

**CANADIAN MENTAL HEALTH ASSOCIATION GREY BRUCE**  
**FINANCIAL STATEMENTS**  
**MARCH 31, 2021**

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**CANADIAN MENTAL HEALTH ASSOCIATION GREY BRUCE**  
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**MARCH 31, 2021**

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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, 2021 and the for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Organization as at March 31, 2021, 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 Opinion**

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  
August 25, 2021

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

	2021 \$	2020 \$
<b>Assets</b>		
Current		
Cash - operating	3,370,135	3,154,122
Cash - capital reserve	312,665	307,473
Accounts receivable	426,717	420,736
Investments (Note 2)	108,315	76,189
Prepaid expenses	16,642	26,991
	<u>4,234,474</u>	<u>3,985,511</u>
Property and equipment (Note 3)	<u>1,207,883</u>	<u>1,172,107</u>
	<u><u>5,442,357</u></u>	<u><u>5,157,618</u></u>
<b>Liabilities</b>		
Current		
Accounts payable and accrued liabilities (Note 4)	1,517,577	1,635,281
Deferred revenue (Note 5)	639,219	331,203
Due to Ministry of Health and Long-Term Care (Note 7)	632,509	986,786
Current portion of mortgages	76,953	54,974
	<u>2,866,258</u>	<u>3,008,244</u>
Deferred contributions (Note 6)	742,067	655,280
Mortgage payable (Note 8)	<u>224,752</u>	<u>215,366</u>
	<u><u>3,833,077</u></u>	<u><u>3,878,890</u></u>
<b>Fund Balances</b>		
Unrestricted fund	-	(172,679)
Capital reserve fund	312,665	307,472
Operating reserve fund	791,748	773,597
Donations and fundraising reserve fund	504,867	370,338
	<u>1,609,280</u>	<u>1,278,728</u>
	<u><u>5,442,357</u></u>	<u><u>5,157,618</u></u>

See accompanying notes to the financial statements

**CANADIAN MENTAL HEALTH ASSOCIATION GREY BRUCE**  
**STATEMENT OF CHANGES IN FUND BALANCES**  
**AS AT MARCH 31**

	Unrestricted \$	Capital Reserve Fund \$	Operating Reserve Fund \$	Donations and Fundraising Reserve \$	Total 2021 \$	Total 2020 \$
<b>Fund balance at beginning of year</b>	(172,679)	307,472	773,597	370,338	<b>1,278,728</b>	1,444,279
Excess of revenue over expenditures	172,679	-	18,151	134,529	<b>325,359</b>	(155,797)
Current years contributions	-	3,771	-	-	<b>3,771</b>	7,543
Current years expenses	-	-	-	-	-	(23,014)
Interest earned	-	1,422	-	-	<b>1,422</b>	5,717
<b>Fund balance at end of year</b>	-	312,665	791,748	504,867	<b>1,609,280</b>	1,278,728

See accompanying notes to the financial statements

# CANADIAN MENTAL HEALTH ASSOCIATION GREY BRUCE

## STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31

	2021	2020
	\$	\$
<b>Revenue</b>		
Ministry of Health and Long-Term Care via South West LHIN		
Operating budget	10,422,819	10,218,866
One-time funding	224,447	-
Ministry of Health and Long-Term Care		
Operating budget - shelter and rent subsidy	1,572,196	1,383,460
One-time funding	79,490	204,400
Capital reserve	3,771	7,543
Ministry of Attorney General	158,366	130,851
Ministry of Community Safety and Correctional Services	47,296	91,897
Grey County funding for community drug & alcohol strategy	66,071	41,256
Grey County grant - outreach support	127,623	84,875
Bruce County purchase of addiction services	12,287	11,525
Bruce County funding for community drug & alcohol strategy	66,070	41,345
Shelter rental income - tenants	859,491	840,542
Donations and fundraising	321,976	200,843
Grey Bruce Health Services - purchase services	68,507	41,415
Program revenue	53,566	163,790
Other income	112,924	134,030
Amortization of deferred contributions	124,335	121,935
	<b>14,321,235</b>	<b>13,718,573</b>
<b>Expenditures</b>		
<b>Salaries and benefits-</b>		
Salaries	7,970,435	7,789,449
Benefits	1,519,688	1,526,023
Purchased services	205,740	202,801
	<b>9,695,863</b>	<b>9,518,273</b>
<b>Sessional fees-</b>	<b>130,141</b>	<b>130,141</b>
<b>Supplies and sundry expenses-</b>		
Advertising and promotion	7,937	14,784
Audit fees	28,013	22,282
Bad debt expense (recovery)	8,465	(874)
Board and staff education	53,398	78,352
Liability insurance	42,683	38,111
Maintenance supplies	25,286	22,277
Office and computer supplies	151,106	151,427
Professional fees	185,440	233,768
Program and craft supplies	74,915	101,620
Telephone and internet	134,167	99,362
Travel	105,079	238,022
Other expenses	306,923	237,258
	<b>1,123,412</b>	<b>1,236,389</b>

