

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

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

**MARCH 31, 2022**

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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, 2022, 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, 2022, 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 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 29, 2022

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

## **FINANCIAL STATEMENTS**

**MARCH 31, 2022**

Consolidated Statement of Operations	1
Statement of Revenues and Expenses and Unrestricted Net Assets - Board Account	2
Statement of Continuity of Internally Restricted Net Assets	3
Statement of Financial Position - Operating Fund	4
Statement of Financial Position - Board Account	5
Statement of Cash Flows	6
Notes to Financial Statements	7 - 14
Statements of Operations by Program	
Counselling Program	15
Other Programs	16
Partner Assault Response Program	17
Victim Crisis Assistance Ontario	18
Family Support for Court	19
Direct Responsibility	20
Statement of Allocated Central Administration - Emergency Shelter Services	
- MCCSS Program	21
Emergency Shelter Services - MCCSS Program	22
Counselling - MCCSS Program	23
Child Witness - MCCSS Program	24
Transitional Support - MCCSS Program	25
Domestic Violence Community Coordination Committee - MCCSS Program	26
One Time Funding - MCCSS, Ellevive and WSC Programs	27
Well Being Project - Ontario Trillium Foundation	28

**HEARST, KAP., S-R-F. COUNSELLING SERVICES****CONSOLIDATED STATEMENT OF OPERATIONS****YEAR ENDED MARCH 31, 2022**

	<b>Budget (Unaudited)</b>	<b>2022 Actual</b>	<b>2021 Actual</b>
<b>REVENUES</b>			
Grants	\$ 4,862,252	\$ 5,018,860	\$ 4,802,564
Interest, other income and recoveries	96,710	149,591	187,669
	<u>4,958,962</u>	<u>5,168,451</u>	<u>4,990,233</u>
<b>EXPENSES</b>			
Salaries, benefits and fees	3,839,814	3,814,611	3,641,250
Supplies and other expenses	1,119,148	1,257,420	1,129,531
	<u>4,958,962</u>	<u>5,072,031</u>	<u>4,770,781</u>
<b>EXCESS OF REVENUES OVER EXPENSES</b>	-	96,420	219,452
<b>REPAYABLE TO PROVINCE</b>	-	(96,420)	(219,452)
<b>SURPLUS FOR THE YEAR</b>	<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, 2022**

	<b>2022</b>	<b>2021</b>
<b>REVENUES</b>		
Donations (transfer of funds)	\$ 11,750	\$ (1,539)
Interest	748	733
<b>SURPLUS (DEFICIT) FOR THE YEAR</b>	12,498	(806)
<b>NET ASSETS, BEGINNING OF YEAR</b>	81,531	82,337
<b>NET ASSETS, END OF YEAR</b>	\$ 94,029	\$ 81,531

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

## **STATEMENT OF CONTINUITY OF INTERNALLY RESTRICTED NET ASSETS**

**YEAR ENDED MARCH 31, 2022**

	<b>2022</b>	<b>2021</b>
<b>REVENUES</b>		
Donations and other revenues	\$ 2,379	\$ 1,301
<b>EXPENSES</b>		
Leisure activities - Kapuskasing	511	540
Leisure activities - Hearst	628	86
	<u>1,139</u>	<u>626</u>
<b>SURPLUS FOR THE YEAR</b>	1,240	675
<b>NET ASSETS, BEGINNING OF YEAR</b>	<u>12,589</u>	<u>11,914</u>
<b>NET ASSETS, END OF YEAR</b>	<u>\$ 13,829</u>	<u>\$ 12,589</u>



**HEARST, KAP., S-R-F. COUNSELLING SERVICES****STATEMENT OF FINANCIAL POSITION - OPERATING FUND****MARCH 31, 2022**

	<b>2022</b>	<b>2021</b>
<b>ASSETS</b>		
CURRENT ASSETS		
Cash	\$ 782,806	\$ 1,113,877
Accounts receivable	50,877	47,138
HST receivable	31,469	37,669
Prepaid expenses	-	25,633
	<u>\$ 865,152</u>	<u>\$ 1,224,317</u>
<b>LIABILITIES</b>		
CURRENT LIABILITIES		
Accounts payable and accrued liabilities	\$ 356,327	\$ 416,991
Government remittances payable	38,244	44,691
Due to Ontario Health North (Note 3)	107,349	201,590
Due to Ministry of Children, Community and Social Services (Note 4)	202,750	166,947
Due to Ministry of the Attorney General (Note 5)	26,927	55,882
Due to board account (page 5)	56,813	45,062
Deferred revenues (Note 6)	62,913	280,565
	<u>851,323</u>	<u>1,211,728</u>
<b>INTERNALLY RESTRICTED NET ASSETS (page 3)</b>	<u>13,829</u>	<u>12,589</u>
	<u>\$ 865,152</u>	<u>\$ 1,224,317</u>

