

**Community Living
Dryden-Sioux Lookout
Financial Statements
For the year ended March 31, 2021**

Community Living Dryden-Sioux Lookout
Financial Statements
For the year ended March 31, 2021

Contents

Independent Auditor's Report	2
Financial Statements	
Statement of Financial Position	5
Statement of Operations	6
Statement of Changes in Net Assets (Deficiency)	8
Statement of Cash Flows	9
Notes to Financial Statements	10



Independent Auditor's Report

To the Board of Directors of
Community Living Dryden-Sioux Lookout

Qualified Opinion

We have audited the accompanying financial statements of Community Living Dryden-Sioux Lookout (the Organization), which comprise the statement of financial position as at March 31, 2021, and the statements of operations, changes in net assets (deficiency) 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 matters 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 Community Living Dryden-Sioux Lookout as at March 31, 2021, and its results of operations and cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.

Basis for Qualified Opinion

Accumulated vacation pay is not accrued as a liability in the financial statements of the Organization as it is not an eligible expense for purposes of the Ministry of Children, Community and Social Services. Under Canadian accounting standards for not-for-profit organizations, the liability with respect to vacation pay should be accrued and recorded as it is earned. If the accumulated vacation pay had been recorded, it would have resulted in a decrease to the excess of revenue over expenses for the year ended March 31, 2021 of \$89,274, a decrease to the excess of revenue over expenses for the year ended March 31, 2020 of \$31,755, an increase to liabilities as at March 31, 2021 of \$334,560, an increase to liabilities as at March 31, 2020 of 245,286, a decrease to net assets (debt) as at March 31, 2021 of \$334,560 and a decrease to net assets (debt) as at March 31, 2020 of \$245,286. Our audit opinion on the financial statements for the year ended March 31, 2020 was modified accordingly because of the effects of this departure from Canadian accounting standards for not-for-profit organizations.

In common with many charitable organizations, the Organization derives revenue from donation and fundraising activities, 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. Therefore, we were not able to determine whether any adjustments might be necessary to donation and fundraising revenues, excess of revenue over expenses, and cash flows from operations for the years ended March 31, 2021 and 2020, current assets as at March 31, 2021 and 2020, and net assets (debt) 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, 2020, was modified accordingly because of the possible effects of this limitation in scope.

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Organization 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 qualified audit opinion.

Independent Auditor's Report (cont'd)

Responsibilities of Management and Those Charged with Governance 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 Organization'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 Organization or to cease operations, or has no realistic alternative but to do so.

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

Auditors' 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 Organization'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 Organization'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 Organization to cease to continue as a going concern.

Independent Auditor's Report (cont'd)

- 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.

BDO Canada LLP

Chartered Professional Accountants, Licensed Public Accountants

Thunder Bay, Ontario
June 24, 2021

**Community Living Dryden-Sioux Lookout
Statement of Financial Position**

March 31	Operating Fund	Board Fund	2021	2020
Assets				
Current				
Cash	\$ 317,415	\$ 74,739	\$ 392,154	\$ 539,913
Accounts receivable (Note 3)	301,972	8,257	310,229	248,492
Prepaid expenses	39,894	1,285	41,179	54,952
	<u>659,281</u>	<u>84,281</u>	<u>743,562</u>	<u>843,357</u>
Due from Operating Fund	-	30,433	30,433	90,181
Tangible capital assets (Note 4)	2,127,177	229,362	2,356,539	2,191,883
	<u>\$ 2,786,458</u>	<u>\$ 344,076</u>	<u>\$ 3,130,534</u>	<u>\$ 3,125,421</u>

Liabilities and Net Assets (Deficiency)

Current				
Accounts payable and accrued liabilities (Note 5)	\$ 644,145	\$ 1,130	\$ 645,275	\$ 654,550
Current portion of long-term (Note 6)	7,200	-	7,200	8,700
Deferred revenue (Note 7)	-	2,540	2,540	4,014
Funds in trust	2,160	-	2,160	3,166
	<u>653,505</u>	<u>3,670</u>	<u>657,175</u>	<u>670,430</u>
Long-term debt (Note 6)	334	-	334	7,500
Due to Board Fund	30,433	-	30,433	90,181
Deferred capital contributions (Note 8)	366,817	41,782	408,599	433,006
	<u>1,051,089</u>	<u>45,452</u>	<u>1,096,541</u>	<u>1,201,117</u>
Net Assets (Deficiency)				
Unrestricted	(17,460)	111,045	93,585	181,624
Investment in tangible capital assets	1,752,829	187,579	1,940,408	1,742,680
	<u>1,735,369</u>	<u>298,624</u>	<u>2,033,993</u>	<u>1,924,304</u>
	<u>\$ 2,786,458</u>	<u>\$ 344,076</u>	<u>\$ 3,130,534</u>	<u>\$ 3,125,421</u>

