

Financial Statements of

**CHILDREN'S HEALTH FOUNDATION  
OF VANCOUVER ISLAND**

Year ended March 31, 2015



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## INDEPENDENT AUDITORS' REPORT

*To the Members of Children's Health Foundation of Vancouver Island*

### **Report on the Financial Statements**

We have audited the accompanying financial statements of Children's Health Foundation of Vancouver Island, which comprise the statement of financial position as at March 31, 2015, the statements of operations and changes in fund balances and cash flows for the year then ended, and notes, comprising a summary of significant accounting policies and other explanatory information.

#### *Management's Responsibility for the Financial Statements*

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Canadian accounting standards for not-for-profit organizations, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

#### *Auditors' Responsibility*

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on our judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, we consider internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

#### *Opinion*

In our opinion, the financial statements present fairly, in all material respects, the financial position of Children's Health Foundation of Vancouver Island as at March 31, 2015, and its results of operations and its cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.

### **Report on Other Legal and Regulatory Requirements**

As required by the Society Act (British Columbia), we report that, in our opinion, the accounting principles in the Canadian accounting standards for not-for-profit organizations have been applied on a basis consistent with that of the preceding year.

Chartered Accountants

June 18, 2015  
Victoria, Canada

# CHILDREN'S HEALTH FOUNDATION OF VANCOUVER ISLAND

## Statement of Financial Position

March 31, 2015, with comparative information for 2014

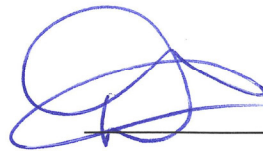
	General Fund	Restricted Funds	Endowment Fund	2015	2014
<b>Assets</b>					
Current assets:					
Cash	\$ 20,536	173,260	-	193,796	199,711
Accounts receivable	59,416	55,402	-	114,818	79,609
Prepaid expenses	63,058	8,834	-	71,892	57,666
	143,010	237,496	-	380,506	336,986
Investments (note 2)	33,180,617	10,362,329	448,747	43,991,693	42,486,583
Cash surrender value, life insurance policy	43,268	-	-	43,268	41,145
Capital assets (note 3)	766,785	7,721,063	-	8,487,848	8,932,967
	\$ 34,133,680	18,320,888	448,747	52,903,315	51,797,681
<b>Liabilities</b>					
Current liabilities:					
Payable to Vancouver Island Health Authority	\$ 288,397	-	-	288,397	643,708
Accounts payable and accrued liabilities	276,787	125,505	-	402,292	322,807
Deferred revenue	17,385	82,728	-	100,113	70,739
	582,569	208,233	-	790,802	1,037,254
<b>Fund Balances</b>					
Invested in capital assets	766,785	7,721,063	-	8,487,848	8,932,967
Unrestricted	32,784,326	-	-	32,784,326	31,294,084
Externally restricted	-	10,391,592	-	10,391,592	10,435,881
Endowment	-	-	448,747	448,747	97,495
	33,551,111	18,112,655	448,747	52,112,513	50,760,427
Commitments and contingencies (note 4)					
	\$ 34,133,680	18,320,888	448,747	52,903,315	51,797,681

See accompanying notes to financial statements.

Approved by the Board:



Director



Director

# CHILDREN'S HEALTH FOUNDATION OF VANCOUVER ISLAND

## Statement of Operations and Changes in Fund Balances

Year ended March 31, 2015, with comparative information for 2014

	General Fund	Restricted Funds	Endowment Fund	2015	2014
					(Schedule 1)
Revenue:					
Fundraising	\$ 563,041	\$1,002,879	\$ -	\$ 1,565,920	\$ 1,888,006
Investment income	3,875,776	135,911	-	4,011,687	5,743,740
Rentals and cost recovery	-	1,023,150	-	1,023,150	900,074
	4,438,817	2,161,940	-	6,600,757	8,531,820
Expenses:					
Grants and programs	335,987	2,725,898	-	3,061,885	2,752,432
Amortization of capital assets	20,871	595,455	-	616,326	620,930
Administration	782,709	-	-	782,709	676,119
Fundraising	576,791	-	-	576,791	490,225
Investment counsel and management	210,960	-	-	210,960	202,319
	1,927,318	3,321,353	-	5,248,671	4,742,025
Excess (deficiency) of revenue over expenses	2,511,499	(1,159,413)	-	1,352,086	3,789,795
Fund balances, beginning of year	32,067,332	18,595,600	97,495	50,760,427	46,970,632
Other interfund transfers (Schedule 2)	(1,027,720)	676,468	351,252	-	-
Fund balances, end of year	\$33,551,111	18,112,655	\$ 448,747	\$ 52,112,513	\$ 50,760,427

See accompanying notes to financial statements.

