

**CANADIAN MENTAL HEALTH ASSOCIATION  
PORT ALBERNI BRANCH  
FINANCIAL STATEMENTS  
March 31, 2022**

**CANADIAN MENTAL HEALTH ASSOCIATION, PORT ALBERNI BRANCH**  
**FINANCIAL STATEMENTS**  
**March 31, 2022**

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**Canadian Mental Health Association, Port Alberni Branch**  
**Statement of Financial Position**  
**As at March 31, 2022**

	<b>2022</b>	<b>2021</b>
	<b>\$</b>	<b>\$</b>
<b>ASSETS</b>		
Current		
Cash	907,182	677,303
Accounts receivable	2,944	-
Goods and services tax recoverable	3,901	4,778
Government assistance receivable	-	23,906
Inventory (Note 4)	5,088	-
Prepaid expenses	-	28,853
Refundable deposit	-	41,687
	<u>919,115</u>	<u>776,527</u>
Restricted cash (Note 3)	173,179	128,009
Tangible capital assets (Note 5)	<u>4,857,865</u>	<u>178,659</u>
	<u><b>5,950,159</b></u>	<u><b>1,083,195</b></u>
<b>LIABILITIES</b>		
Current		
Accounts payable and accrued liabilities (Note 6)	159,898	178,080
Deferred contributions (Note 7)	200,866	203,281
Current portion of long-term debt (Note 8)	35,249	-
	<u>396,013</u>	<u>381,361</u>
Deferred contributions - long term	33,320	36,720
Deferred grants (Note 9)	2,890,026	35,279
Long-term debt (Note 8)	1,815,572	-
Contingent liabilities (Note 13)	-	-
	<u>5,134,931</u>	<u>453,360</u>
<b>NET ASSETS</b>		
Invested in tangible capital assets - page 2	116,618	168,379
Restricted - page 2	219,309	112,840
Unrestricted - page 2	479,301	348,616
	<u>815,228</u>	<u>629,835</u>
	<u><b>5,950,159</b></u>	<u><b>1,083,195</b></u>
Approved by the Board of Directors		
_____ Director		_____ Director

The accompanying notes are an integral part of these statements.

**Canadian Mental Health Association, Port Alberni Branch**  
**Statement of Changes in Net Assets**  
**March 31, 2022**

	Invested In Capital Assets \$	Unrestricted \$	Restricted \$	Total 2022 \$	Total 2021 \$
Balance, beginning of year	<u>168,379</u>	<u>348,616</u>	<u>112,840</u>	<u>629,835</u>	<u>446,156</u>
Excess of revenue over expense - <i>page 3</i>	-	178,226	-	<b>178,226</b>	176,512
Amortization of tangible capital assets	(128,812)	128,812	-	-	-
Amortization of grants	73,744	(73,744)	-	-	-
Mortgage proceeds and payments	(1,850,821)	1,850,821	-	-	-
Purchase of capital assets	4,808,018	(4,808,018)	-	-	-
Deferred grants	(2,953,890)	2,953,890	-	-	-
Transfers	<u>-</u>	<u>(99,302)</u>	<u>106,469</u>	<u>7,167</u>	<u>7,167</u>
	<u>(51,761)</u>	<u>130,685</u>	<u>106,469</u>	<u>185,393</u>	<u>183,679</u>
Balance, end of year - <i>page 1</i>	<u>116,618</u>	<u>479,301</u>	<u>219,309</u>	<u>815,228</u>	<u>629,835</u>

The accompanying notes are an integral part of these statements.

