



fcss

Barrhead & District
Family and Community
Support Services Society

2023 Annual Report



Our Board



Back row – left to right – Albert Mast (Secretary Treasurer), Peter Kuelken, Tom Carroll, Paul Properzi, Anthony Oswald (Vice-Chair), Bill Lane.

Front row – Left to right – Jean Loitz, Leslie Penny (Chair), Kavitha Kamalahasan, Sally Littke, Dausen Kluin.

Absent – Bev Disterheft

Board Committees

Finance Committee

Albert Mast – Chair
Dausen Kluin
Bill Lane
Peter Kuelken
Kavitha Kamalahasan
Leslie Pennv – Ex-Officio

Personnel Committee

Anthony Oswald – Chair
Sally Littke
Bill Lane
Tom Carroll
Leslie Penny – Ex-Officio

Policy & Procedure

Sally Littke – Chair
Bev Disterheft
Albert Mast
Tom Carroll
Jean Loitz

Nomination Committee

Dausen Kluin – Chair
Paul Properzi
Sally Littke
Leslie Penny – Ex-Officio

Board Evaluation Committee

(Ad Hoc Committee)
Leslie Penny – Chair, Ex-Officio
Anthony Oswald
Paul Properzi
Sally Littke

Leslie Penny

Board Chairperson's Report



I start my report by expressing my profound gratitude for the staff of this organization. Their enthusiasm and dedication to the people of this community is truly outstanding. This happens under the very capable and caring direction of our Executive Director Karen Pronishen. I look forward to supporting Karen as she guides FCSS into new and challenging projects.

I also express my gratitude to the people who live in the municipalities our programs support. Without donations of their time, talent, and treasure, FCSS would not be the organization it is.

The support FCSS receives from our municipal partners goes beyond what they are mandated by provincial legislation to provide. Due to their generosity, our organization is able to offer services that our residents too desperately need.

I am grateful for my fellow board members who are dedicated to the work FCSS does. They demonstrate this by going beyond attending board and committee meetings to assist with fundraising activities.

As you will see from the audited statements, our finances are in excellent shape which allows us to continue our existing programs and look at ways that we can enhance the wellbeing of our community.

I am not going to go discuss the many programs that are provided by FCSS as the staff are writing their own reports. Please pay attention though to the statistics from these programs as they reflect the issues that are facing our citizens, young and old.

The move to our current building as raised our profile by being in the downtown area. People access our programs by dropping by. There is a synergy in this as they may stop to ask about one program and find out that there are others that will give them support as well. The challenge FCSS faces is not having the space we need for programs that attract numerous clients or require activity space for our people young and old. We rent or borrow additional space so that programs can flourish and for this I also express my gratitude.

The role of FCSS' role in emergencies was brought to the fore as FCSS organized the relief efforts for those who had to evacuate due to wildfires. Again, this demonstrated the generosity of our residents, but also the dedication of staff who worked countless hours to ensure that evacuees had the resources they needed.

It has been my honour to be the chair of the FCSS board since our last Annual General meeting and I look forward to working with my fellow board members and our Executive Director in the coming year.

Leslie Penny

Albert Mast

Finance Committee Report



Treasurer's Report - April 2024

I'd like to make this report very short and to the point, (but I suppose I won't get away with that.)

Becoming a member of the FCSS board has been a humbling and eye-opening experience. The diversity of programs that are facilitated by FCSS is truly mind boggling. I had no idea how many people benefit from the hard work of the employees and volunteers who make these programs run.

The Finance committee meets a half hour prior to each monthly Board meeting, and it has been my pleasure to be appointed Treasurer of the FCSS Board. I have appreciated working with the FCSS staff this past year. There has been a great deal of reorganization by establishing the appropriate expense and revenue categories for various programs. It's now refreshing to see that each area has their own income and expense categories.

I would like to express my sincere thanks to our municipal and provincial governments for the ongoing support, also to the residents of Barrhead and surrounding communities for their generous support toward the FCSS programs and the food bank. It's never easy to canvas the communities and businesses for volunteers, and for donations, and yet they never fail to come through. Thank you.

Now, I know that the previous paragraph and this one aren't directly associated with finance, but I would be incredibly remiss if I didn't at least mention the amazing work of the staff here at FCSS. From our executive director, to the program leads, to all the staff, thank you so much for all your hard work and all that you do.

Our financials at FCSS are in really good shape. Thank you!

Respectfully submitted,

Albert Mast



Anthony Oswald

Personnel Committee Report



2023 was a year of various challenges and successes. New staff, financial system, facebook page and website just to name a few.

The committee acknowledged these challenges and are pleased with Executive Director Karen Pronishen's direction of action.

Karen has comprised a very diverse team and is working on a new pay grid and benefit package to be comparable to other FCSS organizations.

Karen has also been more involved on program development due to staff being new and learning the ropes.

She has been getting staff to understand their budgets and has the strategic plan well underway, and she also does a great job informing and involving the community and the Board of what FCSS does and is all about.