# CHILDREN'S HEALTH FOUNDATION OF VANCOUVER ISLAND

## Statement of Cash Flows

Year ended March 31, 2015, with comparative information for 2014

	2015	2014
Cash provided by (used in):		
Operating activities:		
Excess of revenue over expenses	\$ 1,352,086	\$ 3,789,795
Add amortization which does not involve cash	616,326	620,930
Unrealized gain on investments	(913,778)	(3,433,881)
Changes in non-cash operating working capital:		
Accounts receivable and prepaid expenses	(49,435)	(41,597)
Current liabilities	(246,452)	(228,944)
	<u>758,747</u>	<u>706,303</u>
Investing activities:		
Additions to capital assets	(171,207)	(12,711)
Net increase in investments	(591,332)	(796,331)
Increase in cash surrender value, life insurance policy	(2,123)	(2,205)
	<u>(764,662)</u>	<u>(811,247)</u>
Decrease in cash	(5,915)	(104,944)
Cash, beginning of year	199,711	304,655
Cash, end of year	<u>\$ 193,796</u>	<u>\$ 199,711</u>

See accompanying notes to financial statements.

# CHILDREN'S HEALTH FOUNDATION OF VANCOUVER ISLAND

## Notes to Financial Statements

Year ended March 31, 2015

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Children's Health Foundation of Vancouver Island (the "Foundation") is a registered charity under the Income Tax Act and is incorporated under the Society Act (British Columbia). The primary purpose of the Foundation is to raise and invest funds to support the health and well-being of children and youth in need on Vancouver Island and the Gulf Islands.

### 1. Significant accounting policies:

The financial statements of the Foundation have been prepared by management in accordance with Canadian accounting standards for not-for-profit organizations and include the following significant accounting policies:

#### (a) Fund accounting:

The General Fund includes investment income and fundraising revenue received for which there are no restrictions attached by the donor.

The Endowment Fund includes resources contributed for endowment. Investment income earned on the resources of the Endowment Fund is reported in the appropriate restricted funds.

The Restricted Funds include resources subject to restrictions by the donor and amounts internally restricted by the board of directors.

#### (i) GR Pearkes Child Development Fund:

This fund is administered by the Foundation and relates to externally restricted funds of the former GR Pearkes Foundation, which was merged with the Foundation.

#### (ii) Western Communities Centres Fund – West Shore and Sooke:

This fund was established to receive externally restricted donations towards the Western Communities facilities and was used primarily to fund the capital costs of the buildings. As of April 1, 2012, there are separate funds for each location to account for the operation of each facility.

#### (iii) Jeneece Place Fund:

This fund was established to receive externally restricted donations for the construction and operation of Jeneece Place. The purpose of Jeneece Place is to provide a home away from home for families who have to travel to Victoria for medical care.

# CHILDREN'S HEALTH FOUNDATION OF VANCOUVER ISLAND

Notes to Financial Statements

Year ended March 31, 2015

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## 1. Significant accounting policies (continued):

### (a) Fund accounting (continued):

#### (iv) HerWay Home Fund:

This fund was established to receive externally restricted donations towards the creation of HerWay Home and is being used to fund the costs of this program. The HerWay Home program is operated by Vancouver Island Health Authority. The purpose of HerWay Home is to create a child-focused, women-centered, family-oriented drop-in and outreach program for pregnant women and new moms with substance use challenges and their children.

#### (v) Named funds:

The Foundation administers funds of special donors in Named Funds. These funds have restrictions by the donors that prescribe the allocation of the resources to specific programs, such as scholarships, child development and education.

#### (vi) Other program funds:

The Foundation administers program funds (other than those specifically defined). The program funds have restrictions by the donors that prescribe the allocation of the resources to specific programs.

### (b) Financial instruments:

Financial instruments are recorded at fair value on initial recognition. Investments that are quoted in an active market are subsequently measured at fair value and changes in fair value are recognized in excess of revenue over expenses in the period incurred. All other financial instruments are subsequently recorded at cost or amortized cost, unless management has elected to carry the instruments at fair value. The Foundation has not elected to carry any such financial instruments at fair value.