**COMMITMENTS (Note 7)**

**HEARST, KAP., S-R-F. COUNSELLING SERVICES****STATEMENT OF FINANCIAL POSITION - BOARD ACCOUNT****MARCH 31, 2022**

	2022	2021
<b>ASSETS</b>		
<b>CURRENT ASSETS</b>		
Term deposit	\$ 37,216	\$ 36,469
Receivable from operating fund (page 4)	56,813	45,062
	<u>\$ 94,029</u>	<u>\$ 81,531</u>
<b>UNRESTRICTED NET ASSETS (page 2)</b>	<b>\$ 94,029</b>	<b>\$ 81,531</b>

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

## STATEMENT OF CASH FLOWS

YEAR ENDED MARCH 31, 2022

	2022	2021
<b>OPERATING ACTIVITIES</b>		
Surplus for the year	\$ 96,420	\$ 219,452
Repayable surplus	(96,420)	(219,452)
	-	-
Changes in:		
Accounts receivable and HST receivable	2,461	15,736
Prepaid expenses	25,633	(15,303)
Accounts payable and accrued liabilities	(60,664)	48,125
Government remittances payable	(6,447)	12,320
Due to Ontario Health North	(94,241)	107,288
Due to Ministry of Children, Community and Social Services	35,803	56,281
Due to Ministry of the Attorney General	(28,955)	49,319
Deferred revenues	(217,652)	219,313
	(344,062)	493,079
<b>INVESTING ACTIVITIES</b>		
Increase in internally restricted net assets	1,240	675
Increase (decrease) in board account	12,498	(806)
	13,738	(131)
<b>INCREASE (DECREASE) IN CASH POSITION</b>	(330,324)	492,948
<b>CASH POSITION, BEGINNING OF YEAR</b>	1,150,346	657,398
<b>CASH POSITION, END OF YEAR</b>	\$ 820,022	\$ 1,150,346
<b>CASH POSITION CONSISTS OF:</b>		
Cash (page 4)	\$ 782,806	\$ 1,113,877
Term deposit (page 5)	37,216	36,469
	\$ 820,022	\$ 1,150,346

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

## NOTES TO FINANCIAL STATEMENTS

MARCH 31, 2022

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### 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.

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### 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:

#### BASIS OF ACCOUNTING

The organization utilizes the accrual basis of accounting. Expenses paid monthly 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, other revenues, sessional fees, interest and recoveries are recorded when received or receivable if the amount to be received can be reasonable estimated and collection is reasonable assured.

#### PROPERTY AND EQUIPMENT

The 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.

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

## NOTES TO FINANCIAL STATEMENTS

MARCH 31, 2022

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### 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 3, 4 and 5.

#### 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 21 and are allocated to the various MCCSS programs on the following percentage:

Emergency Shelter Services	87.9 %
Counselling	8.6 %
Child Witness	1.3 %
Transitional Support	2.2 %

#### 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, 2022

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#### 2. SIGNIFICANT ACCOUNTING POLICIES, (CONT'D)

##### FINANCIAL INSTRUMENTS, (CONT'D)

Financial assets measured at amortized cost include cash, term deposit and accounts receivable. Financial liabilities measured at amortized cost include accounts payable and accrued liabilities, due to Ontario Health North, 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 are the accrued liabilities. Actual results could differ from those estimates.

