



Family Enrichment and Counselling Service

356 Queen St.

Fredericton, NB E3B 1B2

Phone: (506) 458-8211

Kelly Wilson – Executive Director

Annual Report

June 2018

***Mission:** To enrich and support individuals, families, and communities through counselling, education, training, and advocacy.*

Table of Contents

We Would Like to Thank Our Sponsors Of 2017 2

Board of Directors 2017 – 2018 3

Executive Director Report 4

Counselling Statistics 2017..... 7

Secretary’s Committee Report 2017 – 2018..... 8

Professional Advisory Committee Report 2017 - 2018..... 9

Reviewed Financial Statements 10

We Would Like to Thank Our Sponsors Of 2017

The **co-operative** membership
community fund

Miller Tirecraft Fredericton



Board of Directors 2017 – 2018

President

Bruce McClary
Instructor at NBCC – Fredericton Campus
Appointed on January 21, 2016

Vice-President

Mike Ryan
Fredericton Outreach
Appointed July 14, 2016

Treasurer

Ashley Ricketts
Accounting Co-op Student @ Grant Thornton
Appointed February 25, 2016

Secretary

Amanda Hachey
Social Worker
Appointed on July 14, 2016

DIRECTORS

Judy Woolridge
Instructor at NBCC – Fredericton Campus
Appointed July 14, 2016

Heather Lister
Psychologist
Appointed on September 20, 2017

Jessica LeBrun
Province of New Brunswick
Appointed December 12, 2012

Lucie Godin
Province of New Brunswick
Appointed on December 11, 2014

Melanie Mullin
Human Resource Professional
Appointed February 18, 2015

Junot Castelyn
M. Ed. Student UNB
Appointed October 2016

Executive Director Report

Highlights of 2017 – 2018

Over the past year we have been pleased that we continue to have dedicated staff who are very committed to their clients. Many of our counsellors go above and beyond to help their clients on their journey to mental wellness. It is because of their great work that we continue to have a positive reputation in the community.

- In October 2017 I took part in the annual Family Service Canada Executive Leadership Summit in Toronto, Ontario. The focus of this leadership summit was effective communication, innovation at your agency and effecting change through a leadership lens. Understanding the great work being done across the country enables members of the different Family Service Agencies to take it back to their agency and share the information to perhaps - implement some of the same projects. This was a great networking and sharing opportunity.
- During this past year we were also part of Family Service Atlantic whose membership includes the Executive Directors from Atlantic Canada. Being a part of this organization helps to determine best practices in the area of counselling; helps to identify agency risks; provides an opportunity for agencies to highlight the work they are doing in the community in addition to counselling and provides the sharing of best practices in regards to running a community service agency. For some of our meetings we have included the Clinical Managers to engage in the sharing of best practices.
- In the fall of 2017 the agency engaged in a strategic planning process. Staff members completed exercises to have their voice heard in the direction of the agency. The Board of Directors also went through a similar process and finally as the Executive Director I also provided input to the plan. The Board approved the final plan and it is now in place to guide the agency direction for 2018.
- During the 2017 year I developed an Emergency Preparedness Plan for the agency. It is an important document to help guide us during unfortunate situations as they arise. Included is the necessary contact information for any services we utilize and pictures of each room at our site. This will be helpful information in case of a fire or other natural disaster.

Financial Highlights

- To start our new fiscal year we moved to a cloud storage system for all of our financial information. This process was necessary – but required some additional learning on behalf of the staff. Paula and I worked hard to make the new processes work and we are now confident that all of our financial needs are being met.
- At our last Annual General Meeting we voted in a new accounting firm of Shannon & Buffet. They have been working with us to help streamline some of our processes. Shannon & Buffet have completed our year-end review and we ended our year with a positive balance of \$ 395.00 and a grant to start our new year in the amount of \$5,000.00.

