

**CANADIAN MENTAL HEALTH ASSOCIATION OF NORTHERN BC**  
**FINANCIAL STATEMENTS**  
**March 31, 2021**

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## INDEPENDENT AUDITOR'S REPORT

To the Members of Canadian Mental Health Association of Northern BC

Report on the Audit of the Financial Statements

### *Opinion*

We have audited the accompanying financial statements of Canadian Mental Health Association of Northern BC, which comprise the statement of financial position as at March 31, 2021, and the statements of operations, changes in net assets, and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the financial statements present fairly, in all material respects, the financial position of Canadian Mental Health Association of Northern BC as at March 31, 2021, and its financial performance and its cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.

### *Basis for Opinion*

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Entity in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### *Responsibilities of Management and Those Charged with Governance for the Financial Statements*

Management is responsible for the preparation and fair presentation of the 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.

In preparing the financial statements, management is responsible for assessing the Entity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Entity or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Entity's financial reporting process.

### *Auditor's Responsibilities for the Audit of the Financial Statements*

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements. As part of an audit, in accordance with Canadian generally accepted auditing standards, we exercise professional judgement and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit 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.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Entity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

### *Report on Other Legal and Regulatory Requirements*

As required by the BC Societies Act, 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.

*KSO Accounting Group*

**KSO Accounting Group**  
1181 3rd Avenue  
Chartered Professional Accountants

September 24, 2021  
Prince George, B.C.

**CANADIAN MENTAL HEALTH ASSOCIATION OF NORTHERN BC**  
**STATEMENT OF FINANCIAL POSITION**  
**March 31, 2021**

ASSETS		<u>2021</u>	<u>2020</u>
CURRENT			
Cash	\$	201,862	\$ 253,841
Term deposits (Note 5)		1,138	295,403
Accounts receivable		57,911	135,880
Inventory		1,805	1,805
Prepaid expenses		38,353	27,724
Goods and services tax receivable		<u>22,988</u>	<u>10,707</u>
TOTAL CURRENT ASSETS		324,057	725,360
TANGIBLE CAPITAL ASSETS (Note 6)		<u>1,124,392</u>	<u>113,743</u>
TOTAL ASSETS		<b><u>\$ 1,448,449</u></b>	<b><u>\$ 839,103</u></b>
LIABILITIES			
CURRENT			
Accounts payable and accrued liabilities	\$	72,231	\$ 66,186
Payroll liabilities (Note 7)		183,404	150,867
Note payable (Note 9)		48,500	-
Scheduled repayments of long-term debt (Note 11)		6,706	-
Prepaid rent and security deposits		6,714	6,419
Deferred revenue (Note 10)		<u>765,912</u>	<u>605,907</u>
TOTAL CURRENT LIABILITIES		1,083,467	829,379
LONG-TERM DEBT (Note 11)		<u>248,154</u>	<u>-</u>
TOTAL LIABILITIES		<u>1,331,621</u>	<u>829,379</u>
NET ASSETS			
Net assets invested in capital assets		869,534	113,745
Unrestricted net assets		<u>(752,706)</u>	<u>(104,021)</u>
TOTAL NET ASSETS		<u>116,828</u>	<u>9,724</u>
TOTAL LIABILITIES & NET ASSETS		<b><u>\$ 1,448,449</u></b>	<b><u>\$ 839,103</u></b>

Approved on behalf of the Board:

\_\_\_\_\_, Director

\_\_\_\_\_, Director

**CANADIAN MENTAL HEALTH ASSOCIATION OF NORTHERN BC**  
**STATEMENT OF OPERATIONS**  
For the year ended March 31, 2021

	<u>2021</u>	<u>% of Revenue</u>	<u>2020</u>	<u>% of Revenue</u>
<b>REVENUE</b>				
Grants	\$ 2,148,008	77.3	\$ 1,767,098	73.1
Program sales	252,488	9.1	310,572	12.9
Rental income	218,391	7.9	211,704	8.8
BC Gaming Commission	100,000	3.6	100,000	4.1
Donations and memberships	56,972	2.1	21,235	0.9
Interest	<u>3,211</u>	0.1	<u>6,153</u>	0.3
	<u>2,779,070</u>	100.0	<u>2,416,762</u>	100.0
<b>EXPENSES</b>				
Amortization of tangible assets	17,332	0.6	17,039	0.7
Insurance	15,782	0.6	15,484	0.6
Interest on long-term debt	3,118	0.1	-	-
Office and general	67,379	2.4	78,930	3.3
Outreach and supplies	182,836	6.6	173,784	7.2
Professional fees	36,973	1.3	25,395	1.1
Rent - clients and projects	174,290	6.3	170,329	7.0
Rent - office	94,486	3.4	72,404	3.0
Repairs and maintenance	8,186	0.3	12,910	0.5
Staff development	23,176	0.8	27,717	1.1
Subsidies	17,655	0.6	36,677	1.5
Travel and vehicle	36,067	1.3	77,190	3.2
Utilities	27,918	1.0	20,639	0.9
Wages and benefits	<u>1,966,768</u>	70.8	<u>1,725,049</u>	71.4
	<u>2,671,966</u>	<u>96.1</u>	<u>2,453,547</u>	<u>101.5</u>
<b>EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES</b>	<b>\$ <u>107,104</u></b>	<b><u>3.9</u></b>	<b>\$ <u>(36,785)</u></b>	<b><u>(1.5)</u></b>

**CANADIAN MENTAL HEALTH ASSOCIATION OF NORTHERN BC**  
**STATEMENT OF CHANGES IN NET ASSETS**  
**For the year ended March 31, 2021**

NET ASSETS	Invested in capital assets	Restricted	Unrestricted	Total 2021	Total 2020
Balance, beginning of year	\$ 113,745	\$ -	\$ (104,021)	\$ 9,724	\$ 46,509
Excess (deficiency) of revenues over expenses	(17,332)	-	124,436	107,104	(36,785)
Investment in capital assets	<u>773,121</u>	<u>-</u>	<u>(773,121)</u>	<u>-</u>	<u>-</u>
	<u>869,534</u>	<u>-</u>	<u>(752,706)</u>	<u>116,828</u>	<u>9,724</u>
<b>Balance, end of year</b>	<b><u>\$ 869,534</u></b>	<b><u>\$ -</u></b>	<b><u>\$ (752,706)</u></b>	<b><u>\$ 116,828</u></b>	<b><u>\$ 9,724</u></b>

**CANADIAN MENTAL HEALTH ASSOCIATION OF NORTHERN BC**  
**CASH FLOW STATEMENT**  
**For the year ended March 31, 2021**

	<u>2021</u>	<u>2020</u>
<b>OPERATING ACTIVITIES</b>		
Excess (deficiency) of revenue over expenses	\$ 107,104	\$ (36,785)
Add (deduct):		
Charges to income not involving cash		
Amortization	<u>17,332</u>	<u>17,039</u>
	124,436	(19,746)
Net change in non-cash working capital balances related to operations		
Trade receivables	77,945	(92,669)
Due from employees	24	553
Inventories	-	54
Prepaid expenses	(10,629)	(4,365)
Accounts payable and accrued liabilities	6,044	10,614
Payroll liabilities	32,537	31,232
Note payable	48,500	-
Goods and services tax payable	(12,281)	(2,490)
Prepaid rent and security deposits	295	598
Deferred revenue	<u>160,006</u>	<u>112,533</u>
	<u>426,877</u>	<u>36,314</u>
<b>FINANCING ACTIVITIES</b>		
Proceeds from long-term debt	256,000	-
Repayment of long-term debt	<u>(1,140)</u>	<u>-</u>
	<u>254,860</u>	<u>-</u>
<b>INVESTING ACTIVITIES</b>		
Purchase of tangible capital assets:		
- Furniture and equipment	(25,578)	(6,643)
- Building	<u>(1,002,403)</u>	<u>-</u>
	<u>(1,027,981)</u>	<u>(6,643)</u>
(DECREASE) INCREASE IN CASH AND CASH EQUIVALENTS	(346,244)	29,671
CASH AND CASH EQUIVALENTS, beginning of year	<u>549,244</u>	<u>519,573</u>
<b>CASH AND CASH EQUIVALENTS, end of year</b>	<b><u>\$ 203,000</u></b>	<b><u>\$ 549,244</u></b>
Cash and cash equivalents consist of:		
Cash	\$ 201,862	\$ 253,841
Term deposits	<u>1,138</u>	<u>295,403</u>
	<b><u>\$ 203,000</u></b>	<b><u>\$ 549,244</u></b>

**CANADIAN MENTAL HEALTH ASSOCIATION OF NORTHERN BC**  
**NOTES TO FINANCIAL STATEMENTS**  
**March 31, 2021**

**1. PURPOSE OF THE NOT-FOR-PROFIT ORGANIZATION**

Canadian Mental Health Association of Northern BC (the "Association") is a registered charity incorporated under the laws of the Society Act of the Province of British Columbia and as such is exempt under the income tax act. The Association provides supported housing and outreach community services, as well as education and awareness on mental health and mental illnesses in the Prince George and surrounding area.

