

**ST. MARY'S HOME**  
FINANCIAL STATEMENTS  
MARCH 31, 2017

## ST. MARY'S HOME

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## INDEPENDENT AUDITOR'S REPORT

To the Members of the Board of Directors of  
St. Mary's Home

### Report on the Financial Statements

We have audited the accompanying financial statements of St. Mary's Home, which comprise the statement of financial position as at March 31, 2017, the statements of operations, changes in fund balances and cash flows for the year then ended, as well as a summary of significant accounting policies and other explanatory information. The financial statements have been prepared by the Organization's management based on the financial reporting requirements of the Organization's service agreement with the Ministry of Children and Youth Services ("the service agreement").

#### *Management's Responsibility for the Financial Statements*

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the financial reporting requirements of the service agreement, 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.

#### *Auditor's Responsibility*

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audits to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Organization's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified audit opinion.

*Basis for Qualified Opinion*

The Organization derives revenue from donations, the completeness of which is not susceptible to satisfactory audit verification. Accordingly, our verification of these revenues was limited to the amounts recorded in the records of the Organization and we were not able to determine whether any adjustments might be necessary to revenue, excess (deficiency) of revenue over expenses and cash flows from operations for the years ended March 31, 2017 and 2016, current assets as at March 31, 2017 and 2016, and fund balances as at March 31, 2017 and 2016 and April 1, 2015. Our audit opinion on the financial statements for the year ended March 31, 2016 was modified accordingly because of the possible effects of this limitation in scope.

*Qualified Opinion*

In our opinion, except for the possible effects of the matter described in the Basis for Qualified Opinion paragraph, the financial statements present fairly, in all material respects, the financial position of St. Mary's Home as at March 31, 2017, as well as the results of its operations and its cash flows for the year then ended in accordance with the financial reporting requirements stated in the service agreement.

*Basis of Accounting and Restriction on Distribution and Use*

Without modifying our opinion, we draw attention to Note 2 to the financial statements, which describes the basis of accounting. The financial statements are prepared to assist the Organization to comply with the financial reporting requirements of the service agreement referred to above. As a result, the financial statements may not be suitable for another purpose. Our report is intended solely for the Directors of the Organization and the Ministry of Children and Youth Services and should not be distributed to or used by parties other than the specified users.

**Report on Other Legal and Regulatory Requirements**

As required by the Ontario Corporations Act, we report that, in our opinion, the principles described in Note 2 to the financial statements have been applied on a basis consistent with that of the preceding year.



Chartered Professional Accountants, Licensed Public Accountants

Ottawa, Ontario  
August 15, 2017

# ST. MARY'S HOME

## STATEMENT OF OPERATIONS

FOR THE YEAR ENDED MARCH 31, 2017

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	Operating Fund	Campaign Fund	2017 Total	2016 Total
<b>REVENUE</b>				
Grants and contributions (Note 3)	\$ 1,481,187	\$ -	\$ 1,481,187	\$ 1,277,849
Per diem and other (Note 4)	332,127	-	332,127	315,499
Donations	245,218	2,920	248,138	482,499
Project administration, supervision fees and rental income (Note 14)	56,600	-	56,600	56,600
Investment income	-	(9,260)	(9,260)	(18,590)
Amortization of deferred capital grants and contributions	-	73,535	73,535	73,035
	<b>2,115,132</b>	<b>67,195</b>	<b>2,182,327</b>	<b>2,186,892</b>
<b>EXPENSES</b>				
Program	1,378,469	-	1,378,469	1,310,561
Occupancy	472,288	-	472,288	265,409
Dietary	108,864	-	108,864	113,562
General and administration	159,335	3,540	162,875	203,818
	<b>2,118,956</b>	<b>3,540</b>	<b>2,122,496</b>	<b>1,893,350</b>
Amortization of capital assets	2,464	73,535	75,999	73,035
	<b>2,121,420</b>	<b>77,075</b>	<b>2,198,495</b>	<b>1,966,385</b>
<b>EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES</b>	<b>\$ (6,288)</b>	<b>\$ (9,880)</b>	<b>\$ (16,168)</b>	<b>\$ 220,507</b>

