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start something™

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Big Brothers Big Sisters of Grand Erie

ANNUAL REPORT



## **Our Mission:**

**We commit to Canada's young people that we will be leaders in providing them with the highest quality, volunteer based mentoring programs.**

## **Our Vision:**

**Children and Youth of Grand Erie achieve their full potential through safe and healthy mentoring programs.**

Proudly Funded By:



**United Way**

Big Brothers Big Sisters of Grand Erie

127 Charing Cross Street  
Brantford, Ontario N3R 2J2  
Ph: 519.759.3222

89 Culver Street  
Simcoe, Ontario N3Y 2V5  
Ph: 519.426.3121

Myles D. Rusak  
Executive Director

Anna Reu  
Senior Caseworker

Bailey Glynn  
Mentor Coordinator (Haldimand/Norfolk)

Brittany Silverthorn  
Mentor Coordinator (Brant/Brantford)

Renee VanderHarst  
Resource Coordinator

Heather DeJong  
Community Engagement Coordinator

Renee Lowe  
Administrative Assistant

Board of Directors:

Melissa Christiani Pollard  
President

Dave King  
Vice-President

Karen Reynolds  
Past President

Nick Nemes  
Treasurer/Secretary

Aad Vermeyden  
Director

Carey Frew  
Director

Jackie Barclay  
Director

Charitable Registration Number:  
118808203RR0001

The Thirty Third Annual General Meeting  
of  
Big Brothers Big Sisters Grand Erie

Thursday April 21, 2016  
Millards Chartered Professionals - Board Room  
96 Nelson St. Brantford, Ontario N3T 2N1  
7:00 pm

AGENDA

1. Call to Order  
-President's Welcome
2. Explanation of Voting Procedures
3. Review & Ratification of the Minutes of the 32nd Annual General Meeting held February 26, 2015  
- Business Arising
4. President's Report
5. Auditor's Findings  
- Treasurer's Report  
- Additional Finance Report(s)
6. Appointment of Agency Auditor
7. Appointment of Agency Solicitor for 2017
8. Other Reports:  
- Executive Director  
- Fundraising Report
9. Nominating Committee Report  
A) Members of the Board  
  
B) Officers of the Association
10. New Business
11. Adjournment

**Big Brothers Big Sisters Grand Erie  
Serving Brant, Brantford, Haldimand & Norfolk  
32nd Annual General Meeting  
Thursday, February 26th, 2015**

**Present:** Karen Reynolds, Melissa Christiani, Kelly Misener, Jackie Barclay, Mark Pollard, Nicks Nemes and Norm Barrieau  
**Guests:** Donna Stewart  
**Staff:** P. O'Reilly, F. Hill

**1. Call to Order:**

President Karen Reynolds called the meeting to order at 7:00 pm

President's Welcome

Karen welcomed everyone and thanked them for attending the 32nd Annual Meeting

**2. Explanation of Voting Procedures:**

It was explained that anyone who is a volunteer in one of our programs and members of the Board are considered voting members. Parents, staff and community members are ineligible to vote.

**3. Review & Ratification of the Minutes of the 31st AGM- February 27th, 2014**

It was moved by: Melissa Christiani

Seconded by: Nick Nemes

Be it resolved that: "the minutes of the 31st Annual General meeting held Thursday, Feb.27th 2014 be accepted as presented."

**CARRIED**

**4. President's Report:**

Karen Reynolds read her report which highlighted in 2014 that our signature events in both regions were extremely successful, with participants having an enjoyable time while raising some much needed funds for our agency. In Brantford, the annual Golf for Kid's Sake was a sold out event that brought new energy and was even more fun for our golfers. In Haldimand Norfolk we were fortunate to be the recipients of the proceeds from the Tim Horton's trailer at the Norfolk County Fair for 2014. With these successes, it allowed what seemed impossible, to finish with a small surplus and more importantly repayment of the deficit of 2013. We were successful with our application to the City of Brantford in obtaining a capacity building grant. It will provide funding over 3 years to enhance and grow our community relations in Brantford which we have recognized as an area which has the most need for our mentoring services. In 2014, 465 children were mentored in our programs.

The last two years have flown by and it was a privilege to serve as President of Big Brothers Big Sisters Grand Erie. Recognition of the dedication of the entire staff and a heartfelt thank you was extended for their commitment to the many successes in 2014

• **See Report**

It was moved by: Kelly Misener

Seconded by: Melissa Christiani

Be it resolved that: "the President's report accepted as presented"

**CARRIED**

**5. Secretary/Treasurer's Report:**

Nick Nemes, on behalf of Juanita Wagner, presented the Secretary-Treasurer's Report.

He summarized that we knew that 2014 was going to be a challenging year for us due to some shortfalls and cuts in funding. To start the year we reduced staff hours and benefits, office overhead, training and capital expenses. The Brantford waitlist had to be closed on July 1st. The year started turning around due to Haldimand Norfolk United Way restoring lost funding and a



commitment from Tim Horton's to receive the trailer funds from the Norfolk County Fair(\$11,520!!!), \$5000.00 received in new funding from the Hellyer Foundation, \$5680 for Brant/Brantford and \$1207.00 in new grants from Jump Start Canadian Tire. In addition our West Jet ticket sales were better than budgeted. In the late fall we were able to add back some of the staff hours and benefits. 2015 promises to be a good year with the addition of the City of Brantford Capacity Building funding.

