



Non-Profit Organization (NPO) Information Return

- This return is for:
 - non-profit organizations (NPOs) described in paragraph 149(1)(l) of the *Income Tax Act*; and
 - organizations described in paragraph 149(1)(e) of the Act (agricultural organizations, boards of trade or chambers of commerce).
- An organization has to file this return if:
 - it received or is entitled to receive taxable dividends, interest, rentals or royalties totalling more than \$10,000 in the fiscal period;
 - it owned assets valued at more than \$200,000 at the end of the immediately preceding fiscal period; or
 - it had to file an NPO information return for a previous fiscal period.
- To determine if the organization you represent has to complete this return, see Guide T4117, *Income Tax Guide to the Non-Profit Organization (NPO) Information Return*.
- Mail your completed return to: Ottawa Technology Centre, 875 Heron Road, Ottawa ON K1A 1A2

Do not use this area

CLIENT COPY

Part 1 – Identification				Business number, if any		
Fiscal period	Year	Month	Day	Year	Month	Day
from	2	0	1	to	2	0
	6	0	1		1	2
					3	1
Name of organization				Trust (T3) number, if any		
Canadian Addiction Counsellors Certification Federation				T		
Mailing address				Is this the final return to be filed by this organization?		
PO Box 408				1 Yes <input type="checkbox"/> 2 No <input checked="" type="checkbox"/>		
3373 Carp Road Unit 1				If yes, attach an explanation.		
City		Province		Postal code		Type of organization (see Guide T4117)
Carp		ON		K0A1L0		0 2
Name and title of person to contact				Telephone number		
Smalldon, Crystal				Executive Director		
				(613) 839-0020		

Part 2 – Amounts received during the fiscal period	
Membership dues, fees, and assessments	100 248,319.36
Federal, provincial, and/or municipal grants and payments	101
Interest, taxable dividends, rentals, and royalties	102 722.30
Proceeds of disposition of capital property	103
Gross sales and revenues from organizational activities	104 202,561.36
Gifts	105
Other receipts (specify)	106
Total receipts (add lines 100 to 106)	107 451,603.02 ▶ 451,603.02

Part 3 – Statement of assets and liabilities at the end of the fiscal period	
Assets	
Method used to record assets ACCRUAL	
Cash and short-term investments	108 297,660.83
Amounts receivable from members	109 9,685.00
Amounts receivable from all others (not included on line 109)	110
Prepaid expenses	111 549.36
Inventory	112
Long-term investments	113
Fixed assets	114 803.40
Other assets (specify)	115
Total assets (add lines 108 to 115)	116 308,698.59 ▶ 308,698.59
Liabilities	
Amounts owing to members	117
Amounts owing to all others (specify)	118 231,473.00
Total liabilities (add lines 117 and 118)	119 231,473.00 ▶ 231,473.00

Part 4 – Remuneration

Total remuneration and benefits paid to all employees and officers	120	139,351.24
Total remuneration and benefits paid to employees and officers who are members	121	
Other payments to members (specify)	122	
Number of members in the organization		1550
Number of members who received remuneration or other amounts		0

Part 5 – The organization's activities

Briefly describe the activities of the organization. If this is the organization's first year filing this return, attach a copy of the organization's Mission Statement.

The organization is a credentialling board for addiction specific counsellors.

Are any of the organization's activities carried on outside of Canada? 1 Yes 2 No

If yes, indicate where:

Part 6 – Location of books and records

Leave this area blank if the information is the same as in Part 1.

Name of person to contact
Crystal Smalldon

Mailing address
PO Box 408 3373 Carp Road Unit 1

City Carp	Province ON	Postal code K0A 1L0	Telephone number (613) 839-0020
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Part 7 – Certification

I certify that the information given on this return and in any attached documents is correct and complete.