On behalf of the Board:

 _____ Director

 _____ Director

Community Living Dryden-Sioux Lookout Statement of Operations

For the year ended March 31	Operating	Board	2021	2020
Revenue				
Ministry of Children, Community and Social Services				
Operating	\$ 8,899,935	\$ -	\$ 8,899,935	\$ 8,899,935
One-time funding	1,270,392	-	1,270,392	39,200
Ontario Disability Supports Program	4,444	-	4,444	11,000
Rental revenue	147,887	135,748	283,635	231,268
Family Services Toronto	555,535	-	555,535	620,166
Public Health Agency of Canada	112,996	-	112,996	112,996
Surrey Place Centre	213,596	-	213,596	213,596
Algonquin Child & Family Services	50,000	-	50,000	-
Lutheran Community Care Centre	25,000	-	25,000	-
Kenora District Services Board	33,210	-	33,210	-
Donations	960	5,135	6,095	7,270
Ojibway Park	-	-	-	58,843
Miscellaneous	44,029	1,370	45,399	40,445
Transfer to deferred capital contributions	(25,000)	-	(25,000)	-
Amortization of deferred capital contributions	46,065	3,342	49,407	47,621
Transferred from deferred revenue	538	-	538	9,002
Transferred to deferred revenue	-	(2,540)	(2,540)	(4,014)
Recovery of prior years' surplus	(2,252)	-	(2,252)	-
Funding of prior years' deficit	-	-	-	478
	11,377,335	143,055	11,520,390	10,287,806

**Community Living Dryden-Sioux Lookout
Statement of Operations**

For the year ended March 31	Operating	Board	2021	2020
Expenses				
Staff salaries and wages	7,340,077	-	7,340,077	6,524,346
Employee benefits	1,176,390	-	1,176,390	1,188,854
Staff training	192,900	-	192,900	226,949
Supplies and equipment	376,773	2,310	379,083	84,376
Building occupancy	465,191	77,371	542,562	423,111
Travel and communication	372,875	386	373,261	438,000
Other program service expenditure	1,135,259	2,388	1,137,647	1,031,172
Ojibway park	-	1,368	1,368	62,693
Amortization	263,290	4,123	267,413	234,227
	11,322,755	87,946	11,410,701	10,213,728
Excess of revenue over expenses for the year	\$ 54,580	\$ 55,109	\$ 109,689	\$ 74,078

**Community Living Dryden-Sioux Lookout
Statement of Changes in Net Assets (Deficiency)**

For the year ended March 31, 2021

	Operating Investment in Tangible Capital Assets	Operating Unrestricted	Operating Total	Board Investment in Tangible Capital Assets	Board Unrestricted	Board Total	Total 2021	Total 2020
Balance, beginning of year	\$ 1,687,330	\$ (6,541)	\$ 1,680,789	\$ 55,350	\$ 188,165	\$ 243,515	\$ 1,924,304	\$ 1,850,226
Excess of revenue over expenses for the year	-	54,580	54,580	-	55,109	55,109	109,689	74,078
Amortization	(263,290)	263,290	-	(4,123)	4,123	-	-	-
Amortization of deferred capital contributions	46,065	(46,065)	-	3,342	(3,342)	-	-	-
Purchase of tangible capital assets	299,058	(299,058)	-	133,010	(133,010)	-	-	-
Deferred capital contributions received	(25,000)	25,000	-	-	-	-	-	-
Repayment of long-term debt	8,666	(8,666)	-	-	-	-	-	-
Balance, end of year	\$ 1,752,829	\$ (17,460)	\$ 1,735,369	\$ 187,579	\$ 111,045	\$ 298,624	\$ 2,033,993	\$ 1,924,304

