



Financial Statements

Pacific Centre Family Services Association

March 31, 2020

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Independent Auditors' Report

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To the directors of Pacific Centre Family Services Association

Opinion

We have audited the financial statements of Pacific Centre Family Services Association (“the Association”), which comprise the statement of financial position as at March 31, 2020, 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 accompanying financial statements present fairly, in all material respects, the financial position of Pacific Centre Family Services Association as at March 31, 2020, and its results of operations 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 Association 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.

Material Uncertainty Related to Going Concern

We draw attention to Note 2 in the financial statements, which indicates that the Association incurred a net deficiency of revenue over expenditures of \$2,127,261 during the year ended March 31, 2020 and, as of that date, the Association’s current liabilities exceed its current assets by \$2,782,055. As stated in Note 2, these events or conditions indicate that a material uncertainty exists that may cast significant doubt on the Association’s ability to continue as a going concern. Our opinion is not modified in respect of this matter.

Responsibilities of Management and Those Charged with Governance 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.

In preparing the financial statements, management is responsible for assessing the Association'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 Association or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Association'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 judgment 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 Association'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 Association'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 Association 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.

Victoria, Canada
June 18, 2020



Chartered Professional Accountants

Pacific Centre Family Services Association

Statement of Financial Position

Year Ended March 31

	Capital Assets	Operating Fund	Restricted	Total 2020	Total 2019
Assets					
Current					
Term deposit	\$ -	\$ -	\$ 400,000	\$ 400,000	\$ 425,018
Receivables	-	15,714	-	15,714	57,600
Prepays	-	3,617	-	3,617	4,158
Interfund balances	-	-	40,560	40,560	-
	-	19,331	440,560	459,891	486,776
Property held for sale (Note 4)	3,980,000	-	-	3,980,000	-
Tangible capital assets (Note 5)	27,081	-	-	27,081	7,035,405
	\$ 4,007,081	\$ 19,331	\$ 440,560	\$ 4,466,972	\$ 7,522,181
Liabilities					
Current					
Bank indebtedness (Note 6)	\$ -	\$ 354,412	\$ -	\$ 354,412	\$ 269,375
Payables and accruals	-	94,310	-	94,310	65,733
Deferred revenue (Note 7)	-	336,744	-	336,744	122,608
Accrued benefits	-	89,826	-	89,826	104,578
Mortgage (Note 8)	2,326,094	-	-	2,326,094	3,607,600
Interfund balances	-	40,560	-	40,560	-
	2,326,094	915,852	-	3,241,946	4,169,894
Net Assets					
Unrestricted	-	(896,521)	-	(896,521)	(541,096)
Invested in capital assets	1,680,987	-	-	1,680,987	3,427,805
Capital replacement reserve	-	-	24,733	24,733	24,733
Internally restricted building fund	-	-	400,000	400,000	425,018
Externally restricted (Note 9)	-	-	15,827	15,827	15,827
	1,680,987	(896,521)	440,560	1,225,026	3,352,287
	\$ 4,007,081	\$ 19,331	\$ 440,560	\$ 4,466,972	\$ 7,522,181

Commitments (Note 15)

On behalf of the Board



Director



Director

See accompanying notes to the financial statements.

Pacific Centre Family Services Association

Statement of Operations

Year ended March 31	2020	2019
Revenue (Page 15)		
Youth services	\$ 415,368	\$ 388,203
Substance use program	235,580	223,212
Youth gang intervention	205,234	104,654
Sexual abuse intervention program	179,944	170,783
Community counselling	178,552	64,627
Community outreach prevention and education	135,249	119,967
Better at home	119,998	118,636
Stopping the violence	107,618	104,685
Intake program	71,168	70,552
Family violence program	60,649	28,611
ESP	60,116	32,690
Literacy	24,752	27,566
Other revenue	21,894	99,609
Communication	20,124	-
Skookum Café	14,615	75,506
Interest and dividends	6,182	13,619
Safer families program	-	20,000
	1,857,043	1,662,920
Expenditures (Page 15)		
Salaries	1,281,967	1,267,347
Employee benefits	321,121	283,407
Purchased services	276,680	278,726
Building occupancy	254,806	414,679
Office	89,032	69,356
Property taxes	38,420	74,843
Amortization	12,942	246,728
Interest and bank charges	12,828	14,561
Promotion and publicity	9,286	29,198
Membership dues	6,497	4,466
Transportation	6,461	11,062
Donations	2,550	6,454
Staff training	2,146	10,238
	2,314,736	2,711,065
Deficiency of revenue over expenditures from operations	(457,693)	(1,048,145)
Write down of tangible capital assets (Note 5)	(1,238,549)	-
(Loss) gain on sale of property	(431,019)	235,607
Deficiency of revenue over expenditures	\$ (2,127,261)	\$ (812,538)