See accompanying notes to the financial statements

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

	2021 \$	2020 \$
<b>Equipment-</b>		
Equipment lease and maintenance	25,008	33,839
Minor equipment and furniture purchases	153,544	82,407
	<u>178,552</u>	<u>116,246</u>
<b>Facilities expenses-</b>		
Property insurance	25,972	24,005
Maintenance service	191,717	174,136
Mortgage interest	5,956	8,217
Rent, utilities and taxes	542,978	495,930
Rent - apartment program	875,588	849,717
Community Homes for Opportunities facility costs	886,917	957,804
	<u>2,529,128</u>	<u>2,509,809</u>
Amortization	<u>179,310</u>	196,417
Transfer to capital reserve	<u>3,771</u>	7,543
<b>Total expenditures</b>	<u>13,840,177</u>	<u>13,714,818</u>
<b>Unexpended funds for the year</b>	<b>481,058</b>	<b>3,755</b>
Due to Ministry of Health and Long-Term Care	<u>(155,699)</u>	<u>(159,551)</u>
<b>Excess of revenue over expenditures</b>	<u><b>325,359</b></u>	<u>(155,796)</u>

See accompanying notes to the financial statements



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

	2021 \$	2020 \$
<b>Cash provided by (used for)</b>		
<b>Operating activities</b>		
Excess of revenue over expenditures	325,359	(155,796)
Items not involving cash		
Amortization of property and equipment	179,310	196,417
Amortization of deferred contributions	(124,335)	(107,937)
Unrealized loss on investments	(28,876)	1,554
	<u>351,458</u>	<u>(65,762)</u>
Change in		
Accounts receivable	(5,982)	(5,220)
Prepaid expenses	10,349	24,135
Accounts payable and accrued liabilities	(120,961)	606,819
Deferred revenue	308,016	(21,564)
Due to Ministry of Health and Long-Term Care	(354,277)	159,852
	<u>188,603</u>	<u>698,260</u>
<b>Financing and investing activities</b>		
Purchase of property and equipment	(211,120)	(46,250)
Deferred contributions related to property and equipment	211,120	46,250
Net contributions to capital reserve fund	5,193	(9,754)
Increase in investments	(3,956)	-
Net cash received on mortgage	86,340	-
Principal payment on mortgages	(54,975)	(150,288)
	<u>32,602</u>	<u>(160,042)</u>
<b>Change in cash</b>	<b>221,205</b>	<b>538,218</b>
Cash at beginning of year	<u>3,461,595</u>	<u>2,923,377</u>
<b>Cash at end of year</b>	<b><u>3,682,800</u></b>	<b><u>3,461,595</u></b>
Cash consists of		
Cash - operating	3,370,135	3,154,122
Cash - capital reserve	312,665	307,473
	<u>3,682,800</u>	<u>3,461,595</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, 2021**

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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.

The Organization was created upon the merger of HopeGreyBruce Mental Health and Addictions Services, Canadian Mental Health Association - Grey Bruce Branch and G & B House pursuant to the Amalgamation Agreement between the three formerly independent not-for-profit Organizations. The Organization assumed all assets and liabilities at book value of the predecessor Organizations.

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.

**(b) 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, 2021**

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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 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, 2021, the fair market value of these investments is \$108,315 (2020 - \$76,189) and the book cost is \$83,501 (2020 - \$79,545).

**CANADIAN MENTAL HEALTH ASSOCIATION GREY BRUCE**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**AS AT MARCH 31, 2021**

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

	Non-Shelter \$	Shelter \$	Community Homes for Opportunity \$	2021 \$	2020 \$
<b>Cost</b>					
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	-	101,244	<b>1,273,953</b>	1,070,061
Leasehold Improvements	411,941	-	-	<b>411,941</b>	407,977
	<b>2,488,124</b>	<b>1,579,345</b>	<b>101,244</b>	<b>4,168,713</b>	<b>3,960,857</b>
<b>Accumulated amortization</b>					
Buildings	473,992	1,202,028	-	<b>1,676,020</b>	1,582,332
Equipment	927,620	-	36,947	<b>964,567</b>	915,078
Leasehold Improvements	320,243	-	-	<b>320,243</b>	291,338
	<b>1,721,855</b>	<b>1,202,028</b>	<b>36,947</b>	<b>2,960,830</b>	<b>2,788,748</b>
	<b>766,269</b>	<b>377,317</b>	<b>64,297</b>	<b>1,207,883</b>	<b>1,172,109</b>