**2. ECONOMIC DEPENDENCE**

The Association is economically dependent on the Northern Health Authority, and ultimately on the British Columbia Ministry of Health, for its economic viability in maintaining the current level of operations, consistent with its mission. This represented 32.5% (2020 - 37.9%) of total revenues. This volume of transactions is normal for this type of not-for-profit organization.

**3. SIGNIFICANT ACCOUNTING POLICIES**

These financial statements were prepared in accordance with Canadian accounting standards for not-for-profit organizations and include the following significant accounting policies:

- a) Financial assets and liabilities are measured initially at fair value, except for certain non-arm's length transactions. Subsequent measurement is at cost, except for investments in equity instruments that are quoted in an active market, which are measured at fair value. Changes in fair value are recognized in net income.

Financial assets measured at cost consist of cash, term deposits and accounts receivable.

Financial liabilities measured at cost consist of accounts payable, accrued liabilities, payroll liabilities, note payable and deferred revenues.

- b) Cash and cash equivalents include amounts on deposit with financial institutions.
- c) Inventory is measured at the lower of cost (determined by using the weighted average cost method) and net realizable value (determined by using the replacement value).
- d) The Association reports its investments at their fair value, and reports unrealized gains and losses on those investments in the Statement of Operations.
- e) Purchased tangible capital assets are recorded at cost. Received and contributed tangible capital assets are recorded at fair value at the date of contribution. Amortization is recorded at the following rates, which have been established by estimates of useful lives. Additions during the current year are amortized at one-half their normal rates, and no amortization is taken in the year of disposition.

Automotive equipment	20%	straight line
Furniture and fixtures	20%	straight line
Leasehold improvements	20%	straight line
Building	2.86%	straight line



**CANADIAN MENTAL HEALTH ASSOCIATION OF NORTHERN BC**  
**NOTES TO FINANCIAL STATEMENTS**  
**March 31, 2021**

- f) The Association follows the deferred revenue method of accounting for contributions.

**Contributions for Clubhouse Rebuild**

Contributions received from insurance proceeds, grants and donations to rebuild the Connections Clubhouse have been deferred and will be recognized as revenue when the building goes into service.

**Other Contributions**

All other contributions are recognized as revenue in the year to which the contribution relates.

**Investment Income**

Interest income earned is recognized as revenue in the period the investment income is earned.

**Catering Revenue**

Catering revenue is recognized in the period it is invoiced.

**Contributed Materials & Services**

The Association may recognize contributed materials at their fair value.

The Association does not record in its books of account the value of contributed materials and services unless the contribution of material is recognized at fair value and receipted.

- g) Expenses that contribute directly to the output of more than one function are attributed on a reasonable and consistent basis to each function to which they apply. The basis of allocation used is determined by budgets prepared by management and approved by the funding authorities.
- h) The preparation of financial statements in conformity with Canadian generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Material measurement uncertainties include estimates of useful lives of property, plant, and equipment, wage and audit accruals, and unearned revenue. The resolution of these uncertainties will be determined by future events.

#### **4. FINANCIAL INSTRUMENTS**

The Association's financial instruments consist of cash and cash equivalents, accounts receivable, accounts payable and accrued liabilities, notes payable and callable debt. Unless otherwise noted, it is management's opinion that there are no significant currency, credit or interest risks arising from these financial instruments. The fair value of the instruments approximates their carrying values, unless otherwise noted.

Liquidity risk is the risk that an entity will encounter difficulty in meeting obligations associated with financial liabilities. The Association is exposed to this risk mainly from its accounts payable and callable debt.