**ST. MARY’S HOME**

**STATEMENT OF CHANGES IN FUND BALANCES  
FOR THE YEAR ENDED MARCH 31, 2017**

	<u>Operating Fund</u>		<u>Campaign Fund</u>		2017 Total	2016 Total
	Unrestricted	Internal Restriction – Invested in Capital Assets	Internal Restriction	Internal Restriction – Invested in Capital Assets		
<b>BALANCE, BEGINNING OF YEAR</b>	\$ (89,939)	\$ -	\$ 286,424	\$ 321,313	\$ 517,798	\$ 297,291
Excess (deficiency) of revenue over expenses	(3,824)	(2,464)	(9,880)	-	(16,168)	220,507
Invested in capital assets	(18,134)	18,134	-	-	-	-
Internal transfer	111,897	-	(111,897)	-	-	-
<b>BALANCE, END OF YEAR</b>	\$ -	\$ 15,670	\$ 164,647	\$ 321,313	\$ 501,630	\$ 517,798

# ST. MARY'S HOME


## STATEMENT OF FINANCIAL POSITION

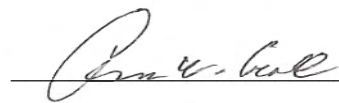
MARCH 31, 2017

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	Operating Fund	Campaign Fund	2017 Total	2016 Total
<b>ASSETS</b>				
<b>CURRENT ASSETS</b>				
Cash	\$ 88,946	\$ 16,343	\$ 105,289	\$ 16,213
Cash in trust	34,058	-	34,058	33,043
Accounts receivable (Note 5)	57,669	11,126	68,795	153,295
Prepaid expenses	7,624	-	7,624	8,205
Interfund receivable, without interest	(48,157)	48,157	-	-
	140,140	75,626	215,766	210,756
INVESTMENTS (Note 6)	-	89,021	89,021	278,434
CAPITAL ASSETS (Note 7)	15,670	975,699	991,369	1,049,234
	15,670	1,064,720	1,080,390	1,327,668
	\$ 155,810	\$ 1,140,346	\$ 1,296,156	\$ 1,538,424
<b>LIABILITIES</b>				
<b>CURRENT LIABILITIES</b>				
Bank indebtedness	\$ -	\$ -	\$ -	\$ 37,922
Bank loan (Note 8)	-	-	-	5,000
Accounts payable and accrued liabilities (Note 9)	96,686	-	96,686	205,449
Deferred grants and contributions (Note 10)	43,454	-	43,454	44,334
	140,140	-	140,140	292,705
DEFERRED CAPITAL GRANTS AND CONTRIBUTIONS (Note 11)	-	654,386	654,386	727,921
	140,140	654,386	794,526	1,020,626
<b>FUND BALANCES</b>				
Unrestricted	-	-	-	(89,939)
Internal Restrictions				
Invested in Capital Assets	15,670	321,313	336,983	321,313
Campaign Fund	-	164,647	164,647	286,424
	15,670	485,960	501,630	517,798
	\$ 155,810	\$ 1,140,346	\$ 1,296,156	\$ 1,538,424