Anthony Oswald
Personnel Committee Chair

Sally Littke

Policy & Procedure Report



The policy committee met several times this year.

In August the Board members and staff met with consultants to formulate a vision going forward for FCSS. They then went back and presented a new policy manual for the Board and a terms of reference manual for Board committee.

We met several times, and we now have a completed Board Policy Manual and Terms of Reference.

Special thanks are sent out to all Board and staff members who worked and shared their inputs on these documents.

Respectfully submitted,

Sally Littke
Policy Committee Chair

Dausen Kluin

Nomination Committee Report



The nomination committee has had a successful year in recruiting new members to our Board, including Albert Mast, Beverly Disterheft, Tom Carroll, Kavitha Kamalahasan, and Jean Loitz. We have also had Peter Kuelken from Woodlands County join our Board.

I'm very pleased that we are starting to have a more diverse committee including representatives from other communities and cultures to help provide new ideas and perspectives.

Dausen Kluin
Nomination Committee Chair

Staff



Standing (left to right) – Rae Whiting, Shelley Card, Darin Flemmer, Judy Lesko, Kay Roberts

Sitting (left to right) – Terese Koch, Leah Jackson, Savannah Belyk, Karen Pronishen, Vernice Aitken, Devon Martinsen



Executive Director Karen Pronishen

It's hard to believe another year has gone by! What a year for Barrhead & District Family & Community Support Services! 2023 was another year filled with many challenges but very positive changes.

The team at Barrhead & District FCSS Society are very passionate individuals who have taken the organization to a new level.

We have been steadily increasing our numbers in attendance for our programs and helping individuals requiring services and our support.

FCSS has faced many challenges in 2023, the Swan Hills Evacuation showed us the strength of our team and the bonds of our community, and though we hope that we will not have to face such a test again, we are sure that the FCSS team and the Community will be ready to answer the call. As a Team, we have taken away many lessons for the future - some of those revolve around reporting, to forming committees, to reviewing and updating our policies and procedures. In the past, Barrhead & District FCSS Society participated in the 2023 Alberta Provincial Housing & Service Needs Estimation. Surveys were conducted with residents, the data was compiled by the Rural Development Network, and the information we received about housing insecurity in our communities is truly invaluable to future programming and direction.

Board and Staff did joint strategic planning which has given us a guidance tool for the next three years. Other highlights of 2023 include launching a new website and continuing to restructure the Food Bank to achieve the standards of excellence required for accreditation.

Our change in perspective and attitude to our financial situation, has led us to strengthen our existing relationships with our funders. With the generous support and funding from the Town, County and Province to new funding agreements with Woodlands County, the addition of multiple grants, and with the extension of FRN contract - Barrhead & District FCSS Society is in a solid position to respond to the ebb and flow needs of the communities it is so proud to serve.

2023 allowed us to strengthen existing relationships along with building new partnerships to help move the organization forward. As we all know our volunteers and our partnerships are key in successful FCSS programming. Our volunteers have contributed countless hours ensuring that we enhance and strengthen individuals, families and community.

I would like to personally send a huge thank you out to the amazing staff, board members and volunteers who have made 2023 a very successful year. There may have been a few speed bumps along the way, however, by working together, we are able to overcome any hurdles.

Thank you!

Karen Pronishen



Executive Administrator Terese Koch

- *Microsoft- We are working towards setting up a shared filing system.
- *Website – a new website has been developed. www.barrheadfcss.org
- *Administration for the Board.
- *Promotional Items – We now have many different promotional items available to be used as giveaways at different events.
- *TechSoup – provides large cost savings to not for profit organizations. Items such as Microsoft 365, Norton, GrantStation, and Adobe. An account has been set up and we now have access to these discounts.

Administration Statistics

Reception Stats:

2023: Phone Calls – 3624
Walk-ins – 1875

- ***Phone Calls** in 2023 were up from 2022 by 487 to 3624.
- ***Walk-ins** in 2023 were up from 2022 by 93 to 1875.

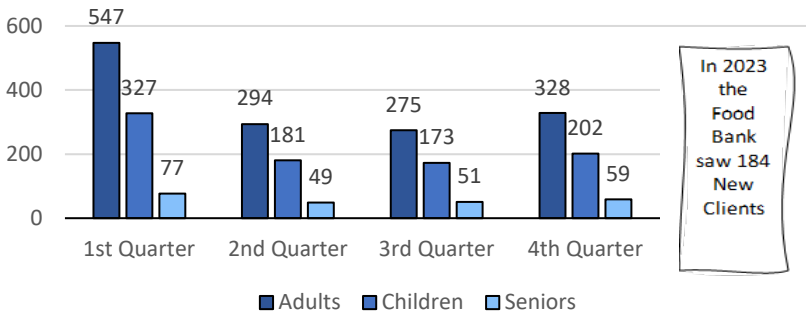
WeCan Food Baskets

March 2023 was the start of WeCan with 22 members. In December 2023 we had 52 members.



Food Bank Coordinator Rae Whiting

Food Bank Usage 2024



Why are People Using the Food Bank?