- See Report

It was moved by: Nick Nemes  
Seconded by: Melissa Christiani

**Acceptance of audited financial statements**

It was moved by: Nick Nemes  
Seconded by: Melissa Christiani

Be it resolved that the 2014 Audited Financial Statements be approved as presented.  
Be it resolved that: "the Secretary-Treasurer's Report be accepted as presented."

**CARRIED**

**6. Appointment of Agency Auditor:**

Jeff Gilbert of Millard Rouse & Rosebrugh was brought forth as the Agency Auditor for 2015.

It was moved by: Nick Nemes

Seconded by: Kelly Misener

Be it resolved that: " Millard Rouse and Rosebrugh "be retained as the Agency Auditor for 2015".

**CARRIED**

**7. Appointment of Agency Solicitor:**

Brian Finnigan of Waterous Holden Amey Hitchon was brought forth as the Agency Solicitor for 2015.

It was moved by: Melissa Christiani

Seconded by: Nick Nemes

Be it resolved that: "Brian Finnigan of Waterous Holden Amey Hitchon" be retained as the agency solicitor for 2015."

**CARRIED**

**8. Nominating Committee Report**

A) Members of the Board – Motion to accept Jackie Barclay as a new board member

B) Officers of the Association

C) Chairs of the Committees

It was moved by: Melissa Christiani

Seconded by: Nick Nemes

**CARRIED**

**9. Other Reports: Committee Reports**

Executive Director's report

Brant Brantford Report

Haldimand Norfolk Report

Cops for Kids Report

It was moved by: Melissa Christiani

Seconded by: Kelly Misener

**CARRIED**

**10. New Business**

-no new business

**11. Passing of the Gavel**

Outgoing Karen Reynolds – as I pass the gavel to our new president Melissa Christiani Pollard, from the initial meeting with Melissa a few years back she exuded dedication along with outstanding leadership qualities. In passing on of this vital role of our agency, I know how fortunate we are to have Melissa fulfilling this role for the next couple of years. It is a fabulous feeling to pass on the gavel to someone with such tremendous competencies. I look forward to our continued work together in my new role as past president

Incoming President Melissa Christiani – as the gavel is received I am inspired with a few years as a volunteer and my position of Vice President for two years. The dedication from staff and working with Karen as past president, I am looking forward to 2015 and my new position.

**12. Adjournment at 7:30 pm**

It was moved by: Jackie Barclay

Seconded by: Karen Reynolds

# From The President: Melissa Christiani Pollard

The word that emerges when I think of our organization is “inspire”. Over the past four years, I have been inspired by my Little Brother Mitchell, our dedicated Staff, hard-working Board and the wealth of volunteers and community partners that allow our agency to fulfill its mission.

At the last Annual General Meeting, with great pleasure and humility, I accepted the gavel from Karen Reynolds, a passionate and selfless individual whose strong leadership helped us manage the many successes and challenges over the last few years. As we moved into 2015, we knew it was a year of transformation for our agency.

We continued to make changes that would see our organization be strong enough to meet the challenges of today and take advantage of the opportunities of tomorrow within the growing Grand Erie community.

For the first time in 26 years, we were on the search for a new leader. We bid farewell to Patti O’Reilly, a fearless leader who was the right person to guide us through a time of rebuilding. She had the willingness to expand Haldimand Norfolk’s service into Brant Brantford after a difficult closure and the wisdom from experience to help us navigate a reparative phase. We are very thankful for her service to our organization and wish her well in her retirement years.

At the end of 2015, we hired Myles Rusak to the Executive Leadership position within our agency. If Patti was the right person to lead our agency through a period of reparation, Myles is the right person to lead us through this period of change and growth. His experience and talents instill confidence as we move into a new chapter for Big Brothers Big Sisters of Grand Erie.

The dedication, perseverance and talents of all our staff reflect the heart of the agency. They demonstrate the model of conduct our Board strives to emulate and continue to go above and beyond what is required of them. Our staff ensure that the children in our community are supported through strong, safe and healthy mentorship. We are so thankful to have each of them as a member of our team.

In addition to changes to the agency’s operations, our Board identified that attention was required in the area of governance. As Karen mentioned in the previous year’s report, our new Board members demonstrate a dedication and passion that have allowed us to make big strides in our pursuit of aggressive goals as part of a revitalized planning and management process.

We needed to articulate the changes we aspired to that would help guide our activities and decision making process over the next five years. We needed to define Board goals.

As a Board we are dedicated to...

1. Deliver a “Best in Class” Not for Profit organization in the Grand Erie community
2. Implement continuous improvement in Board performance
3. Position the agency for long term sustainability/relevance

Thanks to the transformation this year, we feel poised to lay the foundation for change in 2016 and achieve our mission.

I am quite honoured to work on the team we have assembled and am excited for the “Big” ways in which our agency will impact the way children are mentored in this community.

We were honoured to serve 374 children in 2015 and look forward to expanding our reach in the years to come.

- Melissa Christiani Pollard

# From The Executive Director: Myles D. Rusak

Big Brothers Big Sisters of Grand Erie has had many transitions over its lifetime. Some exceptionally positive and some more difficult. Writing this, my first report as Executive Director, I have the honor of saying 'thank you and farewell' to my predecessor Patti O'Reilly. Patti retired at the end of December following 26 marvelous years with this agency. I thank her for every day that she dedicated to this mission and I can say with certainty that she has left some big shoes to fill.

