

**SOUTH OKANAGAN WOMEN IN NEED SOCIETY**  
**Index to Financial Statements**  
**Year Ended March 31, 2016**

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Independent Auditor's Report to the Directors of South Okanagan Women In Need Society *(continued)*

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified audit opinion.

**Basis for Qualified Opinion**

In common with many not-for-profit organizations, South Okanagan Women In Need Society derives revenue from fundraising activities the completeness of which is not susceptible to satisfactory audit verification. Accordingly, verification of these revenues was limited to the amounts recorded in the records of South Okanagan Women In Need Society. Therefore, we were not able to determine whether any adjustments might be necessary to fundraising revenue, excess of revenues over expenses, and cash flows from operations for the year ended March 31, 2016 and 2015, current assets and net assets as at March 31, 2016 and 2015.

**Qualified Opinion**

In our opinion, except for the possible effects of the matter described in the Basis for Qualified Opinion paragraph, the financial statements present fairly, in all material respects, the financial position of South Okanagan Women In Need Society as at March 31, 2016 and the results of its operations and its cash flow 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 of British Columbia, we report that, in our opinion, the accounting principles have been applied on a basis consistent with that of the preceding year.

Penticton, British Columbia

CHARTERED PROFESSIONAL ACCOUNTANTS



Ian S. Kennedy, CPA, CA  
Michael P. Doherty, CPA, CA  
H. Jon Milligan, CPA, CA

Chris D. Browne, CPA, CA  
Jeff Duguid, CPA, CA  
Marielle J. Brûlé, CPA, CA

Peter MacIntosh, CPA, CA  
Darrell Swetlishoff, CPA, CA  
Aaron Dodsworth, CPA, CA  
Jodi Hansen, CPA, CA

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## INDEPENDENT AUDITOR'S REPORT

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To the Directors of South Okanagan Women In Need Society

### Report on the Financial Statements

We have audited the accompanying financial statements of South Okanagan Women In Need Society, which comprise the statement of financial position as at March 31, 2016 and the statements of revenues and expenditures, 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.

### Auditor's 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.

(continues)

**SOUTH OKANAGAN WOMEN IN NEED SOCIETY**

**Statement of Financial Position**

**March 31, 2016**

	2016	2015
<b>ASSETS</b>		
<b>CURRENT</b>		
Cash	\$ 209,519	\$ 232,433
Accounts receivable (Note 5)	33,768	26,892
Prepaid expenses	13,125	21,654
	<u>256,412</u>	<u>280,979</u>
PROPERTY AND EQUIPMENT (Note 6)	979,678	1,009,011
LONG TERM INVESTMENTS (Note 7)	550	550
	<u>\$ 1,236,640</u>	<u>\$ 1,290,540</u>
<b>LIABILITIES AND NET ASSETS</b>		
<b>CURRENT</b>		
Accounts payable and accrued liabilities (Note 8)	\$ 145,050	\$ 128,150
Callable debt (Note 9)	392,521	414,097
	<u>537,571</u>	<u>542,247</u>
DEFERRED CONTRIBUTIONS (Note 10)	83,928	91,468
DEFERRED CONTRIBUTIONS RELATED TO CAPITAL ASSETS (Note 11)	69,221	75,038
	<u>690,720</u>	<u>708,753</u>
<b>NET ASSETS</b>		
Unrestricted	(13,333)	20,594
Internally restricted	41,315	41,315
Invested in capital assets	517,938	519,878
	<u>545,920</u>	<u>581,787</u>
	<u>\$ 1,236,640</u>	<u>\$ 1,290,540</u>
CONTINGENT LIABILITY (Note 12)		
LEASE COMMITMENTS (Note 13)		

