

Financial Statements of

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

Year ended March 31, 2017



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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, 2017, 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, 2017, 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 Societies 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.

KPMG LLP

Chartered Professional Accountants

June 29, 2017
Victoria, Canada

CHILDREN'S HEALTH FOUNDATION OF VANCOUVER ISLAND

Statement of Financial Position

March 31, 2017, with comparative information for 2016

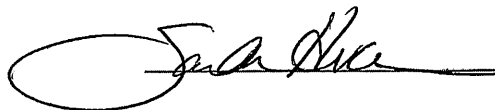
	General Fund	Restricted Funds	Endowment Fund	2017	2016
Assets					
Current assets:					
Cash	\$ 1,204,992	318,332	-	1,523,324	612,961
Accounts receivable	15,194	87,652	-	102,846	58,954
Prepaid expenses	48,352	9,432	-	57,784	56,072
	1,268,538	415,416	-	1,683,954	727,987
Investments (note 2)	28,918,554	13,718,840	448,747	43,086,141	40,830,029
Cash surrender value, life insurance policy	47,992	-	-	47,992	45,604
Capital assets (note 3)	725,045	6,651,717	-	7,376,762	7,989,207
	\$ 30,960,129	20,785,973	448,747	52,194,849	49,592,827
Liabilities					
Current liabilities:					
Accounts payable and accrued liabilities	\$ 416,328	215,119	-	631,447	576,775
Deferred revenue	11,125	50,107	-	61,232	65,664
	427,453	265,226	-	692,679	642,439
Fund Balances					
Invested in capital assets	725,045	6,651,717	-	7,376,762	7,989,207
Unrestricted	29,807,631	-	-	29,807,631	29,843,209
Externally restricted	-	10,968,700	-	10,968,700	10,669,225
Internally restricted	-	2,900,330	-	2,900,330	-
Endowment	-	-	448,747	448,747	448,747
	30,532,676	20,520,747	448,747	51,502,170	48,950,388
Commitments and contingencies (note 4)					
	\$ 30,960,129	20,785,973	448,747	52,194,849	49,592,827

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, 2017, with comparative information for 2016

	General Fund	Restricted Funds	Endowment Fund	2017	2016
					(Schedule 1)
Revenue:					
Fundraising	\$ 704,310	\$ 689,488	\$ -	\$ 1,393,798	\$ 1,622,278
Investment income	2,307,237	63,692	-	2,370,929	4,272,290
Rentals and cost recovery	-	863,543	-	863,543	928,895
	3,011,547	1,616,723	-	4,628,270	6,823,463
Expenses:					
Grants and programs	1,036,205	1,959,421	-	2,995,626	2,969,863
Amortization of capital assets	20,870	591,575	-	612,445	620,257
Administration	854,970	-	-	854,970	914,902
Fundraising	420,263	-	-	420,263	346,212
Investment counsel and management	208,035	5,613	-	213,648	205,335
	2,540,343	2,556,609	-	5,096,952	5,056,569
Unrealized gain (loss) on investments	2,939,571	80,893	-	3,020,464	(4,929,019)
Excess (deficiency) of revenue over expenses	3,410,775	(858,993)	-	2,551,782	(3,162,125)
Fund balances, beginning of year	30,589,124	17,912,517	448,747	48,950,388	52,112,513
Interfund transfers (note 5 and Schedule 2)	(3,467,223)	3,467,223	-	-	-
Fund balances, end of year	\$ 30,532,676	\$20,520,747	\$ 448,747	\$ 51,502,170	\$ 48,950,388

See accompanying notes to financial statements.

CHILDREN'S HEALTH FOUNDATION OF VANCOUVER ISLAND

Statement of Cash Flows

Year ended March 31, 2017, with comparative information for 2016

	2017	2016
Cash provided by (used in):		
Operating activities:		
Excess (deficiency) of revenue over expenses	\$ 2,551,782	\$ (3,162,125)
Add amortization which does not involve cash	612,445	620,257
Unrealized (gain) loss on investments	(3,020,464)	4,929,019
Changes in non-cash operating working capital:		
Accounts receivable and prepaid expenses	(45,604)	71,684
Current liabilities	50,240	(148,363)
	148,399	2,310,472
Investing activities:		
Additions to capital assets	-	(121,616)
Changes in investments:		
Reinvested investment income	(2,370,648)	(4,267,355)
Withdrawals from investments	3,135,000	2,500,000
Increase in cash surrender value, life insurance policy	(2,388)	(2,336)
	761,964	(1,891,307)
Increase in cash	910,363	419,165
Cash, beginning of year	612,961	193,796
Cash, end of year	\$ 1,523,324	\$ 612,961

See accompanying notes to financial statements

CHILDREN'S HEALTH FOUNDATION OF VANCOUVER ISLAND

Notes to Financial Statements

Year ended March 31, 2017

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. On November 28, 2016, the new Societies Act (British Columbia) became effective. The Foundation has until November 28, 2018 to transition to the new act.