Community Living Dryden-Sioux Lookout Statement of Cash Flows

For the year ended March 31	2021	2020
Operating activities		
Excess of revenue over expenses for the year	\$ 109,689	\$ 74,078
Items not involving cash		
Amortization of deferred capital contributions	(49,407)	(47,621)
Amortization of tangible capital assets	267,413	234,227
	<u>327,695</u>	<u>260,684</u>
Changes in non-cash working capital balances		
Accounts receivable	(61,737)	7,223
Prepaid expenses	13,772	4,865
Accounts payable and accrued liabilities	(9,275)	269,471
Deferred revenue	(1,474)	(4,988)
Funds in trust	(1,006)	(560)
	<u>267,975</u>	<u>536,695</u>
Investing activities		
Purchase of tangible capital assets	(432,068)	(225,089)
Financing activities		
Repayment of demand loans	-	(28,066)
Repayment of long-term debt	(8,666)	(8,395)
Deferred capital contributions received	25,000	-
	<u>16,334</u>	<u>(36,461)</u>
Increase (decrease) in cash during the year	(147,759)	275,145
Cash, beginning of year	539,913	264,768
Cash, end of year	\$ 392,154	\$ 539,913

Community Living Dryden-Sioux Lookout Notes to Financial Statements

March 31, 2021

1. Significant Accounting Policies

Nature and Purpose of Organization	Community Living Dryden-Sioux Lookout is a registered charity, incorporated under the Province of Ontario Corporations Act without share capital and a registered charity under the Income Tax Act. The Organization is governed by a voluntary elected Board of Directors whose mission is to serve the needs of adults who have a developmental disability in Dryden, Sioux Lookout and the surrounding area.
Basis of Accounting	These financial statements have been prepared in accordance with Canadian accounting standards for not-for-profit organizations.
Description of Funds	<p>Operating Fund</p> <p>The Operating Fund consists of the ongoing operations and one-time funding programs funded by various agencies for specific projects required to be completed within a designated time frame.</p> <p>Board Fund</p> <p>The Board Fund consists of money available for use at the specific direction of the Board of Directors and is not available to fund the general operations of Community Living Dryden-Sioux Lookout without specific board approval.</p>
Revenue Recognition	<p>The Organization follows 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 to be received can be reasonably estimated and collection is reasonably assured.</p> <p>Revenue from general donations and fundraising is recorded on a cash basis as received. All other revenue, including rental income, is recorded on an accrual basis as earned.</p> <p>Restricted contributions for the purchase of tangible capital assets that will be amortized are deferred and recognized as revenue on the same basis as the amortization expense related to the acquired tangible capital asset.</p>

Community Living Dryden-Sioux Lookout Notes to Financial Statements

March 31, 2021

1. Significant Accounting Policies (cont'd)

Tangible Capital Assets

Tangible capital assets are recorded at cost less accumulated amortization. Contributed tangible capital assets are recorded at fair value at the date of contribution and are amortized, unless fair value is not determinable in which case contributed tangible capital assets are recorded at nominal value at the date of contribution. Expenses for repairs and maintenance are expensed as incurred. Betterments that extend the useful life of tangible capital assets are capitalized.

Amortization is calculated on a straight-line basis over the estimated useful life of the asset. Estimated useful lives are as follows:

Computer software	-	1	year
Computers	-	3	years
Furniture and equipment	-	5	years
Office equipment	-	5	years
Leasehold improvements	-	5	years
Automotive equipment	-	7	years
Paving and sheds	-	10	years
Buildings	-	20	years

When tangible capital assets no longer has any long-term service potential to the Organization, the excess of its net carrying amount over any residual value is recognized as an expense in the statement of operations. Any unamortized deferred contribution amount related to the tangible capital asset is recognized in revenue in the statement of operations, provided that all restrictions have been complied with.

When a tangible capital asset is disposed of, the difference between the net proceeds on disposition and the net carrying amount is recognized in the statement of operations. Any unamortized deferred contribution amount related to the tangible capital asset disposed of is recognized in revenue in the statement of operations, provided that all restrictions have been complied with.

Deferred Revenue

The Organization is the recipient of certain approved program grants which specify project purpose, maximum allowable contributions and are for specific time periods. Unexpended funds are included on the statement of financial position as cash and deferred revenue until the programs are completed. At the completion of the program, unexpended funds are returned to the funding agency. Funds expended in excess of allowable grants must be provided from general funds.

Community Living Dryden-Sioux Lookout Notes to Financial Statements

March 31, 2021

1. Significant Accounting Policies (cont'd)

Employee Benefits

Employees are entitled to compensation for unused vacation pay when they leave the Organization's employment. The liability with respect to vacation pay is not recorded in these financial statements.

Employees are entitled to time off in lieu of pay for accumulated overtime. The liability with respect to the accumulated overtime pay is not recorded in these financial statements.