**4. Accounts payable**

Included in accounts payable is \$88,796 (2020 - \$49,916) 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:

	2021 \$	2020 \$
<b>Ministry of Health and Long-Term Care</b>		
Non-shelter	113,907	35,209
Community Homes for Opportunity	72,805	8,005
Shelter	29,005	-
	<b>215,717</b>	<b>43,214</b>
<b>Other Programs</b>		
Ontario Trillium Foundation - Resilient Communities Fund	69,000	-
N.W.M.O Grant	10,000	-
	<b>79,000</b>	-
<b>Grey County</b>		
Community Drug and Alcohol Strategy	117,542	93,612
Housing Outreach	102,732	31,791
	<b>220,274</b>	<b>125,403</b>
<b>Bruce County</b>		
Community Drug and Alcohol Strategy	52,453	78,523
Purchase of Addiction Services	71,775	84,063
	<b>124,228</b>	<b>162,586</b>
	<b>639,219</b>	<b>331,203</b>

# CANADIAN MENTAL HEALTH ASSOCIATION GREY BRUCE

## NOTES TO THE FINANCIAL STATEMENTS

AS AT MARCH 31, 2021

### 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:

	2021	2020
	\$	\$
<b>Non-shelter services</b>		
Balance at beginning of year	485,367	572,327
Contributions for equipment	211,120	-
Amounts amortized to revenue	(94,080)	(86,960)
Balance at end of year	602,407	485,367
<b>Shelter services</b>		
Balance at beginning of year	82,538	89,686
Amounts amortized to revenue	(7,175)	(7,148)
Balance at end of year	75,363	82,538
<b>Community Homes for Opportunity</b>		
Balance at beginning of year	87,377	54,956
Contributions for equipment	-	46,250
Amounts amortized to revenue	(23,080)	(13,829)
Balance at end of year	64,297	87,377
	<b>742,067</b>	<b>655,282</b>

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

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

	2021	2020
	\$	\$
<b>Due to Ministry of Health and Long-Term Care - Non-shelter services</b>		
March 31, 2018	-	509,978
March 31, 2019	205,568	205,569
March 31, 2020	7,113	7,113
March 31, 2021	117,966	-
	330,647	722,660
<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, 2018	14,899	14,899
March 31, 2019	24,399	24,399
March 31, 2020	30,372	30,372
March 31, 2021	37,736	-
	112,568	74,832
<b>Due to Ministry of Health and Long-Term Care - Community Homes for Opportunity</b>		
March 31, 2018	3,510	3,510
March 31, 2019	63,418	63,418
March 31, 2020	122,366	122,366
	189,294	189,294
	<b>632,509</b>	<b>986,786</b>

**CANADIAN MENTAL HEALTH ASSOCIATION GREY BRUCE**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**AS AT MARCH 31, 2021**

**8. Mortgages payable debt**

	<b>2021</b>	<b>2020</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>106,478</b>	132,838
(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>86,340</b>	-
(b) 2.62% first mortgage, payable to Scotiabank, secured by land, buildings and a chattel mortgage on equipment of Frank Street, due October 1, 2022. Principal and interest payable in monthly instalments of \$2,655	<b>108,887</b>	137,502
	<b>301,705</b>	270,340
Less: current portion	<b>76,953</b>	54,974
	<b>224,752</b>	215,366

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 five years which will be paid by the Organization:

2022	\$	76,953
2023		128,308
2024		50,029
2025		46,415

**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>
2022	180,525	251,542	432,067
2023	122,058	-	122,058
2024	79,576	-	79,576
2025	19,656	-	19,656
2026	57,788	-	57,788

**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, 2021**

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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.

The opening unrestricted fund represents the overspent amounts at March 31, 2020 relating to the Community Mental Health Funding -Non Shelter and the Addiction Funding - Core programs. The Organization, with Ministry approval, has funded this deficit with current year surpluses.

**12. 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.

**13. 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, 2021, the allowance for doubtful accounts is \$49,214 (2020 - \$40,648). 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.

