

**CANADIAN MENTAL HEALTH ASSOCIATION  
PORT ALBERNI BRANCH  
FINANCIAL STATEMENTS  
March 31, 2020**

**CANADIAN MENTAL HEALTH ASSOCIATION, PORT ALBERNI BRANCH**  
**FINANCIAL STATEMENTS**  
**March 31, 2020**

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**McINTOSH | NORTON | WILLIAMS**  
Chartered Professional Accountants

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*\*practising as a professional corporation.*

*'It's not what you earn, it's what you keep!'*

## INDEPENDENT AUDITOR'S REPORT

To the Members of Canadian Mental Health Association, Port Alberni

### *Opinion*

We have audited the financial statements of Canadian Mental Health Association, Port Alberni, which comprise the statement of financial position as at March 31, 2020, and the statements of operations and, changes in net assets and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

Except as noted in the following paragraph, in our opinion, the financial statements present fairly, in all material respects, the financial position of the society as at March 31, 2020 and the results of its operations and its cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.

### *Basis for Opinion*

In common with many not-for-profit organizations, the society derives revenue from donations, the completeness of which is not susceptible to satisfactory audit verification. Accordingly, verification of these revenues was limited to the amounts recorded in the records of the society. Therefore, we were not able to determine whether any adjustments might be necessary to donation revenue, excess of revenues over expenses, and cash flows from operations for the years ended March 31, 2020 and March 31, 2019, current assets as at March 31, 2020 and March 31, 2019 and net assets as at April 1 and March 31 for both the 2020 and 2019 years. Our audit opinion on the financial statements for the year ended March 31, 2020 was modified accordingly because of the possible effects of this limitation in scope.

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 society in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### *Responsibilities of Management for the Financial Statements*

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Canadian accounting standards for not-for-profit organizations, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the society'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 society or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the society's financial reporting process.

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## INDEPENDENT AUDITOR'S REPORT, continued

### *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:

- 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 society'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 society'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 society 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.

### *Report on Other Legal and Regulatory Requirements*

As required by the British Columbia Society Act, we report that, in our opinion, these principles have been applied on a basis consistent with that of the preceding year.

  
MCINTOSH NORTON WILLIAMS  
chartered professional accountants

Port Alberni, B.C.  
June 25, 2020

**Canadian Mental Health Association, Port Alberni Branch**  
**Statement of Financial Position**  
**As at March 31, 2020**

	<b>2020</b>	<b>2019</b>
	<b>\$</b>	<b>\$</b>
<b>ASSETS</b>		
Current		
Cash	<b>520,043</b>	340,394
Accounts receivable	<b>9,971</b>	-
Goods and services tax recoverable	<b>5,124</b>	8,814
Prepaid expenses	<b><u>20,844</u></b>	<u>20,844</u>
	<b>555,982</b>	370,052
Restricted cash (Note 3)	<b>112,918</b>	97,158
Tangible capital assets (Note 4)	<b><u>175,989</u></b>	<u>188,981</u>
	<b><u>844,889</u></b>	<u>656,191</u>
<b>LIABILITIES</b>		
Current		
Accounts payable and accrued liabilities (Note 5)	<b>159,642</b>	95,468
Deferred contributions (Note 6)	<b><u>218,842</u></b>	<u>117,307</u>
	<b><u>378,484</u></b>	<u>212,775</u>
Deferred grants (Note 7)	<b><u>41,092</u></b>	<u>48,705</u>
Contingent liabilities (Note 12)		
	<b><u>419,576</u></b>	<u>261,480</u>
<b>NET ASSETS</b>		
Invested in tangible capital assets - page 2	<b>159,896</b>	165,276
Restricted (Note 8) - page 2	<b>98,930</b>	83,930
Unrestricted - page 2	<b><u>166,487</u></b>	<u>145,505</u>
	<b><u>425,313</u></b>	<u>394,711</u>
	<b><u>844,889</u></b>	<u>656,191</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, 2020**