- Unexpected expenses
- Fixed Income
- Relocating
- Substance abuse
- Cost of Food
- Utilities costs
- Unemployment

In the last quarter of 2023, 17 volunteers worked 487 hours in the Food Bank.

Fun Fact:

1 lb. of food donation is equal to \$3.52. (value is from Food Banks Canada)

In 2023 the Barrhead Community Garden gave 3214 lbs. of fresh produce to the Food Bank, equaling \$11,212.28.





Community Development & Volunteer Coordinator Darin Flemmer

Volunteers

- Over 70 volunteers
- Provided support to 17 programs.
- Logged 3761.5 hours (from January to December 2023)

Volunteer Surveys

All Volunteers surveyed agreed or strongly agreed that they make a positive difference for others and make the community a better place.

95% of volunteers agree or strongly agree that they are valued and supported FCSS Volunteers.

88% of volunteers somewhat agree, agree or strongly agree that they are more aware of social issues as a result of volunteering.

Coats for Kids (Sponsored by Servus Credit Union and Barrhead Cleaners)

- 45 Coats were provided to adults, youth, and children.

Welcome Baskets

- 36 businesses or community groups contributed to the Welcome Basket Program
- 15 Welcome Baskets were given to newcomers.

Santas Toy Box

- A total of 97 families received gifts.
- 20 families were sponsored through Adopt-a-Family.
- Both Schools along with several businesses and community groups hosted toy drives and food drives

Make the Connection

- 465 Community members attended.
- 40 Vendors participated and handed out an average of 27 resources/registration forms and connected with an average of 43 attendees.
- 100% of attendees agreed that as a result of Make the Connection they are able to tell others how to access events, activities, and resources.



Program Assistant Leah Jackson

[Volunteer Income Tax Completion for Low Earner Incomes](#)

4 volunteers and 2 staff members completed 269 individual tax returns for low-income earners in 2023.

[Personal Directives / Enduring Powers of Attorney Workshops](#)

Two workshops were held on June 12, 2023, with 5 people attending. Barbara Phillips was the facilitator.

One workshop was held on October 23, 2023, with 4 people attending. Again, Barbara Phillips facilitated.

[Meals on Wheels](#)

Coordinated 18 volunteer drivers and 2 church groups to deliver a total of 1064 meals to residents living in the Town of Barrhead.

**The following programs are to ensure that our residents connect with others to prevent social isolation:

[55+ Monthly Dinners](#)

9 Dinners were served with a total of 548 55+ attending in 2023.

[55+ Light Exercise](#)

132 attended the 55+ Light Exercise Program in 2023

[55+ Coffee Connection / Snackers and Crafters](#)

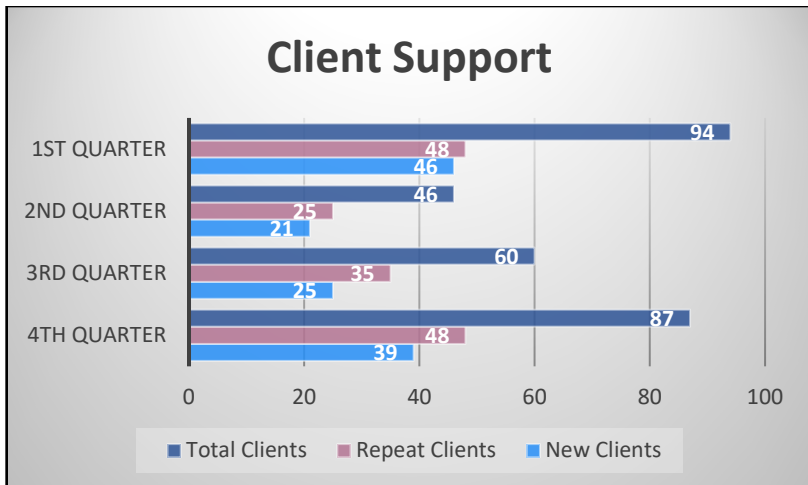
261 attended the 55+ Wednesday Coffee Connection program. In October, we started adding a craft component to the Coffee Connection which has been named Snackers & Crafters. Since October we have had 21 attend for the craft.

[2023 Senior's Week Event](#)

Event was held on June 9, 2023 with 87 people attending. Richard and Deborah Popovich were the entertainment.