**Canadian Mental Health Association, Port Alberni Branch**  
**Statement of Operations**  
**March 31, 2022**

	2022 \$	2021 \$
Revenue		
Island Health	846,852	778,097
BC Housing	678,681	636,475
Rental income	609,523	584,977
Other income	118,270	127,630
Amortization of contributions	73,774	5,813
Donations	26,134	248,216
BC Gaming Commission	21,500	21,500
Province of BC	-	42,871
Grant Income	-	34,413
Government subsidies	-	23,906
CMHA BC	-	10,760
	<u>2,374,734</u>	<u>2,514,658</u>
Expense		
Advertising	2,376	925
Amortization	128,812	17,324
Bookkeeping fees	41,279	50,882
Honorariums	2,881	1,104
Housing support	42,597	43,759
Initiatives	1,036	400
Insurance	31,266	45,946
Interest	17,766	-
Lease Expense	28,853	340,091
Lunch program	9,729	5,267
Management Fees	3,256	7,609
Office and miscellaneous	28,638	36,498
Professional fees	10,154	39,357
Program supplies	-	59,430
Property taxes	7,105	7,684
Rent supplements	189,991	115,477
Repairs and maintenance	131,883	110,398
Staff development and travel	27,111	37,565
Supplies	55,413	55,521
Telephone and utilities	80,579	82,491
Tenant expenses	11,521	10,231
Wages and benefits	<u>1,344,262</u>	<u>1,270,187</u>
	<u>2,196,508</u>	<u>2,338,146</u>
Excess of revenue over expense	<u>178,226</u>	<u>176,512</u>

The accompanying notes are an integral part of these statements.

**Canadian Mental Health Association, Port Alberni Branch**  
**Statement of Cash Flows**  
**As at March 31, 2022**

	2022	2021
	\$	\$
<b>Operating Activities</b>		
Excess of revenue over expense before other items	178,226	176,512
Amortization of capital assets	128,812	17,324
Amortization of deferred contributions	<u>(73,744)</u>	<u>(5,813)</u>
	233,294	188,023
<b>Changes in non-cash working capital items</b>		
Accounts receivable	(2,944)	9,971
Goods and services tax recoverable	877	345
Government assistance receivable	23,906	(23,906)
Inventory	(5,088)	-
Prepaid expenses	28,853	(28,853)
Refundable deposit	41,687	-
Accounts payable and accrued liabilities	(18,209)	18,438
Deferred contributions	(2,416)	(15,561)
Deferred Contributions - Long Term	<u>(3,400)</u>	<u>36,720</u>
	<u>296,560</u>	<u>185,177</u>
<b>Financing Activities</b>		
Internal transfers	7,167	7,167
Proceeds from long term debt	1,858,850	-
Repayment of long-term debt	(8,029)	-
Proceeds of grants	<u>2,928,520</u>	<u>-</u>
	<u>4,786,508</u>	<u>7,167</u>
<b>Investing Activities</b>		
Acquisition of capital assets	(4,808,018)	(19,994)
Increase in restricted cash	<u>(45,171)</u>	<u>(15,090)</u>
	<u>4,853,189</u>	<u>(35,084)</u>
Change in cash	229,879	157,260
Cash - beginning of period	<u>677,303</u>	<u>520,043</u>
Cash - end of period	<u>907,182</u>	<u>677,303</u>

The accompanying notes are an integral part of these statements.

**Canadian Mental Health Association, Port Alberni Branch**  
**Notes to Financial Statements**  
**March 31, 2022**

**1. Purpose of the Organization**

The Canadian Mental Health Association, Port Alberni Branch operates several programs in Port Alberni, British Columbia, with the objective of providing programs and services for individuals with mental health and addictions issues. The organization is a provincially registered society and is a registered charity under the Income Tax Act.

**2. Basis of Presentation and Significant Accounting Policies**

- a) The Society prepares its financial statements in accordance with Canadian accounting standards for not-for-profit organizations (ASNPO).
- b) The Society uses 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 can be reasonably estimated and collection is reasonably assured. Revenue such as rents, fundraising, and donations are recognized as revenue when received or receivable if the amount can be reasonably estimated and collection is reasonably assured.
- c) Comparative figures have been reclassified, where applicable, to conform to current presentation.
- d) The preparation of financial statements in conformity with Canadian generally accepted accounting principles requires management to make estimates and assumptions that affect the reporting amounts of assets, liabilities, the disclosure of contingent assets and liabilities and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.
- e) These financial statements include the following funds:

Invested in Capital Assets

Reports the assets, liabilities, revenues and expenses related to capital assets. All deferred contributions are recognized in the capital fund when they are related to the acquisition of capital assets.

