetal Alcohol Spectrum Disorder Unaudited Statement of Revenue and Expenditure

Year Ended March 31, 2018

	2018	2017
	\$	\$
Revenue		
Grants	57,517	56,000
Expenses		
Advertising and Promotion	58	73
Insurance	545	437
Honoraria	-	27
Office and Sundry	1,316	1,612
Professional Fees	300	381
Program Expenses	1,367	503
Rent and Utilities	2,706	2,908
Repairs and Maintenance	181	279
Staff Development	2,335	93
Telephone and Information Technology	2,584	2,689
Travel	525	581
Workshops (Recovery)	(320)	85
Wages and Benefits	43,334	44,498
	54,931	54,166
Excess of Revenue over Expenses	2,586	1,834
Accrued Recovery by MCFD	(2,586)	(7,008)
Transfer from Other Programs	-	5,174
	-	-
Surplus - Beginning of Year	-	-
Surplus - End of Year	-	-

NORTH ISLAND CRISIS AND COUNSELLING CENTRE SOCIETY

Schedule 11 - Family Support Unaudited Statement of Revenue and Expenditure

Year Ended March 31, 2018

	2018	2017
	\$	\$
Revenue		
Grants	<u>133,558</u>	<u>129,801</u>
Expenses		
Advertising	105	115
Client Expenses	1,017	588
Insurance	586	628
Office and Sundry	2,782	3,120
Professional Fees	720	762
Program Expenses	6,444	3,751
Rent and Utilities	4,419	5,131
Repairs and Maintenance	367	599
Staff Development	1,475	1,505
Telephone and Information Technology	2,697	2,726
Travel	137	668
Wages and Benefits	<u>86,251</u>	<u>105,516</u>
	<u>107,000</u>	<u>125,109</u>
Excess of Revenue over Expenses	26,558	4,692
Accrued Recovery by MCFD	(26,558)	(13,076)
Transfer from Other Program	<u>-</u>	<u>8,384</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 12 - Family Support and Development Unaudited Statement of Revenue and Expenditure

Year Ended March 31, 2018

	2018	2017
	\$	\$
Revenue		
Grants	<u>88,524</u>	<u>86,189</u>
Expenses		
Advertising and Promotion	250	101
Client Expenses	14	83
Equipment Purchases	540	485
Insurance	545	550
Office and Sundry	760	841
Professional Fees	696	667
Program Expenses	52	393
Rent and Utilities	1,753	1,561
Repairs and Maintenance	421	547
Staff Development	358	845
Telephone and Information Technology	1,920	2,075
Wages and Benefits	<u>70,037</u>	<u>77,183</u>
	<u>77,346</u>	<u>85,331</u>
Excess of Revenue over Expenditure	11,178	858
Accrued Recovery by MCFD	(11,178)	(4,208)
Transfer from Other Program	<u>-</u>	<u>3,350</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 - Infant Development

Unaudited Statement of Revenue and Expenditure

Year Ended March 31, 2018

	2018	2017
	\$	\$
Revenue		
Grants	139,839	136,150
Other Revenues	<u>10,000</u>	<u>-</u>
	<u>149,839</u>	<u>136,150</u>
Expenses		
Advertising and Promotion	161	72
Insurance	604	571
Office and Sundry	1,820	1,784
Professional Fees	600	381
Program Expenses	8,221	2,324
Rent and Utilities	3,620	5,117
Repairs and Maintenance	178	349
Staff Development	3,441	1,676
Telephone and Information Technology	3,117	4,048
Travel	1,943	2,260
Wages and Benefits	109,735	114,438
Workshops	<u>9,621</u>	<u>552</u>
	<u>143,061</u>	<u>133,572</u>
Excess of Revenue over Expenses	6,778	2,578
Accrued Recovery by MCFD	(6,778)	(6,501)
Transfer from Other Program	<u>-</u>	<u>3,923</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 - MCFD Outreach Worker Unaudited Statement of Revenue and Expenditure

