

HEARST, KAP., S-R-F. COUNSELLING SERVICES

**INDEPENDENT AUDITOR'S REPORT AND
FINANCIAL STATEMENTS**

MARCH 31, 2021

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INDEPENDENT AUDITOR'S REPORT

To the Board of Directors and the members of
Hearst, Kap., S-R-F. Counselling Services

Qualified Opinion

We have audited the accompanying financial statements of Hearst, Kap., S-R-F. Counselling Services (the "organization"), which comprise the statements of financial position as at March 31, 2021, and the consolidated statement of operations, continuity of internally restricted net assets and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion, except for the effects of the matter described in the Basis for Qualified Opinion paragraph, the accompanying financial statements present fairly, in all material respects, the financial position of the organization as at March 31, 2021, and its results of operations and its cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations (ASNPO).

Basis for Qualified 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 qualified opinion.

Under Canadian accounting standards for not-for-profit organizations, the organization is required to capitalize its property and equipment and amortize it over its useful life. As described in note 2, property

INDEPENDENT AUDITOR'S REPORT, (CONT'D)

and equipment, except for financed vehicles, are charged to current operations in the year they are purchased. We have not determined the extent of adjustments which might be necessary to revenues and expenses, surplus for the year or net assets as a result of this departure from Canadian accounting standards for not-for-profit organizations.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with ASNPO, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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. 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:

INDEPENDENT AUDITOR'S REPORT, (CONT'D)

- ♦ 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.

Baker Tilly HKC

Chartered Professional Accountants
Licenced Public Accountants
June 25, 2021

HEARST, KAP., S-R-F. COUNSELLING SERVICES

FINANCIAL STATEMENTS

MARCH 31, 2021

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HEARST, KAP., S-R-F. COUNSELLING SERVICES**CONSOLIDATED STATEMENT OF OPERATIONS****YEAR ENDED MARCH 31, 2021**

	Budget (Unaudited)	2021 Actual	2020 Actual
REVENUES			
Grants	\$ 4,711,606	\$ 4,802,564	\$ 4,624,604
Interest, other income and recoveries	96,710	187,669	127,149
	<u>4,808,316</u>	<u>4,990,233</u>	<u>4,751,753</u>
EXPENSES			
Salaries, benefits and fees	3,778,472	3,641,250	3,558,460
Supplies and other expenses	1,029,844	1,129,531	1,154,989
	<u>4,808,316</u>	<u>4,770,781</u>	<u>4,713,449</u>
EXCESS OF REVENUES OVER EXPENSES	-	219,452	38,304
REPAYABLE TO PROVINCE	-	(219,452)	(38,304)
SURPLUS FOR THE YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

HEARST, KAP., S-R-F. COUNSELLING SERVICES

STATEMENT OF REVENUES AND EXPENSES AND UNRESTRICTED NET ASSETS - BOARD ACCOUNT

YEAR ENDED MARCH 31, 2021

	2021	2020
REVENUES		
Donations (Transfer of funds)	\$ (1,539)	\$ 2,860
Interest	733	718
SURPLUS (DEFICIT) FOR THE YEAR	(806)	3,578
BALANCE, BEGINNING OF YEAR	82,337	78,759
BALANCE, END OF YEAR	\$ 81,531	\$ 82,337

HEARST, KAP., S-R-F. COUNSELLING SERVICES

STATEMENT OF CONTINUITY OF INTERNALLY RESTRICTED NET ASSETS

YEAR ENDED MARCH 31, 2021

	2021	2020
REVENUES		
Donations and other revenues	\$ 1,301	\$ 7,946
EXPENSES		
Leisure activities - Kapuskasing	540	1,176
Leisure activities - Hearst	86	593
	626	1,769
SURPLUS FOR THE YEAR	675	6,177
BALANCE, BEGINNING OF YEAR	11,914	5,737
BALANCE, END OF YEAR	\$ 12,589	\$ 11,914

HEARST, KAP., S-R-F. COUNSELLING SERVICES**STATEMENT OF FINANCIAL POSITION - OPERATING FUND****MARCH 31, 2021**

	2021	2020
ASSETS		
CURRENT ASSETS		
Cash	\$ 1,113,877	\$ 621,662
Accounts receivable	47,138	59,591
HST receivable	37,669	40,952
Prepaid expenses	25,633	10,330
	<u>\$ 1,224,317</u>	<u>\$ 732,535</u>
LIABILITIES		
CURRENT LIABILITIES		
Accounts payable and accrued liabilities	\$ 416,991	\$ 368,866
Government remittances payable	44,691	32,371
Due to North East Local Health Integrated Network (Note 4)	201,590	94,301
Due to Ministry of Children, Community and Social Services (Note 5)	166,947	110,666
Due to Ministry of the Attorney General (Note 6)	55,882	6,563
Due to board account (page 5)	45,062	46,601
Deferred revenues (Note 7)	280,565	61,253
	<u>1,211,728</u>	<u>720,621</u>
INTERNALLY RESTRICTED NET ASSETS (page 3)	<u>12,589</u>	<u>11,914</u>
	<u>\$ 1,224,317</u>	<u>\$ 732,535</u>

