

CHILD ABUSE PREVENTION AND COUNSELLING
SOCIETY OF GREATER VICTORIA

FINANCIAL STATEMENTS

MARCH 31, 2018

(Unaudited)



INDEPENDENT PRACTITIONER'S REVIEW ENGAGEMENT REPORT

To the Members of
Child Abuse Prevention and Counselling Society of Greater Victoria

We have reviewed the accompanying statements of the Child Abuse Prevention and Counselling Society of Greater Victoria that comprise the statement of financial position as at March 31, 2018 and the statements of operations, changes in net assets, and cash flow 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.

Practitioner's Responsibility

Our responsibility is to express a conclusion on the accompanying financial statements based on our review. We conducted our review in accordance with Canadian generally accepted standards for review engagements, which require us to comply with relevant ethical requirements.

A review of financial statements in accordance with Canadian generally accepted standards for review engagements is a limited assurance engagement. The practitioner performs procedures, primarily consisting of making inquiries of management and others within the entity, as appropriate, and applying analytical procedures, and evaluates the evidence obtained.

The procedures performed in a review are substantially less in extent than, and vary in nature from, those performed in an audit conducted in accordance with Canadian generally accepted auditing standards. Accordingly, we do not express an audit opinion on these financial statements.

Conclusion

Based on our review, nothing has come to our attention that causes us to believe that the financial statements do not present fairly, in all material respects, the financial position of the Child Abuse Prevention and Counselling Society of Greater Victoria as at March 31, 2018, and the results of its changes in net assets, operations, and cash flow for the year then ended, in accordance with Canadian accounting standards for not-for-profit organizations.

Victoria, BC
September 17, 2018

Allen & Krauel Inc.
Chartered Professional Accountants

CHILD ABUSE PREVENTION AND COUNSELLING SOCIETY OF GREATER VICTORIA

STATEMENT OF FINANCIAL POSITION
MARCH 31, 2018
(Unaudited)

| | 2018 | 2017 |
|---|-----------|------------|
| ASSETS | | |
| Current | | |
| Cash | \$ 26,104 | \$ 26,546 |
| Accounts receivable | 45,020 | 50,316 |
| GST receivable | 5,282 | 4,876 |
| Prepaid expenses | 2,549 | 1,717 |
| | 78,955 | 83,455 |
| Tangible capital assets (note 3) | 20,673 | 23,832 |
| | \$ 99,628 | \$ 107,287 |
| LIABILITIES | | |
| Current | | |
| Bank indebtedness (note 4) | \$ 17,703 | \$ 599 |
| Accounts payable and accrued liabilities | 126,539 | 103,704 |
| Government remittances payable | 7,042 | 6,378 |
| Sick leave liability (note 5) | 77,114 | 91,208 |
| | 228,398 | 201,889 |
| NET ASSETS | | |
| Net assets invested in tangible capital assets | 20,673 | 23,832 |
| Unrestricted net assets | (149,443) | (118,434) |
| | (128,770) | (94,602) |
| | \$ 99,628 | \$ 107,287 |

Approved by the directors

M. Long Director

[Signature] Director

CHILD ABUSE PREVENTION AND COUNSELLING SOCIETY OF GREATER VICTORIA

STATEMENT OF CHANGES IN NET ASSETS YEAR ENDED MARCH 31, 2018 (Unaudited)

| | Invested in tangible capital assets | Unrestricted | 2018 | 2017 |
|--|--|--------------|--------------|-------------|
| Balance, beginning of year | \$ 23,832 | \$(118,434) | \$ (94,602) | \$ (31,610) |
| Shortage of revenue over expenses | (4,974) | (29,194) | (34,168) | (62,992) |
| Investment in tangible capital assets | 1,815 | (1,815) | - | - |
| Balance, end of year | \$ 20,673 | \$(149,443) | \$ (128,770) | \$ (94,602) |

CHILD ABUSE PREVENTION AND COUNSELLING SOCIETY OF GREATER VICTORIA

STATEMENT OF OPERATIONS MARCH 31, 2018 (Unaudited)

| | <u>2018</u> | <u>2017</u> |
|---|--------------------|--------------------|
| Revenue | | |
| Ministry of Children & Family Development | \$ 576,873 | \$ 530,821 |
| Solicitor General | 212,959 | 182,871 |
| Grants | 106,926 | 130,719 |
| Federal Department of Justice | 86,850 | 79,100 |
| Donations and membership fees | 54,275 | 93,520 |
| Service fees | 19,215 | 26,765 |
| Interest and other income | 5,450 | 1,017 |
| | <u>1,062,548</u> | <u>1,044,813</u> |
| Expenses | | |
| Wages and benefits | 828,889 | 834,144 |
| Programs | 96,668 | 110,155 |
| Rent and utilities | 87,642 | 85,768 |
| Administration | 64,250 | 60,629 |
| Telephone | 7,997 | 7,001 |
| Amortization | 4,974 | 5,370 |
| Staff development | 4,641 | 4,367 |
| Fundraising | 1,655 | 74 |
| | <u>1,096,716</u> | <u>1,107,508</u> |
| Shortage of revenue over expenses before other items | (34,168) | (62,695) |
| Loss on disposal of tangible capital assets | - | (297) |
| Shortage of revenue over expenses | <u>\$ (34,168)</u> | <u>\$ (62,992)</u> |

CHILD ABUSE PREVENTION AND COUNSELLING SOCIETY OF GREATER VICTORIA

STATEMENT OF CASH FLOW MARCH 31, 2018 (Unaudited)

| | <u>2018</u> | <u>2017</u> |
|--|-----------------|------------------|
| Operating activities | | |
| Shortage of revenue over expenses | \$ (34,168) | \$ (62,992) |
| Add charges to operations not requiring a current cash payment: | | |
| Amortization | 4,974 | 5,370 |
| Loss on disposal of tangible capital assets | - | 297 |
| | <u>(29,194)</u> | <u>(57,325)</u> |
| Net change in non-cash working capital balances related to operations | | |
| Accounts receivable | 5,296 | (607) |
| GST receivable | (406) | 303 |
| Prepaid expenses | (832) | 492 |
| Accounts payable | 22,835 | 24,871 |
| Government remittances payable | 664 | (1,614) |
| Sick leave liability | (14,094) | 8,257 |
| | <u>13,463</u> | <u>31,702</u> |
| Cash used in operating activities | <u>(15,731)</u> | <u>(25,623)</u> |
| Investing activities | | |
| Additions to tangible capital assets | <u>(1,815)</u> | <u>(7,577)</u> |
| Net decrease in cash during the year | <u>(17,546)</u> | <u>(33,200)</u> |
| Cash position, beginning of year | <u>25,947</u> | <u>59,147</u> |
| Cash position, end of year | <u>\$ 8,401</u> | <u>\$ 25,947</u> |
| Cash position consists of: | | |
| Cash | \$ 26,104 | \$ 26,546 |
| Bank indebtedness | <u>(17,703)</u> | <u>(599)</u> |
| | <u>\$ 8,401</u> | <u>\$ 25,947</u> |