

**ZEBRA CHILD & YOUTH ADVOCACY CENTRE  
SOCIETY**

**Financial Statements**

**Year Ended March 31, 2023**

**ZEBRA CHILD & YOUTH ADVOCACY CENTRE SOCIETY**  
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**Year Ended March 31, 2023**

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October 17, 2023  
Edmonton, Alberta

## **INDEPENDENT AUDITOR'S REPORT**

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To the Trustees of Zebra Child & Youth Advocacy Centre Society

### **Qualified Opinion**

We have audited the financial statements of Zebra Child & Youth Advocacy Centre Society (the Society), which comprise the statement of financial position as at March 31, 2023, and the statements of operations, changes in net assets and cash flow 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, 2023, and the results of its operations and cash flow for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations (ASNPO).

### **Basis for Qualified Opinion**

In common with many not-for-profit organizations, the Society derives revenue from donation 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 the Society. Therefore, we were not able to determine whether any adjustments might be necessary to unrestricted donation revenue, excess of revenues over expenses, and cash flows from operations for the year ended March 31, 2023, current assets and net assets as at March 31, 2023. The predecessor auditor's opinion on the financial statements for the year ended March 31, 2022 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.

### **Other Matter**

The financial statements for the year ended March 31, 2022 were audited by another auditor who expressed a qualified opinion on those financial statements on September 28, 2022 for the reasons described in the *Basis for Qualified Opinion* section.

### **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 ASNPO, 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.

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Independent Auditor's Report to the Trustees of Zebra Child & Youth Advocacy Centre Society (continued)

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.

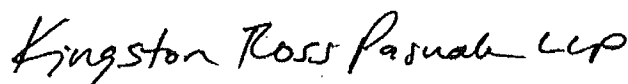
**Auditor's Responsibilities for the Audit of the Financial Statements**

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 qualified audit 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.



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**Kingston Ross Pasnak LLP**  
Chartered Professional Accountants



**ZEBRA CHILD & YOUTH ADVOCACY CENTRE SOCIETY**

**Statement of Financial Position**

**March 31, 2023**

	2023	2022
<b>ASSETS</b>		
<b>CURRENT</b>		
Cash and cash equivalents (Note 3)	\$ 3,658,414	\$ 3,024,271
Short term investments (Note 4)	26,935	30,203
Accounts receivable (Note 15)	12,737	8,199
Prepaid expenses	11,261	14,763
	<b>3,709,347</b>	<b>3,077,436</b>
<b>CAPITAL ASSETS (Note 5)</b>	<b>76,470</b>	<b>90,402</b>
	<b>\$ 3,785,817</b>	<b>\$ 3,167,838</b>
<b>LIABILITIES AND NET ASSETS</b>		
<b>CURRENT</b>		
Accounts payable and accrued liabilities (Notes 6, 15)	\$ 249,208	\$ 163,145
Deferred rent reimbursement (Note 14)	-	34,972
Deferred contributions - operating (Note 7)	588,111	942,262
Deferred contributions - casino funds (Note 8)	304,852	165,249
Canada Emergency Business Account loan (Note 10)	30,000	-
	<b>1,172,171</b>	<b>1,305,628</b>
<b>DEFERRED CONTRIBUTIONS - CAPITAL (Note 9)</b>	<b>54,748</b>	<b>71,838</b>
<b>CANADA EMERGENCY BUSINESS ACCOUNT LOAN (Note 10)</b>	<b>-</b>	<b>30,000</b>
	<b>1,226,919</b>	<b>1,407,466</b>
<b>NET ASSETS</b>		
Unrestricted	900,560	1,105,192
Internally restricted (Note 11)	1,636,616	636,616
Invested in capital assets	21,722	18,564
	<b>2,558,898</b>	<b>1,760,372</b>
	<b>\$ 3,785,817</b>	<b>\$ 3,167,838</b>