- Our agency was fortunate in the last year to receive a number of grants to help our target population. The Fergusson Foundation Grant Program awarded the agency \$3,000.00 for Post-Separation Domestic Violence victims and the Fredericton Community Foundation awarded us with \$5,000.00 for the same demographic. We are pleased to say that we offered 122 counselling sessions as outlined in the combined grants. Domestic violence causes collateral damage to the family unit and when the abused partner leaves they feel that their issues and concerns would be resolved. However, according to research, “in 1999, 172,000 Canadian women experienced some form of violence following separation”. We would not be able to serve this population without the valued support of community organizations.
- We are also pleased to report that we obtained funding from the United Way in 2017 of \$42,000.00. This funding is used to help clients who require subsidies to attend counselling for issues such as depression, suicide, grief, bullying, relationship issues and many other mental health concerns. In 2017 – 2018 year we able to offer subsidized counselling sessions to 274 unduplicated adult clients and 94 unduplicated youth and children. The counselling offered varied between 6 – 18 sessions each.
- We were pleased that we had some donations from the workplace of Miller Tirecraft Fredericton. In total the amount of \$800.00 was raised to help offset the cost of our new Teen Anxiety Program with a Therapy Dog. We would like to take this opportunity for staff member Gray Brenton who thought of us and helped to raise the money for the agency.
- To help find efficiencies at the agency we were able to end some contracts that no longer met our needs and this helped in having a savings of approximately \$7,000.00.
- A new opportunity presented itself this year and we formed a partnership with a private company. We are able to visit this workplace a few times per month to offer counselling to their employees. The onsite presence helps avoid any disruption to the employees and the employer. It is a wonderful venture and we are experiencing a great response from employees and will continue this great work into the next year with the renewal of the contract.

Human Resources

- Family Enrichment made the move to streamline its intake process. As the agency increased their revenue streams it was important to make changes to the process that put in the place the over 5000 counselling hours completed in 2017. This project was developed and overseen by staff member Kathleen MacPhee. She took this project on, made it her own and has since trained a couple of other staff members to help when she is unavailable. This work has really helped the agency.
- We have had a few meetings this year for our Advancing Employee Health Committee. The mandate of this committee is to help staff at the office look after our health in a fun and supported environment. We do this by having healthy eating challenges, exercise challenges and other fun activities. Prizes are awarded monthly and consist of a small gift card of the winner’s choice.
- We have had a number of student interns here at the office in 2017. Our staff takes pride in being able to help students in their educational journeys in field of counselling. During 2017 we

had students from Dalhousie University; UNB and St. Thomas University. We were glad they joined us for a few months and now they have moved on to other ventures and we wish them well.

- We have been pleased to welcome two new staff members Noelle McHugh, MSW and Amy Boyer. Noelle comes to us as the former Program Manager at Mental Health and Addictions in Woodstock; she brings a great skill set and a wealth of knowledge to the agency. Amy previously worked for a private company as an admin support person and we are pleased she joined us. She brings a pleasant and professional approach to our front office.
- Family Enrichment has streamlined our contracts with a number of casual counsellors. This variety of counsellors helps to round out the skill set at the office by offering unique professional backgrounds and counselling interests.

Public Relations

- During 2017 we developed a new agency brochure; updated information on our agency website and placed several notices on our Facebook page. This can be a huge undertaking and a job that needs to be done on an ongoing basis. We will continue to strive to keep these as up to date as possible.
- I was a participant at a few Wellness Fairs. It is great to get out to these special events and explain how our agency can help individual's on their path to wellness.

Service/Program Development

- Several new programs were offered in 2017. Our staffs are very creative and want to reinforce strategies taught in one-on-one counselling sessions with some specialized groups.
- One area that we expanded in this year was programming for teens with our two new programs: 1) Creative Coping is a six week art therapy group that focuses on overcoming fears and worry while growing a positive sense of self; 2) Pawsitive Coping is offered in partnership with St. John Ambulances Therapy Dog Team to offer a six week program helping teens to overcome anxiety.
- Another area for expansion was in the area of Custodial Grandparents. This six week program allows for Grandparents for a variety of reasons are now finding themselves raising their grandchildren. The program helps them deal with the new changes in their lives and some strategies to help cope.
- As in other years we also offered our Changing Ways and Changing Tides program. These programs are designed to help individuals who have been impacted with domestic violence move forward in a more positive way.
- In addition to the programs listed above we offered our Assertiveness Program a couple of times over the year.
- We will be having a couple of new programs in the coming year so please visit our Facebook page for updates.