All in all, 2015 for the agency was a time of transition, stabilization and planning for the future. Unfortunately we had to say goodbye to Mentor Coordinators: Ashley Cordier, Miranda Byrne, Krista Kitchen and Melissa Dol who all moved on to their next chapters in life. Historically speaking, we have found that when a mentor coordinator moves on from the agency, some of their caseload moves on as well while we transition to a new hire. As such, our number of children served in 2015 has dropped from previous years and are represented as:

- 29 boys through Big Brother matches
- 39 girls through Big Sister matches
- 1 boy through a Cross Gender match
- 3 boys through Big Couple matches
- 157 children through In-School Mentor matches
- 145 children through Go Girls & Game On matches
- Total of 374 Children Served in 2015.

On the heels of these departures, we have been fortunate to have some fantastic new recruits join us. Bailey Glynn (Haldimand/Norfolk) and Brittany Silverthorn (Brant/Brantford) are BBBSGE's newest Mentor Coordinators and have already begun making great strides to restore our numbers.

Fundraising in 2015 is covered in a separate report, but all in all it was a fairly balanced year. There is a slight deficit as a result of some one-time funders coming to the table in 2014 such as the Norfolk Fair (\$14,000) as well as grants being received late in the year which have now been earmarked for 2016.

Moving in to 2016 the staff and Board are dedicated to the creation of a new strategic plan which will guide our programs, services and operations until 2021. We have many plans to not only see our numbers restored to previous highs, but to see our programs grow in new and exciting ways. Please keep an eye on our website [www.bigdifference.ca](http://www.bigdifference.ca) as there are some big things to come that we are excited to share with you all!

On a personal note, I want to say that I am honored to have assumed this position. I have worked in the past with children's charities, but none that ring so close to home as Big Brothers Big Sisters. A product of mentorship myself, I know firsthand the value of what we aim to do. Every child has so much untapped potential; opportunities to become so many different variations of the same person. The work being done within these walls ensures that kids have the chance to be kids, and evolve into the best version of themselves. And that is a mission and vision that I am honored to be a part of.

Thank you for your continued support of Big Brothers Big Sisters of Grand Erie. I am so thrilled and excited to be working with each and every one of you!

- Myles D. Rusak

**I believe where you live isn't your community unless you help make it a better place...**

**When I was in my early twenties I decided to be a Big Sister: I didn't have much money, but I had time. When I was matched with my 'little' she was 9 years old, and wanted to be a veterinarian.**

**We enjoyed baking and crafting. Every week I looked forward to hanging out, talking, and being silly together. As the years passed, my world changed: I bought my first house, got married, and became a mother.**

**My 'little' is part of our family. She has grown from a little girl into a smart, beautiful young woman. I feel privileged and honoured that I can be her soundboard, her confidant, her mentor as she navigates the difficult time that is being a teen!**

**Now 16 years old, she wants to be a social worker. We still enjoy baking together, but more often text and talk about the books we are reading. She is always willing and wanting to volunteer and give back to her community – I am so proud of her. I hope my influence and friendship will help her reach her full potential.**

**As much as I hope I have impacted her life, I want her to know that deciding to be her Big Sister has changed my life more than she will ever know..."**

**- Big Sister**





## FUNDRAISING REPORT

**BOWL FOR KIDS SAKE** is the biggest fundraising event of the year for Big Brothers Big Sisters of Grand Erie. The 2015 theme was “Movie Night” and over 200 bowlers between 40 teams walked the red carpet and participated. In addition, two elementary schools (Bloomsburg PS and Elgin Ave PS) hosted their own Wii bowling events raising over \$5,000 combined. The 2015 BFKS campaign brought in a total of over \$74,000. That was down almost 10% from the \$84,000 made in 2014. Of the total; \$43,500 was in Haldimand /Norfolk (consistent with 2014) and the other \$30,500 was Brant / Brantford (which the previous year had been \$37,500). While the loss in funds (mostly pledges) was discouraging, BBBSGE did fair quite well compared to many other BBBS agencies that were generally down between 25-40% in BFKS funds.

**GOLF FOR KIDS SAKE (HALDIMAND/NORFOLK):** 46 golfers participated in the tournament held at Lynn Meadows Golf and Country Club on Friday August 7th, raising \$11,500. That was down from the \$19,000 and 54 golfers in 2014. The biggest financial hit was the redirection of the title sponsor, Scotiabank – as they diverted their dollars to another of our events. Our circle of golfers in Haldimand / Norfolk has been continually shrinking due to age for the most part. In an attempt to recruit new golfers we moved our event to a Friday in August for the first time from the traditional mid-June Wednesday. Unfortunately that alone was not enough to re-vamp the tournament. New ideas are being brought to the table ins 2016 to refresh this event.

**GOLF FOR KIDS SAKE (BRANT/BRANTFORD)** was a sell-out tournament for the second year in a row at 144 golfers! The event raised \$35,000, up \$3,000 from the previous year. The event took place Friday August 14th at Northridge Municipal Golf Course, followed by our meal, live and silent auctions at The Keg Steakhouse. We still have room to grow this event in terms of sponsorships – including the \$5,000 title sponsorship spot. This tournament is especially popular with automobile dealerships in Brantford, and has been earning a reputation as one of the most fun tournaments in the area!

**CURL FOR KIDS SAKE** is the newest of our BIG events. The inaugural event took place on Saturday January 24th at the Simcoe Curling Club. Much like Bowl For Kids Sake, teams of four curlers (a rink) sign-up to raise funds via pledge-getting. We had 8 rinks take part, and the event brought in \$12,500 in pledges and sponsorship.