**ON BEHALF OF THE BOARD**

  
 \_\_\_\_\_ Director  
  
 \_\_\_\_\_ Director

**ZEBRA CHILD & YOUTH ADVOCACY CENTRE SOCIETY**

**Statement of Operations**

**Year Ended March 31, 2023**

	2023	2022
<b>REVENUES</b>		
Government grants (Note 7)	\$ 1,775,580	\$ 1,648,776
Unrestricted donations	878,416	476,222
Other revenue (Notes 13, 15)	406,187	341,363
Restricted donations (Note 7)	82,741	89,119
Gaming revenue (Note 8)	53,420	7,721
Amortization of deferred contributions - capital (Note 9)	17,090	22,620
	<b>3,213,434</b>	<b>2,585,821</b>
<b>EXPENSES</b>		
Salaries and wages (Note 13)	1,368,529	1,294,191
Rental (Note 14)	575,863	414,948
Consulting fees	142,198	201,217
Clinical care	47,377	53,280
Office	38,844	28,293
Fundraising	33,095	46,919
Travel	26,874	10,415
Professional fees	24,687	67,447
Amortization	22,581	28,115
Insurance	21,350	18,048
Children's items and clothing	16,112	10,353
Volunteer recognition	15,635	10,241
Training	15,632	34,108
Communication tools	14,050	4,354
Very Important Paws Program	11,757	25,759
Computer support	9,744	11,193
Interest and bank charges	9,073	9,936
Children's snacks	8,513	4,513
Telephone	8,426	10,406
Repairs and maintenance	4,568	3,252
	<b>2,414,908</b>	<b>2,286,988</b>
<b>EXCESS OF REVENUES OVER EXPENSES FROM OPERATIONS</b>	<b>798,526</b>	<b>298,833</b>
<b>OTHER INCOME</b>		
Government assistance - COVID-19 programs	-	46,712
<b>EXCESS OF REVENUES OVER EXPENSES</b>	<b>\$ 798,526</b>	<b>\$ 345,545</b>

ZEBRA CHILD & YOUTH ADVOCACY CENTRE SOCIETY  
Statement of Changes in Net Assets  
Year Ended March 31, 2023

	Unrestricted	Internally Restricted <i>(Note 11)</i>	Invested in Capital Assets	Total	Total
<b>NET ASSETS - BEGINNING OF YEAR</b>	\$ 1,105,192	\$ 636,616	\$ 18,564	\$ 1,760,372	\$ 1,414,828
Excess of revenues over expenses	804,017	-	(5,491)	798,526	345,544
Purchase of capital assets	(8,649)	-	8,649	-	-
Transfer <i>(Note 12)</i>	(1,000,000)	1,000,000	-	-	-
<b>NET ASSETS - END OF YEAR</b>	\$ 900,560	\$ 1,636,616	\$ 21,722	\$ 2,558,898	\$ 1,760,372

**ZEBRA CHILD & YOUTH ADVOCACY CENTRE SOCIETY****Statement of Cash Flow****Year Ended March 31, 2023**

	2023	2022
<b>OPERATING ACTIVITIES</b>		
Excess revenues over expenditures	\$ 798,526	\$ 345,545
Items not affecting cash:		
Amortization of capital assets	22,581	28,115
Amortization of deferred contributions - capital	(17,090)	(22,620)
	<b>804,017</b>	<b>351,040</b>
Changes in non-cash working capital:		
Accounts receivable	(4,538)	92,703
Prepaid expenses	3,502	(302)
Accounts payable and accrued liabilities	86,065	(19,966)
Deferred rent reimbursement	(34,972)	10,527
Deferred contributions - operating	(354,151)	(44,025)
Deferred contributions - casino funds	139,603	44,428
Deferred contributions - capital	-	830
	<b>(164,491)</b>	<b>84,195</b>
Cash flow from operating activities	<b>639,526</b>	<b>435,235</b>
<b>INVESTING ACTIVITIES</b>		
Purchase of capital assets	(8,651)	(830)
Net purchase of short-term investments	3,268	(3,303)
Cash flow used by investing activities	<b>(5,383)</b>	<b>(4,133)</b>
<b>NET CHANGE IN CASH AND CASH EQUIVALENTS</b>	<b>634,143</b>	<b>431,102</b>
Cash and cash equivalents - beginning of year	<b>3,024,271</b>	<b>2,593,169</b>
<b>CASH AND CASH EQUIVALENTS, END OF YEAR (Note 3)</b>	<b>\$ 3,658,414</b>	<b>\$ 3,024,271</b>



## ZEBRA CHILD & YOUTH ADVOCACY CENTRE SOCIETY

### Notes to Financial Statements

Year Ended March 31, 2023

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#### 1. PURPOSE OF THE SOCIETY

The Society operates to serve children and youth who have experienced abuse, supporting them through the investigative, justice and healing process with a continuum of multi-disciplinary resources. This is done by providing a collaborative and integrated environment developing and implementing leading practices; offering support and "giving a voice" to the child and family throughout the process of disclosure, investigation, intervention and prosecution - each applied to appropriately address the best interest of each child. The Society's outreach programs seek to educate and engage the community in protecting children through reporting signs of abuse and advocating for protection and justice. The Society aims to be an innovative leader in fostering an inclusive community where every child and youth is heard, respected and safe from abuse. The Society is incorporated under the Societies Act of Alberta, and is a registered charity under paragraph 149(1)(f) of the Income Tax Act and is exempt from income taxes.

