

**BC ASSOCIATION OF COMMUNITY RESPONSE  
NETWORKS**

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**FINANCIAL STATEMENTS**

**(Unaudited)**

**MARCH 31, 2009**

# BC ASSOCIATION OF COMMUNITY RESPONSE NETWORKS

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MARCH 31, 2009

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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, 2009**, 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 20, 2009

CERTIFIED GENERAL ACCOUNTANTS

# BC ASSOCIATION OF COMMUNITY RESPONSE NETWORKS

## STATEMENT OF FINANCIAL POSITION (Unaudited) AS AT MARCH 31, 2009

	Operating Fund	Externally Restricted Fund	Internally Restricted Fund	2009	(Audited) 2008
<b>ASSETS</b>					
<b>CURRENT ASSETS</b>					
Cash	\$ 11,971	\$ 100,000	\$ -	\$ 111,971	\$ 90,756
Term deposits	40,072	-	-	40,072	25,474
Accounts receivable	997	5,000	-	5,997	15,724
Inter-fund receivable	6,330	31,330	8,850	46,510	27,005
Prepaid expenses	-	-	-	-	507
	<b>\$ 59,370</b>	<b>\$ 136,330</b>	<b>\$ 8,850</b>	<b>\$ 204,550</b>	<b>\$ 159,466</b>
<b>LIABILITIES AND FUND BALANCES</b>					
<b>CURRENT LIABILITIES</b>					
Accounts payable and accrued liabilities	\$ 3,152	\$ -	\$ -	\$ 3,152	\$ -
Deferred revenue	-	100,000	-	100,000	75,000
Inter-fund payable	40,180	6,330	-	46,510	27,005
	43,332	106,330	-	149,662	102,005
<b>FUND BALANCES</b>					
Externally restricted	-	30,000	-	30,000	2,095
Internally restricted	-	-	8,850	8,850	23,672
Unrestricted	16,038	-	-	16,038	31,694
	16,038	30,000	8,850	54,888	57,461
	<b>\$ 59,370</b>	<b>\$ 136,330</b>	<b>\$ 8,850</b>	<b>\$ 204,550</b>	<b>\$ 159,466</b>

**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, 2009

	Gaming Fund	Law Foundation Fund	Vanguard Project Education Fund *	Seniors Learning and Knowledge Exchange **	2009	(Audited) 2008
<b>ASSETS</b>						
<b>CURRENT ASSETS</b>						
Cash	\$ 100,000	\$ -	\$ -	\$ -	\$ 100,000	\$ 75,732
Term deposits	-	-	-	-	-	-
Accounts receivable	-	-	-	5,000	5,000	-
Inter-fund receivable	-	2,348	28,982	-	31,330	2,348
Prepaid expenses	-	-	-	-	-	-
	<b>\$ 100,000</b>	<b>\$ 2,348</b>	<b>\$ 28,982</b>	<b>\$ 5,000</b>	<b>\$ 136,330</b>	<b>\$ 78,080</b>
<b>LIABILITIES AND FUND BALANCES</b>						
<b>CURRENT LIABILITIES</b>						
Accounts payable and accrued liabilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Deferred revenue	100,000	-	-	-	100,000	75,000
Inter-fund payable	1,485	-	-	4,845	6,330	985
	101,485	-	-	4,845	106,330	75,985
<b>FUND BALANCES</b>						
Externally restricted	(1,485)	2,348	28,982	155	30,000	2,095
Internally restricted	-	-	-	-	-	-
Unrestricted	-	-	-	-	-	-
	(1,485)	2,348	28,982	155	30,000	2,095
	<b>\$ 100,000</b>	<b>\$ 2,348</b>	<b>\$ 28,982</b>	<b>\$ 5,000</b>	<b>\$ 136,330</b>	<b>\$ 78,080</b>

*Funding Sources:*

\* *Ministry of Public Safety and Solicitor General*

\*\* *Canadian Counsel for Learning*

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, 2009

	Community Mentors for First Nations Communities Fund	Support for People with Disabilities Fund	Police Training Fund	2009	(Audited) 2008
<b>ASSETS</b>					
<b>CURRENT ASSETS</b>					
Cash	\$ -	\$ -	\$ -	\$ -	\$ -
Term deposits	-	-	-	-	-
Accounts receivable	-	-	-	-	-
Inter-fund receivable	3,686	3,970	1,194	8,850	23,672
Prepaid expenses	-	-	-	-	-
	<b>\$ 3,686</b>	<b>\$ 3,970</b>	<b>\$ 1,194</b>	<b>\$ 8,850</b>	<b>\$ 23,672</b>
<b>LIABILITIES AND FUND BALANCES</b>					
<b>CURRENT LIABILITIES</b>					
Accounts payable and accrued liabilities	\$ -	\$ -	\$ -	\$ -	\$ -
Deferred revenue	-	-	-	-	-
Inter-fund payable	-	-	-	-	-
	-	-	-	-	-
<b>FUND BALANCES</b>					
Externally restricted	-	-	-	-	-
Internally restricted	3,686	3,970	1,194	8,850	23,672
Unrestricted	-	-	-	-	-
	3,686	3,970	1,194	8,850	23,672
	<b>\$ 3,686</b>	<b>\$ 3,970</b>	<b>\$ 1,194</b>	<b>\$ 8,850</b>	<b>\$ 23,672</b>