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

## NOTES TO FINANCIAL STATEMENTS

MARCH 31, 2022

### 3. DUE TO ONTARIO HEALTH NORTH

	2022	2021
BALANCE, BEGINNING OF YEAR	\$ 201,590	\$ 94,301
Recovered by Province during the year	(127,931)	-
Current year surplus - Counselling Program (page 15)	33,690	107,289
BALANCE, END OF YEAR	\$ 107,349	\$ 201,590
Details of the balance at the end of year are as follows:		
Surplus 2021 - 2022	\$ 33,690	\$ -
Surplus 2020 - 2021	107,289	107,289
Surplus 2019 - 2020	24,526	24,526
Surplus 2018 - 2019	-	8,844
Surplus 2017 - 2018	-	84,087
Deficit 2014 - 2015	(4,099)	(4,099)
Surplus 2011 - 2012	731	731
Double recovery	(19,788)	(19,788)
Receivable for recovery error 2018 - 2019	(35,000)	-
	\$ 107,349	\$ 201,590

### 4. 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, 2022.

	2022	2021
BALANCE, BEGINNING OF YEAR	\$ 166,947	\$ 110,666
Current year deficit - Emergency Shelter Services (page 22)	(72,098)	(35,292)
Current year surplus - Counselling (page 23)	50,507	46,256
Current year surplus - Child Witness (page 24)	18,876	3,685
Current year surplus - Transitional Support (page 25)	27,444	41,955
Current year surplus (deficit) - Domestic Violence Community Coordination Committee (page 26)	1,074	(323)
Current year surplus - One time funding - MCCSS, Ellevive and WSC Programs (page 27)	10,000	-
BALANCE, END OF YEAR	\$ 202,750	\$ 166,947

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

## NOTES TO FINANCIAL STATEMENTS

MARCH 31, 2022

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

	2022	2021
Details of the balance at the end of year are as follows:		
Surplus 2021 - 2022	\$ 35,803	\$ -
Surplus 2020 - 2021	56,281	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>\$ 202,750</u>	<u>\$ 166,947</u>

### 5. DUE TO MINISTRY OF THE ATTORNEY GENERAL

	2022	2021
BALANCE, BEGINNING OF YEAR	\$ 55,882	\$ 6,563
Recovered by Province during the year	(55,882)	(6,563)
Current year surplus - Partner Assault Response Program (page 17)	-	515
Current year surplus - Victim Crisis Assistance Ontario (page 18)	17,532	44,349
Current year surplus - Direct Responsibility (page 20)	9,395	11,018
BALANCE, END OF YEAR	<u>\$ 26,927</u>	<u>\$ 55,882</u>

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

Surplus 2021 - 2022	\$ 26,927	\$ -
Surplus 2020 - 2021	-	55,882
	<u>\$ 26,927</u>	<u>\$ 55,882</u>



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

## NOTES TO FINANCIAL STATEMENTS

MARCH 31, 2022

### 6. DEFERRED REVENUES

	2022	2021
CDSSAB Community Homelessness Prevention Initiative	\$ 2,189	\$ 15,466
Ministry of Justice - Other Programs	3,037	3,037
OTF - Well Being Project	45,724	77,447
Cochrane Victim Services - Other Programs	1,118	2,133
ASIST - Other Programs	(1,530)	550
WSC - COVID-19 - VAW Moosonee	-	30,000
WSC - COVID-19 - Exterior park - Habitat and Moosonee	-	125,000
MCCSS - Cable Moosonee building	-	10,000
MAG - COVID-19 - Victim Crisis Assistance Ontario	-	16,932
MCCSS - Moosonee	2,000	-
AMHO - Housing program	10,375	-
	<u>\$ 62,913</u>	<u>\$ 280,565</u>

### 7. COMMITMENTS

Under the terms of operating leases for vehicles and office space, the organization is committed to total rental payments of \$713,700 as follows:

2022 - 2023	\$ 207,202
2023 - 2024	198,360
2024 - 2025	110,997
2025 - 2026	81,940
2026 - 2027	76,954
2027 - 2028	<u>38,247</u>
	<u>\$ 713,700</u>

### 8. 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, 2022**

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#### **9. ECONOMIC DEPENDENCE**

For the counselling program, the majority of the organization's revenues originate from Ontario Health North. 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.

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#### **10. 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, 2022 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, 2022 is \$222,000.

