

CANADIAN MENTAL HEALTH ASSOCIATION GREY BRUCE
FINANCIAL STATEMENTS
MARCH 31, 2024

CANADIAN MENTAL HEALTH ASSOCIATION GREY BRUCE
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MARCH 31, 2024

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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, 2024 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, 2024, 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, 2024 and March 31, 2023 and assets and fund balances as at March 31, 2024 and 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 18, 2024

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

	2024 \$	2023 \$
Assets		
Current		
Cash - operating	1,144,044	2,171,765
Cash - capital reserve	343,932	327,035
Accounts receivable	1,029,625	822,158
Investments (Note 2)	125,344	115,834
Prepaid expenses	190,062	168,564
	2,833,007	3,605,356
Property and equipment (Note 3)	565,340	765,121
	3,398,347	4,370,477
Liabilities		
Current		
Accounts payable and accrued liabilities (Note 4)	1,273,666	1,134,103
Deferred revenue (Note 5)	113,669	451,564
Due to Ministry of Health and Long-Term Care (Note 7)	308,369	528,804
Current portion of mortgage payable (Note 8)	65,520	80,969
	1,761,224	2,195,440
Deferred contributions (Note 6)	333,430	455,180
Mortgage payable (Note 8)	-	64,902
	2,094,654	2,715,522
Fund Balances		
Capital reserve fund	345,939	327,402
Operating reserve fund	777,508	779,820
Donations and fundraising reserve fund	180,246	547,733
	1,303,693	1,654,955
	3,398,347	4,370,477

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 2024 \$	Total 2023 \$
Fund balance at beginning of year	-	327,402	779,820	547,733	1,654,955	1,762,491
Surplus (deficit)	-	-	(2,312)	(349,723)	(352,035)	(119,424)
Prior year recovery	-	-	-	(17,764)	(17,764)	-
Interest earned	-	18,537	-	-	18,537	11,888
Fund balance at end of year	-	345,939	777,508	180,246	1,303,693	1,654,955

See accompanying notes to the financial statements

CANADIAN MENTAL HEALTH ASSOCIATION GREY BRUCE

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31

	2024	2023
	\$	\$
Revenue		
Ministry of Health and Long-Term Care via South West LHIN		
Operating budget	10,965,327	10,435,618
One-time funding	20,892	284,311
Ministry of Health and Long-Term Care		
Operating budget - shelter and rent subsidy	1,768,443	1,649,080
One-time funding	-	65,300
Ministry of Attorney General	198,482	175,933
Ministry of Community Safety and Correctional Services	4,000	16,840
Ministry of Solicitor General	32,844	50,500
Grey County funding for community drug & alcohol strategy	80,545	146,295
Grants	136,729	135,900
Grey County grant - outreach support	-	96,002
Bruce County purchase of addiction services	-	71,776
Bruce County funding for community drug & alcohol strategy	233,541	117,415
Shelter rental income - tenants	893,016	888,071
Donations and fundraising	313,304	337,906
Grey Bruce Health Services purchase services	-	36,629
Program revenue	254,849	224,774
Other income	427,712	264,639
Amortization of deferred contributions	121,751	137,682
	15,451,435	15,134,671
Expenditures		
Salaries and benefits-		
Salaries	8,977,215	8,444,894
Benefits	1,907,167	1,742,257
Purchased services	239,572	209,757
	11,123,954	10,396,908
Sessional fees	130,141	162,306
Supplies and sundry expenses-		
Advertising and promotion	22,850	7,632
Administrative expense	89,352	64,621
Board and staff education	64,608	117,265
Liability insurance	70,260	83,860
Maintenance supplies	42,621	59,171
Office and computer supplies	301,167	290,857
Professional fees	267,155	136,397
Program and craft supplies	172,682	190,292
Telephone and internet	97,203	108,314
Travel	231,524	211,914
Other expenses	275,395	287,536
	1,634,817	1,557,859

