

**GITXSAN CHILD & FAMILY SERVICES SOCIETY**

**FINANCIAL STATEMENTS**

**MARCH 31, 2013**

**GITXSAN CHILD & FAMILY SERVICES SOCIETY**

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**MARCH 31, 2013**

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## INDEPENDENT AUDITOR'S REPORT

### TO THE MEMBERS

#### Report on the Financial Statements

We have audited the accompanying statement of financial position of Gitxsan Child and Family Services Society as at March 31, 2013 and the statements of changes in Society position, financial activities and cash flows for the year then ended and a summary of significant accounting policies.

#### 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 controls as management determines are necessary to enable the preparation of financial statements that are free of 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 the audit in accordance with Canadian generally accepted auditing standards. These standards require that we comply with ethical requirements and plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures depend on the auditor's judgment, including the assessment of the risks of material misstatement, whether due to fraud or error. In making those risk assessments, the auditor considers internal controls relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate for 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 obtained is sufficient and appropriate to provide a basis for our audit opinion.

#### Opinion

In our opinion, these financial statements present fairly, in all material respects, the financial position of the Society as at March 31, 2013 and the results of its operations and cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.

Terrace, BC  
November 13, 2013



GITXSAN CHILD & FAMILY SERVICES SOCIETY

STATEMENT OF FINANCIAL POSITION

MARCH 31

ASSETS

STATEMENT 1

|   | 2013             | 2012             |
|---|------------------|------------------|
|   | \$               | \$               |
| <b>CURRENT</b>                                |                  |                  |
| Cash  | 725,872          | 845,487          |
| Accounts receivable                           | 529,131          | 487,507          |
| Prepaid expenses                              | <u>14,333</u>    | <u>23,336</u>    |
|   | <u>1,269,336</u> | <u>1,356,330</u> |
| <b>PROPERTY AND EQUIPMENT (notes 2 and 3)</b> | <u>250,837</u>   | <u>267,599</u>   |
|   | <u>1,520,173</u> | <u>1,623,929</u> |

LIABILITIES AND SOCIETY POSITION

CURRENT

|                                  |                |                |
|----------------------------------|----------------|----------------|
| Accounts payable and accruals    | 136,440        | 75,213         |
| Deferred revenue (notes 1 and 4) | 162,909        | -              |
| Bank demand loan (note 5)        | <u>34,584</u>  | <u>39,811</u>  |
|                                  | <u>333,933</u> | <u>115,024</u> |

SOCIETY POSITION

|  |                  |                  |
|--|------------------|------------------|
|  | <u>1,186,240</u> | <u>1,508,905</u> |
|  | <u>1,520,173</u> | <u>1,623,929</u> |

APPROVED BY THE DIRECTORS

 Director

 Director

**GITXSAN CHILD & FAMILY SERVICES SOCIETY**  
**STATEMENT OF CHANGES IN SOCIETY POSITION**

|                          | YEAR ENDED MARCH 31 |                        | STATEMENT 2      |                  |
|--------------------------|---------------------|------------------------|------------------|------------------|
|                          | Surplus             | Equity in<br>Equipment | 2013<br>\$       | 2012<br>\$       |
| Opening balance          | 1,281,116           | 227,789                | 1,508,905        | 1,089,851        |
| Revenue over expenditure | -299,753            | -22,912                | -322,665         | 419,054          |
| Funds Transfer           | <u>-11,375</u>      | <u>11,375</u>          | <u>-</u>         | <u>-</u>         |
|                          | <u>969,988</u>      | <u>216,252</u>         | <u>1,186,240</u> | <u>1,508,905</u> |

