

**CANADIAN MENTAL HEALTH ASSOCIATION  
PORT ALBERNI BRANCH  
FINANCIAL STATEMENTS  
March 31, 2021**

**CANADIAN MENTAL HEALTH ASSOCIATION, PORT ALBERNI BRANCH  
FINANCIAL STATEMENTS  
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**M<sup>c</sup>INTOSH | 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, 2021, 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, 2021 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, 2021 and March 31, 2020, current assets as at March 31, 2021 and March 31, 2020 and net assets as at April 1 and March 31 for both the 2021 and 2020 years. Our audit opinion on the financial statements for the year ended March 31, 2021 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 24, 2021

**Canadian Mental Health Association, Port Alberni Branch**  
**Statement of Financial Position**  
**As at March 31, 2021**

	<b>2021</b>	<b>2020</b>
	<b>\$</b>	<b>\$</b>
<b>ASSETS</b>		
Current		
Cash	677,303	520,043
Accounts receivable	-	9,971
Goods and services tax recoverable	4,778	5,124
Government assistance receivable	23,906	-
Prepaid expenses	28,853	-
Refundable deposit	<u>41,687</u>	<u>41,687</u>
	<b>776,527</b>	576,825
Restricted cash (Note 3)	128,009	112,918
Tangible capital assets (Note 4)	<u>178,659</u>	<u>175,989</u>
	<b><u>1,083,195</u></b>	<b><u>865,732</u></b>
<b>LIABILITIES</b>		
Current		
Accounts payable and accrued liabilities (Note 5)	178,080	159,642
Deferred contributions (Note 6)	<u>203,281</u>	<u>218,842</u>
	<b><u>381,361</u></b>	<b><u>378,484</u></b>
Deferred grants (Note 7)	<u>35,279</u>	<u>41,092</u>
Contingent liabilities (Note 11)		
	<b><u>416,640</u></b>	<b><u>419,576</u></b>
<b>NET ASSETS</b>		
Invested in tangible capital assets - page 2	168,379	159,896
Restricted (Note ) - page 2	112,840	98,930
Unrestricted - page 2	<u>385,336</u>	<u>187,330</u>
	<b><u>666,555</u></b>	<b><u>446,156</u></b>
	<b><u>1,083,195</u></b>	<b><u>865,732</u></b>

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, 2021**

	Invested In Capital Assets \$	Unrestricted \$	Restricted \$	Total 2021 \$	Total 2020 \$
Balance, beginning of year	<u>159,896</u>	<u>187,330</u>	<u>98,930</u>	<u><b>446,156</b></u>	<u>415,554</u>
Excess of revenue over expense - <i>page 3</i>	-	221,489	(1,090)	<b>220,399</b>	30,602
Amortization of tangible capital assets	(17,324)	17,324	-	-	-
Amortization of grants	5,813	(5,813)	-	-	-
Purchase of capital assets	19,994	(19,994)	-	-	-
Transfer to reserve ( <i>Note 8</i> )	<u>-</u>	<u>(15,000)</u>	<u>15,000</u>	<u>-</u>	<u>-</u>
	<u>8,483</u>	<u>198,006</u>	<u>13,910</u>	<u><b>220,399</b></u>	<u>30,602</u>
Balance, end of year - <i>page 1</i>	<u><u>168,379</u></u>	<u><u>385,336</u></u>	<u><u>112,840</u></u>	<u><u><b>666,555</b></u></u>	<u><u>446,156</u></u>

The accompanying notes are an integral part of these statements.

**Canadian Mental Health Association, Port Alberni Branch**  
**Statement of Operations**  
**March 31, 2021**

	2021 \$	2020 \$
Revenue		
Island Health	778,097	781,150
BC Housing	668,895	413,394
Rental income	589,277	535,731
Donations	249,343	239,361
Other income	126,721	63,745
Province of BC	42,871	-
Grant Income	34,413	-
Government subsidies	23,906	-
BC Gaming Commission	21,500	20,000
CMHA BC	10,760	-
Amortization of deferred contributions	5,813	7,613
	<u>2,551,596</u>	<u>2,060,994</u>
Expense		
Advertising	925	552
Amortization	17,324	17,015
Bookkeeping fees	50,882	45,992
Honorariums	1,104	4,738
Housing support	43,759	42,383
Initiatives	400	1,835
Insurance	45,946	34,509
Lease Expense	340,091	321,655
Lunch program	5,267	14,513
Management Fees	7,609	7,390
Office and miscellaneous	42,086	25,366
Professional fees	39,357	9,644
Program supplies	59,430	-
Property taxes	7,748	11,071
Rent	115,477	71,516
Repairs and maintenance	110,398	132,586
Staff development and travel	37,565	30,780
Supplies	54,548	39,717
Telephone and utilities	82,491	89,120
Tenant expenses	10,231	9,704
Wages and benefits	1,258,559	1,120,306
	<u>2,331,197</u>	<u>2,030,392</u>
Excess of revenue over expense - page 2	<u>220,399</u>	<u>30,602</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, 2021**