Counselling Statistics 2017



2017 we provided 5049 client sessions

39.52% were male



60.34% were female

.14% identified as transgender



Family Enrichment and Counselling Service is pleased to see small sustainable growth happening at the agency. During the last fiscal year our agency experienced a growth of 7.5% in our counselling hours. In 2016 we had 4695 counselling hours and in 2017 we had 5049. These small gains in our community counselling hours are made possible with grants provided to us from the United Way Central NB and the Department of Social Development. These grant funds are used to subsidize our counselling sessions for those who are unable to pay our full fee.

With the help of our financial administrator – Paula Poirier many individuals living in the Fredericton and surrounding areas are able to come into our office for a financial assessment and we can determine a fee that better meets their needs.

Respectfully Submitted

Kelly Wilson - Executive Director

Secretary's Committee Report 2017 – 2018

Family Enrichment and Counselling Service Fredericton, Inc.

Secretary's Report for 2017/2018

The 2016/2017 AGM took place on June 22nd/2017. Since the previous AGM, the board of directors met several times to perform and support the business of the organization as representatives of the organization's stakeholders. The board had 8 regular meetings on the following dates with an appropriate quorum to conduct business:

September 20th/2017

October 25th/2017

November 15th/2017

December 20th/2017

January 18th/2018

February 15th/2018

March 15th/2018

April 19th/2018

And the final meeting of the year scheduled for May 17th/2018

Respectfully submitted by: Amanda Hachey, Board Secretary, May 2nd/2018

Professional Advisory Committee Report 2017 - 2018

This year the PAC committee consisted of Junot Castelyn (Board Member – Chair), Tracy Houlding (Staff Member) and Kelly Wilson as an ex-officio member. As Junot Castelyn has resigned from the board to pursue his Ph.D. there are now some vacancies on the committee and we will be recruiting new members.

The committee met twice during the last year and focused on the following:

- Consent to Treatment form. We recommended some changes designed to enhance the clarity of the forms and provide increased protection for children from having their private information used in child custody proceedings.
- Operational policies relating to interns and our fee structure.
- Educational Leave policy.

Notable Accomplishments

- On April 25, 2018 the agency hosted two ½ day educational development opportunities. In the morning we had The Veteran Farmer present “Cannabis as a Treatment Option”. The afternoon session was in partnership with the Muriel McQueen Ferguson Center and the topic was presented by Dr. Linda Nelson: “Domestic Violence and Its Impact on Children”. There were approximately 60 people in attendance.

Respectfully submitted by:
Tracy Houlding
(On behalf of Junot Castelyn)
June 2018

Reviewed Financial Statements

FAMILY ENRICHMENT AND COUNSELLING SERVICE FREDERICTON INC.

FINANCIAL STATEMENTS

YEAR ENDED DECEMBER 31, 2017

(UNAUDITED)

Shannon & Buffett, LLP
Chartered Professional Accountants

FAMILY ENRICHMENT AND COUNSELLING SERVICE FREDERICTON INC.

TABLE OF CONTENTS

YEAR ENDED DECEMBER 31, 2017

(UNAUDITED)

	<u>PAGE</u>
<u>FINANCIAL STATEMENTS:</u>	
INDEPENDENT PRACTITIONERS REVIEW ENGAGEMENT REPORT	1
STATEMENT OF FINANCIAL POSITION	2
STATEMENTS OF OPERATIONS AND NET ASSETS	3
STATEMENT OF CASH FLOWS	4
NOTES TO FINANCIAL STATEMENTS	5

Shannon & Buffett, LLP
Chartered Professional Accountants

Shannon & Buffett, LLP

Chartered Professional Accountants

HAL C. BUFFETT, CPA, CA GARRY L. ARMSTRONG, CPA, CA
CLAUDE LEGER, CPA, CA RON W. SAUNTRY, CPA, CA

INDEPENDENT PRACTITIONERS REVIEW ENGAGEMENT REPORT

To the Board of Directors of Family Enrichment and Counselling Service Fredericton Inc.:

We have reviewed the accompanying financial statements of Family Enrichment and Counselling Service Fredericton Inc. that comprise the statement of financial position as at December 31, 2017 and the statements of operations and changes in net assets, and cash flows for the year then ended, and 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.