**ON BEHALF OF THE BOARD**

M. G. Nichols Director

K. Lindsay Director

See accompanying notes to financial statements



**SOUTH OKANAGAN WOMEN IN NEED SOCIETY**

**Statement of Revenues and Expenditures**

**For the Year Ended March 31, 2016**

	2016	2015
<b>SCHEDULE OF REVENUES (Schedule 1)</b>	<b>\$ 1,420,882</b>	<b>\$ 1,323,661</b>
<b>EXPENSES</b>		
Salaries and wages	801,126	705,776
Payroll costs and benefits	232,710	264,046
Client supplies and food	99,163	46,878
Rental	63,381	57,919
Fundraising expenses	47,279	64,737
Repairs and maintenance	36,732	24,000
Amortization	31,704	34,034
Professional fees	20,570	20,169
Interest on callable debt	18,204	19,154
Equipment lease and maintenance	17,562	15,318
Insurance	10,830	5,649
Utilities	10,741	9,954
Printing, photocopying and postage	8,054	9,008
Telephone	7,248	6,861
Staff travel and auto reimbursement	6,066	6,195
Sub-contracts	5,934	8,457
Staff development and training	5,899	3,901
Information technology	5,384	11,813
Supplies	5,384	7,602
Advertising and promotion	4,380	3,661
Client travel	4,123	5,997
Office and sundry	3,613	5,928
Vehicle	2,434	2,704
Memberships and dues	2,316	2,530
Volunteer program expenses	2,139	3,397
Interest and bank charges	2,099	3,581
Property taxes	1,033	848
Library and resource materials	605	1,181
Board expenses	36	88
	<u>1,456,749</u>	<u>1,351,386</u>
<b>DEFICIENCY OF REVENUE OVER EXPENSES FROM OPERATIONS</b>	<b>(35,867)</b>	<b>(27,725)</b>
<b>OTHER INCOME (EXPENSES)</b>		
Loss on disposal of assets	-	(114,418)
		<u>(114,418)</u>
<b>DEFICIENCY OF REVENUE OVER EXPENSES BEFORE DISCONTINUED OPERATIONS</b>	<b>(35,867)</b>	<b>(142,143)</b>
<b>DISCONTINUED OPERATIONS</b>	<b>-</b>	<b>8,474</b>
		<u>8,474</u>
<b>DEFICIENCY OF REVENUE OVER EXPENSES</b>	<b>\$ (35,867)</b>	<b>\$ (150,617)</b>

See accompanying notes to financial statements



**SOUTH OKANAGAN WOMEN IN NEED SOCIETY**

**Statement of Changes in Net Assets**

**Year Ended March 31, 2016**

	Unrestricted	Internally Restricted	Invested in Capital Assets	2016	2015
<b>NET ASSETS - BEGINNING OF YEAR</b>	\$ 20,594	\$ 41,315	\$ 519,878	\$ 581,787	\$ 732,404
Deficiency of revenue over expenses	(9,980)	-	(25,887)	(35,867)	(150,617)
Purchase of property and equipment	(2,371)	-	2,371	-	-
Repayment of callable debt	(21,576)	-	21,576	-	-
<b>NET ASSETS - END OF YEAR</b>	\$ (13,333)	\$ 41,315	\$ 517,938	\$ 545,920	\$ 581,787

See accompanying notes to financial statements



**SOUTH OKANAGAN WOMEN IN NEED SOCIETY****Statement of Cash Flow****Year Ended March 31, 2016**

	2016	2015
<b>OPERATING ACTIVITIES</b>		
Deficiency of revenue over expenses	\$ (35,867)	\$ (150,617)
Items not affecting cash:		
Amortization of property and equipment	31,704	34,034
Loss on disposal of assets	-	114,418
	<u>(4,163)</u>	<u>(2,165)</u>
Changes in non-cash working capital:		
Accounts receivable	(6,876)	(9,234)
Accounts payable and accrued liabilities	16,900	14,048
Prepaid expenses	8,529	1,989
Deferred contributions	(7,540)	(15,016)
	<u>11,013</u>	<u>(8,213)</u>
Cash flow from (used by) operating activities	<u>6,850</u>	<u>(10,378)</u>
<b>INVESTING ACTIVITIES</b>		
Purchase of property and equipment	(2,371)	(73,678)
Proceeds on disposal of property and equipment	-	275,000
Amortization of deferred contributions related to capital assets	(5,817)	(6,793)
Cash flow from (used by) investing activities	<u>(8,188)</u>	<u>194,529</u>
<b>FINANCING ACTIVITIES</b>		
Proceeds from long term financing	-	78,753
Repayment of long term debt	(21,576)	(282,846)
Cash flow used by financing activities	<u>(21,576)</u>	<u>(204,093)</u>
<b>DECREASE IN CASH FLOW</b>	<b>(22,914)</b>	<b>(19,942)</b>
Cash - beginning of year	<u>232,433</u>	<u>252,375</u>
<b>CASH - END OF YEAR</b>	<b>\$ 209,519</b>	<b>\$ 232,433</b>

