

**CANADIAN MENTAL HEALTH ASSOCIATION
PORT ALBERNI BRANCH
FINANCIAL STATEMENTS
March 31, 2015**

5 4

CANADIAN MENTAL HEALTH ASSOCIATION, PORT ALBERNI BRANCH
FINANCIAL STATEMENTS
March 31, 2015

INDEX

Independent Auditor's Report

	Page
Statement of Financial Position	1
Statement of Changes in Net Assets	2
Statement of Operations	3
Statement of Cash Flows	4
Notes to Financial Statements	5 - 9
Schedules of Individual Program Revenue and Expense	
Clubhouse Program	10
Gaming Program	11
Porthouse Program	12
Peer Support	13
King George Program	14
Kendall Program	15
Outreach Program	16
Roger Street Program	17
Bounceback Program	18
Healthy Harvest Farm Program	19
Connect the Dots Program	20
Frozen Meals Program	21
Disability Pass Program	22
BC Housing Homeless Prevention Program	23



Cory McIntosh, CPA, CGA, CAFM, CFP *
Jason S. Moore, BA, CPA, CGA *
Michael K. Williams, CPA, CGA *

Jay R. Norton, CPA, FCGA, CAFM (retired)

**practising as a professional corporation*

McINTOSH | NORTON | WILLIAMS
certified general accountants

"It's not what you earn, it's what you keep!"

INDEPENDENT AUDITOR'S REPORT

To the Members of Canadian Mental Health Association, Port Alberni Branch

We have audited the accompanying financial statements of Canadian Mental Health Association, Port Alberni Branch, which comprise the statement of financial position as at March 31, 2015, and the statements of operations, statement of changes in net assets and statement of cash flows for the period 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.

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

Qualicum Beach
102-222 Second Ave. W.
Qualicum Beach, BC V9K 0A4
Tel: 250.752.6996
Fax: 250.752.1071
Toll Free: 1.877.752.6996

Parksville
141 Alberni Hwy
Parksville, BC
Tel: 250.586.7996

Port Alberni
2nd Floor, 4445 Gertrude Street
Port Alberni, BC V9Y 6J7
Tel: 250.724.0185
Fax: 250.724.1774
Toll Free: 1.877.724.0185

website: www.mnwcpa.com email: info@mnwcpa.com
McINTOSH | NORTON | WILLIAMS
certified general accountants

Basis for qualified opinion

Canadian Mental Health Association, Port Alberni Branch derives a significant portion of its revenues from donations, the completeness of which is not susceptible to audit verification. Consequently, we were unable to obtain sufficient appropriate audit evidence to support the completeness of donation revenue, and we were unable to determine whether any adjustments were necessary.

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 Canadian Mental Health Association, Port Alberni Branch as at March 31, 2015, and its financial performance and its cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.

Report on other legal and regulatory requirements

As required by the British Columbia Society Act, we report that, in our opinion, these principles have been applied on a basis consistent with that of the preceding year.



MCINTOSH NORTON WILLIAMS
certified general accountants

Port Alberni, B.C.
June 24, 2015

Canadian Mental Health Association, Port Alberni Branch
Statement of Financial Position
As at March 31, 2015

	2015 \$	2014 \$
ASSETS		
Current		
Cash	194,308	157,721
Accounts receivable	13,218	6,347
Goods and services tax recoverable	3,316	3,724
Prepaid expenses	<u>29,682</u>	<u>29,078</u>
	240,524	196,870
Restricted cash (Note 3)	68,880	75,948
Capital assets (Note 4)	<u>200,852</u>	<u>220,362</u>
	<u>510,256</u>	<u>493,180</u>
LIABILITIES		
Current		
Accounts payable and accrued liabilities	36,765	31,925
Wages and benefits payable	50,869	24,373
Deferred contributions (Note 5)	<u>145,283</u>	<u>139,285</u>
	<u>232,917</u>	<u>195,583</u>
Deferred contributions - long term	-	<u>8,800</u>
Contingent liabilities (Note 11)		
	<u>232,917</u>	<u>204,383</u>
NET ASSETS		
Contributed (Note 6)	52,657	59,770
Invested in capital assets - page 2	148,196	160,592
Restricted (Note 7) - page 2	57,680	64,680
Unrestricted - page 2	<u>18,806</u>	<u>3,755</u>
	<u>277,339</u>	<u>288,797</u>
	<u>510,256</u>	<u>493,180</u>

Approved by the Board of Directors

_____ Director

_____ Director

The accompanying notes are an integral part of these statements.

