

**HOMEBRIDGE YOUTH SOCIETY**  
**FINANCIAL STATEMENTS**  
**MARCH 31, 2022**

**HOMEBRIDGE YOUTH SOCIETY  
INDEX  
MARCH 31, 2022**

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## INDEPENDENT AUDITORS' REPORT

To the Board of Directors of:  
**HomeBridge Youth Society**

### *Opinion*

We have audited the of **HomeBridge Youth Society** ("the Society"), which comprise the statement of financial position as at March 31, 2022 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, 2022, 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.

*Baker Tully Nova Scotia Inc*

Dartmouth, Nova Scotia  
June 1, 2022

**Chartered Professional Accountants**

**HOMEBRIDGE YOUTH SOCIETY**  
**STATEMENT OF OPERATIONS - GENERAL FUND**  
**FOR THE YEAR ENDED MARCH 31, 2022**

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	2022	2022	2021
	Actual	Budget	Actual
	\$	\$	\$
<b>REVENUES</b>			
Grants	7,290,730	7,290,730	7,082,743
Per diem	1,060,384	1,054,315	950,256
Recoverables (Note 11)	49,114	-	38,300
COVID Funding reimbursements (Note 10)	23,310	-	-
Donations	2,464	-	18,225
Retroactive monies (Note 6)	-	-	322,258
Funder reimbursements	-	-	1,466
	<u>8,426,002</u>	<u>8,345,045</u>	<u>8,413,248</u>
<b>EXPENSES</b>			
Wages and benefits	6,010,277	6,741,934	5,636,593
Food	174,958	155,001	155,318
Repairs and maintenance	124,665	83,000	151,058
Light and power	89,341	75,101	85,590
Staff training	62,401	8,800	13,451
Recoverables (Note 11)	49,590	-	38,745
Household furnishings	41,025	14,213	41,332
Household and cleaning supplies	39,907	26,100	51,213
Fuel	30,794	37,100	22,400
Telephone	27,696	16,000	26,940
Program	26,407	14,619	30,916
Travel	25,598	33,419	30,191
Water	14,294	11,999	12,003
Office	13,265	13,100	16,529
Pharmacy	9,573	8,701	11,390
Property taxes	7,223	4,000	7,068
IBP (Incentive Based Program)	1,691	5,200	-
Psychological testing materials	-	5,000	-
Retroactive wages and benefits (Note 6)	-	-	322,258
	<u>6,748,705</u>	<u>7,253,287</u>	<u>6,652,995</u>
	1,677,297	1,091,758	1,760,253
Excess of administrative expenses over administrative revenues (Schedule)	<u>1,544,664</u>	<u>1,091,758</u>	<u>1,387,571</u>
<b>EXCESS OF REVENUES OVER EXPENSES</b>	<u><u>132,633</u></u>	<u>-</u>	<u>372,682</u>

**HOMEBRIDGE YOUTH SOCIETY**  
**STATEMENT OF OPERATIONS - FUNDRAISING PROJECT RESERVE**  
**FOR THE YEAR ENDED MARCH 31, 2022**

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	2022	2021
	\$	\$
<b>REVENUES</b>		
Bridges for Learning (Schedule)	140,336	140,000
Recreation Therapist - IWK	86,538	-
Expressions Program of the Arts	29,996	18,354
Recreation funding	21,614	15,073
Holidays of Hope fundraiser	18,394	17,556
YDI projects funding	<u>5,804</u>	<u>( 1,410)</u>
	<u>302,682</u>	<u>189,573</u>
<b>EXPENSES</b>		
Bridges for Learning (Schedule)	131,272	135,151
Recreation Therapist - IWK	86,538	-
Expressions Program of the Arts	26,146	22,144
Youth programs	13,114	14,259
Recreation program	7,751	-
YDI projects	4,645	-
Cooking Toward Independence	3,784	3,975
Direct fundraising costs	<u>64</u>	<u>134</u>
	<u>273,314</u>	<u>175,663</u>
<b>EXCESS OF REVENUES OVER EXPENSES</b>	<u><u>29,368</u></u>	<u><u>13,910</u></u>