Community Support Coordinator Vernice Aitken

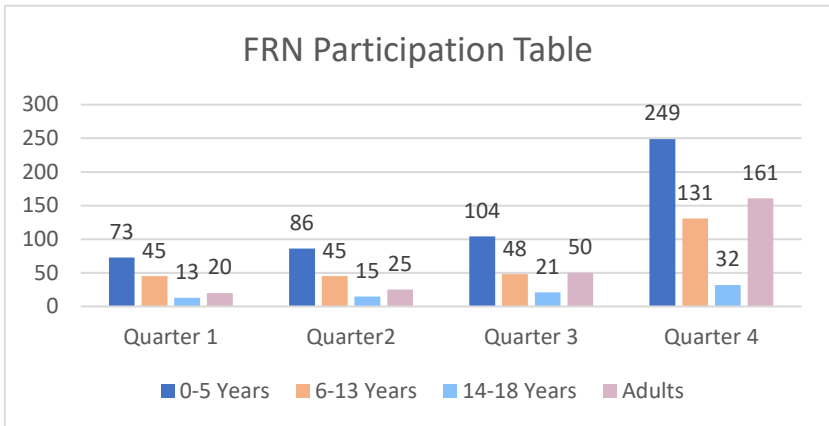


- ❖ Client numbers have increased and have more complex needs for reasons including, but not limited to, mental health, addictions, and the cost of living.
- ❖ The 2023 Alberta Provincial Housing & Service Needs Estimation for the Town and County of Barrhead reported that the top three needs are:
 - Increase community awareness and understanding of housing insecurity.
 - Consider public transportation options in Barrhead.
 - Conduct an audit of current housing options in Barrhead with the goal of increasing accessible and affordable housing.
- ❖ Sageste, in partnership with Finding Your Voices, is a cofacilitated program that had 8 participants.



Family Resource Network Family & Youth Program Coordinator Savannah Belyk

** Savannah and Devon deliver all family and youth programming as team.**



- 10 Sessions of One on One Parenting Support.
- 6 sessions of Mom's Minds (Perinatal Mental Health).
- Total of 573 active participants in family and youth programming.
- Ages & Stages Questionnaires (ASQs) are tools used to ensure children ages 0-6 years are reaching their developmental milestones.
- We gave out 32 Kid Kits which are developmental kits for families to use to enhance developmental milestones.
- Outcomes:

"I am good at handling whatever comes my way. 69% of participants agreed or strongly agreed."

"My family plays together & can turn to each other for support." 100% agreed or strongly agreed.

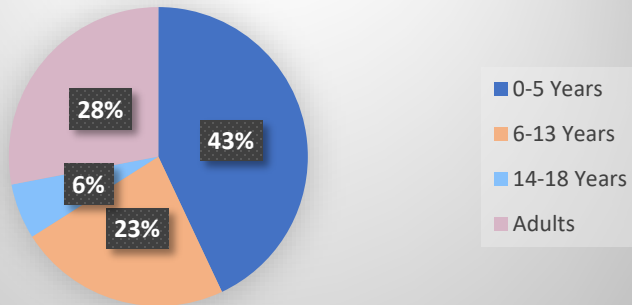
"As a result of the programs I attended, I know more people I can rely on for help." 92% agreed or strongly agreed.



Family Resource Centre Youth Program Assistant Devon Martinsen

Savannah and Devon deliver all family and youth programming as a team.

FRN Annual Age Cohort



- ✓ We have two consistent volunteers for FRN programming.
- ✓ We have held 4 education/prevention programs for 2023.
- ✓ FRN was involved in 5 community events. Ex. Barrhead Street Festival.
- ✓ Art Club and Mini-Musicians are new programs for 2023.
- ✓ Chill Zone has seen a significant increase in participation numbers.
- ✓ FCSS PD Camps had a total of 32 kids for 5 camps.

✓ Outcomes:

"As a result of the programs I attended, I know more about how to access the community resources I need." 92% agreed or strongly agreed.

"As a result of the programs I attended, I know more about my child's/youth's development and feel more confident in my parenting skills." 92% agreed or strongly agree.



Finance

Kay Roberts

2023 Financial Review

There is no question that FCSS needed a new approach to their overall financial outlook.

As a team we collectively had to change our perspective on how we are funded, how we spend our money and how we invest our money.

We started with controlling our expenditures, and looking at our fixed cost, we worked with our vendors to negotiate better pricing on goods and services. Then we utilized as many services as possible, from grants to food distribution networks, we looked at every available resource.

We partnered with our bank to work on an investment structure that showed a healthy return on our investments, allowing us to use the revenue it generated to expand our programming.

We worked hard to understand our spending habits and to take steps to not just control our spending but to utilize the available resources to make our dollars go further.

To that end we have been successful, allowing FCSS to move forward into the 2024 programming year with confidence and with financial security.

Change is inevitable and sometimes comes without warning, but I feel that we are in a financially strong position, and that we have the controls in place to help us respond quickly to those challenges.

I believe FCSS will have a bright future, but we must continue as a team to do our due diligence to monitor not only where our funds are coming from, but in the responsibility of how we are allocating those funds.

By working together, with the support of the community, our volunteers, our Board, Barrhead & District Family and Community Support Services Society can not only stay the course but thrive.

Kay Roberts

Quotes

“Baby and Me, and Mom’s Minds have allowed me to meet other moms and feel supported.”

“My Daughter loves the Heroes program, and my day home kids always enjoy the family programs.”

“My kids love going to the Chill Zone program and often talk about Savannah and Devon. They have fun every week. Our family is grateful for the program.”

“Wonderful programs!”

“Mini Musicians is a great new program! We love to see Savannah at the library. She does a fantastic job reading and singing with the kids.”