COMMITMENTS (Note 8)

HEARST, KAP., S-R-F. COUNSELLING SERVICES**STATEMENT OF FINANCIAL POSITION - BOARD ACCOUNT****MARCH 31, 2021**

	2021		2020	
ASSETS				
CURRENT ASSETS				
Term deposit	\$	36,469	\$	35,736
Receivable from operating fund (page 4)		45,062		46,601
	\$	81,531	\$	82,337
UNRESTRICTED NET ASSETS (page 2)				
	\$	81,531	\$	82,337

HEARST, KAP., S-R-F. COUNSELLING SERVICES

STATEMENT OF CASH FLOWS

YEAR ENDED MARCH 31, 2021

	2021	2020
OPERATING ACTIVITIES		
Surplus for the year	\$ 219,452	\$ 38,304
Repayable surplus	(219,452)	(38,304)
	-	-
Changes in:		
Accounts receivable and HST receivable	15,736	(47,742)
Prepaid expenses	(15,303)	(10,331)
Accounts payable and accrued liabilities	48,125	73,327
Government remittances payable	12,320	(11,886)
Due to North East Local Health Integrated Network	107,288	24,527
Due to Ministry of Children, Community and Social Services	56,281	7,215
Due to Ministry of the Attorney General	49,319	(2,810)
Deferred revenues	219,313	13,261
	493,079	45,561
INVESTING ACTIVITIES		
Increase in internally restricted net assets	675	6,177
Increase (decrease) in board account	(806)	3,578
	(131)	9,755
INCREASE IN CASH POSITION	492,948	55,316
CASH POSITION, BEGINNING OF YEAR	657,398	602,082
CASH POSITION, END OF YEAR	\$ 1,150,346	\$ 657,398
CASH POSITION CONSISTS OF:		
Cash (page 4)	\$ 1,113,877	\$ 621,662
Term deposit (page 5)	36,469	35,736
	\$ 1,150,346	\$ 657,398

HEARST, KAP., S-R-F. COUNSELLING SERVICES

NOTES TO FINANCIAL STATEMENTS

MARCH 31, 2021

1. STATUS AND NATURE OF ACTIVITIES

The organization is a corporation without share capital incorporated under the Ontario Business Corporations Act to promote, develop and operate programs and facilities that will provide community care services in the area of mental health and operate a short-term emergency shelter and crisis/support services, as well as to offer a partner assault response service and a victim crisis assistance referral service. The organization is exempt from taxes on revenue under the Income Tax Act.

2. SIGNIFICANT ACCOUNTING POLICIES

These financial statements are prepared in accordance with Canadian accounting standards for not-for-profit organizations. The significant policies are detailed as follows:

METHOD OF ACCOUNTING

The organization utilizes the accrual basis of accounting. Expenses paid once a year are expensed in the period paid.

The operating fund includes all activities of the organization to operate programs, services and general administration. The operating fund includes unrestricted contributions.

The board account includes activities not funded by the provincial programs.

REVENUE RECOGNITION

The organization follows the deferral method of accounting for contributions. Restricted contributions are recognized as revenue in the year in which the related expenses are incurred. Unrestricted contributions are recognized as revenue when received or receivable if the amount to be received can be reasonably estimated and collection is reasonable assured.

Funding received which pertains to prior periods is treated as an adjustment to prior year funding and is recorded as an increase or decrease in unrestricted net assets. Any additional repayment of excess funding is, as well, adjusted through the unrestricted net assets.

Donations and other revenues are recorded when received or receivable if the amount to be received can be reasonable estimated and collection is reasonable assured.

PROPERTY AND EQUIPMENT

Except for financed vehicles, purchases of property and equipment are charged to current expenses in the period they are acquired. All funding of capital expenses has been provided by provincial grants.

For the financed vehicles, the amortization is calculated on a straight line basis over 5 years.

HEARST, KAP., S-R-F. COUNSELLING SERVICES

NOTES TO FINANCIAL STATEMENTS

MARCH 31, 2021

2. SIGNIFICANT ACCOUNTING POLICIES, (CONT'D)

INTERNALLY RESTRICTED NET ASSETS

The organization maintains internally restricted net assets to finance additional expenses not funded by the provincial programs. All excess financing received from other sources is transferred to internally restricted net assets and any financing deficiencies are funded by a transfer from internally restricted net assets.

