

St. Mary's Home



Financial Statements

For the year ended March 31, 2021



St. Mary's Home
Financial Statements
For the year ended March 31, 2021

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Independent Auditor's Report

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

Qualified Opinion

We have audited the financial statements of St. Mary's Home, which comprise the statement of financial position as at March 31, 2021, and the statements of changes in net assets, operations 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 effects of the matter described in the Basis for Qualified Conclusion paragraph, the St. Mary's Home financial statements present fairly, in all material respects, the financial position of St. Mary's Home 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 Qualified Opinion

In common with many charitable organizations, the organization derives revenue from donations, the completeness of which is not susceptible of satisfactory audit verification. Accordingly, our verification of these revenues was limited to the amounts recorded in the records of the organization. The auditor's opinion on the financial statements for the year ended March 31, 2020 was also qualified because of the possible effects of this limitation in scope. Therefore we were not able to determine whether any adjustments might be necessary to donation revenue, excess of revenue over expenses for the year ended March 31, 2021 and 2020, assets as at March 31, 2021 and 2020, and net assets at both the beginning and end of the March 31, 2021 and 2020 years.

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 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 management'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 management or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the management'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 management'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 management'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 management 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 Corporation Act of Ontario, we report that, in our opinion, the accounting principles in Note 1 to the financial statements have been applied on a basis consistent with that of the preceding year.

Baker Tilly Ottawa LLP

Chartered Professional Accountants, Licensed Public Accountants
September 14, 2021
Ottawa, Ontario

St. Mary's Home Statement of Financial Position

March 31 **2021** **2020**

Assets

Current

| | | |
|---------------------|------------|------------|
| Cash | \$ 780,131 | \$ 196,467 |
| Cash in trust | 28,526 | 25,088 |
| Savings account | 194,167 | 393,600 |
| Accounts receivable | 24,429 | 138,511 |
| HST receivable | 32,672 | 23,761 |
| Prepaid expenses | 4,929 | 28,551 |

1,064,854 **805,978**

Tangible capital assets (Note 2)

749,474 **804,630**

\$ 1,814,328 **\$ 1,610,608**

Liabilities and Net Assets

Current

| | | |
|--|------------|------------|
| Accounts payable and accrued liabilities | \$ 216,109 | \$ 129,326 |
| Vacation and sick leave payable | 75,946 | 68,332 |
| Deferred grants and contributions (Note 3) | 152,916 | 74,680 |

444,971 **272,338**

Deferred capital grants and contributions (Note 4)

406,938 **470,067**

851,909 **742,405**

Net assets

| | | |
|----------------------------|---------|---------|
| Unrestricted | 315,236 | 228,993 |
| Invested in Capital Assets | 342,536 | 334,563 |
| Campaign Fund | 304,647 | 304,647 |

962,419 **868,203**

\$ 1,814,328 **\$ 1,610,608**

Approved on behalf of the board of directors:



Member



Member

St. Mary's Home Statement of Changes in Net Assets

For the year ended March 31

| | Unrestricted | Invested in Capital Assets | Campaign Fund | Total 2021 | Total 2020 |
|--|-------------------|----------------------------------|-------------------|-------------------|-------------------|
| Balance, beginning of year | \$ 228,993 | \$ 334,563 | \$ 304,647 | \$ 868,203 | \$ 809,954 |
| Excess (deficiency) of revenue over expenditures for the year | 95,125 | (909) | - | 94,216 | 55,296 |
| Capital contributions | (8,882) | 8,882 | - | - | - |
| Amalgamation | - | - | - | - | 2,953 |
| Balance, end of year | \$ 315,236 | \$ 342,536 | \$ 304,647 | \$ 962,419 | \$ 868,203 |