**GITXSAN CHILD & FAMILY SERVICES SOCIETY**

**STATEMENT OF FINANCIAL ACTIVITIES**

**YEAR ENDED MARCH 31**

**STATEMENT 3**

|  | <b>2013</b>      | <b>2012</b>      |
|--|------------------|------------------|
|  | <b>\$</b>        | <b>\$</b>        |
| <b>REVENUE</b>                                   |                  |                  |
| AANDC - 2013 funding                             | 853,970          | 1,317,080        |
| - 2011 funding clawback                          | -104,904         | -                |
| Ministry of Children and Families - 2013 funding | 386,319          | 840,065          |
| - 2012 funding clawback                          | -151,470         | -                |
| Government of Canada                             | 55,330           | 91,292           |
| Other  | 89,635           | 94,063           |
|  | <u>1,128,880</u> | <u>2,342,500</u> |
| <b>EXPENDITURE</b>                               |                  |                  |
| Advertising                                      | 13,768           | 17,385           |
| Amortization                                     | 22,912           | 43,231           |
| Automotive                                       | 25,426           | 24,128           |
| Bank charges and interest                        | 2,044            | 2,536            |
| Contract services                                | 150,960          | 260,659          |
| Director expense                                 | 27,024           | 43,044           |
| Insurance  | 6,928            | 6,383            |
| Maintenance payments                             | 212,690          | 454,706          |
| Materials and supplies                           | 75,791           | 57,998           |
| Professional services                            | 44,496           | 57,401           |
| Rent and utilities                               | 28,438           | 35,449           |
| Repairs and maintenance                          | 36,448           | 33,314           |
| Telephone  | 25,441           | 24,273           |
| Third party management fees                      | 63,835           | -                |
| Training   | 13,263           | 16,808           |
| Travel and meetings                              | 106,572          | 160,951          |
| Wages and benefits                               | 595,509          | 685,180          |
|  | <u>1,451,545</u> | <u>1,923,446</u> |
| <b>REVENUE OVER EXPENDITURE</b>                  | -322,665         | 419,054          |
| <b>OPENING POSITION</b>                          | <u>1,508,905</u> | <u>1,089,851</u> |
| <b>CLOSING POSITION</b>                          | <u>1,186,240</u> | <u>1,508,905</u> |

**GITXSAN CHILD & FAMILY SERVICES SOCIETY**

**STATEMENT OF CASH FLOWS**

**YEAR ENDED MARCH 31**

**STATEMENT 4**

|                                  | <b>2013</b>     | <b>2012</b>    |
|----------------------------------|-----------------|----------------|
|                                  | <b>\$</b>       | <b>\$</b>      |
| <b>OPERATING ACTIVITIES</b>      |                 |                |
| Revenue over expenditure         | -322,665        | 419,054        |
| Amortization                     | 22,912          | 43,231         |
| Accounts receivable              | -41,624         | 199,092        |
| Prepaid expenses                 | 9,003           | -23,336        |
| Accounts payable and accruals    | 61,227          | -56,734        |
| Deferred revenue                 | 162,909         | -123,134       |
|                                  | <u>-108,238</u> | <u>458,173</u> |
| <b>FINANCING ACTIVITIES</b>      |                 |                |
| Bank demand loan                 | <u>-5,227</u>   | <u>-5,396</u>  |
| <b>INVESTING ACTIVITIES</b>      |                 |                |
| Property and equipment purchases | <u>-6,150</u>   | <u>-15,243</u> |
| <b>CHANGE IN CASH</b>            | -119,615        | 437,534        |
| <b>OPENING CASH BALANCE</b>      | <u>845,487</u>  | <u>407,953</u> |
| <b>CLOSING CASH BALANCE</b>      | <u>725,872</u>  | <u>845,487</u> |

**GITXSAN CHILD & FAMILY SERVICES SOCIETY**

**NOTES**

**MARCH 31, 2013**

**1. PURPOSE OF ORGANIZATION**

The Society is an association with the Gitxsan Nation Members committed to providing services for the children and families of the Gitxsan Nation.

**2. SIGNIFICANT ACCOUNTING POLICIES**

Effective April 1, 2012, the Society adopted the requirement of the Canadian Institute of Chartered Accountants for preparing financial statements in accordance with Canadian accounting standards for not-for-profit organizations. The adoption of these standards did not impact the previously reported assets, liabilities and position of the Society and adjustments were not required to be made to comparative statement of financial activities and cash flows

These financial statements have been prepared in accordance with Canadian accounting standards for not-for-profit organizations.

