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**FINANCIAL STATEMENTS**

**CRISIS INTERVENTION AND SUICIDE  
PREVENTION CENTRE OF  
BRITISH COLUMBIA**

**March 31, 2022**



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# INDEPENDENT AUDITOR'S REPORT

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To the Members of  
**Crisis Intervention and Suicide Prevention Centre of British Columbia**

## ***Opinion***

We have audited the financial statements of Crisis Intervention and Suicide Prevention Centre of British Columbia (the Centre), which comprise the statement of financial position as at March 31, 2022, and the statements of operation, changes in net assets and cash flows 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 the Centre as at March 31, 2022, and the results of its operations 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 Centre in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

## ***Responsibilities of Management and Those Charged with Governance for the Financial Statements***

Management is responsible for the preparation and fair presentation of the 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 Centre'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 liquidate the Centre or to cease operations, or has no realistic alternative but to do so.

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

## ***Auditor's Responsibilities for the Audit of the 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 Centre'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 Centre'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 Centre to cease to continue as a going concern.

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# INDEPENDENT AUDITOR'S REPORT

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- 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.

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

As required by the British Columbia Societies Act, we report, the accounting principles used in these financial statements have been applied on a basis consistent with that of the preceding year.

*Tompkins Wozny LLP*

Vancouver, Canada  
August 30, 2022

Chartered Professional Accountants



**STATEMENT OF FINANCIAL POSITION**

As at March 31

	2022	2021
	\$	\$
<b>ASSETS</b>		
<b>Current</b>		
Cash - operating	932,845	688,513
- gaming	240,635	535,182
Accounts receivable	162,483	256,313
Prepaid expenses	71,811	4,640
<b>Total current assets</b>	<b>1,407,774</b>	<b>1,484,648</b>
Investments <i>[note 3]</i>	501,269	—
Capital assets <i>[note 4]</i>	906,946	856,864
	<b>2,815,989</b>	<b>2,341,512</b>
<b>LIABILITIES</b>		
<b>Current</b>		
Accounts payable and accrued liabilities <i>[note 5]</i>	185,692	144,276
Deferred revenue and contributions <i>[note 6]</i>	893,590	544,134
<b>Total current liabilities</b>	<b>1,079,282</b>	<b>688,410</b>
Deferred contributions related to capital assets <i>[note 7]</i>	108,235	35,924
	<b>1,187,517</b>	<b>724,334</b>
<b>NET ASSETS</b>		
Invested in capital assets	798,711	820,940
Internally restricted <i>[note 8]</i>	583,048	531,535
Unrestricted	246,713	264,703
	<b>1,628,472</b>	<b>1,617,178</b>
	<b>2,815,989</b>	<b>2,341,512</b>

Line of credit *[note 3]*

Covid-19 *[note 13]*

*See accompanying notes to the financial statements*

On behalf of the Board:

\_\_\_\_\_  
Director

\_\_\_\_\_  
Director

**STATEMENT OF OPERATIONS**

Year ended March 31

	2022	2021
	\$	\$
<b>REVENUE</b>		
Earned income and training fees <i>[note 6]</i>	<b>1,046,301</b>	906,746
Donations <i>[note 6]</i>	<b>686,815</b>	944,807
Grants earned <i>[note 6]</i>	<b>360,971</b>	326,317
Other income <i>[note 10]</i>	<b>48,749</b>	193,168
	<b>2,142,836</b>	2,371,038
<b>EXPENSES</b>		
Salaries, benefits and administration support	<b>1,648,078</b>	1,318,057
Telecommunications and technology	<b>156,019</b>	187,068
Community training	<b>107,801</b>	27,735
Operating and administrative	<b>63,200</b>	126,261
Building operating	<b>51,588</b>	60,698
Amortization of capital assets	<b>44,902</b>	28,915
Training and support	<b>32,542</b>	17,545
Direct mail and related fundraising costs	<b>23,651</b>	21,954
Publicity and advertising	<b>3,761</b>	10,126
	<b>2,131,542</b>	1,798,359
<b>Excess of revenue for the year</b>	<b>11,294</b>	572,679