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 where the principal must be held in perpetuity. 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.

(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.

(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 Island Health. 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.

CHILDREN'S HEALTH FOUNDATION OF VANCOUVER ISLAND

Notes to Financial Statements

Year ended March 31, 2017

1. Significant accounting policies (continued):

(a) Fund accounting (continued):

(v) Victoria Youth Mental Health Hub Fund:

This fund was established to receive externally restricted donations towards the development of a collaborative mental health hub for youth in Victoria. The collaborative involves several partners co-locating in a shared space to improve access to mental health services for youth. This fund includes internally restricted amounts to recognize the Foundation's commitment to funding this project.

(vi) 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.

(vii) 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.

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.

CHILDREN'S HEALTH FOUNDATION OF VANCOUVER ISLAND

Notes to Financial Statements

Year ended March 31, 2017

1. Significant accounting policies (continued):

(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 Island Health 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 Island Health 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%

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.

(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 in the appropriate fund. Contributions for endowment are recognized as revenue in the Endowment Fund when received or receivable.

CHILDREN'S HEALTH FOUNDATION OF VANCOUVER ISLAND

Notes to Financial Statements

Year ended March 31, 2017

1. Significant accounting policies (continued):

(d) Revenue recognition (continued):

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.

2. Investments:

	2017	2016
Cash and money market securities	\$ 72,415	\$ 30,204
Fixed income funds	16,304,327	17,380,635
Canadian equity funds	10,376,042	8,867,538
Global and international equity funds	16,333,357	14,551,652
	<hr/> \$ 43,086,141	<hr/> \$ 40,830,029

CHILDREN'S HEALTH FOUNDATION OF VANCOUVER ISLAND

Notes to Financial Statements

Year ended March 31, 2017

2. Investments (continued):

	2017	2016
Opening balance	\$ 40,830,029	\$ 43,991,693
Reinvested investment income	2,370,648	4,267,355
Unrealized gains (losses)	3,020,464	(4,929,019)
Withdrawals from investments	(3,135,000)	(2,500,000)
	<u>\$ 43,086,141</u>	<u>\$ 40,830,029</u>

3. Capital assets:

	2017		2016	
	Cost	Accumulated amortization	Net book value	Net book value
Child, Youth and Family Centres:				
Sooke Child Youth and Family Centre:				
Land	\$ 120,000	\$ -	\$ 120,000	\$ 120,000
Building	2,151,822	1,398,966	752,856	860,447
Equipment	35,485	35,485	-	1,926
	<u>2,307,307</u>	<u>1,434,451</u>	<u>872,856</u>	<u>982,373</u>
West Shore Child Youth and Family Centre:				
Land	870,000	-	870,000	870,000
Building	6,715,079	3,776,668	2,938,411	3,274,166
Equipment	174,159	174,159	-	951
	<u>7,759,238</u>	<u>3,950,827</u>	<u>3,808,411</u>	<u>4,145,117</u>
Total Child, Youth, and Family Centres	10,066,545	5,385,278	4,681,267	5,127,490
Jeneece Place:				
Building	2,540,299	655,633	1,884,666	2,011,681
Equipment	183,386	97,602	85,784	104,123
	<u>2,723,685</u>	<u>753,235</u>	<u>1,970,450</u>	<u>2,115,804</u>
Total restricted funds	12,790,230	6,138,513	6,651,717	7,243,294
Gordon Head and Queen Alexandra Centre:				
Land	587,501	-	587,501	587,501
Buildings	278,278	143,982	134,295	148,208
Computer and office equipment	103,029	99,781	3,249	10,204
	<u>968,808</u>	<u>243,763</u>	<u>725,045</u>	<u>745,913</u>
	<u>\$ 13,759,038</u>	<u>\$ 6,382,276</u>	<u>\$ 7,376,762</u>	<u>\$ 7,989,207</u>

CHILDREN'S HEALTH FOUNDATION OF VANCOUVER ISLAND

Notes to Financial Statements

Year ended March 31, 2017

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.

