

**CALGARY COUNSELLING CENTRE**  
**Financial Statements**  
**December 31, 2018**

**CALGARY COUNSELLING CENTRE**  
**Index to Financial Statements**  
**For the Year Ended December 31, 2018**

---

	Page
INDEPENDENT AUDITOR'S REPORT	1 - 2
FINANCIAL STATEMENTS	
Statement of Financial Position	3
Statement of Operations	4
Statement of Changes in Net Assets	5
Statement of Cash Flows	6
Notes to Financial Statements	7 - 13
Family and Community Support Services (FCSS) Funding - Revenue and Expenses <i>(Schedule 1)</i>	14
Family and Community Support Services (FCSS) Funding - Emergency Resiliency Fund - Revenue and Expenses <i>(Schedule 2)</i>	15
Family and Community Support Services (FCSS) Funding - Honour Based Violence - Revenue and Expenses <i>(Schedule 3)</i>	16



Tel: 403-266-5608  
Fax: 403-233-7833  
www.bdo.ca

BDO Canada LLP  
903 - 8th Avenue SW, Suite 620  
Calgary AB T2P 0P7 Canada

---

## INDEPENDENT AUDITOR'S REPORT

---

**To the Members of Calgary Counselling Centre**

### **Opinion**

We have audited the financial statements of Calgary Counselling Centre (the Organization), which comprise the statement of financial position as at December 31, 2018, and the statement of operations, changes in net assets and cash flow statement for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of Calgary Counselling Centre as at December 31, 2018, and its financial performance and its cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.

### **Basis for Opinion**

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Organization in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our ethical responsibilities in accordance with those requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### **Other Matter**

The financial statements of the Organization for the year ended December 31, 2018, were audited by the firm of Calvista LLP, whose practice now operates under BDO Canada LLP, and who expressed an unmodified opinion on those statements on March 19, 2018.

### **Responsibilities of Management and Those Charged with Governance 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.

In preparing the financial statements, management is responsible for assessing the Organization's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to cease operations, or has realistic alternative but to do so.

*(continues)*



Independent Auditor's Report to the Members of Calgary Counselling Centre *(continued)*

Those charged with governance are responsible for overseeing the Organization's financial reporting process.

**Auditor's Responsibilities for the Audit of Financial Statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit 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 Organization's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Organization's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Organization to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

*BDO Canada LLP*

Chartered Professional Accountants

Calgary, Alberta  
March 28, 2019

**CALGARY COUNSELLING CENTRE**  
**Statement of Financial Position**  
**As at December 31, 2018**

	2018	2017
<b>Assets</b>		
Current		
Cash (Note 12)	\$ 1,366,209	\$ 897,536
Short term investments (Note 3)	75,775	72,808
Accounts receivable	140,762	122,220
Goods and services tax recoverable	13,527	5,000
Prepaid expenses	27,834	23,633
	<u>1,624,107</u>	1,121,197
Endowment Fund (Note 4)	34,366	34,366
Property and equipment (Note 5)	2,285,106	2,580,859
	<u>\$ 3,943,579</u>	<u>\$ 3,736,422</u>
<b>Liabilities and Net assets</b>		
Current		
Accounts payable and accrued liabilities	\$ 210,293	\$ 223,747
Bank operating line of credit (Note 6)	-	135,000
Payroll deductions	33,024	27,084
Unearned revenue	8,533	12,825
Deferred contributions related to operations (Note 7)	351,538	372,859
	<u>603,388</u>	771,515
Deferred contributions		
Related to property and equipment (Note 8)	1,200,655	401,672
Lease inducement (Note 11)	603,177	681,427
Long term debt (Note 9)	1,436,370	1,929,948
	<u>3,843,590</u>	3,784,562
Net Assets		
Invested in property and equipment	1,084,459	2,179,186
Endowment (note 4)	34,366	34,366
Unrestricted	(1,893,836)	(3,136,693)
Internally restricted (Note 12)	875,000	875,000
	<u>99,989</u>	(48,141)
	<u>\$ 3,943,579</u>	<u>\$ 3,736,422</u>

