



Wilde and Company

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INDEPENDENT AUDITOR'S REPORT

To the Board Members of Some Other Solutions Society for Crisis Prevention

We have audited the accompanying financial statements of Some Other Solutions Society for Crisis Prevention, which comprise the statement of financial position as at December 31, 2015 and the statements of changes in net assets, revenues and expenditures and cash flows 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.

Auditor's 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 auditor's 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 overall 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.

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Independent Auditor's Report to the Board of Some Other Solutions Society for Crisis Prevention
(continued)

Basis for Qualified Opinion

In common with many not-for-profit organizations, Some Other Solutions Society for Crisis Prevention derives revenue from donations and fundraising activities the completeness of which is not susceptible to satisfactory audit verification. Accordingly, verification of these revenues was limited to the amounts recorded in the records of Some Other Solutions Society for Crisis Prevention. Therefore, we were not able to determine whether any adjustments might be necessary to fundraising revenue, excess of revenues over expenses, and cash flows from operations for the year ended December 31, 2015, current assets and net assets as at December 31, 2015.

Qualified Opinion

In our opinion, except for the possible 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 Some Other Solutions Society for Crisis Prevention as at December 31, 2015 and the results of its operations and its cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.

The financial statements for the year ended December 31, 2014 were reviewed and are presented for comparative purposes only.

Vegreville, AB
November 7, 2016

Wilde & Company
Chartered Accountants

SOME OTHER SOLUTIONS SOCIETY FOR CRISIS PREVENTION
Statement of Financial Position
December 31, 2015

	2015	2014 <i>Restated*</i>
ASSETS		
Current		
Cash and cash equivalents (Note 2)	\$ 160,860	\$ 226,081
Accounts receivable	5,000	-
Goods and services tax recoverable	8,745	4,852
Prepaid expenses	6,617	8,333
	181,222	239,266
Capital assets (Note 3)	54,305	9,161
	\$ 235,527	\$ 248,427
LIABILITIES		
Current		
Accounts payable	\$ 27,338	\$ 34,781
Wages payable (Note 4)	35,416	36,291
Deferred revenue (Note 5)	52,927	92,804
	115,681	163,876
NET ASSETS		
Equity in capital assets (Note 6)	54,306	9,161
Unrestricted fund	65,540	75,390
	119,846	84,551
	\$ 235,527	\$ 248,427

Lease commitments (Note 7)

* Certain amounts shown here do not correspond to the 2014 financial statements and reflect adjustments made, refer to Note 10.

ON BEHALF OF THE BOARD

 Director

 Director

SOME OTHER SOLUTIONS SOCIETY FOR CRISIS PREVENTION

Statement of Changes in Net Assets

Year Ended December 31, 2015

	Unrestricted fund	Equity in capital assets	2015	2014 <i>Restated*</i>
Net assets - beginning of year	\$ 75,390	\$ 9,161	\$ 84,551	\$ 23,343
Amortization	12,063	(12,063)	-	-
Capital additions	(57,208)	57,208	-	-
Excess of revenue over expenses	35,295	-	35,295	61,208
Net assets - end of year	\$ 65,540	\$ 54,306	\$ 119,846	\$ 84,551

* Certain amounts shown here do not correspond to the 2014 financial statements and reflect adjustments made, refer to Note 10.