ON BEHALF OF THE BOARD

  
Jacqueline M. Huston, Director

  
Ann W. Croll, Director

# ST. MARY'S HOME

## STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED MARCH 31, 2017

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	2017	2016
<b>OPERATING ACTIVITIES</b>		
Excess (deficiency) of revenue over expenses	\$ (16,168)	\$ 220,507
<b>Adjustments for:</b>		
Amortization of capital assets	75,999	73,035
Amortization of deferred capital grants and contributions	(73,535)	(73,035)
	(13,704)	220,507
<b>Changes in non-cash working capital items:</b>		
Accounts receivable	84,500	(58,674)
Prepaid expenses	581	(3,611)
Accounts payable and accrued liabilities	(108,763)	121,003
Deferred grants and contributions	(880)	(18,645)
	(38,266)	260,580
<b>INVESTING ACTIVITIES</b>		
Net change in cash in trust	(1,015)	(2,716)
Net change in investments	189,413	(278,434)
Acquisition of capital assets	(18,134)	(25,000)
	170,264	(306,150)
<b>FINANCING ACTIVITIES</b>		
Net change in bank loan	(5,000)	5,000
Capital grants and contributions received during the year	-	25,000
	(5,000)	30,000
<b>INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS</b>	<b>126,998</b>	<b>(15,570)</b>
<b>CASH AND CASH EQUIVALENTS (DEFICIENCY), BEGINNING OF YEAR</b>	<b>(21,709)</b>	<b>(6,139)</b>
<b>CASH AND CASH EQUIVALENTS (DEFICIENCY), END OF YEAR</b>	<b>\$ 105,289</b>	<b>\$ (21,709)</b>
<b>Cash and cash equivalents consist of:</b>		
Cash	\$ 105,289	\$ 16,213
Bank indebtedness	-	(37,922)
	\$ 105,289	\$ (21,709)



# ST. MARY'S HOME

## NOTES TO THE FINANCIAL STATEMENTS

MARCH 31, 2017

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### 1. STATUTE AND NATURE OF OPERATIONS

St. Mary's Home is a not-for-profit organization incorporated without share capital under the Ontario Corporations Act. The Organization provides residential and community support programs and services for pregnant and parenting young women and their infants. The Organization is a registered charity under the Income Tax Act and, as such, is exempt from income tax.

### 2. SIGNIFICANT ACCOUNTING POLICIES

These financial statements have been prepared in accordance with the significant accounting policies set out below to comply with the financial reporting requirements of the Ministry of Children and Youth Services. The basis of accounting used in these financial statements differs from Canadian accounting standards for not-for-profit organizations (ASNFPO) as described below:

#### **Accrued sick leave benefits and vacation pay**

The Organization does not record a liability for accrued sick leave benefits and vacation pay that are payable to employees should they leave their employment with the Organization. Unrecorded sick leave benefits and vacation pay as at March 31, 2017 amount to \$8,745 and \$31,143 respectively (2016: \$22,892 and \$38,055).

The following accounting policies are in accordance with the ASNFPO:

#### **Use of estimates**

The preparation of financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and the reported amounts of revenues and expenses for the periods covered.

#### **Fund accounting**

To ensure limitations and restrictions placed on the use of resources available are observed, the accounts of the Organization are classified for reporting purposes into funds in accordance with the activities or objectives specified by the donors or in accordance with the directives issued by the Board of Directors.

For financial reporting purposes, the fund balances have been classified into two funds consisting of an Operating Fund and a Campaign Fund. The Campaign Fund was established to record contributions received for the purchase of the residence and the Young Parent Centre and to fund expenditures related to their operations which are not funded through the Operating Fund. The Operating Fund reports the current operating activities of the Organization.

# ST. MARY'S HOME

## NOTES TO THE FINANCIAL STATEMENTS

MARCH 31, 2017

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### 2. SIGNIFICANT ACCOUNTING POLICIES (continued)

#### **Revenue recognition**

The Organization follows the deferral method of accounting for grants and contributions. Under this method, grants and contributions restricted for future period expenses are deferred and are recognized as revenue in the year in which the related expenses are incurred. These grants and contributions may be repayable if not utilized within their respective programs.

Unrestricted sources of revenue are recognized as revenue when received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured and are recognized as revenue of the appropriate fund in the year in which the related expenses are incurred.

#### **Financial instruments**

##### *Measurement of financial instruments*

The Organization initially measures its financial assets and liabilities at fair value, except for certain non-arm's length transactions. The Organization subsequently measures all its financial assets and financial liabilities at amortized cost, except for investments in equity instruments that are quoted in an active market, which are measured at fair value. Changes in fair value are recognized in operations.

Financial assets measured at amortized cost include cash, cash in trust and accounts receivable.

Financial liabilities measured at amortized cost include bank indebtedness, bank loan, accounts payable and accrued liabilities.

Financial assets measured at fair value include investments.