Jeneece 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, including the Foundation office.

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:

2018	\$ 116,395
2019	1,595

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

Annual maximum of:	
2018	\$ 245,000
2019	245,000
2020	150,000

- (c) The Foundation is committed to funding the Pathways to Healing Project (formerly called the Healing Childhood Trauma Partnership Project) with Comox Valley Child Development Association, an early intervention program for children with complex emotional and developmental challenges. Future payments are as follows:

2018	\$ 300,000
2019	115,000

CHILDREN'S HEALTH FOUNDATION OF VANCOUVER ISLAND

Notes to Financial Statements

Year ended March 31, 2017

4. Commitments and contingencies (continued):

- (d) 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.
- (e) The Foundation is committed to funding the Victoria Youth Mental Health Hub, a collaborative partnership to enhance mental health services for youth in Victoria. Funding for 2018 of \$500,000 has been committed.

5. Interfund transfers:

At March 31, 2017 a number of interfund transfers were made to internally restrict funds committed to HerWay Home - \$640,000, Pathways to Healing - \$415,000 and the Victoria Youth Mental Health Hub - \$500,000. In addition, interfund transfers were made to increase the capital replacement reserve funds for Jeneece Place - \$282,404, West Shore Child, Youth, and Family Centre - \$735,031 and Sooke Child, Youth, and Family Centre - \$327,895.

6. 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 180,000 active members and approximately 85,000 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, 2015 indicated a surplus of \$2,224 million for basic pension benefits. The next valuation will be as at December 31, 2018 with results available later in 2019. 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 \$36,408 (2016 - \$69,172) for employer contributions to the plan.

CHILDREN'S HEALTH FOUNDATION OF VANCOUVER ISLAND

Notes to Financial Statements

Year ended March 31, 2017

7. Employee and contractor remuneration:

The BC Societies Act came into effect on November 28, 2016. The Act has a requirement for the disclosure in the financial statements of the remuneration of directors, employees and contractors for financial statements prepared after November 28, 2016. For employee and contractor remuneration the requirement is to disclose amounts paid to individuals whose remuneration was greater than \$75,000. For the fiscal year ending March 31, 2017, the Society paid remuneration of \$401,265 to 4 employees, each of whom received total annual remuneration of \$75,000 or greater. There was no remuneration paid to directors during the year.

8. Financial instruments:

(a) Foreign currency risk:

The Foundation holds a foreign-denominated bank account and investments in equities outside of Canada which are subject to foreign exchange risk. At March 31, 2017, the Foundation held foreign accounts and investments with a fair value of \$16,348,430 (2016 - \$14,552,544).

(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.

(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 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 2016 related to foreign currency, interest rate, credit or liquidity risks.

9. Comparative information:

Certain comparative information has been reclassified to conform with the financial statement presentation adopted in the current year.

CHILDREN'S HEALTH FOUNDATION OF VANCOUVER ISLAND
Schedule of Operations and Changes in Fund Balances

Schedule 1

Year ended March 31, 2017, with comparative information for 2016

	2017				2016			
	Total	General Fund	Restricted Funds	Endowment Fund	Total	General Fund	Restricted Funds	Endowment
Revenue:								
Fundraising	\$ 1,393,798	\$ 704,310	\$ 689,488	\$ -	\$ 1,622,278	\$ 791,786	\$ 830,492	\$ -
Investment income	2,370,929	2,307,237	63,692	-	4,272,290	4,173,383	98,907	-
Rentals and cost recovery	863,543	-	863,543	-	928,895	-	928,895	-
	4,628,270	3,011,547	1,616,723	-	6,823,463	4,965,169	1,858,294	-
Expenses:								
Grants and programs	2,995,626	1,036,205	1,959,421	-	2,969,863	752,822	2,217,041	-
Amortization of capital assets	612,445	20,870	591,575	-	620,257	20,870	599,387	-
Administration	854,970	854,970	-	-	914,902	914,902	-	-
Fundraising	420,263	420,263	-	-	346,212	346,212	-	-
Investment counsel and management	213,648	208,035	5,613	-	205,335	199,920	5,415	-
	5,096,952	2,540,343	2,556,609	-	5,056,569	2,234,726	2,821,843	-
Unrealized gain (loss) on investments	3,020,464	2,939,571	80,893	-	(4,929,019)	(4,805,145)	(123,874)	-
Excess (deficiency) of revenue over expenses	2,551,782	3,410,775	(858,993)	-	(3,162,125)	(2,074,702)	(1,087,423)	-
Fund balances, beginning of year	48,950,388	30,589,124	17,912,517	448,747	52,112,513	33,551,111	18,112,655	448,747
Other interfund transfers	-	(3,467,223)	3,467,223	-	-	(887,285)	887,285	-
Fund balances, end of year	\$ 51,502,170	\$ 30,532,676	\$ 20,520,747	\$ 448,747	\$ 48,950,388	\$ 30,589,124	\$ 17,912,517	\$ 448,747

