

REGINA TRANSITION HOUSE INC.

Financial Statements

Year Ended March 31, 2021

MANAGEMENT'S RESPONSIBILITY FOR FINANCIAL REPORTING

The financial statements of Regina Transition House Inc. have been prepared in accordance with Canadian accounting standards for not-for-profit organizations. When alternative accounting methods exist, management has chosen those it deems most appropriate in the circumstances. These statements include certain amounts based on management's estimates and judgments. Management has determined such amounts based on a reasonable basis in order to ensure that the financial statements are presented fairly in all material respects.

The integrity and reliability of Regina Transition House Inc.'s reporting systems are achieved through the use of formal policies and procedures, the careful selection of employees and an appropriate division of responsibilities. These systems are designed to provide reasonable assurance that the financial information is reliable and accurate.

The Board of Directors is responsible for ensuring that management fulfills its responsibility for financial reporting and is ultimately responsible for reviewing and approving the financial statements. The Board carries out this responsibility through its Finance Committee. The Committee is appointed by the board and meets periodically with management and the members' auditors to review significant accounting, reporting and internal control matters. Following its review of the financial statements and discussions with the auditors, the Committee reports to the Board of Directors prior to its approval of the financial statements. The Committee also considers, for review by the Board and approval by the members, the engagement or re-appointment of the external auditors.

The financial statements have been audited on behalf of the members by MWC Chartered Professional Accountants LLP, in accordance with Canadian generally accepted auditing standards.


Executive Director


Chairperson

Regina, SK
June 16, 2021



Chartered Professional
Accountants LLP

INDEPENDENT AUDITOR'S REPORT

To the Members of Regina Transition House Inc.

Qualified Opinion

We have audited the financial statements of Regina Transition House Inc. (the Corporation), which comprise the statement of financial position as at March 31, 2021, and the statements of operations, 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.

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

Basis for Qualified Opinion

In common with many charitable organizations, the Corporation is unable to economically implement controls that will offer assurance on the completeness of donations and we were not able to satisfy ourselves on amounts reported using other procedures. Accordingly, our verification of these revenues was limited to the amounts recorded in the records of the Corporation and we were not able to determine whether any adjustments might be necessary to revenues, excess of revenues (expenses), and cash flows from operations for the years ended March 31, 2021, and 2020, current assets and net assets as at March 31, 2021, and 2020.

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

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

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

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

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An asset to our clients, not an expense

102 – 4701 Parliament Ave, Regina, SK S4W 0T9 ☎306-352-8621 📠306-565-8476 🌐mwc-cpa.ca

Independent Auditor's Report to the Members of Regina Transition House Inc. *(continued)*

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

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- 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 Corporation'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 Corporation'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 Corporation 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.

MWCLLP

Chartered Professional Accountants

Regina, Saskatchewan
June 16, 2021

REGINA TRANSITION HOUSE INC.

Statement of Financial Position


March 31, 2021

	Operating	Restricted	2021	2020
ASSETS				
CURRENT				
Cash	\$ 531,716	\$ -	\$ 531,716	\$ 355,738
Accounts receivable	5,000	-	5,000	545
Prepaid expenses	22,358	-	22,358	16,442
Goods and services tax rebate	2,547	-	2,547	1,904
	561,621	-	561,621	374,629
CAPITAL ASSETS (Note 4)	1,170,428	-	1,170,428	1,258,035
INVESTMENTS (Note 5)	206,972	465,000	671,972	659,354
	\$ 1,939,021	\$ 465,000	\$ 2,404,021	\$ 2,292,018
LIABILITIES AND NET ASSETS				
CURRENT				
Accounts payable	\$ 17,394	\$ -	\$ 17,394	\$ 16,211
Current portion of long term debt (Note 6)	1,864	-	1,864	11,119
Wages payable	39,361	-	39,361	51,960
Deferred revenue (Note 7)	72,038	-	72,038	18,017
Employee education and wellness	4,919	-	4,919	3,846
	135,576	-	135,576	101,153
LONG TERM DEBT (Note 6)	-	-	-	1,864
	135,576	-	135,576	103,017
NET ASSETS				
Unrestricted	634,881	-	634,881	478,948
Invested capital assets	1,168,564	-	1,168,564	1,245,053
Future costs	-	300,000	300,000	300,000
Building fund	-	165,000	165,000	165,000
	1,803,445	465,000	2,268,445	2,189,001
	\$ 1,939,021	\$ 465,000	\$ 2,404,021	\$ 2,292,018