“The library program has become a new family favourite for us. My little ones love to see Miss Savannah.”

Quotes

(Continued)

A young mom became very emotional (with tears) and said, "I am so amazed at the generosity of the community." Her tears were happy tears.

"So overwhelming and so grateful!"

"So happy to see that FCSS has become so visible to the community."

"I am amazed at how many programs FCSS has. I had no idea that FCSS did so much in the community."

"FCSS offers so many amazing programs."

"The 55+ Dinners are always so much fun and good food."

"I love the Buzz in Barrhead and look forward to it each month!"

BARRHEAD & DISTRICT FAMILY & COMMUNITY SUPPORT SERVICES
Financial Statements
Year Ended December 31, 2023

BARRHEAD & DISTRICT FAMILY & COMMUNITY SUPPORT SERVICES
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Year Ended December 31, 2023

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Greilach Lussier LLP

CHARTERED PROFESSIONAL ACCOUNTANTS

Joseph S. Greilach, CPA, CA *Partner
Jeffery T. Toivonen, CPA, CA

Bradley G. Lussier, CPA *Partner
Blake D. Rogerson, CPA, CA

*Denotes Professional Corporation

INDEPENDENT AUDITOR'S REPORT

To the Members of Barrhead & District Family & Community Support Services

Qualified Opinion

We have audited the financial statements of Barrhead & District Family & Community Support Services (the organization), which comprise the statement of financial position as at December 31, 2023, and the statements of changes in net assets, revenues and expenditures and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, except for the possible effects of the matter described in the *Basis for Qualified Opinion* section of our report, the accompanying financial statements present fairly, in all material respects, the financial position of the organization as at December 31, 2023, and the results of its operations and cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations (ASNPO)

Basis for Qualified Opinion

In common with many not-for-profit organizations, the organization derives revenue from fundraising activities and donations the completeness of which is not susceptible to satisfactory audit verification. Accordingly, verification of these revenues was limited to the amounts recorded in the records of the organization. Therefore, we were not able to determine whether any adjustments might be necessary to fundraising or donation revenue, excess of revenues over expenses, and cash flows from operations for the year ended December 31, 2023, current assets and net assets as at December 31, 2023. Our audit opinion on the financial statements for the year ended December 31, 2022 was modified accordingly because of the possible effects of this limitation of scope.

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 organization in accordance with 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 qualified 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 ASNPO, 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 organization'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 organization or to cease operations, or has no realistic alternative but to do so.

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

(continues)

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 organization'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 organization'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 organization to cease to continue as a going concern.
- 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.

Greilach Lussier LLP
Chartered Professional Accountants

Barrhead, Alberta
March 28, 2024

BARRHEAD & DISTRICT FAMILY & COMMUNITY SUPPORT SERVICES

Statement of Financial Position

December 31, 2023

	2023	2022
ASSETS		
CURRENT		
Cash (Note 3)	1,133,148	449,065
Guaranteed investment certificates (Note 4)	-	289,329
Accounts receivable	306	4,577
Goods and services tax recoverable	6,014	2,550
Prepaid expenses and deposits	3,799	3,799
	<u>1,143,267</u>	<u>749,320</u>
CAPITAL ASSETS (Note 5)	73,264	30,588
FUNDS HELD IN TRUST	10,594	-
	<u>1,227,125</u>	<u>779,908</u>
LIABILITIES AND NET ASSETS		
CURRENT		
Accounts payable and accrued liabilities (Note 6)	45,261	38,139
Deferred revenue (Note 7)	353,062	53,863
	<u>398,323</u>	<u>92,002</u>
FUNDS HELD IN TRUST	10,594	-
	<u>408,917</u>	<u>92,002</u>
NET ASSETS		
Unrestricted net assets	689,944	602,318
Internally restricted net assets	55,000	55,000
Investment in capital assets	73,264	30,588
	<u>818,208</u>	<u>687,906</u>
	<u>1,227,125</u>	<u>779,908</u>
COMMITMENTS (Note 9)		

APPROVED ON BEHALF OF THE BOARD

_____ Chair

BARRHEAD & DISTRICT FAMILY & COMMUNITY SUPPORT SERVICES**Statement of Changes in Net Assets****Year Ended December 31, 2023**

	Unrestricted net assets	Internally restricted net assets	Investment in capital assets	2023	2022
NET ASSETS - BEGINNING OF YEAR	602,318	55,000	30,588	687,906	529,468
EXCESS OF REVENUES OVER EXPENSES	130,302	-	-	130,302	158,438
AMORTIZATION	13,135	-	(13,135)	-	-
CAPITAL ADDITIONS	(55,811)	-	55,811	-	-
NET ASSETS - END OF YEAR	689,944	55,000	73,264	818,208	687,906

BARRHEAD & DISTRICT FAMILY & COMMUNITY SUPPORT SERVICES**Statement of Revenues and Expenditures**