See accompanying notes to the financial statements.

Pacific Centre Family Services Association

Statement of Changes in Net Assets

Year Ended March 31

	<u>Unrestricted</u>	<u>Invested In Capital Assets</u>	<u>Capital Replacement Reserve</u>	<u>Internally Restricted Building Fund</u>	<u>Externally Restricted</u>	Total 2020	<u>Total 2019</u>
Balance, beginning of year	\$ (541,096)	\$ 3,427,805	\$ 24,733	\$ 425,018	\$ 15,827	\$ 3,352,287	4,164,825
Deficiency of revenue over expenditures	(444,751)	(1,682,510)	-	-	-	(2,127,261)	(812,538)
Interfund transfers (Note 11)	<u>89,325</u>	<u>(64,307)</u>	<u>-</u>	<u>(25,018)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Balance, end of year	\$ <u>(896,521)</u>	\$ <u>1,680,987</u>	\$ <u>24,733</u>	\$ <u>400,000</u>	\$ <u>15,827</u>	\$ <u>1,225,026</u>	<u>3,352,287</u>

See accompanying notes to the financial statements.

Pacific Centre Family Services Association

Statement of Cash Flows

Year ended March 31	2020	2019
Increase (decrease) in cash		
Operating		
Deficiency of revenue over expenditures	\$ (2,127,261)	\$ (812,538)
Loss (gain) on sale of capital assets	431,019	(235,607)
Writedown of building held for sale	1,238,549	-
Amortization of tangible capital assets	12,942	246,728
	<u>(444,751)</u>	<u>(801,417)</u>
Change in non-cash operating working capital (Note 10)	<u>270,389</u>	<u>143,702</u>
	<u>(174,362)</u>	<u>(657,715)</u>
Investing		
Proceeds from redemption of term deposit	25,018	445,529
Purchase of tangible capital assets	(1,994)	(240,610)
Proceeds from sale of capital assets	1,347,807	833,763
	<u>1,370,831</u>	<u>1,038,682</u>
Financing		
Mortgage repayments	<u>(1,281,506)</u>	<u>(1,863,317)</u>
	<u>(1,281,506)</u>	<u>(1,863,317)</u>
Net decrease in cash	(85,037)	(1,482,350)
Cash, beginning of year	<u>(269,375)</u>	<u>1,212,975</u>
Bank indebtedness, end of year	\$ <u>(354,412)</u>	\$ <u>(269,375)</u>

See accompanying notes to the financial statements.

Pacific Centre Family Services Association

Notes to the Financial Statements

March 31, 2020

1. Nature of operations

By encouraging healthy patterns of living, Pacific Centre Family Services Association (the "Association") enhances and promotes the quality and dignity of life of individuals and families within our diverse community. The Association is incorporated under the British Columbia Society Act and is a registered charity in accordance with the Income Tax Act of Canada.

2. Material uncertainty related to going concern

These financial statements were prepared using Canadian Accounting Standards for Not-for-Profit Organizations ("ASNPO") that are applicable to a going concern. The going concern basis assumes that the Association will continue its operations in the foreseeable future and will be able to realize its assets and discharge its liabilities in the normal course of operations.

Many unfavourable conditions and events have cast doubt on the appropriateness of this assumption. The Association incurred a net loss of \$2,127,261 in the year ended March 31, 2020, the Operating Fund is in a deficit position of \$896,521, and current liabilities are \$2,782,055 higher than current assets. The Association's ability to continue as a going concern depends on its ability to reduce cash expenditures, sell surplus property and its ability to obtain additional financing. The Association has taken action to reduce expenditures including implementing a new operations model which requires less physical office space in order to reduce occupancy costs. An operating budget is in place and is being monitored on an ongoing basis, with an emphasis on running programs on a break-even basis. Management made the decision to list the building located at 324 Goldstream Avenue for sale during the year. The decision was made as part of management's plan to improve the financial position by generating cash to pay off the mortgage owing to VanCity Credit Union and is part of the plan to ensure the Association remains a going concern.