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

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#### **11. 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 \$50,877 (2021 - \$47,138). 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, 2022**

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#### **11. FINANCIAL INSTRUMENT RISKS, (CONT'D)**

##### **LIQUIDITY RISK**

The organization has liquidity risk in the accounts payable and accrued liabilities, due to Ontario Health North, due to Ministry of Children, Community and Social Services and due to Ministry of the Attorney General of \$693,353 (2021 - \$841,410). 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.

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#### **12. 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.

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

## STATEMENT OF OPERATIONS

### COUNSELLING PROGRAM

YEAR ENDED MARCH 31, 2022

	Budget (Unaudited)	2022 Actual	2021 Actual
<b>EXPENSES</b>			
<b>SALARIES, BENEFITS AND FEES</b>			
Salaries and benefits	\$ 2,379,264	\$ 2,431,473	\$ 2,277,877
Sessional fees	47,614	15,055	22,996
	<u>2,426,878</u>	<u>2,446,528</u>	<u>2,300,873</u>
<b>SUPPLIES AND OTHER EXPENSES</b>			
Other direct expenses	50,391	84,001	51,805
Janitorial services	13,600	16,233	14,288
Professional fees	8,829	22,818	20,148
Postage, stationery and office	52,399	64,121	161,861
Staff education	7,485	5,586	9,542
Telephone and communication	29,600	27,136	22,477
Travel expenses	40,821	12,784	8,715
Equipment	83,481	60,096	116,698
	<u>286,606</u>	<u>292,775</u>	<u>405,534</u>
<b>RENT AND BUILDING GROUNDS EXPENSES</b>	<u>167,460</u>	<u>171,703</u>	<u>169,286</u>
<b>TOTAL EXPENSES</b>	<u>2,880,944</u>	<u>2,911,006</u>	<u>2,875,693</u>
<b>INTEREST, OTHER INCOME AND RECOVERIES</b>	<u>(70,210)</u>	<u>(129,811)</u>	<u>(156,499)</u>
<b>NET OPERATING COST</b>	<u>(2,810,734)</u>	<u>(2,781,195)</u>	<u>(2,719,194)</u>
<b>APPROVED PROVINCIAL FUNDING</b>			
Operating	2,786,734	2,786,734	2,787,432
Under serviced program	24,000	18,151	23,051
One-time funding	-	10,000	16,000
	<u>2,810,734</u>	<u>2,814,885</u>	<u>2,826,483</u>
<b>DUE TO ONTARIO HEALTH NORTH (Note 3)</b>	<u>\$ -</u>	<u>\$ 33,690</u>	<u>\$ 107,289</u>

**HEARST, KAP., S-R-F. COUNSELLING SERVICES****STATEMENT OF OPERATIONS****OTHER PROGRAMS****YEAR ENDED MARCH 31, 2022**

	AFO - Bonjour Welcome		Other	2022 Total	2021 Total								
REVENUES													
Other funding	\$	13,276	\$	8,998	\$	22,274	\$	6,866					
EXPENSES													
Other direct expenses		13,276		8,998		22,274		6,866					
SURPLUS FOR THE YEAR						\$	-	\$	-	\$	-	\$	-

**HEARST, KAP., S-R-F. COUNSELLING SERVICES****STATEMENT OF OPERATIONS****PARTNER ASSAULT RESPONSE PROGRAM****YEAR ENDED MARCH 31, 2022**

	<b>Budget (Unaudited)</b>	<b>2022 Actual</b>	<b>2021 Actual</b>
<b>REVENUES</b>			
Ministry of the Attorney General	\$ 47,582	\$ 47,582	\$ 52,582
Client fees	2,500	520	1,010
	<u>50,082</u>	<u>48,102</u>	<u>53,592</u>
<b>EXPENSES</b>			
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	2,060	1,545
Administration fees	7,567	7,567	12,567
Salaries and benefits	36,232	33,223	33,713
	<u>50,082</u>	<u>48,102</u>	<u>53,077</u>
<b>DUE TO MINISTRY OF THE ATTORNEY GENERAL (Note 5)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 515</b>

**HEARST, KAP., S-R-F. COUNSELLING SERVICES****STATEMENT OF OPERATIONS****VICTIM CRISIS ASSISTANCE ONTARIO****YEAR ENDED MARCH 31, 2022**

