

**CALGARY COMMUNITIES AGAINST  
SEXUAL ABUSE SOCIETY**

**FINANCIAL STATEMENTS**

**December 31, 2009**



**CALGARY COMMUNITIES AGAINST SEXUAL ABUSE SOCIETY**  
**INDEX TO THE AUDITED FINANCIAL STATEMENTS**  
**December 31, 2009**

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## AUDITORS' REPORT

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To: The Board of Directors of Calgary Communities Against Sexual Abuse Society

We have audited the statement of financial position of Calgary Communities Against Sexual Abuse Society as at December 31, 2009 and the statements of operations, changes in net assets and cash flows for the year then ended. These financial statements are the responsibility of the Society's management. 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 plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In our opinion these financial statements present fairly, in all material respects, the financial position of the Society at December 31, 2009, and the results of its operations and its cash flows for the year then ended in accordance with Canadian generally accepted accounting principles.

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Partners

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Calgary, Alberta  
February 19, 2010

*Lo Porter Héту*  
Certified General Accountants

**CALGARY COMMUNITIES AGAINST SEXUAL ABUSE SOCIETY**  
**STATEMENT OF FINANCIAL POSITION**  
**As at December 31, 2009**

	2009	2008
<b>ASSETS</b>		
<b>CURRENT</b>		
Cash	\$ 191,343	\$ 129,255
Short-term investment (Note 3)	200,000	300,000
Accounts receivable and Goods and Services Tax receivable	18,312	6,205
Prepaid expenses	7,940	8,658
	<u>417,595</u>	<u>444,118</u>
<b>PROPERTY AND EQUIPMENT (Note 4)</b>	<u>28,107</u>	<u>42,878</u>
	<u>\$ 445,702</u>	<u>\$ 486,996</u>
<b>LIABILITIES</b>		
<b>CURRENT</b>		
Accounts payable and accrued liabilities	\$ 24,017	\$ 20,969
<b>DEFERRED CONTRIBUTIONS</b>		
Related to operations (Note 5)	374,076	404,871
Related to property and equipment (Note 5)	11,829	15,429
	<u>409,922</u>	<u>441,269</u>
<b>NET ASSETS</b>		
<b>INVESTED IN PROPERTY AND EQUIPMENT</b>	16,277	27,448
<b>INTERNALLY RESTRICTED (Note 6)</b>	9,165	9,165
<b>UNRESTRICTED</b>	10,338	9,114
	<u>35,780</u>	<u>45,727</u>
	<u>\$ 445,702</u>	<u>\$ 486,996</u>

Approved on behalf of the Board:

Director: J. Lawrence

Director: K. Boud

**CALGARY COMMUNITIES AGAINST SEXUAL ABUSE SOCIETY**  
**STATEMENT OF OPERATIONS**

For the year ended December 31, 2009

	Alberta Children and Youth Services		United Way of Calgary and Area		Family and Community Support Services		Safe Communities Innovation Fund		Solicitor General		Casino	Capital	General	2009		2008	
																	Total
<b>REVENUE</b>																	
Grants																	
United Way of Calgary and Area	\$ -	\$ 476,347	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 476,347	\$ 502,893	
Family and Community Support Services (Note 7)	-	-	334,794	-	-	-	-	-	-	-	-	3,304	-	-	338,098	330,309	
Alberta Children and Youth Services	340,439	-	-	-	-	-	-	-	-	-	-	-	-	-	340,439	337,534	
Muttart Foundation	-	-	-	-	-	-	101,626	-	-	-	-	296	-	-	296	296	
Safe Communities Innovation Fund	-	-	-	-	-	-	-	-	-	-	-	-	-	-	101,626	-	
Community Initiative Program	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	13,813	
Solicitor General	-	-	-	-	-	-	-	145,858	-	-	-	-	-	-	145,858	82,658	
United Way Donor Option	-	4,385	-	-	-	-	-	-	-	-	-	-	-	-	4,385	7,317	
United Way Capacity Building Fund	-	82,736	-	-	-	-	-	-	-	-	-	-	-	-	82,736	75,988	
Fundraising and special events	-	-	-	-	-	-	-	-	-	-	-	-	-	8,690	8,690	41,021	
Alberta Gaming and Liquor Commission	-	-	-	-	-	-	-	-	58,675	-	-	-	-	-	58,675	52,052	
Donations	-	200	-	-	-	-	-	-	-	-	-	1,621	-	9,191	11,012	4,914	
Services and memberships	-	-	-	-	-	-	-	-	-	-	-	-	-	2,275	2,275	5,570	
Interest income	-	-	-	-	-	-	-	-	-	10	-	-	-	4,183	4,193	3,454	
	340,439	563,668	334,794	101,626	145,858	58,685	5,221	24,339	1,574,630	1,458,089							
<b>EXPENSES</b>																	
Salaries and benefits	309,442	392,171	264,727	34,191	126,962	-	-	-	1,127,493	1,063,435							
Consulting	-	82,736	-	-	6,631	-	-	-	89,367	81,611							
Rent	-	-	-	-	-	58,668	-	-	58,668	69,799							
Program supplies	52	957	1,570	-	780	-	-	-	3,359	13,516							
Amortization	-	-	-	-	-	-	14,771	-	14,771	21,717							
Office expenses	2,329	17,039	4,788	-	62	17	6	-	24,241	23,872							
Staff, board, and volunteer development	12,195	8,329	7,197	-	3,108	-	-	-	30,829	22,456							
Transportation	1,091	9,752	7,102	5,130	5,065	-	-	-	28,140	25,367							
Telephone	4,717	11,840	9,166	62,305	1,000	-	-	-	88,028	24,861							
Professional fees	3,400	8,238	7,712	-	1,000	-	-	-	20,350	33,486							
Computer maintenance	-	13,431	5,756	-	-	-	-	-	1,722	23,802							
Promotion and fundraising	-	3,135	1,344	-	-	-	-	-	23,008	22,245							
Insurance	-	6,423	3,824	-	1,000	-	-	-	11,247	10,680							
Printing and copying	-	2,221	6,433	-	1,250	-	-	-	9,904	11,211							
Memberships and subscriptions	-	1,938	998	-	-	-	-	-	2,936	2,844							
Recruitment	-	2,383	488	-	-	-	-	-	2,871	12,424							
Other expenses	7,213	3,075	13,689	-	-	-	-	-	23,977	8,961							
	340,439	563,668	334,794	101,626	145,858	58,685	14,777	24,730	1,584,577	1,472,287							
<b>(DEFICIENCY) EXCESS OF REVENUE OVER EXPENSES</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (9,556)	\$ (391)	\$ (9,947)	\$ (14,198)							

The accompanying notes form an integral part of the audited financial statements

**CALGARY COMMUNITIES AGAINST SEXUAL ABUSE SOCIETY**  
**STATEMENT OF CHANGES IN NET ASSETS**  
For the year ended December 31, 2009

	Invested in Property and Equipment	Internally Restricted	Unrestricted	2009 Total	2008 Total
Balance, beginning of the year	\$ 27,448	\$ 9,165	\$ 9,114	\$ 45,727	\$ 59,925
(Deficiency) of revenue over expenses	(11,171)	-	1,224	(9,947)	(14,198)
Balance, end of the year	\$ 16,277	\$ 9,165	\$ 10,338	\$ 35,780	\$ 45,727



**CALGARY COMMUNITIES AGAINST SEXUAL ABUSE SOCIETY**  
**STATEMENT OF CASH FLOWS**  
For the year ended December 31, 2009