See accompanying notes to financial statements



## **SOUTH OKANAGAN WOMEN IN NEED SOCIETY**

### **Notes to Financial Statements**

**Year Ended March 31, 2016**

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#### **1. BASIS OF PRESENTATION**

The financial statements were prepared in accordance with Canadian accounting standards for not-for-profit organizations (ASNPO).

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#### **2. PURPOSE OF THE SOCIETY**

South Okanagan Women In Need Society (the "society") is a not-for-profit organization incorporated provincially under the Society Act of British Columbia. As a registered charity the society is exempt from the payment of income tax under Section 149(1) of the Income Tax Act.

The society operates a transition house in the City of Penticton for women and children who require temporary shelter and assistance. They offer an outreach program, family services and a separately funded program for children who witness violence.

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#### **3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The financial statements were prepared in accordance with Canadian accounting standards for not-for-profit organizations (ASNPO) and, in management's opinion, with consideration of materiality and within the framework of the following accounting policies:

##### Cash and short term investments

Cash and cash equivalents consist primarily of commercial paper and deposits with an original maturity date of purchase of three months or less. Because of the short term maturity of these investments, their carrying amount approximates fair value.

##### Goods and Services Tax

Contributed materials and services are recoverable at 50% as a rebate. The unrecoverable portion is recorded as an expense with the rebate treated as a receivable.

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# SOUTH OKANAGAN WOMEN IN NEED SOCIETY

## Notes to Financial Statements

Year Ended March 31, 2016

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### 3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES *(continued)*

#### Property and equipment

Property and equipment is stated at cost or deemed cost less accumulated amortization. Property and equipment is amortized over its estimated useful life on a declining balance basis at the following rates and methods:

Buildings	4%	declining balance method
Furniture and fixtures	20%	declining balance method
Equipment	20%	declining balance method
Computer equipment	30%	declining balance method
Motor vehicles	30%	declining balance method
Computer software	100%	declining balance method
Leasehold improvements	33%	straight-line method

In the year of acquisition, a full year of amortization is taken, and no amortization is taken in the year of disposition.

Property and equipment are reviewed for impairment whenever events or changes in the circumstances indicate that the carrying value may not be recoverable. If the total of the estimated undiscounted future cash flows is less than the carrying value of the asset, an impairment loss is recognized for the excess of the carrying value over the fair value of the asset during the year the impairment occurs.

Property and equipment acquired during the year but not placed into use are not amortized until they are placed into use.

#### Fund accounting

South Okanagan Women In Need Society follows the deferral method of accounting for contributions.

The Unrestricted fund reports the revenues and expenses related to program delivery and administrative activities.

The Internally restricted fund represents funds allocated by the Board of Directors for contingencies such as major repairs to property or unplanned delays in funding.

The Invested in Capital Asset fund reports the assets, liabilities, revenues, and expenses related to South Okanagan Women In Need Society's capital assets and building improvements campaign.

#### Financial instruments policy

Financial instruments are recorded at fair value when acquired or issued. Financial instruments are reported at amortized cost, and tested for impairment at each reporting date. Transaction costs on the acquisition, sale, or issue of financial instruments are expensed when incurred.

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## **SOUTH OKANAGAN WOMEN IN NEED SOCIETY**

### **Notes to Financial Statements**

**Year Ended March 31, 2016**

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#### **3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES *(continued)***

##### Revenue recognition

South Okanagan Women In Need Society follows the deferral method of accounting for contributions.