These financial statements do not reflect the adjustments to the carrying values of assets and liabilities and the reported revenues and expenses on the statement of financial position classifications that would be necessary if the Association were unable to realize its assets and settle its liabilities as a going concern in the normal course of operations.

3. Summary of significant accounting policies

Basis of presentation

The Association has elected to apply the standards of Part III of the CPA Canada Handbook in accordance with Canadian accounting standards for not-for-profit organizations. The Association controls the Pacific Centre Family Services Foundation ("the Foundation") through common board members and management. As a permitted option under ASNPO, these financial statements are prepared on a non-consolidated basis.

Pacific Centre Family Services Association

Notes to the Financial Statements

March 31, 2020

3. Summary of significant accounting policies (continued)

Fund accounting

The Pacific Centre Family Services Association follows the deferral method of accounting for contributions.

The Operating Fund accounts for the Association's program delivery and administrative activities.

The Capital Asset Fund accounts for the capital assets employed in the operations of the Association.

The Capital Replacement Reserve accounts for internally restricted funds set aside by the Board for the required replacement of capital assets.

The Building Fund accounts for internally restricted funds set aside by the Board to accumulate resources for property acquisition. Interest earned on the investments held in the Building Fund are used in general operations.

Amortization

Rates and bases of amortization applied to write off the cost less estimated salvage value of capital assets over their estimated lives are as follows:

Automotive	20%, straight-line
Building	4%, straight-line
Furniture and equipment	20%, straight-line
Computer	20%, straight-line
Computer software	20% straight-line

Financial instruments

The Association's financial instruments consist of cash, receivables, term deposits, and payables and accrued benefits. Financial instruments are recorded at fair value on initial recognition. Investments that are quoted in an active market are subsequently measured at fair value. All other financial instruments are subsequently recorded at cost or amortized cost, unless management has elected to carry the instruments at fair value. The Association has not elected to carry any such financial instruments at fair value.

Financial assets are assessed for impairment on an annual basis at the end of the fiscal year if there are indicators of impairment. If there is an indicator of impairment, the Association determines if there is a significant adverse change in the expected amount or timing of future cash flows from the financial asset. If there is a significant adverse change in the expected cash flows, the carrying value of the financial asset is reduced to the highest of the present value of the expected cash flows, the amount that could be realized from selling the financial asset or the amount the Association expects to realize by exercising its right to any collateral. If events and circumstances reverse in a future period, an impairment loss will be reversed to the extent of the improvement, not exceeding the initial carrying value.

Pacific Centre Family Services Association

Notes to the Financial Statements

March 31, 2020

3. Summary of significant accounting policies (continued)

Use of estimates

In preparing the Association's financial statements, management is required to make estimates and assumptions that affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities at the date of the financial statements and reported amounts of revenue and expenses during the period. Actual results could differ from these estimates.

4. Property held for sale

In response to the events and circumstances described in Note 2 the Association made the decision to list the building located at 324 Goldstream Avenue for sale during the year. The decision was made as part of the Association's plan to improve the financial position of the Association by generating cash to repay the mortgage and other liabilities.

5. Capital assets

			<u>2020</u>	<u>2019</u>
	<u>Cost</u>	<u>Accumulated amortization</u>	<u>Net book value</u>	<u>Net book value</u>
Land	\$ -	\$ -	\$ -	\$ 1,371,058
Building	-	-	-	5,626,316
Furniture and equipment	63,509	62,014	1,495	3,007
Computer software	9,882	9,255	627	3,049
Automotive	22,147	22,147	-	-
Computer hardware	73,370	68,911	4,459	11,475
Artwork	20,500	-	20,500	20,500
	<u>\$ 189,408</u>	<u>\$ 162,327</u>	<u>\$ 27,081</u>	<u>\$ 7,035,405</u>

During the year building and land with a carrying cost of \$1,778,826 was disposed of and a loss on the disposal of \$431,019 was recognized.