	2009	2008
<b>CASH PROVIDED BY (USED IN)</b>		
<b>OPERATING ACTIVITIES</b>		
Deficiency of revenue over expenses	\$ (9,947)	\$ (14,198)
Items not affecting cash:		
Amortization of property and equipment	14,771	21,717
Recognition of deferred contributions related to property and equipment	(3,600)	(3,215)
	<u>1,224</u>	<u>4,304</u>
Changes in non-cash working capital		
Accounts receivable	(12,108)	9,805
Prepaid expenses	719	(517)
Accounts payable and accrued liabilities	3,048	(8,663)
Deferred contributions related to operations	(30,795)	45,344
	<u>(37,912)</u>	<u>50,273</u>
<b>FINANCING ACTIVITY</b>		
Contributions received for property and equipment	-	5,137
<b>INVESTING ACTIVITIES</b>		
Redemption (acquisition) of short-term investment	100,000	(191,520)
Purchase of property and equipment	-	(13,902)
	<u>100,000</u>	<u>(205,422)</u>
<b>INCREASE (DECREASE) IN CASH</b>	<b>62,088</b>	<b>(150,012)</b>
<b>CASH, BEGINNING OF THE YEAR</b>	<b>129,255</b>	<b>279,267</b>
<b>CASH, END OF THE YEAR</b>	<b>\$ 191,343</b>	<b>\$ 129,255</b>

**CALGARY COMMUNITIES AGAINST SEXUAL ABUSE SOCIETY**  
**NOTES TO THE AUDITED FINANCIAL STATEMENTS**  
**For the year ended December 31, 2009**

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**1. PURPOSE OF ORGANIZATION**

Calgary Communities Against Sexual Abuse Society (the "Society") was incorporated under the Societies Act of Alberta on January 17, 1994 as a non-profit organization. The Society's mission statement is "Provide leadership to impact attitudes and actions around sexual abuse and sexual assault." The Society is a registered charity, and under Section 149 of the Income Tax Act is exempt from the payment of income taxes.

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**2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The financial statements have been prepared in accordance with Canadian generally accepted accounting principles and in management's opinion, have been properly prepared within reasonable limits of materiality and within the framework of the significant accounting policies summarized below.

**a) Revenue Recognition**

The Society follows the deferral method of accounting for contributions. Restricted contributions are recognized as revenue in the period in which the related expenses are incurred. Unrestricted contributions are recognized as revenue when received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured.

**b) Property and Equipment**

Property and equipment are recorded at cost and are amortized over their useful lives using the following rates and methods:

Office furniture and equipment	20%	declining balance
Computer hardware	30%	declining balance
Computer software	100%	declining balance
Video production	3 years	straight line
Leasehold improvements	5 years	straight line

One-half of the above rates are applied in the year of acquisition.

**c) Contributed Services**

Volunteers contribute a significant number of hours to assist the Society in carrying out its activities. Because of the difficulty in determining their fair value, contributed services are not recognized in the financial statements.

**d) Goods and Services Tax**

Goods and Services Tax is recoverable at 50% as a rebate. The unrecoverable 50% is recorded as part of the expenditure with the rebate treated as a receivable.

**e) Financial Instruments**

All financial instruments are classified as "held for trading" and carried at their fair values. Unrealized gains and losses on trading assets are recognized in the statement of operations.

The fair value of financial instruments reported at their fair value is based on current interest rates, market value, or pricing of financial instruments with comparative terms.

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**CALGARY COMMUNITIES AGAINST SEXUAL ABUSE SOCIETY**  
**NOTES TO THE AUDITED FINANCIAL STATEMENTS**  
For the year ended December 31, 2009

**2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**f) Management Estimates**

The preparation of financial statements in accordance with Canadian generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingencies at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

**3. SHORT-TERM INVESTMENT**

The short-term investment consists of a one-year redeemable guarantee investment certificate with the Royal Bank of Canada bearing interest rate of 0.3%, recorded at cost which approximates its fair value.