OPERATING SURPLUS

As a non-profit organization being funded entirely by way of government grants, any excess of revenue over expenses is deemed to be payable to the provincial ministry providing the funding. Details of such amounts are provided in notes 4, 5 and 6.

DEFERRED REVENUE

Deferred revenue results from funding received during the year from agreements which cover more than one fiscal year, and represents the unexpended portion of that funding.

ALLOCATED CENTRAL ADMINISTRATION

Central administration expenses include 50% of salaries and benefits for the supervisors of the MCCSS programs. The other expenses included in central administration are detailed on page 22 and are allocated to the various MCCSS programs on the following percentage:

Emergency Shelter Services	72.0 %
Counselling	15.1 %
Child witness	5.5 %
Transitional support	7.4 %

FINANCIAL INSTRUMENTS

Measurement

The organization initially measures its financial assets and financial liabilities at fair value adjusted by, in the case of a financial instrument that will not be measured subsequently at fair value, the amount of transaction costs directly attributable to the instrument. Amounts due to and from related parties are measured at the exchange amount, being the amount agreed upon by the related parties.

The organization subsequently measures its financial assets and financial liabilities at amortized cost, except for derivatives and equity securities quoted in an active market, which are subsequently measured at fair value. Forward exchange contracts and interest rate swaps that are not hedging items are measured at fair value. Changes in fair value are recognized in the statement of operations.

HEARST, KAP., S-R-F. COUNSELLING SERVICES

NOTES TO FINANCIAL STATEMENTS

MARCH 31, 2021

2. SIGNIFICANT ACCOUNTING POLICIES, (CONT'D)

FINANCIAL INSTRUMENTS, (CONT'D)

Financial assets measured at amortized cost include cash, term deposit and receivable accounts. Financial liabilities measured at amortized cost include accounts payable and accrued liabilities, due to North East Local Health Integrated Network, due to Ministry of Children, Community and Social Service and due to Ministry of the Attorney General. There are no financial instruments measured at fair value.

Impairment

Financial assets measured at cost or amortized cost are tested for impairment, at the end of year, to determine whether there are indicators that the asset may be impaired. The amount of the write-down, if any, is recognized in net income. The previously recognized impairment loss may be reversed to the extent of the improvement, directly or by adjusting the allowance account. The reversal may be recorded provided it is no greater than the amount that had been previously reported as a reduction in the asset and it does not exceed original cost. The amount of the reversal is recognized in the statement of operations.

MEASUREMENT UNCERTAINTY

The preparation of financial statements in conformity with Canadian accounting standards for not-for-profit organizations requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. The significant estimates used by management in preparing these financial statements include the useful life of vehicles and accrued liabilities. Actual results could differ from those estimates.

3. PROPERTY AND EQUIPMENT

	2021	2020
Vehicles at cost	\$ -	\$ 30,820
Accumulated amortization	-	(30,820)
Net book value	\$ -	\$ -

HEARST, KAP., S-R-F. COUNSELLING SERVICES

NOTES TO FINANCIAL STATEMENTS

MARCH 31, 2021

4. DUE TO NORTH EAST LOCAL HEALTH INTEGRATED NETWORK

	2021	2020
BALANCE, BEGINNING OF YEAR	\$ 94,301	\$ 69,775
Current year surplus - Counselling Program (page 15)	107,289	24,526
BALANCE, END OF YEAR	\$ 201,590	\$ 94,301

Details of the balance at the end of year are as follows:

Surplus 2020 - 2021	\$ 107,289	\$ -
Surplus 2019 - 2020	24,526	24,526
Surplus 2018-2019	8,844	8,844
Surplus 2017 - 2018	84,087	84,087
Deficit 2014 - 2015	(4,099)	(4,099)
Surplus 2011 - 2012	731	731
Receivable for double recovery	(19,788)	(19,788)
	\$ 201,590	\$ 94,301

5. DUE TO MINISTRY OF CHILDREN, COMMUNITY AND SOCIAL SERVICES

Hearst, Kap., S-R-F. Counselling Services has a service contract/CFSA approval with the Ministry of Children, Community and Social Services. A review of this report shows the following services to be in a surplus/deficit position as at March 31, 2021.