United Way/Grants continue to be the core funding for the Agency. Due to the local success of the United Way campaigns, the agency experienced a 14% growth in revenue. The addition of a Capacity Building Grant from the City of Brantford has allowed us to hire Heather DeJong as our Community Engagement Coordinator, who has the demanding task of sourcing new partnerships and funding opportunities in the community.

## Treasurer's Report

The 2015 year has been a year of transition. Overall, we ended with a small deficiency of \$2,294 for the year. The changes that took place were required to ensure the agency is headed in the right direction for the future.

Actual revenue was consistent with the budget for 2015. Core funding from the United Way increased and additional donations were received from our Bowl for Kids Sake event. These increases were offset by a few one-time funders from last year that were not received in the current year, as well as a decrease in general donations.

The transition costs are reflected in the expenses, which caused a slight overage from our budgeted total. However, the intangible benefits that were gained far outweigh the small deficit incurred. 2016 promises to reflect the developments of the transition and help us to continue our journey of serving children in need.

- Nick Nemes  
Board of Directors - Treasurer

## Thank you to our 2015 Community Partners!



## 2015 BIG BROTHERS / BIG SISTERS / BIG COUPLES

Howard Bacher  
Jackie Barclay  
Kim Bakker  
Jason Barnett  
Gennaro Battista  
Dana Bee  
Cameron Belore  
Jennifer Bennett  
Chelsey Bouck  
Tyler Brown  
Tasha Butler  
Hayley Campbell  
Kelsey Cappe  
Michael Carter  
Wendy Chechalk  
Melissa Christiani &  
Mark Pollard  
Corey Clarysse  
Laura Collins  
Darren Cromwell  
Andrew Cummings  
Jessica Daiken  
Kurt Danby  
Tabitha Davis  
Heather Denaeyer  
Andi Dimashkie  
Nancy Dolson  
Jesse Dowling  
Courtney Dunnet  
Amanda Farrant-Loeffen  
Jaime Froese  
John Gill

Will Groenewegen  
Ellen Guenther  
Donna Hartnell  
Ian Heikoop  
Gwen Henrich  
Maryanne Hicks  
Meaghan Innes  
Jamie & Julie Irwin  
Tim Jackson  
Janet Kotlar  
Dyllan Kozack  
Chris Kozary  
Emily Kunkel  
Leeann Lake  
Monica Lamain  
Connor Langpap  
Heidi Larocque  
Lindsay Larocque  
Stephanie Lasko  
Jenn Law  
Stephanie Leach  
David & Danielle Lefler  
Mike Lefler  
John Loshuk  
Alison Love  
Greg MacAskill  
Gillian MacKinnon  
John MacLeod & Liz Choi  
Brittany MacMillan  
Brandon Maracle  
Emma Marcantonio  
Tyler Masur

Sandy McGarrity  
Lucine McKay  
Pat Meiklejohn  
Nicole Mikkelsen  
Ryan Muirhead  
Cody Novak  
Pamela Novak  
Jessica O'Connor  
Laura Parker  
Shannon Pope  
Eden Post  
Sheryl Prowse  
Karen Rodobolski-Drew  
Jonathan Saporsantos  
Craig Shewburg  
Doug Staley  
Melinda Stoffelsen  
Jordan Stone  
Amy Swayze  
Jennifer Taylor  
Ranae tenBrinke  
Andrea Thompson-Hardy  
Steve Trigger  
Sara Villa  
Cindy Vynckier  
Branden Wallace  
Shelley Weaver  
Darryl White

## 2015 IN-SCHOOL CO-OP MENTORS

Mariah Alvarez  
Stacey Carter  
Katelyn Mendes  
Abby Boer

Lydia Gillespie  
Jenna Perrodou  
Megan Chandler  
Allyson Kelley

Olivia Rebelo

## 2015 IN-SCHOOL MENTORS

Amy D'Angelo  
Aya Aboughanem  
Suzanne Andrews  
Christina Armstrong  
Mary Bacher  
Tia Ball  
Zoltan Barna  
Katherine Bartlett  
Garner Beckett  
Lisa Bishop  
Patricia Tiffanie Bissessar  
Paula Bryan  
Connie Bryce-McKinlay  
Tracy Cassidy  
Megan Chandler  
Noor Cheema  
Maureen Chunick  
Scott Clarke  
Rachel Clegg  
Kory Crawford  
Tara Critch  
Darren Cromwell  
Abbie Davis  
Kallie Davis  
Jennifer Dent  
Jesse Dowling  
Sharlyn Durant  
Laura Easton  
Sarah Easton  
Judy Faulkner  
Cathy Ford

Cheryl George  
Donna Gibbs-White  
Adam Gillott  
Mallory Graves  
Joyce Gowan  
Ross Gowan  
Phillip Harris  
Jessica Hoag  
Fred Hoskin  
Anosh Jamal  
Tehreem Jamal

Emily Jambrosic  
Darcy Johnson  
Brianna Kerr  
Krista Kitchen  
Linda Krantz  
Ryan Krantz  
Patti Kunashko  
Glenna Kunkel  
Linda Lammens  
Cassandra Landry  
Lesley Lewis  
Spencer Lindsay  
Lauren Lombardi  
Colton Long  
Tyler Lord  
Alyson Love  
Tammara Lynch  
Barbara Lydon  
Laura MacIvor  
Linda Maggio  
Ryan Marcella  
Brittney Martorano  
Krista McCarney  
Kate McGibbon  
Laura McIvor  
Lucine McKay  
Melissa McMaster  
Pat Meiklejohn  
Stacy Milford  
Jenna Miller  
Sarah Miller  
Kelly Misener  
Karen Morgan  
Nicole Morris  
Elsa Notarandrea  
Nino Notarandrea  
Sue O'Dwyer  
Theresa Paret  
Nandi Patel  
Melanie Piette  
Peter Post  
Lia Pucci  
Emily Queen

