



COMOX MILITARY FAMILY RESOURCE CENTRE

ANNUAL REPORT

for

FISCAL YEAR 2020-2021

1 April 2020 – 31 March 2021

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AGENDA

COMOX MILITARY FAMILY RESOURCE CENTRE – 27th ANNUAL GENERAL MEETING VIRTUAL MEETING

MEETING ID 643 0094 0739 Passcode: MFRC21

30 June 2021 @ 1800 hrs

- 1. Call to Order**
- 2. Opening Remarks/Welcome and Introductions (Chair/DWComd)**
- 3. Appointment of the Presiding Officer and Meeting Secretary**
- 4. Confirmation of Quorum & Voting Protocol**
- 5. Motion for Business Required; Adoption of the Agenda**
- 6. Ratification of Previous Meeting Minutes**
 - a 26th Comox MFRC AGM 24 June 2020
 - b Special Members Meeting 26 May 2021
- 7. Reports**
 - a Board Chair
 - b Executive Director
 - c Committee Reports
 - i Governance Steering Committee
 - ii Recruitment & Selection of the ED Committee
- 8. Financial Statement & Treasurer's Report**
 - a Adoption of Annual Report of Audited Financial Statement
 - b Appointment of Auditor for 2021/22
- 9. Presentation/Election of Board of Directors (Current Appointees) and Their Respective Terms of Office**
 - a Matthieu Kuhn
 - b Steven Smith
 - c Michelle Auger
 - d Katharina Schulte-Bisping
- 10. New Business**
- 11. Announcements/Items from the Floor**
- 12. Closing Remarks**
- 13. Adjournment**

Meeting Minutes
 COMOX MILITARY FAMILY RESOURCE CENTRE –
 ANNUAL GENERAL MEETING
 Held in Virtually using Zoom
 Wednesday 24 Jun 2020 @ 630 pm

Chair: Genevieve Landry
Vice-Chair: Michelle Boutilier
Secretary: Kristen Simpson
Treasurer: Ryan Kelly

Ex-Officio:
 Executive Director: Kim Hetherington
 Wing Representative: Col Dany Poitras
 LCol Andrea Dawe

Directors:
 James Novakowski
 Lorri Romain
 Ryan Kelly
 Kristen Matthews
 Lindsay Wolfe
 Eve Nguyen

Guests: Keeley Young
 Nicole Ji
 Krystal Sloan
 Melissa Farrell

ITEM	ACTION	ACTION
CALL TO ORDER		
	The Chair called the meeting to order at 1845 hrs and welcomed all members.	Chair
WELCOME AND INTRODUCTIONS		
	The Chair welcomed all in attendance to the first ever virtual AGM and the 26 th Annual General Meeting of the Society. The Chair explained various rules applicable to the AGM and the voting regulations to be followed throughout the meeting. Col Poitras thanked everyone for their hard work over the year and remarked on the professionalism, dedication and support of the MFRC staff as well as the BoD during the COVID-19 pandemic.	Info
ADOPTION OF THE AGENDA		
	<u>Motion:</u> Lorri Romain motioned to adopt the agenda for the 25th Annual General Meeting of the Comox MFRC Society, seconded by Lindsay Wolfe.	Motion Carried
APPROVAL OF THE MINUTES – 25TH AGM 26 JUNE 2019		
	<u>Motion:</u> Eve Nguyen motioned to accept the meeting minutes of the 24th Annual General Meeting of the Comox MFRC Society, seconded by Kristen Matthews.	Motion Carried

Meeting Minutes
 COMOX MILITARY FAMILY RESOURCE CENTRE –
 ANNUAL GENERAL MEETING
 Held in Virtually using Zoom
 Wednesday 24 Jun 2020 @ 630 pm

APPROVAL OF THE ANNUAL REPORT		
	<p>Motion: Ryan Kelly motioned to accept the Comox MFRC Annual Report as provided to the membership, seconded by Eve Nguyen.</p>	Motion Carried
AUDITED FINANCIAL REPORT		
	<p>Summer Matthews on behalf of Cloutier Matthews Chartered Accountants provided an overview of the audited financial points. No major observations were found except that the Society derives revenue from donations, which makes it difficult to determine whether any adjustments might be necessary to contributions, excess of revenues over expenses, current assets and net assets. Overall, the organization is doing an excellent job of managing the budget and the Society is well situated.</p> <p>Motion: Michelle Boutilier motioned to accept the Audit Financial Report as presented, seconded by James Novakowski.</p>	Motion Carried
APPOINTMENT OF THE AUDITOR		
	<p>Motion: Michelle Boutilier motioned to appoint Cloutier Matthews Chartered Accountants as Auditor to the Society for the FY 2020-2021, seconded by James Novakowski.</p>	Motion Carried
BOARD CONFIRMATIONS AND ELECTIONS		
	<p>The following Board members were appointed to the Board of Directors in the last year to fill vacancies:</p> <p>Eve Nguyen James Novakowski Kristen Matthews</p> <p>Motion: Michelle Boutilier motioned to accept the aforementioned members to the Board of Directors of the Comox MFRC Society by acclamation, seconded by Lindsay Wolfe.</p> <p>The following new Society members have been interview and being considered to be appointed to the Board of Directors:</p> <p>Krystal Sloan</p>	Motion Carried