##### *Impairment*

Financial assets measured at amortized cost are tested for impairment when there are indicators of possible impairment. The Organization determines whether a significant adverse change has occurred in the expected timing or amount of future cash flows from the financial asset. If this is the case, the carrying amount of the asset is reduced directly to the higher of the present value of the cash flows expected to be generated by holding the asset, and the amount that could be realized by selling the asset at the balance sheet date. The amount of the write-down is recognized in operations. The previously recognized impairment loss may be reversed to the extent of the improvement, provided it is no greater than the amount that would have been reported at the date of the reversal had the impairment not been recognized previously. The amount of the reversal is recognized in operations.

##### *Transaction costs*

The Organization recognizes its transaction costs in operations in the period incurred. However, transaction costs related to financial instruments subsequently measured at amortized cost reduce the carrying amount of the financial asset or liability and are accounted for in the statement of operations using the straight-line method.

# ST. MARY'S HOME

## NOTES TO THE FINANCIAL STATEMENTS

MARCH 31, 2017

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### 2. SIGNIFICANT ACCOUNTING POLICIES (continued)

#### Cash and cash equivalents

The Organization's policy is to present bank balances under cash and cash equivalents, including bank overdrafts with balances that fluctuate frequently from being positive to overdrawn.

#### Grants and contributions receivable

Grants and contributions receivable are recognized an asset when the amount to be received can be reasonably estimated and ultimate collection is reasonably assured.

#### In-kind donations

In-kind donations are recorded at fair value when they can be reasonably estimated and when the materials and/or services are used in the normal course of the Organization's operations. No in-kind donations have been recorded in the current year.

#### Volunteer services

The Organization would not be able to carry out its activities without the services of the many volunteers who donate a considerable number of hours. Because of the inherent difficulty in compiling these hours and determining their fair value, contributed services are not recognized in the financial statements.

#### Capital assets

Capital assets are recorded at cost. Capital assets financed by the Campaign Fund are recorded in this Fund while other capital asset purchases are recorded in the Operating Fund. Amortization of capital assets is provided for over their estimated useful lives using the straight-line method at the following annual rates:

Buildings	4%
Furniture and equipment	20%
Computer equipment	33.33%

#### Write-down of capital assets

When a capital asset no longer contributes to the organization's ability to provide services, its carrying amount is written down to residual value, if any. The excess of its net carrying amount over any residual value is recognized as an expense in the statement of operations.

# ST. MARY'S HOME

## NOTES TO THE FINANCIAL STATEMENTS

MARCH 31, 2017

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### 3. GRANTS AND CONTRIBUTIONS

	<u>Operating Fund</u>		2017	2016
	Residence	Young Parent Centre		
Ministry of Children and Youth Services (MCYS)				
- Support to Residential program	\$ 683,133	\$ -	\$ 683,133	\$ 651,383
- Children's mental health	-	85,000	85,000	85,000
- Community capacity – CAS	-	20,522	20,522	20,525
- OHIP reinvestment	-	20,661	20,661	21,630
- Access Intake Service Planning	-	2,500	2,500	2,500
- Service Coordination Process	-	17,500	17,500	17,500
- Partner Facility Renewal	101,000	137,476	238,476	15,000
- Pay equity for YPSN	-	-	-	8,536
City of Ottawa				
- Community funding	-	88,189	88,189	86,924
- LEAP Program	-	33,600	33,600	40,320
- Ontario works child care	-	137,897	137,897	138,406
- HPS Small Capital Funding	695	-	695	4,362
United Way				
- Designated donations and other	-	14,347	14,347	33,690
- Success for Children of teen parents	-	124,802	124,802	120,541
Ottawa-Vanier Early Years Centre				
- Yearly Year program support	-	7,500	7,500	7,500
Health Nexus				
- Best Start Research	-	-	-	20,800
Human Resources and Social Development Canada				
- Summer employment	3,038	3,038	6,076	3,232
Community Foundation of Ottawa				
- FASD Partnership	-	289	289	-
	<b>\$ 787,866</b>	<b>\$ 693,321</b>	<b>\$ 1,481,187</b>	<b>\$ 1,277,849</b>