Cesare Rapcewicz  
Warren Raynard  
Olivia Rebelo  
Lauren Reid  
Anna Reu  
Karen Reynolds  
Kirsten Ricker  
Mason Roberts  
Sarah Robertson  
Alvaro Saluta  
Conrad Schoenfield  
Craig Shewburg  
Ashlyn Silverthorne  
Barbara Sisson  
Sharon Slack  
Elizabeth Smith  
Grace Smith  
Monique Smith  
Pat Spencer  
Brad Staley  
Eryn Stanley  
Susan Summers  
Preet Sunner  
Jennifer Taylor  
Julie Taylor  
Micheal Thibodeau  
Jack Thistle  
Michael Todd  
Riana Torti  
Desiree Traver  
Jen Van de Kamer  
Renee VanderHarst  
Cynthia Vynckier  
Ron Wilkinson  
Danielle Woodman  
Tara Wright  
Betty Xamounty  
Jamie Yin  
Dave Zeldon  
Kylie Zwolak

## 2015 COLLEGE PLACEMENT STUDENTS

Jenna Miller  
Kirsten Ricker

Eryn Stanley  
Brianna Oake

Christine Schweyer  
Danielle Woodman

## 2015 GO GIRLS! GAME ON! MENTORS

Alanna Atkinson  
Natalie Anderson  
Alex Baker  
Bryan Bennett  
Abby Boer  
Taylor Catherall  
Nicole Cunningham  
Kayla Demers  
Sarah Easton  
Hillarey Forde  
Vanessa Girimonte

Mallory Glaves  
Cody Groat  
Kelsey Harbottle  
Baylee Landriault  
Jenn Law  
Joshua Leegstra  
Spencer Lindsay  
Jessica Lowe  
Natasha Lowe  
Laura MacIvor  
Nicole Mikkelsen

Jenna Miller  
Melanie Piette  
Emily Richards  
Kirsten Ricker  
Jyleah Sorzano  
Kim Squires  
Eryn Stanley  
Danielle Woodman  
Gregory Zalusk

## 2015 ACTIVITY MENTORS

Robert Milmine  
Brian Sullivan

Blake Vokey

## 2015 COPS, KIDS AND COMMUNITIES

Norm Barrieau  
Jeff Cotter  
Jason Davis  
Kelly Dell  
Deborah DePaepe  
Logan Ernst  
Nancy Ferguson  
Andrew Gamble  
Sandra Glover  
Meghan Harbottle

Scott Hogewoning  
Nick Lawson  
Julie Lord  
Brad Loveday  
Linda Madden-Loveday  
Anna Malcolm  
Kelley McDonnell  
Hilary Miles-Smiley  
Phillip Minotti  
Charmaine Pelletier

Kris Reid  
Jeremy Renton  
Mike Rigby  
Kaitlin Rodak  
Dana Sims  
A.J. Snively  
Jonathan VanBrugge  
Blake Vokey  
Dan Wardell

**Big Brothers Big Sisters Grand Erie**

Financial Statements

**December 31, 2015**



**Big Brothers Big Sisters**  
of Grand Erie

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## INDEPENDENT AUDITORS' REPORT

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To the Directors of Big Brothers Big Sisters Grand Erie

We have audited the accompanying financial statements of Big Brothers Big Sisters Grand Erie, which comprise the statement of financial position as at December 31, 2015, and the statements of operations and changes in net assets and cash flow for the year then ended, and a 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.

### *Auditors' Responsibility*

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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 entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified audit opinion.

### *Basis for Qualified Opinion*

In common with many charitable organizations, the organization derives revenue from donations and fundraising activities, the completeness of which is not susceptible to complete audit verification. Accordingly, our verification of revenues from these sources, with the exception of United Way donations, was limited to the amounts recorded in the organization's records. We were not able to determine whether any adjustments might be necessary to revenue from donations and fundraising, excess of revenue over expenses for the year and fund balances.

### *Qualified Opinion*

In our opinion, except for the effects of the matter described in the Basis for Qualified Opinion paragraph, the financial statements present fairly, in all material respects, the financial position of Big Brothers Big Sisters Grand Erie as at December 31, 2015, and the results of its operations and its cash flow for the year then ended in accordance with Canadian Accounting Standards for Not-for-Profit Organizations.