	Invested In Capital Assets \$	Unrestricted \$	Restricted \$	Total 2020 \$	Total 2019 \$
Balance, beginning of year	<u>165,276</u>	<u>145,505</u>	<u>83,930</u>	<u>394,711</u>	<u>322,169</u>
Excess of revenue over expense - <i>page 3</i>	-	30,602	-	<b>30,602</b>	72,542
Amortization of tangible capital assets	(17,015)	17,015	-	-	-
Amortization of grants	7,613	(7,613)	-	-	-
Purchase of capital assets	4,022	(4,022)	-	-	-
Transfer to reserve ( <i>Note 8</i> )	<u>-</u>	<u>(15,000)</u>	<u>15,000</u>	<u>-</u>	<u>-</u>
	<u>(5,380)</u>	<u>20,982</u>	<u>15,000</u>	<u>30,602</u>	<u>72,542</u>
Balance, end of year - <i>page 1</i>	<u>159,896</u>	<u>166,487</u>	<u>98,930</u>	<u>425,313</u>	<u>394,711</u>

The accompanying notes are an integral part of these statements.

**Canadian Mental Health Association, Port Alberni Branch**  
**Statement of Operations**  
**March 31, 2020**

	2020 \$	2019 \$
Revenue		
Island Health	781,150	735,740
Rental income	535,731	531,945
BC Housing	413,394	359,721
Donations	239,361	198,186
Other income	63,745	73,781
BC Gaming Commission	20,000	20,000
Sales	-	15,052
Amortization of deferred contributions	7,613	7,613
	<u>2,060,994</u>	<u>1,942,038</u>
Expense		
Advertising	552	469
Amortization	17,015	14,892
Bookkeeping fees	45,992	36,338
Honorariums	4,738	14,436
Housing support	43,383	42,415
Initiatives	1,835	7,440
Insurance	34,509	27,483
Lease Expense	321,655	302,771
Lunch program	14,513	15,778
Management Fees	7,390	7,311
Office and miscellaneous	25,366	20,222
Professional fees	9,644	9,071
Property taxes	11,071	11,149
Rent	71,516	71,910
Repairs and maintenance	132,586	97,746
Staff development and travel	30,780	33,985
Supplies	38,717	50,164
Telephone and utilities	89,120	83,244
Tenant expenses	9,704	9,480
Wages and benefits	1,120,306	1,013,189
	<u>2,030,392</u>	<u>1,869,493</u>
Excess of revenue over expense - page 2	<u>30,602</u>	<u>72,545</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, 2020**

	2020 \$	2019 \$
<b>Operating Activities</b>		
Excess of revenue over expense before other items	30,602	72,542
Amortization of capital assets	17,015	14,892
Amortization of deferred contributions	<u>(7,613)</u>	<u>(7,613)</u>
	<b>40,004</b>	<b>79,821</b>
<b>Changes in non-cash working capital items</b>		
Accounts receivable	(9,971)	11,049
Goods and services tax recoverable	3,690	(6,747)
Prepaid expenses	-	8,882
Accounts payable and accrued liabilities	64,173	3,059
Deferred contributions	<u>101,535</u>	<u>(11,246)</u>
	<b>199,431</b>	<b>84,818</b>
<b>Financing Activities</b>		
Proceeds of grants	<u>-</u>	<u>25,000</u>
	<u>-</u>	<u>25,000</u>
<b>Investing Activities</b>		
Acquisition of capital assets	(4,023)	(49,342)
Increase in restricted cash	<u>(15,760)</u>	<u>(16,218)</u>
	<b>(19,783)</b>	<b>(65,560)</b>
Change in cash	<b>179,648</b>	<b>44,258</b>
Cash - beginning of period	<u>340,395</u>	<u>296,137</u>
Cash - end of period	<u><b>520,043</b></u>	<u><b>340,395</b></u>

The accompanying notes are an integral part of these statements.