*All Funding Sources from:*

*Ministry of Public Safety and Solicitor General*

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, 2009

		Operating Fund	Externally Restricted Fund	Internally Restricted Fund	2009	(Audited) 2008
<b>BALANCE, BEGINNING OF YEAR</b>	\$	31,694	\$ 2,095	\$ 23,672	\$ 57,461	\$ 82,009
Excess (Deficit) of Revenue over Expenses		(15,656)	27,905	(14,822)	(2,573)	(24,548)
<b>BALANCE, END OF YEAR</b>	<b>\$</b>	<b>16,038</b>	<b>\$ 30,000</b>	<b>\$ 8,850</b>	<b>\$ 54,888</b>	<b>\$ 57,461</b>

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, 2009

	Operating Fund		Externally Restricted Fund		Internally Restricted Fund		Total	
	2009	2008	2009	2008	2009	2008	2009	2008
<b>REVENUES</b>								
Grants	\$ 22,450	\$ 15,750	\$ 110,000	\$ 63,465	\$ 3,000	\$ 37,000	\$ 135,450	\$ 116,215
Donations	4,299	4,778	-	-	-	-	4,299	4,778
Interest	1,231	1,348	57	68	-	-	1,288	1,416
Other revenue	8,174	12,150	-	542	-	-	8,174	12,692
	36,154	34,026	110,057	64,075	3,000	37,000	149,211	135,101
<b>EXPENSES</b>								
Accounting and legal	11,462	248	975	10,920	500	500	12,937	11,668
Administration support	-	-	18,498	16,823	-	3,200	18,498	17,544
Conference fees and AGM	370	-	-	-	-	2,356	370	2,356
Fund for local CRN	3,930	-	7,090	15,657	1,387	-	12,407	15,657
Mentors	3,113	500	31,633	31,965	5,015	7,614	39,761	40,079
Office	16,697	12,901	408	-	-	-	17,105	15,380
Provincial website	-	-	2,382	1,917	-	-	2,382	1,917
Report writing and distribution	-	933	-	2,575	-	1,030	-	4,538
Resource development	9,326	9,022	-	-	-	-	9,326	9,022
Staff fees	2,012	5,336	19,617	24,755	7,416	2,716	29,045	32,807
Travel	4,900	331	1,549	38	3,504	-	9,953	369
Workshop design and facilitation	-	-	-	8,312	-	-	-	8,312
	51,810	29,271	82,152	112,962	17,822	17,416	151,784	159,649
<b>Excess (Deficit) of Revenue Over Expenses</b>	<b>\$ (15,656)</b>	<b>\$ 4,755</b>	<b>\$ 27,905</b>	<b>\$ (48,887)</b>	<b>\$ (14,822)</b>	<b>\$ 19,584</b>	<b>\$ (2,573)</b>	<b>\$ (24,548)</b>

*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, 2009

	Gaming Fund		Law Foundation Fund		Vanguard Project Education Fund		Seniors Learning and Knowledge Exchange Fund		Total	
	2009	2008	2009	2008	2009	2008	2009	2008	2009	2008
<b>REVENUES</b>										
Grants	\$ 75,000	\$ 52,340	\$ -	\$ 11,125	\$ 30,000	\$ -	\$ 5,000	\$ -	\$ 110,000	\$ 63,465
Donations	-	-	-	-	-	-	-	-	-	-
Interest	57	68	-	-	-	-	-	-	57	68
Other revenue	-	542	-	-	-	-	-	-	-	542
	75,057	52,950	-	11,125	30,000	-	5,000	-	110,057	64,075
<b>EXPENSES</b>										
Accounting and legal	225	5,220	-	5,700	750	-	-	-	975	10,920
Administration support	18,498	15,823	-	1,000	-	-	-	-	18,498	16,823
Conference fees and AGM	-	-	-	-	-	-	-	-	-	-
Fund for local CRN	7,090	12,849	-	2,808	-	-	-	-	7,090	15,657
Mentors	26,788	25,724	-	6,241	-	-	4,845	-	31,633	31,965
Office	408	-	-	-	-	-	-	-	408	-
Provincial website	2,382	1,917	-	-	-	-	-	-	2,382	1,917
Report writing and distribution	-	-	-	2,575	-	-	-	-	-	2,575
Resource development	-	-	-	-	-	-	-	-	-	-
Staff fees	19,617	17,755	-	7,000	-	-	-	-	19,617	24,755
Travel	1,281	-	-	38	268	-	-	-	1,549	38
Workshop design and facilitation	-	-	-	8,312	-	-	-	-	-	8,312
	76,289	79,288	-	33,674	1,018	-	4,845	-	82,152	112,962
<b>Excess (Deficit) of Revenue Over Expenses</b>	(1,232)	(26,338)	-	(22,549)	28,982	-	155	-	27,905	(48,887)
<b>Fund Balances, Beginning of Year</b>	(253)	26,085	2,348	24,897	-	-	-	-	2,095	50,982
<b>Fund Balances, End of Year</b>	\$ (1,485)	\$ (253)	\$ 2,348	\$ 2,348	\$ 28,982	\$ -	\$ 155	\$ -	\$ 30,000	\$ 2,095