Property and equipment are reported at cost and are amortized using the declining balance method at the following annual rates:

|           |                 |     |
|-----------|-----------------|-----|
| Buildings |                 | 5%  |
| Equipment | 20%, 25%, & 55% |     |
| Fencing   |                 | 20% |

Revenue is recorded in the period in which the transactions or events that give rise to the revenue occur. Funding from external parties restricted by agreement or legislation is reported as deferred revenue until used for the purposes specified. Investment revenue is recognized when earned.

Expenditures are recorded in the period when the goods and services are acquired and the liability is incurred.

The preparation of financial statements in accordance with Canadian generally accepted accounting principles requires management to make estimates and assumptions that affect the amounts reported. Actual results could differ from those estimates.

It is management's opinion that the Society's financial instruments are not exposed to significant interest rate, liquidity, market or other price risks.



**GITXSAN CHILD & FAMILY SERVICES SOCIETY**

**NOTES**

**MARCH 31, 2013**

**3. PROPERTY AND EQUIPMENT**

|           | <b>Cost</b>    | <b>Accumulated<br/>Amortization</b> | <b>Net Book Value</b> |                |
|-----------|----------------|-------------------------------------|-----------------------|----------------|
|           |                |                                     | <b>2013</b>           | <b>2012</b>    |
|           | \$             | \$                                  | \$                    | \$             |
| Land      | 35,000         | -                                   | 35,000                | 35,000         |
| Buildings | 282,292        | 122,765                             | 159,527               | 167,921        |
| Equipment | 287,192        | 235,800                             | 51,392                | 64,678         |
| Fencing   | 6,148          | 1,230                               | 4,918                 | -              |
|           | <u>610,632</u> | <u>359,795</u>                      | <u>250,837</u>        | <u>267,599</u> |

**4. DEFERED REVENUE**

|                                 |                   |
|---------------------------------|-------------------|
| AANDC                           | \$ 58,866         |
| Ministry of Children and Family | <u>104,043</u>    |
|                                 | <u>\$ 162,909</u> |

**5. BANK DEMAND LOAN**

Royal Bank of Canada, \$661/month including interest at 5.91% per annum; secured by a mortgage on property.

Scheduled principal repayment during the next five years is as follows:

|      |                  |
|------|------------------|
| 2014 | \$ 6,082         |
| 2015 | 6,451            |
| 2016 | 6,843            |
| 2017 | 7,258            |
| 2018 | <u>7,950</u>     |
|      | <u>\$ 34,584</u> |

**GITXSAN CHILD & FAMILY SERVICES SOCIETY**

**NOTES**

**MARCH 31, 2013**

**6. COMMITMENT**

Key Lease Canada Ltd., three vehicle operating leases, \$1,285/month, expiry September 2014.

**7. COMPARATIVES**

Certain comparatives have been reclassified to conform with current year presentation.

**8. OPERATIONS**

AANDC has imposed mandatory third party of the Society until operational requirements are met.