**CANADIAN MENTAL HEALTH ASSOCIATION OF NORTHERN BC**  
**NOTES TO FINANCIAL STATEMENTS**  
**March 31, 2021**

**5. TERM DEPOSITS**

	<u>2021</u>	<u>2020</u>
BMO GIC at 0.50%, matures February 2022	\$ 1,138	\$ 1,138
BMO GIC	-	153,225
BMO GIC	-	102,162
BMO GIC	-	38,878
	<u>\$ 1,138</u>	<u>\$ 295,403</u>

**6. TANGIBLE CAPITAL ASSETS**

	<u>Cost</u>	<u>Accumulated Amortization</u>	<u>Net Book Value</u>	
			<u>2021</u>	<u>2020</u>
Automotive equipment	\$ 36,925	\$ 36,925	\$ -	\$ -
Building	1,169,864	106,988	1,062,876	65,262
Furniture and fixtures	259,552	227,436	32,116	13,481
Leasehold improvements	138,319	129,919	8,400	14,000
Land	<u>21,000</u>	<u>-</u>	<u>21,000</u>	<u>21,000</u>
	<u>\$ 1,625,660</u>	<u>\$ 501,268</u>	<u>\$ 1,124,392</u>	<u>\$ 113,743</u>

Clubhouse building with net book value of 1,002,403 is not being amortized as it is under construction and not yet in use.

**7. GOVERNMENT REMITTANCES**

The amount owing for government remittances other than those accounts that are separately reported in the balance sheet is \$15,505 (2020 - \$26,689). This amount is included in payroll liabilities.

**8. FINANCE FACILITIES**

The Society has a line of credit facility with the Bank of Montreal authorized to \$75,000 bearing interest at prime plus 1%, secured by a general security agreement. It was unused during the fiscal year with no balance outstanding at March 31, 2021. The Society has a corporate Mastercard authorized to \$30,000 bearing interest as determined by the corporate Mastercard agreement. At March 31, 2021 the balance outstanding is \$13,779 (2020 - \$5,855) included in accounts payable and accrued liabilities.

**9. NOTE PAYABLE**

The Association has received a loan by way of an unsecured promissory note from a donor. The note requires principal repayment of \$1,500 per month, with interest at 3% calculated on the daily outstanding balance payable at maturity. Matures on or before February 15, 2022.

**CANADIAN MENTAL HEALTH ASSOCIATION OF NORTHERN BC**  
**NOTES TO FINANCIAL STATEMENTS**  
**March 31, 2021**

**10. DEFERRED REVENUE.**

	Beginning	Received	Earned	Deferred
Clubhouse building funds	\$ 147,901	\$ 296,137	\$ 35,461	\$ 408,577
Gaming Grant	100,000	100,000	100,000	100,000
Food Security	81,616	70,862	81,616	70,862
CMHA,BC Division Community Action Initiative	-	40,361	-	40,361
Northern Health Authority	-	39,167	-	39,167
Province of British Columbia	-	38,993	-	38,993
City of Prince George	23,000	29,802	23,000	29,802
Connections Clubhouse Elevator	23,114	-	13,208	9,906
CMHA,BC Division Peer Support	-	14,000	4,576	9,424
Customer deposits	9,085	9,128	8,848	9,365
Walking Group	-	4,552	-	4,552
WJS Canada	-	3,000	-	3,000
SDL Foundation	-	1,153	-	1,153
United Way	-	600	-	600
Prince George Public Library	-	150	-	150
Renovation Grant	100,000	-	100,000	-
Red Cross	55,859	-	55,859	-
Forensic Services	35,000	-	35,000	-
CFO Grant (Crime Reduction)	25,000	-	25,000	-
Holiday of Hope	3,490	-	3,490	-
Community Futures	1,042	-	1,042	-
Cedars Christian School	800	-	800	-
	<u>\$ 605,907</u>	<u>\$ 647,905</u>	<u>\$ 487,900</u>	<u>\$ 765,912</u>

**CANADIAN MENTAL HEALTH ASSOCIATION OF NORTHERN BC**  
**NOTES TO FINANCIAL STATEMENTS**  
**March 31, 2021**

**11. LONG-TERM DEBT**

	<u>2021</u>	<u>2020</u>
Bank of Montreal, loan repayable in monthly instalments of \$1,283 bearing interest at prime plus 1%. Secured by real estate and a General Security Agreement covering all assets of the organization.	\$ <u>254,860</u>	\$ <u>-</u>
	254,860	-
Less current portion:		
Cash repayments required within 12 months	\$ <u>6,706</u>	\$ <u>-</u>
Long-term debt	\$ <u><u>248,154</u></u>	\$ <u><u>-</u></u>