#### 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

These financial statements have been prepared in accordance with Canadian accounting standards for not-for-profit organizations. Significant accounting policies observed in the preparation of the financial statements are summarized below.

##### Revenue recognition

Zebra Child & Youth Advocacy Centre Society follows the deferral method of accounting for contributions. Externally restricted contributions are recognized as revenue in the year in which the related expenditures are incurred. Unrestricted contributions are recognized a revenue when received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured.

Externally restricted contributions for the acquisition of capital assets are recorded as deferred contributions - capital assets and are amortized to revenue on the same basis as the capital assets are amortized to expenditures.

Proceeds from fundraising events are recognized as revenue in the year when the event occurs if the amount to be received can be reasonably estimated and collection is reasonably assured.

Other revenue is recognized when received or receivable in accordance with the agreement with the partner organization.

Investment income is recognized a revenue when earned.

##### Cash and cash equivalents

Cash and cash equivalents consist of cash on deposit less cheques issued and outstanding. Cash and cash equivalents includes restricted cash, the use of which is available for current needs.

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## ZEBRA CHILD & YOUTH ADVOCACY CENTRE SOCIETY

### Notes to Financial Statements

Year Ended March 31, 2023

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

##### Capital assets

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

Furniture and fixtures	20%	declining balance method
Computer equipment	30%	declining balance method
Leasehold improvements	10 years	straight-line method
Audio visual equipment	30%	declining balance method
Vehicles	30%	declining balance method
Office equipment	20%	declining balance method

In the year of purchase, amortization on capital assets is pro-rated based on the available for use date. No amortization is recorded in the year of disposal.

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

##### Contributed goods and services

Volunteers contributed time to assist the Society in carrying out its service delivery activities. Because of the difficulty of determining their fair value, contributed services are not recognized in these financial statements.

The Society received contributed goods, which are recognized only when a fair value can be reasonably estimated and when the goods are used in the normal course of the Society's operations and would otherwise have been purchased.

##### Accounting estimates

The preparation of financial statements in accordance 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 amount of revenue and expenditures during the reported period. These estimates are reviewed periodically and are reported in earnings in the period in which they become known. Actual results could differ from these estimates. Significant estimates pertain to the collectability of accounts receivable and completeness of expense accruals.

##### Financial instruments

All arm's length financial instruments are initially measured at fair value, and, unless otherwise noted, the Society subsequently measures its financial instruments at amortized cost.

The measurement basis for related party financial instruments is disclosed in Note 15.

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## ZEBRA CHILD & YOUTH ADVOCACY CENTRE SOCIETY

### Notes to Financial Statements

Year Ended March 31, 2023

#### 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. The following amounts are subject to measurement uncertainty: collectibility of accounts receivable and useful life of capital assets. These estimates are periodically reviewed and any necessary adjustments are reported in earnings in the period in which they become known. Actual results could differ from these estimates.

#### 3. CASH AND CASH EQUIVALENTS

	2023	2022
Cash	\$ 3,352,445	\$ 2,852,300
Gaming account	305,969	171,971
	<b>\$ 3,658,414</b>	<b>\$ 3,024,271</b>

Cash and short term investments include \$305,969 (2022 - \$171,971) which is externally restricted for expenditures approved by Alberta Gaming, Liquor and Cannabis Commission pursuant to the Society's Casino application, and \$588,111 (2022 - \$942,262) that is restricted for operations as disclosed in Notes 7 and 8.

The Society has balances in a business savings account bearing interest at a rate of 2.05% per annum for balances of up to \$250,000, 2.4% per annum for balances exceeding \$250,000 and up to \$15,000,000 and \$3.05% per annum for balances in excess of \$15,000,000.

#### 4. SHORT TERM INVESTMENTS

The Society has invested in guaranteed investment certificates bearing interest at a rate of 3.95% per annum, with a maturity date of October 28, 2023.