Internally Restricted

This fund has been imposed internally by the Society. It includes restricted funds to be used for replacement of future assets.

**Canadian Mental Health Association, Port Alberni Branch**  
**Notes to Financial Statements**  
**March 31, 2022**

- f) Tangible capital assets are recorded at cost. Amortization is provided annually at rates calculated to write off the assets over their useful lives at the following amortization rates:

Building - King George	40 years straight-line
Building - 2nd Avenue	25 years straight-line
Furniture, fixtures & equipment	5 years straight-line
Computer equipment	5 years straight-line

### 3. Restricted Cash

Restricted cash is comprised of:

	2022	2021
	\$	\$
Security Deposits - Kendall	4,934	4,988
Security Deposits - Roger Street	8,189	8,048
Security Deposits - King George	10,137	-
Replacement reserve - bank account	<u>149,919</u>	<u>114,973</u>
	<u><u>173,179</u></u>	<u><u>128,009</u></u>

### 4. Inventory

Inventory is valued at cost and consists of disability passes available for sale.

### 5. Tangible Capital Assets

			2022	2021
	Cost	Accumulated	Net	Net
	\$	Amortization	\$	\$
		\$		
Building - 2nd Avenue	359,285	279,067	80,218	91,965
Building - King George	4,800,000	110,000	4,690,000	-
Computer equipment	11,233	11,023	210	350
Furniture, fixtures, and equipment	118,543	91,672	26,871	25,778
Vehicles	<u>12,132</u>	<u>12,132</u>	-	-
	5,301,193	503,894	<u>4,797,299</u>	118,093
Land - 2nd Avenue	60,566	-	60,566	60,566
	<u>5,361,759</u>	<u>503,894</u>	<u>4,857,865</u>	<u>178,659</u>



**Canadian Mental Health Association, Port Alberni Branch**  
**Notes to Financial Statements**  
**March 31, 2022**

**6. Accounts Payable and accrued liabilities**

Accounts Payable and Accrued Liabilities	<b>45,186</b>	69,800
Wages Payable	<b>105,276</b>	80,179
Employee Benefits Payable	<b>5,286</b>	3,843
Employee Deductions Payable	-	20,673
Workers Compensation Payable	<u><b>4,150</b></u>	<u>3,585</u>
	<u><b>159,898</b></u>	<u>178,080</u>

**7. Deferred contributions**

Deferred contributions represent cash received during the year which is committed to be spent in the subsequent year.

	<b>2022</b>	<b>2021</b>
	<u>\$</u>	<u>\$</u>
Deferred contribution opening balance	<b>203,281</b>	218,842
Less amount recognized as revenue in the year	<b>(153,571)</b>	(208,842)
Add amount received related to following year	<u><b>151,156</b></u>	<u>193,281</u>
Deferred contributions - ending balance	<u><b>200,866</b></u>	<u>203,281</u>

**Canadian Mental Health Association, Port Alberni Branch**  
**Notes to Financial Statements**  
**March 31, 2022**

**8. Long Term Debt**

	<b>2022</b>	<b>2021</b>
	<u>\$</u>	<u>\$</u>
Mortgage payable to Bank of Nova Scotia at \$6,448.63 per month, including interest at 2.312% per annum, for an initial term of 10 years maturing November 1, 2031. Secured by a general security agreement over the Association assets, book value of property \$4,690,000.	1,850,821	-
Less: current portion	<u>(35,249)</u>	<u>-</u>
	<u><b>1,815,572</b></u>	<u><b>-</b></u>

The next five years principal payments are:

<u>Year</u>	<u>\$</u>
2023	35,249
2024	36,068
2025	36,907
2026	37,765
2027	38,644

**9. Deferred capital grants**

	<b>2022</b>	<b>2021</b>
	<b>Net</b>	<b>Net</b>
	<b>\$</b>	<b>\$</b>
	<u>\$</u>	<u>\$</u>
Human Resources Development Canada - Clubhouse Grant	117,821	110,755
BC Gaming Grant - Clubhouse Grant	25,000	3,500
United Way - Clubhouse Grant	8,214	137
BC Housing Management Commission - King George Forgivable Mortgage	<u>2,920,307</u>	<u>66,924</u>
	<u><b>3,071,342</b></u>	<u><b>2,853,383</b></u>
	<u><b>181,316</b></u>	<u><b>35,279</b></u>

Deferred capital grants represent restricted contributions which are amortized and included in revenue at the same rate as the assets to which they relate.