Transaction costs incurred on the acquisition of financial instruments measured subsequently at fair value are expensed as incurred. All other financial instruments are adjusted by transaction costs incurred on acquisition and financing costs, which are amortized using straight-line method.

# CHILDREN'S HEALTH FOUNDATION OF VANCOUVER ISLAND

## Notes to Financial Statements

Year ended March 31, 2015

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### 1. Significant accounting policies (continued):

#### (b) Financial instruments (continued):

Financial assets are assessed for impairment on an annual basis at the end of the fiscal year if there are indicators of impairment. If there is an indicator of impairment, the Foundation determines if there is a significant adverse change in the expected amount or timing of future cash flows from the financial asset. If there is a significant adverse change in the expected cash flows, the carrying value of the financial asset is reduced to the highest of the present value of the expected cash flows, the amount that could be realized from selling the financial asset or the amount the Foundation expects to realize by exercising its right to any collateral. If events and circumstances reverse in a future period, an impairment loss will be reversed to the extent of the improvement, not exceeding the initial carrying value.

#### (c) Capital assets:

##### Land:

In 1996 the Foundation recorded the transfer of three parcels of land from the Queen Alexandra Centre for Children's Health (the "Centre"). Two of the parcels are leased to Vancouver Island Health Authority under restrictive use conditions at \$1 per year for 60 years. Accordingly, the value of these two parcels is nominal and was recorded at an amount of \$1. During 2009 the third parcel was sold. During 2009 the Foundation acquired a fourth parcel of land adjacent to the Centre site and recorded the acquisition at cost.

In 2011 the Foundation entered into an agreement with Vancouver Island Health Authority which grants a license of occupation of land for the purposes of constructing and operating Jeneece Place. The term of the agreement is for 60 years, subject to various conditions of use.

The remaining land is recorded at cost.

##### Buildings and equipment:

Purchased buildings and equipment are recorded at cost. Assets are amortized over their estimated useful lives using the following methods and rates:

Asset	Basis	Rate
Buildings	straight-line	20 years
Equipment	straight-line	10 years
Computer equipment	declining balance	20% to 100%

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When a capital asset no longer contributes to the Foundation's ability to provide services its carrying value is written down to its residual value.



# CHILDREN'S HEALTH FOUNDATION OF VANCOUVER ISLAND

## Notes to Financial Statements

Year ended March 31, 2015

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### 1. Significant accounting policies (continued):

(d) Revenue recognition:

The Foundation follows the restricted fund method of accounting for contributions.

Restricted contributions related to general operations are recognized as revenue of the General Fund in the year in which the related expenses are incurred. All other restricted contributions are recognized as revenue in the appropriate restricted fund when received or receivable. Restricted contributions received specifically for use in subsequent periods are deferred until the specified period. Contributions for endowment are recognized as revenue in the Endowment Fund when received or are receivable.

Investment income which is required to be expended for restricted purposes is recognized in the appropriate Restricted Fund. Unrestricted investment income including realized and unrealized gains or losses on investments is recognized as revenue of the General Fund.

Bequests, legacies and unspecified donations are recorded when received by the Foundation.

Rental revenue is recorded on a straight-line basis over the term of the rental agreement as rental services are provided to the tenant.

Donations of life insurance policies are recorded as revenue when the funds are received by the Foundation. The cash surrender value of the life insurance policies and changes in the cash surrender value are recorded for those policies in which the Foundation is the beneficiary. The annual change in the aggregate cash value is recorded in the statement of operations.

(e) Contributed services and materials:

Volunteers contributed time during the year to assist the Foundation in carrying out its activities. Because of the difficulty of determining their fair value, contributed services and materials are not recognized in the financial statements.

(f) Use of estimates:

The preparation of financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the year. Actual results could differ from those estimates.