GITXSAN CHILD & FAMILY SERVICES SOCIETY

STATEMENT OF FINANCIAL ACTIVITIES - SUMMARY

YEAR ENDED MARCH 31, 2013

SCHEDULE 1

| Fund                             | Schedule | Opening Surplus (Deficit) | AANDC Revenue  | Other Revenue  | Total Current Revenue | Total Current Expenditure | Revenue Over Expenditure | Transfer Other Funds | Closing Surplus (Deficit) |
|----------------------------------|----------|---------------------------|----------------|----------------|-----------------------|---------------------------|--------------------------|----------------------|---------------------------|
|                                  |          | \$                        | \$             | \$             | \$                    | \$                        | \$                       | \$                   | \$                        |
| <b>Unrestricted</b>              |          |                           |                |                |                       |                           |                          |                      |                           |
| Operations                       | 2        | 124,053                   | 654,372        | 117,051        | 771,423               | 992,539                   | -221,116                 | -18,698              | -115,761                  |
| Foster Care - AANDC              | 3        | -21,788                   | 94,694         | -              | 94,694                | 94,694                    | -                        | -                    | -21,788                   |
| Group Homes - AANDC              | 4        | -35,263                   | -              | -              | -                     | -                         | -                        | -                    | -35,263                   |
| Foster Care - Other              | 5        | 178,568                   | -              | -1,961         | -1,961                | 149,509                   | -151,470                 | -                    | 27,098                    |
| Family Group Conferencing - MCFD | 6        | 102,669                   | -              | 94,566         | 94,566                | 77,841                    | 16,725                   | -                    | 119,394                   |
| Family Support Worker Program    | 7        | 1,835                     | -              | 72,240         | 72,240                | 64,139                    | 8,101                    | -                    | 9,936                     |
| Children's Special Allowance     | 8        | 91,292                    | -              | 55,330         | 55,330                | -                         | 55,330                   | -                    | 146,622                   |
| Investment                       | 9        | 839,750                   | -              | -              | -                     | -                         | -                        | -                    | 839,750                   |
| Infrastructure Grant - MCFD      | 10       | -                         | -              | -              | -                     | -                         | -                        | -                    | -                         |
| BCAAFC Program Enhancement       | 11       | -                         | -              | 25,000         | -                     | 43,698                    | -43,698                  | 18,698               | -25,000                   |
| BCAAFC Language and Culture      | 12       | -                         | -              | 17,588         | -                     | 17,588                    | -17,588                  | -                    | -17,588                   |
|                                  |          | <u>1,281,116</u>          | <u>749,066</u> | <u>337,226</u> | <u>1,086,292</u>      | <u>1,440,008</u>          | <u>-353,716</u>          | <u>-</u>             | <u>927,400</u>            |



**GITXSAN CHILD & FAMILY SERVICES SOCIETY**

**STATEMENT OF FINANCIAL ACTIVITIES**

**YEAR ENDED MARCH 31**

**OPERATIONS**

**SCHEDULE 2**

|                                   | <b>Self<br/>Evaluation</b> | <b>Operations</b> | <b>Total<br/>2013</b> | <b>Total<br/>2012</b> |
|-----------------------------------|----------------------------|-------------------|-----------------------|-----------------------|
|                                   | \$                         | \$                | \$                    | \$                    |
| <b>REVENUE</b>                    |                            |                   |                       |                       |
| AANDC - 2013 funding              | -                          | 759,276           | 759,276               | 1,114,714             |
| - 2011 funding recovery           | -                          | -104,904          | -104,904              | -                     |
| Ministry of Children and Families | -                          | 70,004            | 70,004                | 167,502               |
| Other                             | -                          | 47,047            | 47,047                | 94,063                |
|                                   |                            | <u>771,423</u>    | <u>771,423</u>        | <u>1,376,279</u>      |
| <b>EXPENDITURE</b>                |                            |                   |                       |                       |
| Advertising                       | -                          | 13,768            | 13,768                | 16,785                |
| Automotive                        | -                          | 25,426            | 25,426                | 24,128                |
| Capital asset additions           | -                          | -                 | -                     | 15,243                |
| Contract services                 | 10,960                     | 94,915            | 105,875               | 117,945               |
| Directors' expense                | -                          | 27,024            | 27,024                | 40,044                |
| Insurance                         | -                          | 6,928             | 6,928                 | 6,383                 |
| Materials and supplies            | -                          | 25,817            | 25,817                | 34,072                |
| Mortgage and interest payments    | -                          | 7,271             | 7,271                 | 7,932                 |
| Professional services             | -                          | 44,496            | 44,496                | 57,401                |
| Rent and utilities                | -                          | 28,438            | 28,438                | 35,449                |
| Repairs and maintenance           | -                          | 36,448            | 36,448                | 33,314                |
| Telephone                         | -                          | 25,441            | 25,441                | 24,273                |
| Third party management fees       | -                          | 63,835            | 63,835                | -                     |
| Training                          | -                          | 13,263            | 13,263                | 16,808                |
| Travel and meetings               | -                          | 82,257            | 82,257                | 127,208               |
| Wages and benefits                | -                          | 486,252           | 486,252               | 564,081               |
|                                   | <u>10,960</u>              | <u>981,579</u>    | <u>992,539</u>        | <u>1,121,066</u>      |
| <b>REVENUE OVER EXPENDITURE</b>   | -10,960                    | -210,156          | -221,116              | 255,213               |
| <b>TRANSFER - OTHER FUNDS</b>     | -17,323                    | -1,375            | -18,698               | -4,547                |
| <b>OPENING SURPLUS (DEFICIT)</b>  | <u>17,323</u>              | <u>106,730</u>    | <u>124,053</u>        | <u>-126,613</u>       |
| <b>CLOSING SURPLUS (DEFICIT)</b>  | <u>-10,960</u>             | <u>104,801</u>    | <u>-115,761</u>       | <u>124,053</u>        |