CONTINGENT FUNDING (Note 10)

LEASE COMMITMENTS (Note 15)

ON BEHALF OF THE BOARD

 Director

 Director

See notes to financial statements

REGINA TRANSITION HOUSE INC.

Statement of Operations

Year Ended March 31, 2021

	Budget	2021	2020
REVENUES			
Grant funding			
Ministry of Justice	\$ 830,500	\$ 852,937	\$ 830,469
United Way Regina	38,000	39,836	41,733
Community Initiatives Fund	25,000	25,340	30,894
SHC - capital improvement grant	-	-	9,008
City of Regina	27,000	27,000	27,000
Women and Gender Equality Canada	-	60,934	-
Other grants	30,000	79,344	73,392
Other sources			
Donations	89,000	113,469	104,128
Federal government pandemic subsidies	-	18,875	-
Fundraising	10,700	1,043	8,706
Memberships	200	240	210
Investment income	11,000	13,239	10,505
	<u>1,061,400</u>	<u>1,232,257</u>	<u>1,136,045</u>
EXPENSES			
Administrative (Schedule 1)	45,550	35,124	41,127
Building Occupancy (Schedule 2)	158,100	159,325	156,746
Client Supplies and Services (Schedule 3)	98,650	109,963	90,493
Personnel (Schedule 4)	807,600	848,401	787,473
	<u>1,109,900</u>	<u>1,152,813</u>	<u>1,075,839</u>
EXCESS OF REVENUES (EXPENSES)	<u>\$ (48,500)</u>	<u>\$ 79,444</u>	<u>\$ 60,206</u>

See notes to financial statements

REGINA TRANSITION HOUSE INC.

Statement of Changes in Net Assets

Year Ended March 31, 2021

	2020 Balance	Excess of revenues (expenses)	Interfund transfers (Note 8)	2021 Balance
<u>Operating</u>				
Unrestricted	\$ 478,948	\$ 170,150	\$ (14,217)	\$ 634,881
Invested in capital assets	1,245,053	(90,706)	14,217	1,168,564
	<u>1,724,001</u>	<u>79,444</u>	<u>-</u>	<u>1,803,445</u>
<u>Restricted</u>				
Future costs	300,000	-	-	300,000
Building fund	165,000	-	-	165,000
	<u>465,000</u>	<u>-</u>	<u>-</u>	<u>465,000</u>
	<u>\$ 2,189,001</u>	<u>\$ 79,444</u>	<u>\$ -</u>	<u>\$ 2,268,445</u>
	2019 Balance	Excess of revenues (expenses)	Interfund transfers	2020 Balance
<u>Operating</u>				
Unrestricted	\$ 371,368	\$ 140,974	\$ (33,394)	\$ 478,948
Invested in capital assets	1,292,427	(89,776)	42,402	1,245,053
	<u>1,663,795</u>	<u>51,198</u>	<u>9,008</u>	<u>1,724,001</u>
<u>Restricted</u>				
Future costs	300,000	-	-	300,000
Building fund	165,000	9,008	(9,008)	165,000
	<u>465,000</u>	<u>9,008</u>	<u>(9,008)</u>	<u>465,000</u>
	<u>\$ 2,128,795</u>	<u>\$ 60,206</u>	<u>\$ -</u>	<u>\$ 2,189,001</u>

See notes to financial statements

REGINA TRANSITION HOUSE INC.