Canadian Mental Health Association, Port Alberni Branch
Statement of Changes in Net Assets
March 31, 2015

	Invested In Capital Assets \$	Unrestricted \$	Restricted \$	Total 2015 \$	Total 2014 \$
Balance, beginning of year	<u>160,592</u>	<u>3,755</u>	<u>64,680</u>	<u>229,026</u>	<u>233,245</u>
Shortfall of revenue over expense - page 3	-	(4,345)	-	(4,345)	(4,219)
Amortization of capital assets	(20,657)	20,657	-	-	-
Amortization of grants	7,113	(7,113)	-	-	-
Capital asset purchases	1,148	(1,148)	-	-	-
Transfer between funds	<u>-</u>	<u>7,000</u>	<u>(7,000)</u>	<u>-</u>	<u>-</u>
	<u>(12,396)</u>	<u>15,051</u>	<u>(7,000)</u>	<u>(4,345)</u>	<u>(4,219)</u>
Balance, end of year - page 1	<u>148,196</u>	<u>18,806</u>	<u>57,680</u>	<u>224,681</u>	<u>229,026</u>

The accompanying notes are an integral part of these statements.

Canadian Mental Health Association, Port Alberni Branch
Statement of Operations
March 31, 2015

	2015 \$	2014 \$
Revenue		
Island Health	646,118	647,330
Rental income	499,075	487,639
BC Housing	277,376	236,959
Donations	164,554	146,165
Other income	43,118	33,871
ACRD Grant	26,667	26,667
BC Gaming Commission	20,000	22,000
Sales	10,095	5,814
Amortization of deferred contributions	7,113	7,900
	<u>1,694,116</u>	<u>1,614,345</u>
Expense		
Advertising	625	312
Amortization of capital assets	20,658	22,296
Bookkeeping fees	27,610	27,974
Education	1,344	1,371
Honorariums	22,485	10,459
Housing support	43,567	43,722
Initiatives	985	464
Insurance	18,419	14,965
Lease Expense	270,704	260,125
Legal Expenses	-	525
Lunch program	14,582	14,462
Management Fees	6,665	6,376
Office and miscellaneous	21,361	26,252
Professional fees	8,005	7,614
Property taxes	11,651	14,853
Rent	30,963	17,252
Repairs and maintenance	95,167	78,479
Staff development and travel	30,035	28,733
Supplies	33,686	30,894
Telephone and utilities	76,675	71,130
Tenant expenses	9,510	8,083
Wages and benefits	953,764	932,223
	<u>1,698,461</u>	<u>1,618,564</u>
Shortfall of revenue over expense - page 2	<u>(4,345)</u>	<u>(4,219)</u>

The accompanying notes are an integral part of these statements.

Canadian Mental Health Association, Port Alberni Branch
Statement of Cash Flows
As at March 31, 2015

	2015	2014
	\$	\$
Operating Activities		
Shortfall of revenue over expense before other items	(4,345)	(4,219)
Amortization of capital assets	<u>20,657</u>	<u>22,296</u>
	16,312	18,077
Changes in non-cash working capital items		
Accounts receivable	(6,871)	(2,752)
Goods and services tax recoverable	408	6,801
Prepaid expenses	(604)	(697)
Accounts payable and accrued liabilities	4,840	(2,733)
Wages and benefits payable	26,496	(22,285)
Deferred contributions	5,999	23,088
Deferred contributions related to capital assets	(7,113)	(7,900)
Deferred Contributions - Long Term	<u>(8,800)</u>	<u>(26,667)</u>
	30,667	(15,068)
Investing Activities		
Acquisition of capital assets	(1,148)	-
(Increase) decrease in restricted cash	<u>7,068</u>	<u>(307)</u>
	5,920	(307)
Change in cash	36,587	(15,375)
Cash - beginning of period	<u>157,721</u>	<u>173,096</u>
Cash - end of period	<u>194,308</u>	<u>157,721</u>

The accompanying notes are an integral part of these statements.

Canadian Mental Health Association, Port Alberni Branch
Notes to Financial Statements
March 31, 2015

1. Purpose of the Organization

The Canadian Mental Health Association, Port Alberni Branch operates several programs in Port Alberni, British Columbia, with the objective of providing programs and services for individuals with mental health and addictions issues. The organization is a provincially registered society and is a registered charity under the Income Tax Act.