# CHILDREN'S HEALTH FOUNDATION OF VANCOUVER ISLAND

## Notes to Financial Statements

Year ended March 31, 2015

### 2. Investments:

	2015	2014
Cash and money market securities	\$ 49,733	\$ 188,641
Fixed income funds	19,608,649	18,641,458
Canadian equity funds	11,807,814	11,944,848
Global and international equity funds	12,525,497	11,711,636
	<b>\$ 43,991,693</b>	<b>\$ 42,486,583</b>

### 3. Capital assets:

	2015		2014	
	Cost	Accumulated amortization	Net book value	Net book value
Western Communities properties:				
Sooke Child Youth and Family Centre:				
Land	\$ 120,000	\$ -	\$ 120,000	\$ 120,000
Building	2,151,822	1,183,784	968,038	1,075,629
Equipment	35,485	30,011	5,474	12,651
	<b>2,307,307</b>	<b>1,213,795</b>	<b>1,093,512</b>	<b>1,208,280</b>
West Shore Child Youth and Family Centre:				
Land	870,000	-	870,000	870,000
Building	6,594,414	3,111,193	3,483,221	3,643,285
Equipment	173,208	160,035	13,173	33,424
	<b>7,637,622</b>	<b>3,271,228</b>	<b>4,366,394</b>	<b>4,546,709</b>
<b>Total Western Communities</b>	<b>9,944,929</b>	<b>4,485,023</b>	<b>5,459,906</b>	<b>5,754,989</b>
Jeneece Place:				
Building	2,540,299	401,603	2,138,696	2,263,930
Equipment	183,386	60,925	122,461	140,800
	<b>2,723,685</b>	<b>462,528</b>	<b>2,261,157</b>	<b>2,404,730</b>
<b>Total restricted funds</b>	<b>12,668,614</b>	<b>4,947,551</b>	<b>7,721,063</b>	<b>8,159,719</b>
Gordon Head and Queen Alexandra Centre:				
Land	587,501	-	587,501	587,501
Buildings	278,278	116,155	162,123	176,036
Computer and office equipment	103,029	85,868	17,161	9,711
	<b>968,808</b>	<b>202,023</b>	<b>766,785</b>	<b>773,248</b>
	<b>\$13,637,422</b>	<b>\$ 5,149,574</b>	<b>\$ 8,487,848</b>	<b>\$ 8,932,967</b>

# CHILDREN'S HEALTH FOUNDATION OF VANCOUVER ISLAND

Notes to Financial Statements

Year ended March 31, 2015

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### 3. Capital assets (continued):

The Foundation owns real property in four areas of southern Vancouver Island.

The two properties in Sooke and West Shore provide facilities for local community service agencies to deliver services to children, youth and their families in these communities.

Jenece Place is situated on the grounds of the Victoria General Hospital in the Town of View Royal.

The Gordon Head properties represent the land and buildings of the Queen Alexandra Centre and properties adjacent to the Centre.

### 4. Commitments and contingencies:

- (a) The Foundation is committed to future payments under property management agreements. Future minimum management fees under these agreements are as follows:

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2016	\$ 117,990
2017	1,595

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- (b) The Foundation is committed to funding HerWay Home, a project with Vancouver Island Health Authority to support the life-long health of children as follows:

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Annual maximum of:	
2016	\$ 403,680
2017	394,014
2018	245,000
2019	245,000
2020	150,000

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# CHILDREN'S HEALTH FOUNDATION OF VANCOUVER ISLAND

Notes to Financial Statements

Year ended March 31, 2015

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## 4. Commitments and contingencies (continued):

- (c) In 2002, the Foundation received a \$2,000,000 capital grant from the Ministry of Children and Family Development under the Human Resource Facility Act. The capital funding was provided to assist with the development of child and family services in Sooke and West Shore and it was used for the construction of facilities in the Western Communities. Based on the restrictions within the Human Resource Facility agreements, if the Western Communities properties are sold or cease to be used for the purpose the funding was provided for, at that time the Ministry may ask for repayment of the assistance based on the current value of the property. Allocation of the capital grant for each property is \$666,000 for Sooke and \$1,334,000 for Wale Road and is included in invested in capital assets.

## 5. Employee pension plan:

The Foundation and its employees contribute to the Municipal Pension Plan (the "Plan"), a jointly trusteed pension plan. The Board of Trustees, representing plan members and employers, is responsible for overseeing the management of the Plan, including investment of the assets and administration of benefits. The Plan is a multi-employer contributory pension plan. Basic pension benefits provided are based on a formula. The Plan has about 182,000 active members and approximately 75,000 retired members.

Every three years an actuarial valuation is performed to assess the financial position of the plan and the adequacy of plan funding. The most recent valuation as at December 31, 2012 indicated an unfunded liability of \$1,370 million for basic pension benefits. The next valuation will be as at December 31, 2015 with results available later in 2016. The actuary does not attribute portions of the unfunded liability to individual employers.

