

HOMEBRIDGE YOUTH SOCIETY
FINANCIAL STATEMENTS
MARCH 31, 2023

**HOMEBRIDGE YOUTH SOCIETY
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MARCH 31, 2023**

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INDEPENDENT AUDITORS' REPORT

To the Board of Directors of:
HomeBridge Youth Society

Opinion

We have audited the financial statements of **HomeBridge Youth Society** ("the Society"), which comprise the statement of financial position as at March 31, 2023 and the statements of operations and changes in net assets and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Society as at March 31, 2023, and results of its operations and its cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Society in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management 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 Society's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Society or to cease operations, or has no realistic alternative but to do so.

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

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Society's internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Society's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' 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 auditors' report. However, future events or conditions may cause the Society to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Dartmouth, Nova Scotia
June 6, 2023

Baker Tilly Nova Scotia Inc

Chartered Professional Accountants

HOMEBRIDGE YOUTH SOCIETY
STATEMENT OF OPERATIONS - GENERAL FUND
FOR THE YEAR ENDED MARCH 31, 2023

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	2023	2023	2022
	Actual	Budget	Actual
	\$	\$	\$
REVENUES			
Grants	7,486,619	7,486,619	7,290,730
Per diem	1,071,903	1,101,250	1,060,384
Other DCS funding (Note 12)	101,574	-	-
Recoverables (Note 10)	54,853	-	49,114
Donations	3,624	-	2,464
COVID Funding reimbursements	-	-	23,310
	<u>8,718,573</u>	<u>8,587,869</u>	<u>8,426,002</u>
EXPENSES			
Wages and benefits	6,083,308	6,707,982	6,010,277
Food	192,645	155,001	174,958
Repairs and maintenance	136,073	83,000	124,665
Light and power	87,801	75,101	89,341
Recoverables (Note 10)	54,889	-	49,590
Household and cleaning supplies	46,374	26,100	39,907
Household furnishings	38,342	14,213	41,025
Fuel	32,837	37,100	30,794
Program	30,706	14,619	26,407
Telephone	29,019	16,000	27,696
Staff training	28,645	8,800	62,401
Travel	25,584	33,419	25,598
Water	12,990	11,999	14,294
Office	11,973	13,100	13,265
Pharmacy	10,210	8,701	9,573
Property taxes	8,473	4,000	7,223
IBP (Incentive Based Program)	2,565	6,241	1,691
Psychological testing materials	-	5,000	-
	<u>6,832,434</u>	<u>7,220,376</u>	<u>6,748,705</u>
	1,886,139	1,367,493	1,677,297
Excess of administrative expenses over administrative revenues (Schedule)	<u>1,693,759</u>	<u>1,367,493</u>	<u>1,544,664</u>
EXCESS OF REVENUES OVER EXPENSES	<u>192,380</u>	<u>-</u>	<u>132,633</u>

HOMEBRIDGE YOUTH SOCIETY
STATEMENT OF OPERATIONS - FUNDRAISING PROJECT RESERVE
FOR THE YEAR ENDED MARCH 31, 2023

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	2023	2022
	\$	\$
REVENUES		
Bridges for Learning (Schedule)	140,360	140,336
Recreation funding	88,719	21,614
Expressions Program of the Arts	30,774	29,996
Holidays of Hope fundraiser	20,446	18,394
Cooking Towards Independence	9,000	-
YDI projects funding	7,029	5,804
Recreation Therapist - IWK	<u>3,462</u>	<u>86,538</u>
	<u>299,790</u>	<u>302,682</u>
EXPENSES		
Bridges for Learning (Schedule)	141,330	131,272
Expressions Program of the Arts	34,069	26,146
Recreation program	21,083	7,751
Youth programs	17,134	13,114
Cooking Toward Independence	4,877	3,784
YDI projects	3,969	4,645
Recreation Therapist - IWK	3,462	86,538
Direct fundraising costs	<u>109</u>	<u>64</u>
	<u>226,033</u>	<u>273,314</u>
EXCESS OF REVENUES OVER EXPENSES	<u><u>73,757</u></u>	<u><u>29,368</u></u>