2. Basis of Presentation and Significant Accounting Policies

- a) The Society prepares its financial statements in accordance with Canadian accounting standards for not-for-profit organizations (ASNPO).
- b) The Society uses 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 can be reasonably estimated and collection is reasonably assured.
- c) Comparative figures have been reclassified, where applicable, to conform to current presentation.
- d) The preparation of financial statements in conformity with Canadian generally accepted accounting principles requires management to make estimates and assumptions that affect the reporting amounts of assets, liabilities, the disclosure of contingent assets and liabilities and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.
- e) Capital assets are recorded at cost. Amortization is provided annually at rates calculated to write off the assets over their useful lives. In the year of acquisition only one-half of the following amortization rate is applied:

Building - 2nd Avenue	25 years straight-line
Furniture, fixtures & equipment	5 years straight-line
Computer equipment	5 years straight-line
Vehicles	5 years straight-line

Canadian Mental Health Association, Port Alberni Branch
Notes to Financial Statements
March 31, 2015

3. Restricted Cash

Restricted cash is comprised of:

	2015	2014
	\$	\$
Security Deposits - Kendall	3,090	3,158
Security Deposits - Roger Street	8,110	8,110
Replacement Reserve	<u>57,680</u>	<u>64,680</u>
	<u>68,880</u>	<u>75,948</u>

4. Capital Assets

	2015	2014		
	Cost	Accumulated	Net	Net
	\$	Amortization	\$	\$
	\$	\$	\$	\$
Building - 2nd Avenue	320,579	188,486	132,093	144,917
Furniture, fixtures & equipment	76,571	68,983	7,588	12,242
Computer equipment	10,533	10,533	-	215
Vehicles	<u>12,132</u>	<u>11,527</u>	<u>605</u>	<u>2,422</u>
	419,815	279,529	140,286	159,796
Land - 2nd Avenue	<u>60,566</u>	-	<u>60,566</u>	<u>60,566</u>
	<u>480,381</u>	<u>279,529</u>	<u>200,852</u>	<u>220,362</u>

5. Deferred contributions

Deferred contributions represent unspent resources externally restricted for the purpose of providing services through the continuing projects of the Society.

	2015	2014
	\$	\$
Deferred contributions - opening balance	139,285	116,197
Less amount recognized as revenue in the year	(139,285)	(116,197)
Add amount received related to the following year	<u>136,483</u>	<u>148,085</u>
	136,483	148,085
Add (Less) Contributions - Long term	<u>8,800</u>	<u>(8,800)</u>
Deferred contributions - ending balance	<u>145,283</u>	<u>139,285</u>

Canadian Mental Health Association, Port Alberni Branch
Notes to Financial Statements
March 31, 2015

6. Contributed Fund Balance

	Grant Proceeds \$	Accumulated Amortization \$	2015	2014
			Net \$	Net \$
Ministry of Health - Clubhouse Grant	60,000	47,400	12,600	15,000
Human Resources Development Canada - Clubhouse Grant	117,821	77,764	40,057	44,770
BC Housing - Roger Street computers and appliances	<u>7,888</u>	<u>7,888</u>	<u>-</u>	<u>-</u>
	<u>185,709</u>	<u>133,052</u>	<u>52,657</u>	<u>59,770</u>

Contributed net assets represent restricted contributions which are amortized and included in revenue at the same rate as the assets to which they relate.

7. Restricted Fund Balance

In previous years the Association's board of directors internally restricted funds bringing the total of internally restricted assets to \$64,680 to be used for future replacement of assets (2014 - \$64,680).

Canadian Mental Health Association, Port Alberni Branch
Notes to Financial Statements
March 31, 2015

8. Financial Instruments

The financial instruments of the Society consist of cash, accounts receivable, restricted cash, accounts payable and accruals and debt. Unless otherwise noted, it is management's opinion that the Society is not exposed to significant interest, currency, or credit risks arising from these financial instruments. The fair value of the instruments approximates their carrying values, unless otherwise noted.

The Society is exposed to financial risk that arises from the fluctuation in interest rates and in the credit quality of its customers and related-parties.

Credit Risk

The Society's credit risk consists principally of cash and cash equivalents, and accounts receivable. The Society maintained cash and cash equivalents with reputable and major financial institutions.

Interest Rate Risk

The Society is exposed to interest rate risk with respect to cash and cash equivalents and debt. There are no derivative financial instruments to mitigate these risks.

Fair Value

The Society's cash and cash equivalents, accounts receivable, and accounts payable and accrued liabilities are short-term financial instruments whose fair value approximates their carrying values.