*Millard, Rouse + Rosebrugh LLP*

April 21, 2016  
Simcoe, Ontario

Chartered Professional Accountants  
Licensed Public Accountants

**Big Brothers Big Sisters Grand Erie**  
**Statement of Financial Position**  
**As at December 31, 2015**

	General Fund	Scholarship Fund	Cops for Kids Fund	Reserve Fund	Total 2015	Total 2014
<b>ASSETS</b>						
Cash (Note 3)	\$ 179,595	\$ 19,525	\$ -	\$ -	\$ 199,120	\$ 92,494
Investments (Note 4)	-	-	-	-	-	120,236
Accounts receivable	870	-	-	-	870	12,119
HST recoverable	4,463	-	-	-	4,463	5,152
Prepaid expenses	2,850	-	-	-	2,850	2,656
Interfund balances (Note 5)	-	238	17,296	15,404	32,938	34,014
	\$ 187,778	\$ 19,763	\$ 17,296	\$ 15,404	\$ 240,241	\$ 266,671
<b>LIABILITIES AND FUND BALANCES</b>						
Accounts payable	\$ 11,661	\$ -	\$ -	\$ -	\$ 11,661	\$ 13,552
Government remittances payable	5,549	-	-	-	5,549	3,964
Interfund balances (Note 5)	32,938	-	-	-	32,938	34,014
Deferred contributions (Note 6)	94,172	-	-	-	94,172	116,926
	144,320	-	-	-	144,320	168,456
<b>Fund Balances</b>						
Unrestricted	43,458	-	-	-	43,458	44,701
Internally restricted (Note 7)	-	19,763	-	15,404	35,167	35,159
Externally restricted (Note 8)	-	-	17,296	-	17,296	18,355
	43,458	19,763	17,296	15,404	95,921	98,215
	\$ 187,778	\$ 19,763	\$ 17,296	\$ 15,404	\$ 240,241	\$ 266,671



**Big Brothers Big Sisters**  
of Grand Erie



**Big Brothers Big Sisters Grand Erie**  
**Statement of Changes in Net Assets**  
**Year Ended December 31, 2015**

	General Fund	Scholarship Fund	Cops for Kids Fund	Reserve Fund	<b>Total 2015</b>	Total 2014
<b>Balance - Beginning of the Year</b>	\$ 44,701	\$ 19,755	\$ 18,355	\$ 15,404	\$ <b>98,215</b>	\$ 81,410
Excess (Deficiency) of Revenue over Expenses	(1,243)	8	(1,059)	-	<b>(2,294)</b>	16,805
<b>Balance - End of the Year</b>	\$ 43,458	\$ 19,763	\$ 17,296	\$ 15,404	\$ <b>95,921</b>	\$ 98,215



**Big Brothers Big Sisters**  
of Grand Erie

**Big Brothers Big Sisters Grand Erie**  
**Statement of Operations**  
**Year Ended December 31, 2015**

	General Fund	Scholarship Fund	Cops for Kids Fund	Reserve Fund	Total 2015	Total 2014
<b>REVENUE</b>	<i>(Schedule 1)</i>					
Donations						
- United Way	\$ 86,074	\$ -	\$ -	\$ -	\$ 86,074	\$ 75,600
- Bowl for Kids Sake	81,176	-	-	-	81,176	67,484
- Other	12,717	-	-	-	12,717	42,736
Grants						
- BBBS - Ontario	3,000	-	-	-	3,000	5,000
- BBBS - Canada	52,200	-	-	-	52,200	54,340
- Career Placement Program	7,008	-	-	-	7,008	6,742
- Other	31,361	-	-	-	31,361	29,047
- Capacity Building	14,350	-	-	-	14,350	-
- Trillium Foundation	18,401	-	-	-	18,401	21,004
Net Fundraising Activities (Note 9)	71,104	-	-	-	71,104	70,363
Interest	866	8	-	-	874	2,028
	378,257	8	-	-	378,265	374,344
<b>Expenses</b>						
Salaries	236,582	-	-	-	236,582	223,870
Employee Benefits	26,443	-	-	-	26,443	26,477
Bowl for Kids Sake	7,116	-	-	-	7,116	8,310
Office Overhead	23,479	-	-	-	23,479	23,927
Equipment	8,586	-	-	-	8,586	3,032
Travel	4,701	-	-	-	4,701	3,841
Professional Fees	8,500	-	-	-	8,500	10,929
Telephone and Internet	4,473	-	-	-	4,473	4,068
Office Supplies and Postage	3,411	-	-	-	3,411	2,624
Affiliation Fees and Dues	8,464	-	-	-	8,464	8,525
Summer Career Placement	7,319	-	-	-	7,319	6,923
Contract Fees	4,575	-	-	-	4,575	2,842
Recruiting and Public Relations	6,896	-	-	-	6,896	834
Conferences and Staff Training	2,515	-	-	-	2,515	2,499
Sundry	2,121	-	-	-	2,121	2,133
Program Supplies	5,114	-	-	-	5,114	3,976
H.S.T.	4,463	-	-	-	4,463	4,054
Equipment Maintenance	6,262	-	-	-	6,262	5,555
Insurance	7,522	-	-	-	7,522	7,774
Activities	958	-	-	-	958	908
Cops, Kids and Communities	-	-	1,059	-	1,059	4,438
	379,500	-	1,059	-	380,559	357,539
<b>EXCESS (DEFICIENCY) OF</b>						
<b>REVENUE OVER EXPENSES</b>	\$ (1,243)	\$ 8	\$ (1,059)	\$ -	\$ (2,294)	\$ 16,805



**Big Brothers Big Sisters**  
of Grand Erie

**Big Brothers Big Sisters Grand Erie**  
**Statement of Cash Flow**  
**Year Ended December 31, 2015**

	Total 2015	Total 2014
<b>OPERATING ACTIVITIES</b>		
Excess (Deficiency) of Revenue over Expenses for the Year	\$ (2,294)	\$ 16,805
Changes in Non-Cash Working Capital Amounts:		
(Increase) Decrease in Accounts Receivable	11,249	(8,302)
(Increase) Decrease in HST Recoverable	689	5,534
(Increase) Decrease in Prepaid Expenses	(194)	1,974
Increase (Decrease) in Accounts Payable	(1,891)	3,231
Increase (Decrease) in Government Remittances Payable	1,585	(287)
Increase (Decrease) in Deferred Contributions	(22,754)	40,137
	<b>(11,316)</b>	<b>42,287</b>
Cash flow from operating activities	<b>(13,610)</b>	<b>59,092</b>
<b>INVESTING ACTIVITIES</b>		
Purchase of Investments	-	(19,258)
Proceeds from Disposal of Investments	120,236	19,011
	<b>120,236</b>	<b>(247)</b>
<b>INCREASE IN CASH</b>	<b>106,626</b>	<b>58,845</b>
CASH - Beginning of the Year	<b>92,494</b>	<b>33,649</b>
<b>CASH - End of the Year</b>	<b>\$ 199,120</b>	<b>\$ 92,494</b>