HOMEBRIDGE YOUTH SOCIETY
STATEMENT OF OPERATIONS - OTHER FUNDS
FOR THE YEAR ENDED MARCH 31, 2023

	Capital Fund/ Asset Reserve		Special Projects Reserve		Professional Development Reserve	
	2023	2022	2023	2022	2023	2022
	\$	\$	\$	\$	\$	\$
REVENUES						
Department of Community Services Grant	34,634	-	-	-	-	-
Efficiency NS Grants	<u>20,385</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<u>55,019</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXPENSES						
Amortization	52,587	51,151	-	-	-	-
Training and conferences	-	-	-	-	31,525	-
Repairs and maintenance	<u>3,223</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<u>55,810</u>	<u>51,151</u>	<u>-</u>	<u>-</u>	<u>31,525</u>	<u>-</u>
DEFICIENCY OF REVENUES OVER EXPENSES	<u>(791)</u>	<u>(51,151)</u>	<u>-</u>	<u>-</u>	<u>(31,525)</u>	<u>-</u>

**HOMEBRIDGE YOUTH SOCIETY
STATEMENT OF CHANGES IN NET ASSETS
FOR THE YEAR ENDED MARCH 31, 2023**

	General Fund		Restricted Funds					Total	Total
	2023	2022	Capital Fund/ Asset Reserve	Special Projects Reserve	Professional Development Reserve	Fundraising Project Reserve	2023		
	\$	\$	\$	\$	\$	\$	\$	\$	
Fund balances, beginning of year	1,166,472	1,044,110	428,167	64,637	80,462	211,088	784,354	795,866	
Excess (deficiency) of revenues over expenses	192,380	132,633	(791)	-	(31,525)	73,757	41,441	(21,783)	
Inter-fund appropriations	(169,412)	(10,271)	197,996	2,574	-	(31,158)	169,412	10,271	
Fund balances, end of year	<u>1,189,440</u>	<u>1,166,472</u>	<u>625,372</u>	<u>67,211</u>	<u>48,937</u>	<u>253,687</u>	<u>995,207</u>	<u>784,354</u>	

**HOMEBRIDGE YOUTH SOCIETY
STATEMENT OF FINANCIAL POSITION
AS AT MARCH 31, 2023**

ASSETS

	General Fund	Capital Fund/ Asset Reserve	Special Projects Reserve	Professional Development Reserve	Fundraising Project Reserve	Total 2023	Total 2022
	\$	\$	\$	\$	\$	\$	\$
CURRENT							
Cash	1,222,264	130,575	67,211	48,937	253,687	1,722,674	1,867,585
Accounts receivable	248,957	-	-	-	-	248,957	191,887
Grants receivable	195,889	-	-	-	-	195,889	43,821
Covid funding reimbursements receivable	-	-	-	-	-	-	23,310
Prepays	<u>42,586</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>42,586</u>	<u>31,584</u>
	1,709,696	130,575	67,211	48,937	253,687	2,210,106	2,158,187
CAPITAL ASSETS (Note 3)	<u>-</u>	<u>494,797</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>494,797</u>	<u>319,259</u>
	<u>1,709,696</u>	<u>625,372</u>	<u>67,211</u>	<u>48,937</u>	<u>253,687</u>	<u>2,704,903</u>	<u>2,477,446</u>

LIABILITIES

CURRENT							
Accounts payable and accrued liabilities (Note 4)	<u>520,256</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>520,256</u>	<u>526,620</u>