St. Mary's Home Statement of Operations

| For the year ended March 31 | 2021 | 2020 |
|---|------------------|------------------|
| Revenue | | |
| City of Ottawa contributions | \$ 540,872 | \$ 316,208 |
| Ministry of Children Community & Social Services | | |
| Young Parent Centre | 130,770 | 130,774 |
| Residential program | 660,936 | 660,937 |
| PHAC grant | 702,271 | 707,069 |
| Donations | 114,818 | 127,094 |
| United Way - Success for Children | 82,922 | 82,922 |
| Per diem | 261,718 | 337,450 |
| Other revenues | 27,268 | 33,330 |
| Interest income | 567 | 1,535 |
| Amortization of deferred capital grants and contributions | 63,129 | 60,749 |
| | 2,585,271 | 2,458,068 |
| Expenditures | | |
| Amortization of capital assets | 64,037 | 65,638 |
| Equipment rental | 114 | 1,959 |
| Evaluation | 6,372 | 6,123 |
| FASD | 3,150 | 3,866 |
| Food costs | 32,579 | 16,355 |
| Insurance | 30,057 | 39,982 |
| Interest and bank charges | 3,986 | 6,664 |
| Professional fees | 43,609 | 68,340 |
| Rent from partners | - | 21,128 |
| Repairs and maintenance | 143,318 | 84,886 |
| Salaries, benefits and contractual | 1,765,386 | 1,673,069 |
| Scholarship | 4,342 | 3,508 |
| Staff training | 21,473 | 7,087 |
| Supplies | 285,343 | 342,741 |
| Telecommunications | 13,441 | 24,898 |
| Travel | 14,599 | 12,067 |
| Utilities | 59,249 | 24,461 |
| | 2,491,055 | 2,402,772 |
| Excess of revenue over expenditures for the year | \$ 94,216 | \$ 55,296 |

St. Mary's Home Statement of Cash Flows

| For the year ended March 31 | 2021 | 2020 |
|---|--------------------------|--------------------------|
| Cash flows from (used in) operating activities | | |
| Excess of revenue over expenditures for the year | \$ 94,216 | \$ 55,296 |
| Adjustments for non-cash items | | |
| Amortization of capital assets | 64,037 | 65,638 |
| Amortization of deferred capital grants and contributions | <u>(63,129)</u> | <u>(60,749)</u> |
| | 95,124 | 60,185 |
| Change in non-cash working capital items | | |
| Decrease (increase) in accounts receivable | 114,082 | (96,077) |
| Increase in HST receivable | (8,911) | (9,715) |
| Decrease (increase) in prepaid expenses | 23,622 | (11,535) |
| Increase in accounts payable and accrued liabilities | 86,783 | 35,948 |
| Increase in vacation and sick leave payable | 7,614 | 19,041 |
| Increase in deferred grants and contributions | <u>78,236</u> | <u>15,250</u> |
| | <u>396,550</u> | <u>13,097</u> |
| Cash flows from (used in) investing activities | | |
| Purchase of tangible capital assets | (8,882) | (8,882) |
| Net change in savings account | 199,433 | (301,535) |
| Net change in cash in trust | <u>(3,437)</u> | <u>(3,852)</u> |
| | <u>187,114</u> | <u>(314,269)</u> |
| Cash flows from (used in) financing activities | | |
| Advances to Young Parent Support Network | - | 248,411 |
| Amalgamation | - | 2,953 |
| | <u>-</u> | <u>251,364</u> |
| Increase (decrease) in cash during the year | 583,664 | (49,808) |
| Cash, beginning of year | <u>196,467</u> | <u>246,275</u> |
| Cash, end of year | <u>\$ 780,131</u> | <u>\$ 196,467</u> |

St. Mary's Home

Notes to the Financial Statements

March 31, 2021

1. Significant Accounting Policies

Nature of Organization 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.

Basis of Presentation 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.

Use of Estimates The financial statements of the Organization are the responsibility of management and are prepared in accordance with Canadian Accounting Standards for Not-for-Profit Organizations. Since precise determination of many assets and liabilities at the financial statement date and the reported amount of revenues and expenses during the reporting period is dependent on future events, the preparation of periodic financial statements necessarily involves the use of estimates and approximations. These have been made using careful judgements, however actual results could differ from management's best estimates and assumptions as additional information becomes available in the future.

Significant estimates include assumptions used in estimating the useful life and related amortization of capital assets and provisions for certain accrued liabilities.

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, including investment income, fees and other revenue, are recognized as revenue when received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured.

St. Mary's Home

Notes to the Financial Statements

March 31, 2021

1. Significant Accounting Policies (continued)

Financial Instruments

Measurement of financial instruments

Financial instruments are financial assets or liabilities of the Organization where, in general, the Organization has the right to receive cash or another financial asset from another party or the Organization has the obligation to pay another party cash or other financial asset.

The Organization initially measures its financial assets and liabilities at fair value, except for certain non-arm's length transactions that are measured at the exchange amount.