Statement of Cash Flows

Year Ended March 31, 2021

	2021	2020
OPERATING ACTIVITIES		
Excess of revenues (expenses)	\$ 79,444	\$ 60,206
Item not affecting cash:		
Amortization	90,706	89,776
	<u>170,150</u>	<u>149,982</u>
Changes in non-cash working capital:		
Accounts receivable	(4,455)	(545)
Accounts payable	1,182	(2,232)
Deferred revenue	54,021	(28,328)
Prepaid expenses	(5,916)	1,547
Goods and services tax rebate	(643)	(509)
Wages payable	(12,599)	6,894
Employee education and wellness	1,073	(1,525)
	<u>32,663</u>	<u>(24,698)</u>
Cash flow from operating activities	<u>202,813</u>	<u>125,284</u>
INVESTING ACTIVITIES		
Purchase of capital assets	(3,098)	(31,399)
Reinvested earnings and purchase of investments	(12,618)	(10,141)
Cash flow used by investing activities	<u>(15,716)</u>	<u>(41,540)</u>
FINANCING ACTIVITY		
Repayment of long term debt	(11,119)	(11,003)
Cash flow used by financing activity	<u>(11,119)</u>	<u>(11,003)</u>
INCREASE IN CASH FLOW	175,978	72,741
CASH - BEGINNING OF YEAR	355,738	282,997
CASH - END OF YEAR	\$ 531,716	\$ 355,738

See notes to financial statements

REGINA TRANSITION HOUSE INC.

Notes to Financial Statements

Year Ended March 31, 2021

1. NATURE OF THE ORGANIZATION

The Regina Transition House Inc. (the "Corporation") was created under the provisions of the Non-Profit Corporation Act and is a registered charity and as such, is exempt from income taxes.

The Corporation serves the needs of women and children through the provision of safe temporary shelter and support services. They also provide education and offer a voice to address family violence.

2. ECONOMIC DEPENDENCE

The Corporation is dependent on continued grant funding from its core funding agent, the Minister of Justice (the Ministry). In the absence of this funding, the Corporation would be required to replace the funding with other sources or generate other revenues to continue operations in the current manner.

The Corporation has a three year funding agreement with the Ministry that commenced April 1, 2018 and expires March 31, 2021. A new funding agreement was signed by year end for another three year term commencing on April 1, 2021 and expiring March 31, 2024. Funding is expected to stay consistent with the current year.

3. SIGNIFICANT ACCOUNTING POLICIES

Basis of presentation

The financial statements were prepared in accordance with Canadian accounting standards for not-for-profit organizations (ASNPO).

Fund accounting

A portion of the monies received by the Corporation may only be used for specific purposes and accordingly are accounted for in separate funds.

The following major categories of funds include:

Unrestricted Operating fund

The operating fund reflects the primary operations of the Corporation including revenues received for the provision of services from the Ministry of Justice and Attorney General. Other revenue consists of grants, donations and fundraising revenue. Expenses are for the delivery of service.

Invested in Capital Assets fund

The invested in capital assets fund consists of the book value of capital assets less related debt.

Future Costs fund

The future costs fund has been internally restricted by the Corporation. The future costs fund has been earmarked as an emergency fund to contain up to three months operating costs.

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REGINA TRANSITION HOUSE INC.

Notes to Financial Statements

Year Ended March 31, 2021

3. SIGNIFICANT ACCOUNTING POLICIES (continued)

Building fund

The building fund has been internally restricted by the Corporation for the acquisition of new property and maintenance of the existing property.

Revenue recognition

The Corporation receives contributions, which include grants, sponsorships, subsidies and donations. All contributions are recognized when received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured.

The Corporation follows the restricted fund method of accounting for contributions which includes contributions to the Building Fund and the Future Costs Fund.

Contributions that have been externally restricted by the contributor for operating activities are recognized as revenue in the Unrestricted Operating Fund in the year the related expenditure is incurred.