Meeting Minutes
 COMOX MILITARY FAMILY RESOURCE CENTRE –
 ANNUAL GENERAL MEETING
 Held in Virtually using Zoom
 Wednesday 24 Jun 2020 @ 630 pm

	<p>Nicole Ji Melissa Farrell Keeley Young</p> <p>The following Board members resigned or completed their terms:</p> <p>Genevieve Landry Amira Nargis Alex Boutilier Michelle Boutilier Lindsay Wolfe Lorri Romain Stephanie Novakowski Ryan Kelly</p> <p>Returning Members for 2020-2021:</p> <p>Kristen Simpson</p>	
NEW BUSINESS		
Announcements/Training	No new items from the floor.	
ADJOURNMENT		
	Motion: To adjourn the meeting at 1915 was brought forth by James Novakowski; seconded by Michelle Boutilier; all were in favor.	

 Chairperson

 Secretary

Meeting Minutes
 COMOX MILITARY FAMILY RESOURCE CENTRE –
 SPECIAL MEMBERS MEETING
 Zoom Meeting
 Wednesday 26 May 2021 @ 1800

Chair: Eve Nguyen
Vice-Chair: Kristen Matthews
Secretary: Keeley Young
Treasurer: Nicole Ji

Ex-Officio:
 Wing Representative: Andrea Dawe
 Executive Director: Wendy Secord

Directors:
 Krystle Sloan
 Melissa Farrell
 Mathieu Kuhl
 Steven Smith
 Katharina Schulte-Bisping
 Michelle Auger

Guests:
 Robin Reyes

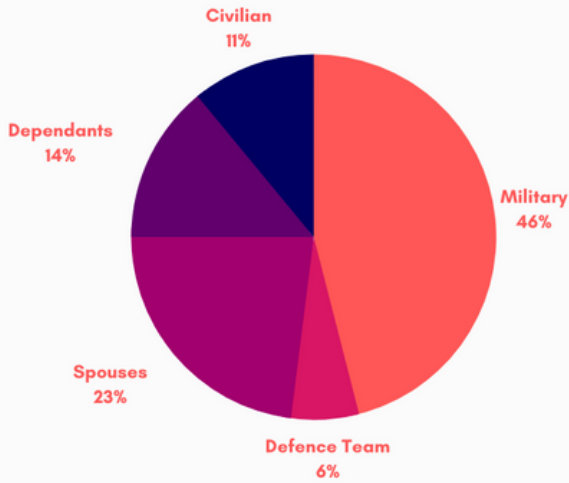
ITEM	ACTION	ACTION
CALL TO ORDER		
	The Chair called the meeting to order at 1801 hrs and welcomed our guest members	Chair
DECLARATION OF QUORUM		
	The Chair declared there was a quorum present for the meeting.	Chair
CONSTITUTION & BYLAW REVISIONS		
	The Secretary shared the proposed revisions online and the Chair asked members if there were any questions regarding the proposed changes to the bylaws. Motion: A motion to <i>repeal the Comox MFRC's June 28, 2018 Constitution & Bylaws, and replace the document with the May 26, 2021 Constitution & Bylaws</i> was put forth by Kristen Matthews; seconded by Steven Smith; all were in favour.	Chair
Conclusion		
	The Chair thanked all members for attending this Special Meeting for this important topic. The meeting was concluded at 1809 hrs	Chair