	2021 \$	2020 \$
<b>Operating Activities</b>		
Excess of revenue over expense before other items	220,399	30,602
Amortization of capital assets	17,324	17,015
Amortization of deferred contributions	<u>(5,813)</u>	<u>(7,613)</u>
	231,910	40,004
<b>Changes in non-cash working capital items</b>		
Accounts receivable	9,971	(9,971)
Goods and services tax recoverable	345	3,690
Government assistance receivable	(23,906)	-
Prepaid expenses	(28,853)	-
Accounts payable and accrued liabilities	18,438	64,173
Deferred contributions	<u>(15,561)</u>	<u>101,535</u>
	192,344	199,431
<b>Investing Activities</b>		
Acquisition of capital assets	(19,994)	(4,023)
Increase in restricted cash	<u>(15,090)</u>	<u>(15,760)</u>
	(35,084)	(19,783)
Change in cash	157,260	179,648
Cash - beginning of period	<u>520,043</u>	<u>340,395</u>
Cash - end of period	<u>677,303</u>	<u>520,043</u>

The accompanying notes are an integral part of these statements.



**Canadian Mental Health Association, Port Alberni Branch**  
**Notes to Financial Statements**  
**March 31, 2021**

**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, 2021**

- f) 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

### 3. Restricted Cash

Restricted cash is comprised of:

	2021	2020
	\$	\$
Security Deposits - Kendall	4,988	5,042
Security Deposits - Roger Street	8,048	7,812
Replacement Reserve - bank account	114,973	33,248
Replacement reserve - GIC	-	66,817
	<u>128,009</u>	<u>112,919</u>

### 4. Tangible Capital Assets

			2021	2020
	Cost	Accumulated	Net	Net
	\$	Amortization	\$	\$
		\$		
Building - 2nd Avenue	359,285	267,320	91,965	104,357
Furniture, fixtures & equipment	110,525	84,747	25,778	10,576
Computer equipment	11,233	10,883	350	490
Vehicles	12,132	12,132	-	-
	<u>493,175</u>	<u>375,082</u>	<u>118,093</u>	<u>115,423</u>
Land - 2nd Avenue	60,566	-	60,566	60,566
	<u>553,741</u>	<u>375,082</u>	<u>178,659</u>	<u>175,989</u>

**Canadian Mental Health Association, Port Alberni Branch**  
**Notes to Financial Statements**  
**March 31, 2021**

**5. Accounts Payable and accrued liabilities**

Accounts Payable and Accrued Liabilities	<b>69,800</b>	39,797
Wages Payable	<b>80,179</b>	88,525
Employee Benefits Payable	<b>3,843</b>	9,109
Employee Deductions Payable	<b>20,673</b>	19,307
Workers Compensation Payable	<u><b>3,585</b></u>	<u>2,904</u>
	<u><b>178,080</b></u>	<u>159,642</u>

**6. Deferred contributions**

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

	<b>2021</b>	2020
	<u>\$</u>	<u>\$</u>
Deferred contributions - opening balance	<b>218,842</b>	117,307
Less amount recognized as revenue in the year	<b>(208,842)</b>	(117,307)
Add amount received related to the following year	<u><b>193,281</b></u>	<u>218,842</u>
	<b>203,281</b>	218,842
Add (Less) Contributions - Long term	<u>-</u>	<u>-</u>
Deferred contributions - ending balance	<u><b>203,281</b></u>	<u>218,842</u>

**Canadian Mental Health Association, Port Alberni Branch**  
**Notes to Financial Statements**  
**March 31, 2021**

**7. Deferred capital grants**

	Grant Proceeds \$	Accumulated Amortization \$	2021	2020
			Net \$	Net \$
Ministry of Health - Clubhouse Grant	60,000	60,000	-	600
Human Resources Development Canada - Clubhouse Grant	117,821	106,042	<b>11,779</b>	16,492
BC Gaming Grant - Clubhouse Grant	<u>25,000</u>	<u>1,500</u>	<u><b>23,500</b></u>	<u>24,000</u>
	<u><u>202,821</u></u>	<u><u>167,542</u></u>	<u><u><b>35,279</b></u></u>	<u><u>41,092</u></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. 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.