**Canadian Mental Health Association, Port Alberni Branch**  
**Notes to Financial Statements**  
**March 31, 2020**

**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) Tangible capital assets are recorded at cost. Amortization is provided annually at rates calculated to write off the assets over their useful lives. In the year of acquisition only one-half of the following amortization rate is applied:

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

**Canadian Mental Health Association, Port Alberni Branch**  
**Notes to Financial Statements**  
**March 31, 2020**

**3. Restricted Cash**

Restricted cash is comprised of:

	2020	2019
	\$	\$
Security Deposits - Kendall	5,042	4,621
Security Deposits - Roger Street	7,811	8,608
Replacement Reserve - bank account	33,248	18,203
Replacement reserve - GIC	<u>66,817</u>	<u>65,726</u>
	<u><u>112,918</u></u>	<u><u>97,158</u></u>

**4. Tangible Capital Assets**

			2020	2019
	Cost	Accumulated	Net	Net
	\$	Amortization	\$	\$
		\$		
Building - 2nd Avenue	359,285	254,928	104,357	118,729
Furniture, fixtures & equipment	90,531	79,955	10,576	9,056
Computer equipment	11,233	10,743	490	630
Vehicles	<u>12,132</u>	<u>12,132</u>	<u>-</u>	<u>-</u>
	473,181	357,758	115,423	128,415
Land - 2nd Avenue	<u>60,566</u>	-	<u>60,566</u>	<u>60,566</u>
	<u><u>533,747</u></u>	<u><u>357,758</u></u>	<u><u>175,989</u></u>	<u><u>188,981</u></u>

**5. Accounts Payable and accrued liabilities**

Accounts Payable and Accrued Liabilities	39,797	30,593
Wages Payable	88,525	37,915
Employee Benefits Payable	9,109	7,267
Employee Deductions Payable	19,307	17,537
Workers Compensation Payable	<u>2,904</u>	<u>2,156</u>
	<u><u>159,642</u></u>	<u><u>95,468</u></u>

**Canadian Mental Health Association, Port Alberni Branch**  
**Notes to Financial Statements**  
**March 31, 2020**

**6. Deferred contributions**

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

	<b>2020</b>	<b>2019</b>
	<b>\$</b>	<b>\$</b>
	<hr/>	<hr/>
Deferred contributions - opening balance	<b>117,307</b>	128,553
Less amount recognized as revenue in the year	<b>(117,307)</b>	(128,553)
Add amount received related to the following year	<u><b>218,842</b></u>	<u>117,307</u>
	<b>218,842</b>	117,307
Add (Less) Contributions - Long term	<hr/> <u>-</u>	<hr/> <u>-</u>
Deferred contributions - ending balance	<u><b>218,842</b></u>	<u>117,307</u>

Included in deferred contributions is a \$10,000 donation received in 2020 intended to be used for one on one counselling services.

**7. Deferred capital grants**

			<b>2020</b>	<b>2019</b>
	Grant Proceeds \$	Accumulated Amortization \$	Net \$	Net \$
	<hr/>	<hr/>	<hr/>	<hr/>
Ministry of Health - Clubhouse Grant Human Resources Development	60,000	59,400	<b>600</b>	3,000
Canada - Clubhouse Grant	117,821	101,329	<b>16,492</b>	21,205
BC Housing - Roger Street computers and appliances	7,888	7,888	-	-
BC Gaming Grant - Clubhouse Grant	<u>25,000</u>	<u>1,000</u>	<u><b>24,000</b></u>	<u>24,500</u>
	<u><b>210,709</b></u>	<u><b>169,617</b></u>	<u><b>41,092</b></u>	<u><b>48,705</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.

**8. Restricted Fund Balance**

In previous years the Association's board of directors internally restricted funds bringing the total of internally restricted assets to \$98,930 to be used for future replacement of assets (2019 - \$83,930).

