

BC ASSOCIATION OF COMMUNITY RESPONSE NETWORKS

FINANCIAL STATEMENTS

(Unaudited)

MARCH 31, 2010

BC ASSOCIATION OF COMMUNITY RESPONSE NETWORKS

MARCH 31, 2010

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REVIEW ENGAGEMENT REPORT

To the Board of Directors of:
BC Association of Community Response Networks

We have reviewed the statements of financial position of **BC Association of Community Response Networks** as at **March 31, 2010**, and the statements of changes in fund balances and statements of operations and cash flow for the year then ended. Our review was made in accordance with Canadian generally accepted principles for review engagements and accordingly consisted primarily of enquiry, analytical procedures and discussion related to information supplied to us by the Association.

A review does not constitute an audit and consequently we do not express an audit opinion on these financial statements.

Based on our review, nothing has come to our attention that causes us to believe that these financial statements are not, in all material respects, in accordance with Canadian generally accepted accounting principles.



Vancouver, B.C.
May 13, 2010

CERTIFIED GENERAL ACCOUNTANTS

BC ASSOCIATION OF COMMUNITY RESPONSE NETWORKS

STATEMENT OF FINANCIAL POSITION
(Unaudited)
AS AT MARCH 31, 2010

	Operating Fund	Externally Restricted Fund	Internally Restricted Fund	2010	2009
ASSETS					
CURRENT ASSETS					
Cash	\$ 5,280	\$ 100,074	\$ -	\$ 105,354	\$ 111,971
Term deposits	6,666	-	-	6,666	40,072
Accounts receivable	860	13,440	-	14,300	5,997
Inter-fund receivable	11,551	6,767	5,164	23,482	46,510
Prepaid expenses	-	-	-	-	-
	\$ 24,357	\$ 120,281	\$ 5,164	\$ 149,802	\$ 204,550
LIABILITIES AND FUND BALANCES					
CURRENT LIABILITIES					
Accounts payable and accrued liabilities	\$ 3,650	\$ -	\$ -	\$ 3,650	\$ 3,152
Deferred revenue	-	100,000	-	100,000	100,000
Inter-fund payable	11,931	11,551	-	23,482	46,510
	15,581	111,551	-	127,132	149,662
FUND BALANCES					
Externally restricted	-	8,730	-	8,730	30,000
Internally restricted	-	-	5,164	5,164	8,850
Unrestricted	8,776	-	-	8,776	16,038
	8,776	8,730	5,164	22,670	54,888
	\$ 24,357	\$ 120,281	\$ 5,164	\$ 149,802	\$ 204,550

APPROVED BY THE DIRECTORS:

_____ Director

_____ Director

The accompanying notes are an integral part of these financial statements.

BC ASSOCIATION OF COMMUNITY RESPONSE NETWORKS

STATEMENT OF FINANCIAL POSITION – EXTERNALLY RESTRICTED FUNDS (Unaudited) AS AT MARCH 31, 2010

	Gaming Fund	Law Foundation Fund	Vanguard Project Education Fund	Seniors Learning and Knowledge Exchange	Health Canada First Nation Inuit Health	Public Health Agency of Canada	Total 2010	Total 2009
ASSETS								
CURRENT ASSETS								
Cash	\$ 100,074	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100,074	\$ 100,000
Term deposits	-	-	-	-	-	-	-	-
Accounts receivable	-	-	-	-	-	13,440	13,440	5,000
Inter-fund receivable	-	2,177	4,590	-	-	-	6,767	31,330
Prepaid expenses	-	-	-	-	-	-	-	-
	\$ 100,074	\$ 2,177	\$ 4,590	\$ -	\$ -	\$ 13,440	\$ 120,281	\$ 136,330
LIABILITIES AND FUND BALANCES								
CURRENT LIABILITIES								
Accounts payable and accrued liabilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Deferred revenue	100,000	-	-	-	-	-	100,000	100,000
Inter-fund payable	74	-	-	-	3,685	7,792	11,551	6,330
	100,074	-	-	-	3,685	7,792	111,551	106,330
FUND BALANCES								
Externally restricted	-	2,177	4,590	-	(3,685)	5,648	8,730	30,000
Internally restricted	-	-	-	-	-	-	-	-
Unrestricted	-	-	-	-	-	-	-	-
	-	2,177	4,590	-	(3,685)	5,648	8,730	30,000
	\$ 100,074	\$ 2,177	\$ 4,590	\$ -	\$ -	\$ 13,440	\$ 120,281	\$ 136,330

The accompanying notes are an integral part of these financial statements.