**Canadian Mental Health Association, Port Alberni Branch**  
**Notes to Financial Statements**  
**March 31, 2022**

**10. Financial Instruments**

The financial instruments of the Society consist of cash, accounts receivable, restricted cash, accounts payable and accruals and debt. Unless otherwise noted, it is management's opinion that the Society is not exposed to significant interest, currency, or credit risks arising from these financial instruments. The fair value of the instruments approximates their carrying values, unless otherwise noted.

The Society is exposed to financial risk that arises from the fluctuation in interest rates and in the credit quality of its customers and related-parties.

**Credit Risk**

The Society's credit risk consists principally of cash and cash equivalents, and accounts receivable. The Society maintained cash and cash equivalents with reputable and major financial institutions.

**Interest Rate Risk**

The Society is exposed to interest rate risk with respect to cash and cash equivalents and debt. There are no derivative financial instruments to mitigate these risks.

**Fair Value**

The Society's cash and cash equivalents, accounts receivable, and accounts payable and accrued liabilities are short-term financial instruments whose fair value approximates their carrying values.

**11. Economic Dependence**

The Association is dependent upon certain grants and contracts with various government agencies. These agreements are subject to annual review and negotiation and are not secured for long term periods.

**12. Schedules to Financial Statements**

These financial statements include schedules of revenue and expenditure for each program operated by the Society. Presentation in these schedules differs from the generally accepted accounting principles utilized in the statements of financial position, changes in net assets, cash flows and operations. The presentation is intended to assist the readers to understand the results of each program on a basis consistent with the intended use of the funding received for the program.

In these schedules transactions between programs have not been eliminated, revenue includes proceeds of capital financing, capital acquisitions and debt principal payments are expensed and amortization of capital assets is not recorded.

**Canadian Mental Health Association, Port Alberni Branch**  
**Notes to Financial Statements**  
**March 31, 2022**

### 13. Contingent Liabilities

#### Pension Liability

The Society and its employees contribute to the Municipal Pension Plan (a jointly trustee pension plan). The board of trustees, representing plan members and employers, is responsible for administering the plan, including investment of assets and administration of benefits. The plan is a multi-employer defined benefit pension plan. Basic pension benefits are based on a formula. As at December 31, 2020, the plan has about 220,000 active members and approximately 112,000 retired members. Active members include approximately 42,000 contributors from local governments.

Every three years, an actuarial valuation is performed to assess the financial position of the plan and adequacy of plan funding. The actuary determines an appropriate combined employer and member contribution rate to fund the plan. The actuary's calculated contribution rate is based on the entry-age normal cost method, which produces the long-term rate of member and employer contributions sufficient to provide benefits for average future entrants to the plan. This rate may be adjusted for the amortization of any actuarial funding surplus and will be adjusted for the amortization of any unfunded actuarial liability.

The most recent valuation for the Municipal Pension Plan as at December 31, 2018, indicated a \$2,866 million funding surplus for basic pension benefits on a going concern basis.

The Canadian Mental Health Association - Port Alberni Branch paid \$69,839 (2021 - \$72,537) for employer contributions to the plan in the fiscal year March 31, 2022 while employees contributed \$62,495 (2021 - \$64,096).

The next valuation will be as at December 31, 2021, with results available in 2022.

Employers participating in the Plan record their pension expenses as the amount of employer contributions made during the year (defined contribution pension plan accounting). This is because Plan records accrued liabilities and accrued assets for the Plan in aggregate, resulting in no consistent and reliable basis for allocating the obligation, assets and cost to individual employers participating in the Plan.

#### Sick Pay and Special Leave

Sick pay and special leave is accumulated at specific rates during the year, do not vest, and no accrual has been recorded.