Employees that are part of the Dryden location may accumulate up to 180 days sick leave during their term of employment, while employees located in Sioux Lookout can accumulate 100 days of sick benefits. Unused sick leave at retirement or termination of employment is forfeited.

Financial Instruments

Financial instruments are recorded at fair value when acquired or issued. All financial instruments are reported at cost or amortized cost less impairment, if applicable. Financial assets are tested for impairment when changes in circumstances indicate the asset could be impaired. Transaction costs on the acquisition, sale or issue of financial instruments are expensed for those items remeasured at fair value at each statement of financial position date and charged to the financial instrument for those measured at amortized cost.

Use of Estimates

The preparation of financial statements in accordance with Canadian accounting standards for not-for-profit organizations requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from management's best estimates as additional information becomes available in the future. Significant estimates in these financial statements include the estimated useful lives of tangible capital assets and accruals.

2. Credit Facility

The Organization has an authorized line of credit in the amount of \$100,000 that bears interest at prime plus 2.0% (4.45%). As at March 31, 2021, the unused portion of the line was \$100,000.

Community Living Dryden-Sioux Lookout Notes to Financial Statements

March 31, 2021

3. Accounts Receivable

	2021	2020
Operating Fund		
Government remittances receivable		
Public service bodies' rebate	\$ 129,514	\$ 119,537
Family Services Toronto	138,625	80,285
Public Health Agency	-	11,300
Ministry of Children, Community and Social Services	18,543	-
Miscellaneous	15,290	35,912
	301,972	247,034
Board Fund		
Government remittances receivable		
Public service bodies' rebate	6,778	1,458
Miscellaneous	1,479	-
	8,257	1,458
	\$ 310,229	\$ 248,492

4. Tangible Capital Assets

	2021		2020	
	Cost	Accumulated Amortization	Cost	Accumulated Amortization
Operating Fund				
Land	\$ 75,000	\$ -	\$ 75,000	\$ -
Computer software	35,399	35,399	35,399	35,399
Computers	140,963	109,745	130,977	85,074
Furniture and equipment	275,064	172,458	210,758	142,950
Office equipment	291,942	149,154	163,249	120,930
Leasehold improvements	101,531	101,531	101,531	101,531
Automotive equipment	313,454	186,129	280,544	165,675
Paving and sheds	59,238	39,714	59,238	34,700
Buildings	3,140,682	1,511,966	3,097,034	1,376,063
	\$ 4,433,273	\$ 2,306,096	\$ 4,153,730	\$ 2,062,322
Operating Fund net book value		\$ 2,127,177		\$ 2,091,408

Community Living Dryden-Sioux Lookout Notes to Financial Statements

March 31, 2021

4. Tangible Capital Assets (cont'd)

	2021		2020	
	Cost	Accumulated Amortization	Cost	Accumulated Amortization
Board Fund				
Land	\$ 59,918	\$ -	\$ 33,316	\$ -
Buildings	385,943	216,499	279,535	212,376
Furniture and equipment	27,506	27,506	27,506	27,506
Automotive equipment	57,028	57,028	57,028	57,028
Paving	4,102	4,102	4,102	4,102
	<u>\$ 534,497</u>	<u>\$ 305,135</u>	<u>\$ 401,487</u>	<u>\$ 301,012</u>
Board Fund net book value		<u>\$ 229,362</u>		<u>\$ 100,475</u>
Combined total	<u>\$ 4,967,770</u>	<u>\$ 2,611,231</u>	<u>\$ 4,555,217</u>	<u>\$ 2,363,334</u>
Combined net book value		<u>\$ 2,356,539</u>		<u>\$ 2,191,883</u>

5. Accounts Payable and Accrued Liabilities

	2021	2020
Operating Fund		
Trade accounts payable	\$ 333,865	\$ 311,082
Accrued salaries, wages and benefits	286,324	312,769
Ministry of Children, Community and Social Services	23,956	29,250
	<u>644,145</u>	<u>653,101</u>
Board Fund		
Trade accounts payable	1,130	1,449
	<u>\$ 645,275</u>	<u>\$ 654,550</u>

Community Living Dryden-Sioux Lookout Notes to Financial Statements

March 31, 2021

6. Long-term Debt

	2021	2020
Scotiabank loan, repayable at \$429 monthly including principal and interest at 2.99%, secured by automotive equipment with a net book value of \$8,073; maturing November 2021	\$ 3,391	\$ 8,353
Scotiabank loan, repayable at \$326 monthly including principal and interest at 3.49%, secured by automotive equipment with a net book value of \$7,812; maturing April 2022	<u>4,143</u>	<u>7,847</u>
	7,534	16,200
Less amounts due within one year included in current liabilities	<u>7,200</u>	<u>8,700</u>
	<u>\$ 334</u>	<u>\$ 7,500</u>