Due to insufficient information relating to the Foundation's share of the Plan's assets and liabilities, the Foundation accounts for the Plan as if it were a defined contribution plan. The Foundation's annual cost is represented by contributions required for the respective year. During the year, the Foundation paid \$69,970 (2014 - \$56,992) for employer contributions to the plan.

## 6. Financial instruments:

### (a) Foreign currency risk:

The Foundation holds investments in equities outside of Canada which are subject to foreign exchange risk. At March 31, 2015, the Foundation held foreign investments with a fair value of \$12,525,497 (2014 - \$11,711,636).

### (b) Interest rate risk:

The Foundation's exposure to interest rate risk relates to its investments in fixed income funds. The fair value of these funds is directly impacted by changes in interest rates.

# CHILDREN'S HEALTH FOUNDATION OF VANCOUVER ISLAND

Notes to Financial Statements

Year ended March 31, 2015

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## 6. Financial instruments (continued):

### (c) Credit risk:

Credit risk is the risk that a third party to a financial instrument might fail to meet its obligations under the terms of the financial instrument. The Foundation manages the risk associated with the concentration of credit risk through its policy of dealing with high credit quality financial institutions. Investments are managed by external advisors in accordance with the Foundation's Investment Policy specifying the required asset mix and minimum required credit ratings of investments within the portfolio.

### (d) Liquidity risk:

Liquidity risk is the risk that the Foundation will be unable to fulfill its obligations on a timely basis or at a reasonable cost. The Foundation manages its liquidity risk by monitoring its operating requirements. The Foundation prepares budget and cash flow forecasts to ensure it has sufficient funds to fulfill its obligations.

There has been no change to risk exposures from 2014 related to foreign currency, interest rate, credit or liquidity risks.

**CHILDREN'S HEALTH FOUNDATION OF VANCOUVER ISLAND**

Schedule of Operations and Changes in Fund Balances

Schedule 1

Year ended March 31, 2015 with comparative information for 2014

	2015				2014			
	Total	General Fund	Restricted Funds	Endowment Fund	Total	General Fund	Restricted Funds	Endowment
<b>Revenue:</b>								
Fundraising	\$ 1,565,920	\$ 563,041	\$ 1,002,879	\$ -	\$ 1,888,006	\$ 391,495	\$ 1,496,511	\$ -
Investment income	4,011,687	3,875,776	135,911	-	5,743,740	5,636,440	107,300	-
Rentals and cost recovery	1,023,150	-	1,023,150	-	900,074	-	900,074	-
	<b>6,600,757</b>	<b>4,438,817</b>	<b>2,161,940</b>	<b>-</b>	<b>8,531,820</b>	<b>6,027,935</b>	<b>2,503,885</b>	<b>-</b>
<b>Expenses:</b>								
Grants and programs	3,061,885	335,987	2,725,898	-	2,752,432	379,302	2,373,130	-
Amortization of capital assets	616,326	20,871	595,455	-	620,930	22,495	598,435	-
Administration	782,709	782,709	-	-	676,119	676,119	-	-
Fundraising	576,791	576,791	-	-	490,225	490,225	-	-
Investment counsel and management	210,960	210,960	-	-	202,319	202,319	-	-
	<b>5,248,671</b>	<b>1,927,318</b>	<b>3,321,353</b>	<b>-</b>	<b>4,742,025</b>	<b>1,770,460</b>	<b>2,971,565</b>	<b>-</b>
Excess (deficiency) of revenue over expenses	<b>1,352,086</b>	2,511,499	(1,159,413)	-	<b>3,789,795</b>	4,257,475	(467,680)	-
Fund balances, beginning of year	<b>50,760,427</b>	32,067,332	18,595,600	97,495	<b>46,970,632</b>	29,128,973	17,744,164	97,495
Other interfund transfers	-	(1,027,720)	676,468	351,252	-	(1,319,116)	1,319,116	-
Fund balances, end of year	<b>\$ 52,112,513</b>	\$ 33,551,111	\$ 18,112,655	\$ 448,747	<b>\$ 50,760,427</b>	\$ 32,067,332	\$ 18,595,600	\$ 97,495

**CHILDREN'S HEALTH FOUNDATION OF VANCOUVER ISLAND**  
 Schedule of Changes in Externally Restricted and Endowment Fund Balances

