

**CANADIAN MENTAL HEALTH ASSOCIATION GREY BRUCE**  
**FINANCIAL STATEMENTS**  
**MARCH 31, 2023**



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**CANADIAN MENTAL HEALTH ASSOCIATION GREY BRUCE**  
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**MARCH 31, 2023**

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## INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of **Canadian Mental Health Association Grey Bruce**:

### **Opinion**

We have audited the financial statements of **Canadian Mental Health Association Grey Bruce** (the Organization), which comprise the statement of financial position as at March 31, 2023 and the statements of changes in fund balances, operations, 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 Organization as at March 31, 2023, and results of its operations and its cash flows for the period then ended in accordance with Canadian accounting standards for not-for-profit organizations.

### **Basis for Qualified Opinion**

**Canadian Mental Health Association Grey Bruce** derives revenue from charitable donations and fundraising activities, the completeness of which is not susceptible to satisfactory audit verification. Accordingly for both years, our verification of these revenues was limited to the amounts recorded in the records of the Organization. Consequently, we were unable to determine whether any adjustments to revenues, surplus (deficit) and cash flow for the years ended March 31, 2023 and assets and fund balances as at March 31, 2023 were necessary.

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 Organization in accordance with the 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 opinion.

### **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 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.

In preparing the financial statements, management is responsible for assessing the Organization'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 Organization or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Organization'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.

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

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 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 Organization'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 Organization'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 Organization 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.



Chartered Professional Accountants  
Licensed Public Accountants  
Owen Sound, Ontario  
December 7, 2023

**CANADIAN MENTAL HEALTH ASSOCIATION GREY BRUCE**  
**STATEMENT OF FINANCIAL POSITION**  
**AS AT MARCH 31**

	2023 \$	2022 \$
<b>Assets</b>		
Current		
Cash - operating	2,173,002	2,923,052
Cash - capital reserve	327,035	315,516
Accounts receivable	822,158	440,549
Investments (Note 2)	115,834	132,104
Prepaid expenses	168,564	67,313
	<b>3,606,593</b>	<b>3,878,534</b>
Property and equipment (Note 3)	<b>765,121</b>	<b>981,659</b>
	<b>4,371,714</b>	<b>4,860,193</b>
<b>Liabilities</b>		
Current		
Accounts payable and accrued liabilities (Note 4)	1,135,340	963,082
Deferred revenue (Note 5)	451,564	788,229
Due to Ministry of Health and Long-Term Care (Note 7)	528,804	528,804
Current portion of mortgages (Note 8)	80,969	128,308
	<b>2,196,677</b>	<b>2,408,423</b>
Deferred contributions (Note 6)	<b>455,180</b>	<b>592,861</b>
Mortgage payable (Note 8)	<b>64,902</b>	<b>96,418</b>
	<b>2,716,759</b>	<b>3,097,702</b>
<b>Fund Balances</b>		
Capital reserve fund	327,402	315,514
Operating reserve fund	779,820	779,821
Donations and fundraising reserve fund	547,733	667,156
	<b>1,654,955</b>	<b>1,762,491</b>
	<b>4,371,714</b>	<b>4,860,193</b>

See accompanying notes to the financial statements

**CANADIAN MENTAL HEALTH ASSOCIATION GREY BRUCE**  
**STATEMENT OF CHANGES IN FUND BALANCES**  
**FOR THE YEAR ENDED MARCH 31**

	Unrestricted \$	Capital Reserve Fund \$	Operating Reserve Fund \$	Donations and Fundraising Reserve \$	Total 2023 \$	Total 2022 \$
<b>Fund balance at beginning of year</b>	-	315,514	779,821	667,156	<b>1,762,491</b>	1,609,281
Surplus (deficit)	-	-	(1)	(119,423)	<b>(119,424)</b>	150,361
Interest earned	-	11,888	-	-	<b>11,888</b>	2,849
<b>Fund balance at end of year</b>	-	327,402	779,820	547,733	<b>1,654,955</b>	1,762,491

See accompanying notes to the financial statements

# CANADIAN MENTAL HEALTH ASSOCIATION GREY BRUCE

## STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31

	2023	2022
	\$	\$
<b>Revenue</b>		
Ministry of Health and Long-Term Care via South West LHIN		
Operating budget	10,435,618	10,420,304
One-time funding	284,311	98,331
Ministry of Health and Long-Term Care		
Operating budget - shelter and rent subsidy	1,649,080	1,600,904
One-time funding	65,300	64,800
Ministry of Attorney General	175,933	144,651
Ministry of Community Safety and Correctional Services	16,840	42,331
Ministry of Solicitor General	50,500	35,327
Grey County funding for community drug & alcohol strategy	146,295	135,000
Grants	135,900	-
Grey County grant - outreach support	96,002	114,107
Bruce County purchase of addiction services	71,776	-
Bruce County funding for community drug & alcohol strategy	117,415	26,000
Shelter rental income - tenants	888,071	849,584
Donations and fundraising	337,906	318,309
Grey Bruce Health Services - purchase services	36,629	52,136
Program revenue	224,774	276,132
Other income	264,639	92,179
Amortization of deferred contributions	137,682	149,207
	<b>15,134,671</b>	<b>14,419,302</b>
<b>Expenditures</b>		
<b>Salaries and benefits-</b>		
Salaries	8,444,894	8,313,011
Benefits	1,742,257	1,315,121
Purchased services	209,757	205,004
	<b>10,396,908</b>	<b>9,833,136</b>
<b>Sessional fees-</b>	<b>162,306</b>	<b>130,141</b>
<b>Supplies and sundry expenses-</b>		
Advertising and promotion	7,632	12,202
Administrative expense	64,621	39,812
Board and staff education	117,265	74,165
Liability insurance	83,860	50,845
Maintenance supplies	59,171	68,760
Office and computer supplies	290,857	277,405
Professional fees	136,397	71,845
Program and craft supplies	190,292	106,508
Telephone and internet	108,314	120,665
Travel	211,914	157,213
Other expenses	287,536	281,810
	<b>1,557,859</b>	<b>1,261,230</b>