**GITXSAN CHILD & FAMILY SERVICES SOCIETY**

**STATEMENT OF FINANCIAL ACTIVITIES**

**YEAR ENDED MARCH 31**

**FOSTER CARE- AANDC**

**SCHEDULE 3**

|                                  | Kinship<br>Care<br>\$ | Regular<br>\$  | Total<br>2013<br>\$ | Total<br>2012<br>\$ |
|----------------------------------|-----------------------|----------------|---------------------|---------------------|
| <b>REVENUE</b>                   |                       |                |                     |                     |
| AANDC                            | <u>-</u>              | <u>94,694</u>  | <u>94,694</u>       | <u>202,366</u>      |
| <br><b>EXPENDITURE</b>           |                       |                |                     |                     |
| Maintenance payments             | 13,248                | 65,253         | 78,501              | 214,342             |
| Materials and supplies           | 638                   | 10,897         | 11,535              | 5,890               |
| Travel and meetings              | <u>-</u>              | <u>4,658</u>   | <u>4,658</u>        | <u>3,922</u>        |
|                                  | <u>13,886</u>         | <u>80,808</u>  | <u>94,694</u>       | <u>224,154</u>      |
| <b>REVENUE OVER EXPENDITURE</b>  | -13,886               | 13,886         | -                   | -21,788             |
| <b>TRANSFER - OTHER FUNDS</b>    | -                     | -              | -                   | -                   |
| <b>OPENING SURPLUS (DEFICIT)</b> | <u>494</u>            | <u>-22,282</u> | <u>-21,788</u>      | <u>-</u>            |
| <b>CLOSING SURPLUS (DEFICIT)</b> | <u>-13,392</u>        | <u>-8,396</u>  | <u>-21,788</u>      | <u>-21,788</u>      |

GITSXAN CHILD & FAMILY SERVICES SOCIETY

STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED MARCH 31

GROUP HOMES - AANDC

SCHEDULE 4

|                          | 2013           | 2012           |
|--------------------------|----------------|----------------|
|                          | \$             | \$             |
| REVENUE                  |                |                |
| AANDC                    | <u>-</u>       | <u>-</u>       |
| EXPENDITURE              |                |                |
| Maintenance payments     | <u>-</u>       | <u>35,263</u>  |
| REVENUE OVER EXPENDITURE | -              | -35,263        |
| TRANSFER - OTHER FUNDS   | -              | -              |
| OPENING SURPLUS          | <u>-35,263</u> | <u>-</u>       |
| CLOSING SURPLUS          | <u>-35,263</u> | <u>-35,263</u> |