**14. Significant event**

The impact of Covid-19 in Canada and on the global economy is significant. As the impacts of Covid-19 continue, there could be further impact on the Organization, its employees, suppliers and other third party associates that could impact the timing and amounts realized on CMHA's assets and future ability to deliver services and projects. At this time, the full potential impact of Covid-19 on CMHA is not known. Given the dynamic nature of these circumstances and the duration of disruption, the related financial impact cannot be reasonably estimated at this time. CMHA will continue to focus on managing expenditures to ensure it is able to continue to provide mental health services to the residents of Grey and Bruce Counties

**CANADIAN MENTAL HEALTH ASSOCIATION GREY BRUCE**  
**STATEMENT OF FINANCIAL POSITION BY FUNDER**  
**AS AT MARCH 31, 2021**

	MOHLTC Non-Shelter \$	MOHLTC Shelter \$	Community Homes for Opportunity \$	Donations and Fundraising Reserve \$	Bruce & Grey County Funding \$	2021 \$  Schedule 1
<b>Assets</b>						
Current						
Bank - operating	3,177,528	68,456	150	122,714	1,287	3,370,135
Bank - capital reserve	-	312,665	-	-	-	312,665
Due to/from other programs	(1,872,449)	854,018	322,467	352,749	343,215	-
Accounts receivable	381,103	25,179	20,346	89	-	426,717
Investments	-	-	-	108,315	-	108,315
Prepaid expenses	16,642	-	-	-	-	16,642
	1,702,824	1,260,318	342,963	583,867	344,502	4,234,474
Property and equipment	766,270	377,316	64,297	-	-	1,207,883
	2,469,094	1,637,634	407,260	583,867	344,502	5,442,357
<b>Liabilities</b>						
Current						
Accounts payable and accrued liabilities	1,422,130	14,583	80,864	-	-	1,517,577
Deferred revenue	113,907	29,005	72,805	79,000	344,502	639,219
Due to Ministry of Health and Long-Term Care	330,650	112,565	189,294	-	-	632,509
Current portion of mortgages	-	76,953	-	-	-	76,953
	1,866,687	233,106	342,963	79,000	344,502	2,866,258
Deferred contributions	602,407	75,363	64,297	-	-	742,067
Mortgage payable	-	224,752	-	-	-	224,752
	2,469,094	533,221	407,260	79,000	344,502	3,833,077
<b>Fund Balances</b>						
Capital reserve fund	-	312,665	-	-	-	312,665
Operating reserve fund	-	791,748	-	-	-	791,748
Donations and fundraising reserve fund	-	-	-	504,867	-	504,867
	-	1,104,413	-	504,867	-	1,609,280
	2,469,094	1,637,634	407,260	583,867	344,502	5,442,357

See accompanying notes to the financial statements



**CANADIAN MENTAL HEALTH ASSOCIATION GREY BRUCE**  
**STATEMENT OF FINANCIAL POSITION BY FUNDER**  
**AS AT MARCH 31, 2020**

	MOHLTC Non-Shelter \$	MOHLTC Shelter \$	Community Homes for Opportunity \$	Donations and Fundraising Reserve \$	Bruce & Grey County Funding \$	2020 \$ Schedule 2
<b>Assets</b>						
Current						
Bank - operating	2,451,673	577,971	150	123,041	1,287	<b>3,154,122</b>
Bank - capital reserve	-	307,473	-	-	-	<b>307,473</b>
Due to/from other programs	(812,133)	196,413	258,059	170,959	186,702	-
Accounts receivable	271,973	28,235	20,379	149	100,000	<b>420,736</b>
Investments	-	-	-	76,189	-	<b>76,189</b>
Prepaid expenses	26,991	-	-	-	-	<b>26,991</b>
	<b>1,938,504</b>	<b>1,110,092</b>	<b>278,588</b>	<b>370,338</b>	<b>287,989</b>	<b>3,985,511</b>
Property and equipment	645,264	439,466	87,377	-	-	<b>1,172,107</b>
	<b>2,583,768</b>	<b>1,549,558</b>	<b>365,965</b>	<b>370,338</b>	<b>287,989</b>	<b>5,157,618</b>
<b>Liabilities</b>						
Current						
Accounts payable and accrued liabilities	1,513,212	40,779	81,290	-	-	<b>1,635,281</b>
Deferred revenue	35,209	-	8,005	-	287,989	<b>331,203</b>
Due to Ministry of Health and Long-Term Care	722,660	74,832	189,294	-	-	<b>986,786</b>
Current portion of mortgages	-	54,974	-	-	-	<b>54,974</b>
	<b>2,271,081</b>	<b>170,585</b>	<b>278,589</b>	<b>-</b>	<b>287,989</b>	<b>3,008,244</b>
Deferred contributions	485,366	82,538	87,376	-	-	<b>655,280</b>
Mortgage payable	-	215,366	-	-	-	<b>215,366</b>
	<b>2,756,447</b>	<b>468,489</b>	<b>365,965</b>	<b>-</b>	<b>287,989</b>	<b>3,878,890</b>
<b>Fund Balances</b>						
Unrestricted fund	(172,679)	-	-	-	-	<b>(172,679)</b>
Capital reserve fund	-	307,472	-	-	-	<b>307,472</b>
Operating reserve fund	-	773,597	-	-	-	<b>773,597</b>
Donations and fundraising reserve fund	-	-	-	370,338	-	<b>370,338</b>
	<b>(172,679)</b>	<b>1,081,069</b>	<b>-</b>	<b>370,338</b>	<b>-</b>	<b>1,278,728</b>
	<b>2,583,768</b>	<b>1,549,558</b>	<b>365,965</b>	<b>370,338</b>	<b>287,989</b>	<b>5,157,618</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**