See accompanying notes to the financial statements



**CANADIAN MENTAL HEALTH ASSOCIATION GREY BRUCE**  
**STATEMENT OF OPERATIONS**  
**FOR THE YEAR ENDED MARCH 31**

	2023 \$	2022 \$
<b>Equipment-</b>		
Equipment lease and maintenance	7,267	48,725
Minor equipment and furniture purchases	114,495	165,007
	<u>121,762</u>	<u>213,732</u>
<b>Facilities expenses-</b>		
Property insurance	48,619	31,498
Maintenance service	283,263	215,805
Mortgage interest	4,558	6,896
Rent, utilities and taxes	678,551	589,442
Rent - apartment program	859,186	871,479
Community Homes for Opportunities facility costs	924,546	889,356
	<u>2,798,723</u>	<u>2,604,476</u>
Amortization	<u>216,537</u>	226,225
<b>Total expenditures</b>	<u>15,254,095</u>	<u>14,268,940</u>
<b>Surplus (deficit) before Due to Ministry</b>	(119,424)	150,362
Due to Ministry of Health and Long-Term Care	<u>-</u>	<u>-</u>
<b>Surplus (deficit)</b>	<u>(119,424)</u>	<u>150,362</u>

See accompanying notes to the financial statements

**CANADIAN MENTAL HEALTH ASSOCIATION GREY BRUCE****STATEMENT OF CASH FLOW  
FOR THE YEAR ENDED MARCH 31**

	2023 \$	2022 \$
<b>Cash provided by (used for)</b>		
<b>Operating activities</b>		
Surplus (deficit)	(119,424)	150,362
Items not involving cash		
Amortization of property and equipment	216,537	226,225
Amortization of deferred contributions	(137,682)	(149,207)
Unrealized loss on investments	21,098	(19,983)
	<u>(19,471)</u>	207,397
Change in		
Accounts receivable	(381,608)	(13,832)
Prepaid expenses	(101,251)	(50,670)
Accounts payable and accrued liabilities	172,258	(554,497)
Deferred revenue	(336,664)	149,009
Due to Ministry of Health and Long-Term Care	-	(103,705)
	<u>(666,736)</u>	<u>(366,298)</u>
<b>Financing and investing activities</b>		
Purchase of property and equipment	-	(64,800)
Deferred contributions related to property and equipment	-	64,800
Net contributions to capital reserve fund	11,888	2,849
Increase in investments	(4,828)	(3,804)
Principal payment on mortgages	(78,855)	(76,979)
	<u>(71,795)</u>	<u>(77,934)</u>
<b>Change in cash</b>	<b>(738,531)</b>	<b>(444,232)</b>
Cash at beginning of year	<u>3,238,568</u>	<u>3,682,800</u>
<b>Cash at end of year</b>	<b><u>2,500,037</u></b>	<b><u>3,238,568</u></b>
Cash consists of		
Cash - operating	2,173,002	2,923,052
Cash - capital reserve	327,035	315,516
	<u>2,500,037</u>	<u>3,238,568</u>

See accompanying notes to the financial statements

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**CANADIAN MENTAL HEALTH ASSOCIATION GREY BRUCE**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**AS AT MARCH 31, 2023**

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**Purpose of organization**

The purpose of the Canadian Mental Health Association Grey Bruce (the Organization) is to provide mental health and addiction services to individuals in Grey and Bruce counties.

By way of letters patent of amalgamation dated September 1, 2018, the Organization was constituted under the Corporations Act of the Province of Ontario as a corporation without share capital.

The Organization is a registered charity and is exempt from tax under the Income Tax Act.

**1. Significant accounting policies**

These financial statements have been prepared in accordance with Canadian accounting standards for not-for-profit organizations. These financial statements have been prepared using the accrual basis of accounting. The accrual basis recognizes revenue as they become available and measurable; expenditures are recognized as they are incurred and measurable as a result of receipt of goods or services and the creation of a legal obligation to pay. The significant accounting policies applied in accordance with these standards are as follows:

**(a) Fund accounting**

The externally restricted Capital Reserve and Operating Reserve funds relate to segregated funding from the housing program of the Ministry of Health and Long-Term Care Housing to be used for capital and maintenance items.

The Donation and Fundraising Reserve Fund includes the unexpended donations and fundraising income, which are not subject to recovery.

**(b) Revenue recognition**

Canadian Mental Health Association Grey Bruce uses the deferral method of accounting for contributions.

Restricted contributions are recognized as revenue in the period in which the related expenses are incurred.

Unrestricted contributions and donations are recognized as revenue of the appropriate fund, when received or receivable, if the amount can be reasonably estimated and collection is reasonably assured. Contributions restricted for the purchase of capital assets are deferred and amortized into revenue on a straight-line basis, at a rate corresponding with the amortization rate for the related capital asset. Tenant rental, purchased services and other revenue is recognized on an accrual basis as it is earned and when collectability is reasonably assured.

**(c) Property and equipment**

Purchased property and equipment assets are recorded at cost. Contributed property and equipment assets are recorded at fair value at the date of the contribution. Amortization is provided on a straight-line basis over the estimated useful lives of the assets, using the following rates:

Buildings	25 years
Equipment	3 - 5 years
Leasehold improvements	5 - 10 years

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**CANADIAN MENTAL HEALTH ASSOCIATION GREY BRUCE**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**AS AT MARCH 31, 2023**

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**1. Significant accounting policies (continued)**

**(d) Use of 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 and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amount of revenues and expenses during the reporting period. These estimates are reviewed periodically, and, as adjustments become necessary, they are reported in earnings in the period in which they become known. Actual results could differ from those estimates.

**(e) Financial instruments**

The Organization's financial instruments consist of cash, accounts receivable, investments, accounts payable, amounts due to funders and mortgages payable. The Organization initially measures its financial assets and financial liabilities initially at fair value and subsequently at amortized cost, except for investments that are quoted in an active market, which are measured at fair value. Changes in fair value are recognized in the statement of operations.