BC ASSOCIATION OF COMMUNITY RESPONSE NETWORKS

STATEMENT OF FINANCIAL POSITION – INTERNALLY RESTRICTED FUNDS

(Unaudited)

AS AT MARCH 31, 2010

	First Nations Mentoring Fund	Support for People with Disabilities Fund	Police Training Fund	Total 2010	Total 2009
ASSETS					
CURRENT ASSETS					
Cash	\$ -	\$ -	\$ -	\$ -	\$ -
Term deposits	-	-	-	-	-
Accounts receivable	-	-	-	-	-
Inter-fund receivable	-	3,970	1,194	5,164	8,850
Prepaid expenses	-	-	-	-	-
	\$ -	\$ 3,970	\$ 1,194	\$ 5,164	\$ 8,850
LIABILITIES AND FUND BALANCES					
CURRENT LIABILITIES					
Accounts payable and accrued liabilities	\$ -	\$ -	\$ -	\$ -	\$ -
Deferred revenue	-	-	-	-	-
Inter-fund payable	-	-	-	-	-
	-	-	-	-	-
FUND BALANCES					
Externally restricted	-	-	-	-	-
Internally restricted	-	3,970	1,194	5,164	8,850
Unrestricted	-	-	-	-	-
	-	3,970	1,194	5,164	8,850
	\$ -	\$ 3,970	\$ 1,194	\$ 5,164	\$ 8,850

The accompanying notes are an integral part of these financial statements.

BC ASSOCIATION OF COMMUNITY RESPONSE NETWORKS

STATEMENT OF CHANGES IN FUND BALANCES (Unaudited) FOR THE YEAR ENDED MARCH 31, 2010

	Operating Fund	Externally Restricted Fund	Internally Restricted Fund	Total 2010	Total 2009
BALANCE, BEGINNING OF YEAR	\$ 16,038	\$ 30,000	\$ 8,850	\$ 54,888	\$ 57,461
Deficit of Revenue over Expenses	(9,022)	(22,510)	(686)	(32,218)	(2,573)
Interfund Transfers	1,760	1,240	(3,000)	-	-
BALANCE, END OF YEAR	\$ 8,776	\$ 8,730	\$ 5,164	\$ 22,670	\$ 54,888

The accompanying notes are an integral part of these financial statements.

BC ASSOCIATION OF COMMUNITY RESPONSE NETWORKS

STATEMENT OF OPERATIONS
(Unaudited)
FOR THE YEAR ENDED MARCH 31, 2010

	Operating Fund		Externally Restricted Fund		Internally Restricted Fund		Total	
	2010	2009	2010	2009	2010	2009	2010	2009
REVENUES								
Grants	\$ 14,401	\$ 22,450	\$ 145,840	\$ 110,000	\$ -	\$ 3,000	\$ 160,241	\$ 135,450
Donations	200	4,299	-	-	-	-	200	4,299
Interest	253	1,231	74	57	-	-	327	1,288
Other revenue	15,959	8,174	-	-	-	-	15,959	8,174
	30,813	36,154	145,914	110,057	-	3,000	176,727	149,211
EXPENSES								
Accounting and legal	11,723	11,462	1,271	975	-	500	12,994	12,937
Administration support	2,082	2,479	29,870	18,498	-	-	31,952	18,498
Conference fees and AGM	459	370	6,592	-	-	-	7,051	370
Fund for local CRN	-	3,930	22,861	7,090	-	1,387	22,861	12,407
Mentors	590	3,113	60,142	31,633	686	5,015	61,418	39,761
Office	10,522	14,218	2,435	408	-	-	12,957	17,105
Provincial website	-	-	-	2,382	-	-	-	2,382
Report writing and distribution	-	-	14,938	-	-	-	14,938	-
Resource development	6,295	9,326	3,356	-	-	-	9,651	9,326
Staff fees	6,217	2,012	25,898	19,617	-	7,416	32,115	29,045
Travel	1,947	4,900	-	1,549	-	3,504	1,947	9,953
Workshop design and facilitation	-	-	1,061	-	-	-	1,061	-
	39,835	51,810	168,424	82,152	686	17,822	208,945	151,784
Excess (Deficit) of Revenue Over Expenses	\$ (9,022)	\$ (15,656)	\$ (22,510)	\$ 27,905	\$ (686)	\$ (14,822)	\$ (32,218)	\$ (2,573)

Refer to Note 5

The accompanying notes are an integral part of these financial statements.