Unrestricted contributions are recognized as revenue in the Unrestricted Operating Fund.

Fundraising revenue and investment income are recognized in the period earned. Membership revenue is recognized when received.

Capital assets

Capital assets are stated at cost less accumulated amortization. Capital assets are amortized on a straight-line basis over their estimated useful lives. A full year of amortization is taken in the year of addition. Donated capital assets are recorded at their fair value at the date of contribution (if fair value can be reasonably determined.)

Land		non-depreciable
Buildings	25 years	straight-line method
Household equipment & security system	10 years	straight-line method
Playground equipment	10 years	straight-line method
Automotive	3 years	straight-line method
Computer equipment	3 years	straight-line method

Financial instruments policy

Financial instruments are classified at fair value when acquired or issued. In subsequent periods, financial assets with actively traded markets are reported at fair value, with any unrealized gains and losses reported in income. All other financial instruments are reported at amortized cost, and tested for impairment at each reporting date. Transaction costs on the acquisition, sale or issue of financial instruments are expensed when incurred.

Financial assets including cash and accounts receivable are reported at amortized cost. Investments are reported at fair value.

Financial liabilities including accounts payable, accrued liabilities and long term debt are measured at amortized cost.

REGINA TRANSITION HOUSE INC.

Notes to Financial Statements

Year Ended March 31, 2021

4. CAPITAL ASSETS

	Cost	Accumulated amortization	2021 Net book value	2020 Net book value
Land	\$ 31,737	\$ -	\$ 31,737	\$ 31,737
Buildings	1,708,675	607,706	1,100,969	1,169,316
Household equipment & security system	106,464	79,785	26,679	41,214
Playground equipment	9,587	8,628	959	1,917
Automotive	33,621	33,621	-	-
Computer equipment	22,886	12,802	10,084	13,851
	<u>\$ 1,912,970</u>	<u>\$ 742,542</u>	<u>\$ 1,170,428</u>	<u>\$ 1,258,035</u>

5. INVESTMENTS

	2021	2020
Cash	\$ -	\$ 2
Guaranteed investment certificates	559,479	548,715
Market linked guaranteed investment certificates	102,029	102,029
Bank of Montreal shares	3,361	2,132
Cash surrender value of life insurance	7,103	6,476
	<u>\$ 671,972</u>	<u>\$ 659,354</u>
Invested on behalf of the following funds:		
Operating fund investments	\$ 206,972	\$ 194,354
Restricted fund investments	465,000	465,000
	<u>\$ 671,972</u>	<u>\$ 659,354</u>

Guaranteed investment certificates bear interest between 0.50% and 2.60% and mature between July 2021 and February 2023. Market linked guaranteed investment certificates - potential maximum return on investment between 22% and 32%, minimum is 0% and mature November 8, 2021.

REGINA TRANSITION HOUSE INC.

Notes to Financial Statements

Year Ended March 31, 2021

6. LONG TERM DEBT

	<u>2021</u>	<u>2020</u>
Canadian Mortgage and Housing Corporation (CMHC) loan bearing interest at 1.05% per annum, repayable in monthly blended payments of \$933. The loan matures on May 1, 2021 and is secured by a mortgage on land and building which has a carrying value of \$1,132,706 (2020 - \$1,201,053).	\$ 1,864	\$ 12,983
Amounts payable within one year	<u>(1,864)</u>	<u>(11,119)</u>
	<u>\$ -</u>	<u>\$ 1,864</u>

Principal repayment terms are approximately:

2022	<u>\$ 1,864</u>
	<u>\$ 1,864</u>

7. DEFERRED GRANT REVENUE

	<u>2021</u>	<u>2020</u>
Grant - Community Initiative Fund	\$ 9,766	\$ 14,107
Grant - South Saskatchewan Community Foundation	8,519	3,910
Grant - Women and Gender Equality Canada	22,743	-
Grant - United Way	20,000	-
Grant - Lorne and Evelyn Johnson Foundation	8,973	-
Grant - SGI	79	-
Donation (restricted) - City of Regina	1,553	-
Flow Community Projects	405	-
	<u>\$ 72,038</u>	<u>\$ 18,017</u>

8. INTERFUND TRANSFERS

Transfers from the Unrestricted fund to the Invested in capital asset fund of \$14,217 include \$11,119 for the scheduled repayment of the mortgage and \$3,098 for the acquisition of capital assets.