# ST. MARY'S HOME

## NOTES TO THE FINANCIAL STATEMENTS

MARCH 31, 2017

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### 4. PER DIEM AND OTHER REVENUE

	Operating Fund		2017	2016
	Residence	Young Parent Centre		
Per diem				
- Children's Aid Society	\$ 23,963	\$ -	\$ 23,963	\$ 64,510
- City of Ottawa (Shelter)	283,040	-	283,040	224,827
Trusteeship	-	1,550	1,550	3,950
Breakfast program	-	3,034	3,034	2,909
Scholarship fund	-	15,839	15,839	10,455
Other	-	4,701	4,701	8,848
	\$ 307,003	\$ 25,124	\$ 332,127	\$ 315,499

### 5. ACCOUNTS RECEIVABLE

	Operating Fund	Campaign Fund	2017	2016
Trade accounts	\$ 41,306	\$ 700	\$ 42,006	\$ 120,555
Harmonized Sales Tax receivable	16,363	10,426	26,789	32,740
	\$ 57,669	\$ 11,126	\$ 68,795	\$ 153,295

### 6. INVESTMENTS

	2017	2016
Fixed income	\$ 89,021	\$ 137,614
Equities	-	140,820
	\$ 89,021	\$ 278,434

# ST. MARY'S HOME

## NOTES TO THE FINANCIAL STATEMENTS

MARCH 31, 2017

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### 7. CAPITAL ASSETS

	Cost	Accumulated amortization	2017	2016
<b>OPERATING FUND</b>				
Furniture and equipment	\$ 198,329	\$ 187,561	\$ 10,768	\$ -
Computer equipment	95,422	90,520	4,902	-
	293,751	278,081	15,670	-
<b>CAMPAIGN FUND</b>				
<b>Residence</b>				
Land	166,714	-	166,714	166,714
Building	523,567	362,517	161,050	181,993
	690,281	362,517	327,764	348,707
<b>Young Parent Centre</b>				
Land	154,599	-	154,599	154,599
Building	1,314,806	821,470	493,336	545,928
	1,469,405	821,470	647,935	700,527
	2,159,686	1,183,987	975,699	1,049,234
	\$ 2,453,437	\$ 1,462,068	\$ 991,369	\$ 1,049,234

### 8. BANK LOAN

The Organization has an authorized line of credit in the amount of \$20,000, renewable annually, at prime lending plus 2%. The line of credit is secured by a general security agreement covering all assets other than capital assets. As at March 31, 2017, the line of credit is unused.

### 9. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES – OPERATING FUND

	2017	2016
Trade accounts and accrued liabilities	\$ 52,345	\$ 72,501
Government remittances	29,619	27,649
Due to the Ministry of Children and Youth services	8,688	-
Due to Young Parent Support Network, without interest	6,034	105,299
	\$ 96,686	\$ 205,449

# ST. MARY'S HOME

## NOTES TO THE FINANCIAL STATEMENTS

MARCH 31, 2017

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### 10. DEFERRED GRANTS AND CONTRIBUTIONS – OPERATING FUND

Deferred revenue represents the unused portion of grants, contributions and other revenues. Contributions to the Scholarship Fund are designated for the post-secondary education of St. Mary's Home clients. The deferred contributions represent restricted funding that is related to the subsequent year.

	2017		2016
United Way – FASD Partnership	\$ 7,849	\$	7,849
Community Foundation of Ottawa – FASD Partnership	3,311		3,600
Ottawa Enrichment Fund – FASD Partnership	2,049		2,502
Other	-		326
	<b>13,209</b>		14,277
Scholarship Fund	<b>30,245</b>		30,057
	<b>\$ 43,454</b>	\$	44,334

Changes in deferred revenue for the year consist of:

	2017		2016
Balance, beginning of year	\$ 44,334	\$	62,979
Plus: Amount received during the year	15,248		52,930
Less: Amount recognized as revenue	(16,128)		(71,575)
Balance, end of year	<b>\$ 43,454</b>	\$	44,334

### 11. DEFERRED CAPITAL GRANTS AND CONTRIBUTIONS – CAMPAIGN FUND

The deferred capital grants and contributions represent funding received specifically for the purchase of capital assets, which are recognized in the statement of operations – Campaign Fund on the same basis as the related capital assets depreciation.