Restricted contributions are recognized as revenue in the year in which the related expenses are incurred. Unrestricted contributions are recognized as revenue when received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured.

Contributed materials and services are recorded in the financial statements when the fair value of those materials and services can be reasonably estimated.

##### Net assets

- a) Net assets invested in property and equipment represents the organization's net investment in property and equipment which is comprised of the unamortized amount of property and equipment purchased with restricted funds.
- b) Internally restricted net assets are funds which have been designated for a specific purpose by the organization's Board of Directors.
- c) Unrestricted net assets comprise the excess of revenue over expenses accumulated by the organization each year, net of transfers, and are available for general purposes.

##### Use of estimates

When preparing financial statements in accordance with ASNPO, management is required to make estimates and assumptions relating to the:

- Reported amounts of revenue and expenses for the year;
- Reported amounts of assets and liabilities for the year; and
- Disclosure of contingent liabilities at the report date.

These assumptions are based on a number of factors, including historical experience, current events and actions that the society may undertake in the future, and other assumptions believed reasonable under the circumstances. Management periodically reviews these estimates and, accordingly, adjustments are made to these estimates are taken into income in the year in which they are determined. These estimates are subject to measurement uncertainty, and actual results may therefore differ from those estimates.

##### Allocation of administration

The society manages various programs. The society identifies and allocates a portion of the administration costs to the management of these programs, on an established basis. The program management expenses are then allocated to the various projects consistently based on an established percentage or rate.

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# SOUTH OKANAGAN WOMEN IN NEED SOCIETY

## Notes to Financial Statements

Year Ended March 31, 2016

### 4. FINANCIAL INSTRUMENTS

The society is exposed to various risks through its financial instruments and has a comprehensive risk management framework to monitor, evaluate and manage these risks. The following analysis provides information about the society's risk exposure and concentration as of March 31, 2016.

#### Interest rate risk

Interest rate risk is the risk that the value of a financial instrument might be adversely affected by a change in the interest rates. In seeking to minimize the risks from interest rate fluctuations, the society manages exposure through its normal operating and financing activities. The society is exposed to interest rate risk primarily through its floating interest rate bank indebtedness and credit facilities.

### 5. ACCOUNTS RECEIVABLE

	2016	2015
Accounts receivable	\$ 22,116	\$ 20,314
GST receivable	11,652	6,578
	<u>\$ 33,768</u>	<u>\$ 26,892</u>

### 6. PROPERTY AND EQUIPMENT

	Cost	Accumulated amortization	2016 Net book value	2015 Net book value
Land	\$ 355,633	\$ -	\$ 355,633	\$ 355,633
Buildings	777,939	179,068	598,871	623,824
Furniture and fixtures	53,159	35,459	17,700	22,125
Equipment	22,017	17,102	4,915	3,773
Computer equipment	28,641	26,568	2,073	2,962
Motor vehicles	35,115	34,629	486	694
Computer software	7,513	7,513	-	-
	<u>\$ 1,280,017</u>	<u>\$ 300,339</u>	<u>\$ 979,678</u>	<u>\$ 1,009,011</u>

### 7. LONG TERM INVESTMENTS

	2016	2015
United Community Services Co-op	<u>\$ 550</u>	<u>\$ 550</u>

This investment represents eleven common shares and is recorded at cost.

**SOUTH OKANAGAN WOMEN IN NEED SOCIETY**

**Notes to Financial Statements**

**Year Ended March 31, 2016**

**8. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES**

	<u>2016</u>	<u>2015</u>
Wages payable	\$ 93,489	\$ 72,621
Employee deductions payable	28,363	27,007
Accounts payable and accruals	20,154	26,479
WCB payable	3,044	2,043
	<u>\$ 145,050</u>	<u>\$ 128,150</u>

**9. CALLABLE DEBT**

	<u>2016</u>	<u>2015</u>
BMO Bank of Montreal demand loan bearing interest at 4.5% per annum, repayable in monthly blended payments of \$3,315. The loan matures on March 31, 2029 and is secured by general security agreement, general assignment of book debts and certain property owned by the Society with a net book value of \$954,505.	\$ 392,521	\$ 414,097
Amounts payable within one year	<u>(22,579)</u>	<u>(20,554)</u>
	<u>\$ 369,942</u>	<u>\$ 393,543</u>

Principal repayment terms are approximately:

2017	\$ 22,579
2018	23,616
2019	24,701
2020	25,836
2021	27,023
Thereafter	<u>268,766</u>
	<u>\$ 392,521</u>

**10. DEFERRED CONTRIBUTIONS**

Deferred contributions represent externally restricted funds for the programs of the society.