 Chairperson

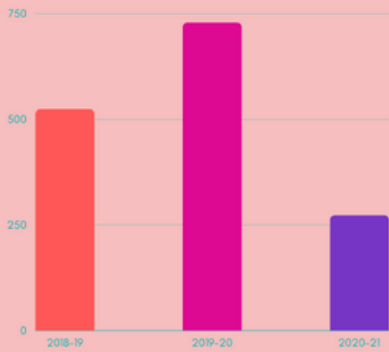
 Secretary

CLIENT CONNECTIONS

MEANINGFUL MEETINGS AND
CLIENT SERVICES INTERACTIONS



SIGNIFICANT INTERACTIONS WITH MILITARY FAMILIES

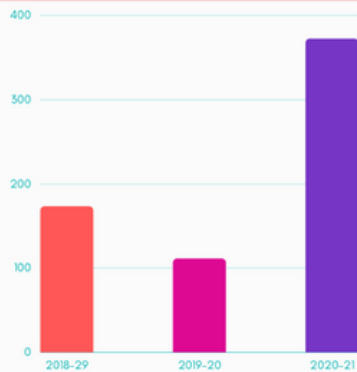


PHONE CALLS TO
CLIENT SERVICES

-456

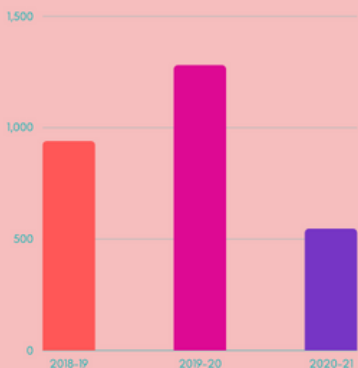
CALLS TO
COORDINATORS

+261



WALK-INS TO
CLIENT SERVICES

-735



SECOND LANGUAGE TRAINING

STATISTICS FOR 2020-21

+120%

REGISTRATIONS FOR
SECOND LANGUAGE
SESSIONS

INCLUDES TRAINING AND
QUALITY OF LIFE SESSIONS



THIS PROGRAM WAS INTRODUCED IN 2021.
3 SESSIONS HAVE BEEN OFFERED WITH

franco
FUN

13

MILITARY FAMILY
MEMBERS IN ATTENDANCE

37

PEOPLE THAT
TOOK FRENCH
CLASSES

+8 MORE INTERACTIONS
THAN 2019-20



MARKETING & COMMUNICATIONS



Department Stats for 2020-21

CAF CONNECTION WEBSITE

100,254

hits on the English site
3858 fewer hits than 2019-20

5,903

hits on the French site
4,131 more hits than 2019-20



SOCIAL MEDIA

FACEBOOK



+700

more daily logged in page views

+1,370

DAILY TOTAL REACH ON FACEBOOK



Reach gives you a measure of how many people were exposed to our message during an ad campaign. People may not always click on our ads, but they may be more likely to engage with us when they see our message.

Instagram

@COMOXMFRC



272 followers

+90 since 2019-20

Subscriptions are down compared to 2019-20, but more people are opening and reading our monthly newsletter. This could be due to the increase in social media presence.



PSI & FLO

PREVENTION, SUPPORT & INTERVENTION
FAMILY LIAISON OFFICER

STATISTICS HIGHLIGHTS FOR 2019-20



336 MILITARY SPOUSES SERVED
+39

25 DEPENDANTS SERVED



570 SESSIONS THIS YEAR
+204 MORE

REASONS FOR VISITS

PSI

- COVID-19 related stress and social isolation
- Grief/Loss
- Lack of childcare support and emergency childcare
- Accessing virtual mental health support
- Deployment related stress
- Anxiety/depression and Suicide prevention/ideation
- Healthy communication and self esteem
- Conflict management
- Supporting the mental health of children and youth through strategy-building with parents
- Hospitalized family member
- Re-location support and finding a family doctor
- Homeschooling related stress
- Accommodation for dependant medical treatment
- Supports for children with additional needs
- Family violence
- Financial stress
- Mental and physical health of Parents
- Relationship Issues and infidelity
- Workplace Stress
- Family Breakdown, divorce, custody, parenting after separation
- Substance use
- Chronic Pain
- Problem gaming
- Emotional abuse
- Gender Identity
- Diagnostic Assessments

FLO

- Anxiety/depression
- Trauma
- Obsessive Compulsive Disorder
- COVID-19 related stress
- Parenting issues
- Domestic violence
- Moving during the pandemic
- Intimate partner violence
- Separation and Divorce
- Single parenting during work related absences
- Caregiver burnout
- Compassionate posting
- Accessing financial resources
- Respite and emergency childcare issues
- Grief and death
- Healthcare referrals
- Systems navigation (especially child/youth mental health)
- Relocation
- Navigating VAC
- PTSD and Secondary PTSD
- Military release





Volunteering

STATISTICS HIGHLIGHTS FOR 2020-21



TOTAL VOLUNTEER HOURS FOR 2020-21

783.5 HOURS

BOARD OF DIRECTORS
TOTAL HOURS

340 HOURS

+41 hrs from 2019-20



2ND HIGHEST NUMBER OF VOLUNTEER HOURS:
CHILDCARE



217.5 HOURS



VIRTUAL VOLUNTEER APPRECIATION

Paint Night with Foxglove Hollow

31 ATTENDEES

Youth Event - Trivia Night

12 ATTENDEES

OTHER DEPARTMENTS

Youth Services

188.5 HOURS

Volunteering Dept.

37.5 HOURS

Deployment

12 HOURS



DEPLOYMENT FAMILY SEPARATION & REUNION

Statistics Highlights for 2020-21



DEPLOYMENT DINNER GIFT CERTIFICATES

+35 more interactions
than 2019-20

Featuring:

- Domino's Pizza
- Frankie's Chicken
- Comexi-Cantina Food Truck
- Delicados
- Phat Parrot Food Truck
- Garlic and Pepper Eatery
- Joe Klassen's Fish and Chips
- Mudsharks
- Quality Foods (Holiday Dinner)
- Pita Pit
- Valley Home Meals
- Match Eatery

CARE PACKAGES PROJECT

Deployment Services sent

396

parcels to deployed soldiers
away for more than 3 months.