ON BEHALF OF THE BOARD

  
 \_\_\_\_\_ Director

  
 \_\_\_\_\_ Director

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

**CALGARY COUNSELLING CENTRE**  
**Statement of Operations**  
**For the Year Ended December 31, 2018**

	2018	2017
<b>Revenues</b>		
Grants		
Grants from funders (Note 14)	\$ 2,774,313	\$ 2,559,168
Fees for services		
Counselling	2,168,713	2,245,724
Fundraising revenue		
Donations	65,134	131,687
Special events	-	64,701
Annual campaign	4,530	59,303
United Way of Calgary and Area donor choice	68,052	45,795
Other		
Recognition of deferred contributions related to property and equipment (Note 8)	145,076	134,048
Bequest	-	33,854
Other	110,653	62,578
	<u>5,336,471</u>	<u>5,336,858</u>
<b>Expenses</b>		
Salaries and benefits	3,181,434	3,171,090
Occupancy costs	526,399	950,506
Bursary and residency payments	428,327	612,011
Amortization	378,955	443,465
Consulting fees	294,248	269,439
Miscellaneous	186,054	184,327
Interest and bank charges	39,233	105,731
Accounting fees	36,500	36,504
Advertising and promotion	22,279	32,923
Printing	27,542	31,116
Workshops and conferences	-	25,565
Goods and services tax expenses	26,131	25,086
Bad debts	11,182	18,704
Repairs and maintenance	19,371	18,703
Fundraising	9,240	17,877
Legal fees	1,446	1,320
	<u>5,188,341</u>	<u>5,944,367</u>
<b>Excess (deficiency) of revenues over expenses</b>	<u>\$ 148,130</u>	<u>\$ (607,509)</u>

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

**CALGARY COUNSELLING CENTRE**  
**Statement of Changes in Net Assets**  
**For the Years Ended December 31, 2018**

	Invested in property and equipment	Endowment (Note 4)	Internally restricted (Note 12)	Unrestricted	2018	2017
Net assets - beginning of year	\$ 2,179,186	\$ 34,366	\$ 875,000	\$ (3,136,693)	\$ (48,141)	\$ 559,368
Excess (deficiency) of revenue over expenses	(233,870)	-	-	382,000	148,130	(607,509)
Purchase of property and equipment	83,203	-	-	(83,203)	-	-
Interfund transfer	(944,060)	-	-	944,060	-	-
<b>Net assets - end of year</b>	<b>\$ 1,084,459</b>	<b>\$ 34,366</b>	<b>\$ 875,000</b>	<b>\$ (1,893,836)</b>	<b>\$ 99,989</b>	<b>\$ (48,141)</b>

**CALGARY COUNSELLING CENTRE**  
**Statement of Cash Flows**  
**For the Year Ended December 31, 2018**

	<b>2018</b>	<b>2017</b>
<b>Operating activities</b>		
Cash receipts from contributors and clients	\$ 5,138,716	\$ 5,096,856
Cash paid to suppliers and employees	<u>(4,964,932)</u>	<u>(5,620,605)</u>
Cash flows from operating activities	<u>173,784</u>	<u>(523,749)</u>
<b>Investing activities</b>		
Purchase of property and equipment	<u>(83,203)</u>	(109,195)
Purchase of short term investments	<u>(2,967)</u>	<u>-</u>
Cash flow used by investing activities	<u>(86,170)</u>	<u>(109,195)</u>
<b>Financing activities</b>		
Deferred contributions related to property and equipment	944,059	36,348
Lease inducement	-	698,988
Advance (payment) on long term debt	<u>(428,000)</u>	<u>(452,870)</u>
Line of credit	<u>(135,000)</u>	<u>135,000</u>
Cash flows from financing activities	<u>381,059</u>	<u>417,466</u>
<b>Increase (decrease) in cash flow</b>	<b>468,673</b>	<b>(215,478)</b>
Cash - beginning of year	<u>897,536</u>	<u>1,113,014</u>
<b>Cash - end of year</b>	<b><u>\$ 1,366,209</u></b>	<b><u>\$ 897,536</u></b>

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



# CALGARY COUNSELLING CENTRE

## Notes to Financial Statements

Year Ended December 31, 2018

---

### 1. Purpose of the organization

Calgary Counselling Centre (the "Centre") provides compassionate, professional and affordable counselling services to Calgarians. It helps individuals, families, couples and children resolve emotional and social problems. It also strives to meet the changing needs of the community through ongoing research and education programs.