	2021	2020
	\$	\$
<b>Revenue</b>		
Ministry of Health and Long-Term Care via South West LHIN		
Operating budget	8,279,182	8,073,643
One-time funding - Covid emergency	75,331	-
One-time funding - Pandemic pay	130,290	-
One-time funding - Capital funding	229,946	-
Less - funding used for capital assets	<u>(211,120)</u>	<u>-</u>
	8,503,629	8,073,643
Amortization of deferred contributions	42,756	79,944
Grey Bruce Health Services - purchase services	68,507	41,415
Other income	<u>31,409</u>	<u>75,041</u>
	<u>8,646,301</u>	<u>8,270,043</u>
<b>Expenditures</b>		
<b>Salaries and benefits-</b>		
Salaries	5,867,802	5,592,272
Benefits	1,111,178	1,099,888
Purchased services	<u>205,740</u>	<u>202,801</u>
	<u>7,184,720</u>	<u>6,894,961</u>
<b>Sessional fees-</b>	<u>119,981</u>	<u>126,676</u>
<b>Supplies and sundry expenses-</b>		
Advertising and promotion	4,163	9,673
Audit fees	15,372	14,492
Board and staff education	20,370	48,524
Liability insurance	34,056	29,308
Maintenance supplies	8,866	11,535
Office and computer supplies	99,395	110,008
Professional fees	88,117	203,887
Program and craft supplies	34,905	52,727
Telephone and internet	92,751	77,599
Travel	89,755	173,666
Other expenses	<u>103,968</u>	<u>43,676</u>
	<u>591,718</u>	<u>775,095</u>
<b>Equipment-</b>		
Equipment lease and maintenance	23,651	27,699
Minor equipment and furniture purchases	<u>93,276</u>	<u>39,645</u>
	<u>116,927</u>	<u>67,344</u>

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**

	2021	2020
	\$	\$
<b>Facilities expenses-</b>		
Property insurance	12,815	12,709
Maintenance service	86,732	73,629
Rent, utilities and taxes	<b>351,828</b>	326,383
	<u>451,375</u>	<u>412,721</u>
Amortization	<u>42,756</u>	79,944
<b>Total expenditures</b>	<u><b>8,507,477</b></u>	<u>8,356,741</u>
<b>Unexpended funds for the year</b>	<u><b>138,824</b></u>	<u>(86,698)</u>
<b>Excess of revenue over expenditures (expenditures over revenue)</b>	<u><b>138,824</b></u>	<u>(86,698)</u>

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**

	2021	2020
	\$	\$
<b>Revenue</b>		
Ministry of Health and Long-Term Care via South West LHIN		
Operating budget	2,062,738	2,064,324
Personal needs allowances	17,512	11,291
Reimbursement of residential medical and dental expenses	-	17,355
Ministry of Community Safety and Correctional Services	47,296	91,897
Amortization of deferred contributions	51,324	20,846
Other income	4,827	14,338
	2,183,697	2,220,051
<b>Expenditures</b>		
<b>Salaries and benefits-</b>		
Salaries	1,232,284	1,569,802
Benefits	246,465	304,208
	1,478,749	1,874,010
<b>Sessional fees-</b>	10,160	3,465
<b>Supplies and sundry expenses-</b>		
Advertising and promotion	3,589	3,932
Audit fees	8,000	2,622
Board and staff education	16,339	20,482
Liability insurance	8,250	7,807
Maintenance supplies	6,280	10,140
Office and computer supplies	40,220	28,988
Professional fees	95,603	27,766
Program and craft supplies	9,885	11,850
Telephone and internet	35,469	12,386
Travel	7,703	35,942
Other expenses	116,471	115,864
	347,809	277,779
<b>Equipment-</b>		
Equipment lease and maintenance	1,340	3,140
Minor equipment and furniture purchases	36,712	18,739
	38,052	21,879