	2021	2020
BALANCE, BEGINNING OF YEAR	\$ 110,666	\$ 103,451
Current year deficit - Emergency Shelter Services (page 23)	(35,292)	(144,013)
Current year surplus - Counselling (page 24)	46,256	74,261
Current year surplus - Child Witness (page 25)	3,685	6,576
Current year surplus - Transitional Support (page 26)	41,955	62,261
Current year surplus (deficit) - Domestic Violence Community Coordination Committee (page 27)	(323)	8,130
BALANCE, END OF YEAR	\$ 166,947	\$ 110,666

HEARST, KAP., S-R-F. COUNSELLING SERVICES

NOTES TO FINANCIAL STATEMENTS

MARCH 31, 2021

5. DUE TO MINISTRY OF CHILDREN, COMMUNITY AND SOCIAL SERVICES, (CONT'D)

	2021	2020
Details of the balance at the end of year are as follows:		
Surplus 2020 - 2021	\$ 56,281	\$ -
Surplus 2019 - 2020	7,215	7,215
Surplus 2018-2019	43,771	43,771
Surplus 2017 - 2018	18,265	18,265
Deficit 2016 - 2017	(2,205)	(2,205)
Surplus 2015 - 2016	9,517	9,517
Surplus 2014 - 2015	24,773	24,773
Deficit 2013 - 2014	(1,117)	(1,117)
Deficit 2011 - 2012	(1,015)	(1,015)
Surplus 2010 - 2011	11,462	11,462
	<u>\$ 166,947</u>	<u>\$ 110,666</u>

6. DUE TO MINISTRY OF THE ATTORNEY GENERAL

	2021	2020
BALANCE, BEGINNING OF YEAR	\$ 6,563	\$ 9,373
Recovered by Province during the year	(6,563)	(9,373)
Current year surplus - Partner Assault Response Program (page 17)	515	-
Current year surplus - Victim Crisis Assistance Ontario (page 18)	44,349	102
Current year surplus - Human Trafficking (page 19)	-	56
Current year surplus - Family Support for Court (page 20)	-	3,381
Current year surplus - Direct Responsibility (page 21)	11,018	3,024
BALANCE, END OF YEAR	<u>\$ 55,882</u>	<u>\$ 6,563</u>

Details of the balance at the end of year are as follows:

Surplus 2020 - 2021	\$ 55,882	\$ -
Surplus 2019 - 2020	-	6,563
	<u>\$ 55,882</u>	<u>\$ 6,563</u>

HEARST, KAP., S-R-F. COUNSELLING SERVICES

NOTES TO FINANCIAL STATEMENTS

MARCH 31, 2021

7. DEFERRED REVENUES

	2021	2020
CDSSAB Community Homelessness Prevention Initiative	\$ 15,466	\$ 15,466
Ministry of Justice - Other Programs	3,037	3,037
OTF - Well Being Project	77,447	-
Cochrane Victim Services - Other Programs	2,133	2,000
ASIST- Other Programs	550	750
Sensenbrenner Hospital - Mental Health Services	-	40,000
WSC - COVID-19 - VAW Moosonee	30,000	-
WSC - COVID-19 - Exterior parc - Habitat and Moosonee	125,000	-
MCCSS - Cable Moosonee building	10,000	-
MAG - COVID-19 - Victim Crisis Assistance Ontario	16,932	-
	<u>\$ 280,565</u>	<u>\$ 61,253</u>

8. COMMITMENTS

Under the terms of operating leases for vehicles and office space, the organization is committed to total rental payments of \$878,434 as follows:

2021 - 2022	\$ 202,138
2022 - 2023	198,011
2023 - 2024	189,168
2024 - 2025	101,805
2025 - 2026	73,886
2026 - 2027 and subsequent years	<u>113,426</u>
	<u>\$ 878,434</u>

9. SUPPLEMENTAL INFORMATION

The organization sponsors a non-profit housing project in Hearst and Kapuskasing. This project is funded separately by the Ministry of Health and Long-Term Care and is administered by officials at the local branch of District of Cochrane Social Services Administration Board Housing Services. The assets, liabilities, revenues and expenses of this project have not been included in these financial statements since separate financial statements are prepared.

HEARST, KAP., S-R-F. COUNSELLING SERVICES

NOTES TO FINANCIAL STATEMENTS

MARCH 31, 2021

10. ECONOMIC DEPENDENCE

For the counselling program, the majority of the organization's revenues originate from the Northeast Local Health Integrated Network. For the Habitat Interlude Programs and the Moosonee Shelter, 100% of the organization's revenues is received from the Ministry of Children, Community and Social Services and the Ministry of the Attorney General. The continuation of these programs is dependent on this funding.

11. DONATED ASSETS / SERVICES

The building used for the shelter accommodations of the Habitat Interlude Programs is provided to the agency by the Corporation of the Town of Kapuskasing. No provision has been made in the financial statements to reflect the value of this service. A tripartite agreement exists between the Corporation of the Town of Kapuskasing, the Hearst, Kap., S-R-F. Counselling Services and the Ministry of Children, Community and Social Services. The assessment value of the building at March 31, 2021 is \$173,000.