The Centre is a not-for-profit organization and a registered charity. As such, it is not subject to the payment of income tax under section 149(1) of the Income Tax Act of Canada.

---

### 2. Summary of significant accounting policies

#### Accounting Policies

These financial statements have been prepared in accordance with Canadian accounting standards for not-for-profit organizations in Part III of the CPA Canada Handbook, and in management's opinion, have been properly prepared within reasonable limits of materiality and within the framework of the significant accounting policies summarized below:

#### Revenue recognition

The Centre 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. Endowment contributions were recognized as direct increases in the fund. Restricted contributions for the purchase of property and equipment are deferred and recognized as income on the same basis that the related assets are amortized.

Contributions in kind are recognized at their fair market value on the date received by the Centre.

#### Cash and cash equivalents

Cash includes cash on hand and in banks. Cash equivalents are short-term, highly liquid investments that are readily convertible to known amounts of cash, with original maturities of three months or less and that are subject to an insignificant risk of change in value.

#### Property and equipment

Property and equipment are stated at cost less accumulated amortization. Amortization is provided at the following rates and methods designed to amortize the assets over their estimated useful lives. Amortization is provided at one half the rate in the year of acquisition.

Equipment	30%	declining balance
Computer equipment	30%	declining balance
Computer software	50%	declining balance
Furniture and fixtures	20%	declining balance
Leasehold improvements	term of lease	straight-line

(continues)

---

## CALGARY COUNSELLING CENTRE

### Notes to Financial Statements

Year Ended December 31, 2018

---

#### 2. Summary of significant accounting policies (continued)

##### Volunteer services

Volunteers contributed approximately 25,537 hours this year (2017 - 22,919) to assist the Centre in carrying out its service delivery activities. Because of the difficulty in determining their fair value, contributed services are not recognized in the financial statements.

##### Financial instruments

The Centre initially measures its financial assets and financial liabilities at fair value. It subsequently measures all of its financial assets and financial liabilities at amortized cost, except for investments in equity instruments and mutual funds that are quoted in an active market, which are measured at fair value. Changes in fair value are recognized as unrealized gains or losses in the statement of operations.

The financial assets measured at amortized cost include cash, short term investments, endowment fund and accounts receivable. The financial liabilities measured at amortized cost include bank operating line of credit, accounts payable and accrued liabilities and long term debt. The financial assets measured at fair value include marketable securities and funds that hold investments in equity instruments. The Centre currently holds no investments measured at fair value.

##### Measurement uncertainty

The preparation of financial statements in conformity with Canadian accounting standards for not-for-profit organizations requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and the reported amounts of revenues and expenses during the reporting period. The determination of amortization expense requires management to make assumptions about the expected useful life of property and equipment. Application of the deferral method of accounting for restricted contributions requires management to make assumptions about the matching of expenses against specific revenue in order to determine the amount of such revenue recognized in each period. Actual results could differ from those estimates.

---

#### 3. Short term investments

	<u>2018</u>	<u>2017</u>
RBC RateRiser guaranteed investment certificates (GICs), bearing interest at 2.00% (2017 - 1.70%), maturing in October 2019	<u>\$ 75,775</u>	<u>\$ 72,808</u>

---

## CALGARY COUNSELLING CENTRE

### Notes to Financial Statements

Year Ended December 31, 2018

---

#### 4. Endowment fund

An endowment fund was established by the Nickle Family Foundation in 1990 to provide one bursary for clergy who wish to acquire training in Pastoral Counselling at the Calgary Counselling Centre. The \$15,000 contribution must remain permanently invested, with the investment income earned on the endowment used to fund the bursary.

In 2008 the Calgary Breakfast Club contributed to the Calgary Counselling General Endowment Fund to provide one bursary for post-graduate counsellor training that will translate into leadership in the mental health field. The \$19,366 must remain permanently invested, with the investment income earned on the endowment used to fund the bursary.