**Canadian Mental Health Association, Port Alberni Branch**  
**Notes to Financial Statements**  
**March 31, 2020**

**9. 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.

**10. 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.

**11. 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, 2020**

## 12. 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, 2018, the plan has about 205,000 active members and approximately 101,000 retired members. Active members include approximately 40,000 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 \$59,344 (2019 - \$57,928) for employer contributions to the plan in the fiscal year March 31, 2020. while employees contributed \$52,479 (2019 - \$48,116).

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.

## 13. Lease Obligation

The Association has entered into an operating lease for rental of the King George Apartments. The expected minimum obligation under this lease until it expires on June 30, 2022 is as follows:

<u>Year</u>	<u>\$</u>
2021	319,262
2022	325,647
2023	83,040

**Canadian Mental Health Association, Port Alberni Branch**  
**Notes to Financial Statements**  
**March 31, 2020**

**14. Director Remuneration**

During the year one director earned \$117 (2019 - \$1,396) of income as a part-time employee of the Association.

**15. Employee Remuneration**

During the year one employee (2019 - Nil) received total remuneration in excess of \$75,000. The total remuneration paid to this employee for the fiscal year was \$93,977 (2019 - Nil).

**16. Comparative Figures**

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

**Canadian Mental Health Association, Port Alberni Branch  
Schedule of Individual Program Revenue and Expenditure  
March 31, 2020**

	<b>Actual 2020 \$</b>	<b>Actual 2019 \$</b>
<b>Clubhouse Program</b>		
<b>Revenue</b>		
Island Health	<b>310,087</b>	301,151
Other income	<b>11,898</b>	17,444
Amortization of contributions	<b>7,613</b>	7,613
Rental income	<b>4,300</b>	4,300
	<b><u>333,898</u></b>	<b><u>330,508</u></b>
<b>Expense</b>		
Advertising	<b>552</b>	469
Amortization	<b>17,015</b>	14,892
Bookkeeping fees	<b>15,370</b>	15,499
Initiatives	<b>1,835</b>	7,440
Insurance	<b>1,679</b>	2,248
Lunch program	<b>14,513</b>	15,778
Office and miscellaneous	<b>7,104</b>	5,014
Professional fees	<b>931</b>	1,182
Property taxes	<b>823</b>	448
Repairs and maintenance	<b>4,260</b>	3,399
Staff development and travel	<b>13,328</b>	14,563
Supplies	<b>4,339</b>	5,480
Telephone and utilities	<b>11,826</b>	11,455
Wages and benefits	<b>190,271</b>	226,702
	<b><u>283,846</u></b>	<b><u>324,569</u></b>
Excess of revenue over expense	<b><u>50,052</u></b>	<b><u>5,939</u></b>

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, 2020**

	Actual 2020 \$	Actual 2019 \$
<b>Gaming Program</b>		
Revenue		
BC Gaming Commission	20,000	20,000
Donations	7,000	6,281
Donations - in kind	<u>2,080</u>	<u>2,080</u>
	<u>29,080</u>	<u>28,361</u>
Expense		
Office and miscellaneous	1,352	1,175
Rent	2,800	2,800
Repairs and maintenance	506	482
Staff development and travel	1,975	2,809
Telephone and utilities	2,484	2,576
Wages and benefits	22,788	17,819
Wages - in kind	<u>2,080</u>	<u>2,080</u>
	<u>33,985</u>	<u>29,741</u>
Shortfall of revenue over expenditure	<u>(4,905)</u>	<u>(1,380)</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, 2020**