CHILDREN'S HEALTH FOUNDATION OF VANCOUVER ISLAND

Schedule of Changes in Fund Balances

Schedule 2

Year ended March 31, 2017

	Balance beginning of year	Fundraising revenue	Investment income (net of fees)	Rentals and cost recovery	Grants and programs, administration, fundraising	Amortization	Excess (deficiency) of revenue over expenses	Transfer from (to) General Fund	Balance end of year
Restricted:									
Bear Essentials	\$ -	\$ 34,496	\$ -	\$ -	\$ (114,715)	\$ -	\$ (80,219)	\$ 80,219	\$ -
Caring For Families	25	65	-	-	(90)	-	(25)	-	-
Donor Designated Fund	25,051	2,000	-	-	(12,000)	-	(10,000)	-	15,051
Equipment	-	4,015	-	-	(59,608)	-	(55,593)	55,593	-
Great Beginnings	1,725	500	-	-	(2,225)	-	(1,725)	-	-
GR Pearkes	6,508,180	7,870	-	-	-	-	7,870	-	6,516,050
HerWay Home	-	103,174	-	-	(394,016)	-	(290,842)	930,842	640,000
Mental Health	10,736	10,830	-	-	(21,566)	-	(10,736)	-	-
Mental Health Hub	-	-	-	-	-	-	-	500,000	500,000
Orthotics / Prosthetics / Seating	-	260,780	-	-	(170,000)	-	90,780	84,867	175,647
Pathways to Healing	-	-	-	-	-	-	-	415,000	415,000
Programs - General	3,635	3,375	-	-	(7,010)	-	(3,635)	-	-
Summer Camp	-	4,854	-	-	(55,000)	-	(50,146)	50,146	-
Tools To Succeed	300	335	-	-	(635)	-	(300)	-	-
Women's Institute	22,383	250	2,826	-	(2,000)	-	1,076	-	23,459
Named Funds									
Goulding Wilson Memorial	55,205	-	33,259	-	-	-	33,259	-	88,464
Hara	202,539	-	-	-	-	-	-	-	202,539
Hoensen	114,939	-	34,359	-	-	-	34,359	-	149,298
Lisa Huus Memorial	95,361	6,126	24,895	-	(8,000)	-	23,021	-	118,382
Lavender Trust	205,393	15,741	-	-	-	-	15,741	-	221,134
David Mason	258,375	-	33,398	-	(3,500)	-	29,898	-	288,273
Polly Scott Bursary	1,000	500	-	-	(3,000)	-	(2,500)	1,500	-
Stoneham	315,111	39,912	-	-	-	-	39,912	-	355,023
Vantreight	76,816	-	9,963	-	-	-	9,963	-	86,779
Building Funds									
Jeneece Place	4,804,290	194,415	-	87,029	(359,997)	(145,354)	(223,907)	282,404	4,862,787
Sooke Child, Youth and Family Centre	983,512	-	53	175,126	(176,834)	(109,517)	(111,172)	331,621	1,203,961
West Shore Child, Youth and Family Centre	4,227,941	250	219	601,388	(569,225)	(336,704)	(304,072)	735,031	4,658,900
Total Restricted Funds	\$ 17,912,517	\$ 689,488	\$ 138,972	\$ 863,543	\$ (1,959,421)	\$ (591,575)	\$ (858,993)	\$ 3,467,223	\$ 20,520,747
Endowment									
Goulding Wilson Fund	\$ 201,252	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 201,252
Hoensen Fund	150,000	-	-	-	-	-	-	-	150,000
Lisa Huus Endowment Fund	97,495	-	-	-	-	-	-	-	97,495
Total Endowment Funds	\$ 448,747	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 448,747
General	30,589,124	704,310	5,038,773	-	(2,311,438)	(20,870)	3,410,775	(3,467,223)	30,532,676
Total Fund Balances	\$ 48,950,388	\$ 1,393,798	\$ 5,177,745	\$ 863,543	\$ (4,270,859)	\$ (612,445)	\$ 2,551,782	\$ -	\$ 51,502,170