*See accompanying notes to the financial statements*

**STATEMENT OF CHANGES IN NET ASSETS**

Year ended March 31

	<b>Invested in Capital Assets</b>	<b>Internally Restricted</b>	<b>Un - restricted</b>	<b>Total</b>
	\$	\$	\$	\$
		<i>[note 8]</i>		
<b>Balance, March 31, 2020</b>	810,287	50,000	184,212	1,044,499
Excess of revenue (expenses) for the year	(15,030)	—	587,709	572,679
Capital additions	36,321	—	(36,321)	—
Capital additions funded with restricted grants	(10,638)	—	10,638	—
Transfer to internally restricted	—	481,535	(481,535)	—
<b>Balance, March 31, 2021</b>	<b>820,940</b>	<b>531,535</b>	<b>264,703</b>	<b>1,617,178</b>
Excess of revenue (expenses) for the year	(19,679)	—	30,973	11,294
Capital additions	94,983	—	(94,983)	—
Capital additions funded with restricted grants	(97,533)	—	97,533	—
Transfer to internally restricted	—	51,513	(51,513)	—
<b>Balance, March 31, 2022</b>	<b>798,711</b>	<b>583,048</b>	<b>246,713</b>	<b>1,628,472</b>

The allocation of the excess of revenue over expenses for the year to net assets invested in capital assets is determined as follows:

	2022 \$	2021 \$
Amortization of capital assets	(44,902)	(28,915)
Amortization of deferred contributions related to capital assets	25,222	13,884
	<b>(19,679)</b>	<b>(15,030)</b>

The invested in capital assets balance is represented by:

Capital assets <i>[note 4]</i>	906,946	856,864
Deferred contributions related to capital assets <i>[note 7]</i>	(108,235)	(35,924)
	<b>798,711</b>	<b>820,940</b>

See accompanying notes to the financial statements

## STATEMENT OF CASH FLOWS

Year ended March 31

	2022	2021
	\$	\$
<b>OPERATING ACTIVITIES</b>		
Excess of revenue for the year	11,294	572,679
Items not involving cash:		
Amortization of capital assets	44,902	28,915
Amortization of deferred contributions related to capital assets	(25,222)	(13,884)
	<b>30,974</b>	<b>587,710</b>
Changes in non-cash working capital items:		
Accounts receivable	93,830	(201,952)
Prepaid expenses	(67,171)	14,610
Accounts payable and accrued liabilities	41,416	42,271
Deferred revenue	349,455	166,860
<b>Cash provided by operating activities</b>	<b>448,504</b>	<b>609,499</b>
<b>INVESTING AND FINANCING ACTIVITIES</b>		
Purchase of capital assets	(94,983)	(36,321)
Contributions received for capital assets	97,533	10,638
Net redemption (purchase) of investments	(501,269)	200,000
<b>Cash provided by (used in) investing and financing activities</b>	<b>(498,719)</b>	<b>174,317</b>
<b>Increase (decrease) in cash during the year</b>	<b>(50,215)</b>	<b>783,816</b>
Cash, beginning of year	1,223,695	439,879
<b>Cash, end of year</b>	<b>1,173,480</b>	<b>1,223,695</b>
<b>Allocated to the following accounts:</b>		
Operating	932,845	688,513
Gaming	240,635	535,182
<b>Cash, end of year</b>	<b>1,173,480</b>	<b>1,223,695</b>

See accompanying notes to the financial statements

## NOTES TO FINANCIAL STATEMENTS

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March 31, 2022

### 1. PURPOSE OF THE ORGANIZATION

The Crisis Intervention and Suicide Prevention Centre of British Columbia (the "Centre") is a volunteer based organization committed to helping people help themselves and others deal with crisis. The Centre primarily serves the Greater Vancouver Coastal Health region of British Columbia and provides extensive training to volunteers responsible for the delivery of crisis intervention and suicide prevention services. The Centre was incorporated under the Society Act of British Columbia on January 30, 1969 and then transitioned to the BC Societies Act in 2018 and is a tax exempt registered charity under the Income Tax Act.