	<b>Actual 2020 \$</b>	<b>Actual 2019 \$</b>
<b>Porthouse Program</b>		
Revenue		
Island Health	<b>304,354</b>	289,970
Rental income	<b>26,484</b>	26,493
BC Housing	<b><u>2,760</u></b>	<u>2,760</u>
	<b><u>333,598</u></b>	<u>319,223</u>
Expense		
Bookkeeping fees	<b>7,990</b>	5,930
Insurance	<b>1,350</b>	624
Office and miscellaneous	<b>640</b>	1,147
Professional fees	<b>279</b>	1,200
Rent	<b>15,360</b>	15,360
Repairs and maintenance	<b>1,896</b>	1,272
Staff development and travel	<b>595</b>	746
Supplies	<b>2,053</b>	4,332
Telephone and utilities	<b>2,784</b>	2,708
Tenant expenses	<b>9,704</b>	9,480
Wages and benefits	<b><u>282,795</u></b>	<u>256,904</u>
	<b><u>325,446</u></b>	<u>299,703</u>
Excess of revenue over expenditure	<b><u>8,152</u></b>	<u>19,520</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, 2020**

	<b>Actual 2020 \$</b>	<b>Actual 2019 \$</b>
<b>Peer Support</b>		
Revenue		
Island Health	<u>10,929</u>	<u>10,646</u>
Expense		
Honorariums	4,738	5,336
Rent	1,500	1,500
Staff development and travel	146	150
Supplies	420	947
Telephone and utilities	<u>2,463</u>	<u>2,318</u>
	<u>9,267</u>	<u>10,251</u>
Excess of revenue over expenditure	<u>1,662</u>	<u>395</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, 2020**

	Actual 2020 \$	Actual 2019 \$
<b>King George Apartments</b>		
Revenue		
Rental Income	236,194	232,487
Donations	<u>211,003</u>	<u>185,613</u>
	<u>447,197</u>	<u>418,100</u>
Expenditure		
Insurance	22,338	16,525
Lease Expense	321,655	302,771
Management Fees	7,390	7,311
Office and miscellaneous	5,233	2,826
Property taxes	10,248	10,704
Repairs and Maintenance	77,644	41,525
Telephone	<u>11,015</u>	<u>10,684</u>
	<u>455,523</u>	<u>392,346</u>
Excess (shortfall) of revenue over expenditure	<u>(8,326)</u>	<u>25,754</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, 2020**

	<b>Actual 2020 \$</b>	<b>Actual 2019 \$</b>
<b>Kendall Avenue</b>		
Revenue		
Rental income	<b>85,298</b>	83,075
Island Health	<b><u>80,938</u></b>	<u>67,068</u>
	<b><u>166,236</u></b>	<u>150,143</u>
Expenditure		
Bookkeeping fees	<b>7,816</b>	3,771
Insurance	<b>1,342</b>	1,303
Office and miscellaneous	<b>2,477</b>	1,842
Professional fees	<b>2,050</b>	300
Repairs and maintenance	<b>12,583</b>	10,633
Staff development and travel	<b>158</b>	240
Supplies	<b>993</b>	1,200
Telephone and utilities	<b>17,860</b>	14,528
Wages and benefits	<b><u>117,229</u></b>	<u>92,472</u>
	<b><u>162,508</u></b>	<u>126,289</u>
Excess of revenue over expenditure	<b><u>3,728</u></b>	<u>23,854</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, 2020**

	<b>Actual 2020 \$</b>	<b>Actual 2019 \$</b>
<b>Outreach Program</b>		
Revenue		
BC Housing	<u>194,385</u>	<u>190,809</u>
Expenditure		
Bookkeeping fees	5,336	4,000
Housing support	43,383	42,415
Office and miscellaneous	143	388
Professional fees	1,230	1,260
Repairs and maintenance	-	609
Staff development and travel	12,069	11,639
Supplies	695	-
Telephone and utilities	3,381	3,052
Wages and benefits	<u>140,133</u>	<u>134,931</u>
	<u>206,370</u>	<u>198,294</u>
Excess (shortfall) of revenue over expenditure	<u>(11,985)</u>	<u>(7,485)</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, 2020**