For the Family Resource Centre in Moosonee, the building was transferred to Hearst, Kap., S-R-F. Counselling Services on December 1st, 2011, the date at which the organization started to manage the program in Moosonee. The assessment value of the building at March 31, 2021 is \$222,000.

As per significant accounting policies in note 2, property and equipment (except for financed vehicles) are charged to current expenses therefore the buildings are not recorded in the financial statements.

12. FINANCIAL INSTRUMENT RISKS

The risks which the organization is exposed to in respect of its financial instruments are credit risk, liquidity risk and interest rate risk, which are discussed below.

CREDIT RISK

The organization has credit risk in accounts receivable for \$47,138 (2020 - \$59,591). Credit risk is the risk that one party to a transaction will fail to discharge an obligation and cause the other party to incur a financial loss. In the opinion of management the credit risk exposure to the organization is low and is not material as most of the receivables are due from government agencies.

HEARST, KAP., S-R-F. COUNSELLING SERVICES

NOTES TO FINANCIAL STATEMENTS

MARCH 31, 2021

12. FINANCIAL INSTRUMENT RISKS, (CONT'D)

LIQUIDITY RISK

The organization has liquidity risk in the accounts payable and accrued liabilities, due to North East Local Integrated Network, due to Ministry of Children, Community and Social Services and due to Ministry of the Attorney General of \$841,410 (2020 - \$580,396). Liquidity risk is the risk that the organization cannot repay its obligations when they become due to its creditors. Management closely monitors cash flow requirements to ensure that it has sufficient cash on demand to meet operational and financial obligations. Furthermore, the organization receives monthly budget funding sufficient to cover the majority of its obligations and therefore feels this is not a significant risk.

INTEREST RATE RISK

The organization is exposed to interest rate price risk in respect of its term deposits which is at a fixed interest rate. Since these term deposits are all at fixed rates for 4 years, management feels this risk is not significant.

13. COVID -19 PANDEMIC

On March 11, 2020, the World Health Organization categorized COVID-19 as a pandemic and is currently still ongoing. The economic effect within the organization's environment due to measures being introduced at various levels of government to curtail the spread of the virus have been minor. Management expects the organization will have adequate cash flow to fund its operations following the crisis through strict controls over the operating expenses and additional government allocations. Management will continue to monitor the on-going financial impact on its cash and budget forecasts and adjusts its operations as required to ensure its ability to fulfill its obligations and continue operations. Management is also continually monitoring and assessing new information and recommendations from health and government authorities as it becomes available, and will continue to respond accordingly.

HEARST, KAP., S-R-F. COUNSELLING SERVICES**STATEMENT OF OPERATIONS****COUNSELLING PROGRAM****YEAR ENDED MARCH 31, 2021**

	Budget (Unaudited)	2021 Actual	2020 Actual
EXPENSES			
SALARIES, BENEFITS AND FEES			
Salaries and benefits	\$ 2,319,764	\$ 2,277,877	\$ 2,230,902
Sessional fees	48,312	22,996	23,726
	<u>2,368,076</u>	<u>2,300,873</u>	<u>2,254,628</u>
SUPPLIES AND OTHER EXPENSES			
Other direct expenses	31,391	51,805	56,008
Janitorial services	13,600	14,288	10,861
Professional fees	8,829	20,148	15,919
Postage, stationery and office	135,899	161,861	60,695
Staff education	7,485	9,542	18,186
Telephone and communication	35,958	22,477	15,830
Travel expenses	40,821	8,715	35,275
Equipment	83,481	116,698	93,362
	<u>357,464</u>	<u>405,534</u>	<u>306,136</u>
RENT AND BUILDING GROUNDS EXPENSES	<u>156,102</u>	<u>169,286</u>	<u>166,042</u>
TOTAL EXPENSES	<u>2,881,642</u>	<u>2,875,693</u>	<u>2,726,806</u>
INTEREST, OTHER INCOME AND RECOVERIES	<u>(70,210)</u>	<u>(156,499)</u>	<u>(103,542)</u>
NET OPERATING COST	<u>(2,811,432)</u>	<u>(2,719,194)</u>	<u>(2,623,264)</u>
APPROVED PROVINCIAL FUNDING			
Operating	2,787,432	2,803,432	2,671,734
Under serviced program	24,000	23,051	23,056
In year surplus recovery	-	-	(47,000)
	<u>2,811,432</u>	<u>2,826,483</u>	<u>2,647,790</u>
DUE TO NORTH EAST LOCAL HEALTH INTEGRATED NETWORK (Note 4)	<u>\$ -</u>	<u>\$ 107,289</u>	<u>\$ 24,526</u>