	<b>Budget (Unaudited)</b>	<b>2022 Actual</b>	<b>2021 Actual</b>
<b>REVENUES</b>			
Ministry of the Attorney General	\$ 275,065	\$ 275,065	\$ 269,033
<b>EXPENSES</b>			
Public education	16,932	18,609	4,589
Insurance	685	764	685
Telephone and communication	2,500	2,500	5,000
Rent	12,840	13,482	12,840
Purchased services	8,200	8,597	7,100
Office expenses	15,400	12,261	15,844
Membership fees	1,600	1,600	1,600
Staff expenses	21,031	10,962	13,454
Volunteer expenses	9,000	5,898	3,249
Personal needs	8,234	9,434	2,305
Salaries and benefits	178,643	173,426	158,018
	<u>275,065</u>	<u>257,533</u>	<u>224,684</u>
<b>DUE TO MINISTRY OF THE ATTORNEY GENERAL (Note 5)</b>	\$ -	\$ 17,532	\$ 44,349

**HEARST, KAP., S-R-F. COUNSELLING SERVICES****STATEMENT OF OPERATIONS****FAMILY SUPPORT FOR COURT****YEAR ENDED MARCH 31, 2022**

	<b>Budget (Unaudited)</b>	<b>2022 Actual</b>	<b>2021 Actual</b>
<b>REVENUES</b>			
Ministry of the Attorney General	\$ 24,375	\$ 24,375	\$ 24,375
<b>EXPENSES</b>			
Insurance	313	313	313
Telephone and communication	600	600	600
Purchased services	500	500	500
Staff expenses	4,000	4,000	4,000
Office expenses	600	600	600
Rent	900	900	900
Office administration	2,216	2,216	2,216
Salaries and benefits	15,246	15,246	15,246
	<u>24,375</u>	<u>24,375</u>	<u>24,375</u>
<b>SURPLUS FOR THE YEAR</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>



**HEARST, KAP., S-R-F. COUNSELLING SERVICES****STATEMENT OF OPERATIONS****DIRECT RESPONSIBILITY****YEAR ENDED MARCH 31, 2022**

	<b>Budget (Unaudited)</b>	<b>2022 Actual</b>	<b>2021 Actual</b>
<b>REVENUES</b>			
Ministry of the Attorney General	\$ 60,000	\$ 60,000	\$ 60,000
<b>EXPENSES</b>			
Insurance	650	650	625
Telephone and communication	1,000	1,931	1,901
Purchased services	750	750	700
Travel expenses	10,600	2,193	1,588
Office expenses	3,188	1,286	597
Rent	3,700	3,700	3,675
Office administration	5,400	5,400	5,400
Salaries and benefits	34,712	34,695	34,496
	<u>60,000</u>	<u>50,605</u>	<u>48,982</u>
<b>DUE TO MINISTRY OF THE ATTORNEY GENERAL (Note 5)</b>	<b>\$ -</b>	<b>\$ 9,395</b>	<b>\$ 11,018</b>

**HEARST, KAP., S-R-F. COUNSELLING SERVICES****STATEMENT OF ALLOCATED CENTRAL ADMINISTRATION****EMERGENCY SHELTER SERVICES - MCCSS PROGRAM****YEAR ENDED MARCH 31, 2022**

	<b>Budget (Unaudited)</b>	<b>2022 Actual</b>	<b>2021 Actual</b>
<b>EXPENSES</b>			
Insurance	\$ 1,921	\$ 4,311	\$ 3,143
Professional fees	19,250	12,157	17,947
Salaries and benefits	118,033	119,752	143,649
Office expenses	3,230	2,998	3,965
Telephone and communication	1,800	1,800	1,800
Other expenses	18,990	8,180	6,534
Rent and utilities	6,860	6,860	6,860
	<u>\$ 170,084</u>	<u>\$ 156,058</u>	<u>\$ 183,898</u>
<b>PROGRAM ALLOCATIONS</b>			
Emergency Shelter Services (page 22)	\$ 149,504	\$ 137,175	\$ 132,446
Counselling (page 23)	14,627	13,421	27,797
Child Witness (page 24)	2,211	2,029	10,110
Transitional Support (page 25)	3,742	3,433	13,545
	<u>\$ 170,084</u>	<u>\$ 156,058</u>	<u>\$ 183,898</u>