The Centre is part of a Provincial network of accredited crisis lines that route calls to each other through a 1-800-SUICIDE (784-2433) line and a 310-6789 Mental Health Information line. This network ensures all calls are answered, ideally without going to a message machine.

During the current year, the Crisis Centre responded to over 41,947 phone and chat contacts, and hosted 198,778 user sessions to its three main websites from 152,852 unique users.

The Centre also provides two innovative websites: [www.YouthInBC.com](http://www.YouthInBC.com) for youth; and [www.CrisisCentreChat.ca](http://www.CrisisCentreChat.ca) for adults. Both operate a one-on-one chat service from 12 noon to 1 am, 365 days a year. Over 222 front line volunteers are at the heart of the Centre's free and confidential operation.

The Centre also provided interactive workshops to approximately 6,494 youth, as well as providing suicide prevention, awareness and intervention training, to over 4,874 community members and service providers.

### 2. SIGNIFICANT ACCOUNTING POLICIES

The financial statements were prepared in accordance with Canadian accounting standards for not-for-profit organizations and include the following significant accounting policies:

#### Use of Estimates

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 disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures during the reported year. Actual results could differ from the estimates.



## NOTES TO FINANCIAL STATEMENTS

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March 31, 2022

### 2. SIGNIFICANT ACCOUNTING POLICIES (CONT'D)

#### 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 or as related property expenditures are amortized. Contributions are recognized when received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured.

Unrestricted donations are recorded as revenue at the time donations are received. Restricted donations are deferred and recognized as revenue when the related expense is incurred.

Donations in kind are recorded as revenue at the time the donations are received and are recorded at fair value, if independent evidence is available to support the fair value.

Gaming funds from the Province of British Columbia are reported as revenue when the amounts are spent and the related programs are delivered.

Revenues from operating grants, training fees and professional development activities are recorded as they are earned, with the unearned portion reflected as deferred revenue.

#### Contributed Services

Volunteers contribute a significant number of hours per year to assist the Centre in carrying out its programs. During the current year, volunteers contributed over 36,803 [2021 - 22,090] hours of time, split between distress line response, community training activities and administrative support. These hours are unaudited. The board of directors of the Centre also serve without remuneration. Because of the difficulty of determining their fair value, contributed services are not recognized in the financial statements.

#### Financial Instrument Measurement

The Centre initially measures its financial assets and financial liabilities at fair value. It subsequently measures all its financial assets and financial liabilities at amortized cost except for the marketable securities which are actively traded and recorded at fair market value.

The financial instruments subsequently measured at amortized cost include cash and cash equivalents, accounts receivable, accounts payable and accrued liabilities.

#### Cash

Cash is defined as cash on hand and cash on deposit, net of outstanding expense cheques.

The statement of cash flows is prepared on a net cash basis and cash flows from operating activities are reported using the indirect method.

#### Capital Assets

Capital assets are recorded at cost. Amortization is provided on a straight-line basis at the rates shown in Note 4. Assets acquired in the year are amortized at one-half of the normal rate of amortization.

NOTES TO FINANCIAL STATEMENTS

March 31, 2022

**2. SIGNIFICANT ACCOUNTING POLICIES (CONT'D)**

**Deferred Contributions Related to Capital Assets**

Deferred contributions related to capital assets are recorded as revenue as the capital assets purchased with these contributions are amortized.