Based on the current contract, accrued sick time hours total 3,854, which at the current rates of pay, lead to a maximum liability of the association of \$136,593.

For special leave the accrued time hours total 1,866 which lead to a maximum liability of \$54,393.

**Canadian Mental Health Association, Port Alberni Branch**  
**Notes to Financial Statements**  
**March 31, 2022**

**14. Union Contract**

The Association has an agreement with the Health Employers Association of BC. This collective agreement represents the relationship between management and certain employees. The existing contract for the period April 1, 2019 to March 31, 2022 has finished and a new agreement is being negotiated.

**15. Subsequent Events**

Subsequent to the year-end one of the leased buildings has been offered for sale which may have a material impact on the future operations depending on the outcome of any sale. A temporary contract is in place until September 30, 2022.

**16. Remuneration of Employees and Contractors**

During the year one employee (2021 - one employee) received total remuneration in excess of \$75,000. The total remuneration paid to this employee for the fiscal year was \$97,604 (2021 - \$100,494).

**17. Comparative Figures**

Certain balances from the prior year have been reclassified to conform with current year presentation.

**18. Prior Period Corrections**

The prior period was adjusted to correct deferred contributions. The effect of this adjustment is to increase deferred contributions, decrease unrestricted net assets, and decrease excess of revenue over expenditure in 2021 by \$36,720.

**Canadian Mental Health Association, Port Alberni Branch  
Schedule of Individual Program Revenue and Expenditure  
March 31, 2022**

	Actual 2022 \$	Actual 2021 \$
<b>Clubhouse Program</b>		
Revenue		
Island Health	324,361	297,296
Amortization of contributions	6,850	5,813
Other income	6,690	3,965
Rental income	4,300	4,300
	<u>-</u>	<u>23,906</u>
	<u>342,201</u>	<u>335,280</u>
Expense		
Advertising	2,376	925
Amortization	18,812	17,324
Bookkeeping fees	10,779	22,482
Initiatives	1,036	400
Insurance	3,647	3,484
Lunch program	9,729	5,267
Office and miscellaneous	15,111	3,920
Professional fees	-	44
Property taxes	-	20
Repairs and maintenance	13,945	3,686
Staff development and travel	5,653	10,916
Supplies	7,081	8,562
Telephone and utilities	5,906	8,713
Wages and benefits	<u>218,826</u>	<u>179,280</u>
	<u>312,901</u>	<u>265,023</u>
Excess of revenue over expenditure	<u>29,300</u>	<u>70,257</u>
Transfers	<u>(15,000)</u>	<u>(15,000)</u>
Excess of revenue over expenditure after transfer	<u>14,300</u>	<u>55,257</u>

The accompanying notes are an integral part of these statements.

**Canadian Mental Health Association, Port Alberni Branch  
Schedule of Individual Program Revenue and Expenditure  
March 31, 2022**

	Actual 2022 \$	Actual 2021 \$
<b>Gaming Program</b>		
Revenue		
BC Gaming Commission	<u>21,500</u>	<u>21,500</u>
	<u>21,500</u>	<u>21,500</u>
Expense		
Office and miscellaneous	1,274	1,296
Rent	2,800	2,800
Repairs and maintenance	437	500
Staff development and travel	2,467	2,490
Telephone and utilities	2,565	2,571
Wages and benefits	<u>19,052</u>	<u>22,096</u>
	<u>28,595</u>	<u>31,753</u>
Shortfall of revenue over expense	(7,095)	(10,253)
Transfer - internal from CMHA	<u>7,167</u>	<u>7,167</u>
Excess (shortfall) of revenue over expenditure	<u>72</u>	<u>(3,086)</u>

The accompanying notes are an integral part of these statements.