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, 2009

	First Nations Mentoring Fund		Support for People with Disabilities Fund		Police Training Fund		Total	
	2009	2008	2009	2008	2009	2008	2009	2008
<b>REVENUES</b>								
Grants	\$ 3,000	\$ 32,000	\$ -	\$ 5,000	\$ -	\$ -	\$ 3,000	\$ 37,000
Donations	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Other revenue	-	-	-	-	-	-	-	-
	3,000	32,000	-	5,000	-	-	3,000	37,000
<b>EXPENSES</b>								
Accounting and legal	500	500	-	-	-	-	500	500
Administration support	-	3,200	-	-	-	-	-	3,200
Conference fees and AGM	-	-	-	-	-	2,356	-	2,356
Fund for local CRN	1,387	-	-	-	-	-	1,387	-
Mentors	5,015	7,614	-	-	-	-	5,015	7,614
Office	-	-	-	-	-	-	-	-
Provincial website	-	-	-	-	-	-	-	-
Report writing and distribution	-	-	-	1,030	-	-	-	1,030
Resource development	-	-	-	-	-	-	-	-
Staff fees	7,416	2,716	-	-	-	-	7,416	2,716
Travel	2,966	-	-	-	538	-	3,504	-
Workshop design and facilitation	-	-	-	-	-	-	-	-
	17,284	14,030	-	1,030	538	2,356	17,822	17,416
<b>Excess (Deficit) of Revenue Over Expenses</b>	(14,284)	17,970	-	3,970	(538)	(2,356)	(14,822)	19,584
<b>Fund Balances, Beginning of Year</b>	17,970	-	3,970	-	1,732	4,088	23,672	4,088
<b>Fund Balances, End of Year</b>	\$ 3,686	\$ 17,970	\$ 3,970	\$ 3,970	\$ 1,194	\$ 1,732	\$ 8,850	\$ 23,672

*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, 2009

	<b>2009</b>	<b>(Audited) 2008</b>
<b>OPERATING ACTIVITIES</b>		
Deficit of revenue over expenses	\$ (2,573)	\$ (24,548)
Changes in non-cash working capital:		
Accounts receivable	9,727	501
Prepaid expenses	507	(507)
Accounts payable and accrued liabilities	3,152	(5,695)
Deferred revenue	25,000	22,660
	35,813	(7,589)
<b>CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR</b>	<b>116,230</b>	<b>123,819</b>
<b>CASH AND CASH EQUIVALENTS, END OF YEAR</b>	<b>\$ 152,043</b>	<b>\$ 116,230</b>
 <b>CASH AND CASH EQUIVALENTS consist of:</b>		
Cash	\$ 111,971	\$ 90,756
Term deposits	40,072	25,474
	<b>\$ 152,043</b>	<b>\$ 116,230</b>

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

# BC ASSOCIATION OF COMMUNITY RESPONSE NETWORKS

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## NOTES TO THE FINANCIAL STATEMENTS

(Unaudited)

MARCH 31, 2009

### 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 (CRNs). 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 Fund*

The Seniors Learning and Knowledge Exchange Fund 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

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NOTES TO THE FINANCIAL STATEMENTS  
(Unaudited)  
MARCH 31, 2009

## 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES *continued*

### (a) Fund Accounting - *continued*

#### *Internally Restricted Fund - continued*

##### *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 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 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 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.

### (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.

# BC ASSOCIATION OF COMMUNITY RESPONSE NETWORKS

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## NOTES TO THE FINANCIAL STATEMENTS

(Unaudited)

MARCH 31, 2009

### 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 2008 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 - \$28,000,
- in-kind contributions like space, materials and supplies - \$39,000,
- and volunteer labour for core CRN activities - \$83,000 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.

### 5. COMPARITIVE FIGURES

The comparative figures for the period ended March 31, 2008 had been audited.