SOME OTHER SOLUTIONS SOCIETY FOR CRISIS PREVENTION

Statement of Revenues and Expenditures

Year Ended December 31, 2015

	2015	2014 <i>Restated*</i>
Revenue		
United Way of Fort McMurray	\$ 571,101	\$ 546,220
Northern Lights Health Region	221,456	245,319
SASP grant	132,840	130,047
Regional Municipality of Wood Buffalo	200,000	83,000
Suncor Energy Foundation and Suncor Energy	69,741	10,332
Government of Alberta - website	31,756	-
Fundraising	5,577	35,994
Donations	35,228	48,236
Wage subsidy	8,431	30,883
	1,276,130	1,130,031
Expenses		
Advertising	52,154	33,313
Amortization	12,063	2,236
Contract services and casual labour	81,241	63,347
Equipment lease	10,147	10,883
Insurance	4,375	3,873
Office rent, janitorial and maintenance	87,229	65,999
Office, postage, supplies and other	45,958	32,921
Professional fees	36,302	34,126
Program materials	22,224	9,973
Telephone and fax	15,169	10,793
Utilities	6,762	7,060
Vehicle and mileage	4,157	2,051
Volunteer appreciation	3,264	761
Wages and benefits	823,767	766,507
Workshop	36,023	24,980
	1,240,835	1,068,823
Excess of revenue over expenses for the year	\$ 35,295	\$ 61,208

* Certain amounts shown here do not correspond to the 2014 financial statements and reflect adjustments made, refer to Note 10

SOME OTHER SOLUTIONS SOCIETY FOR CRISIS PREVENTION
Statement of Cash Flows
Year Ended December 31, 2015

	2015	2014 <i>Restated*</i>
Operating activities		
Cash receipts from customers	\$ 1,231,253	\$ 1,186,769
Cash paid to suppliers and employees	(1,235,372)	(1,035,004)
Goods and services tax	(3,894)	(2,123)
Decrease (increase) in restricted cash or cash equivalents	44,877	(56,739)
Cash flows from operating activities	36,864	92,903
Investing activity		
Purchase of capital assets	(57,208)	(6,847)
Net change in cash and cash equivalents during the year	(20,344)	86,056
Cash and cash equivalents - beginning of year	133,277	47,221
Cash and cash equivalents - end of year	\$ 112,933	\$ 133,277
Cash and cash equivalents consist of:		
Cash and cash equivalents <i>(Note 2)</i>	\$ 160,860	\$ 226,081
Less: restricted portion of cash <i>(Note 5)</i>	(47,927)	(92,804)
	\$ 112,933	\$ 133,277

* Certain amounts shown here do not correspond to the 2014 financial statements and reflect adjustments made, refer to Note 10.

SOME OTHER SOLUTIONS SOCIETY FOR CRISIS PREVENTION

Notes to Financial Statements

Year Ended December 31, 2015

Purpose of the Society

Some Other Solutions Society for Crisis Prevention (the "Society") is a not-for-profit organization incorporated provincially under the Societies Act of Alberta. As a registered charity the Society is exempt from the payment of income tax under Section 149(1) of the Income Tax Act.

The Society operates to provide services in the area of suicide prevention, intervention and postvention within the Regional Municipality of Wood Buffalo.

1. Summary of significant accounting policies

Basis of presentation

The financial statements of the Society are the representations of management prepared in accordance with Canadian accounting standards for not-for-profit organizations (ASNFPPO) published by the Chartered Professional Accountants (CPA) of Canada, using the deferral method of reporting contributions.

Revenue recognition

Some Other Solutions Society for Crisis Prevention 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.

Cash and cash equivalents

Cash and cash equivalents consist of cash held in bank.

Capital assets

Capital assets are stated at cost or deemed cost less accumulated amortization. Capital assets are amortized over their estimated useful lives on a declining balance basis at the following rates and methods:

Office equipment	20%	declining balance method
Office furniture	20%	declining balance method
Computer equipment	30%	declining balance method
Website	3 years	straight-line method

Capital assets acquired during the year but not placed into use are not amortized until they are placed into use.

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SOME OTHER SOLUTIONS SOCIETY FOR CRISIS PREVENTION

Notes to Financial Statements

Year Ended December 31, 2015

1. Summary of significant accounting policies *(continued)*

Contributed services and materials

Volunteers contribute a considerable number of hours per year to ensure that certain programs are delivered. Because of the difficulty of compiling these hours and the fact that these services are not otherwise purchased, contributed services are not recognized in the financial statements.

Contributed materials are recognized in the financial statements when their fair market value can be reasonably determined and they are used in the normal course of the Society's operations and would otherwise have been purchased.