+39

than 2019-20

This includes care packages
sent from the MFRC and
military families.

Of those packages,

114

are from the MFRC



PARTNERSHIPS & CAMPAIGN SUPPORT

2020-21 Highlights

- Comox Rotary Club
- Comox Legion Branch 160
- 1st Komux Guide Unit



CHILDCARE & YOUTH

Statistics Highlights 2020-21



Emergency Family Care Assistance
189 hrs

Kids Club
Interactions

53

Pre-Teem
Interactions

66

Teen Night
Interactions

29

Kinnikinnik
Enrolment

71%

Military & Defense Team
+6%



PROGRAMMING & INFORMATION AND REFERRAL

Statistics Highlights for 2020-21

Welcome Packages



113

+54 compared to last year



Clear Ins

166

-91 compared to last year

Clear Outs

130

-90 compared to last year

2nd Annual Military Family
Appreciation Day



A compilation video with
military families from Comox,
which asked the question,

**What does military
family mean to you?**

Find the Comox MFRC on YouTube!

2020-21
Program Participation

1188

people registered and attended
virtual programming
via the Zoom platform

-168 compared to 2019-20
programs which were all in person

According to program evaluations,
the most popular method of
marketing programs was through
MFRC staff members and then social
media.



In 2019-20, the most popular
methods were through friends or
word of mouth, and then, the
seasonal Program Guide.

The most popular special event offered
this year was the virtual International
Women's Day event that featured 4
CAF connected and diverse women who
either work or support the CAF.

267 INTERACTIONS



The Determinants of Wellness framework was implemented in 2020-21. MFRC virtual programs offered programming that met the following top three determinants, based on voluntary evaluations submitted by participants via Simple Survey.

- SOCIAL
- INTELLECTUAL
- PSYCHOLOGICAL



CHAIRPERSON'S REPORT

2020-2021

This was my first full year as your Board Chair. It has been yet another challenging year for Comox MFRC. However, we continued to execute our strategic priorities and provided positive outcomes. We accomplished a lot and I am pleased to report the highlights of that work.

I want to acknowledge the commitment of our Board members, and thank them for their leadership in the past year:

- Kristen Matthews;
- Nicole Ji;
- Keeley Young;
- Krystal Sloan;
- Melissa Farrell;
- Katharina Schulte-Bisping;
- Michelle Auger;
- Mathieu Kuhn;
- Steven Smith;

The organization has displayed its resilience towards some significant changes. I have led an incredible board that has been focused on ensuring Comox MFRC continues to meet the needs of our community and that we remain a welcoming and safe place for everyone despite the pandemic. The past year has been about renewal at Comox MFRC.

Renewal of Leadership

After the 2019 AGM, the Board focused on the Board recruitment campaign to fill vacant positions since there was a big turn over. We were able to appoint four outstanding new members.

I am pleased to announce that the Board successfully recruited Wendy Secord as Comox MFRC's Executive Director (ED) with the assistance of Pasco Management Consulting. I want to thank the ED Recruiting Committee for their exceptional job. Furthermore, I want to extend congratulations to Kim Hetherington and thank her for offering her support in the transitional process.

Renewal of Bylaws and Governance Policies

As part of ensuring the Board is effective in its governance role and living up to our commitments to the community, we have been reviewing and revising the very outdated Bylaws and Governance Policies with Jon Pasco, an independent consultant, and expecting to complete by July 2021.

Renewal of Human Resource Manual

The new Human Resource Manual was needed to ensure operational effectiveness in compliance with required standards and policies.

We also made a number of important decisions with regards to:

1. The approval of new Pay Scale for daycare staff to ensure staff retention and competitive rates with other daycare centres;
2. The ratification for one-time appreciation bonuses for all staff for their work done throughout an unprecedented year (of COVID); and
3. The endorsement of the Logo Contest for Comox MFRC and the new logo was selected;

At a national level, the Comox MFRC Board of Directors, 19 Wing and the Executive Director were active participants in several live sessions and a one on one session with MFS to understand the scope and magnitude of the changes required for full implementation of the Modernized MFSP 2020+ and of the formalized MFRC Governance model on April 1st, 2022.

On behalf of the Board, I would like to express my sincere appreciation to the Comox MFRC staff, 19 Wing and our local community as we navigated another year of challenges and exploring new opportunities.

Once again, I would like to thank all members of the Board for their support to me and to our military families through their countless volunteer hours. I have been privileged to have worked with all of you during this time of change and challenge and I look forward to seeing all we will achieve next.

Eve Nguyen
Board Chairperson

EXECUTIVE DIRECTOR'S REPORT

2020-21

I continue to be humbled by the support that I have been given from the team of the MFRC, 19 Wing, MFRC Board of Director members, MFRC volunteers and our community partners.