9. Economic Dependence

The Association is dependent upon certain grants and contracts with various government agencies. These agreements are subject to annual review and negotiation and are not secured for long term periods.

10. Schedules to Financial Statements

These financial statements include schedules of revenue and expenditure for each program operated by the Society. Presentation in these schedules differs from the Canadian accounting standards for not-for-profit organizations utilized in the statements of financial position, changes in fund balances, cash flow and operations. The presentation is intended to assist the readers to understand the results of each program on a basis consistent with the intended use of the funding received for the program.

Canadian Mental Health Association, Port Alberni Branch
Notes to Financial Statements
March 31, 2015

11. Contingent Liabilities

Pension Liability

The Canadian Mental Health Association-Port Alberni Branch and its employees contribute to the Public Service Pension Plan (a jointly trustee pension plan). The board of trustees for this plan, and the Municipal Pension Plan, representing plan members and employers, are responsible for managing the pension plans, including investing assets and administering benefits. The plans are multi-employer contributory pension plans. Basic pension benefits are based on a formula. As at March 31, 2014, the Public Service Pension Plan has about 56,000 active members and approximately 42,000 retired members. As at December 31, 2013, the Municipal Pension Plan has about 182,000 active members and over 75,000 retired members.

The most recent actuarial valuation for the Public Service Pension Plan as at March 31, 2014, indicating a funding surplus of \$194 million for basic benefits. The next valuation will be at March 31, 2017, with results available in early 2018. The most recent actuarial valuation for the Municipal Pension Plan as at December 31, 2012 indicated a \$1,370 million funding deficit for basic pension benefits. The next valuation will be as at December 31, 2015, with results available in 2016.

Employers participating in the plans record their pension expense as the amount of employer contributions made during the fiscal year (defined benefit contribution pension plan accounting). This is because the plans record accrued liabilities and accrued assets for the plans in aggregate, resulting in no consistent and reliable basis for allocating the obligation, assets and cost to individual employers participating in the plans.

The Canadian Mental Health Association - Port Alberni Branch paid \$49,766 for employer contributions to the plan in the fiscal year March 31, 2015 (2014 - \$47,125).

12. Lease Obligation

The Association has entered into an operating lease for rental of the King George Apartments. The expected obligation under this lease over the next five years is as follows:

Year	\$
2016	270,705
2017	270,705
2018	270,705
2019	270,705
2020	270,705

**Canadian Mental Health Association, Port Alberni Branch
Schedule of Individual Program Revenue and Expenditure
March 31, 2015**

	Actual 2015 \$	Actual 2014 \$
Clubhouse Program		
Revenue		
Island Health	270,123	270,511
ACRD Grant Revenue	22,667	22,667
Other income	15,211	10,572
Amortization of contributions	7,113	7,900
Rental income	3,300	4,300
Donations	<u>12,251</u>	<u>4,765</u>
	<u>330,665</u>	<u>320,715</u>
Expense		
Advertising	625	312
Amortization	19,335	19,517
Bookkeeping fees	11,586	12,012
Education	1,344	1,371
Initiatives	985	464
Insurance	2,168	2,130
Lunch program	14,582	14,462
Office and miscellaneous	2,542	5,367
Professional fees	2,440	1,977
Property taxes	576	638
Repairs and maintenance	8,975	3,421
Staff development and travel	11,422	9,092
Supplies	4,678	3,103
Telephone and utilities	10,937	9,216
Wages and benefits	<u>213,234</u>	<u>219,435</u>
	<u>305,429</u>	<u>302,517</u>
Excess of revenue over expense	<u>25,236</u>	<u>18,198</u>

The accompanying notes are an integral part of these statements.

**Canadian Mental Health Association, Port Alberni Branch
Schedule of Individual Program Revenue and Expenditure
March 31, 2015**

	Actual 2015 \$	Actual 2014 \$
Gaming Program		
Revenue	20,000	22,000
BC Gaming Commission	-	7,510
Donations	<u>20,000</u>	<u>29,510</u>
Expense	149	2,463
Office and miscellaneous	1,800	2,800
Rent	384	759
Repairs and maintenance	2,000	4,502
Staff development and travel	1,510	2,119
Telephone and utilities	<u>14,104</u>	<u>14,481</u>
Wages and benefits	<u>19,947</u>	<u>27,124</u>
Excess of revenue over expenditure	<u>53</u>	<u>2,386</u>

The accompanying notes are an integral part of these statements.