**ZEBRA CHILD & YOUTH ADVOCACY CENTRE SOCIETY**

**Notes to Financial Statements**

**Year Ended March 31, 2023**

5. CAPITAL ASSETS

	Cost	Accumulated amortization	2023 Net book value	2022 Net book value
Furniture and equipment	\$ 292,942	\$ 255,128	\$ 37,814	\$ 47,267
Computer equipment	169,956	142,247	27,709	31,197
Leasehold improvements	8,769	3,420	5,349	6,226
Audio visual equipment	62,199	59,808	2,391	1,302
Vehicle	34,752	32,502	2,250	3,214
Office equipment	35,859	34,902	957	1,196
	<b>\$ 604,477</b>	<b>\$ 528,007</b>	<b>\$ 76,470</b>	<b>\$ 90,402</b>

6. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

Included in accounts payable and accrued liabilities are government remittances of \$36,177 (2022 - \$28,257).

7. DEFERRED CONTRIBUTIONS - OPERATING

	2023	2022
Balance, beginning of year	\$ 942,262	\$ 986,287
Add: Funds received	1,666,385	1,687,028
Less: eligible expenditures incurred	(1,862,057)	(1,709,465)
Less: AGLC repayment (Note 8)	-	(21,588)
Less: AHS Repayment	(158,479)	-
Balance, end of year	<b>\$ 588,111</b>	<b>\$ 942,262</b>

Deferred contributions - operating represent externally restricted operating funds to be used towards expenditures in the next year.

This funding is restricted to front line program delivery which includes victim supports, advocacy, front line staff and administrative costs.

During the year, the Society's funding contract with Alberta Health Services for Mental Health Supports was completed. As part of the funding agreement, a reconciliation was completed to adjust funding provided to actual costs incurred. This resulted in a funding repayment of \$158,479. Subsequently, the Alberta Health Services Mental Health funding has been replaced with the Victims of Crime Mental Health funding agreement.

**ZEBRA CHILD & YOUTH ADVOCACY CENTRE SOCIETY**

**Notes to Financial Statements**

**Year Ended March 31, 2023**

**8. DEFERRED CONTRIBUTIONS - CASINO**

	<b>2023</b>	<b>2022</b>
Balance, beginning of year	\$ 165,249	\$ 120,821
Add: casino funds - net	178,242	10,540
Add: casino funds reimbursement	14,781	41,609
Less: eligible expenditures incurred	(53,420)	(7,721)
Balance, end of year	<b>\$ 304,852</b>	<b>\$ 165,249</b>

Deferred contributions - casino represent externally restricted funds received from the operation of a casino fundraiser. Alberta Gaming, Liquor and Cannabis Commission approves and issues licences for casino events and the proceeds must be used on approved expenditures as stated in the casino application.

In the prior year, the Society was audited by the AGLC, as a result of which a repayment of \$41,609 was required from non gaming sources for unapproved use of proceeds to the gaming account. Of the total, \$21,588 was adjusted from externally restricted operating funds (Note 7), and \$20,021 was adjusted from unrestricted funds.

In the current year, AGLC required repayment of unapproved expenditures in the amount of \$14,781 to the gaming account from non gaming sources. The entire amount was adjusted from unrestricted funds.

## ZEBRA CHILD & YOUTH ADVOCACY CENTRE SOCIETY

### Notes to Financial Statements

Year Ended March 31, 2023

#### 9. DEFERRED CONTRIBUTIONS - CAPITAL

	2023	2022
Balance, beginning of year	\$ 71,838	\$ 93,628
Add: contributions received	-	830
Less: amounts amortized to revenue	(17,090)	(22,620)
Balance, end of year	\$ 54,748	\$ 71,838

Deferred contributions - capital represent externally restricted contributions used for the purchase of capital assets. These amounts are amortized and included in revenue on the same basis as the amortization of the related capital assets purchased with the funds.

#### 10. GOVERNMENT ASSISTANCE

The Society received a Canada Emergency Business Account loan (CEBA) in the amount of \$40,000, which bears no interest and is forgivable in the amount of \$10,000 if repaid by December 31, 2023. If the loan is not repaid by December 31, 2023, the loan will bear interest at 5% annually as of January 1, 2024 with the full amount due no later than December 31, 2025. The Society expects to comply with the terms for forgiveness, therefore the forgivable portion of \$10,000 was recognized into income in the prior year as government subsidies.