	<u>2016</u>	<u>2015</u>
Changes to the deferred contributions are as follows:		
Beginning balance	\$ 91,468	\$ 106,484
Less amounts recognized as revenue in the year	(90,580)	(91,448)
Add amounts received for the following year	<u>83,040</u>	<u>76,432</u>

# SOUTH OKANAGAN WOMEN IN NEED SOCIETY

## Notes to Financial Statements

Year Ended March 31, 2016

### 10. DEFERRED CONTRIBUTIONS *(continued)*

	<u>2016</u>	<u>2015</u>
Represented by:		
BC Housing - Transition House	\$ 69,569	\$ 69,015
BC Housing - Homelessness Prevention Program	7,417	7,416
BC Community Gaming Grant - Wisdom & Energy	3,384	3,148
United Way Grant - Receptionist	2,670	-
BC Housing - Safe Homes	888	11,889
	<u>\$ 83,928</u>	<u>\$ 91,468</u>

### 11. DEFERRED CONTRIBUTIONS RELATED TO CAPITAL ASSETS

Deferred contributions related to capital assets represent restricted contributions used to purchase a new transition house and other equipment.

	<u>2016</u>	<u>2015</u>
The changes to the deferred contributions are as follows:		
Beginning balance	\$ 75,038	\$ 81,831
Less amounts amortized to revenue	<u>(5,817)</u>	<u>(6,793)</u>
	<u>\$ 69,221</u>	<u>\$ 75,038</u>

These contributions are recognized into revenue at the same rates that the equipment is being amortized.

### 12. CONTINGENT LIABILITY

The society has a contingent liability relating to exit of the society from the Healthcare Benefit Trust. Under the terms of Trust Agreement, the society is required to pay its portion of the unfunded liability at the date of termination as an exit levy. The estimate of amounts owing as a result of this matter are not determinable at this time.

## SOUTH OKANAGAN WOMEN IN NEED SOCIETY

### Notes to Financial Statements

Year Ended March 31, 2016

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#### 13. LEASE COMMITMENTS

The society has a lease with respect to its premises. The lease contains a renewal option of one additional three year term and provides for payment of utilities, property taxes and maintenance costs.

The society has also entered into lease agreements for various office equipment.

Future minimum lease payments as at March 31, 2016, are as follows:

2017	\$	66,122
2018		64,710
2019		61,886
2020		<u>31,773</u>
	\$	<u>224,491</u>

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#### 14. COMMUNITY FOUNDATION OF THE SOUTH OKANAGAN

The society has an endowment fund with Community Foundation of the South Okanagan. The capital of the fund, and any additions thereto, shall be held permanently by the Foundation and invested in accordance with the provisions of the constitution, bylaws and policies of the Foundation. Distributions of \$5,792 were received in the current year (2014 - \$2,715).

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#### 15. ALLOCATION OF ADMINISTRATION

Administration charges of \$303,696 (2015 - \$309,074) for the management of various programs have been included in salaries and wages expense and other general expenses. These administration charges have been allocated to the various programs as follows:

	2016	2015
Transition House	\$ 180,132	\$ 197,036
Safe Homes	34,357	26,271
Employment Services	23,345	32,453
Children Who Witness Abuse	20,215	19,703
Homeless Prevention	15,185	-
Fundraising	12,333	6,954
Community Outreach	12,055	19,703
We Project	6,074	3,887
WINGS	-	3,067
	<u>\$ 303,696</u>	<u>\$ 309,074</u>

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#### 16. COMPARATIVE FIGURES

Some of the comparative figures have been reclassified to conform to the current year's presentation.