**(f) Recoveries**

The recovery of operating costs from the Ministry of Health and Long-Term Care is as follows:

The Organization is reimbursed for the total of its allowable operating costs after exclusion of specified revenues and expenses, including expenses not financed by the Ministry.

Management of the Organization considers that the amounts shown as unexpended funds represent the full amount payable to the Ministry. However, the final total to be recovered for the current fiscal period will not be determined until the Ministry has reviewed the Organization's financial and statistical returns. If the Ministry determines that any of the costs incurred during the year are non-allowable, a corresponding adjustment would be made in the amount to be recovered in that future period.

**(g) Contributed services**

Volunteers contribute numerous hours per year to assist the Organization in carrying out its service delivery activities. Because of the difficulty of determining their fair value, contributed services are not recognized in the financial statements.

**(h) Allocation of expenses**

The Organization reports costs for its operations by program. Costs that can be identified to a specific program are allocated directly to that program. Shared program costs are allocated to the programs based on management's estimate of the time, usage or space that best reflects actual utilization of the cost.

**(i) Cash and cash equivalents**

Cash and cash equivalents consist of cash on hand and cash deposited in Canadian bank accounts.

**2. Investments**

The Organization's investments are held in a portfolio of blue chip stocks through RBC Direct Investing Inc. At March 31, 2023, the fair market value of these investments is \$115,834 (2022 - \$132,104) and the book cost is \$92,136 (2022 - \$87,308).

**CANADIAN MENTAL HEALTH ASSOCIATION GREY BRUCE**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**AS AT MARCH 31, 2023**

**3. Property and equipment and accumulated amortization**

	Non-Shelter \$	Shelter \$	Community Homes for Opportunity \$	2023 \$	2022 \$
Cost					
Land	115,000	280,000	-	<b>395,000</b>	395,000
Buildings	788,474	1,299,345	-	<b>2,087,819</b>	2,087,819
Equipment	1,172,709	-	108,471	<b>1,281,180</b>	1,281,181
Leasehold improvements	411,941	-	-	<b>411,941</b>	411,941
	<b>2,488,124</b>	<b>1,579,345</b>	<b>108,471</b>	<b>4,175,940</b>	<b>4,175,941</b>
Accumulated amortization					
Buildings	538,284	1,372,214	-	<b>1,910,498</b>	1,791,713
Equipment	1,046,038	-	76,231	<b>1,122,269</b>	1,053,421
Leasehold improvements	378,053	-	-	<b>378,053</b>	349,148
	<b>1,962,375</b>	<b>1,372,214</b>	<b>76,231</b>	<b>3,410,820</b>	<b>3,194,282</b>
	<b>525,749</b>	<b>207,131</b>	<b>32,240</b>	<b>765,120</b>	<b>981,659</b>

**4. Accounts payable**

Included in accounts payable is \$Nil (2022 - \$Nil) of Government remittances payable.

**5. Deferred revenue**

Deferred revenue consists of funding received for general operations or specific projects for which the related expenditures have been incurred. Deferred revenue is composed of the following amounts:

	2023 \$	2022 \$
<b>Ministry of Health and Long-Term Care</b>		
Non-shelter	<b>20,796</b>	27,564
Community Homes for Opportunity	<b>8,005</b>	8,005
Shelter	<b>675</b>	675
	<b>29,476</b>	36,244
<b>Other Programs</b>		
Ontario Trillium Foundation - Resilient Communities Fund	-	6,058
N.W.M.O Grant	-	10,000
Mens Program	<b>40,000</b>	15,000
Othert	<b>11,939</b>	-
United Way Grant	-	19,000
	<b>51,939</b>	50,058
<b>Grey County</b>		
Community Drug and Alcohol Strategy	<b>156,608</b>	292,591
Housing Outreach	-	102,731
	<b>156,608</b>	395,322
<b>Bruce County</b>		
Community Drug and Alcohol Strategy	<b>213,541</b>	234,829
Purchase of Addiction Services	-	71,775
	<b>213,541</b>	306,604
	<b>451,564</b>	788,228

**CANADIAN MENTAL HEALTH ASSOCIATION GREY BRUCE**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**AS AT MARCH 31, 2023**

**6. Deferred contributions**

Deferred contributions represent the unamortized amount of contributions received for the purchase of property, equipment and leasehold improvements. The amortization of contributions is recorded as revenue in the statement of operations. The changes for the year in the deferred contributions balance are as follows:

	2023	2022
	\$	\$
<b>Non-shelter services</b>		
Balance at beginning of year	483,455	602,407
Amounts amortized to revenue	(114,356)	(118,952)
Balance at end of year	<u>369,099</u>	<u>483,455</u>
<b>Shelter services</b>		
Balance at beginning of year	68,188	75,363
Amounts amortized to revenue	(7,175)	(7,175)
Balance at end of year	<u>61,013</u>	<u>68,188</u>
<b>Community Homes for Opportunity</b>		
Balance at beginning of year	41,218	64,298
Amounts amortized to revenue	(16,151)	(23,080)
Balance at end of year	<u>25,068</u>	<u>41,218</u>
	<u>455,180</u>	<u>592,861</u>

**7. Due to Ministry of Health and Long-Term Care**

The amounts owing to Ministries are comprised of the following surpluses not yet recovered:

	2023	2022
	\$	\$
<b>Due to Ministry of Health and Long-Term Care - Non-shelter services</b>		
March 31, 2019	205,568	205,568
March 31, 2020	7,113	7,113
March 31, 2021	117,966	117,966
	<u>330,647</u>	<u>330,647</u>
<b>Due to Ministry of Health and Long-Term Care - Shelter services</b>		
March 31, 2016	4,780	4,780
March 31, 2017	382	382
March 31, 2019	2,521	2,521
March 31, 2020	30,372	30,372
March 31, 2021	37,736	37,736
	<u>75,791</u>	<u>75,791</u>
<b>Due to Ministry of Health and Long-Term Care - Community Homes for Opportunity</b>		
March 31, 2020	122,366	122,366
	<u>122,366</u>	<u>122,366</u>
	<u>528,804</u>	<u>528,804</u>