**Canadian Mental Health Association, Port Alberni Branch  
Schedule of Individual Program Revenue and Expenditure  
March 31, 2022**

	Actual 2022 \$	Actual 2021 \$
<b>Porthouse Program</b>		
Revenue		
Island Health	341,368	315,798
Rental income	37,669	35,375
BC Housing	<u>2,760</u>	<u>2,760</u>
	<u>381,797</u>	<u>353,933</u>
Expense		
Bookkeeping fees	8,000	6,500
Insurance	3,000	2,350
Office and miscellaneous	291	420
Professional fees	1,562	1,600
Rent	15,360	15,360
Repairs and maintenance	522	1,432
Staff development and travel	823	1,265
Supplies	2,306	1,554
Telephone and utilities	3,074	3,024
Tenant expenses	11,521	10,231
Wages and benefits	<u>331,842</u>	<u>276,882</u>
	<u>378,301</u>	<u>320,618</u>
Excess of revenue over expenditure	<u>3,496</u>	<u>33,315</u>

The accompanying notes are an integral part of these statements.



**Canadian Mental Health Association, Port Alberni Branch**  
**Schedule of Individual Program Revenue and Expenditure**  
**March 31, 2022**

	Actual 2022 \$	Actual 2021 \$
<b>Peer Support</b>		
Revenue		
Island Health	<u>11,864</u>	<u>10,929</u>
Expense		
Honorariums	2,881	1,104
Rent	1,500	1,500
Staff development and travel	210	150
Supplies	1,061	490
Telephone and utilities	<u>2,692</u>	<u>2,580</u>
	<u>8,344</u>	<u>5,824</u>
Excess of revenue over expenditure	<u>3,520</u>	<u>5,105</u>

The accompanying notes are an integral part of these statements.

**Canadian Mental Health Association, Port Alberni Branch  
Schedule of Individual Program Revenue and Expenditure  
March 31, 2022**

	Actual 2022 \$	Actual 2021 \$
<b>King George Apartments</b>		
Revenue		
Rental Income	255,604	244,178
Amortization of contributions	66,924	-
Donations	<u>20,769</u>	<u>239,347</u>
	<u>343,297</u>	<u>483,525</u>
Expenditure		
Amortization	110,000	-
Insurance	13,429	30,769
Interest	17,766	-
Lease Expense	28,853	340,091
Professional fees	211	29,317
Management Fees	3,256	7,609
Office and miscellaneous	3,348	2,413
Property taxes	7,099	7,664
Repairs and Maintenance	64,156	59,498
Utilities	<u>10,877</u>	<u>11,039</u>
	<u>258,995</u>	<u>488,400</u>
Excess (shortfall) of revenue over expenditure	<u>84,302</u>	<u>(4,875)</u>
Transfers	<u>(84,302)</u>	-
Excess (shortfall) of revenue over expenditure after transfer	<u>-</u>	<u>(4,875)</u>

The accompanying notes are an integral part of these statements.

**Canadian Mental Health Association, Port Alberni Branch  
Schedule of Individual Program Revenue and Expenditure  
March 31, 2022**

	Actual 2022 \$	Actual 2021 \$
<b>Kendall Avenue</b>		
Revenue		
Island Health	87,585	80,657
Rental income	<u>81,300</u>	<u>81,775</u>
	<u>168,885</u>	<u>162,432</u>
Expenditure		
Bookkeeping fees	8,000	7,000
Insurance	3,000	1,342
Office and miscellaneous	2,184	2,287
Professional fees	1,923	1,657
Repairs and maintenance	12,536	8,313
Staff development and travel	138	432
Supplies	3,222	1,631
Telephone and utilities	15,982	16,015
Wages and benefits	<u>124,654</u>	<u>110,734</u>
	<u>171,639</u>	<u>149,411</u>
Excess (shortfall) of revenue over expenditure	<u>(2,754)</u>	<u>13,021</u>

The accompanying notes are an integral part of these statements.

**Canadian Mental Health Association, Port Alberni Branch  
Schedule of Individual Program Revenue and Expenditure  
March 31, 2022**

	Actual 2022 \$	Actual 2021 \$
<b>Outreach Program</b>		
Revenue		
BC Housing	<u>228,576</u>	<u>216,936</u>
Expenditure		
Bookkeeping fees	4,500	4,500
Housing support	42,597	43,759
Professional fees	1,269	1,260
Staff development and travel	12,999	13,997
Supplies	829	872
Telephone and utilities	3,581	3,283
Wages and benefits	<u>146,858</u>	<u>134,978</u>
	<u>212,633</u>	<u>202,649</u>
Excess of revenue over expenditure	<u>15,943</u>	<u>14,287</u>

The accompanying notes are an integral part of these statements.