NET ASSETS

UNRESTRICTED	1,189,440	-	-	-	-	1,189,440	1,166,472
INVESTMENT IN CAPITAL ASSETS	-	494,797	-	-	-	494,797	319,259
EXTERNALLY RESTRICTED	-	29,103	-	18,559	253,687	301,349	261,172
INTERNALLY RESTRICTED	<u>-</u>	<u>101,472</u>	<u>67,211</u>	<u>30,378</u>	<u>-</u>	<u>199,061</u>	<u>203,923</u>
	<u>1,189,440</u>	<u>625,372</u>	<u>67,211</u>	<u>48,937</u>	<u>253,687</u>	<u>2,184,647</u>	<u>1,950,826</u>
	<u>1,709,696</u>	<u>625,372</u>	<u>67,211</u>	<u>48,937</u>	<u>253,687</u>	<u>2,704,903</u>	<u>2,477,446</u>

COMMITMENTS (Note 8)

SUBSEQUENT EVENT (Note 13)

Approved by the Board.



Director



Director

HOMEBRIDGE YOUTH SOCIETY
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED MARCH 31, 2023

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	General Fund \$	Capital Fund/ Asset Reserve \$	Special Projects Reserve \$	Professional Development Reserve \$	Fundraising Project Reserve \$	Total 2023 \$	Total 2022 \$
CASH PROVIDED BY (USED FOR):							
OPERATING							
Excess (deficiency) of revenues over expenses	192,380	(791)	-	(31,525)	73,757	233,821	110,850
Items not affecting cash							
Amortization	-	52,587	-	-	-	52,587	51,151
Inter-fund appropriations	(169,412)	197,996	2,574	-	(31,158)	-	-
	22,968	249,792	2,574	(31,525)	42,599	286,408	162,001
Change in non-cash operating working capital (Note 5)	(203,194)	-	-	-	-	(203,194)	(339,873)
	(180,226)	249,792	2,574	(31,525)	42,599	83,214	(177,872)
INVESTING							
Purchase of capital assets	-	(228,125)	-	-	-	(228,125)	(3,859)
CHANGE IN CASH	(180,226)	21,667	2,574	(31,525)	42,599	(144,911)	(181,731)
CASH - beginning of year	<u>1,402,490</u>	<u>108,908</u>	<u>64,637</u>	<u>80,462</u>	<u>211,088</u>	<u>1,867,585</u>	<u>2,049,316</u>
CASH - end of year	<u>1,222,264</u>	<u>130,575</u>	<u>67,211</u>	<u>48,937</u>	<u>253,687</u>	<u>1,722,674</u>	<u>1,867,585</u>
Cash represented by:							
Cash	326,113	130,575	67,211	48,937	253,687	826,523	981,862
Term deposits	<u>896,151</u>	-	-	-	-	<u>896,151</u>	<u>885,723</u>
	<u>1,222,264</u>	<u>130,575</u>	<u>67,211</u>	<u>48,937</u>	<u>253,687</u>	<u>1,722,674</u>	<u>1,867,585</u>

**HOMEBRIDGE YOUTH SOCIETY
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2023**

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1. OPERATIONS

HomeBridge Youth Society (the "Society") was incorporated under the Societies Act of the Province of Nova Scotia and is a registered charity. Its primary purpose is the temporary and long-term housing of youth between the ages of 12 and 19.

2. SIGNIFICANT ACCOUNTING POLICIES

Basis of accounting

The financial statements were prepared in accordance with Canadian accounting standards for not-for-profit organizations and include the following significant accounting policies:

Fund accounting

The Society follows the restricted fund method of accounting for funding.

The General Fund accounts for the Society's program delivery and administrative activities. This fund reports unrestricted resources. The Schedules of Operations for each facility are consolidated into the Statement of Operations - General Fund.

The Capital Fund/ Asset Reserve Fund reports the assets, liabilities, revenues and expenses related to the Society's capital assets and maintenance reserves.

The Special Projects Reserve reports undesignated donations and related programming, training and other special projects expenses.

The Professional Development Reserve, which reports restricted resources, was established to support a comprehensive three year professional development plan for youth care workers.

The Fundraising Project Reserve (externally restricted) reports restricted resources to be used for specific programs.

Cash

Cash consists of cash on hand, bank balances held with a financial institution and term deposits that mature within one year.