The Organization subsequently measures all its financial assets and financial liabilities at amortized cost.

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

Financial liabilities measured at amortized cost include accounts payable and accrued liabilities.

Impairment

Financial assets measured at cost are tested for impairment when there are indicators of impairment. The amount of the write-down, if any, is recognized in excess of revenue over expenses. The previously recognized impairment loss may be reversed, to the extent of the improvement, directly or by adjusting the allowance account. The reversal may be recorded provided it is no greater than the amount that had been previously reported as a reduction in the asset and it does not exceed original cost. The amount of the reversal is recognized in excess of revenue over expenses.

Transaction costs

The Organization recognizes its transaction costs in excess of revenue over expenses in the period incurred. However, the financial instruments that will not be subsequently measured at fair value are adjusted by the transaction costs that are directly attributable to their origination, issuance or assumption.

Contribution Receivable

A contribution receivable is recognized as an asset when the amount to be received can be reasonably estimated and ultimate collection is reasonably assured.

St. Mary's Home

Notes to the Financial Statements

March 31, 2021

1. **Significant Accounting Policies (continued)**

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.

Tangible Capital Assets Tangible capital assets are accounted for at cost. Amortization is calculated on their respective estimated useful lives using the straight-line method as follows:

| | |
|------------------------|----------|
| Furniture and fixtures | 5 years |
| Buildings | 25 years |

Government Assistance The organization records government assistance in the year the applicable expenditures are incurred provided there is reasonable assurance of realization. Government assistance may be subject to audit under the terms and conditions of the subsidy program. Should an audit reveal that any of the qualifying criteria or expenses incurred are not in accordance with program guidelines, the federal government may require the organization to reimburse a portion of the assistance.

Internally Restricted Net Assets A portion of the association's net assets has been restricted in accordance with specific directives as approved by the association's board of directors. The purpose of each is as follows:

Invested in Capital Assets

Invested in capital assets comprises the net book value of capital assets.

Restricted Reserve 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.

St. Mary's Home Notes to the Financial Statements

March 31, 2021

1. Significant Accounting Policies (continued)

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 its fair value or replacement cost is recognized as an expense in the statement of operations.

2. Tangible Capital Assets

| | 2021 | | 2020 | |
|----------------------------|--------------|-----------------------------|-------------------|-------------------|
| | Cost | Accumulated Amortization | Net Book Value | Net Book Value |
| Furniture and equipment | \$ 14,153 | \$ 12,616 | \$ 1,537 | \$ 4,368 |
| Residence | | | | |
| Land | 166,714 | - | 166,714 | 166,714 |
| Buildings | 548,567 | 421,964 | 126,603 | 134,507 |
| | 715,281 | 421,964 | 293,317 | 301,221 |
| Young Parent Centre | | | | |
| Land | 154,600 | - | 154,600 | 154,600 |
| Buildings | 1,332,569 | 1,032,549 | 300,020 | 344,441 |
| | 1,487,169 | 1,032,549 | 454,620 | 499,041 |
| | \$ 2,216,603 | \$ 1,467,129 | \$ 749,474 | \$ 804,630 |

3. Deferred Grants and Contributions

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.

St. Mary's Home Notes to the Financial Statements

March 31, 2021

3. Deferred Grants and Contributions (continued)

| | Balance, beginning of year | Received | Recognized | Balance, end of year |
|--|----------------------------------|-------------------|---------------------|-------------------------|
| City of Ottawa - COVID 19 | \$ 10,936 | \$ 20,919 | \$ - | \$ 31,854 |
| Dental clinic program | 19,856 | 55,000 | (27,759) | 47,097 |
| Scholarship fund | 25,020 | 2,040 | (3,842) | 23,218 |
| United Way - FASD partnership | 7,849 | - | - | 7,849 |
| Other - FASD partnership | 5,836 | 554 | (3,150) | 3,240 |
| Ontario Works | - | 126,406 | (91,931) | 34,475 |
| United Way - Success for Teen Parents | 5,183 | 82,922 | (82,922) | 5,183 |
| | <u>\$ 74,680</u> | <u>\$ 287,841</u> | <u>\$ (209,604)</u> | <u>\$ 152,916</u> |

4. Deferred Capital Grants and Contributions

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

| | 2021 | 2020 |
|------------------------------|-------------------|-------------------|
| Balance, beginning of year | \$ 470,067 | \$ 530,816 |
| Amount recognized as revenue | <u>(63,129)</u> | <u>(60,749)</u> |
| Balance, end of year | <u>\$ 406,938</u> | <u>\$ 470,067</u> |

5. Line of Credit

The Organization has an authorized line of credit in the amount of \$200,000, renewable annually, at prime lending rate plus 2%. The line of credit is secured by a general security agreement covering all assets other than capital assets. As at March 31, 2021, the line of credit is unused.