This past year has been one of change and resiliency as the Comox MFRC strives towards operational excellence during a global pandemic. We managed to keep our daycare doors open to support our essential workers, established strict COVID 19 policies and guidelines and transitioned to virtual programming and limited in person support for the community we serve.

From an operational perspective, I wanted to highlight some key achievements during our journey to operational excellence:

1. We are an organizational culture of balanced health and wellness, transparency, empowerment, employee development and competitive wage scales and benefits.
2. We completed a full scale review, redevelopment and implementation of all organizational policies and procedures. All departments have established goals and action plans in line with the Comox MFRC strategic and operational plan.
3. We increased family connectivity/outreach via our social media platforms and CAF connections website.
4. We will continue to offer virtual programs in an effort to engage with community members who may not be able to attend programs in person. This support for military families is on a local, provincial and national scale and has nurtured partnerships with other MFRCs across the country.
5. We have streamlined our programs and services to align with the Modernization of the MFSP which was introduced in January 2021.

This past year has seen a number of other highlights including a successful International Women's Day virtual event which had over 260 participants from across Canada, the Comox MFRC Logo Design contest, the daycare celebrated its 25th anniversary, a successful Healthy Relationships campaign and we secured funding from Canada Summer Grants so that we can offer Summer Camp to our military families.

I wanted to thank all the MFRC team members and volunteers for their continued dedication, and commitment to providing exceptional programming and services to our military families over the past year. I will be closing this chapter of my career at the end of May 2021. I wish the new Executive Director, Wendy Secord the best of luck as she takes this organization to greater places!

Kim Hetherington
Former Executive Director

GOVERNANCE POLICIES STEERING COMMITTEE REPORT 2020-2021

The Governance Policies Steering Committee was formed in February 2021 to significantly update the 2018 Constitution & Bylaws and 2011 governance policies. The committee had an intensive schedule, and met two weeks before Board meetings - to closely review and then recommend to the Board approximately 75 governance policies.

Among the committee's accomplishments was approval by the Comox Military Family Resources Centre Society Members of the new Constitution & Bylaws, prepared to comply with the British Columbia *Societies Act*. Society Members approved the new document at their May 26, 2021 Special General Meeting; it will be referenced at the June 30 Annual General Meeting.

The new governance policies will be implemented and further refined in the coming months. The major headings include:

- Constitution & Bylaws
- Background Governance-Related Policy Documents
- Organizational Excellence
- Risk Management and Insurance
- Accountabilities to the Canada Revenue Agency
- Strategic and Operating Plans
- Community Needs Assessments
- Department of Military Family Services Governance Training Modules
- Code of Conduct
- Governance Committees
- Board Position Descriptions
- Board/Executive Director Relationship
- Executive Director Competition in March/April 2021.

Development and approval of these new governance policies positions the Comox MFRC well to meet third party funders' expectations, particularly the Department of Military Family Services.

The committee extends its utmost appreciation to Kim Hetherington, former Executive Director, who was closely involved and contributed significantly to this initiative.

The committee's work will conclude in July 2021.

Kristen Matthews
Committee Chair, Governance Steering Committee

EXECUTIVE DIRECTOR RECRUITMENT & SELECTION COMMITTEE REPORT 2020-2021

In early March the Board of Directors received written notice from Kim Hetherington of her impending resignation as Executive Director. The Board reacted immediately by accepting the resignation, communicating with employees, stakeholders, funders and supporters and by creating an ad-hoc committee to oversee the Recruitment & Selection of a new Executive Director.

An Ad-Hoc Committee for the Selection and Recruitment Process was established on March 11th and (with the guidance of a recruiting specialist) was responsible for overseeing the full recruitment and selection process. Main areas of focus included:

- Setting overall timelines
- Updating and vetting the position advertisement
- Meeting with staff & stakeholders to gain input
- Approving short-list screening criteria and attributes of a successful candidate
- Conducting both first and second interviews with short-listed candidates
- Reviewing candidates written assignments
- Determining and recommending the compensation and benefits package
- Preparing and disseminating communications to respective parties to introduce the new Executive Director.

The committee worked diligently week after week for nearly three months to ensure a positive and successful outcome and were thrilled to have Ms. Wendy Secord join the Comox MFRC in early May this year. She brings a wealth of experience, drive for success and a unique set of skills, perspectives, and relationships to lead the Comox MFRC into the future.

As Committee Chair, I would personally like to thank the following members for their tireless efforts; WCO Kevin Coley, Kristen Mathews, Katharina Schulte-Bisping, Melissa Farrell, Krystle Sloan, Steven Smith, Mathieu Kuhn and Kim Hetherington.

Additionally, I would like to thank Kim Hetherington, who provided ample notice to the Board, which proved to be instrumental in ensuring an exemplary handoff to Wendy Secord, the new Executive Director in early May.