Year Ended March 31, 2018

	2018	2017
	\$	\$
Revenue		
Grants	<u>31,698</u>	<u>30,862</u>
Expenses		
Advertising and Promotion	18	-
Insurance	179	-
Office and Sundry	105	78
Professional Fees	60	-
Program Expenses	-	83
Rent and Utilities	686	351
Repairs and Maintenance	81	146
Staff Development	300	175
Telephone and Information Technology	686	520
Travel	500	575
Wages and Benefits	<u>27,620</u>	<u>23,753</u>
	<u>30,235</u>	<u>25,681</u>
Excess of Revenue over Expenses	1,463	5,181
Accrued Recovery by MCFD	(1,463)	-
Transfer to Other Program	<u>-</u>	<u>(5,181)</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 - Police Based Victim Assistance Unaudited Statement of Revenue and Expenditure

Year Ended March 31, 2018

	2018	2017
	\$	\$
Revenue		
Grants	<u>93,490</u>	<u>80,542</u>
Expenses		
Insurance	302	273
Office and Sundry	351	364
Professional Fees	240	190
Program Expenses	3,905	116
Rent and Utilities	336	959
Telephone and Information Technology	312	1,150
Travel	535	433
Wages and Benefits	77,119	71,401
Workshops	<u>718</u>	<u>-</u>
	<u>83,818</u>	<u>74,886</u>
Excess of Revenue over Expenses	9,672	5,656
Transfer to Other Program	<u>(15,328)</u>	<u>-</u>
Surplus - Beginning of Year	<u>5,656</u>	<u>-</u>
Surplus - End of Year	<u>-</u>	<u>5,656</u>

NORTH ISLAND CRISIS AND COUNSELLING CENTRE SOCIETY

Schedule 16 - Port Hardy Outreach Services Unaudited Statement of Revenue and Expenditure

Year Ended March 31, 2018	2018	2017
	\$	\$
Revenue		
Grants	<u>50,922</u>	<u>43,870</u>
Expenses		
Advertising and Promotion	52	62
Client Expenses	1,355	380
Insurance	604	529
Office and Sundry	1,039	936
Professional Fees	300	381
Program Expenses	636	27
Rent and Utilities	1,633	1,638
Repairs and Maintenance	234	409
Staff Development	-	18
Telephone and Information Technology	1,718	1,746
Travel	135	41
Wages and Benefits	<u>38,163</u>	<u>34,894</u>
	<u>45,869</u>	<u>41,061</u>
Excess of Revenue over Expenses	5,053	2,809
Transfer to Other Program	<u>(7,862)</u>	<u>-</u>
Surplus - Beginning of Year	<u>2,809</u>	<u>-</u>
Surplus - End of Year	<u>-</u>	<u>2,809</u>

NORTH ISLAND CRISIS AND COUNSELLING CENTRE SOCIETY

Schedule 17 - Provincial Domestic Violence Plan Unaudited Statement of Revenue and Expenditure

Year Ended March 31, 2018

	2018	2017
	\$	\$
Revenue		
Other Revenue	<u>2,500</u>	<u>-</u>
Expenses		
Client Expenses	<u>1,903</u>	<u>-</u>
Surplus of Revenue over Expenses	597	-
Surplus - Beginning of Year	<u>-</u>	<u>-</u>
Surplus - End of Year	<u>597</u>	<u>-</u>

NORTH ISLAND CRISIS AND COUNSELLING CENTRE SOCIETY

Schedule 18 - Sexual Abuse Intervention Unaudited Statement of Revenue and Expenditure

Year Ended March 31, 2018	2018	2017
	\$	\$
Revenue		
Grants	<u>88,975</u>	<u>86,628</u>
Expenses		
Advertising and Promotion	70	92
Client Expenses	685	283
Insurance	545	460
Office and Sundry	2,428	1,788
Professional Fees	600	667
Program Expenses	652	487
Rent and Utilities	1,920	1,741
Repairs and Maintenance	408	448
Staff Development	3,039	1,980
Telephone and Information Technology	1,912	2,008
Travel	1,895	1,607
Wages and Benefits	<u>73,077</u>	<u>72,929</u>
	<u>87,231</u>	<u>84,490</u>
Excess of Revenue over Expenses	1,744	2,138
Accrued Recovery by MCFD	(1,744)	(12,647)
Transfer from Other Program	<u>-</u>	<u>10,509</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 19 - Supported Child Development Unaudited Statement of Revenue and Expenditure