St. Mary's Home Notes to the Financial Statements

March 31, 2021

6. Contingencies

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.

7. Financial Instruments Risks And Uncertainties

The Organization is exposed to various risks through its financial instruments. The following analysis provides a measure of the organization's risk exposure and concentrations as at March 31, 2021.

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 receivable.

The Organization establishes allowances for doubtful accounts while keeping in mind the specific credit risk of clients, their historic tendencies and economic situation. The Organization considers that no significant risk arises from this situation.

Liquidity risk

Liquidity risk is the risk the Organization may not be able to meet its obligations. The Organization has a comprehensive plan in place to meet their obligations as they come due which is primarily from cash flow from operations. The Organization's main liquidity risks relate to its accounts payable and accrued liabilities and vacation and sick leave payable.

Changes in risk

There are no significant changes in these risks compared to the previous fiscal year.

8. Uncertainty Due to COVID-19

The emergence of a novel strain of coronavirus, specifically identified as "COVID-19", has resulted in certain emergency measures to combat the spread of the virus in Canada and other areas of the world, including implementation of social distancing measures, forced closure of businesses in certain industries and schools and travel bans. While the full impact of the COVID-19 outbreak is unknown at this time, it could have a material impact on the organization's operations.

St. Mary's Home
Notes to the Financial Statements

March 31, 2021

9. Comparative Amounts

Certain of the comparative amounts have been reclassified to conform with the financial statement presentation adopted for the current year.

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Independent Auditor's Comments on Unaudited Supplementary Financial Information

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

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.

Baker Tilly Ottawa LLP

Chartered Professional Accountants, Licensed Public Accountants
September 14, 2021
Ottawa, Ontario

St. Mary's Home
Schedule of Revenue and Expenses By Site
(Unaudited)

For the year ended March 31, 2021

| | Residence | Young Parent Centre | Other | Total 2021 | Total 2020 |
|--|----------------|------------------------|-----------------|------------------|------------------|
| Revenue | | | | | |
| Grants and contributions | | | | | |
| City of Ottawa | \$ - | \$ 540,872 | \$ - | \$ 540,872 | \$ 316,208 |
| Ministry of Children Community & Social Services | 660,936 | 130,770 | - | 791,706 | 791,711 |
| Donations | - | 114,818 | - | 114,818 | 118,212 |
| Other | - | 82,922 | - | 82,922 | 82,922 |
| PHAC grant | - | 702,271 | - | 702,271 | 707,069 |
| Per diem | - | 261,718 | - | 261,718 | 333,926 |
| Other revenues | - | 27,268 | - | 27,268 | 36,854 |
| Investment income | - | - | 567 | 567 | 1,535 |
| Amortization of deferred capital grants and contributions | - | - | 63,129 | 63,129 | 69,631 |
| | 660,936 | 1,860,639 | 63,696 | 2,585,271 | 2,458,068 |
| Expenses | | | | | |
| Amortization | - | - | 64,037 | 64,037 | 65,638 |
| IT support | 7,000 | - | - | 7,000 | - |
| Equipment rental | - | 114 | - | 114 | 1,959 |
| Evaluation | - | 6,372 | - | 6,372 | 6,123 |
| FASD | - | 3,150 | - | 3,150 | 3,866 |
| Food costs | - | 32,579 | - | 32,579 | 16,354 |
| Insurance | 11,749 | 18,308 | - | 30,057 | 39,982 |
| Interest and bank charges | - | 3,986 | - | 3,986 | 6,664 |
| Professional fees | 23,744 | 12,865 | - | 36,609 | 68,340 |
| Repairs and maintenance | 8,000 | 135,318 | - | 143,318 | 84,886 |
| Salaries, benefits and contractual | 550,314 | 1,193,442 | - | 1,743,756 | 1,673,070 |
| Scholarship | - | 4,342 | - | 4,342 | 3,508 |
| Special project (OHIP) | 21,630 | - | - | 21,630 | 18,889 |
| Staff training | - | 21,473 | - | 21,473 | 7,087 |
| Supplies | 38,499 | 246,844 | - | 285,343 | 323,852 |
| Rent | - | - | - | - | 21,128 |
| Telecommunications | - | 13,441 | - | 13,441 | 24,898 |
| Travel | - | 14,599 | - | 14,599 | 12,067 |
| Utilities | - | 59,249 | - | 59,249 | 24,461 |
| | 660,936 | 1,766,082 | 64,037 | 2,491,055 | 2,402,772 |
| Excess (deficiency) of revenue over expenses for the year | \$ - | \$ 94,557 | \$ (341) | \$ 94,216 | \$ 55,296 |