**Canadian Mental Health Association, Port Alberni Branch
Schedule of Individual Program Revenue and Expenditure
March 31, 2015**

	Actual 2015 \$	Actual 2014 \$
Porthouse Program		
Revenue		
Island Health	269,045	269,465
Rental income	23,566	19,457
BC Housing	2,760	2,760
Other income	620	-
	<u>295,991</u>	<u>291,682</u>
Expense		
Bookkeeping fees	5,955	5,986
Insurance	262	224
Office and miscellaneous	416	339
Professional fees	1,171	1,245
Rent	15,840	15,840
Repairs and maintenance	1,923	4,549
Staff development and travel	647	723
Supplies	2,703	2,995
Telephone and utilities	2,507	2,460
Tenant expenses	9,510	8,083
Wages and benefits	<u>260,944</u>	<u>246,200</u>
	<u>301,878</u>	<u>288,644</u>
Excess (shortfall) of revenue over expenditure	<u>(5,887)</u>	<u>3,038</u>

The accompanying notes are an integral part of these statements.

**Canadian Mental Health Association, Port Alberni Branch
Schedule of Individual Program Revenue and Expenditure
March 31, 2015**

	Actual 2015 \$	Actual 2014 \$
Peer Support		
Revenue		
Island Health	<u>9,895</u>	<u>9,905</u>
Expense		
Honorariums	4,960	5,040
Rent	1,500	1,500
Staff development and travel	382	105
Supplies	1,427	127
Telephone and utilities	<u>1,625</u>	<u>2,474</u>
	<u>9,894</u>	<u>9,246</u>
Excess of revenue over expenditure	<u>1</u>	<u>659</u>

The accompanying notes are an integral part of these statements.

**Canadian Mental Health Association, Port Alberni Branch
Schedule of Individual Program Revenue and Expenditure
March 31, 2015**

	Actual 2015 \$	Actual 2014 \$
King George Apartments		
Revenue		
Rental Income	213,871	204,039
Donations	<u>151,613</u>	<u>131,649</u>
	<u>365,484</u>	<u>335,688</u>
Expenditure		
Insurance	7,937	5,139
Lease Expense	270,704	260,125
Legal Expenses	-	525
Management Fees	6,665	6,376
Office and miscellaneous	1,703	1,158
Property taxes	11,076	14,218
Repairs and Maintenance	62,173	48,921
Telephone	<u>9,420</u>	<u>8,666</u>
	<u>369,678</u>	<u>345,128</u>
Shortfall of revenue over expenditure	<u>(4,194)</u>	<u>(9,440)</u>

The accompanying notes are an integral part of these statements.

**Canadian Mental Health Association, Port Alberni Branch
Schedule of Individual Program Revenue and Expenditure
March 31, 2015**

	Actual 2015 \$	Actual 2014 \$
Kendall Avenue		
Revenue	72,269	75,290
Rental income	<u>35,183</u>	<u>35,239</u>
Island Health	<u>107,452</u>	<u>110,529</u>
Expenditure	1,650	993
Bookkeeping fees	292	253
Insurance	1,371	2,158
Office and miscellaneous	293	293
Professional fees	5,767	6,071
Repairs and maintenance	319	145
Staff development and travel	1,351	1,256
Supplies	15,045	16,135
Telephone and utilities	<u>93,440</u>	<u>88,064</u>
Wages and benefits	<u>119,528</u>	<u>115,368</u>
Shortfall of revenue over expenditure	<u>(12,076)</u>	<u>(4,839)</u>

The accompanying notes are an integral part of these statements.

**Canadian Mental Health Association, Port Alberni Branch
Schedule of Individual Program Revenue and Expenditure
March 31, 2015**

	Actual 2015 \$	Actual 2014 \$
Outreach Program		
Revenue		
BC Housing	187,132	183,799
ACRD Grant Revenue	4,000	4,000
Other income	1,327	-
	<u>192,459</u>	<u>187,799</u>
Expenditure		
Amortization	138	287
Bookkeeping fees	4,226	4,849
Housing support	43,567	43,722
Office and miscellaneous	674	961
Professional fees	1,171	1,171
Staff development and travel	15,264	14,071
Supplies	1,121	657
Telephone and utilities	2,839	3,121
Wages and benefits	118,922	114,768
	<u>187,922</u>	<u>183,607</u>
Excess (shortfall) of revenue over expenditure	<u>4,537</u>	<u>4,192</u>

The accompanying notes are an integral part of these statements.

