

Judges Counselling Program
Financial Statements
Year Ended December 31, 2010

Judges Counselling Program
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Year Ended December 31, 2010

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March 30, 2011

AUDITOR'S REPORT

To the members of the Judges Counselling Program

I have audited the Statement of Financial Position, the Statement of Income and Expenditures and the Statement of Changes in Net Assets of the Judges Counselling Program for the year ended December 31, 2010. These financial statements are the responsibility of the Program's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with Canadian generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the program as at December 31, 2010 and the results of its operations and its cash flows for the year then ended in accordance with Canadian generally accepted accounting principles.



Nicole Sayed, CMA, MBA

**Judges Counselling Program
Statement of Financial Position
as of December 31, 2010**

	2010	2009
ASSETS		
Current		
Cash	\$77,201.24	\$70,555.67
Accounts Receivable	\$3,650.00	\$2,520.00
TOTAL ASSETS	<u>\$80,851.24</u>	<u>\$73,075.67</u>
LIABILITIES AND NET ASSETS		
Current		
Accounts Payable	\$5,365.76	\$10,988.58
Net Assets		
General Fund	\$75,485.48	\$62,087.09
TOTAL LIABILITIES AND NET ASSETS	<u>\$80,851.24</u>	<u>\$73,075.67</u>

Note 2

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

**Judges Counselling Program
Statement of Changes in Net Assets
Period Ended December 31,2010**

	2010	2009
NET ASSETS - OPENING BALANCE	\$62,087.09	\$93,646.45
Excess Revenue over Expenditures	<u>\$13,398.39</u>	<u>-\$31,559.36</u>
NET ASSETS - END OF YEAR	<u><u>\$75,485.48</u></u>	<u><u>\$62,087.09</u></u>

Note

Note 2

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

**Judges Counselling Program
Statement of Income and Expenditures
for the period ending December 31, 2010**

	2010	2009
REVENUES		
Annual Fees	\$136,500.03	\$94,220.00
Recovery of Bank Charges	\$8.00	
Total Revenues	<u>\$136,508.03</u>	<u>\$94,220.00</u>
EXPENDITURES		
Meeting costs	\$2,267.17	\$3,176.72
Bank Charges	\$19.80	\$12.95
Professional Services	\$6,410.62	\$16,108.74
Counselling Services	\$109,244.37	\$95,695.16
Internet Charges	\$360.00	\$207.90
Miscellaneous Supplies		\$0.00
Translation	\$1,882.10	\$1,493.23
Promotional Costs	\$1,147.52	\$1,226.39
Legal Fees	\$1,778.06	\$6,957.31
Postage and Courier	\$0.00	\$900.96
Total Expenses	<u>\$123,109.64</u>	<u>\$125,779.36</u>
SURPLUS/(DEFICIT)	<u>\$13,398.39</u>	<u>-\$31,559.36</u>

Note 2

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

Judges Counselling Program
Notes to the Financial Statements
Year Ended December 31, 2010

1. NATURE OF ACTIVITIES

The program is a non-profit organization and is exempt from income taxes.

The program is an employee assistance program providing short term professional counselling in both French and English to all judges and certain other specifically identified clients.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The preparation of these financial statements in conformity with Canadian generally accepted accounting principles 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 include providing for amortization of property, plant and equipment. Actual results could differ from these estimates.

Revenue Recognition

Annual fees are recorded on a cash basis of accounting.

Volunteer Services

Activities of the program are dependent on the volunteer services of the directors and board members. Since the cost of these services cannot be reasonably estimated, they are not recognized in these financial statements.

Historical Information

The accounting records and information were recorded within the financial records of the Office of the Commissioner for Federal Judicial Affairs up until March 31, 2008. As of April 1, 2008, the financial records were kept separate and independent. The accumulated surplus in the program as of March 31, 2008 was \$56, 747.24 and this amount was transferred to the program when the bank account was opened.

3. CASH

Included in cash, is an amount of \$77,201.24 on deposit in a bank account.

4. STATEMENT OF CASH FLOW

A statement of cash flow has been omitted as it would not provide additional meaningful information not readily determinable from other financial information provided.

5. FINANCIAL INSTRUMENTS

The program's financial instruments consist of cash, accounts receivable, accounts payable and accrued liabilities. Unless otherwise noted, it is management's opinion that the program is not exposed to significant interest, currency or credit risks arising from these financial instruments. The fair value of these financial instruments approximate their carrying values, unless otherwise noted.