The total of these funds is currently invested in a guaranteed investment certificate maturing October 2019 and is bearing annual interest at 2.00% (2017 - 1.70%).

	2018	2017
Nickle Family Foundation endowment	\$ 15,000	\$ 15,000
Calgary Breakfast Club endowment	19,366	19,366
	<u>\$ 34,366</u>	<u>\$ 34,366</u>

---

#### 5. Property and equipment

	Cost	Accumulated amortization	2018 Net book value	2017 Net book value
Equipment	\$ 195,853	\$ 187,962	\$ 7,891	\$ 11,273
Computer equipment	394,571	325,157	69,414	75,815
Computer software	754,322	650,774	103,548	121,457
Furniture and fixtures	133,194	112,098	21,096	26,369
Leasehold improvements	2,700,132	616,975	2,083,157	2,345,944
	<u>\$ 4,178,072</u>	<u>\$ 1,892,966</u>	<u>\$ 2,285,106</u>	<u>\$ 2,580,859</u>

---

#### 6. Bank operating line of credit

The Centre has an operating line of credit to a maximum of \$250,000 (2017 - \$250,000) with interest payable at bank prime plus 1.4% (2017 - 1.4%) per annum. This line is secured by a general security agreement. At the date of the statement of financial position the amount outstanding was \$Nil (2017 - \$135,000).

---

**CALGARY COUNSELLING CENTRE****Notes to Financial Statements****Year Ended December 31, 2018****7. Deferred contributions related to operations**

Deferred contributions consist of unspent externally restricted contributions that are received in the current year, but are related to subsequent operations. Changes in deferred contribution balances are as follows:

	<b>Beginning Balance</b>	<b>Additions</b>	<b>Utilizations</b>	<b>Ending balance</b>
Anonymous - capital campaign	\$ 114,621	\$ -	\$ 10,087	\$ 104,534
Alberta Human Services - Family and Community Safety Program	37,980	83,334	121,314	-
Calgary Foundation	-	52,000	-	52,000
Casino	86	-	-	86
Catholic Family Services (BIC)	52,743	165,375	215,936	2,182
Community Initiatives Program	-	14,000	14,000	-
FCSS				
Family Violence Program	92,220	276,660	368,880	-
Mental Health Resiliency Fund	44,250	-	44,250	-
Honor Based Violence	-	90,110	90,110	-
Government of Alberta				
AHS/Community	-	565,796	444,020	121,776
Government of Alberta Children Services	30,959	123,835	123,835	30,959
Innoweave	-	5,000	-	5,000
Jewish Community	-	15,000	-	15,000
Royal Bank of Canada	-	30,000	10,000	20,000
	<b>\$ 372,859</b>	<b>\$ 1,421,110</b>	<b>\$ 1,442,432</b>	<b>\$ 351,538</b>

## CALGARY COUNSELLING CENTRE

### Notes to Financial Statements

Year Ended December 31, 2018

#### 8. Deferred contributions related to property and equipment

Deferred contributions related to property and equipment consist of externally restricted capital contributions with which the Centre has purchased property and equipment or paid down related debt. These are recognized as revenue on the same basis as the amortization of the underlying equipment purchased. Changes in the deferred contributions related to property and equipment balance are as follows:

	Beginning Balance	Additions	Utilizations	Ending balance
Anonymous - Capital Donations	\$ 244,963	\$ 480,000	\$ 76,959	\$ 648,004
Alberta Government Grant	-	14,000	2,100	11,900
Calgary Foundation	-	10,086	972	9,114
Community Facilities Enhancement Program	109,936	-	13,640	96,296
Bell Canada Golf Tournament	-	5,000	357	4,643
Clearwater Charitable Foundation	25,500	-	7,650	17,850
Capital Expansion Project	5,622	-	5,622	-
Alberta Lotteries - Technology	4,088	-	1,227	2,861
Calgary Foundation Technology Government of Alberta	3,750	-	1,875	1,875
AHS/Community	-	3,690	923	2,767
Community Initiatives Program	3,278	-	1,297	1,981
United Way	2,298	-	689	1,609
Alberta Gaming and Liquor Commission - Casino Funds	2,237	-	959	1,278
Willow Park Charity Classic	-	431,283	30,806	400,477
	<u>\$ 401,672</u>	<u>\$ 944,059</u>	<u>\$ 145,076</u>	<u>\$ 1,200,655</u>