**HOMEBRIDGE YOUTH SOCIETY  
STATEMENT OF OPERATIONS - OTHER FUNDS  
FOR THE YEAR ENDED MARCH 31, 2022**

	Capital Fund/ Asset Reserve		Special Projects Reserve		Professional Development Reserve	
	2022	2021	2022	2021	2022	2021
	\$	\$	\$	\$	\$	\$
<b>REVENUES</b>						
Efficiency NS Grants	-	132,026	-	-	-	-
<b>EXPENSES</b>						
Amortization	51,151	39,791	-	-	-	-
Repairs and maintenance	<u>-</u>	<u>2,206</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<u>51,151</u>	<u>41,997</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES</b>	<b><u>( 51,151)</u></b>	<b><u>90,029</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>-</u></b>



**HOMEBRIDGE YOUTH SOCIETY  
STATEMENT OF CHANGES IN NET ASSETS  
FOR THE YEAR ENDED MARCH 31, 2022**

	General Fund		Restricted Funds					Total	Total
	2022	2021	Capital Fund/ Asset Reserve	Special Projects Reserve	Professional Development Reserve	Fundraising Project Reserve	2022		
	\$	\$	\$	\$	\$	\$	\$	\$	
Fund balances, beginning of year	1,044,110	692,922	471,314	62,370	80,462	181,720	795,866	670,433	
Excess (deficiency) of revenues over expenses	132,633	372,682	( 51,151)	-	-	29,368	( 21,783)	103,939	
Inter-fund appropriations	( 10,271)	( 21,494)	8,004	2,267	-	-	10,271	21,494	
Fund balances, end of year	<u>1,166,472</u>	<u>1,044,110</u>	<u>428,167</u>	<u>64,637</u>	<u>80,462</u>	<u>211,088</u>	<u>784,354</u>	<u>795,866</u>	

**HOMEBRIDGE YOUTH SOCIETY  
STATEMENT OF FINANCIAL POSITION  
AS AT MARCH 31, 2022**

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**ASSETS**

	General Fund	Capital Fund/ Asset Reserve	Special Projects Reserve	Professional Development Reserve	Fundraising Project Reserve	Total 2022	Total 2021
	\$	\$	\$	\$	\$	\$	\$
<b>CURRENT</b>							
Cash	1,402,490	108,908	64,637	80,462	211,088	1,867,585	2,049,316
Accounts receivable	191,887	-	-	-	-	191,887	159,662
Grants receivable	43,821	-	-	-	-	43,821	-
Covid funding reimbursements receivable	23,310	-	-	-	-	23,310	-
Prepays	<u>31,584</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>31,584</u>	<u>23,535</u>
	1,693,092	108,908	64,637	80,462	211,088	2,158,187	2,232,513
<b>CAPITAL ASSETS (Note 3)</b>	<u>-</u>	<u>319,259</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>319,259</u>	<u>366,551</u>
	<u>1,693,092</u>	<u>428,167</u>	<u>64,637</u>	<u>80,462</u>	<u>211,088</u>	<u>2,477,446</u>	<u>2,599,064</u>

**LIABILITIES**

<b>CURRENT</b>							
Accounts payable and accrued liabilities (Note 4)	<u>526,620</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>526,620</u>	<u>759,088</u>