**GITXSAN CHILD & FAMILY SERVICES SOCIETY**

**STATEMENT OF FINANCIAL ACTIVITIES**

**YEAR ENDED MARCH 31**

**FOSTER CARE - OTHER**

**SCHEDULE 5**

|  | <b>2013</b>     | <b>2012</b>    |
|--|-----------------|----------------|
|  | <b>\$</b>       | <b>\$</b>      |
| <b>REVENUE</b>                                   |                 |                |
| Ministry of Children and Families - 2013 funding | 149,509         | 383,087        |
| - 2012 funding clawback                          | <u>-151,470</u> | <u>-</u>       |
|  | <u>-1,961</u>   | <u>383,087</u> |
| <br><b>EXPENDITURE</b>                           |                 |                |
| Maintenance payments                             | 134,189         | 205,101        |
| Materials and supplies                           | 8,000           | 9,205          |
| Travel and meetings                              | <u>7,320</u>    | <u>7,569</u>   |
|  | <u>149,509</u>  | <u>221,875</u> |
| <br><b>REVENUE OVER EXPENDITURE</b>              | -151,470        | 161,212        |
| <br><b>TRANSFER - OTHER FUNDS</b>                | -               | -              |
| <br><b>OPENING SURPLUS</b>                       | <u>178,568</u>  | <u>17,356</u>  |
| <br><b>CLOSING SURPLUS</b>                       | <u>27,098</u>   | <u>178,568</u> |

**GITXSAN CHILD & FAMILY SERVICES SOCIETY**

**STATEMENT OF FINANCIAL ACTIVITIES**

**YEAR ENDED MARCH 31**

**FAMILY GROUP CONFERENCING - MCFD**

**SCHEDULE 6**

|                                   | <b>2013</b>    | <b>2012</b>    |
|-----------------------------------|----------------|----------------|
|                                   | <b>\$</b>      | <b>\$</b>      |
| <b>REVENUE</b>                    |                |                |
| Ministry of Children and Families | <u>94,566</u>  | <u>94,102</u>  |
| <br>                              |                |                |
| <b>EXPENDITURE</b>                |                |                |
| Administration                    | 11,170         | 9,964          |
| Materials and supplies            | 503            | 7,666          |
| Travel and meetings               | 7,878          | 14,804         |
| Wages and benefits                | <u>58,290</u>  | <u>51,591</u>  |
|                                   | <u>77,841</u>  | <u>84,025</u>  |
| <br>                              |                |                |
| <b>REVENUE OVER EXPENDITURE</b>   | 16,725         | 10,077         |
| <br>                              |                |                |
| <b>TRANSFER - OTHER FUNDS</b>     |                | -              |
| <br>                              |                |                |
| <b>OPENING SURPLUS</b>            | <u>102,669</u> | <u>92,592</u>  |
| <br>                              |                |                |
| <b>CLOSING SURPLUS</b>            | <u>119,394</u> | <u>102,669</u> |



**GITXSAN CHILD & FAMILY SERVICES SOCIETY**

**STATEMENT OF FINANCIAL ACTIVITIES**

**YEAR ENDED MARCH 31**

**FAMILY SUPPORT WORKER PROGRAM**

**SCHEDULE 7**

|                                   | <b>2013</b>   | <b>2012</b>   |
|-----------------------------------|---------------|---------------|
|                                   | <b>\$</b>     | <b>\$</b>     |
| <b>REVENUE</b>                    |               |               |
| Ministry of Children and Families | <u>72,240</u> | <u>72,240</u> |
| <br>                              |               |               |
| <b>EXPENDITURE</b>                |               |               |
| Administration                    | 8,669         | 8,669         |
| Materials and supplies            | 1,000         | 1,165         |
| Travel and meetings               | 3,503         | 7,448         |
| Wages and benefits                | <u>50,967</u> | <u>69,508</u> |
|                                   | <u>64,139</u> | <u>86,790</u> |
| <br>                              |               |               |
| <b>REVENUE OVER EXPENDITURE</b>   | 8,101         | -14,550       |
| <br>                              |               |               |
| <b>TRANSFER - OTHER FUNDS</b>     | -             | -             |
| <br>                              |               |               |
| <b>OPENING SURPLUS</b>            | <u>1,835</u>  | <u>16,385</u> |
| <br>                              |               |               |
| <b>CLOSING SURPLUS</b>            | <u>9,936</u>  | <u>1,835</u>  |