**CANADIAN MENTAL HEALTH ASSOCIATION GREY BRUCE**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**AS AT MARCH 31, 2023**

**8. Mortgages payable debt**

	<b>2023</b>	<b>2022</b>
	<b>\$</b>	<b>\$</b>
(a) 2.31% first mortgage, payable to Scotiabank, secured by land, buildings, a chattel mortgage on equipment and the assignment of rents of the Riverview Apartments, due November 1, 2024. Principal and interest payable in monthly instalments of \$2,422	<b>52,026</b>	79,507
(b) Prime + 5% first mortgage, payable to Royal Bank of Canada, secured by land, buildings and a chattel mortgage on equipment of Brooke House, due March 1, 2025. Principal and interest payable in monthly instalments of \$1,912	<b>44,416</b>	65,704
(c) 5.12% first mortgage, payable to Scotiabank, secured by land, buildings and a chattel mortgage on equipment of Frank Street, due October 1, 2024. Principal and interest payable in monthly instalments of \$2,723	<b>49,429</b>	79,515
	<b>145,871</b>	224,726
Less: current portion	<b>80,969</b>	128,308
	<b>64,902</b>	96,418

Total debt servicing requirements for the above mortgages are provided through operating grants from the Ministry of Health and Long-Term Care. The following is a schedule of principal payments due within each of the next two years which will be paid by the Organization:

2024	\$	80,969
2025		64,902

**9. Commitments**

The Organization is obligated to make the following annual lease payments:

	<b>Office space</b>	<b>Apartment program</b>	<b>Total</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
2024	338,574	316,372	654,946
2025	250,360	-	250,360
2026	222,408	-	222,408
2027	120,834	-	120,834
2028	22,284	-	22,284

**10. Donations and fundraising reserve**

Ministry of Health and Long-Term Care policy permits retention of the donations, fundraising and associated interest by the Organization. These retained funds and associated interest are maintained in a separate interest bearing reserve bank account.

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**CANADIAN MENTAL HEALTH ASSOCIATION GREY BRUCE**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**AS AT MARCH 31, 2023**

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**11. Capital reserve, operating reserve and unrestricted fund**

The Capital Reserve is funded by the capital reserve allowance provided by the Ministry of Health and Long-Term Care. The allowance is deposited into a separate interest bearing bank account. The allowance and interest earned are used to fund specific eligible capital expenditures as permitted by the Ministry.

The Operating Reserve is funded by retained surplus related to operating costs savings in the Brooke House, Riverview Apartments and Frank Street Group Home programs. The final total to be retained will not be determined until the Ministry has reviewed the Organization's Annual Information Return for the year. The Organization may retain and use, with Ministry approval, any excess of revenues over expenditures to increase the Operating Reserve Fund.

**12. Financial instruments**

The Organization's exposure to risks from financial instruments is described as follows:

**(a) 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 Organization is exposed to credit risk in connection with the collection of its accounts receivable. At March 31, 2023, the allowance for doubtful accounts is \$49,214 (2022 - \$49,214). The Organization does not anticipate significant loss for non-collection.

**(b) Interest rate risk**

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates. The Organization is exposed to interest rate risk on its long-term debt. Specifically, the Organization is exposed to fair value risk due to changes in market rates of interest.

**(c) Liquidity risk**

Liquidity risk is the risk that the Organization may not be able to meet its obligations. The Organization has a comprehensive plan in place to meet its obligations as they come due - primarily from cash flow from operations.



**CANADIAN MENTAL HEALTH ASSOCIATION GREY BRUCE**  
**STATEMENT OF FINANCIAL POSITION BY FUNDER**  
**AS AT MARCH 31, 2023**

Schedule 1

	MOHLTC Non-Shelter	MOHLTC Shelter	Community Homes for Opportunity	Donations and Fundraising Reserve	Bruce & Grey County Funding	2023
	\$	\$	\$	\$	\$	\$
<b>Assets</b>						
Current						
Cash - operating	2,042,741	13,932	150	114,892	1,287	<b>2,173,002</b>
Cash - capital reserve	-	327,035	-	-	-	<b>327,035</b>
Due to/from other programs	(1,450,404)	734,426	3,149	343,967	368,862	-
Accounts receivable	707,290	40,410	49,479	24,979	-	<b>822,158</b>
Investments	-	-	-	115,834	-	<b>115,834</b>
Prepaid expenses	30,510	67,636	70,418	-	-	<b>168,564</b>
	<b>1,330,137</b>	<b>1,183,439</b>	<b>123,196</b>	<b>599,672</b>	<b>370,149</b>	<b>3,606,593</b>
Property and equipment	525,749	207,131	32,241	-	-	<b>765,121</b>
	<b>1,855,886</b>	<b>1,390,570</b>	<b>155,437</b>	<b>599,672</b>	<b>370,149</b>	<b>4,371,714</b>
<b>Liabilities</b>						
Current						
Accounts payable and accrued liabilities	1,135,340	-	-	-	-	<b>1,135,340</b>
Deferred revenue	20,796	675	8,005	51,939	370,149	<b>451,564</b>
Due to Ministry of Health and Long-Term Care	330,650	75,788	122,366	-	-	<b>528,804</b>
Current portion of mortgages	-	80,969	-	-	-	<b>80,969</b>
	<b>1,486,786</b>	<b>157,432</b>	<b>130,371</b>	<b>51,939</b>	<b>370,149</b>	<b>2,196,677</b>
Deferred contributions	369,100	61,014	25,066	-	-	<b>455,180</b>
Mortgage payable	-	64,902	-	-	-	<b>64,902</b>
	<b>1,855,886</b>	<b>283,348</b>	<b>155,437</b>	<b>51,939</b>	<b>370,149</b>	<b>2,716,759</b>
<b>Fund Balances</b>						
Capital reserve fund	-	327,402	-	-	-	<b>327,402</b>
Operating reserve fund	-	779,820	-	-	-	<b>779,820</b>
Donations and fundraising reserve fund	-	-	-	547,733	-	<b>547,733</b>
	<b>-</b>	<b>1,107,222</b>	<b>-</b>	<b>547,733</b>	<b>-</b>	<b>1,654,955</b>
	<b>1,855,886</b>	<b>1,390,570</b>	<b>155,437</b>	<b>599,672</b>	<b>370,149</b>	<b>4,371,714</b>