#### 9. Long term debt

	2018	2017
Loan from current landlord with interest at a fixed rate of 2.83% per annum. The loan is due on August 31, 2026, at the termination of the lease.	\$ 1,436,370	\$ 1,929,948
	<u>\$ 1,436,370</u>	<u>\$ 1,929,948</u>

Principal prepayments on this loan may be made at any time as funds are raised by the Centre. In 2018, Kahanoff Centre agreed to cancel the 2017 and 2018 interest. At December 31, 2018, Calgary Counselling Centre and Kahanoff Centre for Charitable Activities have determined that interest payments will commence on January 1, 2019.

## CALGARY COUNSELLING CENTRE

### Notes to Financial Statements

Year Ended December 31, 2018

---

#### 10. Commitments

i) The Centre has a lease agreement for its current office premises. This lease will expire in August 2026. Minimum annual rent payments are \$390,000.

iii) The Centre has lease agreements for a photocopier and a mailing machine. The photocopier is leased at a cost of \$398 per month to December 2020.

Minimum annual payments for these leases in each of the next five years are as follows:

2019	\$	394,776
2020		394,776
2021		390,000
2022		390,000
2023		390,000
Thereafter		<u>1,170,000</u>
Total minimum lease payments	\$	<u>3,129,552</u>

---

#### 11. Lease inducement

The Centre had signed a ten-year lease agreement for its current office premises (Note 10 i)). The landlord offered a lease inducement in the amount of \$782,500. The lease inducement is recognized as a reduction in rent expense at \$78,250 per year over the term of lease for the remaining 8 year and 8 month period. The net book value of the lease inducement was \$603,177 (2017 - \$681,427) as of December 31, 2018.

---

#### 12. Internally restricted

In late 2016 the Centre received a significant bequest. In 2017 the board of directors created an operating reserve of \$875,000 and this amount was transferred to a separate internally restricted bank account. The funds in this account are to be used to cover operating expenses from time to time when cash from operating revenue is less than expenses of a particular period. The funds may only be used with board approval and must be restored in future months when the cash flow from operations is positive, with a goal of maintaining the internally restricted cash balance at \$875,000.

---

#### 13. Financial instruments

The Centre's financial instruments consist of cash, accounts receivable, short term investments, endowment fund, accounts payable and accrued liabilities, bank operating line of credit and long term debt. All of these are reported at amortized cost.

Management has determined that the Centre is not exposed to significant credit risk, but does have some market risk due to the nature of investments held. To mitigate the market risk, the Board of Directors has implemented an investment policy that limits the nature of investments held. The Centre is exposed to interest rate risk on its loan from the Kahanoff Centre as interest payments will commence on January 1, 2019. Future cash flows may fluctuate because of changes in interest rates in relation to market rates of interest.

---

**CALGARY COUNSELLING CENTRE**  
**Notes to Financial Statements**  
**Year Ended December 31, 2018**

**14. Grants from funders**

	<b>2018</b>	<b>2017</b>
Anonymous	\$ -	\$ 50,000
Catholic Family Service	<b>215,936</b>	225,484
City of Calgary - Family and Community Support Services	<b>529,240</b>	713,840
Government of Alberta		
Alberta Health Services	<b>442,995</b>	-
Children and Youth Services	<b>123,835</b>	123,835
Family and Community Safety Program	<b>121,314</b>	159,187
Other	<b>292,508</b>	239,339
Other Foundations	<b>257,935</b>	249,433
United Way of Calgary and Area	<b>790,550</b>	798,050
	<b>\$ 2,774,313</b>	<b>\$ 2,559,168</b>

**15. Additional information to comply with the disclosure requirements of the Charitable Fund-Raising Act of Alberta and regulations**

Gross contributions received of \$985,425 (2017 - \$1,099,955) were used for program activities throughout the year.