Keeley Young
Committee Chair, Recruiting & Section Committee

TREASURER'S REPORT

2020-2021

The Comox MFRC is a provincially incorporated, charitable organization governed by a Board of Directors. As a result of how we are structured, we are able to receive various funding from different sources. Our main funders and sources of revenue to operate from this past fiscal year include:

- Military Family Services
- Ministry of Children and Family Development (Provincial Funding)
- User fees from programs, services and workshops
- 19 Wing Comox
- Interest from bank deposits/GIC's
- Fundraising and Donations

In addition to our main funding sources, we were successful at securing grants from:

- Canada Summer Jobs Grants
- Gender Based Violence Funding
- True Patriot Love

Overall, funding and revenues for the Comox MFRC operations increased due to our additional funding grants from this past fiscal year. The overall salary expenses for the MFRC operations increased due to a special bonus paid out to staff in December 2020, as well as due to the employment of an inclusion worker to work at the summer camps during this past fiscal year.

The daycare operations have shown a significant increase in revenue this past fiscal year due to the additional provincial funding received for COVID 19. The overall salary expenses have also increased this fiscal year due to the special bonus paid out in December 2020, and also due to the new competitive wage scale that was developed and approved by the Board of Directors.

Nicole Ji
Treasurer

**COMOX MILITARY FAMILY RESOURCE CENTRE
FINANCIAL STATEMENTS
YEAR ENDED MARCH 31, 2021**

**COMOX MILITARY FAMILY RESOURCE CENTRE
INDEX TO FINANCIAL STATEMENTS
YEAR ENDED MARCH 31, 2021**

	Page
INDEPENDENT AUDITOR'S REPORT	1 - 2
FINANCIAL STATEMENTS	
Statement of Financial Position	3
Statement of Revenues and Expenditures	4
Statement of Changes in Net Assets	5
Statement of Cash Flows	6
Notes to Financial Statements	7 - 10
Schedule of Operations (<i>Schedule 1</i>)	11

INDEPENDENT AUDITOR'S REPORT

To the Directors of Comox Military Family Resource Centre

Report on the Financial Statements

Qualified Opinion

We have audited the financial statements of Comox Military Family Resource Centre (the Society), which comprise the statement of financial position as at March 31, 2021, and the statements of revenues and expenditures, 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, 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 Society as at March 31, 2021, 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.

Basis for Qualified Opinion

In common with many charitable organizations, the Society derives revenue from donations the completeness of which is not susceptible of satisfactory audit verification. Accordingly, our verification of these revenues was limited to the amounts recorded in the records of the Society and we were not able to determine whether any adjustments might be necessary to contributions, excess of revenues over expenses, current assets and net assets. Our audit opinion on the financial statements for the year ended March 31, 2020 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 Society 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 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 Society'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 Society or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Society'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 Society'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 Society'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 Society 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.

Report on Other Legal and Regulatory Requirements

As required by the British Columbia Societies Act, we report that, in our opinion, the accounting principles in Canadian accounting standards for not-for-profit organizations have been applied on a basis consistent with that of the preceding year.

COMOX MILITARY FAMILY RESOURCE CENTRE
STATEMENT OF FINANCIAL POSITION
MARCH 31, 2021

	2021	2020
ASSETS		
CURRENT		
Cash	\$ 1,114,344	\$ 957,238
Accounts receivable (Note 3)	92,644	88,535
Goods and services tax recoverable	5,070	2,151
Prepaid expenses	23,238	15,809
Investments maturing within one year	87,701	-
	1,322,997	1,063,733
TANGIBLE CAPITAL ASSETS (Note 4)	201,209	202,124
LONG TERM INVESTMENTS	100,000	187,701
	\$ 1,624,206	\$ 1,453,558
LIABILITIES AND NET ASSETS		
CURRENT		
Accounts payable and accrued liabilities	\$ 58,000	\$ 22,312
Wages payable	119,358	92,967
Due to government agencies	43,037	38,949
Deferred contributions (Note 5)	306,718	268,954
	527,113	423,182
NET ASSETS		
Invested in Tangible Capital Assets	201,209	202,124
Internally Restricted (Note 6)	895,884	828,252
	1,097,093	1,030,376
	\$ 1,624,206	\$ 1,453,558

Approved on behalf of the Board

**COMOX MILITARY FAMILY RESOURCE CENTRE
STATEMENT OF REVENUES AND EXPENDITURES
YEAR ENDED MARCH 31, 2021**

	2021	2020
REVENUES		
Federal government funding	\$ 899,324	\$ 871,773
Child care centre fees	889,780	1,212,250
Provincial government funding	819,473	291,583
Programs and other revenue	151,376	139,847
Interest	7,397	10,125
Donations	6,462	2,066
	2,773,812	2,527,644
OPERATING EXPENSES		
Advertising and promotion	13,470	14,357
Amortization	23,076	21,848
Insurance	11,591	12,665
Interest and bank charges	11,355	8,631
Office	20,096	21,413
Operating wages and benefits	2,287,831	2,155,925
Professional development	31,787	19,040
Professional fees	99,626	18,967
Program expenses	85,491	87,743
Repairs and maintenance	66,757	47,460
Supplies	54,130	37,654
Travel	1,885	12,516
	2,707,095	2,458,219
EXCESS OF REVENUES OVER OPERATING EXPENSES	\$ 66,717	\$ 69,425

The accompanying notes are an integral part of these financial statements.

