

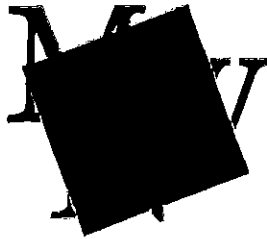
**CANADIAN MENTAL HEALTH ASSOCIATION  
PORT ALBERNI BRANCH  
FINANCIAL STATEMENTS  
March 31, 2014**

**CANADIAN MENTAL HEALTH ASSOCIATION, PORT ALBERNI BRANCH  
FINANCIAL STATEMENTS  
March 31, 2014**

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certified general accountants

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*\*practising as a professional corporation*

*"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, 2014, and the statements of operations, statement of changes in fund balances 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.

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**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, 2014, 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 30, 2014

**Canadian Mental Health Association, Port Alberni Branch**  
**Statement of Operations**  
**March 31, 2014**

	2014 \$	2013 \$
<b>Revenue</b>		
Island Health	647,330	627,745
Rental income	487,639	427,774
BC Housing	236,959	236,959
Donations	146,165	82,183
Other income	33,931	31,321
ACRD Grant	26,667	17,867
BC Gaming Commission	22,000	-
Amortization of deferred contributions	7,900	8,691
Sales	5,754	8,939
CMHA BC	-	5,281
	<u>1,614,345</u>	<u>1,446,760</u>
<b>Expense</b>		
Advertising	312	521
Amortization of capital assets	22,296	24,314
Bookkeeping fees	27,974	28,941
Education	1,371	1,466
Honorariums	10,459	11,764
Housing support	43,722	44,149
Initiatives	464	1,676
Insurance	14,965	16,634
Lease Expense	260,125	187,592
Legal Expenses	525	4,367
Lunch program	14,462	14,890
Management Fees	6,376	4,843
Office and miscellaneous	26,252	23,286
Professional fees	7,614	8,054
Property taxes	14,853	10,921
Rent	17,252	16,640
Repairs and maintenance	78,479	61,017
Staff development and travel	28,733	29,995
Supplies	30,894	35,369
Telephone and utilities	71,130	68,399
Tenant expenses	8,083	8,200
Wages and benefits	932,223	961,216
	<u>1,618,564</u>	<u>1,564,254</u>
Shortfall of revenue over expense - page 2	<u>(4,219)</u>	<u>(117,494)</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, 2014**

	2014 \$	2013 \$
<b>Operating Activities</b>		
Shortfall of revenue over expense before other items	(4,219)	(117,494)
Amortization of capital assets	<u>22,296</u>	<u>24,313</u>
	18,077	(93,181)
<b>Changes in non-cash working capital items</b>		
Accounts receivable	(2,752)	7,136
Goods and services tax recoverable	6,801	2,129
Prepaid expenses	(697)	(21,293)
Accounts payable and accrued liabilities	(2,733)	(20,480)
Wages and benefits payable	(22,285)	8,524
Deferred contributions	23,088	25,668
Deferred contributions related to capital assets	(7,900)	(8,691)
Deferred Contributions - Long Term	<u>(26,667)</u>	<u>35,468</u>
	<u>(15,068)</u>	<u>(64,720)</u>
<b>Investing Activities</b>		
(Decrease) in restricted cash	<u>(307)</u>	<u>(5,171)</u>
	<u>(307)</u>	<u>(5,171)</u>
<b>Change in cash</b>	(15,375)	(69,891)
Cash - beginning of period	<u>173,096</u>	<u>242,987</u>
Cash - end of period	<u>157,721</u>	<u>173,096</u>

The accompanying notes are an integral part of these statements.

**Canadian Mental Health Association, Port Alberni Branch**  
**Notes to Financial Statements**  
**March 31, 2014**

**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, 2014**

**3. Restricted Cash**

Restricted cash is comprised of:

	<b>2014</b>	<b>2013</b>
	<u>\$</u>	<u>\$</u>
Security Deposits - Kendall	3,158	2,771
Security Deposits - Roger Street	8,110	8,190
Replacement Reserve	<u>64,680</u>	<u>64,680</u>
	<u><b>75,948</b></u>	<u><b>75,641</b></u>