**NET ASSETS**

<b>UNRESTRICTED</b>	1,166,472	-	-	-	-	1,166,472	1,044,110
<b>INVESTMENT IN CAPITAL ASSETS</b>	-	319,259	-	-	-	319,259	366,551
<b>EXTERNALLY RESTRICTED</b>	-	-	-	50,084	211,088	261,172	231,804
<b>INTERNALLY RESTRICTED</b>	<u>-</u>	<u>108,908</u>	<u>64,637</u>	<u>30,378</u>	<u>-</u>	<u>203,923</u>	<u>197,511</u>
	<u>1,166,472</u>	<u>428,167</u>	<u>64,637</u>	<u>80,462</u>	<u>211,088</u>	<u>1,950,826</u>	<u>1,839,976</u>
	<u>1,693,092</u>	<u>428,167</u>	<u>64,637</u>	<u>80,462</u>	<u>211,088</u>	<u>2,477,446</u>	<u>2,599,064</u>

COMMITMENTS (Note 8)

SIGNIFICANT EVENT (Note 14)

Approved by the Board



\_\_\_\_\_  
Director

*Peter Wong*

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Director

**HOMEBRIDGE YOUTH SOCIETY**  
**STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED MARCH 31, 2022**

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	General Fund \$	Capital Fund/ Asset Reserve \$	Special Projects Reserve \$	Professional Development Reserve \$	Fundraising Project Reserve \$	Total 2022 \$	Total 2021 \$
<b>CASH PROVIDED BY (USED FOR):</b>							
<b>OPERATING</b>							
Excess (deficiency) of revenues over expenses	132,633	( 51,151)	-	-	29,368	<b>110,850</b>	476,621
Items not affecting cash							
Amortization	-	51,151	-	-	-	<b>51,151</b>	39,791
Inter-fund appropriations	( 10,271)	8,004	2,267	-	-	-	-
	122,362	8,004	2,267	-	29,368	<b>162,001</b>	516,412
Change in non-cash operating working capital (Note 5)	( 339,873)	-	-	-	-	<b>( 339,873)</b>	125,493
	( 217,511)	8,004	2,267	-	29,368	<b>( 177,872)</b>	641,905
<b>INVESTING</b>							
Purchase of capital assets	-	( 3,859)	-	-	-	<b>( 3,859)</b>	( 151,614)
<b>CHANGE IN CASH</b>	<b>( 217,511)</b>	<b>4,145</b>	<b>2,267</b>	<b>-</b>	<b>29,368</b>	<b>( 181,731)</b>	490,291
<b>CASH - beginning of year</b>	<b><u>1,620,001</u></b>	<b><u>104,763</u></b>	<b><u>62,370</u></b>	<b><u>80,462</u></b>	<b><u>181,720</u></b>	<b><u>2,049,316</u></b>	<b><u>1,559,025</u></b>
<b>CASH - end of year</b>	<b><u>1,402,490</u></b>	<b><u>108,908</u></b>	<b><u>64,637</u></b>	<b><u>80,462</u></b>	<b><u>211,088</u></b>	<b><u>1,867,585</u></b>	<b><u>2,049,316</u></b>
Cash represented by:							
Cash	516,767	108,908	64,637	80,462	211,088	<b>981,862</b>	1,167,005
Term deposits	<u>885,723</u>	-	-	-	-	<b><u>885,723</u></b>	<u>882,311</u>
	<b><u>1,402,490</u></b>	<b><u>108,908</u></b>	<b><u>64,637</u></b>	<b><u>80,462</u></b>	<b><u>211,088</u></b>	<b><u>1,867,585</u></b>	<b><u>2,049,316</u></b>

**HOMEBRIDGE YOUTH SOCIETY  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED MARCH 31, 2022**

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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. 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

## **2. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

### 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 useful lives of capital assets and certain accrued liabilities and provisions. Actual results could differ from those estimates.