Capital assets

Purchases of capital assets having a cost of more than \$3,500 and an estimated life of greater than two years are recorded at cost. Contributed capital assets are recorded in the Capital Fund at fair value at the date of contribution.

2. SIGNIFICANT ACCOUNTING POLICIES (Continued)

Capital assets (Continued)

Rates and methods are applied to amortize the cost of capital assets over their estimated useful lives as follows:

Building	5%	Straight-line
Equipment	20%	Diminishing balance
Leasehold improvements	20%	Diminishing balance
Vehicle	30%	Diminishing balance

Construction in progress is not amortized until completed and available for use.

Impairment of long-lived assets

Long-lived assets are tested for impairment whenever events or changes in circumstances indicate that their carrying value may not be recoverable. An impairment loss is recognized when the carrying amount of the asset exceeds the sum of the undiscounted cash flows resulting from its use and eventual disposition. An impairment loss is measured as the amount by which the carrying amount of the long-lived asset exceeds its fair value.

Revenue recognition

Restricted funding is recognized as revenue of the Professional Development Reserve and Fundraising Project Reserve in the year received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured.

Unrestricted funding is recognized as revenue of the General fund in the year received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured.

Income taxes

The Society is a non-profit organization under section 149.1 (1) of the Income Tax Act, and, as such, is exempt from income taxes. Accordingly, no provision has been made in the accounts for income taxes.

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 and disclosure of contingencies at the date of the financial statements, and the reported amounts of revenues and expenses during the reporting period. Estimates are used when accounting for items and matters such as allowance for uncollectable receivables, useful lives of capital assets and certain accrued liabilities and provisions. Actual results could differ from those estimates.

HOMEBRIDGE YOUTH SOCIETY
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2023

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2. SIGNIFICANT ACCOUNTING POLICIES (Continued)

Financial instruments

Measurement of financial instruments

The Society initially measures its financial assets and financial liabilities at fair value.

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

Financial assets measured at amortized cost include cash and receivables.

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

Impairment

Financial assets measured at amortized cost are tested for impairment when there are indicators of impairment. The amount of any write down is recognized in excess of revenues over expenses. Any previously recognized impairment loss may be reversed to the extent of the improvement, directly or by adjusting the allowance account, 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 a reversal is recognized in excess of revenues over expenses.

3. CAPITAL ASSETS

	Cost	Accumulated Amortization	Net 2023	Net 2022
	\$	\$	\$	\$
Land	13,956	-	13,956	13,956
Building	378,282	216,380	161,902	158,242
Equipment	66,272	31,356	34,916	35,059
Leasehold improvements	223,445	110,146	113,299	112,002
Vehicle	31,158	3,895	27,263	-
Construction in progress	<u>143,461</u>	<u>-</u>	<u>143,461</u>	<u>-</u>
	<u>856,574</u>	<u>361,777</u>	<u>494,797</u>	<u>319,259</u>

4. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

	2023	2022
	\$	\$
Trade payables	47,399	42,348
Accrued liabilities	23,762	23,654
Government remittances	38,083	29,867
Payroll, benefits and accrued time	<u>411,012</u>	<u>430,751</u>
	<u>520,256</u>	<u>526,620</u>

**HOMEBRIDGE YOUTH SOCIETY
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2023**

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5. CHANGE IN NON-CASH OPERATING WORKING CAPITAL	2023	2022
	\$	\$
Increase in accounts receivable	(57,070)	(32,225)
Increase in other receivables	(128,758)	(67,131)
Increase in prepaids	(11,002)	(8,049)
Decrease in accounts payables and accrued liabilities	(<u>6,364</u>)	(<u>232,468</u>)
	<u>(203,194)</u>	<u>(339,873)</u>

6. RETROACTIVE MONIES

As of the date of these financial statements, a new collective agreement has not yet been negotiated. It is management's understanding that the Department of Community Services will fund any and all retroactive monies in full and all related revenues and expenses will be recorded in the financial statements in a future year.