See accompanying notes to the financial statements

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

	2024 \$	2023 \$
Equipment-		
Equipment lease and maintenance	44,149	7,267
Minor equipment and furniture purchases	23,617	114,495
	<u>67,766</u>	<u>121,762</u>
Facilities expenses-		
Property insurance	40,735	48,619
Maintenance service	216,092	283,263
Mortgage interest	3,953	4,558
Rent, utilities and taxes	578,102	678,551
Rent - apartment program	857,060	859,186
Community Homes for Opportunities facility costs	951,069	924,546
	<u>2,647,011</u>	<u>2,798,723</u>
Amortization	<u>199,781</u>	<u>216,537</u>
Total expenditures	<u>15,803,470</u>	<u>15,254,095</u>
Surplus (deficit) before Due to Ministry	(352,035)	(119,424)
Due to Ministry of Health and Long-Term Care	-	-
Surplus (deficit)	<u>(352,035)</u>	<u>(119,424)</u>

See accompanying notes to the financial statements

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

	2024 \$	2023 \$
Cash provided by (used for)		
Operating activities		
Surplus (deficit)	(352,035)	(119,424)
Items not involving cash		
Amortization of property and equipment	199,781	216,537
Amortization of deferred contributions	(121,750)	(137,682)
Unrealized loss (gain) on investments	(3,847)	21,098
Prior year recovery	(17,764)	-
	<u>(295,615)</u>	<u>(19,471)</u>
Change in		
Accounts receivable	(207,467)	(381,608)
Prepaid expenses	(21,498)	(101,251)
Accounts payable and accrued liabilities	139,562	171,022
Deferred revenue	(337,895)	(336,664)
Due to Ministry of Health and Long-Term Care	(220,435)	-
	<u>(943,348)</u>	<u>(667,972)</u>
Financing and investing activities		
Net contributions to capital reserve fund	18,537	11,888
Increase in investments	(5,663)	(4,828)
Principal payment on mortgages	(80,351)	(78,855)
	<u>(67,477)</u>	<u>(71,795)</u>
Change in cash	(1,010,825)	(739,767)
Cash at beginning of year	<u>2,498,801</u>	<u>3,238,568</u>
Cash at end of year	<u>1,487,976</u>	<u>2,498,801</u>
Cash consists of		
Cash - operating	1,144,044	2,171,766
Cash - capital reserve	343,932	327,035
	<u>1,487,976</u>	<u>2,498,801</u>

See accompanying notes to the financial statements

CANADIAN MENTAL HEALTH ASSOCIATION GREY BRUCE
NOTES TO THE FINANCIAL STATEMENTS
AS AT MARCH 31, 2024

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. 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.

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.

Tenant rental, purchased services, program revenue and other income is recognized on an accrual basis as services are provided 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

CANADIAN MENTAL HEALTH ASSOCIATION GREY BRUCE
NOTES TO THE FINANCIAL STATEMENTS
AS AT MARCH 31, 2024

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, 2024, the fair market value of these investments is \$125,344 (2023 - \$115,834) and the book cost is \$97,374 (2023 - 92,136).

CANADIAN MENTAL HEALTH ASSOCIATION GREY BRUCE
NOTES TO THE FINANCIAL STATEMENTS
AS AT MARCH 31, 2024

3. Property and equipment and accumulated amortization

	Non-Shelter \$	Shelter \$	Community Homes for Opportunity \$	2024 \$	2023 \$
Cost					
Land & Buildings	903,474	1,579,345	-	2,482,819	2,482,819
Equipment	1,172,710	-	108,471	1,281,181	1,281,181
Leasehold improvements	411,941	-	-	411,941	411,941
	2,488,125	1,579,345	108,471	4,175,941	4,175,941
Accumulated amortization					
Buildings	569,823	1,460,593	-	2,030,416	1,910,498
Equipment	1,088,263	-	92,046	1,180,309	1,122,269
Leasehold improvements	399,876	-	-	399,876	378,053
	2,057,962	1,460,593	92,046	3,610,601	3,410,820
	430,163	118,752	16,425	565,340	765,121

4. Accounts payable

Included in accounts payable is \$Nil (2023 - \$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 not yet been incurred. Deferred revenue is composed of the following amounts:

	2024 \$	2023 \$
Ministry of Health and Long-Term Care		
Non-shelter	-	20,796
Community Homes for Opportunity	-	8,005
Shelter	5,823	675
	5,823	29,476
Other Programs		
Pay it Forward Fun	2,906	-
Mens Program	-	40,000
Other	-	11,939
ASIST Training	8,877	-
	11,783	51,939
Grey County		
Community Drug and Alcohol Strategy	96,063	156,608
Bruce County		
Community Drug and Alcohol Strategy	-	213,541
	113,669	451,564