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>2021</b>	<b>2020</b>
	<b>\$</b>	<b>\$</b>
<b>Facilities expenses-</b>		
Property insurance	<b>2,095</b>	2,323
Maintenance service	<b>19,388</b>	25,624
Rent, utilities and taxes	<b>97,169</b>	80,105
	<b>118,652</b>	108,052
Amortization	<b>51,324</b>	20,847
<b>Total expenditures</b>	<b>2,044,746</b>	2,306,032
<b>Unexpended funds for the year</b>	<b>138,951</b>	(85,981)
Due to Ministry of Health and Long-Term Care	<b>(105,096)</b>	-
<b>Excess of expenditures over revenue</b>	<b>33,855</b>	(85,981)

**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>2021</b>	<b>2020</b>
	<b>\$</b>	<b>\$</b>
<b>Revenue</b>		
Ministry of Health and Long-Term Care via South West LHIN		
Operating budget	<b>80,899</b>	80,899
Amortization of deferred contributions	-	140
Other income	<b>42</b>	339
	<b>80,941</b>	81,378
<b>Expenditures</b>		
<b>Salaries and benefits-</b>		
Salaries	<b>46,698</b>	53,005
Benefits	<b>8,589</b>	10,412
	<b>55,287</b>	63,417
<b>Supplies and sundry expenses-</b>		
Advertising and promotion	-	75
Audit fees	<b>149</b>	166
Board and staff education	<b>3,099</b>	2,935
Liability insurance	<b>377</b>	306
Maintenance supplies	<b>650</b>	602
Office and computer supplies	<b>596</b>	1,009
Telephone and internet	<b>1,183</b>	482
Travel	<b>420</b>	1,090
Other expenses	<b>88</b>	166
	<b>6,562</b>	6,831
<b>Equipment-</b>		
Equipment lease and maintenance	<b>17</b>	-
Minor equipment and furniture purchases	<b>2,001</b>	-
	<b>2,018</b>	-
<b>Facilities expenses-</b>		
Property insurance	<b>44</b>	35
Rent, utilities and taxes	<b>4,160</b>	3,842
	<b>4,204</b>	3,877
Amortization	-	140
<b>Total expenditures</b>	<b>68,071</b>	74,265
<b>Unexpended funds for the year</b>	<b>12,870</b>	7,113
Due to Ministry of Health and Long-Term Care	<b>(12,870)</b>	(7,113)
<b>Excess of revenue over expenditures</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**

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

**SCHEDULE 6**

	2021	2020
	\$	\$
<b>Revenue</b>		
Ministry of Health and Long-Term Care		
Operating budget	217,436	208,739
Capital reserve	3,771	7,543
Rental income - tenants	63,059	62,669
Amortization of deferred contributions	7,175	7,175
Other income	1,201	5,681
	<b>292,642</b>	<b>291,807</b>
<b>Expenditures</b>		
<b>Salaries and benefits-</b>		
Salaries	47,395	23,707
Benefits	8,701	4,710
	<b>56,096</b>	<b>28,417</b>
<b>Supplies and sundry expenses-</b>		
Audit fees	2,696	3,002
Bad debt expense	8,465	-
Office and computer supplies	54	2,013
Telephone and internet	676	3,607
Travel	-	277
Other expenses	4,020	986
	<b>15,911</b>	<b>9,885</b>
<b>Facilities expenses-</b>		
Property insurance	11,018	8,938
Maintenance service	71,732	61,427
Mortgage interest	5,956	8,217
Utilities	28,896	32,935
	<b>117,602</b>	<b>111,517</b>
Amortization	54,975	63,673
Depreciation	7,175	7,175
	<b>62,150</b>	<b>70,848</b>
Transfer to capital reserve	3,771	7,543
<b>Total expenditures</b>	<b>255,530</b>	<b>228,210</b>
<b>Unexpended funds for the year</b>	<b>37,112</b>	<b>63,597</b>
Transfer to operating reserve	18,151	23,904
	<b>18,961</b>	<b>39,693</b>
Due to Ministry of Health and Long-Term Care	(18,961)	(39,693)
<b>Excess of revenue over expenditures</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**