There was also an impairment loss of \$ 1,238,549 recorded on the land and building. The land and building were written down to their estimated fair value of \$3,980,000.

During the year management made the decision to commit to dispose of the land and building via sale and the net realizable amount of this property has been presented as property held for sale (see Note 4 for details).

6. Bank indebtedness

The Association has an operating line of credit with Island Savings Credit Union, authorized to a maximum of \$400,000. As of March 31, 2020, the amount drawn on the line of credit was \$330,980 (2019: \$336,345). This line of credit bears interest at bank prime and is secured by a first floating charge over the accounts, investments, and capital assets of the Association.

Pacific Centre Family Services Association

Notes to the Financial Statements

March 31, 2020

7. Deferred revenue

The amounts reported as deferred revenues represent those amounts that the Association has collected that do not relate to operations conducted during the current fiscal year.

	<u>2020</u>	<u>2019</u>
Balance beginning of the year	\$ 122,608	\$ 73,089
Amounts received	1,004,342	668,574
Recognition of deferred amounts	<u>(790,206)</u>	<u>(619,055)</u>
Balance, end of year	\$ <u>336,744</u>	\$ <u>122,608</u>

8. Mortgage

VanCity Credit Union mortgage bearing interest at 4.13% with blended monthly payments of \$10,686. Secured by land and building and matures in May 2024.

	<u>2020</u>	<u>2019</u>
	\$ <u>2,326,094</u>	\$ <u>-</u>

In accordance with the mortgage agreement the required principal repayments in each of the next five years and thereafter are due as follows:

2021	\$ 33,328
2022	\$ 35,004
2023	\$ 36,464
2024	\$ 37,986
Thereafter	\$ 2,183,312

As part of the mortgage the Association has two financial covenants that they were not in compliance with as of March 31, 2020. The Association has been successful in receiving mortgage relief which allows them to defer any mortgage payments until six months after year end. As such the mortgage is callable at VanCity's request and has been recorded as a current liability.

9. Externally restricted

During November 2008, Pacific Centre Family Services Association participated in the delivery of the Child Sexual Abuse Symposium. The Association holds the net assets from the Child Sexual Abuse Symposium in trust, for use toward future symposiums at the discretion of the Association and the Victoria Child Abuse Prevention and Counselling Centre (formerly Mary Manning Centre). No contributions were used towards symposiums in the year (2019: Nil). As at March 31, 2020, the net assets the Association holds in trust for the delivery of future symposiums is \$15,827 (2019: \$15,827).

Pacific Centre Family Services Association

Notes to the Financial Statements

March 31, 2020

10. Supplemental cash flow information	<u>2020</u>	<u>2019</u>
Change in non-cash operating working capital		
Receivables	\$ 41,887	\$ 71,795
Prepays	541	17,896
Payables and accruals	28,577	(24,487)
Deferred revenue	214,136	49,519
Accrued benefits	<u>(14,752)</u>	<u>28,979</u>
	<u>\$ 270,389</u>	<u>\$ 143,702</u>

11. Interfund transfers

During the year \$25,018 was transferred from the Building Fund to the Capital Fund to pay costs related to the occupancy. The transfers from the capital fund to the operating fund relate to amounts received on the sale of units in the building that were used to fund operations in the year.

12. Allocated expenses

It is the practice of the Association to allocate salaries, wages and benefits of the executive director, administrative assistant, accounting administrator and program managers to specific programs. This allocation is based on resource requirements on an individual program basis. Other administrative costs which are in support of all programs are allocated by a combination of the number of full time employees in each program and the total program revenue.

13. Economic dependence

The Association receives a significant portion of its funding from government. The ongoing operation of the Association is dependent on continuing to receive adequate levels of funding from government.

Pacific Centre Family Services Association

Notes to the Financial Statements

March 31, 2020

14. Risk management

In the normal course of operations, the Association is exposed to interest rate risk, and credit risk. The Association's primary risk management objective is to protect earnings and cash flow and ultimately program service longevity. Risks are managed within limits ultimately established by the Association's Board of Directors and implemented by senior management. These risks and actions taken to manage them are as follows:

Interest rate risk

Interest rate risk is the risk that the value of a financial instrument will fluctuate due to changes in market interest rates. The Association is exposed to interest rate risk related to their investments in term deposits.