### 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.

**HOMEBRIDGE YOUTH SOCIETY  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED MARCH 31, 2022**

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**2. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

*Measurement of financial instruments (Continued)*

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

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 2022 \$	Net 2021 \$
Land	13,956	-	13,956	13,956
Building	359,854	201,612	158,242	172,628
Equipment	58,640	23,581	35,059	43,823
Leasehold improvements	<u>195,999</u>	<u>83,997</u>	<u>112,002</u>	<u>136,144</u>
	<u>628,449</u>	<u>309,190</u>	<u>319,259</u>	<u>366,551</u>

**4. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES**

	2022 \$	2021 \$
Trade payables	42,348	35,332
Accrued liabilities	23,654	25,668
Government remittances	29,867	121,512
Payroll, benefits and accrued time	<u>430,751</u>	<u>576,576</u>
	<u>526,620</u>	<u>759,088</u>

**HOMEBRIDGE YOUTH SOCIETY  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED MARCH 31, 2022**

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<b>5. CHANGE IN NON-CASH OPERATING WORKING CAPITAL</b>	<b>2022</b>	<b>2021</b>
	<b>\$</b>	<b>\$</b>
Increase in accounts receivable	( 32,225)	( 16,417)
Increase in other receivables	( 67,131)	-
Decrease (increase) in prepaids	( 8,049)	5,761
Increase (decrease) in accounts payables and accrued liabilities	( 232,468)	136,419
	<u>( 339,873)</u>	<u>125,493</u>

**6. RETROACTIVE MONIES**

In the prior year, the Department of Community Services funded \$339,732, in retroactive monies to pay wage and benefit increases to employees negotiated in the new collective agreement with the union, of which \$322,258 was applied to the general fund and \$17,474 was applied to administration expenses. These retroactive monies are for wages related to the period of April 1, 2015 to March 31, 2020.

As of the date of these financial statements, a new collective agreement has not yet been negotiated. It is managements' 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><b>2022</b></u>	<u><b>2021</b></u>
Hawthorne House	<b>15.94 %</b>	15.94 %
Johnson House	<b>10.93 %</b>	10.87 %
Jubien House	<b>10.93 %</b>	10.87 %
Reigh Allen Centre	<b>35.27 %</b>	35.51 %
Cogswell House	<b>16.00 %</b>	15.94 %
Sullivan House	<u><b>10.93 %</b></u>	<u>10.87 %</u>
	<u><b>100.00 %</b></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 October 2022 and a vehicle, expiring in January 2025, and a new photocopier expiring in November 2027. The lease payments recorded as an expense in the current year were \$10,254 (2021 - \$10,254). Minimum future lease payments under these leases are as follows:

	\$
2023	11,756
2024	13,860
2025	12,622
2026	6,435
2027	3,753

## 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, 2022.

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 accounts receivable. The Society deposits its cash and investments 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. COVID FUNDING REIMBURSEMENTS**

Covid Funding reimbursements represent funding received from the Department of Community Services outside of the scope of the operating budget, for wage replacement costs for staff who were unable to work due to a positive Covid diagnosis or the need to isolate.

#### **11. 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.

#### **12. 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.

#### **13. COMPARATIVE FIGURES**

Certain figures presented for comparative purposes have been reclassified to conform with the financial statement presentation adopted for the current year.

#### **14. SIGNIFICANT EVENT**

On March 11, 2020, the World Health Organization declared COVID-19 a world wide pandemic. During the days that followed, the Federal and Provincial governments issued many orders and restrictions on business and travel, leading up to the Province of Nova Scotia declaring a state of emergency on March 22, 2020. This pandemic, which has continued to spread, has adversely affected workforces, customers, economies, and financial markets globally, potentially leading to an economic downturn. The Province of Nova Scotia lifted the majority of its COVID-19 restrictions on March 21, 2022.

The Society continues to operate and the full impact of this event on the Society's cash flows is not known at this time.