Measurement uncertainty

When preparing financial statements according to ASNPO, management makes estimates and assumptions relating to:

- reported amounts of revenues and expenses
- reported amounts of assets and liabilities
- disclosure of subsequent events

Estimates are based on a number of factors including historical experience, current events and actions that the Society may undertake in the future, and other assumptions that management believes are reasonable under the circumstances. By their nature, these estimates are subject to measurement uncertainty and actual results could differ. In particular, estimates are used in accounting for certain items such as revenues, useful lives of capital assets, legal contingencies, accrued vacation payable and employee benefit plans.

Income taxes

The Society is registered as a charitable organization under the Income Tax Act (the "Act") and as such is exempt from income taxes and is able to issue donation receipts for income tax purposes. In order to maintain its status as a registered charity under the Act, the Society must meet certain requirements within the Act. In the opinion of management, these requirements have been met.

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SOME OTHER SOLUTIONS SOCIETY FOR CRISIS PREVENTION

Notes to Financial Statements

Year Ended December 31, 2015

1. Summary of significant accounting policies *(continued)*

Financial instruments

Measurement of financial instruments

The Society initially measures its financial assets and financial liabilities at fair value, except for certain related party transactions that are measured at the carrying amount or exchange amount, as appropriate.

The Society subsequently measures all its financial assets and financial liabilities at cost or amortized cost, except for investments in equity instruments that are quoted in an active market, which are measured at fair value. Changes in fair value of these financial instruments are recognized in net income.

Financial assets measured at amortized cost on a straight-line basis include cash, accounts receivable and GST recoverable.

Financial liabilities measured at amortized cost on a straight-line basis include accounts payable, wages payable and deferred revenue.

Impairment

Financial assets measured at cost are tested for impairment when there are indicators of impairment. The amount of the write-down is recognized in net income. The previously recognized impairment loss may be reversed to the extent of the improvement, directly or by adjusting the allowance account, provided it is no greater than the amount that would have been reported at the date of the reversal had the impairment not been recognized previously. The amount of the reversal is recognized in net income.

Transaction costs

The Society's transaction costs related to financial instruments that will be subsequently measured at fair value are recognized in net income in the period incurred. The carrying amount of the financial instruments that will not be subsequently measured at fair value is adjusted for transaction costs directly attributable to the origination, issuance or assumption of these instruments.

2. Cash and cash equivalents

	2015	2014
General account	\$ 160,648	\$ 226,009
Petty cash fund	212	72
	\$ 160,860	\$ 226,081

Included in cash is a restricted amount of \$47,927 (2014 - \$92,804) received from grants which are held for specified future use - (Note 5).

SOME OTHER SOLUTIONS SOCIETY FOR CRISIS PREVENTION

Notes to Financial Statements

Year Ended December 31, 2015

3. Capital assets

	Cost	Accumulated amortization	2015 Net book value	2014 Net book value
Office equipment	\$ 7,634	\$ 7,335	\$ 299	\$ 374
Office furniture	7,686	6,223	1,463	1,829
Computer equipment	31,439	26,569	4,870	6,958
Website	57,208	9,535	47,673	-
	\$ 103,967	\$ 49,662	\$ 54,305	\$ 9,161

4. Wages payable

	2015	2014
Wages payable	\$ 9,716	\$ 613
Government remittance payable	6,372	9,074
Social fund	1,996	1,912
United Way	328	198
Vacation Payable	17,004	24,494
	\$ 35,416	\$ 36,291

The vacation payable liability is comprised of the vacation time that employees are deferring to future years. Employees have either earned the benefits (and are vested) or are entitled to these benefits within the next year.

5. Deferred revenue

	2015	2014
Suncor Energy Foundation - Strongfield project	\$ 42,927	\$ 48,668
United Way	-	39,336
Alberta Health Services - SASP	-	4,800
Conoco Phillips - SASP	5,000	-
Royal Bank of Canada - Crisis	5,000	-
	\$ 52,927	\$ 92,804

Deferred revenues are held as cash and cash equivalents (Note 2) of \$47,927 (2014 - \$92,804) and accounts receivable of \$5,000 (2014 - \$nil).