**4. Capital Assets**

	<b>2014</b>	<b>2013</b>		
	<b>Cost</b>	<b>Accumulated</b>	<b>Net</b>	<b>Net</b>
	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>
Building - 2nd Avenue	320,579	175,662	<b>144,917</b>	157,741
Furniture, fixtures & equipment	75,424	63,182	<b>12,242</b>	19,298
Computer equipment	10,533	10,318	<b>215</b>	814
Vehicles	<u>12,132</u>	<u>9,710</u>	<u><b>2,422</b></u>	<u>4,239</u>
	418,668	258,872	<b>159,796</b>	182,092
Land - 2nd Avenue	<u>60,566</u>	<u>-</u>	<u><b>60,566</b></u>	<u>60,566</u>
	<u><b>479,234</b></u>	<u><b>258,872</b></u>	<u><b>220,362</b></u>	<u><b>242,658</b></u>

**5. Deferred contributions**

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

	<b>2014</b>	<b>2013</b>
	<u>\$</u>	<u>\$</u>
Deferred contributions - opening balance	116,197	90,529
Less amount recognized as revenue in the year	(116,197)	(90,529)
Add amount received related to the following year	<u>148,085</u>	<u>151,665</u>
	<b>148,085</b>	151,665
Less Contributions - Long term	<u>(8,800)</u>	<u>(35,468)</u>
Deferred contributions - ending balance	<u><b>139,285</b></u>	<u><b>116,197</b></u>



**Canadian Mental Health Association, Port Alberni Branch**  
**Notes to Financial Statements**  
**March 31, 2014**

**6. Contributed Fund Balance**

	Grant Proceeds \$	Accumulated Amortization \$	2014 Net \$	2013 Net \$
Ministry of Health - Clubhouse Grant	60,000	45,000	<b>15,000</b>	17,400
Human Resources Development Canada - Clubhouse Grant	117,821	73,051	<b>44,770</b>	49,483
BC Housing - Roger Street computers and appliances	<u>7,888</u>	<u>7,888</u>	<u>-</u>	<u>787</u>
	<u><b>185,709</b></u>	<u><b>125,939</b></u>	<u><b>59,770</b></u>	<u><b>67,670</b></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 (2013 - \$64,680).

**Canadian Mental Health Association, Port Alberni Branch**  
**Notes to Financial Statements**  
**March 31, 2014**

**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, 2014**

**11. Contingent Liabilities**

## Pension Liability

The Canadian Mental Health Association-Port Alberni Branch and its employees contribute to the Municipal Pension Plan (the plan), a jointly trustee pension plan. The board of trustees, representing plan members and employers, is responsible for overseeing the management of the pension plan, including investment of the assets and administration of the benefits. The pension plan is a multi-employer contributory pension plan. Basic pension benefits provided are defined. The plan has about 175,000 active members and approximately 67,000 retired members.

Every three years an actuarial valuation is performed to assess the financial position of the plan and the adequacy of plan funding. The most recent valuation as at December 31, 2012 indicated an unfunded liability of \$1.370 billion for basic pension benefits. The next valuation will be as at December 31, 2015 with results available in the fall of 2016 and reported in the 2016 Annual Report which will be released in the summer of 2017. The actuary does not attribute portions of the surplus to individual employers. The Canadian Mental Health Association-Port Alberni Branch paid \$47,125 for employer contributions to the plan in fiscal 2014 (2013 - \$46,680).

**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	\$
2015	265,126
2016	265,126
2017	265,126
2018	265,126
2019	265,126

**13. Prior Period Corrections**

The prior period was adjusted to record amounts that were required to be repaid to BC Housing for 2012 resulting in a \$3,021 reduction to opening equity and an increase to accounts payable for the year ended March 31, 2013. As this amount was repaid during 2014, this results in a decrease to opening equity of \$3,021 for the year ended March 31, 2014.

During fiscal 2014 certain retroactive contribution amounts were recalculated for the Municipal Pension Plan resulting in an adjustment of \$8,128. \$6,828 of this is related to 2012 and prior fiscal years resulting in a decrease to opening equity in 2013. Another \$1,300 relates to 2013 resulting in an increase to wages and benefits expense and to payables for that year.