See accompanying notes to the financial statements

**CANADIAN MENTAL HEALTH ASSOCIATION GREY BRUCE**  
**STATEMENT OF FINANCIAL POSITION BY FUNDER**  
**AS AT MARCH 31, 2022**

Schedule 2

	MOHLTC Non-Shelter \$	MOHLTC Shelter \$	Community Homes for Opportunity \$	Donations and Fundraising Reserve \$	Bruce & Grey County Funding \$	2022 \$
<b>Assets</b>						
Current						
Cash - operating	2,783,789	15,568	150	122,258	1,287	<b>2,923,052</b>
Cash - capital reserve	-	315,516	-	-	-	<b>315,516</b>
Due to/from other programs	(2,039,173)	820,219	101,968	416,346	700,640	-
Accounts receivable	334,528	38,436	21,079	46,506	-	<b>440,549</b>
Investments	-	-	-	132,104	-	<b>132,104</b>
Prepaid expenses	67,313	-	-	-	-	<b>67,313</b>
	<b>1,146,457</b>	<b>1,189,739</b>	<b>123,197</b>	<b>717,214</b>	<b>701,927</b>	<b>3,878,534</b>
Property and equipment	640,106	293,162	48,391	-	-	<b>981,659</b>
	<b>1,786,563</b>	<b>1,482,901</b>	<b>171,588</b>	<b>717,214</b>	<b>701,927</b>	<b>4,860,193</b>
<b>Liabilities</b>						
Current						
Accounts payable and accrued liabilities	944,893	18,188	-	-	-	<b>963,081</b>
Deferred revenue	27,564	675	8,005	50,058	701,927	<b>788,229</b>
Due to Ministry of Health and Long-Term Care	330,650	75,788	122,366	-	-	<b>528,804</b>
Current portion of mortgages	-	128,308	-	-	-	<b>128,308</b>
	<b>1,303,107</b>	<b>222,959</b>	<b>130,371</b>	<b>50,058</b>	<b>701,927</b>	<b>2,408,422</b>
Deferred contributions	483,456	68,188	41,217	-	-	<b>592,861</b>
Mortgage payable	-	96,418	-	-	-	<b>96,418</b>
	<b>1,786,563</b>	<b>387,565</b>	<b>171,588</b>	<b>50,058</b>	<b>701,927</b>	<b>3,097,701</b>
<b>Fund Balances</b>						
Capital reserve fund	-	315,514	-	-	-	<b>315,514</b>
Operating reserve fund	-	779,822	-	-	-	<b>779,822</b>
Donations and fundraising reserve fund	-	-	-	667,156	-	<b>667,156</b>
	<b>-</b>	<b>1,095,336</b>	<b>-</b>	<b>667,156</b>	<b>-</b>	<b>1,762,492</b>
	<b>1,786,563</b>	<b>1,482,901</b>	<b>171,588</b>	<b>717,214</b>	<b>701,927</b>	<b>4,860,193</b>

See accompanying notes to the financial statements

**CANADIAN MENTAL HEALTH ASSOCIATION GREY BRUCE**  
**REVENUE, EXPENDITURES AND UNEXPENDED FUNDS STATEMENT**  
**FOR THE YEAR ENDED MARCH 31**

**COMMUNITY MENTAL HEALTH FUNDING - NON SHELTER**

**SCHEDULE 3**

	<b>2023</b>	<b>2022</b>
	<b>\$</b>	<b>\$</b>
<b>Revenue</b>		
Ministry of Health and Long-Term Care via South West LHIN		
Operating budget	<b>8,290,399</b>	8,276,695
One-time funding - pandemic pay	-	58,717
One-time funding	<b>284,311</b>	-
	<b>8,574,710</b>	8,335,412
Grants	<b>135,900</b>	-
Ministry of Solicitor General - MAPS funding	<b>5,000</b>	
Amortization of deferred contributions	<b>62,994</b>	67,628
Grey Bruce Health Services - purchase services	<b>36,629</b>	52,136
Other income	<b>85,489</b>	8,808
	<b>8,900,722</b>	8,463,984
<b>Expenditures</b>		
<b>Salaries and benefits-</b>		
Salaries	<b>6,039,360</b>	5,920,335
Benefits	<b>1,288,768</b>	972,900
Purchased services	<b>209,757</b>	205,004
	<b>7,537,885</b>	7,098,239
<b>Sessional fees-</b>	<b>158,536</b>	126,381
<b>Supplies and sundry expenses-</b>		
Advertising and promotion	<b>316</b>	2,040
Board and staff education	<b>48,234</b>	18,567
Liability insurance	<b>63,488</b>	40,568
Maintenance supplies	<b>45,273</b>	12,691
Office and computer supplies	<b>208,066</b>	194,128
Professional fees	<b>27,667</b>	35,280
Program and craft supplies	<b>43,990</b>	26,766
Telephone and internet	<b>69,413</b>	77,720
Travel	<b>144,080</b>	123,488
Other expenses	<b>21,897</b>	57,347
	<b>672,424</b>	588,595
<b>Equipment-</b>		
Equipment lease and maintenance	<b>5,793</b>	44,812
Minor equipment and furniture purchases	<b>27,860</b>	84,773
	<b>33,653</b>	129,585

See accompanying notes to the financial statements

**CANADIAN MENTAL HEALTH ASSOCIATION GREY BRUCE**  
**REVENUE, EXPENDITURES AND UNEXPENDED FUNDS STATEMENT**  
**FOR THE YEAR ENDED MARCH 31**