**HOMEBRIDGE YOUTH SOCIETY**  
**SCHEDULE OF OPERATIONS - HAWTHORNE HOUSE**  
**FOR THE YEAR ENDED MARCH 31, 2022**

16

	2022	2022	2021
	Actual	Budget	Actual
	\$	\$	\$
<b>REVENUES</b>			
Grants	770,423	770,423	764,881
Per diem	243,886	256,808	191,221
Recoverables (Note 11)	11,155	-	6,333
Covid funding reimbursements (Note 10)	2,632	-	-
Donations	197	-	-
Retroactive monies (Note 6)	-	-	42,518
	<u>1,028,293</u>	<u>1,027,231</u>	<u>1,004,953</u>
<b>EXPENSES</b>			
Wages and benefits	737,026	789,763	730,833
Food	31,556	22,604	28,281
Repairs and maintenance	14,024	10,375	14,011
Staff training	11,968	1,100	1,780
Recoverables (Note 11)	11,157	-	6,339
Property taxes	7,223	4,000	7,068
Light and power	6,083	5,000	5,765
Household and cleaning supplies	4,462	3,262	4,072
Telephone	3,859	2,000	4,036
Program	3,485	2,132	2,642
Household furnishings	2,989	1,776	4,504
Fuel	1,979	4,637	2,037
Water	1,956	1,499	1,357
Travel	1,796	2,377	1,570
Office	1,528	1,637	927
Pharmacy	1,218	1,087	1,480
Retroactive wages and benefits (Note 6)	-	-	42,518
	<u>842,309</u>	<u>853,249</u>	<u>859,220</u>
	185,984	173,982	145,733
Allocation of administrative revenues and expenses (Note 7)	<u>246,157</u>	<u>173,982</u>	<u>221,095</u>
<b>DEFICIENCY OF REVENUES OVER EXPENSES</b>	<u>( 60,173)</u>	<u>-</u>	<u>( 75,362)</u>

**HOMEBRIDGE YOUTH SOCIETY**  
**SCHEDULE OF OPERATIONS - JOHNSON HOUSE**  
**FOR THE YEAR ENDED MARCH 31, 2022**

17

	2022	2022	2021
	Actual	Budget	Actual
	\$	\$	\$
<b>REVENUES</b>			
Grants	767,217	767,217	785,674
Per diem	265,535	255,739	269,801
Recoverables (Note 11)	10,822	-	7,568
Covid funding reimbursements (Note 10)	5,582	-	-
Donations	-	-	3,500
Retroactive monies (Note 6)	-	-	50,795
	<u>1,049,156</u>	<u>1,022,956</u>	<u>1,117,338</u>
<b>EXPENSES</b>			
Wages and benefits	774,997	852,420	801,711
Food	21,266	15,062	20,315
Repairs and maintenance	17,359	10,375	15,369
Recoverables (Note 11)	10,865	-	7,625
Staff training	7,225	1,100	1,725
Light and power	6,601	5,000	6,658
Household furnishings	4,702	1,776	1,313
Fuel	3,969	4,637	2,881
Household and cleaning supplies	3,594	3,262	4,844
Travel	3,408	2,377	1,775
Telephone	3,063	2,000	3,103
Program	2,897	1,420	6,601
Water	1,350	1,499	1,380
Office	1,257	1,637	1,187
Pharmacy	948	1,087	1,471
Retroactive wages and benefits (Note 6)	-	-	50,795
	<u>863,501</u>	<u>903,652</u>	<u>928,753</u>
	185,655	119,304	188,585
Allocation of administrative revenues and expenses (Note 7)	<u>168,796</u>	<u>119,304</u>	<u>150,910</u>
<b>EXCESS OF REVENUES OVER EXPENSES</b>	<u><u>16,859</u></u>	<u>-</u>	<u>37,675</u>