**Canadian Mental Health Association, Port Alberni Branch  
Schedule of Individual Program Revenue and Expenditure  
March 31, 2014**

	Actual 2014 \$	Actual 2013 \$
<b>Clubhouse Program</b>		
Revenue		
Island Health	270,511	264,797
ACRD Grant Revenue	22,667	17,867
Other income	10,572	9,024
Amortization of contributions	7,900	8,691
Rental income	4,300	3,300
Donations	4,765	2,190
	<u>320,715</u>	<u>305,869</u>
Expense		
Advertising	312	521
Amortization	19,517	20,209
Bookkeeping fees	12,012	10,849
Education	1,371	1,466
Initiatives	464	1,676
Insurance	2,130	1,953
Lunch program	14,462	14,890
Office and miscellaneous	5,367	3,961
Professional fees	1,977	2,684
Property taxes	638	618
Repairs and maintenance	3,421	5,279
Staff development and travel	9,092	12,079
Supplies	3,103	4,068
Telephone and utilities	9,216	9,899
Wages and benefits	219,435	227,777
	<u>302,517</u>	<u>317,929</u>
Excess (shortfall) of revenue over expense	<u>18,198</u>	<u>(12,060)</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, 2014**

	Actual 2014 \$	Actual 2013 \$
<b>Gaming Program</b>		
Revenue		
BC Gaming Commission	22,000	-
Donations	<u>7,510</u>	<u>-</u>
	<u>29,510</u>	<u>-</u>
Expense		
Office and miscellaneous	2,463	669
Rent	2,800	1,800
Repairs and maintenance	759	500
Staff development and travel	4,502	782
Telephone and utilities	2,119	1,352
Wages and benefits	<u>14,481</u>	<u>13,757</u>
	<u>27,124</u>	<u>18,860</u>
Excess (shortfall) of revenue over expenditure	<u>2,386</u>	<u>(18,860)</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, 2014**

	Actual 2014 \$	Actual 2013 \$
<b>Porthouse Program</b>		
<b>Revenue</b>		
Island Health	269,465	261,629
Rental income	19,457	23,358
BC Housing	<u>2,760</u>	<u>2,760</u>
	<u>291,682</u>	<u>287,747</u>
<b>Expense</b>		
Amortization	-	42
Bookkeeping fees	5,986	6,238
Insurance	224	219
Office and miscellaneous	339	623
Professional fees	1,245	1,131
Rent	15,840	15,840
Repairs and maintenance	4,549	1,747
Staff development and travel	723	1,188
Supplies	2,995	3,610
Telephone and utilities	2,460	2,181
Tenant expenses	8,083	8,200
Wages and benefits	<u>246,200</u>	<u>259,606</u>
	<u>288,644</u>	<u>300,625</u>
Excess (shortfall) of revenue over expenditure	<u>3,038</u>	<u>(12,878)</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, 2014**

	Actual 2014 \$	Actual 2013 \$
<b>Peer Support</b>		
Revenue		
Island Health	<u>9,905</u>	<u>9,728</u>
Expense		
Amortization	-	42
Bookkeeping fees	-	739
Honorariums	5,040	4,600
Rent	1,500	1,500
Staff development and travel	105	397
Supplies	127	193
Telephone and utilities	<u>2,474</u>	<u>2,067</u>
	<u>9,246</u>	<u>9,538</u>
Excess of revenue over expenditure	<u>659</u>	<u>190</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, 2014**

	Actual 2014 \$	Actual 2013 \$
<b>King George Apartments</b>		
Revenue	204,039	144,826
Rental Income	<u>131,649</u>	<u>79,967</u>
Donations	<u>335,688</u>	<u>224,793</u>
Expenditure	5,139	6,894
Insurance	260,125	187,592
Lease Expense	525	4,367
Legal Expenses	6,376	4,843
Management Fees	1,158	896
Office and miscellaneous	14,218	10,302
Property taxes	48,921	33,532
Repairs and Maintenance	<u>8,666</u>	<u>4,304</u>
Telephone	<u>345,128</u>	<u>252,730</u>
Shortfall of revenue over expenditure	<u>(9,440)</u>	<u>(27,937)</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, 2014**

	Actual 2014 \$	Actual 2013 \$
<b>Kendall Avenue</b>		
<b>Revenue</b>		
Rental income	75,290	72,315
Island Health	<u>35,239</u>	<u>31,191</u>
	<u>110,529</u>	<u>103,506</u>
<b>Expenditure</b>		
Bookkeeping fees	993	2,498
Insurance	253	385
Office and miscellaneous	2,158	1,330
Professional fees	293	283
Repairs and maintenance	6,071	3,532
Staff development and travel	145	46
Supplies	1,256	1,848
Telephone and utilities	16,135	12,073
Wages and benefits	<u>88,064</u>	<u>90,814</u>
	<u>115,368</u>	<u>112,809</u>
Shortfall of revenue over expenditure	<u>(4,839)</u>	<u>(9,303)</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, 2014**