Practitioner's Responsibility

Our responsibility is to express a conclusion on the accompanying financial statements based on our review. We conducted our review in accordance with Canadian generally accepted standards for review engagements, which require us to comply with relevant ethical requirements.

A review of financial statements in accordance with Canadian generally accepted standards for review engagements is a limited assurance engagement. The practitioner performs procedures, primarily consisting of making inquiries of management and others within the entity, as appropriate, and applying analytical procedures, and evaluates the evidence obtained.

The procedures performed in a review are substantially less in extent than, and vary in nature from, those performed in an audit conducted in accordance with Canadian generally accepted auditing standards. Accordingly, we do not express an audit opinion on these financial statements.

Conclusion

Based on our review, nothing has come to our attention, except for adjustment for the accounting error described in matters of emphasis, that causes us to believe that the financial statements do not present fairly, in all material respects, the financial position of Family Enrichment and Counselling Service Fredericton Inc. as at December 31, 2017, and the results of its operations and its cash flows for the year then ended in accordance with Canadian accounting standards for not for profits organizations.

Matter of Emphasis

As described in note 7 to the financial statements, net assets as at January 1, 2017 were decreased by \$27,488 due to accounting errors in prior periods.



Chartered Professional Accountants
April 7, 2018
535 Beaverbrook Ct, Suite 110
Fredericton, NB E3B 1X6

535 BEAVERBROOK CT., SUITE #110 FREDERICTON, N.B. E3B 1X6
PHONE: (506) 458-9300 FAX: (506) 458-9317

-1-

FAMILY ENRICHMENT AND COUNSELLING SERVICE FREDERICTON INC.

STATEMENT OF FINANCIAL POSITION

YEAR ENDED DECEMBER 31, 2017

(UNAUDITED)

	<u>2017</u>
<u>ASSETS</u>	
Current:	
Cash	\$ 10,912
Accounts receivable	68,737
HST receivable	<u>4,639</u>
	84,288
Capital assets (note 3)	<u>8,616</u>
	<u>\$ 92,904</u>
<u>LIABILITIES</u>	
Current:	
Accounts payable and accrued liabilities (note 4)	\$ 13,593
Deferred revenue	<u>5,000</u>
	<u>18,593</u>
<u>NET ASSETS</u>	
Unrestricted net assets	<u>74,311</u>
	<u>74,311</u>
	<u>\$ 92,904</u>

See accompanying notes to financial statements.

On Behalf of the Board:

Director _____

Shannon & Buffett, LLP
Chartered Professional Accountants

-2-

FAMILY ENRICHMENT AND COUNSELLING SERVICE FREDERICTON INC.

STATEMENT OF OPERATIONS AND NET ASSETS

YEAR ENDED DECEMBER 31, 2017

(UNAUDITED)

2017

Revenues:

Third party billings	\$ 230,163
Grants	106,880
United Way grant	40,337
Self referrals	172,220
Donations	8,910
Other revenues	<u>14,697</u>
	<u>573,207</u>

Expenses:

Wages and employee benefits	457,461
Rent	41,016
Professional services	16,535
Insurance	9,765
Utilities	8,777
Office	7,914
Special programs	62
Travel	5,720
Advertising and promotion	2,896
Amortization	2,263
Bad debts	1,371
Interest and bank charges	2,668
Memberships	1,455
Miscellaneous	1,676
Repairs and maintenance	5,099
Telephone and communications	3,485
Training	<u>4,649</u>
	<u>572,812</u>

Excess of revenue over expenses	395
Net assets, beginning of year as previously reported	101,404
Adjustment of prior years net assets (note 7)	<u>(27,488)</u>
Net assets, beginning of year as restated	<u>73,916</u>
Net assets, end of year	<u>\$ 74,311</u>

See accompanying notes to financial statements.