Credit risk

Credit risk arises from the possibility that a debtor is unable to discharge its obligations to the Association in a timely manner. The Association minimizes its risk through regular monitoring and follow up of its outstanding receivables.

Liquidity risk

The Association's liquidity risk represents the risk that the Association could encounter difficulty in meeting obligations associated with its financial liabilities. The Association is, therefore, exposed to liquidity risk with respect to its accounts payable, accrued benefits, and the mortgage.

15. Employee pension plan

The Association and certain of its employees contribute to the Municipal Pension Plan. The Plan is a multi-employer defined benefit plan. The British Columbia Pension Corporation administers the Plan, including the payment of pension benefits on behalf of employers and employees in accordance with the Public Sector Pension Plans Act and the Municipal Pension Plan Rules.

The risks and rewards associated with the Plan's unfunded liability or surplus are shared between the employers and the Plan's members and may be reflected in their future contributions. During the year the Association contributed \$87,250 (2019: \$77,712) on behalf of the employees.

Based on the most recent actuarial valuation as of December 2018, the Municipal Pension Plan is fully funded as of that date. Portions of any surplus or deficiency are not attributed to individual employers.

Pacific Centre Family Services Association

Notes to the Financial Statements

March 31, 2020

16. Victoria Foundation Fund

The Association established the Pacific Centre Family Services Fund, a Hosted Endowment Fund with the Victoria Foundation. The Association or others may make additional gifts to be held in perpetuity as capital of the Fund. Annual distributable returns of the Fund may be distributed as grants to registered charities or other qualified donees. The fair market value of the Fund at March 31, 2020 is \$44,757 (2019: \$40,763).

17. Remuneration

Under the British Columbia Societies Act a requirement to disclose the remuneration paid to all directors, the ten highest paid employees and all contractors who are paid at least \$75,000 annually.

During the year, the Association paid no remuneration to directors.

During the year, the Association paid no employees at least \$75,000 in remuneration.

18. Related parties

Pacific Centre Family Services Association and the Pacific Centre Family Services Association Foundation are related societies. The Foundation exists to support the work of the Association. During the year the Association wrote off amounts receivable from the Pacific Centre Family Services Association Foundation of \$23,537 and have included this amount in office expenditures on the statement of operations.

Pacific Centre Family Services Association

Notes to the Financial Statements

March 31, 2020

19. Impact of Covid-19

Since December 31, 2019, the spread of COVID-19 has severely impacted many local economies around the globe. In many countries, including Canada, businesses were forced to cease or limit operations for long periods of time. Measures taken to contain the spread of the virus, including travel bans, quarantines, social distancing, and closures of non-essential services have triggered significant disruptions to businesses worldwide, resulting in an economic slowdown. Global stock markets have also experienced great volatility and a significant weakening. Governments and central banks have responded with monetary and fiscal interventions to stabilize economic conditions.

In response to the spread of COVID-19 the Association closed their physical office on March 18, 2020 and continued to operate in a remote model of service delivery in order to follow the directives of the Provincial Health Officer for physical distancing. The staff have been continuing to provide essential services of mental health support through virtual means. Some programs, such as group programming, adjusted the service delivery model to include additional individual support through Telehealth, text, or video conferencing. Counselling provided through Telehealth has been delivered with the same level of confidentiality, ethics, professionalism, and quality of care that individuals would receive through in-person sessions. For video conferencing sessions, counsellors are using a secure and encrypted technology platform to ensure privacy.

As the demand for Telehealth has grown, the Association has been able to secure additional funding to increase services offered for individuals whose mental health has been most impacted by the global pandemic. As well, the Association has been granted relief from making principal payments towards their mortgage for the period of April to September 2020. During this period interest continues to accrue.

The duration and impact of the COVID-19 pandemic, as well as the effectiveness of government and central bank responses, remains unclear at this time. It is not possible to reliably estimate the duration and severity of these consequences, as well as their impact on the financial position and results of operations of the Association for the future period.