Year Ended December 31, 2023

	2023	2022
REVENUES		
Provincial funding	326,069	315,423
Municipal contributions - Town of Barrhead	75,500	68,500
Municipal contributions - County of Barrhead	75,500	68,500
Program fees	32,895	27,501
Municipal contributions - Woodlands County	12,500	12,500
Administrative fees	9,570	825
Interest, patronage, and other	4,438	1,481
Funding pursuant to FCSS Provincial/Municipal Funding Agreement	536,472	494,730
Community program funding	332,019	342,990
Grant funding (<i>Note 8</i>)	194,759	170,997
Interest, patronage, and other	25,620	1,887
Fees and registration	8,377	841
Casino	-	1,737
Donations	-	1,702
	<u>1,097,247</u>	<u>1,014,884</u>
EXPENSES		
Board and administration (<i>Schedule 1</i>)	216,004	257,707
Home support (<i>Schedule 2</i>)	87,352	79,020
Community Capacity Building (<i>Schedule 3</i>)	81,744	-
Advocacy and support (<i>Schedule 4</i>)	63,469	53,451
Community development (<i>Schedule 5</i>)	71,554	50,498
Youth services (<i>Schedule 6</i>)	55,660	14,111
FCSS Provincial/Municipal Funding Agreement eligible expenses	575,783	454,787
Community funded programs (<i>Schedule 7</i>)	216,925	214,085
Family resource network (<i>Schedule 8</i>)	91,336	85,524
Food bank (<i>Schedule 9</i>)	65,000	99,648
Community Services Recovery Fund (<i>Schedule 10</i>)	17,864	-
Casino (<i>Schedule 11</i>)	37	2,402
	<u>966,945</u>	<u>856,446</u>
EXCESS OF REVENUES OVER EXPENSES	<u>130,302</u>	<u>158,438</u>

BARRHEAD & DISTRICT FAMILY & COMMUNITY SUPPORT SERVICES

Statement of Cash Flows

Year Ended December 31, 2023

	2023	2022
OPERATING ACTIVITIES		
Excess of revenues over expenses	130,302	158,438
Item not affecting cash:		
Amortization of capital assets	13,135	2,573
	<u>143,437</u>	<u>161,011</u>
Changes in non-cash working capital:		
Accounts receivable	4,271	3,776
Accounts payable and accrued liabilities	7,122	(5,169)
Deferred revenue	299,199	7,355
Prepaid expenses and deposits	-	2,361
Goods and services tax payable	(3,464)	(464)
	<u>307,128</u>	<u>7,859</u>
Cash flow from operating activities	<u>450,565</u>	<u>168,870</u>
INVESTING ACTIVITIES		
Purchase of capital assets	(55,811)	(31,592)
Guaranteed investment certificates	-	63,829
Cash flow from (used by) investing activities	<u>(55,811)</u>	<u>32,237</u>
INCREASE IN CASH FLOW	394,754	201,107
Cash - beginning of year	<u>738,394</u>	<u>537,286</u>
CASH - END OF YEAR	<u>1,133,148</u>	<u>738,393</u>
CASH FLOWS SUPPLEMENTARY INFORMATION		
Interest received	<u>29,549</u>	<u>740</u>
Interest paid	<u>2,460</u>	<u>85</u>
CASH CONSISTS OF:		
Cash	1,133,148	449,065
Guaranteed investment certificates	-	289,329
	<u>1,133,148</u>	<u>738,394</u>

BARRHEAD & DISTRICT FAMILY & COMMUNITY SUPPORT SERVICES

Notes to Financial Statements

Year Ended December 31, 2023

1. PURPOSE OF THE ORGANIZATION

Barhead & District Family & Community Support Services (the "organization") is a not-for-profit organization which operates under the Alberta Family and Community Support Services Act. As a registered charity the organization is exempt from the payment of income tax under Subsection 149(1) of the Income Tax Act.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of presentation

The financial statements were prepared in accordance with Canadian accounting standards for not-for-profit organizations (ASNFPFO).

Cash and cash equivalents

Cash and cash equivalents include cash on hand, balances with banks and short term investments with maturities of less than three months.

Financial instruments

Financial instruments are recorded at fair value when acquired or issued. In subsequent periods, financial assets with actively traded markets are reported at fair value, with any unrealized gains and losses reported in income. All other financial instruments are reported at amortized cost, and tested for impairment at each reporting date. Transaction costs on the acquisition, sale, or issue of financial instruments are expensed when incurred.

Financial assets measured at amortized cost on a straight line basis include accounts receivable.

Financial liabilities measured at amortized cost on a straight line basis include accounts payable and accrued liabilities, employee source deductions payable, and deferred revenue.

Capital assets

Capital assets are stated at cost or deemed cost less accumulated amortization and are amortized over their estimated useful lives at the following rates and methods:

Equipment	5 years	straight-line method
Motor vehicles	30%	declining balance method
Leasehold improvements	4 years	straight-line method

Revenue recognition

Barhead & District Family & Community Support Services follows the deferral method of accounting for contributions.

Restricted contributions are recognized as revenue in the year 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. Endowment contributions are recognized as direct increases in net assets.