**Canadian Mental Health Association, Port Alberni Branch  
Schedule of Individual Program Revenue and Expenditure  
March 31, 2022**

	Actual 2022 \$	Actual 2021 \$
<b>Roger Street</b>		
Revenue		
BC Housing	219,921	191,988
Rental income	188,149	183,749
Island Health	26,994	24,860
Other income	<u>1,288</u>	<u>1,485</u>
	<u>436,352</u>	<u>402,082</u>
Expenditure		
Bookkeeping fees	6,000	6,000
Insurance	8,190	7,800
Office and miscellaneous	6,263	3,779
Professional fees	3,221	3,300
Repairs and maintenance	40,288	36,969
Telephone and utilities	32,486	32,161
Wages and benefits	<u>333,672</u>	<u>297,080</u>
	<u>430,120</u>	<u>387,089</u>
Excess of revenue over expenditure	<u>6,232</u>	<u>14,993</u>

The accompanying notes are an integral part of these statements.

**Canadian Mental Health Association, Port Alberni Branch  
Schedule of Individual Program Revenue and Expenditure  
March 31, 2022**

	Actual 2022 \$	Actual 2021 \$
<b>Frozen Meals</b>		
Revenue		
Island Health	54,681	48,557
Meal income	<u>16,677</u>	<u>20,741</u>
	<u>71,358</u>	<u>69,298</u>
Expenditure		
Staff development and travel	223	209
Supplies	15,984	18,234
Utilities	1,447	800
Wages and benefits	<u>49,577</u>	<u>45,256</u>
	<u>67,231</u>	<u>64,499</u>
Excess of revenue over expenditure	<u>4,127</u>	<u>4,799</u>

The accompanying notes are an integral part of these statements.

**Canadian Mental Health Association, Port Alberni Branch  
Schedule of Individual Program Revenue and Expenditure  
March 31, 2022**

	Actual 2022 \$	Actual 2021 \$
<b>Disability Pass</b>		
Revenue		
Disability Passes	<u>6,735</u>	<u>3,693</u>
	<u>6,735</u>	<u>3,693</u>
Expenditure		
Bank charges	167	242
Supplies	<u>2,067</u>	<u>2,377</u>
	<u>2,234</u>	<u>2,619</u>
Excess of revenue over expenditure	<u>4,501</u>	<u>1,074</u>

The accompanying notes are an integral part of these statements.

**Canadian Mental Health Association, Port Alberni Branch  
Schedule of Individual Program Revenue, Expenditure and Equity  
March 31, 2022**

	Actual 2022 \$	Actual 2021 \$
<b>BC Housing Homeless Prevention</b>		
Revenue		
BC Housing	<u>105,224</u>	<u>99,853</u>
Expenditure		
Bookkeeping fees	4,000	4,400
Office and supplies	594	500
Professional fees	1,967	1,979
Rent supplements	63,231	53,787
Telephone	1,700	1,650
Staff travel	4,277	5,048
Wages and benefits	<u>37,390</u>	<u>29,214</u>
	<u>113,159</u>	<u>96,578</u>
Excess (shortfall) of revenue over expenditure	<u>(7,935)</u>	<u>3,275</u>

The accompanying notes are an integral part of these statements.



**Canadian Mental Health Association, Port Alberni Branch**  
**Schedule of Individual Program Revenue, Expenditure and Equity**  
**March 31, 2022**

	Actual 2022 \$	Actual 2021 \$
<b>Canteen and Other</b>		
Revenue		
Canteen sales and other	29,568	16,311
Donations	<u>5,365</u>	<u>2,829</u>
	<u>34,933</u>	<u>19,140</u>
Expenditure		
Canteen and supplies	<u>19,832</u>	<u>12,954</u>
	<u>19,832</u>	<u>12,954</u>
Excess of revenue over expenditure	<u>15,101</u>	<u>6,186</u>

The accompanying notes are an integral part of these statements.