**9. 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.

**Canadian Mental Health Association, Port Alberni Branch**  
**Notes to Financial Statements**  
**March 31, 2021**

## 10. 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.

## 11. 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, 2019, the plan has about 213,000 active members and approximately 106,000 retired members. Active members include approximately 41,000 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 \$72,537 (2020 - \$59,344) for employer contributions to the plan in the fiscal year March 31, 2021 while employees contributed \$64,096 (2020 - \$52,479).

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.

**Canadian Mental Health Association, Port Alberni Branch**  
**Notes to Financial Statements**  
**March 31, 2021**

**12. Subsequent Events**

Subsequent to the year-end the Association entered into an agreement with BC Housing to purchase King George apartments in Port Alberni for a total purchase price of \$4,850,000. The purchase price is comprised of a grant from BC Housing of approximately \$3,000,000 and a \$1,850,000 loan from BC Housing to the Association. The specifics of the loan were not available at the issuance of these financial statements.

**13. Employee Remuneration**

During the year one employee (2020 - one employee) received total remuneration in excess of \$75,000. The total remuneration paid to this employee for the fiscal year was \$100,494 (2020 - \$93,977).

**14. Comparative Figures**

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

**15. Prior Period Corrections**

The prior period was adjusted to correct a previous accrual. The effect of this adjustment is to increase refundable deposit and increase unrestricted net assets in 2020 by \$20,844.

**Canadian Mental Health Association, Port Alberni Branch**  
**Schedule of Individual Program Revenue and Expenditure**  
**March 31, 2021**

	Actual 2021 \$	Actual 2020 \$
<b>Clubhouse Program</b>		
Revenue		
Island Health	297,296	310,087
Government subsidies	23,906	-
Amortization of contributions	5,813	7,613
Rental income	4,300	4,300
Other income	3,965	11,898
	<u>335,280</u>	<u>333,898</u>
Expense		
Advertising	925	552
Amortization	17,324	17,015
Bookkeeping fees	22,482	15,370
Initiatives	400	1,835
Insurance	3,484	1,679
Lunch program	5,267	14,513
Office and miscellaneous	3,920	7,104
Professional fees	44	513
Property taxes	20	823
Repairs and maintenance	3,686	4,260
Staff development and travel	10,916	13,328
Supplies	8,562	4,339
Telephone and utilities	8,713	11,826
Wages and benefits	179,280	190,271
	<u>265,023</u>	<u>283,428</u>
Excess of revenue over expense	<u>70,257</u>	<u>50,470</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, 2021**

	Actual 2021 \$	Actual 2020 \$
<b>Gaming Program</b>		
Revenue		
BC Gaming Commission	21,500	20,000
Donations	7,167	7,000
Donations - in kind	-	2,080
	<u>28,667</u>	<u>29,080</u>
Expense		
Office and miscellaneous	1,296	1,352
Rent	2,800	2,800
Repairs and maintenance	500	506
Staff development and travel	2,490	1,975
Telephone and utilities	2,571	2,484
Wages and benefits	22,096	22,788
Wages - in kind	-	2,080
	<u>31,753</u>	<u>33,985</u>
Shortfall of revenue over expenditure	<u>(3,086)</u>	<u>(4,905)</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, 2021**

	<b>Actual 2021 \$</b>	<b>Actual 2020 \$</b>
<b>Porthouse Program</b>		
Revenue		
Island Health	<b>315,798</b>	304,354
Rental income	<b>35,375</b>	26,484
BC Housing	<b><u>2,760</u></b>	<u>2,760</u>
	<b><u>353,933</u></b>	<u>333,598</u>
Expense		
Bookkeeping fees	<b>6,500</b>	7,990
Insurance	<b>2,350</b>	1,350
Office and miscellaneous	<b>420</b>	640
Professional fees	<b>1,600</b>	279
Rent	<b>15,360</b>	15,360
Repairs and maintenance	<b>1,432</b>	1,896
Staff development and travel	<b>1,265</b>	595
Supplies	<b>1,554</b>	2,053
Telephone and utilities	<b>3,024</b>	2,784
Tenant expenses	<b>10,231</b>	9,704
Wages and benefits	<b><u>276,882</u></b>	<u>282,795</u>
	<b><u>320,618</u></b>	<u>325,446</u>
Excess of revenue over expenditure	<b><u>33,315</u></b>	<u>8,152</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, 2021**