SOME OTHER SOLUTIONS SOCIETY FOR CRISIS PREVENTION
Notes to Financial Statements
Year Ended December 31, 2015

6. Equity in capital assets

	2015	2014
Opening equity in capital assets	\$ 9,161	\$ 4,550
Amortization	(12,063)	(2,236)
Capital additions	57,207	6,847
Closing equity in capital assets	\$ 54,305	\$ 9,161

7. Lease commitments

The Society has noted two ongoing commitments for which payments extend past year end. These commitments include:

1. A lease with St. Aidens House Society for lease of their building. Payments are \$5,500 per month plus taxes and extend until March 2016. This lease was renewed for a one year term with payments of \$5,500 per month plus taxes to March 2017.
2. A lease with Xerox for a photocopier payable quarterly for \$1,385 plus taxes. The lease began February 1, 2014 and extends until July 1, 2019.

Contractual obligation payment schedule:

March 2016	\$ 17,885
2017	71,539
2018	5,539
2019	3,231
	\$ 98,194

8. Financial instruments

The Society is exposed to various risks through its financial instruments and has a comprehensive risk management framework to monitor, evaluate and manage these risks. The following analysis provides information about the Society's risk exposure and concentration as of December 31, 2015.

Credit risk

Credit risk arises from the potential that a counter party will fail to perform its obligations. The Society is exposed to credit risk from it's supporters. In order to reduce its credit risk, the Society and it's sponsors sign off annual funding agreements, confirming the sponsorship level. This action enables the Society to budget for programming costs, to determine if additional funding sources are needed. The Society has a small number of significant sponsors which contributes to this concentration of credit risk. This increase in risk is mitigated by the Society proactively seeking additional corporate sponsorship.

SOME OTHER SOLUTIONS SOCIETY FOR CRISIS PREVENTION
Notes to Financial Statements
Year Ended December 31, 2015

9. Economic dependence

The Society is economically dependent on funding received from government grants and donations from United Way of Fort McMurray.

10. Prior period adjustment

The Society has restated the December 31, 2014 balances to account for 2014 invoices from The Support Network received and paid during the 2015 period. The timing of receipt of invoices resulted in the understatement of accounts payable, unrestricted fund and consulting expense in the December 31, 2014 audited financial statements.

	2015
Adjustment to opening unrestricted fund:	
As previously reported	\$ 96,059
Adjustments to consulting expense	(20,669)
As restated	\$ 75,390
Adjustment to accounts payable:	
As previously reported	\$ 14,112
Adjustment to consulting payable	20,669
As restated	\$ 34,781
Adjustment to consulting expense:	
As previously reported	\$ 42,678
Adjustment to consulting expense	20,669
As restated	\$ 63,347

SOME OTHER SOLUTIONS SOCIETY FOR CRISIS PREVENTION

Notes to Financial Statements

Year Ended December 31, 2015

11. Subsequent events

The Society has been exposed to the following significant events subsequent to December 31, 2015. These include:

Fort McMurray Wildfire - In May 2016, a wildfire in the Fort McMurray area displaced the Society for several months. Operations moved to Edmonton, AB for an interim period during the fire. Operations in Fort McMurray have resumed.

Makia & Associates Limited (Makia) lawsuit - Makia filed a small claims action in the amount of \$42,696 for alleged services provided for the Strongfield Project which was undertaken by the Society in May 2015. Fuse Social, a local consulting firm, was engaged to provide idea mapping. Mr. Makia, Chief Social Innovator of Fuse Social, left his position in May 2015 and has since presented the Society with an invoice for alleged services provided outside of the Fuse Social contract. A dispute note has been filed September 30, 2016 with a court appointed mediation date of November 10, 2016. At this time, the result of any actions is undeterminable.

Subsequent to the year end the Society received authorization to change its fiscal year end to March 31. The Society changed its year end to March 31, 2016 to better align their reporting period with their funding organizations.

12. Comparative figures

Some of the comparative figures have been reclassified to conform to the current year's presentation.