7. DISCLOSURE OF ALLOCATED EXPENSES

The Society allocates certain expenses of its administrative revenues and expenses (as listed on the Schedule of Administrative Revenues and Expenses) on the same percentage basis that the Department of Community Services uses to calculate a balanced budget as funded to the Society as follows:

	<u>2023</u>	<u>2022</u>
Hawthorne House	16.10 %	15.94 %
Johnson House	12.11 %	10.93 %
Jubien House	12.13 %	10.93 %
Reigh Allen Centre	31.21 %	35.27 %
Cogswell House	16.25 %	16.00 %
Sullivan House	<u>12.20</u> %	<u>10.93</u> %
	<u>100.00</u> %	<u>100.00</u> %

8. COMMITMENTS

The following is a schedule of future minimum lease payments under operating leases for a photocopier, expiring in June 2027 and a vehicle, expiring in January 2025. The lease payments recorded as an expense in the current year were \$7,661 (2022 - \$10,254). Minimum future lease payments under these leases are as follows:

	\$
2024	13,860
2025	12,622
2026	6,435
2027	1,072

9. FINANCIAL INSTRUMENTS

Risks and concentrations

The Society is exposed to various risks through its financial instruments. The following analysis provides a measure of the Society's risk exposure and concentrations at March 31, 2023.

It is management's opinion that the Society is not exposed to significant market, currency, interest rate and other price risk from its financial instruments. The risks arising on financial instruments are limited to the following:

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. Financial instruments that potentially subject the Society to concentrations of credit risk consist of cash and receivables. The Society deposits its cash in reputable financial institutions and therefore believes the risk of loss to be remote. The Society is exposed to credit risk from client accounts receivable and other receivables. The Society believes this credit risk is minimized as the Society has a funding agreement with the Province of Nova Scotia. A provision for impairment of accounts receivable is established when there is objective evidence that the Society will not be able to collect all amounts due.

Liquidity risk

Liquidity risk is the risk that the Society will encounter difficulty in meeting obligations associated with financial liabilities. The society is exposed to this risk mainly in respect of its accounts payable and accrued liabilities. The Society has sufficient working capital from operating activities to fund operations and fulfill obligations as they become due.

10. RECOVERABLES

Recoverable expenses are specific expenses for youth that are not funded as part of the operating budget and are billed back to the Department of Community Services.

11. ECONOMIC DEPENDENCE

The Society derives substantially all of its revenue from the Province of Nova Scotia, as a result, the Society is economically dependent on the provincial government. In addition, residences utilized by the Society, with the exception of Hawthorne House, have been provided at a minimal fee by government and another not-for-profit organization.

**HOMEBRIDGE YOUTH SOCIETY
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2023**

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12. OTHER DCS FUNDING

Other DCS funding represents funding received from the Department of Community Services outside of the scope of the operating budget.

\$15,374 (2022 - \$NIL) for the funding of one-time holiday pay for the Canadian national holiday on September 19, 2022, in recognition of the passing of Queen Elizabeth II.

\$86,200 (2022 - \$NIL) for the funding of one-time payment to help offset rising costs for food and operations.

13. SUBSEQUENT EVENT

On May 8, 2023, due to staffing shortages, the Johnson House facility conflated and the youth moved to vacancies at the Sullivan House facility. The impact on future funding from the Department of Community Services and the duration of this closure has not yet been determined.