**APARTMENT PROGRAM - RENT SUBSIDY**

**SCHEDULE 7**

	<b>2021</b>	<b>2020</b>
	<b>\$</b>	<b>\$</b>
<b>Revenue</b>		
Ministry of Health and Long-Term Care		
Operating budget	<b>349,592</b>	312,603
Rental income - tenants	<b>544,768</b>	526,619
	<b>894,360</b>	839,222
<b>Expenditures</b>		
<b>Supplies and sundry expenses-</b>		
Bad debt expense (recoverable)	-	(874)
<b>Facilities expenses-</b>		
Rent supplement	<b>875,588</b>	849,717
<b>Total expenditures</b>	<b>875,588</b>	848,843
<b>Unexpended funds for the year</b>	<b>18,772</b>	(9,621)
Due to (from) Ministry of Health and Long-Term Care	<b>(18,772)</b>	9,621
<b>Excess of revenue over expenditures</b>	<b>-</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**

	2021	2020
	\$	\$
<b>Revenue</b>		
Ministry of Health and Long-Term Care		
Operating budget	1,005,168	908,368
One-time funding	79,490	204,400
Less - funding used for capital assets	-	(46,250)
	1,084,658	1,066,518
Rental income - tenants	251,664	251,254
Amortization of deferred contributions	23,080	13,830
	1,359,402	1,331,602
<b>Expenditures</b>		
<b>Salaries and benefits-</b>		
Salaries	363,982	152,944
Benefits	65,031	30,323
	429,013	183,267
<b>Supplies and sundry expenses-</b>		
Board and staff education	494	1,903
Maintenance supplies	9,154	-
Office and computer supplies	1,551	2,795
Program and craft supplies	3,784	29,074
Telephone and internet	568	654
Travel	4,280	15,140
Other expenses	-	4,015
	19,831	53,581
<b>Equipment-</b>		
Minor equipment and furniture purchases	561	754
<b>Payments to CHO homes-</b>		
Additional services and support funds	11,680	12,016
Individual tenant needs	36,030	24,186
Water testing	6,436	4,579
Rent	764,236	759,327
	818,382	800,108
<b>One-time expenses-</b>		
Start-up and one time expenses	68,535	157,696
Amortization	23,080	13,830
<b>Total expenditures</b>	<b>1,359,402</b>	<b>1,209,236</b>
<b>Unexpended funds for the year</b>	-	122,366
Due to Ministry of Health and Long-Term Care	-	(122,366)
<b>Excess of revenue over expenditures</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>2021</b>	<b>2020</b>
	<b>\$</b>	<b>\$</b>
<b>Revenue</b>		
Bruce County funding		
Previous periods deferred revenue	<b>84,063</b>	95,588
Current period's deferred revenue	<b>(71,776)</b>	<b>(84,063)</b>
	<b>12,287</b>	<b>11,525</b>
<b>Expenditures</b>		
<b>Salaries and benefits-</b>		
Salaries	<b>10,122</b>	9,480
Benefits	<b>2,165</b>	<b>2,045</b>
	<b>12,287</b>	<b>11,525</b>
<b>Excess of revenue over expenditures</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**

	2021	2020
	\$	\$
<b>Revenue</b>		
County funding		
Bruce County - One-time funding	40,000	20,000
Grey County - One-time funding	90,000	40,000
Previous periods' deferred revenue - Bruce County	78,523	99,869
Previous periods' deferred revenue - Grey County	93,612	94,868
Current period's deferred revenue - Bruce County	(52,453)	(78,524)
Current period's' deferred revenue - Grey County	(117,541)	(93,612)
	<b>132,141</b>	<b>82,601</b>
<b>Expenditures</b>		
<b>Salaries and benefits-</b>		
Salaries	105,640	65,127
Benefits	18,110	13,622
	<b>123,750</b>	<b>78,749</b>
<b>Supplies and sundry expenses-</b>		
Working group expenses-		
Meeting expenses	1,464	1,893
Office and computer supplies	42	1,760
Professional fees	-	2,115
Program and craft supplies	5,310	-
Telephone and internet	597	244
Travel	92	519
Workshop expenses	-	1,225
Other expenses	886	(3,904)
	<b>8,391</b>	<b>3,852</b>
<b>Total expenditures</b>	<b>132,141</b>	<b>82,601</b>
<b>Excess of revenue over expenditures</b>	<b>-</b>	<b>-</b>