Year Ended March 31, 2018	2018	2017
	\$	\$
Revenue		
Grants	307,231	300,536
Expenses		
Advertising and Promotion	216	140
Insurance	686	665
Office and Sundry	1,999	3,156
Professional Fees	900	762
Program Expenses	3,172	189
Rent and Utilities	4,559	2,225
Repairs and Maintenance	395	641
Staff Development	6,077	1,659
Subcontracts	66,469	57,940
Telephone and Information Technology	2,983	2,701
Travel	2,323	2,193
Workshops	-	1,919
Wages and Benefits	213,454	207,276
	303,233	281,466
Excess of Revenue over Expenses	3,998	19,070
Accrued Recovery by MCFD	(3,998)	(138,637)
Transfer to Other Program	-	119,567
	-	-
Surplus - Beginning of Year	-	-
Surplus - End of Year	-	-

NORTH ISLAND CRISIS AND COUNSELLING CENTRE SOCIETY

Schedule 20 - Strong Start Unaudited Statement of Revenue and Expenditure

Year Ended March 31, 2018	2018	2017
	\$	\$
Revenue		
Grants	<u>32,000</u>	<u>32,000</u>
Expenses		
Office and Sundry	242	243
Professional Fees	250	-
Program Expenses	3,145	2,910
Rent and Utilities	270	273
Repairs and Maintenance	31	106
Subcontracts	120	-
Travel	75	-
Wages and Benefits	<u>27,037</u>	<u>27,066</u>
	<u>31,170</u>	<u>30,598</u>
Excess of Revenue over Expenses	830	1,402
Surplus - Beginning of Year	<u>6,318</u>	<u>4,916</u>
Surplus - End of Year	<u>7,148</u>	<u>6,318</u>

NORTH ISLAND CRISIS AND COUNSELLING CENTRE SOCIETY

Schedule 21 - Safe House

Unaudited Statement of Revenue and Expenditure

Year Ended March 31, 2018

	2018	2017
	\$	\$
Revenue		
Grants	98,800	95,994
Donations	800	1,260
	99,600	97,254
Expenses		
Advertising and Promotion	194	191
Client Expenses	1,692	5,270
Equipment Purchases	540	576
Insurance	604	545
Office and Sundry	531	761
Professional Fees	600	667
Program Expenses	1,645	1,243
Rent and Utilities	11,241	11,133
Repairs and Maintenance	358	586
Staff Development	505	190
Telephone and Information Technology	3,912	3,931
Travel	127	171
Wages and Benefits	59,585	74,236
	81,534	99,500
Excess (Deficiency) of Revenue over Expenses	18,066	(2,246)
Transfer to Other Program	(15,820)	-
Surplus (Deficit) - Beginning of Year	(2,246)	-
Surplus (Deficit) - End of Year	-	(2,246)

NORTH ISLAND CRISIS AND COUNSELLING CENTRE SOCIETY

Schedule 22 - Stop the Violence Unaudited Statement of Revenue and Expenditure

Year Ended March 31, 2018

	2018	2017
	\$	\$
Revenue		
Grants	<u>123,567</u>	<u>106,454</u>
Expenses		
Advertising and Promotion	489	918
Insurance	545	575
Office and Sundry	2,061	1,926
Professional Fees	600	667
Program Expenses	466	702
Rent and Utilities	2,150	1,884
Repairs and Maintenance	459	587
Staff Development	533	4,287
Telephone and Information Technology	2,581	2,723
Travel	1,068	1,150
Wages and Benefits	<u>61,150</u>	<u>57,324</u>
	<u>72,102</u>	<u>72,743</u>
Excess of Revenue over Expenses	51,465	33,711
Transfer to Other Program	<u>(85,176)</u>	<u>-</u>
	(33,711)	33,711
Surplus - Beginning of Year	<u>33,711</u>	<u>-</u>
Surplus - End of Year	<u>-</u>	<u>33,711</u>