9. PENSION

Employees participate in the Public Employee Pension Plan (PEPP), which is a multi-employer defined contribution plan. The Board's financial obligation to the plan is limited to making required payments to match amounts contributed by employees for current services. Pension expense for the year amounted to \$27,019 (2020 - \$27,293).

REGINA TRANSITION HOUSE INC.

Notes to Financial Statements

Year Ended March 31, 2021

10. CONTINGENT FUNDING

The Corporation has contingent liabilities related to special funding received from Saskatchewan Housing Corporation (SHC). The Corporation would be required to repay the funding to SHC if they do not meet the requirements of the funding agreement. The terms and balance remaining at year end are as follows :

	<u>2021</u>	<u>2020</u>
Saskatchewan repair and adaptation program forgivable at \$12,491 per year over 15 years commencing September 1, 2015. Unforgiven amount payable on demand at principal plus accrued interest at 6.75%.	\$ 92,639	\$ 105,129
Shelter enhancement program forgivable in full by January 1, 2021. Unforgiven amount payable on demand at principal plus accrued interest at 3.625%.	-	9,008
	<u>\$ 92,639</u>	<u>\$ 114,137</u>

Other grants received by the Corporation require the Corporation to submit final reports accounting for the usage of the grant funding provided. Upon review by the funder, should any repayment of grant funds received be required, any repayment is recorded in the year it is made known by the funder to the Corporation.

11. FINANCIAL INSTRUMENTS

The Corporation is exposed to various risks through its financial instruments and management is responsible to monitor, evaluate and manage these risks. The following analysis provides information about the Corporation's risk exposure and concentration as of March 31, 2021.

Liquidity risk

Liquidity risk is the risk that an entity will encounter difficulty in meeting obligations associated with financial liabilities. The Corporation is exposed to this risk mainly in respect of its receipt of funds from its funders and other related sources, long-term debt, contributions to the pension plan, and accounts payable.

Interest rate risk

Interest rate risk is the risk that the value of a financial instrument might be adversely affected by a change in the interest rates. The Corporation is exposed to interest rate risk primarily through its fixed rate mortgage.

12. COLLECTIVE BARGAINING AGREEMENT

The Corporation employs members of the Saskatchewan Government and General Employees Union (SGEU) which has a collective bargaining agreement that expires March 31, 2021. The impact of any changes on renewal of the agreement is not determinable and is recorded in the year of settlement. The current collective bargaining agreement was extended after year end as bargaining is scheduled to start in the fall of 2021.

REGINA TRANSITION HOUSE INC.

Notes to Financial Statements

Year Ended March 31, 2021

13. CORRESPONDING FIGURES

The prior year's figures have been reclassified to conform to the current year's presentation of monies received through the Leader Post Cheer Fund which has been reclassified to other grants from fundraising revenues.

14. BUDGET

Budgeted figures are presented for information purposes and are not subject to audit.

15. LEASE COMMITMENTS

The Corporation has a long term lease with respect to equipment which expires in December 2024. Future minimum lease payments as at year end are as follows:

2022	\$	657
2023		657
2024		657
2025		329

16. UNCERTAINTY OF IMPACT OF COVID-19

In early 2020, the federal and provincial governments in Canada implemented measures intended to reduce the impact of the Covid-19 pandemic. These regulations have an ongoing impact on the operations of organizations and individuals.

The Corporation received additional grants and subsidies under various Covid-19 government programs in order to maintain and increase capacity, and offset costs presented by the increased operating regulations during the pandemic. The increased safety regulations have also made it challenging to host fundraising events and the Corporation had to postpone events until the subsequent year.