	<b>Actual 2021 \$</b>	<b>Actual 2020 \$</b>
<b>Peer Support</b>		
Revenue		
Island Health	<u>10,929</u>	<u>10,929</u>
Expense		
Honorariums	1,104	4,738
Rent	1,500	1,500
Staff development and travel	150	146
Supplies	490	420
Telephone and utilities	<u>2,580</u>	<u>2,463</u>
	<u>5,824</u>	<u>9,267</u>
Excess of revenue over expenditure	<u>5,105</u>	<u>1,662</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, 2021**

	<b>Actual 2021 \$</b>	<b>Actual 2020 \$</b>
<b>King George Apartments</b>		
Revenue		
Rental Income	<b>244,178</b>	236,194
Donations	<b><u>239,347</u></b>	<u>211,003</u>
	<b><u>483,525</u></b>	<u>447,197</u>
Expenditure		
Insurance	<b>30,769</b>	22,338
Lease Expense	<b>340,091</b>	321,655
Professional fees	<b>29,317</b>	419
Management Fees	<b>7,609</b>	7,390
Office and miscellaneous	<b>2,413</b>	5,233
Property taxes	<b>7,664</b>	10,248
Repairs and Maintenance	<b>59,498</b>	77,644
Telephone	<b><u>11,039</u></b>	<u>11,015</u>
	<b><u>488,400</u></b>	<u>455,942</u>
Excess (shortfall) of revenue over expenditure	<b><u>(4,875)</u></b>	<u>(8,745)</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, 2021**

	<b>Actual 2021 \$</b>	<b>Actual 2020 \$</b>
<b>Kendall Avenue</b>		
Revenue		
Rental income	81,775	85,298
Island Health	<u>80,657</u>	<u>80,938</u>
	<u>162,432</u>	<u>166,236</u>
Expenditure		
Bookkeeping fees	7,000	7,816
Insurance	1,342	1,342
Office and miscellaneous	2,287	2,477
Professional fees	1,657	2,050
Repairs and maintenance	8,313	12,583
Staff development and travel	432	158
Supplies	1,631	993
Telephone and utilities	16,015	17,860
Wages and benefits	<u>110,734</u>	<u>117,229</u>
	<u>149,411</u>	<u>162,508</u>
Excess of revenue over expenditure	<u>13,021</u>	<u>3,728</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, 2021**

	<b>Actual 2021 \$</b>	<b>Actual 2020 \$</b>
<b>Outreach Program</b>		
Revenue		
BC Housing	<u>216,936</u>	<u>194,385</u>
Expenditure		
Bookkeeping fees	4,500	5,336
Housing support	43,759	42,383
Office and miscellaneous	-	143
Professional fees	1,260	1,230
Staff development and travel	13,997	12,070
Supplies	872	695
Telephone and utilities	3,283	3,381
Wages and benefits	<u>134,978</u>	<u>140,133</u>
	<u>202,649</u>	<u>205,371</u>
Excess (shortfall) of revenue over expenditure	<u>14,287</u>	<u>(10,986)</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, 2021**

	<b>Actual 2021 \$</b>	<b>Actual 2020 \$</b>
<b>Roger Street</b>		
Revenue		
BC Housing	<b>191,988</b>	126,000
Rental income	<b>183,749</b>	187,755
Island Health	<b>24,860</b>	25,461
Other income	<b><u>1,485</u></b>	<u>1,611</u>
	<b><u>402,082</u></b>	<u>340,827</u>
Expenditure		
Bookkeeping fees	<b>6,000</b>	5,079
Insurance	<b>7,800</b>	7,800
Office and miscellaneous	<b>3,779</b>	4,648
Professional fees	<b>3,300</b>	3,221
Repairs and maintenance	<b>36,969</b>	35,696
Telephone and utilities	<b>32,161</b>	35,157
Wages and benefits	<b><u>297,080</u></b>	<u>302,877</u>
	<b><u>387,089</u></b>	<u>394,478</u>
Excess (shortfall) of revenue over expenditure	<b><u>14,993</u></b>	<u>(53,651)</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, 2021**