	<b>Actual 2020 \$</b>	<b>Actual 2019 \$</b>
<b>Roger Street</b>		
Revenue		
Rental income	<b>187,755</b>	189,890
BC Housing	<b>126,000</b>	76,608
Island Health	<b>25,461</b>	22,626
Other income	<b><u>1,611</u></b>	<u>2,311</u>
	<b><u>340,827</u></b>	<u>291,435</u>
Expenditure		
Bookkeeping fees	<b>5,079</b>	3,593
Insurance	<b>7,800</b>	6,783
Office and miscellaneous	<b>4,648</b>	4,941
Professional fees	<b>3,221</b>	3,150
Repairs and maintenance	<b>35,696</b>	39,827
Telephone and utilities	<b>35,157</b>	33,958
Wages and benefits	<b><u>302,877</u></b>	<u>201,981</u>
	<b><u>394,478</u></b>	<u>294,233</u>
Shortfall of revenue over expenditure	<b><u>(53,651)</u></b>	<u>(2,798)</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, 2020**

	<b>Actual 2020 \$</b>	<b>Actual 2019 \$</b>
<b>Frozen Meals</b>		
Revenue		
Island Health	<b>49,380</b>	44,279
Meal income	<u>18,507</u>	<u>14,907</u>
	<u><b>67,887</b></u>	<u>59,186</u>
Expenditure		
Office and administration	<b>6,496</b>	5,644
Supplies	<b>11,203</b>	17,098
Staff development and travel	<b>27</b>	150
Wages and benefits	<u>32,277</u>	<u>31,030</u>
	<u><b>50,003</b></u>	<u>53,922</u>
Excess of revenue over expenditure	<u><u><b>17,884</b></u></u>	<u><u>5,264</u></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, 2020**

	Actual 2020 \$	Actual 2019 \$
<b>Disability Pass</b>		
Revenue		
Disability Passes	<u>7,787</u>	<u>7,778</u>
	<u>7,787</u>	<u>7,778</u>
Expenditure		
Bank charges	273	245
Supplies	<u>4,833</u>	<u>4,791</u>
	<u>5,106</u>	<u>5,036</u>
Excess of revenue over expenditure	<u><u>2,681</u></u>	<u><u>2,742</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, 2020**

	Actual 2020 \$	Actual 2019 \$
<b>BC Housing Homeless Prevention</b>		
Revenue		
BC Housing	<u>90,249</u>	<u>89,544</u>
Expenditure		
Bookkeeping fees	4,400	3,544
Office and supplies	445	670
Professional fees	1,932	1,979
Rent supplements	56,156	56,550
Telephone	1,609	1,965
Staff travel	2,479	3,689
Wages and benefits	<u>24,612</u>	<u>26,651</u>
	<u>91,633</u>	<u>95,048</u>
Shortfall of revenue over expenditure and ending equity	<u>(1,384)</u>	<u>(5,504)</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, 2020**

	<b>Actual 2020 \$</b>	<b>Actual 2019 \$</b>
<b>Canteen and Other</b>		
Revenue		
Canteen sales and other	<b>17,006</b>	14,403
Donations	<u><b>21,448</b></u>	<u>4,606</u>
	<u><b>38,454</b></u>	<u>19,009</u>
Expenditure		
Canteen and supplies	<u><b>12,860</b></u>	<u>11,550</u>
	<u><b>12,860</b></u>	<u>11,550</u>
Excess of revenue over expenditure and ending equity	<u><u><b>25,594</b></u></u>	<u><u>7,459</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, 2020**

	Actual 2020 \$	Actual 2019 \$
<b>Clean Team</b>		
Revenue		
Grant income	<u>6,936</u>	<u>-</u>
Expenditure		
Supplies	491	-
Telephone	40	-
Wages and benefits	<u>6,405</u>	<u>-</u>
	<u>6,936</u>	<u>-</u>
Excess of revenue over expenditure	<u>-</u>	<u>-</u>

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