HEARST, KAP., S-R-F. COUNSELLING SERVICES**STATEMENT OF OPERATIONS****OTHER PROGRAMS****YEAR ENDED MARCH 31, 2021**

	AFO - Bonjour Welcome		Other		2021 Total	2020 Total
REVENUES						
Other funding	\$	5,000	\$	1,866	\$ 6,866	\$ 31,635
EXPENSES						
Other direct expenses		5,000		1,866	6,866	31,635
SURPLUS FOR THE YEAR	\$	-	\$	-	\$ -	\$ -

HEARST, KAP., S-R-F. COUNSELLING SERVICES**STATEMENT OF OPERATIONS****PARTNER ASSAULT RESPONSE PROGRAM****YEAR ENDED MARCH 31, 2021**

	Budget (Unaudited)	2021 Actual	2020 Actual
REVENUES			
Ministry of the Attorney General	\$ 52,582	\$ 52,582	\$ 47,582
Client fees	2,500	1,010	550
	<u>55,082</u>	<u>53,592</u>	<u>48,132</u>
EXPENSES			
Insurance	525	525	525
Rent	2,820	2,820	2,820
Telephone and communication	1,277	1,277	1,277
Purchased services	630	630	630
Office expenses	1,031	1,545	2,060
Administration fees	12,567	12,567	7,567
Salaries and benefits	36,232	33,713	33,253
	<u>55,082</u>	<u>53,077</u>	<u>48,132</u>
DUE TO MINISTRY OF THE ATTORNEY GENERAL (Note 6)	\$ -	\$ 515	\$ -

HEARST, KAP., S-R-F. COUNSELLING SERVICES**STATEMENT OF OPERATIONS****VICTIM CRISIS ASSISTANCE ONTARIO****YEAR ENDED MARCH 31, 2021**

	Budget (Unaudited)	2021 Actual	2020 Actual
REVENUES			
Ministry of the Attorney General	\$ 285,965	\$ 269,033	\$ 195,764
EXPENSES			
Public education	5,000	4,589	2,188
Insurance	685	685	685
Telephone and communication	5,000	5,000	5,257
Rent	12,840	12,840	13,290
Purchased services	7,100	7,100	7,561
Office expenses	15,900	15,844	9,850
Membership fees	1,880	1,600	1,600
Staff expenses	23,963	13,454	13,494
Volunteer expenses	8,115	3,249	3,406
Personal needs	6,535	2,305	710
Salaries and benefits	198,947	158,018	137,621
	<u>285,965</u>	<u>224,684</u>	<u>195,662</u>
DUE TO MINISTRY OF THE ATTORNEY GENERAL (Note 6)	\$ -	\$ 44,349	\$ 102

HEARST, KAP., S-R-F. COUNSELLING SERVICES**STATEMENT OF OPERATIONS****HUMAN TRAFFICKING****YEAR ENDED MARCH 31, 2021**

	Budget (Unaudited)	2021 Actual	2020 Actual
REVENUES			
Ministry of the Attorney General	\$ -	\$ -	\$ 23,000
EXPENSES			
Public education	-	-	6,194
Telephone and communication	-	-	1,412
Purchased services	-	-	369
Staff expenses	-	-	900
Volunteer expenses	-	-	3,300
Salaries and benefits	-	-	10,769
	-	-	22,944
DUE TO MINISTRY OF THE ATTORNEY GENERAL (Note 6)	\$ -	\$ -	\$ 56

HEARST, KAP., S-R-F. COUNSELLING SERVICES**STATEMENT OF OPERATIONS****FAMILY SUPPORT FOR COURT****YEAR ENDED MARCH 31, 2021**

	Budget (Unaudited)	2021 Actual	2020 Actual
REVENUES			
Ministry of the Attorney General	\$ 24,375	\$ 24,375	\$ 24,375
EXPENSES			
Insurance	313	313	312
Telephone and communication	600	600	600
Purchased services	500	500	500
Staff expenses	4,000	4,000	4,659
Office expenses	600	600	600
Rent	900	900	900
Office administration	2,216	2,216	2,216
Salaries and benefits	15,246	15,246	11,207
	<u>24,375</u>	<u>24,375</u>	<u>20,994</u>
DUE TO MINISTRY OF THE ATTORNEY GENERAL (Note 6)	\$ -	\$ -	\$ 3,381

HEARST, KAP., S-R-F. COUNSELLING SERVICES**STATEMENT OF OPERATIONS****DIRECT RESPONSIBILITY****YEAR ENDED MARCH 31, 2021**