**COMOX MILITARY FAMILY RESOURCE CENTRE
STATEMENT OF CHANGES IN NET ASSETS
YEAR ENDED MARCH 31, 2021**

	Invested in Tangible Capital Assets	Internally Restricted	2021	2020
NET ASSETS - BEGINNING OF YEAR	\$ 202,124	\$ 828,252	\$ 1,030,376	\$ 960,951
Excess (shortfall) of revenues over expenses	(23,076)	89,793	66,717	69,425
Interfund transfers	22,161	(22,161)	-	-
NET ASSETS - END OF YEAR	\$ 201,209	\$ 895,884	\$ 1,097,093	\$ 1,030,376

The accompanying notes are an integral part of these financial statements.

COMOX MILITARY FAMILY RESOURCE CENTRE
STATEMENT OF CASH FLOWS
YEAR ENDED MARCH 31, 2021

	2021	2020
OPERATING ACTIVITIES		
Excess of revenues over operating expenses	\$ 66,717	\$ 69,425
Item not affecting cash:		
Amortization of tangible capital assets	23,076	21,848
	89,793	91,273
Changes in non-cash working capital:		
Accounts receivable	(4,109)	(3,425)
Goods and services tax recoverable	(2,919)	1,699
Accounts payable and accrued liabilities	35,688	(1,572)
Wages payable	26,391	2,502
Due to government agencies	4,088	(1,328)
Deferred contributions	37,764	(15,218)
Prepaid expenses	(7,429)	(4,224)
	89,474	(21,566)
Cash flow from operating activities	179,267	69,707
INVESTING ACTIVITY		
Purchase of tangible capital assets	(22,161)	(15,869)
Cash flow used by investing activity	(22,161)	(15,869)
INCREASE IN CASH FLOW	157,106	53,838
Cash - beginning of year	957,238	903,400
CASH - END OF YEAR	\$ 1,114,344	\$ 957,238

The accompanying notes are an integral part of these financial statements.

COMOX MILITARY FAMILY RESOURCE CENTRE
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED MARCH 31, 2021

1. THE ORGANIZATION

The Comox Military Family Resource Centre (the "Society") supports serving and retired military members and their families in the 19 Wing geographical area. The Society operates a child care centre, provides adult and youth programs, co-ordinates volunteer activities, provides information referrals for families and provides outreach programs and family counselling.

The Society is registered under the Societies Act of the Province of British Columbia and is a registered charity under the Income Tax Act. Accordingly, the Society is exempt from income taxes provided certain requirements of the Income Tax Act are met.

2. SIGNIFICANT ACCOUNTING POLICIES

(a) Basis of presentation

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

(b) Estimates

The preparation of these financial statements requires management to make estimates and assumptions that affect the reported amount of assets, liabilities, revenues and expenses. These estimates are reviewed periodically, and, as adjustments become necessary, they are reported in the period in which they become known.

Estimates included in these financial statements consist of amortization rates for tangible capital assets and certain accrued liabilities.

(c) Revenue recognition

The Society 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.

Child care revenue consists of direct payments from parents and fees subsidized by the Government of British Columbia. Fee revenue is recognized in the period the child care services are provided.

Fundraising and donation revenue is recorded when the funds are received, unless specified for a specific purpose at the time of donation in which case the revenue is deferred until spent for the specified purpose. Donated materials and services which are normally purchased by the organization are not recorded in the accounts.

Program and other revenue are recorded when the programs have occurred.

Interest income is accrued and recorded as earned.

(continues)

**COMOX MILITARY FAMILY RESOURCE CENTRE
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED MARCH 31, 2021**

2. SIGNIFICANT ACCOUNTING POLICIES (continued)

(d) Financial instruments

Financial instruments are recorded at fair value on initial recognition, and are subsequently measured at their amortized cost.

Financial instruments consists of cash, term deposits, accounts receivable, accounts payable, and wages payable.

It is management's opinion that the Society is not exposed to significant currency or credit risks.

(e) Tangible capital assets

Tangible capital assets are stated at cost or deemed cost less accumulated amortization and are amortized over their estimated useful lives on a straight-line basis at the following rates:

Computer equipment	5 years
Equipment and furniture	10 years
Leasehold improvements	15 years
Playground equipment	15 years

Contributed tangible capital assets are recorded at fair market value at the date of contribution.

The Society regularly reviews its tangible capital assets to eliminate obsolete items.