#### 11. INTERNALLY RESTRICTED NET ASSETS

The internally restricted net assets at the end of the year are comprised of \$51,797 (2022 - \$51,797) for Child Support Services, \$84,819 (2022 - \$84,819) for Clinical Care for Children and \$1,500,000 (2022 - \$500,000) for future expansion and infrastructure costs.

#### 12. INTERFUND TRANSFERS

During the year, \$8,649 (2022 - \$nil) was used from unrestricted net assets to fund the cash outlays for the capital asset additions.

In addition, the Board of Directors has also approved a transfer of \$1,000,000 (2022 - \$nil) from the unrestricted fund to the internally restricted fund to be added to the funds internally restricted for future expansion and infrastructure costs, as indicated in Note 11.

## ZEBRA CHILD & YOUTH ADVOCACY CENTRE SOCIETY

### Notes to Financial Statements

Year Ended March 31, 2023

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#### 13. OTHER REVENUE

Other revenue includes \$32,764 (2022 - \$59,921) of donations-in-kind from the Edmonton Police Service for the year. In addition, \$8,906 (2022 - \$2,110) of donation-in-kind was received for children's items, clothing and fundraising that have been included in donations revenue. Other goods and services received have not been recorded in these financial statements as the fair market value is too difficult to determine.

Various other expenditures that are incurred by the Edmonton Police Service and Alberta Children's Services and are not charged to the Society, including wages and benefits, office supplies, insurance and other related costs. As a result of the difficulty in determining many of these amounts, the costs have not been estimated and recorded in these financial statements. For information purposes, in fiscal 2023, the Child Protection Section and Child At Risk Response Team (CARRT) of the Edmonton Police Service budgeted \$2,889,792 (2022 - \$2,613,078) and \$1,064,128 (2022 - \$1,043,231), respectively. These amounts represent labour and other administrative costs relating to the individuals that work directly with the Society but these costs have not been included in these financial statements.

Other revenue also contains rental reimbursements from the Edmonton Police Service, the RCMP, Alberta Health Services and Children and Family Services, as indicated in Note 15.

#### 14. LEASE COMMITMENTS

The Society's premises are under a five year operating lease that expires September 30, 2023. The City of Edmonton (the "City") is no longer the tenant on the lease as it is now under the Society's name, however, the City continues to pay for the Society. The Edmonton Police Service has approved funding up to \$199,727 (2022 - \$179,763) for 2023 towards payment of rent and custodial fees. If rent exceeds this approved amount and other funds are not received from the City, the Society is required to fund the remaining balance. The total annual rent obligation is \$147,533.

**ZEBRA CHILD & YOUTH ADVOCACY CENTRE SOCIETY**  
**Notes to Financial Statements**  
**Year Ended March 31, 2023**

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15. RELATED PARTY TRANSACTIONS

The following is a summary of the Society's related party transactions:

	2023	2022
Edmonton Police Services <i>Partner Organization</i> Rental reimbursement	\$ 295,162	\$ 268,551
Alberta Health Services <i>Partner Organization</i> Rental Reimbursements Consultant fees	\$ 9,068 126,456	\$ 5,828 181,144
Royal Canadian Mounted Police <i>Partner Organization</i> Rental Reimbursements	\$ 30,770	\$ 30,652
Alberta Children and Family Services <i>Partner Organization</i> Rental Reimbursements	\$ 39,602	\$ 30,564

Included in the accounts receivable and accounts payable of the Society are the following related party balances:

Accounts receivable		
Alberta Children and Family Services	\$ 2,724	\$ 2,724
Royal Canadian Mounted Police	2,682	-
Accounts payable		
Alberta Health Services	\$ 8,127	\$ 22,745
Edmonton Police Services	7,328	23,498

These transactions are in the normal course of operations and are measured at the exchange amount, which is the amount of consideration established and agreed to by the related parties.



## ZEBRA CHILD & YOUTH ADVOCACY CENTRE SOCIETY

### Notes to Financial Statements

Year Ended March 31, 2023

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#### 16. FINANCIAL INSTRUMENTS

The Society is exposed to various risks through its financial instruments. The following analysis provides information about the Society's risk exposure and concentration as of March 31, 2023. Unless otherwise noted, the Society's risk exposure has not changed from the prior year.

##### ***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 donors and funders. The Society has a significant number of donors which minimizes its credit risk.