Regular principal payments required on all long-term debt for the next five years are due as follows:

2022	\$ 6,706
2023	6,942
2024	7,162
2025	7,436
2026	<u>7,696</u>
	\$ <u><u>35,942</u></u>

**12. LEASE COMMITMENTS**

The Association updated its lease agreement for primary office premises starting May 1, 2019 and expiring on April 30, 2024. In addition, the association is required to pay all common costs such as property tax, building insurance, and utilities. Minimum lease payments for the leases are as follows:

2022	\$ 77,797
2023	77,797
2024	77,797
2025	<u>6,483</u>
	\$ <u><u>239,874</u></u>

**CANADIAN MENTAL HEALTH ASSOCIATION OF NORTHERN BC**  
**NOTES TO FINANCIAL STATEMENTS**  
**March 31, 2021**

**13. CONTINGENT LIABILITY**

**Repayment liability:**

Although net operating assets and reserve balances have not been designated as externally restricted, certain of these funds may be repayable to the funding authorities under specific circumstances. No adjustment has been made in these financial statements.

**Pension Liability**

The Association and its employees contribute to the Municipal Pension Plan (the "Plan"), a jointly trustees pension plan. The board of trustees, representing plan members and employers, is responsible for overseeing the management of the Plan, including investment of the assets and administration of benefits. The Plan is a multi-employer contributory pension plan. Basic pension benefits provided are defined. The Plan has about 188,000 active members, 60,000 inactive members and 94,000 retired members. Active members include 22 contributors from the Association.

The most recent valuation as at December 31, 2018 indicated the Plan is fully funded for basic pension benefits. The next valuation will be as at December 31, 2021, with results available in 2022. Employers participating in the Plan record their pension expense as the amount of employer contributions made during the fiscal year (defined contribution pension plan accounting). This is because the Plan records accrued liabilities and accrued assets for the Plan in aggregate with the result that there is no consistent and reliable basis for allocating the obligation, assets and costs to the individual employers participating in the Plan.

The Association paid \$117,041 (2020 - \$109,750) for employer contributions to the Plan in fiscal 2021, while employees contributed \$103,186 (2020 - \$96,108) to the Plan in fiscal 2021.

**14. RENTAL ASSISTANCE**

Rental assistance is provided jointly by Canada Mortgage and Housing Corporation on behalf of the Government of Canada, and the British Columbia Housing Management Commission on behalf of the Province of British Columbia.

**15. NORTHERN HEALTH AUTHORITY (NHA) / FORENSIC PSYCHIATRIC SERVICES COMMISSION (FPSC)**

The Association has contracts with each of the above funding agencies in which monies are disbursed by the Association at the discretion of community-based committees separate from the Association. These contracts are reported as revenues and expenses in the accompanying financial statements.

**16. STATUTORY DISCLOSURES**

- a) Remuneration paid to directors for the year ended March 31, 2021 \$0 (2020: \$0).
- b) Two employees were compensated over \$75,000 and the total pooled remuneration paid was \$180,996 (2020: \$185,739).
- c) No financial assistance (e.g. loans, guarantees) given outside of the ordinary course of its activities.

**CANADIAN MENTAL HEALTH ASSOCIATION OF NORTHERN BC**  
**NOTES TO FINANCIAL STATEMENTS**  
**March 31, 2021**

**17. COVID-19**

The Association has analyzed the impact of the global pandemic on operations. This includes analysis of any impairment of assets, loss of customers or suppliers, employee layoffs, closure of operations and any new government programs available to the Association.

Management has seen an increase in revenues year over year and therefore does not believe the Association will be dramatically affected in the foreseeable future. The Association is eligible for Government of Canada and Province of British Columbia programs set up as a result of the pandemic. Applications made in the current period for Canadian Government and Provincial programs are as follows:

	<u>2021</u>
Temporary Wage Subsidy	\$ 25,000
Provincial Temporary Pandemic Pay	41,445

**18. SUBSEQUENT EVENT**

The Province of British Columbia is in the process of transferring the Connections Clubhouse land to the Association as a contribution. This transaction is expected to complete in fall 2021.