	2017		2016
Balance, beginning of year	\$ 727,921	\$	775,956
Plus: Amount received during the year	-		25,000
Less: Amortization of capital grants	(73,535)		(73,035)
Balance, end of year	<b>\$ 654,386</b>	\$	727,921

# ST. MARY'S HOME

## NOTES TO THE FINANCIAL STATEMENTS

MARCH 31, 2017

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### 12. EXTERNAL ENDOWMENT IN TRUST

St. Mary's Home is the beneficiary of a designated fund at the Community Foundation of Ottawa. Pursuant to the terms of the agreement establishing this fund, contributions to the Community Foundation of Ottawa are held in a separate fund designated for the benefit of St. Mary's Home. In accordance with its spending policy, the Foundation makes distributions from the fund to St. Mary's Home. This fund, in the amount of \$5,288 (2016: \$5,283), is not included in these financial statements since all contributions to the Fund were made to the Community Foundation of Ottawa to be held and administered for the benefit of St. Mary's Home.

### 13. FINANCIAL INSTRUMENTS

#### **Credit risk**

Credit risk is the risk that one party to a financial instrument will cause a financial loss for the other party by failing to discharge an obligation. The Organization's main credit risks relate to its accounts receivable. The Organization provides credit to its clients in the normal course of its operations.

Also, the Organization continuously reviews the financial situation of its clients and examines the credit history of all new clients. The Organization establishes allowances for doubtful accounts while keeping in mind the specific credit risk of clients, their historic tendencies and economic situation. Approximately 91% of the total accounts receivable is to be received from three organizations. The Organization considers that no risk arises from that situation.

#### **Interest rate risk**

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates. The Organization is exposed to interest rate risk on its fixed and floating interest rate financial instruments. Fixed-rate instruments subject the Organization to a fair value risk while the floating-rate instruments subject it to a cash flow risk. The Organization does not use derivative financial instruments to alter the effects of this risk.

The Organization's bank loan bears a variable interest rate. Consequently, the Organization's interest risk exposure is function of the changes of the prime rate. However, a variation of 1% of the prime rate would not have a significant effect on the excess of revenue over expenses and financial position of the Organization.



# ST. MARY'S HOME

## NOTES TO THE FINANCIAL STATEMENTS

MARCH 31, 2017

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### 14. RELATED PARTY TRANSACTIONS

The Young Parent Support Network is comprised of four agencies working together to implement projects funded by contributions from Health Canada/Public Health Agency of Canada. In addition to the contribution agreements signed with the project sponsor, the agencies have entered into a written agreement to govern the Network's projects.

St. Mary's Home is the only agency having accountability for the use of the funds and overall liability for the projects also lies with the Organization. St. Mary's Home is related to Young Parent Support Network (the Network) since St. Mary's Home is responsible for administration and supervision of the Network's projects. The Steering Committee of the Network is formed with two voting representatives from each member agency.

The related party transactions with Young Parent Support Network are as follows:

	2017	2016
Sponsor support fees received	\$ 35,000	\$ 35,000
Program supervision fees received	\$ 5,000	\$ 5,000
Rent received	\$ 16,600	\$ 16,600
	\$ 56,600	\$ 56,600

These transactions were concluded in the normal course of operations and are measured at the exchange amount, which is the amount of consideration established and agreed to by the related parties.

### 15. CONTINGENCIES

#### Other indemnification agreements

In the normal course of operations, the Organization signs agreements whereby the funds provided are subject to certain restrictions. The sponsors can perform an audit of the financial records of the Organization to ensure compliance with these requirements. In the event that amounts to be reimbursed to a sponsor are identified, the necessary adjustments will be recognized in the year they are identified.

**INDEPENDENT AUDITOR'S COMMENT REGARDING THE  
SUPPLEMENTARY FINANCIAL INFORMATION**

The audited financial statements of St. Mary's Home and our Independent Auditor's Report thereon are presented in the preceding section of this document.