(f) Contributed services

Volunteers contribute to the Society in carrying out its service delivery activities. Volunteers contributed 820 hours for the current year (2020 - 2,026). Because of the difficulty of determining their fair value, contributed services are not recognized in the financial statements.

3. ACCOUNTS RECEIVABLE

	2021	2020
Trade receivable	\$ 28,314	\$ 29,989
Subsidies receivable	50,805	48,072
Veteran Family Program receivable	3,990	4,807
Interest receivable	9,535	5,667
	\$ 92,644	\$ 88,535

COMOX MILITARY FAMILY RESOURCE CENTRE
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED MARCH 31, 2021

4. TANGIBLE CAPITAL ASSETS

	Cost	Accumulated amortization	2021 Net book value	2020 Net book value
Computer equipment	\$ 9,828	\$ 7,748	\$ 2,080	\$ 457
Equipment and furniture	48,671	17,541	31,130	20,077
Leasehold improvements	207,116	81,353	125,763	134,341
Playground equipment	96,678	54,442	42,236	47,249
	\$ 362,293	\$ 161,084	\$ 201,209	\$ 202,124

5. DEFERRED CONTRIBUTIONS

	2021	2020
Balance at the beginning of the year	\$ 268,954	\$ 284,172
Less amount recognized as revenue in the year	(256,108)	(314,845)
Plus contributions received but related to the following year	293,872	299,627
	\$ 306,718	\$ 268,954

The composition of the deferred contributions balance is as follows:

	2021	2020
DMFS funding	\$ 205,817	\$ 215,546
Advertising deposits	51,442	2,694
Grant revenue	20,664	19,926
Deferred contributions for capital assets	13,141	-
Care package funds	8,238	4,738
Youth program revenue	4,325	3,563
Unearned KCC Revenues	2,394	21,470
Board of Directors fundraising	697	697
Fundraising revenue	-	320
	\$ 306,718	\$ 268,954

6. RESTRICTED NET ASSETS

Internal restrictions have been placed on the Society's accumulated operating surpluses as follows:

	2021	2020
Restricted as Resource Centre reserve	\$ 625,355	\$ 563,672
Restricted as Kinnikinnik reserve	266,929	259,580
Bursary fund	3,600	5,000
	\$ 895,884	\$ 828,252

COMOX MILITARY FAMILY RESOURCE CENTRE
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED MARCH 31, 2021

7. FINANCIAL INSTRUMENTS

The Society is exposed to risks through its financial instruments. The following analysis presents information about the Society's exposure to significant risks as of March 31, 2021.

Interest rate risk

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate by a changes in the market interest rates. The Society is exposed to interest rate risk primarily through its term deposits. The Society mitigates this risk by entering into fixed interest rates for the life of the term.

8. REMUNERATION OF DIRECTORS, EMPLOYEES, AND CONTRACTORS

In order to comply with BC Societies Act requirements, the Society must disclose the amount of remuneration paid to directors and the amount paid to individual employees and contractors whose remuneration exceeds \$75,000.

During the fiscal year ended March 31, 2021, two employees were paid gross wages of \$181,578. No remuneration was paid to any director and no contractor was paid \$75,000 or more.

9. ECONOMIC DEPENDENCE

A significant amount of the Society's expenses are funded by Military Family Services. The continued operations of the Society are dependent on the continued funding by Military Family Services.

10. COVID-19 PANDEMIC

The global outbreak of the coronavirus disease (COVID-19) continues to cause economic uncertainties that are likely to have a material impact on the annual operations of the Society. The extent, if any, of the continued impact of COVID-19 on the Foundation and its operations for the year ended March 31, 2022 cannot be determined at this time.

COMOX MILITARY FAMILY RESOURCE CENTRE
SCHEDULE OF OPERATIONS
YEAR ENDED MARCH 31, 2021

(Schedule 1)

	RESOURCE CENTRE	KINNIKINNIK CHILD CARE	2021	2020
Federal government funding	\$ 899,324	\$ -	\$ 899,324	\$ 871,773
Child care centre fees	-	889,780	889,780	1,212,250
Provincial government funding	-	819,473	819,473	291,583
Programs and other revenue	151,376	-	151,376	139,847
Interest	7,397	-	7,397	10,125
Donations	6,462	-	6,462	2,066
	1,064,559	1,709,253	2,773,812	2,527,644
Operating wages and benefits	(609,224)	(1,338,199)	(1,947,423)	(1,860,129)
Administrative wages and benefits	(184,776)	(155,634)	(340,410)	(295,795)
Operating expenses	(124,090)	(192,585)	(316,675)	(188,136)
Program expenses	(79,511)	-	(79,511)	(92,310)
	(997,601)	(1,686,418)	(2,684,019)	(2,436,370)
Amortization	(2,591)	(20,485)	(23,076)	(21,848)
	\$ 64,367	\$ 2,350	\$ 66,717	\$ 69,426

The accompanying notes are an integral part of these financial statements.