**Canadian Mental Health Association, Port Alberni Branch
Schedule of Individual Program Revenue and Expenditure
March 31, 2015**

	Actual 2015 \$	Actual 2014 \$
Roger Street		
Revenue	189,370	188,853
Rental income	50,400	50,400
BC Housing	20,993	21,027
Island Health	1,397	1,409
Other income	105	-
Donations	<u>262,265</u>	<u>261,689</u>
Expenditure	1,185	2,435
Amortization	3,218	4,135
Bookkeeping fees	7,572	7,101
Insurance	5,587	5,351
Office and miscellaneous	2,929	2,929
Professional fees	15,945	14,757
Repairs and maintenance	32,790	26,939
Telephone and utilities	<u>197,901</u>	<u>195,074</u>
Wages and benefits	<u>267,127</u>	<u>258,721</u>
Excess (shortfall) of revenue over expenditure	<u>(4,862)</u>	<u>2,968</u>

The accompanying notes are an integral part of these statements.

**Canadian Mental Health Association, Port Alberni Branch
Schedule of Individual Program Revenue and Expenditure
March 31, 2015**

	Actual 2015 \$	Actual 2014 \$
Bounce Back		
Expenditure		
Amortization	-	57
	-	57
Shortfall of revenue over expenditure	-	(57)

The accompanying notes are an integral part of these statements.

Canadian Mental Health Association, Port Alberni Branch
Schedule of Individual Program Revenue and Expenditure
March 31, 2015

	Actual 2015 \$	Actual 2014 \$
Healthy Harvest Farm		
Revenue	10,095	5,814
Farm sales	7,000	-
Transfer from reserve	1,800	380
Other income	530	2,242
Donations	<u>19,425</u>	<u>8,436</u>
Expenditure	17,525	5,419
Honorariums	188	118
Insurance	1,168	1,412
Rent	-	95
Staff development and travel	3,152	6,174
Supplies	15,081	18,388
Wages and benefits	<u>37,114</u>	<u>31,606</u>
Shortfall of revenue over expenditure	<u>(17,689)</u>	<u>(23,170)</u>

The accompanying notes are an integral part of these statements.

**Canadian Mental Health Association, Port Alberni Branch
Schedule of Individual Program Revenue and Expenditure
March 31, 2015**

	Actual 2015 \$	Actual 2014 \$
Connect the Dots		
Revenue		
Friendship Centre	<u>5,833</u>	<u>7,000</u>
Expenditure		
Office and administration	<u>6,344</u>	<u>6,500</u>
	<u>6,344</u>	<u>6,500</u>
Excess (shortfall) of revenue over expenditure	<u>(511)</u>	<u>500</u>

The accompanying notes are an integral part of these statements.

**Canadian Mental Health Association, Port Alberni Branch
Schedule of Individual Program Revenue and Expenditure
March 31, 2015**

	Actual 2015 \$	Actual 2014 \$
Frozen Meals		
Revenue	40,879	41,183
Island Health	13,471	11,634
Meal income	<u>54,350</u>	<u>52,817</u>
Expenditure	5,375	4,739
Office and administration	16,691	14,773
Supplies	<u>32,433</u>	<u>32,811</u>
Wages and benefits	<u>54,499</u>	<u>52,323</u>
Excess (shortfall) of revenue over expenditure	<u>(149)</u>	<u>494</u>

The accompanying notes are an integral part of these statements.

**Canadian Mental Health Association, Port Alberni Branch
Schedule of Individual Program Revenue and Expenditure
March 31, 2015**

	Actual 2015 \$	Actual 2014 \$
Disability Pass		
Revenue		
Disability Passes	3,458	2,877
Donations	55	-
	<u>3,513</u>	<u>2,877</u>
Expenditure		
Bank charges	200	217
Supplies	1,830	1,808
	<u>2,030</u>	<u>2,025</u>
Excess of revenue over expenditure	<u>1,483</u>	<u>852</u>

The accompanying notes are an integral part of these statements.

**Canadian Mental Health Association, Port Alberni Branch
Schedule of Individual Program Revenue, Expenditure and Equity
March 31, 2015**

	Actual 2015 \$
BC Housing Homeless Prevention	
Revenue	
BC Housing	37,083
Expenditure	
Bookkeeping fees	976
Office and supplies	735
Rent supplements	13,955
Wages and benefits	4,706
	20,372
Excess of revenue over expenditure	16,711

The accompanying notes are an integral part of these statements.