**Big Brothers Big Sisters**  
of Grand Erie

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# Big Brothers Big Sisters Grand Erie

## Notes to the Financial Statements

### Year Ended December 31, 2015

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#### 1. NATURE OF OPERATIONS

Big Brothers Big Sisters Grand Erie is an affiliated member of Big Brothers and Big Sisters of Canada providing children of Haldimand, Norfolk and Brant Counties with volunteer based mentoring programs. The organization is incorporated under the Ontario Corporations Act as a non-profit organization without share capital and is a registered charity under the Income Tax Act of Canada.

#### 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 (ASNFPPO).

##### Revenue recognition

The organization follows the deferral method of accounting.

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. Restricted contributions are recognized as revenue when the related expenses are incurred.

Contributions raised from Bowl for Kids Sake during the current fiscal year are considered funds to be expended in the subsequent fiscal year. Accordingly, such funds are shown as deferred revenue on the balance sheet of the General Fund in the current year and are recorded as revenue and matched with expenses incurred in the subsequent year.

##### Expenses

Expenses are reported on the accrual basis of accounting, which records the cost of goods and services acquired in the period whether or not payment has been made for invoices received.

##### Fund accounting

The General Fund accounts for the organization's program delivery and administrative activities.

The Scholarship Fund provides scholarships to Little Brothers and Little Sisters who attend a recognized post secondary institution of learning. This fund is internally restricted.

The Cops for Kids Fund provides children of Big Brothers Big Sisters Grand Erie with the opportunity to be mentored by volunteers from Norfolk Ontario Provincial Police. This fund is externally restricted.

The Reserve Fund is an internal restriction to provide contingency funds to cover a major shortfall in operating revenues.

##### Property and equipment

The organization expenses all capital expenditures in the year of acquisition. The organization does not own any land or buildings. The capital assets held by the organization are usually small in nature such as office equipment and computer equipment.



**Big Brothers Big Sisters**  
of Grand Erie

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# Big Brothers Big Sisters Grand Erie

## Notes to the Financial Statements

### Year Ended December 31, 2015

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## 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (*continued*)

### 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.

### Contributed goods and services

Contributed materials and services which are used in the normal course of the organization's operations and would otherwise have been purchased are recorded at their fair value at the date of contribution if fair value can be reasonably estimated.

### Financial instruments

Financial instruments are recorded at fair value when acquired or issued. In subsequent periods, equities traded in an active market and derivatives are reported at fair value, with any unrealized gains or losses reported in operations. In addition, all bonds and guaranteed investment certificates have been designated to be in the fair value category, with gains and losses reported in operations. All other financial instruments are reported at cost or amortized cost less impairment, if applicable. Financial assets are tested for impairment when changes in circumstances indicate the asset could be impaired. Transaction costs on the acquisition, sale or issue of financial instruments are expensed for those items measured at fair value at each statement of financial position date and charged to the financial instrument for those measured at amortized cost.

## 3. CASH

The Organization's bank accounts are held at one chartered bank. Surplus funds are held in the money master account to earn interest at a nominal rate.

## 4. INVESTMENTS

Investments for prior year consist of guaranteed investment certificates which matured during the year. Investments are recorded at fair market value.

## 5. INTERFUND BALANCES

During the year the General Fund paid and received amounts on behalf of the Scholarship Fund. These amounts are reconciled at the year end and repaid subsequent to the year end. Also the General Fund holds funds for the Cops for Kids Fund which are payable to the fund upon request.

The Board approved the transfer of the 2014 excess of revenue over expenses which amounted to \$15,404 to the Reserve Fund, the General Fund holds the funds for the Reserve Fund which are payable upon request.



**Big Brothers Big Sisters**  
of Grand Erie

**Big Brothers Big Sisters Grand Erie**  
**Notes to the Financial Statements**  
**Year Ended December 31, 2015**

**6. DEFERRED CONTRIBUTIONS**

	Balance December 31, 2014	Increases During the Year	Decreases During the Year	Balance December 31, 2015
<b>General Fund</b>				
Bowl for Kids Sake	\$ 81,175	\$ 74,007	\$ (81,175)	\$ 74,007
Boston Pizza	4,000	-	(4,000)	-
Ministry of Education	5,500	51,500	(52,200)	4,800
Ontario Power Generation	5,000	5,000	(5,000)	5,000
Curl for Kids Sake	-	365	-	365
City of Brantford	14,350	10,000	(14,350)	10,000
Trillium Foundation	6,901	11,500	(18,401)	-
	<b>\$ 116,926</b>	<b>\$ 152,372</b>	<b>\$ (175,126)</b>	<b>\$ 94,172</b>

**7. INTERNALLY RESTRICTED FUNDS**

Scholarship Fund

The Lena Smith Scholarship Fund was established in December 1996 and is funded through memorial donations. The purpose is to encourage Little Brothers and Little Sisters to complete their secondary education and continue on to a post secondary institution. The Association issues each student in its programs a promissory note in Grade 9, which states that the Association will make a financial contribution up to a maximum of \$500 to the students' post secondary school studies. A maximum amount of \$2,000 will be available annually. The amount awarded will be determined based on the number of applicants and funds available each year. These commitments expire one year after the recipient graduates from high school. As at December 31, 2015 \$19,763 (\$19,755 - 2014) has been internally restricted for this purpose, of which \$3,500 has been committed.