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**SOUTH OKANAGAN WOMEN IN NEED SOCIETY****Schedule of Revenues****(Schedule 1)****Year Ended March 31, 2016**

	2016	2015
<b>CONTRACTS</b>		
BC Housing	\$ 934,830	\$ 851,369
Province of British Columbia - Ministry of Justice	122,980	121,931
YMCA-YWCA	105,817	97,231
Province of British Columbia - Ministry of Children and Family Development	15,969	-
Open Door Society	11,055	20,891
	<u>1,190,651</u>	<u>1,091,422</u>
<b>GRANTS</b>		
Community Gaming Grant	26,735	24,995
BC Society of Transition Houses	1,500	1,250
	<u>28,235</u>	<u>26,245</u>
<b>FUNDRAISING</b>		
Cash revenue	-	51,661
Gifts in kind	-	32,184
	<u>-</u>	<u>83,845</u>
<b>DONATIONS</b>		
Cash donations	185,903	97,830
Gifts in kind	13,055	10,898
	<u>198,958</u>	<u>108,728</u>
<b>OTHER</b>		
Membership and miscellaneous	2,555	5,866
Reimbursement of wages from union	267	7,456
Interest and investment income	216	99
	<u>3,038</u>	<u>13,421</u>
<b>GRAND TOTAL</b>	<u>\$ 1,420,882</u>	<u>\$ 1,323,661</u>

See accompanying notes to financial statements



**SOUTH OKANAGAN WOMEN IN NEED SOCIETY****Schedule of Program Revenue and Expenses - Children Who Witness Abuse (Schedule 2)****Year Ended March 31, 2016**

	2016	2015
<b>REVENUE</b>		
Province of British Columbia - Ministry of Justice	\$ 82,750	\$ 82,044
BC Society of Transition Houses	1,500	1,250
	<u>84,250</u>	<u>83,294</u>
<b>EXPENSES</b>		
Salaries and wages	57,393	66,429
Payroll costs and benefits	16,253	23,646
Rental	7,763	7,762
Professional fees	1,298	2,980
Equipment rentals	1,058	286
Client supplies and food	948	816
Travel	818	258
Insurance	794	680
Staff development and training	445	236
Amortization	439	584
Printing, photocopying and postage	380	474
Information technology	359	719
Telephone	283	499
Office	256	201
Repairs and maintenance	178	260
Volunteer program expenses	131	244
Memberships and dues	127	110
Supplies	125	101
Advertising and promotion	124	140
Contracted facilities support	103	148
Interest and bank charges	90	171
Library and resource materials	10	50
Board expenses	2	3
	<u>89,377</u>	<u>106,797</u>
<b>LOSS FROM OPERATIONS</b>	<u>\$ (5,127)</u>	<u>\$ (23,503)</u>

See accompanying notes to financial statements



**SOUTH OKANAGAN WOMEN IN NEED SOCIETY**  
**Schedule of Program Revenue and Expenses - Outreach**  
**Year Ended March 31, 2016**

**(Schedule 3)**

	2016	2015
<b>REVENUE</b>		
Province of British Columbia - Ministry of Justice	\$ 40,230	\$ 39,887
<b>EXPENSES</b>		
Salaries and wages	27,802	31,751
Rental	6,043	6,362
Payroll costs and benefits	4,579	5,621
Professional fees	715	980
Equipment rentals	590	286
Travel	575	341
Insurance	566	680
Supplies	308	101
Printing, photocopying and postage	279	474
Information technology	212	719
Client supplies and food	190	261
Telephone	160	499
Staff development and training	120	206
Repairs and maintenance	102	260
Office	100	197
Volunteer program expenses	79	273
Memberships and dues	76	110
Advertising and promotion	73	140
Contracted facilities support	63	148
Interest and bank charges	52	171
Library and resource materials	10	50
Board expenses	1	3
Amortization	236	584
	<u>42,931</u>	<u>50,217</u>
<b>LOSS FROM OPERATIONS</b>	<b>\$ (2,701)</b>	<b>\$ (10,330)</b>

See accompanying notes to financial statements