Crystal Smalldon _____ Name of authorized officer	Executive Director _____ Position
_____ Authorized officer's signature	2 0 1 7 0 6 2 2 _____ Date (YYYY/MM/DD)

Language of correspondence Indicate the language of your choice	Langue de correspondance Indiquer la langue de votre choix
1 English <input checked="" type="checkbox"/> Anglais	2 Français <input type="checkbox"/> French

No. Name

T4Employee

Employee Summary

Reconciliation of data entered to Profile adjustments

	Adjusted Values	Per T4Detail entry	Difference
Employee CPP/QPP			
Employer CPP/QPP			
Employee EI			
Employer EI			
Income Tax			
Total			
Net payroll deduction adjustment			
Less:			
Total remittance due after adjustments			
Total remittance due per T4Details entry			
Net remittance adjustments			
Unreconciled difference			

**CANADIAN ADDICTION COUNSELLORS
CERTIFICATION FEDERATION**

**FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2016**

**CANADIAN ADDICTION COUNSELLORS
CERTIFICATION FEDERATION**

**DECEMBER 31, 2016
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REVIEW ENGAGEMENT REPORT

To the Members of
Canadian Addiction Counsellors Certification Federation

We have reviewed the statement of financial position of **Canadian Addiction Counsellors Certification Federation** as at December 31, 2016 and the statements of revenue, expenditure and fund balance and cash flows for the year then ended. Our review was made in accordance with Canadian generally accepted standards for review engagements and accordingly consisted primarily of inquiry, analytical procedures and discussion related to information supplied to us by the Organization.

A review does not constitute an audit and consequently we do not express an audit opinion on these financial statements.

Based on our review, nothing has come to our attention that causes us to believe that these financial statements are not, in all material respects, in accordance with Canadian accounting standards for not-for-profit organizations.

Graham Mathew Professional Corporation

Cambridge, Ontario
June 21, 2017

Chartered Professional Accountants, authorized to practise public
accounting by the Chartered Professional Accountants of Ontario

**CANADIAN ADDICTION COUNSELLORS
CERTIFICATION FEDERATION**

**FINANCIAL POSITION
DECEMBER 31, 2016**

	2016	2015
	\$	\$
ASSETS		
Cash	97,661	120,472
Investments (note 6)	200,000	60,000
Accounts receivable	9,685	
Prepaid expenses	549	635
Current assets	307,895	181,107
Capital assets (note 3)	804	1,148
	308,699	182,255

LIABILITIES		
Accounts payable and accrued liabilities (note 4)	27,737	41,929
Deferred revenue	203,736	121,550
Current Liabilities	231,473	163,479

FUND BALANCE		
Fund balance	77,226	18,776
	308,699	182,255

APPROVED BY THE BOARD:

_____ Director

_____ Director

The explanatory financial notes form an integral part of these financial statements.

Prepared without audit

**CANADIAN ADDICTION COUNSELLORS
CERTIFICATION FEDERATION**

**STATEMENT OF REVENUE, EXPENDITURE
AND FUND BALANCE
YEAR ENDED DECEMBER 31, 2016**

	2016	2015
	\$	\$
Revenue		
Annual membership	248,319	135,392
Recertifications	9,563	13,069
Application - professional designation	190,333	92,585
Interest income	722	189
Miscellaneous	2,666	3,513
	451,603	244,748
Expenditures (page 7)	393,153	289,034
Excess (deficiency) of revenue over expenditures for year	58,450	(44,286)
Fund balance, beginning of year	18,776	63,062
Fund balance, end of year	77,226	18,776

The explanatory financial notes form an integral part of these financial statements.

Prepared without audit

**CANADIAN ADDICTION COUNSELLORS
CERTIFICATION FEDERATION**

**STATEMENT OF CASH FLOWS
YEAR ENDED DECEMBER 31, 2016**

	2016 \$	2015 \$
Cash flows from operating activities:		
Excess (deficiency) of revenue over expenditures for year	58,450	(44,286)
Item not involving cash:		
Amortization	344	284
	58,794	(44,002)
Net change in non-cash working capital balances related to operations		
Prepaid expenses	86	1,484
Accounts payable and accrued liabilities	(14,191)	27,406
Deferred revenue	82,185	75,550
Accounts receivable	(9,685)	
	117,189	60,438
Cash flows from investment activities:		
Net additions to capital assets		(972)
Increase in cash	117,189	59,466
Cash position, beginning of year	180,472	121,006
Cash position, end of year	297,661	180,472
Cash position consists of:		
Cash	97,661	120,472
Investments	200,000	60,000
	297,661	180,472

The explanatory financial notes form an integral part of these financial statements.