Government operating grants are recognized as revenue in the year in which the related expenses are incurred.

Revenue received for the provision of goods and services, such as user fees, are recognized in the period in which the goods are provided or the services are rendered.

(continues)

BARRHEAD & DISTRICT FAMILY & COMMUNITY SUPPORT SERVICES

Notes to Financial Statements

Year Ended December 31, 2023

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Contributed services

The operations of the organization depend on the contribution of time by volunteers. The fair value of donated services cannot be reasonably determined and are therefore not reflected in these financial statements.

Nature of funds in net assets

The organization maintains three net asset funds to track net assets for the following purposes:

- Unrestricted net asset fund represents the funds available that are not internally restricted by the Board of Directors and are available for future operations.
- The internally restricted fund represents funds internally restricted by the Board of Directors for future activities and expenditures. These internally restricted amounts are not available for other purposes without approval of the Board of Directors.
- The invested in capital assets fund represents the net book value of the capital assets held at year-end.

Allocation of expenses

Expenses are allocated between the various programs administered by the organization based on the economic substance of the transactions as determined by management.

Measurement uncertainty

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 amount of assets and liabilities, disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the period. Such estimates are periodically reviewed and any adjustments necessary are reported in earnings in the period in which they become known. Actual results could differ from these estimates. Examples of significant estimates include the useful life of capital assets and the provision for amortization.

3. CASH

Of the total cash balance, \$353,062 (2022 - \$53,863) is reserved for unexpended expenses in deferred programs. The cash balance also includes \$788,546 (2022 - \$nil) held in a Scotiabank Crowd Deposit account. This account bears interest at the Bank of Canada's overnight interest rate and can be drawn from or contributed to on demand.

4. GUARANTEED INVESTMENT CERTIFICATES

	<u>2023</u>	<u>2022</u>
Servus Credit Union - redeemable	-	100,000
Servus Credit Union - redeemable	-	73,261
Servus Credit Union - non-redeemable	-	64,531
Servus Credit Union - redeemable	-	51,337
	<u>-</u>	<u>289,329</u>

The guaranteed investment certificates held with Servus Credit Union matured in the year and were not reinvested with Servus Credit Union. The Scotiabank Crowd Deposit account noted above was utilized by the organization instead.

BARRHEAD & DISTRICT FAMILY & COMMUNITY SUPPORT SERVICESNotes to Financial Statements
Year Ended December 31, 2023**5. CAPITAL ASSETS**

	Cost	Accumulated amortization	2023 Net book value	2022 Net book value
Equipment	77,264	17,599	59,665	12,131
Motor vehicles	8,006	7,237	769	1,099
Leasehold improvements	18,113	5,283	12,830	17,358
	<u>103,383</u>	<u>30,119</u>	<u>73,264</u>	<u>30,588</u>

6. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

	2023	2022
Payroll source deductions payable	17,266	14,590
Vacation payable	19,097	10,718
Trade accounts payable	8,898	12,831
	<u>45,261</u>	<u>38,139</u>

7. DEFERRED REVENUE

	2023	2022
United Way - Transportation	275,487	-
Westlock Community Foundation - Community Services Recovery Fund	29,137	-
Food Banks Canada	23,542	29,731
Casino funding	15,295	14,890
Family Resource Network	6,506	7,843
Community Volunteer Income Tax Program	3,095	-
After the Bell	-	1,399
	<u>353,062</u>	<u>53,863</u>

Deferred revenue consists of unspent contributions externally restricted for various programs and restricted operating funding received in the current year that is related to the subsequent year. Recognition of these amounts as revenue is deferred to periods when the specified expenditures are made.

BARRHEAD & DISTRICT FAMILY & COMMUNITY SUPPORT SERVICES**Notes to Financial Statements****Year Ended December 31, 2023****8. GRANT FUNDING**

	<u>2023</u>	<u>2022</u>
Family Resources Network	91,337	85,524
Food Banks Canada	72,376	82,600
Westlock Community Foundation - Community Services Recovery Fund	17,864	-
Canadian Red Cross	5,000	-
Alberta Health Services - SOAR	3,400	-
Food Banks Canada - After the Bell	2,430	1,120
Other - conference grants	2,352	-
Seniors New Horizons	-	1,753
	<u>194,759</u>	<u>170,997</u>

9. COMMITMENTS

The organization has entered into a lease agreement for office space with a term ending August 31, 2025. Future minimum lease payments due each year according to the current lease agreement are as follows:

2024	\$ 39,365
2025	<u>26,243</u>
	<u>65,608</u>

10. ECONOMIC DEPENDENCE

The organization derives 62% (2022 - 63%) of revenue from provincial and municipal government funding. The continued viability of the organization depends on the continuation of this funding.

11. COMPARATIVE FIGURES

Some comparative figures have been reclassified to conform to the current years presentation.