Shannon & Buffett, LLP
Chartered Professional Accountants

-3-

FAMILY ENRICHMENT AND COUNSELLING SERVICE FREDERICTON INC.

STATEMENT OF CASH FLOWS

YEAR ENDED DECEMBER 31, 2017

(UNAUDITED)

	<u>2017</u>
CASH GENERATED FROM (USED IN):	
OPERATING ACTIVITIES:	
Excess of revenue over expenses	\$ 395
Items not requiring a cash outlay:	
Amortization	2,263
Adjustment of prior period net assets	(27,488)
Net change in current assets and liabilities other than cash:	
Accounts receivable	(19,235)
Deferred revenue	3,000
HST receivable	(1,497)
Accounts payable and accrued liabilities	<u>9,848</u>
	<u>(32,714)</u>
INVESTING ACTIVITIES:	
Additions to capital assets	<u>(4,461)</u>
INCREASE (DECREASE) IN CASH, in the year	(37,175)
CASH, beginning of year	<u>48,087</u>
CASH, end of year	<u>\$ 10,912</u>

Cash position is defined as cash less bank indebtedness.

See accompanying notes to financial statements.

FAMILY ENRICHMENT AND COUNSELLING SERVICE FREDERICTON INC.

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED DECEMBER 31, 2017

(UNAUDITED)

1. The Organization:

Family Enrichment and Counselling Service Fredericton Inc. (the "Agency") is incorporated under the New Brunswick Business Corporations Act and its principal business activities include providing counselling services, educational programs, and mediation in Fredericton and surrounding area. The Agency has been operating since 1974.

2. Summary of significant accounting policies:

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

(a) Revenue recognition -

Revenue on services provided is recognized when the service is complete.

(b) 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 statement of financial position date and the reported amounts of revenues and expenses during the year. Actual results could differ from those estimates.

(c) Cash -

Cash is defined as cash on hand and cash on deposit with financial institutions.

(d) Capital assets -

Capital assets are stated at cost. Amortization is provided using the following methods and annual rates:

Furniture & fixtures	Declining balance	20%
Equipment	Declining balance	30%
Computer equipment	Declining balance	50%

Shannon & Buffett, LLP
Chartered Professional Accountants

-5-

FAMILY ENRICHMENT AND COUNSELLING SERVICE FREDERICTON INC.

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED DECEMBER 31, 2017

(UNAUDITED)

2. Summary of significant accounting policies (continued):

(e) Financial instruments -

(i) Measurement of financial instruments

The Agency initially measures its financial assets and financial liabilities at fair value adjusted by, in the case of a financial instrument that will not be measured subsequently at fair value, the amount of transaction costs.

The Agency subsequently measures all of its financial assets and financial liabilities at amortized cost. Changes in fair value are recognized in the statement of operations in the period incurred.

(ii) Impairment

At the end of each reporting period the Agency assesses whether there are any indications that the financial asset measured at amortized cost may be impaired.

When there is an indication of impairment, the Agency determines whether a significant adverse change has occurred during the period in the expected timing or amount of future in cash flows from the financial asset. Where there is a significant adverse change, the carrying amount of the asset is reduced and the impairment loss is recognized in the statement of operations.

(iii) Transaction costs

Transaction costs are recognized in the statement of operations in the period incurred, except for the financial instruments that will be subsequently measured at amortized costs.

3. Capital assets:

	<u>Cost</u>	<u>Accumulated Amortization</u>	<u>2017 Net Book Value</u>
Furniture & fixtures	\$ 11,898	\$ 6,304	\$ 5,594
Equipment	4,428	3,186	1,242
Computer equipment	<u>2,373</u>	<u>593</u>	<u>1,780</u>
	<u>\$ 18,699</u>	<u>\$ 10,083</u>	<u>\$ 8,616</u>

Shannon & Buffett, LLP
Chartered Professional Accountants

-6-

FAMILY ENRICHMENT AND COUNSELLING SERVICE FREDERICTON INC.