HOMEBRIDGE YOUTH SOCIETY
SCHEDULE OF OPERATIONS - HAWTHORNE HOUSE
FOR THE YEAR ENDED MARCH 31, 2023

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	2023 Actual \$	2023 Budget \$	2022 Actual \$
REVENUES			
Grants	807,556	807,556	770,423
Per diem	243,475	269,185	243,886
Recoverables (Note 10)	14,762	-	11,155
Other DCS funding (Note 12)	12,732	-	-
Donations	150	-	197
Covid funding reimbursements	-	-	2,632
	<u>1,078,675</u>	<u>1,076,741</u>	<u>1,028,293</u>
EXPENSES			
Wages and benefits	743,414	792,870	737,026
Food	30,085	22,604	31,556
Repairs and maintenance	15,601	10,375	14,024
Recoverables (Note 10)	14,619	-	11,157
Property taxes	8,473	4,000	7,223
Light and power	5,815	5,000	6,083
Household furnishings	5,318	1,776	2,989
Telephone	4,448	2,000	3,859
Program	3,682	2,132	3,485
Travel	3,304	2,377	1,796
Household and cleaning supplies	3,291	3,262	4,462
Staff training	3,134	1,100	11,968
Fuel	2,939	4,637	1,979
Pharmacy	2,669	1,087	1,218
Water	1,824	1,499	1,956
Office	871	1,637	1,528
	<u>849,487</u>	<u>856,356</u>	<u>842,309</u>
	229,188	220,385	185,984
Allocation of administrative revenues and expenses (Note 7)	<u>272,758</u>	<u>220,385</u>	<u>246,157</u>
DEFICIENCY OF REVENUES OVER EXPENSES	<u>(43,570)</u>	<u>-</u>	<u>(60,173)</u>

HOMEBRIDGE YOUTH SOCIETY
SCHEDULE OF OPERATIONS - JOHNSON HOUSE
FOR THE YEAR ENDED MARCH 31, 2023

17

	2023	2023	2022
	Actual	Budget	Actual
	\$	\$	\$
REVENUES			
Grants	802,003	802,003	767,217
Per diem	277,965	267,334	265,535
Other DCS funding (Note 12)	12,687	-	-
Recoverables (Note 10)	10,346	-	10,822
Donations	100	-	-
Covid funding reimbursements	-	-	5,582
	<u>1,103,101</u>	<u>1,069,337</u>	<u>1,049,156</u>
EXPENSES			
Wages and benefits	828,912	852,398	774,997
Food	24,564	15,062	21,266
Repairs and maintenance	11,322	10,375	17,359
Recoverables (Note 10)	10,346	-	10,865
Light and power	6,471	5,000	6,601
Fuel	6,433	4,637	3,969
Household and cleaning supplies	4,960	3,262	3,594
Program	4,595	1,420	2,897
Staff training	3,441	1,100	7,225
Telephone	3,197	2,000	3,063
Travel	2,282	2,377	3,408
Household furnishings	1,965	1,776	4,702
Pharmacy	1,394	1,087	948
Office	1,213	1,637	1,257
Water	870	1,499	1,350
	<u>911,965</u>	<u>903,630</u>	<u>863,501</u>
	191,136	165,707	185,655
Allocation of administrative revenues and expenses (Note 7)	<u>205,086</u>	<u>165,707</u>	<u>168,796</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES	<u>(13,950)</u>	<u>-</u>	<u>16,859</u>

**HOMEBRIDGE YOUTH SOCIETY
SCHEDULE OF OPERATIONS - JUBIEN HOUSE
FOR THE YEAR ENDED MARCH 31, 2023**

18

	2023 Actual \$	2023 Budget \$	2022 Actual \$
REVENUES			
Grants	770,690	770,690	730,753
Per diem	261,809	256,897	255,238
Other DCS funding (Note 12)	12,185	-	-
Recoverables (Note 10)	7,836	-	7,945
Donations	150	-	-
Covid funding reimbursements	-	-	1,582
	<u>1,052,670</u>	<u>1,027,587</u>	<u>995,518</u>
EXPENSES			
Wages and benefits	733,284	802,131	757,012
Food	26,716	22,604	28,004
Repairs and maintenance	16,120	10,375	14,419
Recoverables (Note 10)	7,842	-	7,938
Light and power	7,373	5,000	7,520
Household furnishings	6,755	1,776	5,084
Telephone	3,729	2,000	3,731
Household and cleaning supplies	3,632	3,262	3,379
Staff training	3,132	1,100	7,834
Fuel	2,923	4,637	5,367
Program	2,554	2,132	1,562
Water	1,641	1,499	2,332
Office	1,186	1,637	1,113
Travel	1,128	2,377	411
Pharmacy	316	1,087	525
	<u>818,331</u>	<u>861,617</u>	<u>846,231</u>
	234,339	165,970	149,287
Allocation of administrative revenues and expenses (Note 7)	<u>205,412</u>	<u>165,970</u>	<u>168,796</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES	<u><u>28,927</u></u>	<u>-</u>	<u>(19,509)</u>