Principal repayments for the next two years are due as follows:

2022	\$ 7,200
2023	<u>334</u>
	<u>\$ 7,534</u>

Community Living Dryden-Sioux Lookout Notes to Financial Statements

March 31, 2021

7. Deferred Revenue

	2021	2020
Operating Fund		
Family Services Toronto	\$ -	\$ 538
Board Fund		
	2,540	3,476
	\$ 2,540	\$ 4,014

The net change during the year in deferred revenue balances is detailed as follows:

Balance, beginning of year	\$ 4,014	\$ 9,002
Transfers from revenue in the current year		
Operating Fund	-	538
Board Fund	2,540	3,476
	6,554	13,016
Transfers to revenue / repayments in the current year		
Operating Fund	538	1,837
Board Fund (Ojibway park deposits refunded)	3,476	7,165
	4,014	9,002
Balance, end of year	\$ 2,540	\$ 4,014

Community Living Dryden-Sioux Lookout Notes to Financial Statements

March 31, 2021

8. Deferred Capital Contributions

	2021	2020
Operating Fund		
Balance, beginning of year	\$ 387,882	\$ 432,161
Deferred contributions during the year	25,000	-
Less amounts amortized to revenue in the year	(46,065)	(44,279)
Balance, end of year	366,817	387,882
Board Fund		
Balance, beginning of year	45,124	48,466
Less amounts amortized to revenue in the year	(3,342)	(3,342)
Balance, end of year	41,782	45,124
	\$ 408,599	\$ 433,006

9. Commitment

The Organization has entered into an operating lease for a truck. The vehicle is leased at \$522 per month under a lease expiring in May 2022.

10. Economic Dependence

The Organization derives a significant portion of its operating revenue from the Ministry of Children, Community and Social Services. The continued operation of the major programs of the Organization is dependent upon this funding.

11. Financial Instrument Risk

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. It is management's opinion that the Organization is not exposed to significant interest rate risk on its financial instruments.

Community Living Dryden-Sioux Lookout Notes to Financial Statements

March 31, 2021

11. Financial Instrument Risk (cont'd)

Credit Risk

Credit risk is the risk of financial loss to the Organization if a customer or counter-party to a financial instrument fails to meet its contractual obligations, and arises principally from the Organization's receivables. The majority of the Organization's receivables are from government sources and the Organization works to ensure they meet all eligibility criteria in order to qualify to receive funding, therefore the Organization does not believe it is subject to any significant concentrations of credit risk related to accounts receivable. The Organization is subject to credit risk on excess deposits over the amount not covered by the Canada Deposit Insurance Corporation (CDIC).

Liquidity Risk

Liquidity risk is the risk that the Organization encounters difficulty in meeting its obligations associated with financial liabilities. Liquidity risk includes risk that, as a result of operational liquidity requirements, the Organization will not have sufficient funds to settle a transaction on the due date; will be forced to sell financial assets at a value which is less than what they are worth; or may be unable to settle or recover a financial asset. Liquidity risk arises from accounts payable and accrued liabilities and long-term debt. Management is of the opinion that they are not exposed to significant liquidity risk.

12. Comparative Figures

Certain comparative figures have been reclassified to conform with the current years financial statement presentation.

13. Impact of COVID-19 Global Pandemic

Prior to the fiscal year ending on March 31, 2021, the Province of Ontario declared a state of emergency and placed restrictions on specific business activities, allowing only essential businesses to remain open. Affected programs include employment supports, caregiver respite services and community participation. Staff impacted by the change in services have been reallocated to the operations of the other programs. The greatest impact has been the additional expenses incurred, including the purchase of personal protective equipment, sanitation products and technology to allow for remote work. The Organization was able to obtain additional funding from the Ministry of Children, Community and Social Services to offset these costs, and they were also granted additional flexibility in allocating funding to programs with the greatest needs.

The closures and government restrictions are expected to be temporary. Given the dynamic nature of these circumstances and the duration of business disruption, the related financial impact cannot be reasonably estimated at this time. The Organization's ability to continue as to service debt and meet other obligations as they come due is dependent on the continued support of the Ministry of Children, Community and Social Services.