**COMMUNITY MENTAL HEALTH FUNDING - NON SHELTER**

**SCHEDULE 3**

	<b>2023</b>	<b>2022</b>
	<b>\$</b>	<b>\$</b>
<b>Facilities expenses-</b>		
Property insurance	<b>29,145</b>	15,745
Maintenance service	<b>118,645</b>	74,552
Rent, utilities and taxes	<b>403,943</b>	363,259
	<b>551,733</b>	453,556
Amortization	<b>62,994</b>	67,628
<b>Total expenditures</b>	<b>9,017,225</b>	8,463,984
<b>Surplus (deficit)</b>	<b>(116,503)</b>	-

See accompanying notes to the financial statements

**CANADIAN MENTAL HEALTH ASSOCIATION GREY BRUCE**  
**REVENUE, EXPENDITURES AND UNEXPENDED FUNDS STATEMENT**  
**FOR THE YEAR ENDED MARCH 31**

**ADDICTION FUNDING - CORE (EXCLUDING PROBLEM GAMBLING)**

**SCHEDULE 4**

	2023	2022
	\$	\$
<b>Revenue</b>		
Ministry of Health and Long-Term Care via South West LHIN		
Operating budget	2,064,320	2,062,710
One-time funding	-	39,614
	2,064,320	2,102,324
Personal needs allowances	15,021	11,307
Ministry of Community Safety and Correctional Services	16,840	42,331
Ministry of Solicitor General	45,500	35,327
Amortization of deferred contributions	51,363	51,324
Other income	147,604	9,166
	2,340,648	2,251,779
<b>Expenditures</b>		
<b>Salaries and benefits-</b>		
Salaries	1,237,494	1,406,726
Benefits	288,012	217,296
	1,525,506	1,624,022
<b>Sessional fees-</b>	3,770	3,760
<b>Supplies and sundry expenses-</b>		
Advertising and promotion	5,394	7,267
Board and staff education	56,509	23,539
Liability insurance	19,872	9,828
Maintenance supplies	9,925	10,466
Office and computer supplies	76,906	65,445
Professional fees	99,409	33,254
Program and craft supplies	28,795	23,166
Telephone and internet	34,555	37,069
Travel	33,338	19,197
Other expenses	167,216	153,432
	531,919	382,663
<b>Equipment-</b>		
Equipment lease and maintenance	1,474	1,393
Minor equipment and furniture purchases	84,133	48,538
	85,607	49,931

See accompanying notes to the financial statements

**CANADIAN MENTAL HEALTH ASSOCIATION GREY BRUCE**  
**REVENUE, EXPENDITURES AND UNEXPENDED FUNDS STATEMENT**  
**FOR THE YEAR ENDED MARCH 31**

**ADDICTION FUNDING - CORE (EXCLUDING PROBLEM GAMBLING)**

**SCHEDULE 4**

	<b>2023</b>	<b>2022</b>
	<b>\$</b>	<b>\$</b>
<b>Facilities expenses-</b>		
Property insurance	3,974	2,574
Maintenance service	31,667	24,000
Rent, utilities and taxes	<u>158,543</u>	<u>122,966</u>
	<u>194,184</u>	<u>149,540</u>
Amortization	<u>51,363</u>	<u>51,363</u>
<b>Total expenditures</b>	<u>2,392,349</u>	<u>2,261,279</u>
<b>Surplus (deficit)</b>	<u>(51,701)</u>	<u>(9,500)</u>

**CANADIAN MENTAL HEALTH ASSOCIATION GREY BRUCE**  
**REVENUE, EXPENDITURES AND UNEXPENDED FUNDS STATEMENT**  
**FOR THE YEAR ENDED MARCH 31**

**ADDICTION FUNDING - PROBLEM GAMBLING**

**SCHEDULE 5**

	<b>2023</b>	<b>2022</b>
	\$	\$
<b>Revenue</b>		
Ministry of Health and Long-Term Care via South West LHIN		
Operating budget	<b>80,899</b>	80,899
<b>Expenditures</b>		
<b>Salaries and benefits-</b>		
Salaries	<b>58,396</b>	65,343
Benefits	<b>11,994</b>	10,901
	<b>70,390</b>	76,244
<b>Supplies and sundry expenses-</b>		
Advertising and promotion	-	75
Board and staff education	<b>374</b>	68
Liability insurance	<b>500</b>	449
Maintenance supplies	<b>816</b>	573
Office and computer supplies	<b>1,140</b>	504
Professional fees	<b>262</b>	106
Telephone and internet	<b>247</b>	190
Travel	<b>318</b>	-
	<b>3,657</b>	1,965
<b>Facilities expenses-</b>		
Property insurance	-	54
Rent, utilities and taxes	<b>6,852</b>	4,228
	<b>6,852</b>	4,282
<b>Total expenditures</b>	<b>80,899</b>	82,491
<b>Surplus (deficit)</b>	-	(1,592)

**CANADIAN MENTAL HEALTH ASSOCIATION GREY BRUCE**  
**REVENUE, EXPENDITURES AND UNEXPENDED FUNDS STATEMENT**  
**FOR THE YEAR ENDED MARCH 31**

**BROOKE HOUSE, RIVERVIEW APARTMENTS & FRANK STREET GROUP HOME - SHELTER**

**SCHEDULE 6**

	2023	2022
	\$	\$
<b>Revenue</b>		
Ministry of Health and Long-Term Care		
Operating budget	215,630	262,415
Rental income - tenants	66,077	61,400
Amortization of deferred contributions	7,175	7,175
Other income	4,327	524
	<b>293,209</b>	<b>331,514</b>
<b>Expenditures</b>		
<b>Salaries and benefits-</b>		
Salaries	46,164	108,502
Benefits	8,689	11,025
	<b>54,853</b>	<b>119,527</b>
<b>Supplies and sundry expenses-</b>		
Office and computer supplies	-	470
Professional fees	4,760	1,923
	<b>4,760</b>	<b>2,393</b>
<b>Facilities expenses-</b>		
Property insurance	15,500	13,125
Maintenance service	90,879	85,902
Mortgage interest	4,558	6,896
Utilities	36,630	31,443
	<b>147,567</b>	<b>137,366</b>
Amortization	78,855	76,979
Depreciation	7,175	7,175
	<b>86,030</b>	<b>84,154</b>
<b>Total expenditures</b>	<b>293,210</b>	<b>343,440</b>
<b>Surplus (deficit)</b>	<b>(1)</b>	<b>(11,926)</b>