Expenses incurred for the purposes of soliciting contributions were \$175,104 (2017 - \$155,248).

A total amount of \$Nil (2017 - \$Nil) was paid as remuneration to fund-raising businesses, including any expenses or fees paid by the Centre to fund-raising businesses or as reimbursements to fund-raising businesses. \$175,104 (2017 - \$155,248) was paid as remuneration to employees whose principal duties involved fund-raising during 2018.

**16. Comparative figures**

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

**CALGARY COUNSELLING CENTRE**  
**Family and Community Support Services (FCSS) Funding**  
**Schedule 1 - Revenue and expenses**  
**For the Year Ended December 31, 2018**

	2018	2017
<b>Revenue</b>		
FCSS		
Family Violence, RCC	\$ 368,880	\$ 368,880
One time funding	-	30,000
United Way of Calgary and Area - Programs	190,550	190,550
Calgary Counselling Services	79,030	184,056
Fees for services	228,030	131,850
Homefront program	77,700	64,640
Other	10,000	-
	<b>954,190</b>	<b>969,977</b>
<b>Expenses</b>		
Salaries and benefits	743,885	755,274
Rent and parking	105,118	95,561
Contractors and consultants	74,752	72,575
Office supplies and equipment rental	8,008	12,500
Materials and supplies	-	12,500
Information technology	4,650	4,100
Printing and copying	4,337	3,925
Food and snacks	2,496	2,423
Telephone	2,070	2,246
Computer supplies	1,519	1,475
Staff development	1,259	1,475
Travel	1,614	1,379
Office equipment and maintenance	1,383	1,335
Legal and professional fees	289	1,056
Audit and bank charges	1,953	1,050
Subscriptions and dues	544	828
Postage and courier	313	275
	<b>954,190</b>	<b>969,977</b>
<b>Excess of revenue over expenses</b>	<b>\$ -</b>	<b>\$ -</b>



**CALGARY COUNSELLING CENTRE**  
**Family and Community Support Services (FCSS) Funding - Emergency Resiliency Fund**  
**Schedule 2 - Revenue and expenses**  
**For the Year Ended December 31, 2018**

	2018	2017
<b>Revenue</b>		
FCSS		
Emergency Resiliency Fund	\$ -	\$ 92,100
Fees for services	-	-
	<u>-</u>	<u>92,100</u>
<b>Expenses</b>		
Salaries and benefits	-	92,100
	<u>-</u>	<u>92,100</u>
<b>Excess of revenue over expenses</b>	<u>\$ -</u>	<u>\$ -</u>

**CALGARY COUNSELLING CENTRE**  
**Family and Community Support Services (FCSS) Funding - Mental Health Resiliency Fund**  
**Schedule 3 - Revenue and expenses**  
**For the Year Ended December 31, 2018**

	2018	2017
<b>Revenue</b>		
FCSS		
Mental Health Resiliency Fund	\$ 44,250	\$ 132,750
Fees for services	-	-
	<u>44,250</u>	<u>132,750</u>
<b>Expenses</b>		
Salaries and benefits	43,065	129,195
General administrative	1,185	3,555
	<u>44,250</u>	<u>132,750</u>
<b>Excess of revenue over expenses</b>	<u>\$ -</u>	<u>\$ -</u>

**CALGARY COUNSELLING CENTRE**  
**Family and Community Support Services (FCSS) Funding - Honour Based Violence**  
**Schedule 4 - Revenue and expenses**  
**For the Year Ended December 31, 2018**

	2018	2017
<b>Revenue</b>		
FCSS		
Honour Based Violence Prevention	\$ 90,110	\$ 90,110
Increasing awareness of Honour Based Violence Among Service Providers	26,000	-
	<u>116,110</u>	<u>90,110</u>
<b>Expenses</b>		
Salaries and benefits	109,582	86,110
Office supplies	2,778	2,500
Final Report	1,500	-
Travel and parking	2,250	1,500
	<u>116,110</u>	<u>90,110</u>
<b>Excess of revenue over expenses</b>	<u>\$ -</u>	<u>\$ -</u>