Pacific Centre Family Services Association

Schedule of Operations by Program

Year Ended March 31, 2020

	Administration	Interest income	Better At Home	Bistro	Community Counselling (COMC)	COPE	Communication	ESP	FVP	SHR	SAIP + CYCC	STV	Substance USE (SUP)	Property, Operations & Foundation	Property Acquisition	Youth Services	YG-CRED	INTAKE	Success By 6 and Literacy	PSCFSA Foundation	Total Overall by Program		
REVENUE																							
AC-Counselling Fees	-	-	-	-	82,648	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	82,648	
Bistro Sales	-	-	-	3,911	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,911	
City of Colwood	-	-	-	-	-	51,261	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	51,261	
City of Langford	-	-	-	-	-	74,325	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	74,325	
DECODA	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	19,962	-	-	19,962	
Counselling Fees (A/C)	-	-	-	-	41,945	-	-	-	520	-	240	-	3,935	-	-	-	-	-	-	-	-	46,640	
Other Funding for A/C	-	-	-	-	8,050	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	8,050	
Grant Income	3,911	-	9,000	8,949	-	-	20,000	-	-	-	-	-	-	-	-	-	7,120	-	4,789	-	-	53,769	
AVI Health and Community Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	8,539	-	-	-	-	8,539	
Interest Income	(6,182)	6,182	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Memberships	60	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	60	
Ministry for Children & Families	-	-	-	-	-	-	-	27,664	-	-	176,226	-	-	-	-	408,036	-	-	-	-	-	611,925	
Ministry of Public Safety and Solicitor General	-	-	-	-	-	-	-	-	30,000	-	-	106,509	-	-	-	-	180,000	-	-	-	-	316,509	
Potential Funding-New Initiatives	-	-	2,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,000	
Other Revenue	5,805	-	5,254	1,456	100	-	-	-	126	-	-	-	75	-	-	-	-	-	-	-	-	12,816	
Potential Funding - New Initiatives	1,911	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,911	
Rental Income	840	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	840	
United Way	-	-	100,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	70,080	-	-	-	170,080	
Vancouver Island Health Authority	-	-	-	-	-	9,000	-	-	-	-	-	-	227,746	-	-	-	-	-	-	-	-	236,746	
Victoria Foundation	-	-	-	-	40,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	40,000	
WorkLink-ESP	-	-	-	-	-	-	-	59,452	-	-	-	-	-	-	-	-	-	-	-	-	-	59,452	
TOTAL REVENUE	20,740	6,182	119,998	14,615	178,552	135,249	20,124	60,116	60,649	-	179,944	107,618	235,580	1,156	-	415,368	205,231	71,168	24,752	-	1,857,043		
Expenses																							
Wages & Salaries	139,606	-	65,124	11,666	81,277	88,840	2,692	41,792	51,022	-	110,634	83,328	147,426	53,202	15,640	194,218	111,788	83,712	-	-	1,281,967		
Employee benefits	34,970	-	16,313	2,922	20,359	22,254	674	10,469	12,781	-	27,713	20,873	36,929	13,327	3,918	48,650	28,002	20,969	-	-	321,121		
Accounting & Legal	1,765	-	1,193	608	729	857	247	757	977	284	904	684	1,784	1,271	13,027	891	655	1,205	2,720	-	30,558		
Advertising & Promotions	4,551	-	256	-	-	-	-	-	-	-	-	-	-	3,497	-	-	-	-	-	-	-	8,305	
Amortization	-	-	1,012	994	994	994	994	994	994	-	994	994	994	-	-	994	994	996	-	-	-	12,942	
Bad Debts	783	-	812	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	23,537	-	25,132	
Bank Charges	3,990	-	603	2	659	657	-	661	648	-	1,065	443	557	200	971	825	415	809	-	243	-	12,747	