See accompanying notes to the financial statements



**CANADIAN MENTAL HEALTH ASSOCIATION GREY BRUCE**  
**REVENUE, EXPENDITURES AND UNEXPENDED FUNDS STATEMENT**  
**FOR THE YEAR ENDED MARCH 31**

**APARTMENT PROGRAM - RENT SUBSIDY**

**SCHEDULE 7**

	<b>2023</b>	<b>2022</b>
	<b>\$</b>	<b>\$</b>
<b>Revenue</b>		
Ministry of Health and Long-Term Care		
Operating budget	<b>383,982</b>	377,421
Rental income - tenants	<b>565,655</b>	533,870
	<b>949,637</b>	911,291
<b>Expenditures</b>		
<b>Supplies and sundry expenses-</b>		
Administrative expense	<b>64,621</b>	39,812
<b>Facilities expenses-</b>		
Maintenance service	<b>25,830</b>	-
Rent supplement	<b>859,186</b>	871,479
	<b>885,016</b>	871,479
<b>Total expenditures</b>	<b>949,637</b>	911,291
<b>Surplus</b>	<b>-</b>	-

**CANADIAN MENTAL HEALTH ASSOCIATION GREY BRUCE**  
**REVENUE, EXPENDITURES AND UNEXPENDED FUNDS STATEMENT**  
**FOR THE YEAR ENDED MARCH 31**

**COMMUNITY HOMES FOR OPPORTUNITY**

**SCHEDULE 8**

	2023	2022
	\$	\$
<b>Revenue</b>		
Ministry of Health and Long-Term Care		
Operating budget	1,021,068	961,068
One-time funding	65,300	64,800
Less - funding used for capital assets	28,400	
	1,114,768	1,025,868
Rental income - tenants	256,339	254,314
Amortization of deferred contributions	16,150	23,080
	1,387,257	1,303,262
<b>Expenditures</b>		
<b>Salaries and benefits-</b>		
Salaries	377,349	278,970
Benefits	47,776	23,270
	425,125	302,240
<b>Supplies and sundry expenses-</b>		
Board and staff education	480	10,022
Maintenance supplies	3,036	44,642
Office and computer supplies	1,443	11,132
Program and craft supplies	2,460	7,781
Telephone and internet	591	677
Travel	10,543	5,995
Other expenses	381	2,730
	18,934	82,979
<b>Equipment-</b>		
Minor equipment and furniture purchases	2,502	5,607
<b>Payments to CHO homes-</b>		
Additional services and support funds	12,653	11,680
Individual tenant needs	20,397	52,783
Water testing	3,720	4,872
Rent	824,732	732,527
	861,502	801,862
<b>One-time expenses-</b>		
Expenses	63,044	87,494
Amortization	16,150	23,080
<b>Total expenditures</b>	<b>1,387,257</b>	<b>1,303,262</b>
<b>Surplus</b>	<b>-</b>	<b>-</b>

See accompanying notes to the financial statements

**CANADIAN MENTAL HEALTH ASSOCIATION GREY BRUCE**  
**REVENUE, EXPENDITURES AND UNEXPENDED FUNDS STATEMENT**  
**FOR THE YEAR ENDED MARCH 31**

**BRUCE COUNTY - PURCHASE OF ADDICTION SERVICES**

**SCHEDULE 9**

	<b>2023</b>	<b>2022</b>
	<b>\$</b>	<b>\$</b>
<b>Revenue</b>		
Bruce County funding		
Previous period's deferred revenue	<b>71,776</b>	71,776
Current period's deferred revenue	-	(71,776)
	<b>71,776</b>	-
<b>Expenditures</b>		
<b>Salaries and benefits-</b>		
Salaries	<b>61,345</b>	-
Benefits	<b>10,431</b>	-
	<b>71,776</b>	-
<b>Surplus</b>	<b>-</b>	<b>-</b>

See accompanying notes to the financial statements

**CANADIAN MENTAL HEALTH ASSOCIATION GREY BRUCE**  
**REVENUE, EXPENDITURES AND UNEXPENDED FUNDS STATEMENT**  
**FOR THE YEAR ENDED MARCH 31**

**BRUCE AND GREY COUNTY GRANTS - COMMUNITY DRUG & ALCOHOL STRATEGY**

**SCHEDULE 10**

	2023	2022
	\$	\$
<b>Revenue</b>		
County funding		
Bruce County - one-time funding	96,128	208,375
Grey County - one-time funding	10,312	310,050
Previous periods' deferred revenue - Bruce County	234,828	52,453
Previous periods' deferred revenue - Grey County	292,591	117,541
Current period's deferred revenue - Bruce County	(213,541)	(234,828)
Current period's' deferred revenue - Grey County	(156,608)	(292,591)
Other income	370	
	<b>264,080</b>	161,000
<b>Expenditures</b>		
<b>Salaries and benefits-</b>		
Salaries	217,985	128,906
Benefits	36,255	21,730
	<b>254,240</b>	150,636
<b>Supplies and sundry expenses-</b>		
Working group expenses-		
Meeting expenses	1,772	999
Office and computer supplies	-	42
Program and craft supplies	7,559	5,610
Telephone and internet	241	350
Travel	-	148
Other expenses	268	695
	<b>9,840</b>	7,844
<b>Equipment-</b>		
Minor equipment and furniture purchases	-	2,520
	<b>264,080</b>	161,000
<b>Total expenditures</b>	<b>264,080</b>	161,000
<b>Surplus</b>	<b>-</b>	-

See accompanying notes to the financial statements

**CANADIAN MENTAL HEALTH ASSOCIATION GREY BRUCE**  
**REVENUE, EXPENDITURES AND UNEXPENDED FUNDS STATEMENT**  
**FOR THE YEAR ENDED MARCH 31**