	<b>Actual 2021 \$</b>	<b>Actual 2020 \$</b>
<b>Frozen Meals</b>		
Revenue		
Island Health	<b>48,557</b>	49,380
Meal income	<u><b>20,741</b></u>	<u>18,507</u>
	<u><b>69,298</b></u>	<u>67,887</u>
Expenditure		
Office and administration	<b>5,589</b>	6,496
Supplies	<b>18,234</b>	12,203
Staff development and travel	<b>209</b>	27
Utilities	<b>800</b>	500
Wages and benefits	<u><b>39,667</b></u>	<u>32,277</u>
	<u><b>64,499</b></u>	<u>51,503</u>
Excess of revenue over expenditure	<u><b>4,799</b></u>	<u>16,384</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, 2021**

	<b>Actual 2021 \$</b>	<b>Actual 2020 \$</b>
<b>Disability Pass</b>		
Revenue		
Disability Passes	<u>3,693</u>	<u>7,787</u>
	<u>3,693</u>	<u>7,787</u>
Expenditure		
Bank charges	242	273
Supplies	<u>2,377</u>	<u>4,833</u>
	<u>2,619</u>	<u>5,106</u>
Excess of revenue over expenditure	<u><u>1,074</u></u>	<u><u>2,681</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, 2021**

	Actual 2021 \$	Actual 2020 \$
<b>BC Housing Homeless Prevention</b>		
Revenue		
BC Housing	<u>243,253</u>	<u>90,249</u>
Expenditure		
Bookkeeping fees	4,400	4,400
Office and supplies	500	445
Professional fees	1,979	1,932
Rent supplements	97,717	56,156
Telephone	1,650	1,609
Staff travel	5,048	2,479
Wages and benefits	<u>70,599</u>	<u>24,612</u>
	<u>181,893</u>	<u>91,633</u>
Excess (shortfall) of revenue over expenditure and ending equity	<u>61,360</u>	<u>(1,384)</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, 2021**

	Actual 2021 \$	Actual 2020 \$
<b>Canteen and Other</b>		
Revenue		
Canteen sales and other	15,402	17,006
Donations	<u>2,829</u>	<u>21,448</u>
	<u>18,231</u>	<u>38,454</u>
Expenditure		
Canteen and supplies	<u>12,045</u>	<u>12,860</u>
	<u>12,045</u>	<u>12,860</u>
Excess of revenue over expenditure and ending equity	<u><u>6,186</u></u>	<u><u>25,594</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, 2021**

	Actual 2021 \$	Actual 2020 \$
<b>Clean Team</b>		
Revenue		
Rental income	39,900	-
Grant income	24,435	6,936
Donations - in kind	6,040	-
	<u>70,375</u>	<u>6,936</u>
Expenditure		
Insurance - in kind	200	-
Office expenses - in kind	2,380	-
Professional fees - in kind	200	-
Property taxes	64	-
Rent - in kind	2,400	-
Staff development and travel	898	-
Supplies	3,143	491
Telephone and utilities	654	40
Wages and benefits	60,436	6,405
	<u>70,375</u>	<u>6,936</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, 2021**

	<b>Actual 2021 \$</b>	<b>Actual 2020 \$</b>
<b>Covid Outreach</b>		
Revenue		
Grant income	<u>34,413</u>	<u>-</u>
Expenditure		
Office supplies	4,160	-
Program costs	3,670	-
Travel	2,158	-
Wages and benefits	<u>25,515</u>	<u>-</u>
	<u>35,503</u>	<u>-</u>
Excess (shortfall) of revenue over expenditure	<u>(1,090)</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, 2021**

	Actual 2021 \$	Actual 2020 \$
<b>Small Communities Initiative</b>		
Revenue		
Other revenue	45,000	-
CMHC	<u>10,760</u>	<u>-</u>
	<u>55,760</u>	<u>-</u>
Expenditure		
Program costs	<u>55,760</u>	<u>-</u>
	<u>55,760</u>	<u>-</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, 2021**

	Actual 2021 \$	Actual 2020 \$
<b>Covid Related</b>		
Revenue		
Province of BC	42,871	-
BC Housing	18,258	-
Other revenue	<u>12,000</u>	<u>-</u>
	<u>73,129</u>	<u>-</u>
Expenditure		
Office expenses	15,600	-
Supplies	5,140	-
Wages and benefits	<u>47,331</u>	<u>-</u>
	<u>68,071</u>	<u>-</u>
Excess of revenue over expenditure	<u>5,058</u>	<u>-</u>

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