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED DECEMBER 31, 2017

(UNAUDITED)

4. Accounts payable and accrued liabilities:

Accounts payable and accrued liabilities are comprised trade payables, accrued accounting, and accrued payroll as follows:

	<u>2017</u>
Trade accounts payable	\$ 1,393
Accrued accounting	3,500
Accrued payroll	<u>8,700</u>
	<u>\$ 13,593</u>

5. Commitments:

The Agency leases office space and a copier machine under operating leases expiring between 2018 and 2019. Minimum lease payments for the next two years is approximately as follows:

2018	\$ 38,000
2019	\$ 1,800

6. Financial instruments:

The Agency is exposed to various risks through its financial instruments. The following analysis provides a measure of the Agency's risk exposure and concentrations at December 31, 2017.

Credit risk

Credit risk is the risk that a party may default on their financial obligations to the Agency, or if there is a concentration of transactions carried out with the same party or a concentration of financial obligations which have similar economic characteristics that could be similarly affected by changes in economic conditions, such that the Organization could incur a financial loss.

The maximum exposure that the Agency has to credit risk as at December 31 is as follows:

	<u>2017</u>
Cash	\$ 10,912
Accounts receivable	<u>68,737</u>
	<u>\$ 79,649</u>

Credit risk in cash is minimized by investing in major Canadian financial institutions. Management minimizes credit risk in accounts receivable by close monitoring of accounts receivable balances. Management believes that other credit risk is minimal.

Shannon & Buffett, LLP
Chartered Professional Accountants

-7-

FAMILY ENRICHMENT AND COUNSELLING SERVICE FREDERICTON INC.

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED DECEMBER 31, 2017

(UNAUDITED)

6. Financial instruments (continued):

Liquidity risk

Liquidity risk is the risk that the Agency will not be able to meet a demand for cash or fund its obligations as they come due.

The Agency meets its cash flow requirements soliciting grants and donations and by careful monitoring of its accounts receivable, managing payment on accounts payable and has a \$30,000 operating line of credit available to it.

Market risk

Market risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices. Market risk is comprised of currency risk, interest rate risk and other price risk.

Currency risk

Currency risk refers to the risk that the fair value of financial instruments or future cash flows associated with the instruments will fluctuate relative to the Canadian dollar due to changes in foreign exchange rates. The Agency is not exposed to any significant foreign currency risk.

Interest rate risk

Interest rate risk refers to the risk that the fair value of financial instruments or future cash flows associated with instruments will fluctuate due to changes in market interest rates.

The exposure of the Agency to interest rate risk arises from its interest bearing assets and liabilities. From time to time the Agency has cash deposit with financial institutions that earn interest at market rates. Fluctuations in market rates of interest on cash do not have a significant impact on the Agency's results of operations.

The Agency is primarily exposed to interest rate risk with respect to operating credit facilities. The interest rate on these debt instruments fluctuate from time to time. The Agency believes the impact of minor changes from time to time would not have a significant impact on its operations.

Shannon & Buffett, LLP
Chartered Professional Accountants

-8-

FAMILY ENRICHMENT AND COUNSELLING SERVICE FREDERICTON INC.

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED DECEMBER 31, 2017

(UNAUDITED)

6. Financial instruments (continued):

Other price risk

The Agency is not exposed to any other significant price risks.

Changes in risk

There have been no significant changes in the Agency's risk exposures from the prior year.

7. Adjustment of prior years net assets:

The Agency commenced using a different version of Quickbooks effective January 1, 2017, however, the amounts that were recorded in the accounts did not agree with the amounts reported on the December 31, 2016 financial statements by \$17,121. The Agency believes there was an error in the amounts reported for 2016. In addition, the LINK expense was under reported by \$2,767 and payroll accrued was under reported by approximately \$7,600 in 2016. The total amount of \$27,488 was recorded as a prior period adjustment of the amounts previously reported in net assets as at December 31, 2016.

8. Comparative Figures:

Prior years comparative figures were reviewed by another CPA.

Shannon & Buffett, LLP
Chartered Professional Accountants

-9-