BC ASSOCIATION OF COMMUNITY RESPONSE NETWORKS

STATEMENT OF OPERATIONS AND CHANGES IN FUND BALANCES – EXTERNALLY RESTRICTED FUNDS

(Unaudited)

FOR THE YEAR ENDED MARCH 31, 2010

	Gaming Fund		Law Foundation Fund		Vanguard Project Education Fund		Seniors Learning and Knowledge Exchange	
	2010	2009	2010	2009	2010	2009	2010	2009
REVENUES								
Grants	\$ 100,000	\$ 75,000	\$ -	\$ -	\$ -	\$ 30,000	\$ -	\$ 5,000
Donations	-	-	-	-	-	-	-	-
Interest	74	57	-	-	-	-	-	-
Other revenue	-	-	-	-	-	-	-	-
	100,074	75,057	-	-	-	30,000	-	5,000
EXPENSES								
Accounting and legal	1,271	225	-	-	-	750	-	-
Administration support	25,565	18,498	-	-	2,290	-	155	-
Conference fees and AGM	-	-	-	-	6,592	-	-	-
Fund for local CRN	9,861	7,090	-	-	13,000	-	-	-
Mentors	36,419	26,788	-	-	-	-	-	4,845
Office	2,435	408	-	-	-	-	-	-
Provincial website	-	2,382	-	-	-	-	-	-
Report writing and distribution	-	-	-	-	-	-	-	-
Resource development	-	-	-	-	-	-	-	-
Staff fees	23,388	19,617	-	-	2,510	-	-	-
Travel	-	1,281	-	-	-	268	-	-
Workshop design and facilitation	1,061	-	-	-	-	-	-	-
	100,000	76,289	-	-	24,392	1,018	155	4,845
Excess (Deficit) of Revenue Over Expenses	74	(1,232)	-	-	(24,392)	28,982	(155)	155
Interfund Transfers	1,411	-	(171)	-	-	-	-	-
Fund Balances, Beginning of Year	(1,485)	(253)	2,348	2,348	28,982	-	155	-
Fund Balances, End of Year	\$ -	\$ (1,485)	\$ 2,177	\$ 2,348	\$ 4,590	\$ 28,982	\$ -	\$ 155

Refer to Note 5

The accompanying notes are an integral part of these financial statements.

BC ASSOCIATION OF COMMUNITY RESPONSE NETWORKS

STATEMENT OF OPERATIONS AND CHANGES IN FUND BALANCES – EXTERNALLY RESTRICTED FUNDS - continued
(Unaudited)
FOR THE YEAR ENDED MARCH 31, 2010

	Health Canada		Public Health		Total	
	2010	2009	2010	2009	2010	2009
REVENUES						
Grants	\$ 22,400	\$ -	\$ 23,440	\$ -	\$ 145,840	\$ 110,000
Donations	-	-	-	-	-	-
Interest	-	-	-	-	74	57
Other revenue	-	-	-	-	-	-
	22,400	-	23,440	-	145,914	110,057
EXPENSES						
Accounting and legal	-	-	-	-	1,271	975
Administration support	1,432	-	428	-	29,870	18,498
Conference fees and AGM	-	-	-	-	6,592	-
Fund for local CRN	-	-	-	-	22,861	7,090
Mentors	12,943	-	10,780	-	60,142	31,633
Office	-	-	-	-	2,435	408
Provincial website	-	-	-	-	-	2,382
Report writing and distribution	8,354	-	6,584	-	14,938	-
Resource development	3,356	-	-	-	3,356	-
Staff fees	-	-	-	-	25,898	19,617
Travel	-	-	-	-	-	1,549
Workshop design and facilitation	-	-	-	-	1,061	-
	26,085	-	17,792	-	168,424	82,152
Excess (Deficit) of Revenue Over Expenses	(3,685)	-	5,648	-	(22,510)	27,905
Interfund Transfers	-	-	-	-	1,240	-
Fund Balances, Beginning of Year	-	-	-	-	30,000	2,095
Fund Balances, End of Year	\$ (3,685)	\$ -	\$ 5,648	\$ -	\$ 8,730	\$ 30,000

Refer to Note 5

The accompanying notes are an integral part of these financial statements.