**HEARST, KAP., S-R-F. COUNSELLING SERVICES****STATEMENT OF OPERATIONS****EMERGENCY SHELTER SERVICES - MCCSS PROGRAM****YEAR ENDED MARCH 31, 2022**

	<b>Budget (Unaudited)</b>	<b>2022 Actual</b>	<b>2021 Actual</b>
<b>REVENUES</b>			
Ministry of Children, Community and Social Services	\$ 1,068,599	\$ 1,068,599	\$ 938,326
<b>EXPENSES</b>			
Allocated central administration (page 21)	149,504	137,175	132,446
Food	34,484	60,591	9,470
Insurance	6,000	4,287	4,352
Equipment	9,414	15,052	12,690
Personal needs	164	6,222	1,316
Telephone and communication	13,600	16,552	13,600
Salaries and benefits	764,374	795,662	738,171
Office expenses	6,400	17,210	18,702
Travel expenses	12,915	21,329	14,381
Professional development	2,009	172	303
Advertising and promotion	2,000	25,606	117
Rent, utilities and repairs	67,735	40,839	28,070
	<u>1,068,599</u>	<u>1,140,697</u>	<u>973,618</u>
<b>DUE FROM MINISTRY OF CHILDREN, COMMUNITY AND SOCIAL SERVICES (Note 4)</b>	<b>\$ -</b>	<b>\$ (72,098)</b>	<b>\$ (35,292)</b>

**HEARST, KAP., S-R-F. COUNSELLING SERVICES****STATEMENT OF OPERATIONS****COUNSELLING - MCCSS PROGRAM****YEAR ENDED MARCH 31, 2022**

	<b>Budget (Unaudited)</b>	<b>2022 Actual</b>	<b>2021 Actual</b>
<b>REVENUES</b>			
Ministry of Children, Community and Social Services	\$ 191,388	\$ 191,388	\$ 221,888
<b>EXPENSES</b>			
Allocated central administration (page 21)	14,627	13,421	27,797
Rent and utilities	4,800	4,800	4,800
Salaries and benefits	148,099	114,332	134,208
Travel and training	15,762	1,634	1,737
Office expenses	3,300	3,497	3,441
Advertising and promotion	700	489	500
Client needs	500	-	500
Telephone and communication	3,600	2,708	2,649
	<u>191,388</u>	<u>140,881</u>	<u>175,632</u>
<b>DUE TO MINISTRY OF CHILDREN, COMMUNITY AND SOCIAL SERVICES (Note 4)</b>	<b>\$ -</b>	<b>\$ 50,507</b>	<b>\$ 46,256</b>

**HEARST, KAP., S-R-F. COUNSELLING SERVICES****STATEMENT OF OPERATIONS****CHILD WITNESS - MCCSS PROGRAM****YEAR ENDED MARCH 31, 2022**

	<b>Budget (Unaudited)</b>	<b>2022 Actual</b>	<b>2021 Actual</b>
<b>REVENUES</b>			
Ministry of Children, Community and Social Services	\$ 74,309	\$ 74,309	\$ 78,409
<b>EXPENSES</b>			
Allocated central administration (page 21)	2,211	2,029	10,110
Salaries and benefits	60,605	47,480	59,658
Travel and training	7,911	1,956	2,582
Office expenses	567	1,806	342
Rent and utilities	1,700	1,300	900
Client needs	230	115	230
Telephone and communication	885	607	902
Advertising and promotion	200	140	-
	<u>74,309</u>	<u>55,433</u>	<u>74,724</u>
<b>DUE TO MINISTRY OF CHILDREN, COMMUNITY AND SOCIAL SERVICES (Note 4)</b>	<b>\$ -</b>	<b>\$ 18,876</b>	<b>\$ 3,685</b>

**HEARST, KAP., S-R-F. COUNSELLING SERVICES****STATEMENT OF OPERATIONS****TRANSITIONAL SUPPORT - MCCSS PROGRAM****YEAR ENDED MARCH 31, 2022**