On the basis of information provided by management, we have compiled the following supplementary information. We have not performed an audit or a review engagement in respect to this supplementary information. Accordingly, we do not express an audit opinion or a review conclusion on this supplementary information.

Users are cautioned that the supplementary information hereafter is not required to achieve a fair presentation of the financial position, results of operations and cash flows of St. Mary's Home according to Canadian accounting standards for not-for-profit organizations and that it may not be suitable for their purposes.

Chartered Professional Accountants, Licensed Public Accountants

Ottawa, Ontario  
August 15, 2017

# ST. MARY'S HOME

## SCHEDULE OF REVENUE AND EXPENSES BY SITE

FOR THE YEAR ENDED MARCH 31, 2017

(unaudited – see comment page 16)

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	Operating Fund			2017 Total	2016 Total
	Residence	Young Parent Centre	Campaign Fund		
<b>REVENUE</b>					
Grants and contributions	\$ 787,866	\$ 693,321	\$ -	\$ 1,481,187	\$ 1,277,849
Per diem and other	307,003	25,124	-	332,127	315,499
Donations	55,028	190,190	2,920	248,138	482,499
Project administration, supervision fees and rental income	-	56,600	-	56,600	56,600
Investment income	-	-	(9,260)	(9,260)	(18,590)
Amortization of deferred capital grants and contributions	-	-	73,535	73,535	73,035
	<b>1,149,897</b>	<b>965,235</b>	<b>67,195</b>	<b>2,182,327</b>	<b>2,186,892</b>
<b>EXPENSES (page 18)</b>					
Program	809,166	569,303	-	1,378,469	1,310,561
Occupancy	216,339	255,949	-	472,288	265,409
Dietary	68,977	39,887	-	108,864	113,562
General and administration	62,937	96,398	3,540	162,875	203,818
	<b>1,157,419</b>	<b>961,537</b>	<b>3,540</b>	<b>2,122,496</b>	<b>1,893,350</b>
Amortization of capital assets	-	2,464	73,535	75,999	73,035
	<b>1,157,419</b>	<b>964,001</b>	<b>77,075</b>	<b>2,198,495</b>	<b>1,966,385</b>
<b>EXCESS (DEFICIENCY) OF</b>					
<b>REVENUE OVER EXPENSES</b>	<b>\$ (7,522)</b>	<b>\$ 1,234</b>	<b>\$ (9,880)</b>	<b>\$ (16,168)</b>	<b>\$ 220,507</b>