Judges Counselling Program
 Analysis of Expenditures
 Year 2010

Period	Expenses Incurred	Cheque Number	Expenses Paid		
January	Gowlings (cancelled)	49	\$0.00		
	David Berman	50	\$1,739.06	Accounts Payable 2009	
February	Receiver General for Canada	51	\$900.96	Accounts Payable 2009	
	David Berman Developments Inc.	52	\$1,674.75	Accounts Payable 2009 (1391.25)	
	Shepell FGI	53	\$35,969.25		
	Cactus Net	54	\$69.30		
March	CSC:JA	55	\$6,957.31	Accounts Payable 2009	
	David Berman Developments Inc	56	\$631.31		
April	Receiver General for Canada (filing fee)	57	\$40.00		
	Traductions Tessier	58	\$323.99		
	Café Supreme-Lunch for Executive Meeting	59	\$218.40		
	Tessier Translations	60	\$104.75		
	Justice Hughes re Executive Meeting	61	\$534.04		
May	CanHost	62	\$72.24	Professional Fees	6,410.62
	David Berman Developments Inc	63	\$567.00	Counselling Services	109,244.37
	Shepell FGI(escalation)	64	\$16,580.38	Meeting Costs	2,267.17
	Brymark Promotions	65	\$1,147.52	Translation	1,882.10
	Bank Charges		\$4.95	Legal Fees	1,778.06
				Bank Charges	19.80
June	David Berman Developments Inc	66	\$283.50	Internet Fees	360.00
	Gowlings	67	\$501.40	Postage/Courrier	
	Cactus Net	68	\$69.30	Promotion Expenses	1,147.62
	Bank Charges		\$4.95		
July	Shepell FGI	69	\$12,435.29		123,109.64
	David Berman Developments Inc	70	\$376.22		
August			\$0.00		12,288.58
September	David Berman Developments Inc	71	\$1,366.69		
	Gowlings	72	\$1,173.38		
	Shepell FGI	73	\$35,969.25		
	Receiver General Payment issued to JCP in error	74	\$1,300.00		
	Bank Charges		\$4.95		
October	Bank Charges		\$4.95		
November	Shepell	75	\$8,290.20		
	Cactus Net	76	\$74.58		
	David Berman Developments Inc	77	\$504.73		
December	Gowlings	78	\$63.28		
	Cactus Net	79	\$74.58		
	David Berman Developments Inc	80	\$826.48	AP	
	Trans-Script	81	\$1,453.36	AP	
	Justice Hughes re Halifax	82	\$1,514.73	AP	12,288.58
A/P	David Berman Developments Inc	84	\$1,571.21		
Total Expenses Incurred			\$135,398.22		

Bank Reconciliation:

Opening Bank Balance as of January 1, 2010	\$70,555.67
Bank Balance as of December 31, 2010	\$77,201.24
Revenues Collected	\$139,978.03
Expenses Incurred (January to December)	\$135,398.22
Net Profit	\$4,579.81
Add: Opening Balance	\$70,555.67
less: Outstanding cheques (Accounts Payable)	\$5,365.76
Add: Accounts Receivable	(\$3,300.00)
Less: Outstanding A/R previous year	\$0.00
Less: Outstanding cheques (Accounts Payable) previous year	\$0.00
Balance	\$77,201.24
Difference	\$0.00

Judicial Counselling Program
Revenues
Fiscal Year 2010

Province	Invoice Amount	Total	Amount Received	Justice	Prov Judges	JPs	Masters
Federal Government	\$54,450.00	\$54,450.00	\$54,450.00	1089			
Federal Court of Canada	\$300.03	\$300.03	\$300.03				6
Newfoundland	\$1,150.00	\$1,150.00	\$0.00 AR 2010		23		
Prince Edward Island	\$150.00	\$150.00	\$150.00		3		
Nova Scotia Family	\$350.00	\$350.00	\$350.00		7		
Nova Scotia-Provincial	\$2,100.00	\$2,100.00	\$0.00 AR 2010		25	17	
New Brunswick	\$1,550.00	\$1,550.00	\$1,600.00		31		
Quebec	\$15,150.00	\$15,150.00	\$15,250.00		303		
Ontario	\$35,850.00	\$35,850.00	\$35,850.00		319		
Ontario-JP	\$0.00	\$0.00	\$0.00			375	23
Ontario-Masters	\$900.00	\$900.00	\$900.00				
Manitoba	\$2,300.00	\$2,300.00	\$2,300.00		41		5
Saskatchewan	\$2,250.00	\$2,250.00	\$2,400.00		48		
Saskatchewan-JP	\$150.00	\$150.00	\$150.00			3	
Alberta	\$8,850.00	\$8,850.00	\$8,850.00		122	47	8
British Columbia	\$8,250.00	\$8,250.00	\$10,450.00		153		12
British Columbia-JP	\$2,350.00	\$2,350.00	\$0.00			47	
Yukon	\$200.00	\$200.00	\$200.00		3	1	
Northwest Territories	\$200.00	\$200.00	\$0.00 AR 2010		3		
Recovery of Bank Charges	\$8.00	\$8.00	\$8.00				
Total	\$136,508.03	\$136,508.03	\$133,208.03	1089	1081	490	54
A/R collected	\$2,170.00	\$2,170.00					
Payment issued in Error to JCP	\$1,300.00	\$1,300.00					
Total Revenues	\$139,978.03						