**3. INVESTMENTS AND LINE OF CREDIT**

	2022 \$	2021 \$
Marketable securities at market value [cost \$1,118]	1,269	—
Term deposits (interest at 0.30% per annum)	500,000	—
	<b>501,269</b>	<b>—</b>

The Centre has granted a first mortgage on its building in connection with an operating line of credit of \$200,000 bearing interest at prime plus 1.5% [2021 - 1.0%]. The line of credit is also supported by an assignment of rents, a floating charge on all assets of the Centre, and an environmental indemnity agreement. At March 31, 2022, \$Nil [2021 - \$Nil] was advanced under this credit facility.

**4. CAPITAL ASSETS**

	Amortization Rates	Cost \$	Accumulated Amortization \$	Net Book Value \$
<b>2022</b>	<i>[Straight-line basis]</i>			
Land	-	742,500	—	742,500
Building - cost	40 years	418,159	418,159	—
Building - improvements	10 years	42,777	16,611	26,166
Computer hardware	5 years	459,695	335,640	124,055
Computer software	3 years	50,372	48,148	2,224
Furniture, fixtures and equipment	10 years	139,972	127,971	12,001
Website	5 years	14,425	14,425	—
		<b>1,867,900</b>	<b>960,954</b>	<b>906,946</b>
<b>2021</b>				
Land	-	742,500	—	742,500
Building - cost	40 years	418,159	418,159	—
Building - improvements	10 years	28,233	12,671	15,562
Computer hardware	5 years	382,430	301,753	80,677
Computer software	3 years	50,372	46,311	4,061
Furniture, fixtures and equipment	10 years	136,798	122,734	14,064
Website	5 years	14,425	14,425	—
		<b>1,772,917</b>	<b>916,053</b>	<b>856,864</b>

NOTES TO FINANCIAL STATEMENTS

March 31, 2022

5. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

	2022	2021
	\$	\$
Operations	87,774	36,402
Wages and vacation time	97,918	68,064
Government remittances - WorkSafeBC	—	2,578
- payroll source deductions	—	—
Restricted contributions received for the endowment [note 9]	—	37,232
	<b>185,692</b>	<b>144,276</b>

6. GRANTS EARNED AND DEFERRED REVENUE

	2022				2021	
	Open, deferred \$	Received and receivable \$	Capital assets purchased \$	Revenue earned \$	Close, deferred \$	Revenue earned \$
<b>Earned income and training fees</b>						
Vancouver Coastal Health Authority	35,180	451,445	—	450,041	36,584	475,693
Provincial Health Services Authority	165,285	533,206	77,265	378,877	242,349	225,435
Training fees	40,033	199,533	—	161,834	77,732	155,899
Non-government contracts	—	55,549	—	55,549	—	49,719
	<b>240,498</b>	<b>1,239,733</b>	<b>77,265</b>	<b>1,046,301</b>	<b>356,665</b>	<b>906,746</b>
<b>Grants</b>						
BC Gaming	278,954	250,000	20,268	258,686	250,000	250,000
Federal Government	—	250,000	—	—	250,000	—
Municipal Governments	14,682	87,603	—	102,285	—	46,317
Provincial Government	—	—	—	—	—	30,000
	<b>293,636</b>	<b>587,603</b>	<b>20,268</b>	<b>360,971</b>	<b>500,000</b>	<b>326,317</b>
<b>Donations</b>						
Foundations and corporate	10,000	468,279	—	441,354	36,925	627,325
Individuals and others	—	245,461	—	245,461	—	317,482
	<b>10,000</b>	<b>713,740</b>	<b>—</b>	<b>686,815</b>	<b>36,925</b>	<b>944,807</b>
<b>Total</b>	<b>544,134</b>	<b>2,541,076</b>	<b>97,533</b>	<b>2,094,087</b>	<b>893,590</b>	<b>2,177,870</b>

7. DEFERRED CONTRIBUTIONS RELATED TO CAPITAL ASSETS

	2022	2021
	\$	\$
Balance, beginning of year	35,924	39,170
Contributions spent on capital assets [note 6]	97,533	10,638
Amortized to income during the year [note 10]	(25,222)	(13,884)
Balance, end of year	<b>108,235</b>	<b>35,924</b>

NOTES TO FINANCIAL STATEMENTS

March 31, 2022

**8. INTERNALLY RESTRICTED NET ASSETS**

The Board of Directors of the Centre internally restricted \$50,000 of its net assets to a building fund designated for repairs and maintenance, \$51,513 to a renovation project to match funds applied for under the Capital Gaming Grant program and \$481,535 to a contingency fund representing six (6) months of operating expenses to ensure operational stability in the case of funding transitions during the pandemic economic recovery.