# ST. MARY'S HOME

## SCHEDULE OF EXPENSES BY SITE FOR THE YEAR ENDED MARCH 31, 2017 (unaudited – see comment page 16)

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Program	Operating Fund			2017 Total	2016 Total
	Residence	Young Parent Centre	Campaign Fund		
- Salaries	\$ 631,222	\$ 404,777	\$ -	\$ 1,035,999	\$ 986,921
- Benefits	158,814	93,812	-	252,626	208,063
- Pay equity for YPSN	-	-	-	-	8,536
- Travel	829	11,598	-	12,427	12,385
- Staff training	530	7,655	-	8,185	10,224
- Professional fees	8,042	5,757	-	13,799	10,532
- Supplies	5,888	1,525	-	7,413	16,713
- Telecommunications	1,443	-	-	1,443	1,809
- Client needs and recreation	138	-	-	138	1,295
- Scholarship	-	17,197	-	17,197	10,455
- Health Nexus – Best Start Research	-	-	-	-	20,713
- Transitional housing	-	2,803	-	2,803	-
- Client database project	2,260	2,260	-	4,520	-
- Community development – programs and partnerships	-	21,919	-	21,919	22,915
	<b>809,166</b>	<b>569,303</b>	<b>-</b>	<b>1,378,469</b>	<b>1,310,561</b>
<b>Occupancy</b>					
- Salaries	34,328	25,575	-	59,903	33,972
- Benefits	795	5,344	-	6,139	6,588
- Supplies	15,208	30,122	-	45,330	47,246
- Utilities	25,865	27,067	-	52,932	47,402
- Insurance	10,863	10,863	-	21,726	20,096
- Equipment rental	2,675	1,378	-	4,053	3,350
- Repairs and maintenance	126,605	155,600	-	282,205	106,755
	<b>216,339</b>	<b>255,949</b>	<b>-</b>	<b>472,288</b>	<b>265,409</b>
<b>Dietary</b>					
- Salaries	30,298	-	-	30,298	29,998
- Benefits	4,132	-	-	4,132	2,758
- Food costs	34,547	39,887	-	74,434	80,806
	<b>68,977</b>	<b>39,887</b>	<b>-</b>	<b>108,864</b>	<b>113,562</b>
<b>General and administration</b>					
- Salaries	14,799	30,027	-	44,826	68,588
- Benefits	5,612	975	-	6,587	14,880
- Travel	454	1,302	-	1,756	1,205
- Professional fees	18,020	18,625	-	36,645	37,889
- Dues and memberships	2,276	901	-	3,177	3,707
- Supplies	6,256	13,592	-	19,848	20,813
- Telecommunications	8,692	15,264	-	23,956	26,238
- Advertising	-	-	-	-	1,201
- Insurance	1,695	1,695	-	3,390	3,667
- Equipment rental	1,752	9,484	-	11,236	15,468
- Repairs and maintenance	926	622	-	1,548	2,616
- Miscellaneous	-	841	-	841	-
- Interest and service charges	2,455	3,070	3,540	9,065	7,546
	<b>62,937</b>	<b>96,398</b>	<b>3,540</b>	<b>162,875</b>	<b>203,818</b>
	<b>1,157,419</b>	<b>961,537</b>	<b>3,540</b>	<b>2,122,496</b>	<b>1,893,350</b>
Amortization of capital assets	-	2,464	73,535	75,999	73,035
	<b>\$ 1,157,419</b>	<b>\$ 964,001</b>	<b>\$ 77,075</b>	<b>\$ 2,198,495</b>	<b>\$ 1,966,385</b>

# ST. MARY'S HOME

## SCHEDULE OF REVENUE AND EXPENSES BY PROGRAM

FOR THE YEAR ENDED MARCH 31, 2017

(unaudited – see comment page 16)

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	Residence			Young Parent Centre (YPC)							YPC Total	TOTAL
	C&FI Operating Non Resident (A556)	Repairs & Maintenance (A557)	Residence Total	C&FI Operating Non Resident (A556)	CYMH Counselling/ Therapy Services (A349)	ACCESS Intake Service Planning (A352)	Service Coordination Process (A354)	Community Capacity Building (A771)	Partner Facility Renewal Capital (A710)			
<b>REVENUE</b>												
Grants and contributions	\$ 683,133	\$ 101,000	\$ 784,133	\$ 21,630	\$ 85,000	\$ 2,500	\$ 17,500	\$ 20,525	\$ 146,164	\$ 293,319	\$ 1,077,452	
Offsetting revenue	365,764	-	365,764	-	-	-	-	-	-	-	365,764	
	<b>1,048,897</b>	<b>101,000</b>	<b>1,149,897</b>	<b>21,630</b>	<b>85,000</b>	<b>2,500</b>	<b>17,500</b>	<b>20,525</b>	<b>146,164</b>	<b>293,319</b>	<b>1,443,216</b>	
<b>EXPENSES</b>												
Program	809,166	-	809,166	21,630	85,000	2,500	17,500	20,525	-	147,155	956,321	
Occupancy	115,339	101,000	216,339	-	-	-	-	-	137,476	137,476	353,815	
Dietary	68,977	-	68,977	-	-	-	-	-	-	-	68,977	
General and administration	62,937	-	62,937	-	-	-	-	-	-	-	62,937	
	<b>1,056,419</b>	<b>101,000</b>	<b>1,157,419</b>	<b>21,630</b>	<b>85,000</b>	<b>2,500</b>	<b>17,500</b>	<b>20,525</b>	<b>137,476</b>	<b>284,631</b>	<b>1,442,050</b>	
<b>EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES</b>												
	\$ (7,522)	\$ -	\$ (7,522)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,688	\$ 8,688	\$ 1,166	