BARRHEAD & DISTRICT FAMILY & COMMUNITY SUPPORT SERVICES**Board and administration****(Schedule 1)****Year Ended December 31, 2023**

	2023	2022
Wages and benefits	150,770	205,496
Office	22,148	8,155
Rent	8,920	12,945
Amortization	7,487	891
Supplies	5,796	3,000
Professional fees	3,962	6,886
General board	3,791	4,757
Repairs and maintenance	3,782	4,217
Training and development	3,532	2,611
Advertising	2,569	932
Memberships and subscriptions	1,996	2,109
Insurance	1,011	847
Moving expenses	240	4,861
	<u>216,004</u>	<u>257,707</u>

Home support**(Schedule 2)****Year Ended December 31, 2023**

	2023	2022
Wages and benefits	66,228	65,018
Rent	7,754	7,268
Supplies	4,681	880
Program facilitation	2,300	-
Professional fees	1,327	1,333
Telephone	1,131	1,089
Training and development	1,004	996
Office	723	221
Advertising	650	485
Travel	522	848
Insurance	347	447
Repairs and maintenance	334	425
Volunteer income tax program	295	-
Memberships and subscriptions	56	10
	<u>87,352</u>	<u>79,020</u>

BARRHEAD & DISTRICT FAMILY & COMMUNITY SUPPORT SERVICES**Community Capacity Building
Year Ended December 31, 2023****(Schedule 3)**

	2023	2022
Wages and benefits	63,987	-
Office	15,001	-
Transportation	1,661	-
Equipment and supplies	1,095	-
	<u>81,744</u>	<u>-</u>

**Advocacy and support
Year Ended December 31, 2023****(Schedule 4)**

	2023	2022
Wages and benefits	53,877	41,214
Rent	3,932	6,801
Professional fees	1,248	1,243
Telephone	1,131	1,179
Training and development	892	1,179
Emergency client support	576	-
Office	553	413
Travel	494	-
Insurance	347	347
Supplies	264	21
Advertising	155	429
Subsidized counselling	-	625
	<u>63,469</u>	<u>53,451</u>

BARRHEAD & DISTRICT FAMILY & COMMUNITY SUPPORT SERVICES**Community development****(Schedule 5)****Year Ended December 31, 2023**

	2023	2022
Wages and benefits	53,922	38,602
Rent	7,548	7,061
Advertising	3,337	333
Volunteer appreciation	1,362	-
Professional fees	1,248	1,243
Supplies	1,169	118
Telephone	1,131	1,089
Office	942	441
Insurance	387	347
Training and development	275	975
Repairs and maintenance	233	289
	<u>71,554</u>	<u>50,498</u>

Youth services**(Schedule 6)****Year Ended December 31, 2023**

	2023	2022
Wages and benefits	37,997	1,445
Supplies	6,867	150
Rent	4,482	6,851
Program facilitation	2,629	1,080
Professional fees	1,248	1,243
Telephone	1,131	1,179
Office	625	471
Repairs and maintenance	293	289
Training	204	654
Advertising	184	391
Travel	-	358
	<u>55,660</u>	<u>14,111</u>

BARRHEAD & DISTRICT FAMILY & COMMUNITY SUPPORT SERVICES**Community funded programs****(Schedule 7)****Year Ended December 31, 2023**

	2023	2022
Wages and benefits	102,418	121,636
Groceries and supplies	58,971	63,825
Swan Hills evacuation	21,909	-
Other programs	9,939	4,908
Professional fees	6,596	1,783
Amortization	5,647	1,682
Repairs and maintenance	2,630	411
Office	2,474	5,863
Program fees	1,800	3,128
Rent	1,640	3,824
Travel	1,400	1,578
Advertising	1,184	5,247
Memberships and subscriptions	317	-
Client Emergency Fund	-	200
	<u>216,925</u>	<u>214,085</u>

Family resource network**(Schedule 8)****Year Ended December 31, 2023**

	2023	2022
Wages and benefits	75,524	63,636
Rent	10,327	14,344
Supplies	2,707	2,549
Telephone	1,045	953
Office	836	1,614
Training	404	1,804
Repairs and maintenance	233	404
Travel	160	46
Professional fees	100	174
	<u>91,336</u>	<u>85,524</u>

BARRHEAD & DISTRICT FAMILY & COMMUNITY SUPPORT SERVICES

Food bank

(Schedule 9)

Year Ended December 31, 2023

	2023	2022
Groceries	45,532	73,621
Rent	7,777	13,024
Vehicle	5,392	2,941
Equipment and supplies	2,837	1,818
Office	2,828	5,913
Telephone	484	774
Advertising	150	343
Professional fees	-	959
Training	-	255
	<u>65,000</u>	<u>99,648</u>

Community Services Recovery Fund

(Schedule 10)

Year Ended December 31, 2023

	2023	2022
Consulting fees	13,800	-
Website development	3,150	-
Office supplies	914	-
	<u>17,864</u>	<u>-</u>

Casino

(Schedule 11)

Year Ended December 31, 2023

	2023	2022
Office	37	147
Travel	-	260
Administrative fees	-	1,995
	<u>37</u>	<u>2,402</u>