HOMEBRIDGE YOUTH SOCIETY
SCHEDULE OF OPERATIONS - REIGH ALLEN CENTRE
FOR THE YEAR ENDED MARCH 31, 2023

19

	2023	2023	2022
	Actual	Budget	Actual
	\$	\$	\$
REVENUES			
Grants	3,060,419	3,060,419	3,037,251
Other DCS funding (Note 12)	36,145	-	-
Recoverables (Note 10)	6,384	-	5,359
Donations	2,974	-	2,267
Covid funding reimbursements	-	-	8,024
	<u>3,105,922</u>	<u>3,060,419</u>	<u>3,052,901</u>
EXPENSES			
Wages and benefits	2,180,545	2,427,471	2,168,292
Repairs and maintenance	64,982	31,125	45,886
Food	64,774	56,099	56,089
Light and power	53,194	50,101	54,835
Household and cleaning supplies	26,103	9,790	23,196
Household furnishings	18,603	5,333	24,799
Fuel	17,760	13,915	14,550
Program	14,034	5,291	15,262
Staff training	12,293	3,300	20,554
Telephone	8,121	6,000	7,888
Recoverables (Note 10)	6,503	-	5,766
Water	6,304	4,504	6,163
Office	6,251	4,915	6,793
Travel	3,538	7,134	4,186
Pharmacy	3,285	3,266	3,866
Psychological testing materials	-	5,000	-
	<u>2,486,290</u>	<u>2,633,244</u>	<u>2,458,125</u>
	619,632	427,175	594,776
Allocation of administrative revenues and expenses (Note 7)	<u>528,692</u>	<u>427,175</u>	<u>544,822</u>
EXCESS OF REVENUES OVER EXPENSES	<u><u>90,940</u></u>	<u>-</u>	<u>49,954</u>

HOMEBRIDGE YOUTH SOCIETY
SCHEDULE OF OPERATIONS - COGSWELL HOUSE
FOR THE YEAR ENDED MARCH 31, 2023

20

	2023	2023	2022
	Actual	Budget	Actual
	\$	\$	\$
REVENUES			
Grants	923,501	923,501	894,549
Per diem	288,654	307,834	295,725
Other DCS funding (Note 12)	14,440	-	-
Recoverables (Note 10)	4,106	-	4,595
Donations	100	-	-
Covid funding reimbursements	-	-	1,534
	<u>1,230,801</u>	<u>1,231,335</u>	<u>1,196,403</u>
EXPENSES			
Wages and benefits	798,925	956,759	774,908
Food	24,159	16,028	20,271
Repairs and maintenance	15,745	10,375	18,230
Light and power	7,207	5,000	7,021
Telephone	5,249	2,000	4,876
Household and cleaning supplies	5,044	3,262	2,296
Recoverables (Note 10)	4,113	-	4,600
Staff training	3,201	1,100	7,415
Program	2,134	1,512	1,350
Household furnishings	1,395	1,776	1,799
Travel	1,387	2,377	1,185
Water	1,080	1,499	1,606
Pharmacy	1,039	1,087	695
Office	761	1,637	841
Fuel	-	4,637	-
	<u>871,439</u>	<u>1,009,049</u>	<u>847,093</u>
	359,362	222,286	349,310
Allocation of administrative revenues and expenses (Note 7)	<u>275,110</u>	<u>222,286</u>	<u>247,297</u>
EXCESS OF REVENUES OVER EXPENSES	<u><u>84,252</u></u>	<u>-</u>	<u>102,013</u>