**Judges Counselling Program
Statement of Income and Expenditures (Estimated)
for the 12 month period ending December 31, 2011**

2011

REVENUES

Annual Fees \$136,600.00

EXPENDITURES

See attached Analysis of Expenses

Actual Expenses Incurred \$108,861.25

Forecasted Expenses \$13,385.58

Less: Accounts Payable 2009 -\$5,365.76

Total Expenses \$116,881.07

SURPLUS/(DEFICIT) \$19,718.93

Judges Counselling Program
Analysis of Expenditures
Year 2011

Period Expenses Incurred	Cheque Number	Expenses Paid	
January			
David Berman	84	\$1,571.21	Accounts Payable 2010
Morneau Shepell	85	\$35,969.25	
February			
March			
David Berman Developments Inc	86	\$915.30	
April			
Justice Snider re Executive Meeting	87	\$372.96	
Café Supreme-Lunch for Executive Meeting	88	\$313.89	
David Berman	89	\$1,388.21	
May			
June			
David Berman Developments Inc	90	\$305.10	
Cactus Net	91	\$74.58	
July			
Judge Beach re Travel	92	\$750.00	
David Berman Developments Inc	93	\$871.80	
Morneau Shepell	94	\$35,969.25	
Receiver General Annual Fee	95	\$30.00	
Morneau Shepell	96	\$1,468.53	
August			
		\$0.00	
September			
David Berman Developments Inc	97	\$305.10	
Morneau Shepell	98	\$28,481.54	
Cactus Net	99	\$74.53	
Total Expenses Incurred		\$108,861.25	

Forecast for balance of fiscal year

Shepell FGI	
Escalation June -December up to 6.75% \$3875.04 X2	\$7,750.08
Berman Developments Inc (\$305.10 for 5 months)	\$1,525.50
Cactus Net (\$22.00 for 5 months)	\$110.00
Annual Meeting	\$3,500.00
Other Misc.	<u>\$500.00</u>
Total Forecasted expenses for 2011	\$13,385.58
Total Expected Expenses	\$122,246.83
Less: Accounts Payable from 2010	\$5,365.76
Total Expected Expenses	\$116,881.07

Judicial Counselling Program
Budgeted Revenues
Fiscal Year 2011

Province	Invoice Amount	Total	Justice	Prov Judges	JP's	Masters	Total Population
Federal Government	\$ 54,450.00	\$54,450.00	1089				1089
Federal Court of Canada	\$ 300.00	\$300.00				6	6
Newfoundland	\$ 1,150.00	\$1,150.00		23			23
Prince Edward Island	\$ 150.00	\$150.00		3			3
Nova Scotia Family	\$ 350.00	\$350.00		7			7
Nova Scotia-Provincial	\$ 2,100.00	\$2,100.00		25	17		42
New Brunswick	\$ 1,600.00	\$1,600.00		32			32
Quebec	\$ 15,250.00	\$15,250.00		305			305
Ontario	\$ 17,100.00	\$17,100.00		342			342
Ontario-JP	\$ 18,750.00	\$18,750.00			375		375
Ontario-Masters	\$ 900.00	\$900.00				18	18
Manitoba	\$ 2,300.00	\$2,300.00		41		5	46
Saskatchewan	\$ 2,400.00	\$2,400.00		48			48
Saskatchewan-JP	\$ 150.00	\$150.00			3		3
Alberta	\$ 8,850.00	\$8,850.00		122	47	8	177
British Columbia	\$ 8,100.00	\$8,100.00		150		12	162
British Columbia-JP	\$ 2,350.00	\$2,350.00			47		47
Yukon	\$ 200.00	\$200.00		3	1		4
Northwest Territories	\$ 150.00	\$150.00		3			3
Total	\$136,600.00	\$136,600.00	1089	1104	490	49	2732

Assumptions:

- 1) Assume fee increase back to \$50.00 per year.
- 2) Assume participation numbers remain constant.