	Budget (Unaudited)	2021 Actual	2020 Actual
REVENUES			
Ministry of the Attorney General	\$ 60,000	\$ 60,000	\$ 60,000
EXPENSES			
Insurance	650	625	550
Telephone and communication	1,901	1,901	1,380
Purchased services	750	700	550
Travel expenses	11,600	1,588	14,027
Office expenses	1,287	597	282
Rent	3,700	3,675	3,600
Office administration	5,400	5,400	6,100
Salaries and benefits	34,712	34,496	30,487
	<u>60,000</u>	<u>48,982</u>	<u>56,976</u>
DUE TO MINISTRY OF THE ATTORNEY GENERAL (Note 6)	\$ -	\$ 11,018	\$ 3,024

HEARST, KAP., S-R-F. COUNSELLING SERVICES**STATEMENT OF ALLOCATED CENTRAL ADMINISTRATION****EMERGENCY SHELTER SERVICES - MCCSS PROGRAM****YEAR ENDED MARCH 31, 2021**

	Budget (Unaudited)	2021 Actual	2020 Actual
EXPENSES			
Insurance	\$ 1,921	\$ 3,143	\$ 3,273
Professional fees	8,250	17,947	10,243
Salaries and benefits	107,884	143,649	128,033
Training expenses	500	-	-
Office expenses	4,220	3,965	3,276
Telephone and communication	1,800	1,800	1,800
Other expenses	18,990	6,534	8,338
Rent and utilities	6,860	6,860	6,860
	\$ 150,425	\$ 183,898	\$ 161,823
PROGRAM ALLOCATIONS			
Emergency Shelter Services (page 23)	\$ 110,146	\$ 132,446	\$ 110,371
Counselling (page 24)	22,890	27,797	27,797
Child Witness (page 25)	7,607	10,110	10,110
Transitional Support (page 26)	9,782	13,545	13,545
	\$ 150,425	\$ 183,898	\$ 161,823

HEARST, KAP., S-R-F. COUNSELLING SERVICES**STATEMENT OF OPERATIONS****EMERGENCY SHELTER SERVICES - MCCSS PROGRAM****YEAR ENDED MARCH 31, 2021**

	Budget (Unaudited)	2021 Actual	2020 Actual
REVENUES			
Ministry of Children, Community and Social Services	\$ 948,326	\$ 938,326	\$ 908,047
EXPENSES			
Allocated central administration (page 22)	110,146	132,446	110,371
Food	33,437	9,470	27,206
Insurance	4,000	4,352	3,704
Equipment	9,414	12,690	16,082
Personal needs	164	1,316	400
Telephone and communication	13,600	13,600	14,392
Salaries and benefits	713,573	738,171	731,111
Office expenses	8,453	18,702	10,921
Travel expenses	13,765	14,381	13,745
Professional development	2,109	303	1,500
Advertising and promotion	2,000	117	653
Rent, utilities and repairs	37,665	28,070	121,975
	<u>948,326</u>	<u>973,618</u>	<u>1,052,060</u>
DUE FROM MINISTRY OF CHILDREN, COMMUNITY AND SOCIAL SERVICES (Note 5)	\$ -	\$ (35,292)	\$ (144,013)

HEARST, KAP., S-R-F. COUNSELLING SERVICES**STATEMENT OF OPERATIONS****COUNSELLING - MCCSS PROGRAM****YEAR ENDED MARCH 31, 2021**

	Budget (Unaudited)	2021 Actual	2020 Actual
REVENUES			
Ministry of Children, Community and Social Services	\$ 221,888	\$ 221,888	\$ 244,778
EXPENSES			
Allocated central administration (page 22)	22,890	27,797	27,797
Rent and utilities	4,800	4,800	4,800
Salaries and benefits	174,836	134,208	130,749
Travel and training	11,162	1,737	695
Office expenses	3,600	3,441	4,574
Advertising and promotion	500	500	-
Client needs	500	500	-
Telephone and communication	3,600	2,649	1,902
	<u>221,888</u>	<u>175,632</u>	<u>170,517</u>
DUE TO MINISTRY OF CHILDREN, COMMUNITY AND SOCIAL SERVICES (Note 5)	\$ -	\$ 46,256	\$ 74,261

HEARST, KAP., S-R-F. COUNSELLING SERVICES**STATEMENT OF OPERATIONS****CHILD WITNESS - MCCSS PROGRAM****YEAR ENDED MARCH 31, 2021**

	Budget (Unaudited)	2021 Actual	2020 Actual
REVENUES			
Ministry of Children, Community and Social Services	\$ 78,409	\$ 78,409	\$ 86,016
EXPENSES			
Allocated central administration (page 22)	7,607	10,110	10,110
Salaries and benefits	61,709	59,658	63,214
Travel and training	5,211	2,582	2,107
Office expenses	867	342	3,007
Rent and utilities	1,700	900	900
Client needs	430	230	-
Telephone and communication	885	902	102
	<u>78,409</u>	<u>74,724</u>	<u>79,440</u>
DUE TO MINISTRY OF CHILDREN, COMMUNITY AND SOCIAL SERVICES (Note 5)	\$ -	\$ 3,685	\$ 6,576