CANADIAN MENTAL HEALTH ASSOCIATION  
OF NORTHERN BC  
For the Year Ended March 31, 2021  
Unaudited schedule  
SCHEDULE OF PROGRAM OPERATIONS

	Public Education	Gatekeeper Program	Holiday of Hope	CLBC	Bounce Back	Forensic Programs	BC Housing Programs	Life Skills Support	Moss House	Two Rivers Catering	Second Chance Thrift Store	Resource Housing Outreach	Vocational Support	Civil for Peer	Peer Support	Connections Clubhouse	Food Co-ordinate	Red Cross Quesnel	Branch Operations	2021	2020
Revenues																					
Grants	45,000	-	-	332,924	300,015	94,271	-	548,118	469	17,600	-	29,669	318,717	25,000	96,469	3,026	83,530	157,981	95,217	2,148,008	1,767,098
Program sales	56,152	-	-	-	-	-	-	-	-	161,364	186	-	25,264	-	-	435	-	-	9,086	252,488	310,572
Rental income	-	-	-	-	-	-	195,891	-	22,500	-	-	-	-	-	-	-	-	-	-	218,391	211,704
BC Gaming Commission	40,000	-	-	-	-	-	-	-	-	40,000	15,000	-	-	-	-	5,000	-	-	-	100,000	100,000
Donations and memberships	4,045	-	8,731	-	-	-	-	-	-	-	-	-	-	-	-	-	34,163	-	10,033	56,972	21,235
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,211	3,211	6,153
	145,197	-	8,731	332,924	300,015	94,271	195,891	548,118	22,969	218,964	15,186	29,669	343,981	25,000	96,469	8,461	117,693	157,981	117,547	2,779,069	2,416,762
Expenses																					
Amortization	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	17,332	17,332	17,039
Insurance	-	-	-	962	1,214	-	544	6,360	2,599	-	109	37	2,763	-	1,193	-	-	-	-	15,782	-
Interest on long-term debt	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,118	3,118	-
Office and general	2,949	-	57	8,962	6,829	1,142	585	16,775	2,720	1,178	261	1,465	13,199	-	6,022	243	3,154	4,807	(2,969)	67,379	94,414
Outreach and supplies	33,860	-	8,674	8,256	7,946	1,643	146	5,282	2,974	48,087	144	363	3,638	257	1,855	86	3,298	31,176	25,151	182,836	173,784
Professional fees	1,192	-	-	3,844	3,157	713	1,013	7,920	638	-	435	330	3,340	-	1,306	769	-	-	12,316	36,973	25,395
Rent - clients and projects	-	-	-	-	-	-	174,290	-	-	-	-	-	-	-	-	-	-	-	-	174,290	170,329
Rent - office	2,224	-	-	7,995	11,668	102	-	31,211	-	-	-	1,064	18,788	-	3,398	-	20,000	-	(1,964)	94,486	72,404
Repairs and maintenance	-	-	-	692	1,306	-	344	1,045	2,505	-	-	-	1,084	-	1,210	-	-	-	-	8,186	12,910
Staff development	1,279	-	-	5,224	1,199	409	712	2,661	-	-	5	371	1,376	-	4,171	-	-	-	5,770	23,176	27,717
Subsidies	-	-	-	4,475	-	11,655	-	-	-	-	3,450	-	-	-	575	-	(2,500)	-	-	17,655	36,677
Travel and vehicle	5,105	-	-	2,404	1,574	3,724	87	12,789	-	3,290	-	64	4,307	806	1,068	-	-	850	-	36,067	77,190
Utilities	-	-	-	1,624	4,863	332	967	3,738	4,293	-	1,495	253	4,145	-	1,069	686	4,000	-	455	27,918	20,639
Wages and Benefits	88,088	-	-	283,540	255,901	75,065	12,215	456,517	1,635	100,407	3,466	25,306	287,720	23,937	70,116	6,678	91,697	164,232	20,250	1,966,768	1,725,049
	134,698	0	8,731	327,978	295,657	94,785	190,903	544,297	17,364	152,961	9,364	29,252	340,359	25,000	91,984	8,462	119,649	201,065	79,459	2,671,966	2,453,547
EXCESS OF REVENUES OVER EXPENSES	10,500	-	-	4,946	4,359	(514)	4,988	3,821	5,605	66,004	5,822	417	3,623	-	4,486	(0)	(1,956)	(43,084)	38,088	107,103	(36,785)

Computer hardware purchased in the year totalling \$25,578 has been moved to assets.