	<b>Budget (Unaudited)</b>	<b>2022 Actual</b>	<b>2021 Actual</b>
<b>REVENUES</b>			
Ministry of Children, Community and Social Services	\$ 106,162	\$ 106,162	\$ 141,006
<b>EXPENSES</b>			
Allocated central administration (page 21)	3,742	3,433	13,545
Rent and utilities	9,236	8,078	6,861
Salaries and benefits	79,144	60,226	71,750
Travel and training	6,907	404	838
Office expenses	2,493	2,689	2,268
Telephone and communication	2,840	2,672	2,189
Equipment	400	271	400
Advertising and promotion	1,400	945	1,200
	<u>106,162</u>	<u>78,718</u>	<u>99,051</u>
<b>DUE TO MINISTRY OF CHILDREN, COMMUNITY AND SOCIAL SERVICES (Note 4)</b>	<b>\$ -</b>	<b>\$ 27,444</b>	<b>\$ 41,955</b>

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

## **STATEMENT OF OPERATIONS**

### **DOMESTIC VIOLENCE COMMUNITY COORDINATION COMMITTEE - MCCSS PROGRAM**

**YEAR ENDED MARCH 31, 2022**

	<b>Budget (Unaudited)</b>	<b>2022 Actual</b>	<b>2021 Actual</b>
<b>REVENUES</b>			
MINISTRY OF CHILDREN, COMMUNITY AND SOCIAL SERVICES			
Operating grant	\$ 31,821	\$ 31,821	\$ 31,821
One time funding	4,200	4,200	4,200
	<u>36,021</u>	<u>36,021</u>	<u>36,021</u>
<b>EXPENSES</b>			
Salaries and benefits	26,854	24,934	24,934
Office expenses	-	13	-
Rent and utilities	1,029	1,320	1,320
Client needs	3,938	3,880	5,290
Telephone and communication	-	600	600
Coordinating committee	4,200	4,200	4,200
	<u>36,021</u>	<u>34,947</u>	<u>36,344</u>
<b>DUE TO (FROM) MINISTRY OF CHILDREN, COMMUNITY AND SOCIAL SERVICES (Note 4)</b>	<b>\$ -</b>	<b>\$ 1,074</b>	<b>\$ (323)</b>

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

## STATEMENT OF OPERATIONS

### ONE TIME FUNDING - MCCSS, ELLEVIVE AND WSC PROGRAMS

YEAR ENDED MARCH 31, 2022

	Budget (Unaudited)	2022 Actual	2021 Actual
<b>REVENUES</b>			
MINISTRY OF CHILDREN, COMMUNITY AND SOCIAL SERVICES			
Temporary Pandemic Pay	\$ -	\$ -	\$ 36,928
Transitional Support - Cochrane	44,000	25,100	-
ELLEVIVE - RURAL AND REMOTE FUNDING	-	43,928	-
VICTIM CRISIS ASSISTANCE ONTARIO	-	1,109	-
WOMEN'S SHELTERS CANADA - COVID-19	-	155,000	89,945
OTHER REVENUES	-	-	7,108
	44,000	225,137	133,981
<b>EXPENSES</b>			
Salaries and benefits - COVID-19	-	-	36,928
Supplies and equipment - COVID-19	-	-	89,945
International Women's Day	-	-	7,108
Transitional Support - Salaries and benefits	-	6,671	-
Transitional Support - Equipment	44,000	8,429	-
Ellevive - Program supplies	-	43,928	-
Victim Crisis Assistance Ontario - Program supplies	-	1,109	-
Emergency Shelters - Renovations	-	155,000	-
	44,000	215,137	133,981
<b>DUE TO MINISTRY OF CHILDREN, COMMUNITY AND SOCIAL SERVICES (Note 4)</b>	\$ -	\$ 10,000	\$ -



**HEARST, KAP., S-R-F. COUNSELLING SERVICES****STATEMENT OF OPERATIONS****WELL BEING PROJECT - ONTARIO TRILLIUM FOUNDATION****YEAR ENDED MARCH 31, 2022**

	<b>Budget (Unaudited)</b>	<b>2022 Actual</b>	<b>2021 Actual</b>
<b>REVENUES</b>			
Ontario Trillium Foundation	\$ 148,018	\$ 92,323	\$ 43,753
<b>EXPENSES</b>			
Salaries and benefits	69,027	68,859	33,256
Activities and workshops	4,339	295	412
Equipment	4,667	5,670	1,718
Client needs	59,052	6,566	1,990
Administration fees	10,933	10,933	6,377
	148,018	92,323	43,753
<b>SURPLUS FOR THE YEAR</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>