HEARST, KAP., S-R-F. COUNSELLING SERVICES**STATEMENT OF OPERATIONS****TRANSITIONAL SUPPORT - MCCSS PROGRAM****YEAR ENDED MARCH 31, 2021**

	Budget (Unaudited)	2021 Actual	2020 Actual
REVENUES			
Ministry of Children, Community and Social Services	\$ 141,006	\$ 141,006	\$ 170,788
EXPENSES			
Allocated central administration (page 22)	9,782	13,545	13,545
Rent and utilities	9,236	6,861	8,668
Salaries and benefits	110,604	71,750	82,599
Travel and training	4,151	838	375
Office expenses	2,793	2,268	1,480
Telephone and communication	2,840	2,189	1,833
Equipment	400	400	27
Advertising and promotion	1,200	1,200	-
	<u>141,006</u>	<u>99,051</u>	<u>108,527</u>
DUE TO MINISTRY OF CHILDREN, COMMUNITY AND SOCIAL SERVICES (Note 5)	\$ -	\$ 41,955	\$ 62,261

HEARST, KAP., S-R-F. COUNSELLING SERVICES**STATEMENT OF OPERATIONS****DOMESTIC VIOLENCE COMMUNITY COORDINATION COMMITTEE - MCCSS
PROGRAM****YEAR ENDED MARCH 31, 2021**

	Budget (Unaudited)	2021 Actual	2020 Actual
REVENUES			
MINISTRY OF CHILDREN, COMMUNITY AND SOCIAL SERVICES			
Operating grant	\$ 31,821	\$ 31,821	\$ 31,820
One time funding	4,200	4,200	4,200
	<u>36,021</u>	<u>36,021</u>	<u>36,020</u>
EXPENSES			
Salaries and benefits	26,854	24,934	16,192
Travel expenses	-	-	543
Office expenses	-	-	5,035
Rent and utilities	1,029	1,320	1,320
Client needs	3,938	5,290	-
Telephone and communication	-	600	600
Coordinating committee	4,200	4,200	4,200
	<u>36,021</u>	<u>36,344</u>	<u>27,890</u>
DUE TO (FROM) MINISTRY OF CHILDREN, COMMUNITY AND SOCIAL SERVICES (Note 5)	\$ -	\$ (323)	\$ 8,130

HEARST, KAP., S-R-F. COUNSELLING SERVICES**STATEMENT OF OPERATIONS****ONE TIME FUNDING - MCCSS PROGRAM AND WOMEN'S SHELTERS CANADA****YEAR ENDED MARCH 31, 2021**

	Budget (Unaudited)	2021 Actual	2020 Actual
REVENUES			
MINISTRY OF CHILDREN, COMMUNITY AND SOCIAL SERVICES			
Temporary Pandemic Pay	\$ -	\$ 36,928	\$ -
Social Infrastructure Fund	-	-	10,200
Capacity Building	-	-	11,238
Prevention services	-	-	35,133
Quality of life services	-	-	41,570
WOMEN'S SHELTERS CANADA - COVID-19	-	89,945	5,732
OTHER REVENUES	-	7,108	2,252
	-	133,981	106,125
EXPENSES			
Salaries and benefits - COVID-19	-	36,928	-
Supplies and equipment - COVID-19	-	89,945	5,732
International Women's Day	-	7,108	2,252
Social Infrastructure Fund	-	-	10,200
Capacity Building	-	-	11,238
Emergency Shelter - Moosonee	-	-	76,703
	-	133,981	106,125
SURPLUS FOR THE YEAR	\$ -	\$ -	\$ -

HEARST, KAP., S-R-F. COUNSELLING SERVICES**STATEMENT OF OPERATIONS****WELL BEING PROJECT - ONTARIO TRILLIUM FOUNDATION****YEAR ENDED MARCH 31, 2021**

	Budget (Unaudited)	2021 Actual	2020 Actual
REVENUES			
Ministry of Tourism, Culture and Sport	\$ -	\$ -	\$ 65,739
Ontario Trillium Foundation	70,603	43,753	-
	<u>70,603</u>	<u>43,753</u>	<u>65,739</u>
EXPENSES			
Salaries and benefits	37,683	33,256	44,754
Activities and workshops	1,750	412	14,917
Equipment	2,042	1,718	390
Client needs	22,750	1,990	1,678
Administration fees	6,378	6,377	4,000
	<u>70,603</u>	<u>43,753</u>	<u>65,739</u>
SURPLUS FOR THE YEAR	\$ -	\$ -	\$ -