Prepared without audit

CANADIAN ADDICTION COUNSELLORS CERTIFICATION FEDERATION

EXPLANATORY FINANCIAL NOTES YEAR ENDED DECEMBER 31, 2016

1. Nature of Organization

The Organization was incorporated as a non-profit organization without share capital under Part II of the Canada Corporations Act. The Organization is exempt from income taxes under provision of the Income Tax Act.

The purpose of the Organization is to provide testing and certification to Canadian addiction counsellors across Canada.

2. Significant Accounting Policies

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

(a) Revenue recognition

Revenue from services is recognized as the services are rendered. Membership fees are recognized evenly over the fiscal year to which they relate.

(b) Amortization of capital assets

The Organization amortizes office equipment using the declining-balance method at an annual rate of 30% which will amortize the assets over their estimated useful lives.

(c) Use of estimates

The preparation of these 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, the disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the current period. These estimates are reviewed periodically and adjustments are made to income as appropriate in the year they become known.

(d) Financial instruments

All financial assets and liabilities are recorded at amortized cost less any discovered impairment.

(e) Contributed services and materials

Donations of materials and services are not reflected in these financial statements because of the impracticality of the record keeping and valuation of them.

	2016	2015
	\$	\$
3. Capital Assets		
Cost		
Office equipment	7,540	7,540
Accumulated amortization	6,736	6,392
Net Book Value	804	1,148

Prepared without audit

**CANADIAN ADDICTION COUNSELLORS
CERTIFICATION FEDERATION**

**EXPLANATORY FINANCIAL NOTES
YEAR ENDED DECEMBER 31, 2016**

	2016 \$	2015 \$
4. Accounts Payable and Accrued Liabilities		
Accounts payable and accrued liabilities	7,687	16,029
Government remittances payable	20,050	25,900
	<hr/> 27,737	<hr/> 41,929

5. Operating Lease

Subsequent to year end, the Organization signed a new operating lease for premises in the amount of \$1,485 per month. The lease expires in June 2019.

6. Investments

Investments consist of one year GICs with interest rates ranging from 0.73% to 0.85%, and maturing between January and December 2017.

7. Financial Instruments and Risk Management

The entity is exposed to various risks through its financial instruments. The following analysis provides a measure of the entity's risk exposure and concentrations at the year-end date.

Liquidity risk

Liquidity risk is the risk that an entity will encounter difficulty in meeting obligations associated with financial liabilities. The entity is exposed to this risk mainly in respect of its accounts payable.

Credit risk

Credit risk is the risk that one party to a financial instrument will cause a financial loss for the other party by failing to discharge an obligation. The entity is not subject to significant credit risk.

Market risk

Market risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices. Market risk comprises three types of risk: currency risk, interest rate risk and other price risk. The entity is not subject to significant market risk.

**CANADIAN ADDICTION COUNSELLORS
CERTIFICATION FEDERATION**

**SCHEDULE OF EXPENDITURES
YEAR ENDED DECEMBER 31, 2016**

	2016	2015
	\$	\$
Office lease	23,400	18,884
Consulting	53,523	43,614
Board meetings and travel	34,079	9,225
Memberships	6,118	2,126
Salaries and benefits	139,351	118,381
Office and general	53,690	46,118
Accounting	6,552	7,309
Insurance	6,678	8,142
Telephone	4,803	5,559
Postage	7,425	6,113
Bank charges	10,065	9,937
Testing and travel	47,125	12,974
Utilities		368
Amortization	344	284
	393,153	289,034