NORTH ISLAND CRISIS AND COUNSELLING CENTRE SOCIETY

Schedule 23 - Withdrawal Management Beds Unaudited Statement of Revenue and Expenditure

Year Ended March 31, 2018	2018	2017
	\$	\$
Revenue		
Donations	45	45
Grants	115,100	115,570
User Fees	36,894	28,526
	<u>152,039</u>	<u>144,141</u>
Expenses		
Advertising and Promotion	32	37
Amortization	5,100	5,570
Client Expenses	11,841	12,048
Client Expenses	1,208	1,370
Meetings	2,705	2,875
Office and Sundry	1,580	1,978
Professional Fees	600	190
Program Expenses	2,083	859
Rent and Utilities	2,091	982
Repairs and Maintenance	4,101	2,820
Telephone and Information Technology	1,619	1,865
Travel	66	25
Wages and Benefits	107,402	109,157
	<u>140,428</u>	<u>139,776</u>
Excess of Revenue over Expenses	11,611	4,365
Surplus (Deficit) - Beginning of Year	<u>3,920</u>	<u>(445)</u>
Surplus - End of Year	<u>15,531</u>	<u>3,920</u>

NORTH ISLAND CRISIS AND COUNSELLING CENTRE SOCIETY

Schedule 24 - Youth Detox Beds

Unaudited Statement of Revenue and Expenditure

Year Ended March 31, 2018

	2018	2017
	\$	\$
Revenue		
Grants	<u>84,790</u>	<u>-</u>
Expenses		
Advertising and Promotion	293	-
Client Expenses	1,659	-
Insurance	298	-
Office and Sundry	1,231	-
Professional Fees	-	-
Program Expenses	1,086	-
Rent and Utilities	838	-
Repairs and Maintenance	326	-
Staff Development	1,294	-
Subcontracts	11,300	-
Telephone and Information Technology	1,481	-
Travel	1,431	-
Wages and Benefits	<u>47,176</u>	<u>-</u>
	<u>68,413</u>	<u>-</u>
Excess of Revenue over Expenditures	16,377	-
Surplus - Beginning of Year	<u>-</u>	<u>-</u>
Surplus - End of Year	<u>16,377</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, 2018

	2018	2017
	\$	\$
Transfer from (to) Other Programs		
VIHA		
Crisis Stabilization	8,361	-
Ministry of Justice		
Children Who Witness Abuse	20,541	-
Police Base Victim Assistance	15,328	-
Port Hardy Outreach Services	7,862	-
Stop the Violence	85,176	-
	<u>128,907</u>	<u>-</u>
Ministry of Children and Family Development		
CYMH - Counsellor	-	(6,773)
CYMH - Cultural Representative	-	-
Family Support	-	(8,384)
Fetal Alcohol Spectrum Disorder	-	(5,174)
Family Support and Development	-	(3,350)
Infant Development	-	(3,923)
MCFD Outreach Worker	-	(87,101)
Sexual Abuse Intervention	-	(10,509)
Supported Child Development	-	(13,778)
MCFD Surplus Recovery	(246,357)	-
	<u>(246,357)</u>	<u>(138,992)</u>
BC Housing		
Safe House	15,820	-
Society		
	<u>132,525</u>	<u>-</u>
	<u>39,256</u>	<u>(138,992)</u>
Surplus - Beginning of Year		
VIHA	14,568	14,568
Ministry of Justice	109,725	109,725
MCFD	142,052	281,044
BC Housing	51,320	51,320
	<u>317,665</u>	<u>456,657</u>
Surplus - End of Year		
VIHA	22,929	14,568
Ministry of Justice	238,632	109,725
MCFD	28,220	142,052
BC Housing	67,140	51,320
	<u>356,921</u>	<u>317,665</u>