**4. PROPERTY AND EQUIPMENT**

	2009		
	Cost	Accumulated amortization	Net book value
Office furniture and equipment	\$ 71,562	\$ 64,274	\$ 7,288
Computer hardware	101,588	80,940	20,648
Computer software	14,766	14,766	-
Video production	122,436	122,264	172
Leasehold improvements	23,600	23,600	-
	<b>\$ 333,952</b>	<b>\$ 305,845</b>	<b>\$ 28,107</b>

  

	2008		
	Cost	Accumulated amortization	Net book value
Office furniture and equipment	\$ 71,562	\$ 62,453	\$ 9,109
Computer hardware	101,588	72,092	29,496
Computer software	14,766	14,766	-
Video production	122,436	121,921	515
Leasehold improvements	23,600	19,842	3,758
	<b>\$ 333,952</b>	<b>\$ 291,074</b>	<b>\$ 42,878</b>



**CALGARY COMMUNITIES AGAINST SEXUAL ABUSE SOCIETY**  
**NOTES TO THE AUDITED FINANCIAL STATEMENTS**  
**For the year ended December 31, 2009**

**5. DEFERRED CONTRIBUTIONS**

	Opening Balance	Additions	Utilization	Ending Balance
<b><u>Related to operations</u></b>				
FirstEnergy Capital Corp	\$ 172,177	\$ -	\$ -	\$ 172,177
City of Calgary, Family and Community Support Services	80,833	331,410	(329,794)	82,449
Solicitor General	17,343	150,000	(145,858)	21,485
United Way, Crisis Intervention and Volunteer	-	501,893	(476,348)	25,545
Alberta Gaming and Liquor Commission	97,441	10	(58,685)	38,766
National Crime Prevention Centre	-	8,690	(8,690)	-
Anonymous donor	9,988	-	-	9,988
United Way of Calgary and area	4,012	80,000	(82,736)	1,276
Alberta Children and Youth Services	23,077	339,752	(340,439)	22,390
	<u>\$ 404,871</u>	<u>\$ 1,411,755</u>	<u>\$ (1,442,550)</u>	<u>\$ 374,076</u>
<b><u>Related to property and equipment</u></b>				
Family and Community Support Services	\$ 14,048	\$ -	\$ (3,304)	\$ 10,744
Muttart Foundation	1,381	-	(296)	1,085
	<u>\$ 15,429</u>	<u>\$ -</u>	<u>\$ (3,600)</u>	<u>\$ 11,829</u>
	<u>\$ 373,034</u>	<u>\$ 1,411,755</u>	<u>\$ (1,446,150)</u>	<u>\$ 385,905</u>

**6. INTERNALLY RESTRICTED**

In 2008, the Society's Board of Directors internally restricted \$9,165 to be used for the "Who Do You Tell?" program for marketing expense in future years. No expenses were incurred in 2009.

**7. CITY OF CALGARY, FAMILY AND COMMUNITY SUPPORT SERVICES**

During 2009, the Society received \$334,794 from the City of Calgary, Family and Community Support Services. Of this amount, \$5,000 was one time funding for a retrospective evaluation of the organization in the community. Expenses were related mainly to salaries and benefits in the amount of \$264,727 and other expenses including professional services, transportation, office expenses, and insurance. During the year, there were no computer upgrades or asset acquisitions. In December 2009, the Society received an advance in funding for the first quarter of 2010 of \$82,449, which has been recognized as a deferred contribution.

**8. LEASE COMMITMENTS**

During 2009, the Society exercised the last of the three one-year lease renewal options under a lease agreement signed in 2005. The Society was offered and renewed another one year option at the same rate of \$52,041 for 2010.

**CALGARY COMMUNITIES AGAINST SEXUAL ABUSE SOCIETY**  
**NOTES TO THE AUDITED FINANCIAL STATEMENTS**  
**For the year ended December 31, 2009**

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**9. FINANCIAL INSTRUMENTS**

The Society's financial instruments consist of cash, short-term investment, accounts receivable, accounts payable and accrued liabilities, all of which are classified as trading and reported at fair value. Due to their short term nature, the carrying value of these financial instruments approximates their fair value. It is management's opinion that due to the nature of these financial instruments, the Society is not exposed to significant market, interest rate, or credit risk.

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**10. ALLOCATED EXPENSES**

Expenses were allocated among the different programs on a pro rata basis according to revenue sources up to the allowable limits per budget.

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**11. COMPARATIVE FIGURES**

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

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