St. Mary's Home

Schedule of Revenue and Expenses By Program

(Unaudited)

For the year ended March 31, 2021

| | Residence | | Young Parent Centre (YPC) | | | | | YPC Total | Total 2021 |
|---|--|--|--|--|---|-------------|----------------|----------------|---------------|
| | C & FI Operating Non Resident (E750) Total | CYMH Counselling / Therapy Services (A265) | ACCESS Intake Service Planning (F262) | Service Coordination Process (F263) | Community Capacity Building (E753) | | | | |
| Revenue | | | | | | | | | |
| Grants and contributions | \$ 660,936 | \$ 90,240 | \$ 2,496 | \$ 17,496 | \$ 20,538 | \$ - | \$ 130,770 | \$ 791,706 | |
| Expenses | | | | | | | | | |
| Insurance | 11,749 | - | - | - | - | - | - | 11,749 | |
| Other services | 15,528 | 10,297 | - | - | - | - | 10,297 | 25,825 | |
| Other supplies and equipment | 38,499 | - | - | - | - | - | - | 38,499 | |
| Professional fees | 8,215 | - | - | - | - | - | - | 8,215 | |
| IT Support | 7,000 | - | - | - | - | - | - | 7,000 | |
| Salaries and benefits | 550,315 | 79,943 | 2,496 | 17,496 | 20,538 | - | 120,473 | 670,788 | |
| Special projects | 21,630 | - | - | - | - | - | - | 21,630 | |
| Transportation and communication | 8,000 | - | - | - | - | - | - | 8,000 | |
| | 660,936 | 90,240 | 2,496 | 17,496 | 20,538 | - | 130,770 | 791,706 | |
| Excess of revenue over expenses from operations for the year | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | |

St. Mary's Home
Schedule of Revenue and Expenses - PHAC
(Unaudited)

For the year ended March 31, 2021

| | Brighter Futures for Children of Young Single Parents | Buns in the Oven | Total 2021 | Total 2020 |
|---|---|---------------------|----------------|----------------|
| Revenue | | | | |
| Public Health Agency of Canada - Grants and contributions | \$ 480,188 | \$ - | \$ 480,188 | \$ 484,265 |
| Community Action Program for Children | - | 222,083 | 222,083 | 222,804 |
| Canada Prenatal Nutrition Program | | | | |
| | 480,188 | 222,083 | 702,271 | 707,069 |
| Expenses | | | | |
| Evaluation | 2,858 | 1,679 | 4,537 | 4,537 |
| IT services and equipment | 13,507 | 7,864 | 21,371 | 7,871 |
| Other operating costs | 850 | 5,065 | 5,915 | 5,915 |
| Program costs, material and resources | 34,000 | 55,599 | 89,599 | 118,099 |
| Childcare | - | 9,000 | 9,000 | 9,093 |
| Rent, utilities and public services | 16,860 | 19,100 | 35,960 | 23,458 |
| Salaries and related benefits | 384,851 | 106,564 | 491,415 | 482,878 |
| Travel and communication | 11,314 | 8,859 | 20,173 | 22,319 |
| Insurance | 5,237 | 2,353 | 7,590 | 7,590 |
| Professional fees | 4,000 | 2,500 | 6,500 | 21,027 |
| Staff training | 6,711 | 3,500 | 10,211 | 4,000 |
| | 480,188 | 222,083 | 702,271 | 706,787 |
| Excess of revenue over expenses for the year | \$ - | \$ - | \$ - | \$ 282 |