CANADIAN MENTAL HEALTH ASSOCIATION GREY BRUCE
NOTES TO THE FINANCIAL STATEMENTS
AS AT MARCH 31, 2024

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:

	2024	2023
	\$	\$
Non-shelter services		
Balance at beginning of year	369,100	483,456
Amounts amortized to revenue	(98,759)	(114,356)
Balance at end of year	<u>270,341</u>	<u>369,100</u>
Shelter services		
Balance at beginning of year	61,013	68,188
Amounts amortized to revenue	(7,175)	(7,175)
Balance at end of year	<u>53,838</u>	<u>61,013</u>
Community Homes for Opportunity		
Balance at beginning of year	25,067	41,218
Amounts amortized to revenue	(15,816)	(16,151)
Balance at end of year	<u>9,251</u>	<u>25,067</u>
	<u>333,430</u>	<u>455,180</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:

	2024	2023
	\$	\$
Due to Ministry of Health and Long-Term Care - Non-shelter services		
March 31, 2019	-	205,568
March 31, 2020	-	7,113
March 31, 2021	117,966	117,966
	<u>117,966</u>	<u>330,647</u>
Due to Ministry of Health and Long-Term Care - Shelter services		
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	29,982	37,736
	<u>68,037</u>	<u>75,791</u>
Due to Ministry of Health and Long-Term Care - Community Homes for Opportunity		
March 31, 2020	122,366	122,366
	<u>308,369</u>	<u>528,804</u>

CANADIAN MENTAL HEALTH ASSOCIATION GREY BRUCE
NOTES TO THE FINANCIAL STATEMENTS
AS AT MARCH 31, 2024

8. Mortgages payable debt

	2024	2023
	\$	\$
(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	24,232	52,026
(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	22,228	44,416
(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	19,060	49,429
	65,520	145,871
Less: current portion	65,520	80,969
	-	64,902

9. Commitments

The Organization is obligated to make the following annual lease payments over the next 5 years:

	Office space	Apartment program	Total
	\$	\$	\$
2025	353,608	325,477	679,085
2026	330,203	-	330,203
2027	270,672	-	270,672
2028	168,427	-	168,427
2029 and after	172,670	-	172,670
Total	1,295,580	325,477	1,621,057

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.

CANADIAN MENTAL HEALTH ASSOCIATION GREY BRUCE
NOTES TO THE FINANCIAL STATEMENTS
AS AT MARCH 31, 2024

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, 2024, the allowance for doubtful accounts is \$58,653 (2023 - \$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, 2024

Schedule 1

	MOHLTC Non-Shelter	MOHLTC Shelter	Community Homes for Opportunity	Donations and Fundraising Reserve	Bruce & Grey County Funding	2024
	\$	\$	\$	\$	\$	\$
Assets						
Current						
Cash - operating	883,868	125,674	500	133,002	1,000	1,144,044
Cash - capital reserve	-	343,932	-	-	-	343,932
Due to/from other programs	(669,826)	612,711	44,954	(82,902)	95,063	-
Accounts receivable	970,843	42,093	-	16,689	-	1,029,625
Investments	-	-	-	125,344	-	125,344
Prepaid expenses	46,820	73,504	69,738	-	-	190,062
	<u>1,231,705</u>	<u>1,197,914</u>	<u>115,192</u>	<u>192,133</u>	<u>96,063</u>	<u>2,833,007</u>
Property and equipment	430,163	118,752	16,425	-	-	565,340
	<u>1,661,868</u>	<u>1,316,666</u>	<u>131,617</u>	<u>192,133</u>	<u>96,063</u>	<u>3,398,347</u>
Liabilities						
Current						
Accounts payable and accrued liabilities	1,273,562	-	-	104	-	1,273,666
Deferred revenue	-	5,823	-	11,783	96,063	113,669
Due to Ministry of Health and Long-Term Care	117,966	68,037	122,366	-	-	308,369
Current portion of mortgages	-	65,520	-	-	-	65,520
	<u>1,391,528</u>	<u>139,380</u>	<u>122,366</u>	<u>11,887</u>	<u>96,063</u>	<u>1,761,224</u>
Deferred contributions	270,340	53,839	9,251	-	-	333,430
	<u>1,661,868</u>	<u>193,219</u>	<u>131,617</u>	<u>11,887</u>	<u>96,063</u>	<u>2,094,654</u>
Fund Balances						
Capital reserve fund	-	345,939	-	-	-	345,939
Operating reserve fund	-	777,508	-	-	-	777,508
Donations and fundraising reserve fund	-	-	-	180,246	-	180,246
	<u>-</u>	<u>1,123,447</u>	<u>-</u>	<u>180,246</u>	<u>-</u>	<u>1,303,693</u>
	<u>1,661,868</u>	<u>1,316,666</u>	<u>131,617</u>	<u>192,133</u>	<u>96,063</u>	<u>3,398,347</u>