**GREY COUNTY GRANT - OUTREACH SUPPORT**

**SCHEDULE 11**

	<b>2023</b>	<b>2022</b>
	<b>\$</b>	<b>\$</b>
<b>Revenue</b>		
County Funding		
One-time funding	-	114,107
Previous Periods' deferred revenue	<b>96,002</b>	96,002
Current period's deferred revenue	-	(96,002)
	<b>96,002</b>	114,107
<b>Expenditures</b>		
<b>Salaries and benefits-</b>		
Salaries	<b>30,714</b>	38,267
Benefits	<b>5,208</b>	6,451
	<b>35,922</b>	44,718
<b>Supplies and sundry expenses-</b>		
Maintenance supplies	<b>121</b>	388
Office and computer supplies	<b>301</b>	3,535
Program and craft supplies	<b>3,780</b>	6,333
Telephone and internet	<b>1,342</b>	1,397
Travel	<b>7,976</b>	4,408
Other expenses	<b>12</b>	53
	<b>13,532</b>	16,114
<b>Equipment-</b>		
Minor equipment and furniture purchases	-	416
<b>Facilities expenses-</b>		
Maintenance service	<b>2,630</b>	10,426
Rent, utilities and taxes	<b>23,560</b>	22,763
Rent subsidy	<b>20,358</b>	19,670
	<b>46,548</b>	52,859
<b>Total expenditures</b>	<b>96,002</b>	114,107
<b>Surplus</b>	-	-

See accompanying notes to the financial statements

**CANADIAN MENTAL HEALTH ASSOCIATION GREY BRUCE**  
**REVENUE, EXPENDITURES AND UNEXPENDED FUNDS STATEMENT**  
**FOR THE YEAR ENDED MARCH 31**

**MINISTRY OF ATTORNEY GENERAL - PARTNER ASSAULT RESPONSE PROGRAM**

**SCHEDULE 12**

	2023	2022
	\$	\$
<b>Revenue</b>		
Ministry of Attorney General	175,933	130,851
Ministry of Attorney General - pandemic funding	-	13,800
Client fees	25,087	36,703
	<b>201,020</b>	<b>181,354</b>
<b>Expenditures</b>		
<b>Salaries and benefits-</b>		
Salaries	152,675	144,762
Benefits	9,017	15,799
	<b>161,692</b>	<b>160,561</b>
<b>Supplies and sundry expenses-</b>		
Board and staff education	6,965	-
Office and computer supplies	1,543	360
Professional fees	3,174	385
Program and craft supplies	832	80
Telephone and internet	1,092	1,654
Travel	242	-
Other expenses	11,628	2,674
	<b>25,476</b>	<b>5,153</b>
<b>Equipment-</b>		
Minor equipment and furniture purchases	-	2,831
<b>Facilities expenses-</b>		
Maintenance service	2,489	1,935
Rent subsidy	11,363	9,978
	<b>13,852</b>	<b>11,913</b>
<b>Total expenditures</b>	<b>201,020</b>	<b>180,458</b>
<b>Surplus</b>	<b>-</b>	<b>896</b>

See accompanying notes to the financial statements

**CANADIAN MENTAL HEALTH ASSOCIATION GREY BRUCE**  
**REVENUE, EXPENDITURES AND UNEXPENDED FUNDS STATEMENT**  
**FOR THE YEAR ENDED MARCH 31**

**DONATIONS AND FUNDRAISING**

**SCHEDULE 13**

	<b>2023</b>	<b>2022</b>
	<b>\$</b>	<b>\$</b>
<b>Revenue</b>		
Donations received	<b>337,906</b>	318,309
Interest revenue	<b>7,839</b>	5,688
Unrealized gain on fair value investments	<b>(21,098)</b>	19,983
	<b>324,647</b>	<b>343,980</b>
<b>Expenditures</b>		
<b>Salaries and benefits-</b>		
Salaries	<b>117,611</b>	115,823
Benefits	<b>13,245</b>	13,114
	<b>130,856</b>	<b>128,937</b>
<b>Supplies and sundry expenses-</b>		
Other expenses	<b>62,736</b>	50,172
<b>Total expenditures</b>	<b>193,592</b>	<b>179,109</b>
<b>Surplus</b>	<b>131,055</b>	<b>164,871</b>

See accompanying notes to the financial statements

**CANADIAN MENTAL HEALTH ASSOCIATION GREY BRUCE**  
**REVENUE, EXPENDITURES AND UNEXPENDED FUNDS STATEMENT**  
**FOR THE YEAR ENDED MARCH 31**

**OTHER PROGRAMS/SERVICES**

**SCHEDULE 14**

	<b>2023</b>	<b>2022</b>
	<b>\$</b>	<b>\$</b>
<b>Revenue</b>		
FAN Club/Lets talk	11,181	12,361
Catering and cafe	148,017	46,671
Mental health first aid	20,976	27,597
ASSIST training	16,983	4,570
Men's program - Male Survivor Program	3,825	7,948
Men's program - My Dads Program	23,792	45,143
Ontario Trillium Foundation	-	131,842
	<b>224,774</b>	<b>276,132</b>
<b>Expenditures</b>		
<b>Salaries and benefits-</b>		
Salaries	105,801	105,377
Benefits	22,862	22,635
	<b>128,663</b>	<b>128,012</b>
<b>Supplies and sundry expenses-</b>		
Advertising and promotion	1,922	2,820
Board and staff education	4,703	21,969
Office and computer supplies	1,458	1,789
Professional fees	1,125	897
Program and craft supplies	102,876	36,772
Telephone and internet	833	1,608
Travel	15,417	3,977
Other expenses	21,626	13,708
	<b>149,960</b>	<b>83,540</b>
<b>Equipment-</b>		
Minor equipment and furniture purchases	-	22,842
	<b>-</b>	<b>22,842</b>
<b>Facilities expenses-</b>		
Maintenance service	11,123	18,990
Rent, utilities and taxes	17,302	15,135
	<b>28,425</b>	<b>34,125</b>
<b>Total expenditures</b>	<b>307,048</b>	<b>268,519</b>
<b>Surplus (deficit)</b>	<b>(82,274)</b>	<b>7,613</b>

See accompanying notes to the financial statements