Overall there has been no significant financial loss as of the audit report date, however, the ongoing impact of the continued government measures on the Corporation subsequent to yearend is uncertain.

REGINA TRANSITION HOUSE INC.

Administrative

(Schedule 1)

Year Ended March 31, 2021

	Budget	2021	2020
AGM and Board	\$ 1,000	\$ 2,329	\$ 1,847
Audit and legal fees	7,200	7,053	6,959
Bank service charges	300	343	411
Fundraising	7,500	83	5,461
Promotion and publicity	3,050	1,698	1,733
Service contracts	10,500	10,853	9,936
Staff expense	1,000	583	878
Supplies	6,500	4,550	4,754
Telephone and fax	8,500	7,632	9,148
	<u>\$ 45,550</u>	<u>\$ 35,124</u>	<u>\$ 41,127</u>

Building Occupancy

(Schedule 2)

Year Ended March 31, 2021

	Budget	2021	2020
Amortization	\$ 91,000	\$ 90,706	\$ 89,776
Insurance	12,000	10,486	9,804
Interest expense	100	73	189
Maintenance	35,000	41,248	39,001
Utilities	20,000	16,812	17,976
	<u>\$ 158,100</u>	<u>\$ 159,325</u>	<u>\$ 156,746</u>

Client Supplies and Services

(Schedule 3)

Year Ended March 31, 2021

	Budget	2021	2020
Client personal/medical supplies	\$ 1,850	\$ 2,865	\$ 1,540
Food and household supplies	46,000	30,645	42,792
Programming	29,300	63,873	26,330
Transportation	21,500	12,580	19,831
	<u>\$ 98,650</u>	<u>\$ 109,963</u>	<u>\$ 90,493</u>

See notes to financial statements

REGINA TRANSITION HOUSE INC.

Personnel

(Schedule 4)

Year Ended March 31, 2021

	Budget	2021	2020
Salaries	\$ 693,000	\$ 733,021	\$ 681,640
Employee benefits	108,000	106,024	99,202
Training and professional development	6,600	9,356	6,631
	<u>\$ 807,600</u>	<u>\$ 848,401</u>	<u>\$ 787,473</u>

See notes to financial statements

REGINA TRANSITION HOUSE INC.

Ministry of Justice Schedule

(Schedule 5)

Year Ended March 31, 2021

	Budget 2021	Total 2021
REVENUES		
Ministry of Justice	\$ 852,937	\$ 852,937
EXPENSES		
<u>Administrative</u>		
Supplies	5,050	4,522
Telephone	5,050	7,632
Computer service costs	3,762	10,374
Bank charges	505	343
Audit and accounting	7,681	7,053
AGM and board expenses	-	2,328
	<u>22,048</u>	<u>32,252</u>
<u>Building Occupancy</u>		
Utilities	8,121	16,812
Interest	4,080	73
Insurance and property taxes	6,706	10,486
Repairs and maintenance	5,051	33,338
	<u>23,958</u>	<u>60,709</u>
<u>Client Supplies and Services</u>		
Promotion/publicity	505	1,698
Transportation	5,585	9,420
Medical supplies	2,020	736
Program costs	1,010	2,432
Food and household supplies	51,510	27,492
	<u>60,630</u>	<u>41,778</u>
<u>Personnel</u>		
Salaries	645,705	655,598
Employee benefits	94,536	105,859
Recruitment/education/training	6,060	6,128
	<u>746,301</u>	<u>767,585</u>
	<u>852,937</u>	<u>902,324</u>
EXCESS OF REVENUES (EXPENSES) FROM MINISTRY OF JUSTICE FUNDING	<u>\$ -</u>	<u>\$ (49,387)</u>

The Budget for the Ministry of Justice funding was amended on April 30, 2020 for additional funding for the Interpersonal Violence and Abuse Program. No amendments were made to the Corporation's overall budget.

See notes to financial statements