See accompanying notes to the financial statements

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

Schedule 2

	MOHLTC Non-Shelter \$	MOHLTC Shelter \$	Community Homes for Opportunity \$	Donations and Fundraising Reserve \$	Bruce & Grey County Funding \$	2023 \$
Assets						
Current						
Cash - operating	2,041,504	13,932	150	114,892	1,287	2,171,765
Cash - capital reserve	-	327,035	-	-	-	327,035
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	-	822,158
Investments	-	-	-	115,834	-	115,834
Prepaid expenses	30,510	67,636	70,418	-	-	168,564
	1,328,900	1,183,439	123,196	599,672	370,149	3,605,356
Property and equipment	525,749	207,131	32,241	-	-	765,121
	1,854,649	1,390,570	155,437	599,672	370,149	4,370,477
Liabilities						
Current						
Accounts payable and accrued liabilities	1,134,103	-	-	-	-	1,134,103
Deferred revenue	20,796	675	8,005	51,939	370,149	451,564
Due to Ministry of Health and Long-Term Care	330,650	75,788	122,366	-	-	528,804
Current portion of mortgages	-	80,969	-	-	-	80,969
	1,485,549	157,432	130,371	51,939	370,149	2,195,440
Deferred contributions	369,100	61,014	25,066	-	-	455,180
Mortgage payable	-	64,902	-	-	-	64,902
	1,854,649	283,348	155,437	51,939	370,149	2,715,522
Fund Balances						
Capital reserve fund	-	327,402	-	-	-	327,402
Operating reserve fund	-	779,820	-	-	-	779,820
Donations and fundraising reserve fund	-	-	-	547,733	-	547,733
	-	1,107,222	-	547,733	-	1,654,955
	1,854,649	1,390,570	155,437	599,672	370,149	4,370,477

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

	2024	2023
	\$	\$
Revenue		
Ministry of Health and Long-Term Care via South West LHIN		
Operating budget	8,716,365	8,290,399
One-time funding	20,892	284,311
	8,737,257	8,574,710
Grants	-	135,900
Ministry of Solicitor General - MAPS funding	8,592	5,000
Amortization of deferred contributions	47,397	62,994
Grey Bruce Health Services - purchase services	-	36,629
Other income	123,157	85,489
	8,916,403	8,900,722
Expenditures		
Salaries and benefits-		
Salaries	6,084,752	6,039,360
Benefits	1,475,889	1,288,768
Purchased services	239,572	209,757
	7,800,213	7,537,885
Sessional fees	126,371	158,536
Supplies and sundry expenses-		
Advertising and promotion	62	316
Board and staff education	27,843	48,234
Liability insurance	53,192	63,488
Maintenance supplies	13,997	45,273
Office and computer supplies	239,756	208,066
Professional fees	46,995	27,667
Program and craft supplies	27,575	43,990
Telephone and internet	70,010	69,413
Travel	161,281	144,080
Other expenses	42,811	21,897
	683,522	672,424
Equipment-		
Equipment lease and maintenance	40,872	5,793
Minor equipment and furniture purchases	13,602	27,860
	54,474	33,653

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

	2024	2023
	\$	\$
Facilities expenses-		
Property insurance	24,419	29,145
Maintenance service	74,399	118,645
Rent, utilities and taxes	351,655	403,943
	450,473	551,733
Amortization	44,223	62,994
Total expenditures	9,159,276	9,017,225
Surplus (deficit)	(242,873)	(116,503)