BC ASSOCIATION OF COMMUNITY RESPONSE NETWORKS

STATEMENT OF OPERATIONS AND CHANGES IN FUND BALANCES – INTERNALLY RESTRICTED FUNDS (Unaudited) FOR THE YEAR ENDED MARCH 31, 2010

	First Nations Mentoring Fund		Support for People with Disabilities Fund		Police Training Fund		Total	
	2010	2009	2010	2009	2010	2009	2010	2009
REVENUES								
Grants	\$ -	\$ 3,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,000
Donations	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Other revenue	-	-	-	-	-	-	-	-
	-	3,000	-	-	-	-	-	3,000
EXPENSES								
Accounting and legal	-	500	-	-	-	-	-	500
Administration support	-	-	-	-	-	-	-	-
Conference fees and AGM	-	-	-	-	-	-	-	-
Fund for local CRN	-	1,387	-	-	-	-	-	1,387
Mentors	686	5,015	-	-	-	-	686	5,015
Office	-	-	-	-	-	-	-	-
Provincial website	-	-	-	-	-	-	-	-
Report writing and distribution	-	-	-	-	-	-	-	-
Resource development	-	-	-	-	-	-	-	-
Staff fees	-	7,416	-	-	-	-	-	7,416
Travel	-	2,966	-	-	-	538	-	3,504
Workshop design and facilitation	-	-	-	-	-	-	-	-
	686	17,284	-	-	-	538	686	17,822
Excess (Deficit) of Revenue Over Expenses	(686)	(14,284)	-	-	-	(538)	(686)	(14,822)
Interfund Transfers	(3,000)	-	-	-	-	-	(3,000)	-
Fund Balances, Beginning of Year	3,686	17,970	3,970	3,970	1,194	1,732	8,850	23,672
Fund Balances, End of Year	\$ -	\$ 3,686	\$ 3,970	\$ 3,970	\$ 1,194	\$ 1,194	\$ 5,164	\$ 8,850

Refer to Note 5

The accompanying notes are an integral part of these financial statements.

BC ASSOCIATION OF COMMUNITY RESPONSE NETWORKS

STATEMENT OF CASH FLOW (Unaudited) FOR THE YEAR ENDED MARCH 31, 2010

	Total 2010	Total 2009
OPERATING ACTIVITIES		
Deficit of revenue over expenses	\$ (32,218)	\$ (2,573)
Changes in non-cash working capital:		
Accounts receivable	(8,303)	9,727
Prepaid expenses	-	507
Accounts payable and accrued liabilities	498	3,152
Deferred revenue	-	25,000
	(40,023)	35,813
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	152,043	116,230
CASH AND CASH EQUIVALENTS, END OF YEAR	\$ 112,020	\$ 152,043
 CASH AND CASH EQUIVALENTS consist of:		
Cash	\$ 105,354	\$ 111,971
Term deposits	6,666	40,072
	\$ 112,020	\$ 152,043

The accompanying notes are an integral part of these financial statements.

BC ASSOCIATION OF COMMUNITY RESPONSE NETWORKS

NOTES TO THE FINANCIAL STATEMENTS

(Unaudited)

MARCH 31, 2010

1. PURPOSE OF ORGANIZATION

The Association was incorporated on March 14, 2003 pursuant to the British Columbia Society Act as a not-for-profit organization for the purpose of working to prevent adult abuse and neglect and to support the development of Community Response Networks (CRN's). The Association provides modest funding, provincial community and regional workshops, community development consultation and print materials.

The Association is registered as a charitable organization under the Income Tax Act of Canada with the business number 89342 3400.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The following accounting policies used by the Association are set forth to facilitate an understanding of the financial statements:

(a) Fund Accounting

The Association adopts the restricted fund method of accounting for its revenue.