**9. ENDOWMENT FUND**

The Centre has established an endowment fund that is held and controlled by the Vancouver Foundation. The net income earned by the endowment fund is distributed to the Centre on an annual basis, net of administrative fees, and these amounts are included in revenue [note 10]. The fair value of the endowment fund at March 31, 2022 was \$333,937 [2021 - \$292,566]. As the assets of the endowment fund are held in perpetuity and controlled by the Vancouver Foundation, they are not reflected as an asset on these financial statements.

	2022
	\$
<b>Balance, beginning of year, at fair</b>	<b>292,566</b>
Contributions	37,332
Grants disbursed [note 10]	(10,740)
Net realized and unrealized investment income	14,779
<b>Balance, end of year, at fair</b>	<b>333,937</b>

**10. OTHER INCOME**

	2022	2021
	\$	\$
Amortization of deferred contributions related to capital assets [note 7]	25,222	13,884
Vancouver Foundation endowment fund distributions [note 9]	10,740	10,304
Interest and other income	12,787	1,233
Canada Emergency Wage Subsidy [note 13]	—	167,747
	<b>48,749</b>	<b>193,168</b>

## NOTES TO FINANCIAL STATEMENTS

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March 31, 2022

### 11. FINANCIAL INSTRUMENTS

The Centre is exposed to various risks through its financial instruments.

#### Credit Risk

The Centre is exposed to credit risk in the event of not collecting its accounts receivable. The Centre does not obtain collateral or other security to support its accounts receivable to credit risk but mitigates this risk by dealing only with what management believes to be financially sound counterparties and, accordingly, does not anticipate significant loss for non-performance.

#### Liquidity Risk

Liquidity risk is the risk of being unable to meet cash requirements or fund obligations as they become due. It stems from the possibility of a delay in realizing the fair value of financial instruments. The Centre manages its liquidity risk by constantly monitoring forecasted and actual cash flows and financial liability maturities to ensure that funds are available to meet payments as they fall due.

#### Interest Rate Risk

The Centre is exposed to interest rate risk on its fixed interest rate term deposits. Fixed-rate instruments subject the Centre to a fair value risk. The Centre is also exposed to interest rate risk on its line of credit, which bears interest at prime plus 1.5%.

### 12. WAGES AND CONTRACTOR REMUNERATION

Pursuant to the British Columbia Societies Act, the Centre is required to disclose wages and benefits paid to employees who are paid \$75,000 or more in the fiscal year. Salaries and employee benefits expense includes approximately \$259,185 [2021 - \$244,169] paid to three [2021 - three] employees for the year ending March 31, 2022. No remuneration was paid to any members of the board.

### 13. COVID-19

The ongoing outbreak of the coronavirus, also known as COVID-19, has spread across the globe and is impacting worldwide economic activity. The extent of the impact of this outbreak and related containment measures on the Centre's operations cannot be reliably estimated at this time.

In March 2020, the COVID-19 outbreak occurred and the Centre closed their offices under the physical distancing rules with the exception of staff and volunteers who staff the distress lines. The centre increased staffing for support of the distress lines. Other operations have moved virtual. The Centre will return to normal operations once it is deemed safe to do so.

In the prior year, the Centre applied for and received the Canada Emergency Wage Subsidy and is included in other income [note 10].

**NOTES TO FINANCIAL STATEMENTS**

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March 31, 2022

**14. COMPARATIVE FIGURES**

Certain prior year comparative figures have been reclassified to conform to the current year presentation.