**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**

	2021	2020
	\$	\$
<b>Revenue</b>		
County Funding		
One-time funding	198,564	100,000
Previous Periods' deferred revenue	25,061	9,936
Current period's deferred revenue	<u>(96,002)</u>	<u>(25,061)</u>
	<u>127,623</u>	<u>84,875</u>
<b>Expenditures</b>		
<b>Salaries and benefits-</b>		
Salaries	55,012	43,664
Benefits	<u>10,125</u>	<u>8,985</u>
	<u>65,137</u>	<u>52,649</u>
<b>Supplies and sundry expenses-</b>		
Maintenance supplies	336	-
Office and computer supplies	2,617	270
Professional fees	1,720	-
Program and craft supplies	9,129	258
Telephone and internet	1,414	405
Travel	1,154	1,094
Other expenses	<u>1,996</u>	<u>510</u>
	<u>18,366</u>	<u>2,537</u>
<b>Equipment-</b>		
Minor equipment and furniture purchases	<u>3,518</u>	<u>2,990</u>
<b>Facilities expenses-</b>		
Maintenance service	3,428	2,596
Rent, utilities and taxes	11,226	-
Rent subsidy	<u>25,948</u>	<u>24,103</u>
	<u>40,602</u>	<u>26,699</u>
<b>Total expenditures</b>	<u>127,623</u>	<u>84,875</u>
<b>Excess of revenue over expenditures</b>	<u>-</u>	<u>-</u>

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**

	2021	2020
	\$	\$
<b>Revenue</b>		
Ministry of Attorney General	130,737	130,851
Ministry of Attorney General - Pandemic funding	27,629	-
Client fees	8,636	19,776
Other income	16,490	-
	<b>183,492</b>	<b>150,627</b>
<b>Expenditures</b>		
<b>Salaries and benefits-</b>		
Salaries	124,220	111,362
Benefits	28,739	22,254
	<b>152,959</b>	<b>133,616</b>
<b>Supplies and sundry expenses-</b>		
Advertising and promotion	-	54
Audit fees	539	600
Board and staff education	105	-
Office and computer supplies	753	2,373
Program and craft supplies	310	-
Telephone and internet	1,111	1,167
Travel	16	103
Other expenses	1,140	156
	<b>3,974</b>	<b>4,453</b>
<b>Equipment-</b>		
Minor equipment and furniture purchases	4,357	-
<b>Facilities expenses-</b>		
Maintenance service	1,810	5,813
Rent subsidy	9,978	5,760
	<b>11,788</b>	<b>11,573</b>
<b>Total expenditures</b>	<b>173,078</b>	<b>149,642</b>
<b>Excess of revenue over expenditures (expenditures over revenue)</b>	<b>10,414</b>	<b>985</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**

	2021	2020
	\$	\$
<b>Revenue</b>		
Donations received	321,976	200,843
Interest revenue	3,931	4,560
Unrealized gain (loss) on fair value investments	28,876	(14,351)
	<b>354,783</b>	<b>191,052</b>
<b>Expenditures</b>		
<b>Salaries and benefits-</b>		
Salaries	40,031	26,373
Benefits	5,895	5,545
	<b>45,926</b>	<b>31,918</b>
<b>Supplies and sundry expenses-</b>		
Board and staff education	-	100
Office and computer supplies	-	16
Travel	77	930
Other expenses	50,113	25,584
	<b>50,190</b>	<b>26,630</b>
Amortization	-	10,808
<b>Total expenditures</b>	<b>96,116</b>	<b>69,356</b>
<b>Excess of revenue over expenditures</b>	<b>258,667</b>	<b>121,696</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**

	2021	2020
	\$	\$
<b>Revenue</b>		
FAN Club/Lets talk	6,239	18,504
Catering and cafe	31,124	44,876
Mental health first aid	-	30,830
ASIST training	-	3,825
Men's program - Male survivor program	8,203	7,948
Men's program - My dads program	1,453	57,807
Other income	6,547	-
	<b>53,566</b>	<b>163,790</b>
<b>Expenditures</b>		
<b>Salaries and benefits-</b>		
Salaries	77,249	141,713
Benefits	14,690	24,031
	<b>91,939</b>	<b>165,744</b>
<b>Supplies and sundry expenses-</b>		
Advertising and promotion	185	1,050
Audit fees	1,257	1,400
Board and staff education	12,991	4,408
Liability insurance	-	690
Office and computer supplies	5,878	2,195
Program and craft supplies	11,592	6,486
Telephone and internet	398	2,818
Travel	1,582	9,261
Other expenses	26,777	48,312
	<b>60,660</b>	<b>76,620</b>
<b>Equipment-</b>		
Equipment lease and maintenance	-	3,000
Minor equipment and furniture purchases	13,119	20,279
	<b>13,119</b>	<b>23,279</b>
<b>Facilities expenses-</b>		
Maintenance service	8,627	5,047
Rent, utilities and taxes	13,773	22,802
	<b>22,400</b>	<b>27,849</b>
<b>Total expenditures</b>	<b>188,118</b>	<b>293,492</b>
<b>Excess of expenditures over revenue</b>	<b>(134,552)</b>	<b>(129,702)</b>

See accompanying notes to the financial statements