**Canadian Mental Health Association, Port Alberni Branch**  
**Schedule of Individual Program Revenue, Expenditure and Equity**  
**March 31, 2022**

	Actual 2022 \$	Actual 2021 \$
<b>Clean Team</b>		
Revenue		
Grant income	57,311	24,435
Rental income	-	39,900
Donations - in kind	-	6,040
	<u>57,311</u>	<u>70,375</u>
Expenditure		
Insurance - in kind	-	200
Office expenses - in kind	-	2,380
Professional fees - in kind	-	200
Rent - in kind	-	2,400
Staff development and travel	319	898
Supplies	1,711	3,207
Telephone and utilities	269	654
Wages and benefits	<u>39,955</u>	<u>60,436</u>
	<u>42,254</u>	<u>70,375</u>
Excess of revenue over expenditure	<u>15,057</u>	<u>-</u>

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**Canadian Mental Health Association, Port Alberni Branch**  
**Schedule of Individual Program Revenue, Expenditure and Equity**  
**March 31, 2022**

	Actual 2022 \$	Actual 2021 \$
<b>Covid Outreach</b>		
Revenue		
Grant income	-	34,413
Expenditure		
Office supplies	-	4,160
Program costs	-	3,670
Travel	-	2,158
Wages and benefits	-	25,515
	-	35,503
Excess (shortfall) of revenue over expenditure	-	(1,090)

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**Canadian Mental Health Association, Port Alberni Branch**  
**Schedule of Individual Program Revenue, Expenditure and Equity**  
**March 31, 2022**

	Actual 2022 \$	Actual 2021 \$
<b>Small Communities Initiative</b>		
Revenue		
Other revenue	-	45,000
CMHC	<u>-</u>	<u>10,760</u>
	<u>-</u>	<u>55,760</u>
Expenditure		
Program costs	<u>-</u>	<u>55,760</u>
	<u>-</u>	<u>55,760</u>
Excess of revenue over expenditure	<u>-</u>	<u>-</u>

The accompanying notes are an integral part of these statements.

**Canadian Mental Health Association, Port Alberni Branch**  
**Schedule of Individual Program Revenue, Expenditure and Equity**  
**March 31, 2022**

	Actual 2022 \$	Actual 2021 \$
<b>Covid Related</b>		
Revenue		
Province of BC	-	42,871
BC Housing	-	18,258
Other revenue	-	12,000
	<u>-</u>	<u>73,129</u>
Expenditure		
Office expenses	-	15,600
Supplies	-	5,140
Wages and benefits	-	47,331
	<u>-</u>	<u>68,071</u>
Excess of revenue over expenditure	<u>-</u>	<u>5,058</u>

The accompanying notes are an integral part of these statements.

**Canadian Mental Health Association, Port Alberni Branch**  
**Schedule of Individual Program Revenue, Expenditure and Equity**  
**March 31, 2022**

	Actual 2022 \$	Actual 2021 \$
<b>BC Housing Homeless Prevention CHB</b>		
Revenue		
BC Housing	<u>122,200</u>	<u>106,680</u>
	<u>122,200</u>	<u>106,680</u>
Expenditure		
Rent supplements	111,400	43,930
Wages and benefits	<u>10,800</u>	<u>41,386</u>
	<u>122,200</u>	<u>85,316</u>
Excess of revenue over expenditure	<u>-</u>	<u>21,364</u>

The accompanying notes are an integral part of these statements.

**Canadian Mental Health Association, Port Alberni Branch  
Schedule of Individual Program Revenue, Expenditure and Equity  
March 31, 2022**

	Actual 2022 \$	Actual 2021 \$
<b>Park Houses</b>		
Revenue		
Rental income	<u>46,800</u>	<u>-</u>
	<u>46,800</u>	<u>-</u>
Expenditure		
Property taxes	6	-
Supplies	726	-
Wages and benefits	<u>31,637</u>	<u>-</u>
	<u>32,369</u>	<u>-</u>
Excess of revenue over expenditure	<u>14,431</u>	<u>-</u>

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