Schedule 2

Year ended March 31, 2015

	Balance beginning of year	Fundraising revenue	Investment income allocation	Rentals and cost recovery	Grants and programs	Amortization	Excess (deficiency) of revenue over expenses	Interfund Transfers	Transfer from (to) General Fund	Invested in capital assets	Balance end of year
<b>Externally restricted:</b>											
Named funds											
Goulding Wilson	\$ -	\$ -	\$ 62,419	\$ -	\$ -	\$ -	\$ 62,419	\$ -	\$ -	\$ -	\$ 62,419
Dr. Hara Fund	237,539	-	-	-	(35,000)	-	(35,000)	-	-	-	202,539
Hoensen Fund	297,211	-	25,180	-	(50,000)	-	(24,820)	(150,000)	-	-	122,391
Lisa Huus Scholarship Fund	98,413	1,825	17,126	-	(11,500)	-	7,451	-	-	-	105,864
Lavender Fund	193,941	26,312	-	-	(30,000)	-	(3,688)	-	-	-	190,253
David Mason Scholarship Fund	251,187	-	22,539	-	(5,000)	-	17,539	-	-	-	268,726
Maude Vantreight Fund	72,410	-	6,566	-	-	-	6,566	-	-	-	78,976
Stoneham Fund	320,498	44,455	-	-	(100,000)	-	(55,545)	-	-	-	264,953
Women's Institute Fund	24,544	150	2,081	-	(2,000)	-	231	-	-	-	24,775
Program funds											
Bear Essentials Fund	51,488	41,373	-	-	(99,932)	-	(58,559)	-	7,071	-	-
Caring For Families	-	3,526	-	-	(10,000)	-	(6,474)	-	6,474	-	-
Equipment Fund	-	25,026	-	-	(236,579)	-	(211,553)	-	211,553	-	-
GR Pearkes Child Development Fund	6,681,578	1,088	-	-	(190,176)	-	(189,088)	-	-	-	6,492,490
Great Beginnings Fund	-	46,614	-	-	(50,000)	-	(3,386)	-	3,386	-	-
HerWay Home Fund	-	131,308	-	-	(437,050)	-	(305,742)	9,659	296,083	-	-
I Can Bike Fund	250	3,778	-	-	(15,000)	-	(11,222)	9,110	1,862	-	-
Jeneece Place Fund	2,112,921	496,987	-	82,585	(327,191)	(145,354)	107,027	-	100,000	143,574	2,463,522
Mental Health Fund	411	175	-	-	-	-	175	-	-	-	586
Donor Designated Fund	7,392	20,291	-	-	(5,000)	-	15,291	-	-	-	22,683
Orthotics / Prosthetics / Seating Fund	2,677	20,578	-	-	-	-	20,578	-	-	-	23,255
Programs Fund	-	9,659	-	-	-	-	9,659	(9,659)	-	-	-
Summer Camp Fund	13,565	42,024	-	-	(55,000)	-	(12,976)	-	-	-	589
Tools To Succeed Fund	-	87,710	-	-	(78,600)	-	9,110	(9,110)	-	-	-
Western Communities Centres Fund - Sooke	(580)	-	-	209,951	(268,017)	(111,139)	(169,205)	-	49,072	114,767	(5,946)
Western Communities Centres Fund - West Shore	70,436	-	-	730,614	(719,853)	(338,962)	(328,201)	-	150,967	180,315	73,517
<b>Total externally restricted</b>	<b>\$ 10,435,881</b>	<b>\$ 1,002,879</b>	<b>\$ 135,911</b>	<b>\$ 1,023,150</b>	<b>\$ (2,725,898)</b>	<b>\$ (595,455)</b>	<b>\$ (1,159,413)</b>	<b>\$ (150,000)</b>	<b>\$ 826,468</b>	<b>\$ 438,656</b>	<b>\$ 10,391,592</b>
<b>Endowment</b>											
Goulding Wilson Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 201,252	\$ -	\$ 201,252
Hoensen Fund	-	-	-	-	-	-	-	150,000	-	-	150,000
Lisa Huus Endowment Fund	97,495	-	-	-	-	-	-	-	-	-	97,495
	<b>\$ 97,495</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 150,000</b>	<b>\$ 201,252</b>	<b>\$ -</b>	<b>\$ 448,747</b>