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

	2024	2023
	\$	\$
Revenue		
Ministry of Health and Long-Term Care via South West LHIN		
Operating budget	2,163,544	2,064,320
Personal needs allowances	19,505	15,021
Ministry of Community Safety and Correctional Services	4,000	16,840
Ministry of Solicitor General	24,252	45,500
Amortization of deferred contributions	51,363	51,363
Other income	222,409	147,604
	<u>2,485,073</u>	<u>2,340,648</u>
Expenditures		
Salaries and benefits-		
Salaries	1,515,080	1,237,494
Benefits	310,038	288,012
	<u>1,825,118</u>	<u>1,525,506</u>
Sessional fees	<u>3,770</u>	<u>3,770</u>
Supplies and sundry expenses-		
Advertising and promotion	22,504	5,394
Board and staff education	29,833	56,509
Liability insurance	16,649	19,872
Maintenance supplies	11,350	9,925
Office and computer supplies	45,178	76,906
Professional fees	210,008	99,409
Program and craft supplies	24,725	28,795
Telephone and internet	21,999	34,555
Travel	44,909	33,338
Other expenses	149,366	167,216
	<u>576,521</u>	<u>531,919</u>
Equipment-		
Equipment lease and maintenance	3,277	1,474
Minor equipment and furniture purchases	6,759	84,133
	<u>10,036</u>	<u>85,607</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

	2024	2023
	\$	\$
Facilities expenses-		
Property insurance	3,330	3,974
Maintenance service	31,471	31,667
Rent, utilities and taxes	143,970	158,543
	178,771	194,184
Amortization	51,363	51,363
Total expenditures	2,645,579	2,392,349
Surplus (deficit)	(160,506)	(51,701)

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 - PROBLEM GAMBLING

SCHEDULE 5

	2024	2023
	\$	\$
Revenue		
Ministry of Health and Long-Term Care via South West LHIN		
Operating budget	85,418	80,899
Expenditures		
Salaries and benefits-		
Salaries	74,936	58,396
Benefits	1,213	11,994
	76,149	70,390
Supplies and sundry expenses-		
Board and staff education	-	374
Liability insurance	419	500
Maintenance supplies	96	816
Office and computer supplies	299	1,140
Professional fees	-	262
Telephone and internet	308	247
Travel	552	318
Other expenses	6	-
	1,680	3,657
Equipment-		
Minor equipment and furniture purchases	549	-
Facilities expenses-		
Rent, utilities and taxes	6,725	6,852
Total expenditures	85,103	80,899
Surplus	315	-

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

	2024	2023
	\$	\$
Revenue		
Ministry of Health and Long-Term Care		
Operating budget	215,630	215,630
Rental income - tenants	65,868	66,077
Amortization of deferred contributions	7,175	7,175
Other income	2,169	4,327
	290,842	293,209
Expenditures		
Salaries and benefits-		
Salaries	60,258	46,164
Benefits	-	8,689
	60,258	54,853
Supplies and sundry expenses-		
Office and computer supplies	569	-
Professional fees	-	4,760
Telephone and internet	2,000	-
	2,569	4,760
Facilities expenses-		
Property insurance	12,986	15,500
Maintenance service	90,689	90,879
Mortgage interest	3,953	4,558
Utilities	34,320	36,630
	141,948	147,567
Amortization	81,204	78,855
Depreciation	7,175	7,175
	88,379	86,030
Total expenditures	293,154	293,210
Surplus (deficit)	(2,312)	(1)

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

	2024	SCHEDULE 7
	\$	2023
		\$
Revenue		
Ministry of Health and Long-Term Care		
Operating budget	383,982	383,982
Rental income - tenants	527,272	565,655
	911,254	949,637
Expenditures		
Supplies and sundry expenses-		
Administrative expense	89,352	64,621
Facilities expenses-		
Maintenance service	-	25,830
Rent supplement	857,060	859,186
	857,060	885,016
Total expenditures	946,412	949,637
Surplus (deficit)	(35,158)	-

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 HOMES FOR OPPORTUNITY

SCHEDULE 8

	2024	2023
	\$	\$
Revenue		
Ministry of Health and Long-Term Care		
Operating budget	1,168,831	1,021,068
One-time funding	-	65,300
Less - funding used for capital assets	-	28,400
	1,168,831	1,114,768
Rental income - tenants	299,876	256,339
Amortization of deferred contributions	15,816	16,150
	1,484,523	1,387,257
Expenditures		
Salaries and benefits-		
Salaries	461,872	377,349
Benefits	24,440	47,776
	486,312	425,125
Supplies and sundry expenses-		
Board and staff education	365	480
Maintenance supplies	17,178	3,036
Office and computer supplies	1,070	1,443
Program and craft supplies	29,771	2,460
Telephone and internet	800	591
Travel	6,168	10,543
Other expenses	28	381
	55,380	18,934
Equipment-		
Minor equipment and furniture purchases	2,707	2,502
Payments to CHO homes-		
Additional services and support funds	11,680	12,653
Individual tenant needs	25,607	20,397
Water testing	3,758	3,720
Rent	910,024	824,732
	951,069	861,502
One-time expenses-		
Expenses	-	63,044
	-	63,044
Amortization	15,816	16,150
Total expenditures	1,511,284	1,387,257
Surplus (deficit)	(26,761)	-