Board/Staff/Volunteer recognition	31	-	220	-	10	10	-	10	10	-	15	10	10	10	10	10	10	10	-	-	-	376	
Consultation	7,573	-	49	3,152	62	62	7,115	34	40	-	206	609	112	8,268	53,827	637	213	53	-	-	-	82,013	
Computer/Technical/Communications	3,424	-	1,369	1,319	1,639	2,076	319	711	848	-	2,219	1,765	3,081	2,778	-	4,759	1,877	1,552	-	80	-	29,816	
Credit Card charges	2	-	1	-	24	1	0	1	1	-	2	1	3	2	-	3	2	1	-	-	-	44	
Donations-Community Support	2,462	-	-	-	-	-	-	-	-	-	-	-	-	-	-	88	-	-	-	-	-	2,550	
Insurance	589	-	182	-	216	351	69	79	212	-	351	349	353	87	74	512	182	183	-	13	-	3,801	
Interest	36	-	-	-	1,859	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,896	
Janitorial	3,125	-	1,412	666	-	2,022	246	958	1,085	-	2,489	1,922	3,322	2,529	-	4,047	3,618	1,651	-	-	-	29,092	
Equipment lease (photocopier)	94	-	37	-	43	59	1	18	14	-	60	43	81	91	47	136	42	51	-	47	-	866	
Meals	39	-	12	-	15	15	112	8	10	-	20	390	28	132	128	36	22	13	-	-	-	981	
Membership, Dues & Subscriptions	1,865	-	158	11	1,154	449	369	80	95	-	223	529	767	173	20	257	115	231	-	-	-	6,497	
Mileage	176	-	1,217	-	50	264	0	0	12	-	1	14	717	16	151	1,122	1,131	0	-	-	-	4,871	
Office Supplies	636	-	152	72	194	43	102	111	-	-	335	355	446	394	20	446	218	168	595	17	-	4,306	
Postage & Courier	234	-	106	-	172	18	5	10	11	-	24	19	32	19	51	41	41	15	-	-	-	797	
Property Taxes	-	-	-	-	18	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	18	
Training & Development	-	-	-	533	-	-	-	-	227	-	107	200	-	-	-	107	509	-	-	-	-	1,684	
Misc Purchased Services	-	-	25,805	-	-	-	-	-	-	-	-	-	-	-	-	153,092	-	-	15,770	-	-	-	194,667
Building Occupancy (Formerly Rent)	13,901	-	7,046	1,444	9,374	9,490	(319)	4,021	5,821	-	21,514	11,305	26,169	46,339	13,564	28,009	16,375	8,600	-	-	-	222,652	
Repair & Maintenance	87	-	31	80	37	50	1	16	20	-	50	37	69	70	215	115	37	36	-	-	-	948	
Security (Price's Alarms)	25	-	9	23	11	14	2	4	4	-	15	11	20	10	10	33	11	10	-	-	-	210	
Storage	378	-	142	388	135	339	-	-	190	-	339	283	340	-	271	142	170	-	-	-	-	3,118	
Program/Group Supplies	681	-	169	268	163	300	93	55	225	-	264	280	256	311	40	1,045	810	92	3,902	-	-	8,955	
Telephone	2,075	-	1,222	238	1,270	1,456	411	312	713	-	1,676	840	1,716	1,168	223	4,722	1,282	742	-	123	-	20,188	
Van Expense	260	-	107	15	120	120	-	92	105	-	120	92	166	-	-	120	120	92	-	-	-	1,532	
Workshops & Events	-	-	-	60	-	-	26	-	-	-	-	-	-	-	-	-	-	-	-	-	-	86	
General & Overhead Expense	48,783	-	43,323	9,873	18,755	19,801	9,735	8,922	12,373	284	32,993	21,176	41,022	67,365	82,377	202,319	28,819	16,679	22,988	-	-	711,648	
Administrative Cost Allocations	(199,380)	-	12,000	-	19,641	14,303	-	6,613	6,751	-	19,794	11,838	25,914	-	6,424	45,690	22,585	7,828	-	-	-	(0)	
Total Expenses	23,979	-	136,760	24,461	140,031	145,197	13,102	67,795	82,926	284	191,133	137,215	251,291	133,893	108,359	490,877	191,193	129,189	22,988	24,060	2,314,736		
Loss on sale of capital assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	431,019	
Write down of capital assets held for sale	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,238,549	-	-	-	-	-	-	1,238,549	
Net Income	(3,239)	6,182	(16,762)	(9,846)	38,520	(9,948)	7,022	(7,679)	(22,277)	(284)	(11,189)	(29,596)	(15,711)	(132,738)	(1,777,927)	(75,510)	14,038	(58,021)	1,764	(24,060)	(2,127,261)		