Reserve Fund

During 2014, the Board approved the use of current years operating surplus of \$15,404 as a reserve for contingency purposes.

**8. EXTERNALLY RESTRICTED FUNDS**

Cops for Kids Fund

The Cops for Kids Fund is funded through proceeds from fundraising events held throughout the year. During 2015 the event was not held. The purpose is to provide unmatched children with the opportunity to be mentored by volunteers from the Norfolk Ontario Provincial Police (OPP). The OPP use the funds at their discretion for outings and activities, under the monitoring of Big Brothers Big Sisters Grand Erie. As at December 31, \$17,296 (\$18,355 - 2014) has been externally restricted for this purpose.



**Big Brothers Big Sisters**  
of Grand Erie

**Big Brothers Big Sisters Grand Erie**  
**Notes to the Financial Statements**  
**Year Ended December 31, 2015**

**9. FUNDRAISING ACTIVITIES**

	Gross Revenue	Gross Expenses	<b>Net 2015</b>	Net 2014
<b>Events</b>				
Nevada Tickets	\$ 47,594	\$ 29,758	\$ 17,836	\$ 16,456
Golf Tournaments	43,973	12,906	31,067	36,933
Cops for Kids	-	-	-	5,343
Curl for Kids	12,385	938	11,447	-
Other	11,127	373	10,754	11,631
	<b>\$ 115,079</b>	<b>\$ 43,975</b>	<b>\$ 71,104</b>	<b>\$ 70,363</b>

**10. LEASE COMMITMENT**

The organization has a lease commitment for office space in Brantford, from January 1, 2012 to December 31, 2016, with monthly rent at \$1,200 for the first three years, and \$1,300 for the next two years plus applicable taxes.

**11. FINANCIAL INSTRUMENTS**

Management has established policies and procedures to manage risks related to financial instruments, with the objective of minimizing any adverse effects on financial performance. A brief description of management's assessments of these risks is as follows:

General Objective, Policies and Processes

The Board and management are responsible for the determination of the Organization's risk management objectives and policies and designing operating processes that ensure the effective implementation of the objectives and policies. In general, the Organization measures and monitors risk through the preparation and review of monthly reports by management.

Liquidity Risk

Liquidity risk is the risk the Organization will not be able to meet its financial obligations as they come due. The Organization has taken steps to ensure that it will have sufficient working capital available to meet its obligations.

**12. COMPARATIVE FIGURES**

Certain amounts of the 2014 comparative financial statements have been reclassified to conform with the method of presentation adopted for the current year.



**Big Brothers Big Sisters Grand Erie**  
**Schedule 1 - General Fund**  
**Year Ended December 31, 2015**

	Haldimand -Norfolk	Brantford	Total 2015	Total 2014
<b>REVENUE</b>				
Donations				
- United Way	\$ 28,574	\$ 57,500	\$ 86,074	\$ 75,600
- Bowl for Kids Sake	43,700	37,476	81,176	67,484
- Other	6,447	6,270	12,717	42,596
Grants				
- Big Brothers and Big Sisters - Ontario	1,500	1,500	3,000	5,000
- Big Brothers and Big Sisters - Canada	16,210	35,990	52,200	54,340
- Summer Career Placement Program	4,058	2,950	7,008	6,742
- Other	15,106	16,255	31,361	29,047
- Capacity Building	-	14,350	14,350	-
- Trillium Foundation	18,401	-	18,401	21,004
Net Fundraising Activities	37,914	33,190	71,104	65,020
Interest	433	433	866	1,672
	172,343	205,914	378,257	368,505
<b>EXPENSES</b>				
Salaries	118,024	118,558	236,582	223,870
Employee Benefits	13,196	13,247	26,443	26,477
Bowl for Kids Sake	3,852	3,264	7,116	8,310
Office Overhead	7,829	15,650	23,479	23,927
Equipment	3,613	4,973	8,586	3,032
Travel	3,133	1,568	4,701	3,841
Professional Fees	4,250	4,250	8,500	10,929
Telephone and Internet	3,148	1,325	4,473	4,068
Office Supplies and Postage	1,873	1,538	3,411	2,624
Affiliation Fees and Dues	4,168	4,296	8,464	8,525
Summer Career Placement Program	4,353	2,966	7,319	6,923
Contract Fees	-	4,575	4,575	2,842
Recruiting and Public Relations	2,876	4,020	6,896	834
Conferences and Staff Training	1,277	1,238	2,515	2,499
Sundry	1,060	1,061	2,121	2,133
Program Supplies	2,662	2,452	5,114	3,976
H.S.T.	2,512	1,951	4,463	4,054
Equipment Maintenance	3,118	3,144	6,262	5,555
Insurance	3,761	3,761	7,522	7,774
Activities	272	686	958	908
	184,977	194,523	379,500	353,101
Excess (Deficiency) of Revenue over Expenses	(12,634)	11,391	(1,243)	15,404
Transfer to Reserve Fund - Note 7	-	-	-	(15,404)
<b>EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES</b>	<b>\$ (12,634)</b>	<b>\$ 11,391</b>	<b>\$ (1,243)</b>	<b>\$ -</b>



**Big Brothers Big Sisters**  
of Grand Erie