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 FUNDING

SCHEDULE 9

	2024	2023
	\$	\$
Revenue		
Bruce County - one-time funding	20,000	96,128
Grey County - one-time funding	20,000	10,312
Previous periods' deferred revenue - Bruce County	213,541	306,604
Previous periods' deferred revenue - Grey County	156,608	388,593
Current period's deferred revenue - Bruce County	-	(213,541)
Current period's deferred revenue - Grey County	(96,063)	(156,608)
Other income	-	370
	314,086	431,858
Expenditures		
Salaries and benefits-		
Salaries	252,482	310,044
Benefits	45,919	51,894
	298,401	361,938
Supplies and sundry expenses-		
Maintenance supplies	-	121
Meeting expenses	303	1,772
Office and computer supplies	42	301
Program and craft supplies	-	11,339
Telephone and internet	252	1,583
Travel	-	7,976
Other expenses	-	280
	597	23,372
Facilities expenses-		
Maintenance service	317	2,630
Rent, utilities and taxes	1,975	23,560
Rent subsidy	13,658	20,358
	15,950	46,548
Total expenditures	314,948	431,858
Surplus (deficit)	(862)	-

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 10

	2024	2023
	\$	\$
Revenue		
Ministry of Attorney General	198,482	175,933
Client fees	35,542	25,087
Other income	8,971	-
	242,995	201,020
Expenditures		
Salaries and benefits-		
Salaries	203,736	152,675
Benefits	16,994	9,017
	220,730	161,692
Supplies and sundry expenses-		
Board and staff education	1,084	6,965
Office and computer supplies	14,008	1,543
Professional fees	-	3,174
Program and craft supplies	394	832
Telephone and internet	832	1,092
Travel	1,183	242
Other expenses	996	11,628
	18,497	25,476
Facilities expenses-		
Maintenance service	1,629	2,489
Rent subsidy	10,015	11,363
	11,644	13,852
Total expenditures	250,871	201,020
Surplus (deficit)	(7,876)	-

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 11

	2024	2023
	\$	\$
Revenue		
Donations received	313,304	337,906
Interest revenue	12,112	7,839
Unrealized gain (loss) on fair value investments	3,847	(21,098)
	329,263	324,647
Expenditures		
Salaries and benefits-		
Salaries	67,674	117,611
Benefits	3,273	13,245
	70,947	130,856
Supplies and sundry expenses-		
Other expenses	48,391	62,736
Total expenditures	119,338	193,592
Surplus	209,925	131,055

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

	2024	SCHEDULE 12
	\$	\$
Revenue		
FAN Club/Lets talk	10,501	11,181
Catering and cafe	159,116	148,017
Mental health first aid	30,365	20,976
ASSIST training	11,994	16,983
Men's program - Male Survivor Program	8,798	3,825
Men's program - My Dads Program	30,941	23,792
Other income (expense)	3,134	-
Grants	136,729	-
	<u>391,578</u>	<u>224,774</u>
Expenditures		
Salaries and benefits-		
Salaries	256,425	105,801
Benefits	29,401	22,862
	<u>285,826</u>	<u>128,663</u>
Supplies and sundry expenses-		
Advertising and promotion	284	1,922
Board and staff education	5,483	4,703
Office and computer supplies	245	1,458
Professional fees	10,152	1,125
Program and craft supplies	90,217	102,876
Telephone and internet	1,002	833
Travel	17,431	15,417
Other expenses	33,494	21,626
	<u>158,308</u>	<u>149,960</u>
Facilities expenses-		
Maintenance service	17,587	11,123
Rent, utilities and taxes	15,784	17,302
	<u>33,371</u>	<u>28,425</u>
Total expenditures	<u>477,505</u>	<u>307,048</u>
Surplus (deficit)	<u>(85,927)</u>	<u>(82,274)</u>

See accompanying notes to the financial statements