**GITXSAN CHILD & FAMILY SERVICES SOCIETY**

**STATEMENT OF FINANCIAL ACTIVITIES**

**YEAR ENDED MARCH 31**

**CHILDREN'S SPECIAL ALLOWANCE**

**SCHEDULE 8**

|                                 | <b>2013</b>    | <b>2012</b>   |
|---------------------------------|----------------|---------------|
|                                 | <b>\$</b>      | <b>\$</b>     |
| <b>REVENUE</b>                  |                |               |
| Government of Canada            | <u>55,330</u>  | <u>91,292</u> |
| <b>EXPENDITURE</b>              | <u>-</u>       | <u>-</u>      |
| <b>REVENUE OVER EXPENDITURE</b> | 55,330         | 91,292        |
| <b>TRANSFER - OTHER FUNDS</b>   | -              | -             |
| <b>OPENING SUPLUS</b>           | <u>91,292</u>  | <u>-</u>      |
| <b>CLOSING SURPLUS</b>          | <u>146,622</u> | <u>91,292</u> |

GITXSAN CHILD & FAMILY SERVICES SOCIETY

STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED MARCH 31

INVESTMENT

SCHEDULE 9

|                          | 2013           | 2012           |
|--------------------------|----------------|----------------|
|                          | \$             | \$             |
| REVENUE                  | <u>-</u>       | <u>-</u>       |
| EXPENDITURE              | <u>-</u>       | <u>-</u>       |
| REVENUE OVER EXPENDITURE | -              | -              |
| TRANSFER - OTHER FUNDS   | -              | -              |
| OPENING SURPLUS          | <u>839,750</u> | <u>839,750</u> |
| CLOSING SURPLUS          | <u>839,750</u> | <u>839,750</u> |

GITSXAN CHILD & FAMILY SERVICES SOCIETY

STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED MARCH 31

INFRASTRUCTURE GRANT - MCFD

SCHEDULE 10

|                                   | 2013     | 2012           |
|-----------------------------------|----------|----------------|
|                                   | \$       | \$             |
| <b>REVENUE</b>                    |          |                |
| Ministry of Children and Families | <u>-</u> | <u>123,134</u> |
| <br>                              |          |                |
| <b>EXPENDITURE</b>                |          |                |
| Advertising                       | -        | 600            |
| Contract services                 | -        | 124,081        |
| Directors' expense                | <u>-</u> | <u>3,000</u>   |
|                                   | <u>-</u> | <u>127,681</u> |
| <br>                              |          |                |
| <b>REVENUE OVER EXPENDITURE</b>   | -        | -4,547         |
| <br>                              |          |                |
| <b>TRANSFER - OTHER FUNDS</b>     | -        | 4,547          |
| <br>                              |          |                |
| <b>OPENING SURPLUS</b>            | <u>-</u> | <u>-</u>       |
| <br>                              |          |                |
| <b>CLOSING SURPLUS</b>            | <u>-</u> | <u>-</u>       |

**GITXSAN CHILD & FAMILY SERVICES SOCIETY**  
**STATEMENT OF REVENUE AND EXPENDITURE**

**YEAR ENDED MARCH 31, 2013**

**BCAAFC PROGRAM ENHANCEMENT**

**SCHEDULE 11**

**REVENUE** \$ 25,000

**EXPENDITURE**

|                         |               |
|-------------------------|---------------|
| Capital asset purchases | 6,148         |
| Contract services       | 9,158         |
| Materials and supplies  | 27,436        |
| Travel and meetings     | <u>956</u>    |
|                         | <u>43,698</u> |

**REVENUE OVER EXPENDITURE** -18,698

**TRANSFER - OTHER FUNDS** 18,698

**OPENING SURPLUS (DEFICIT)** -

**CLOSING SURPLUS** \$

**GITXSAN CHILD & FAMILY SERVICES SOCIETY**

**STATEMENT OF FINANCIAL ACTIVITIES**

**YEAR ENDED MARCH 31, 2013**

**BCAAFC LANGUAGE AND CULTURE**

**SCHEDULE 12**

**REVENUE** **\$ 17,588**

**EXPENDITURE**

|                        |               |
|------------------------|---------------|
| Administration         | 838           |
| Contract services      | 15,250        |
| Materials and supplies | <u>1,500</u>  |
|                        | <u>17,588</u> |

**REVENUE OVER EXPENDITURE** -

**TRANSFER - OTHER FUNDS** -

**OPENING SURPLUS** -

**CLOSING SURPLUS** \$ -