	Actual 2014 \$	Actual 2013 \$
<b>Outreach Program</b>		
Revenue		
BC Housing	183,799	183,799
ACRD Grant Revenue	<u>4,000</u>	<u>-</u>
	<u>187,799</u>	<u>183,799</u>
Expenditure		
Amortization	287	681
Bookkeeping fees	4,849	4,237
Housing support	43,722	44,149
Office and miscellaneous	961	1,114
Professional fees	1,171	1,131
Staff development and travel	14,070	13,616
Supplies	657	332
Telephone and utilities	3,121	4,187
Wages and benefits	<u>114,768</u>	<u>120,565</u>
	<u>183,606</u>	<u>190,012</u>
Excess (shortfall) of revenue over expenditure	<u>4,193</u>	<u>(6,213)</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, 2014**

	Actual 2014 \$	Actual 2013 \$
<b>Roger Street</b>		
Revenue		
Rental income	188,853	187,275
BC Housing	50,400	50,400
Island Health	21,027	20,400
Other income	<u>1,409</u>	<u>1,323</u>
	<u>261,689</u>	<u>259,398</u>
Expenditure		
Amortization	2,435	3,226
Bookkeeping fees	4,135	4,381
Insurance	7,101	7,108
Office and miscellaneous	5,351	5,894
Professional fees	2,929	2,826
Repairs and maintenance	14,757	16,427
Telephone and utilities	26,939	32,336
Wages and benefits	<u>195,074</u>	<u>198,019</u>
	<u>258,721</u>	<u>270,217</u>
Excess (shortfall) of revenue over expenditure	<u>2,968</u>	<u>(10,819)</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, 2014**

	Actual 2014 \$	Actual 2013 \$
<b>Bounce Back</b>		
Revenue		
CMHA BC	<u>-</u>	<u>2,708</u>
Expenditure		
Amortization	57	114
Office and miscellaneous	-	85
Staff development and travel	-	105
Supplies	-	24
Wages and benefits	<u>-</u>	<u>2,996</u>
	<u>57</u>	<u>3,324</u>
Shortfall of revenue over expenditure	<u>(57)</u>	<u>(616)</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, 2014**

	Actual 2014 \$	Actual 2013 \$
<b>Business Development Program</b>		
Revenue	5,754	8,939
Farm sales	-	2,573
CMHA revenue	440	707
Other income	2,242	-
Donations	<u>8,436</u>	<u>12,219</u>
Expenditure	5,419	7,164
Honorariums	118	75
Insurance	1,412	800
Rent	95	1,199
Staff development and travel	6,174	9,899
Supplies	18,388	18,283
Wages and benefits	<u>31,606</u>	<u>37,420</u>
Shortfall of revenue over expenditure	<u>(23,170)</u>	<u>(25,201)</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, 2014**

	Actual 2014 \$	Actual 2013 \$
<b>Connect the Dots</b>		
Revenue		
Friendship Centre	<u>7,000</u>	<u>7,073</u>
Expenditure		
Office and administration	6,500	7,239
Staff development and travel	<u>-</u>	<u>351</u>
	<u>6,500</u>	<u>7,590</u>
Excess (shortfall) of revenue over expenditure	<u>500</u>	<u>(517)</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, 2014**

	Actual 2014 \$	Actual 2013 \$
<b>Frozen Meals</b>		
Revenue	41,183	40,000
Island Health	11,634	11,502
Meal income	<u>52,817</u>	<u>51,502</u>
Expenditure	4,739	1,697
Office and administration	14,773	14,479
Supplies	-	232
Staff development and travel	<u>32,811</u>	<u>29,398</u>
Wages and benefits	<u>52,323</u>	<u>45,806</u>
Excess of revenue over expenditure	<u>494</u>	<u>5,696</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, 2014**

	Actual 2014 \$	Actual 2013 \$
<b>Disability Pass</b>		
Revenue		
Disability Passes	2,877	1,692
Donations	-	25
	<u>2,877</u>	<u>1,717</u>
Expenditure		
Bank charges (recovery)	217	(222)
Supplies	1,808	915
	<u>2,025</u>	<u>693</u>
Excess of revenue over expenditure	<u>852</u>	<u>1,024</u>

The accompanying notes are an integral part of these statements.