Operating Fund – Unrestricted

The Association's revenues and expenses from general operations and administration are reported in the Operating Fund. The Fund is unrestricted.

Externally Restricted Fund

i) Gaming Fund

The Gaming Fund is established to record funding from the Direct Access Program grant to assist paying the mentors' team and other support activities for CRN's.

ii) Law Foundation Fund

The Law Foundation Fund reports activities relating to the Public Legal Education on Financial Abuse Project through Financial Crime Workshops in 20 – 30 communities.

iii) Vanguard Project Education Fund

The Vanguard Project Education Fund is established to provide education with and for CRN's using the materials developed by the B.C. Adult Abuse/Neglect Prevention collaborative as part of the Vanguard Project.

iv) Seniors Learning and Knowledge Exchange

The Seniors Learning and Knowledge Exchange is provided by the Canadian Council on Learning - Adult Learning Knowledge Centre at the University of New Brunswick to gather information about seniors learning in the senior abuse response/prevention field from across Canada through a series of regional teleconferences.

BC ASSOCIATION OF COMMUNITY RESPONSE NETWORKS

NOTES TO THE FINANCIAL STATEMENTS
(Unaudited)
MARCH 31, 2010

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES *continued*

(a) Fund Accounting - *continued*

v) *Health Canada First Nation Inuit Health*

The Health Canada First Nation Inuit Health is to develop an environmental scan and critical analysis of promising approaches for addressing/preventing abuse of older adults in First Nations communities/contexts in Canada.

vi) *Public Health Agency of Canada*

The Public Health Agency of Canada is to hold three national virtual Knowledge Exchanges on topics relevant to the senior abuse prevention field experimenting with new and promising web-based technologies and to update "Outlook 2007: Promising Approaches for Preventing Abuse of Older Adults in Community Settings in Canada" into "Snapshot 2009".

Internally Restricted Fund

i) *First Nations Mentoring Fund*

The fund is established to support community based abuse prevention work in First Nations. It is funded by The Victim Services and Crime Prevention Division of the Ministry of Public Safety and the Solicitor General.

ii) *Support for People with Disabilities Fund*

This is a grant to complete the writing of a publication on assistance for people with disabilities to be compatible with their Help Starts Here Series. It is funded by The Victim Services and Crime Prevention Division of the Ministry of Public Safety and the Solicitor General.

iii) *Police Training Fund*

These funds are to help cover the costs of training of police and designated agency staff in joint interactive sessions anywhere in British Columbia. It is funded by The Victim Services and Crime Prevention Division of the Ministry of Public Safety and the Solicitor General.

(b) Revenue Recognition

Unrestricted contributions are recognized as revenue of the Operating Fund in the year received or receivable.

Restricted contributions are recognized as revenue of the appropriate restricted fund.

BC ASSOCIATION OF COMMUNITY RESPONSE NETWORKS

NOTES TO THE FINANCIAL STATEMENTS

(Unaudited)

MARCH 31, 2010

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES *continued*

(c) Use of Estimates

The preparation of financial statements in conformity with Canadian generally accepted accounting principles requires management to make estimates and assumptions that affect the reporting amount of assets and liabilities and the disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses for the reporting period. Significant areas requiring the use of management estimates are accounts receivable and accounts payable. Actual results could differ from these estimates.

3. FINANCIAL INSTRUMENTS

The Association's financial instruments consist of cash, term deposits, accounts receivables, prepaid expenses, accounts payable and accrued liabilities and deferred revenue. Unless otherwise noted, it is management's opinion that the Association is not exposed to significant interest risks arising from these financial instruments. The fair value of the instruments approximates their carrying values, unless otherwise noted.

4. CONTRIBUTED SERVICES AND "IN-KIND"

The Association has advised that local "in-kind" contributions are estimated to be valued at \$150,000. This figure is derived from the 2009 Use of Funds and Activities Reports filed by local CRN coordinators and it is comprised of three numbers:

- actual dollars received from non-government sources - \$29,000
- in-kind contributions like space, materials and supplies - \$23,000
- and volunteer labour for core CRN activities - \$98,000 based on a blended rate of \$25/hour for CRN coordinators and members.

Because of the difficulty of determining the fair value for donated space, materials and supplies, volunteer hours and contributed services are not reflected in the financial statements.