HOMEBRIDGE YOUTH SOCIETY
SCHEDULE OF OPERATIONS - SULLIVAN HOUSE
FOR THE YEAR ENDED MARCH 31, 2023

21

	2023	2023	2022
	Actual	Budget	Actual
	\$	\$	\$
REVENUES			
Grants	1,122,450	1,122,450	1,090,537
Other DCS funding (Note 12)	13,385	-	-
Recoverables (Note 10)	11,419	-	9,238
Donations	150	-	-
Covid funding reimbursements	-	-	3,956
	<u>1,147,404</u>	<u>1,122,450</u>	<u>1,103,731</u>
EXPENSES			
Wages and benefits	798,228	876,353	798,042
Food	22,347	22,604	17,772
Travel	13,945	16,777	14,612
Repairs and maintenance	12,303	10,375	14,747
Recoverables (Note 10)	11,466	-	9,264
Light and power	7,741	5,000	7,281
Household furnishings	4,306	1,776	1,652
Telephone	4,275	2,000	4,279
Program	3,707	2,132	1,851
Staff training	3,444	1,100	7,405
Household and cleaning supplies	3,344	3,262	2,980
Fuel	2,782	4,637	4,929
IBP (Inventive Based Program)	2,565	6,241	1,691
Office	1,691	1,637	1,733
Pharmacy	1,507	1,087	2,321
Water	1,271	1,499	887
	<u>894,922</u>	<u>956,480</u>	<u>891,446</u>
	252,482	165,970	212,285
Allocation of administrative revenues and expenses (Note 7)	<u>206,701</u>	<u>165,970</u>	<u>168,796</u>
EXCESS OF REVENUES OVER EXPENSES	<u><u>45,781</u></u>	<u>-</u>	<u>43,489</u>

HOMEBRIDGE YOUTH SOCIETY
SCHEDULE OF ADMINISTRATIVE REVENUES AND EXPENSES
FOR THE YEAR ENDED MARCH 31, 2023

22

	2023	2023	2022
	Actual	Budget	Actual
	\$	\$	\$
REVENUES			
Investment income	<u>14,216</u>	<u>-</u>	<u>4,144</u>
EXPENSES			
Wages and benefits	1,390,885	1,218,753	1,234,632
Office	103,635	23,350	97,681
Insurance	80,111	40,500	64,524
Professional fees	51,903	32,810	83,782
Travel	26,535	17,982	19,855
Utilities	9,461	7,500	10,083
Staff training	9,415	14,400	8,037
Telephone	8,989	7,999	7,046
Miscellaneous	6,833	1,200	4,956
Repairs and maintenance	4,900	-	4,900
Board development	4,725	-	3,802
Meetings	4,377	-	2,430
Fuel	3,556	2,400	2,535
Interest and bank charges	<u>2,650</u>	<u>599</u>	<u>4,545</u>
	<u>1,707,975</u>	<u>1,367,493</u>	<u>1,548,808</u>
Excess of administrative expenses over administrative revenues (Note 7)	<u>1,693,759</u>	<u>1,367,493</u>	<u>1,544,664</u>

**HOMEBRIDGE YOUTH SOCIETY
SCHEDULE OF BRIDGES FOR LEARNING
FOR THE YEAR ENDED MARCH 31, 2023**

23

	2023	2022
	\$	\$
REVENUES		
Grant - Department of Education	140,000	140,000
Donations	<u>360</u>	<u>336</u>
	<u>140,360</u>	<u>140,336</u>
EXPENSES		
Wages and benefits	134,766	122,819
Office and classroom supplies	3,797	4,709
Program	1,561	1,523
Travel	1,206	555
Training workshop	-	858
Repairs and maintenance	<u>-</u>	<u>808</u>
	<u>141,330</u>	<u>131,272</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES	<u>(970)</u>	<u>9,064</u>