**HOMEBRIDGE YOUTH SOCIETY**  
**SCHEDULE OF OPERATIONS - JUBIEN HOUSE**  
**FOR THE YEAR ENDED MARCH 31, 2022**

18

	2022	2022	2021
	Actual	Budget	Actual
	\$	\$	\$
<b>REVENUES</b>			
Grants	730,753	730,753	712,391
Per diem	255,238	243,585	252,455
Recoverables (Note 11)	7,945	-	5,127
Covid funding reimbursements (Note 10)	1,582	-	-
Retroactive monies (Note 6)	<u>-</u>	<u>-</u>	<u>44,677</u>
	<u>995,518</u>	<u>974,338</u>	<u>1,014,650</u>
<b>EXPENSES</b>			
Wages and benefits	757,012	795,548	749,526
Food	28,004	22,604	26,475
Repairs and maintenance	14,419	10,375	14,642
Recoverables (Note 11)	7,938	-	5,174
Staff training	7,834	1,100	1,780
Light and power	7,520	5,000	6,420
Fuel	5,367	4,637	4,963
Household furnishings	5,084	1,776	2,045
Telephone	3,731	2,000	3,652
Household and cleaning supplies	3,379	3,262	3,695
Water	2,332	1,499	2,016
Program	1,562	2,132	3,092
Office	1,113	1,637	656
Pharmacy	525	1,087	1,134
Travel	411	2,377	924
Retroactive wages and benefits (Note 6)	<u>-</u>	<u>-</u>	<u>44,677</u>
	<u>846,231</u>	<u>855,034</u>	<u>870,871</u>
	<b>149,287</b>	119,304	143,779
Allocation of administrative revenues and expenses (Note 7)	<u>168,796</u>	<u>119,304</u>	<u>150,910</u>
<b>DEFICIENCY OF REVENUES OVER EXPENSES</b>	<u><b>(19,509)</b></u>	<u>-</u>	<u><b>(7,131)</b></u>

**HOMEBRIDGE YOUTH SOCIETY**  
**SCHEDULE OF OPERATIONS - REIGH ALLEN CENTRE**  
**FOR THE YEAR ENDED MARCH 31, 2022**

19

	2022	2022	2021
	Actual	Budget	Actual
	\$	\$	\$
<b>REVENUES</b>			
Grants	3,037,251	3,037,251	3,031,365
Covid funding reimbursements (Note 10)	8,024	-	-
Recoverables (Note 11)	5,359	-	5,057
Donations	2,267	-	14,725
Retroactive monies (Note 6)	-	-	103,716
	<u>3,052,901</u>	<u>3,037,251</u>	<u>3,154,863</u>
<b>EXPENSES</b>			
Wages and benefits	2,168,292	2,446,402	2,067,730
Food	56,089	56,099	47,074
Light and power	54,835	50,101	52,539
Repairs and maintenance	45,886	31,125	70,660
Household furnishings	24,799	5,333	16,931
Household and cleaning supplies	23,196	9,790	31,959
Staff training	20,554	3,300	4,595
Program	15,262	5,291	14,746
Fuel	14,550	13,915	10,707
Telephone	7,888	6,000	6,470
Office	6,793	4,915	10,850
Water	6,163	4,504	5,538
Recoverables (Note 11)	5,766	-	5,239
Travel	4,186	7,134	14,309
Pharmacy	3,866	3,266	5,898
Psychological testing materials	-	5,000	-
Retroactive wages and benefits (Note 6)	-	-	103,716
	<u>2,458,125</u>	<u>2,652,175</u>	<u>2,468,961</u>
	594,776	385,076	685,902
Allocation of administrative revenues and expenses (Note 7)	<u>544,822</u>	<u>385,076</u>	<u>492,669</u>
<b>EXCESS OF REVENUES OVER EXPENSES</b>	<u><u>49,954</u></u>	<u>-</u>	<u>193,233</u>

**HOMEBRIDGE YOUTH SOCIETY**  
**SCHEDULE OF OPERATIONS - COGSWELL HOUSE**  
**FOR THE YEAR ENDED MARCH 31, 2022**

20

	2022	2022	2021
	Actual	Budget	Actual
	\$	\$	\$
<b>REVENUES</b>			
Grants	894,549	894,549	878,885
Per diem	295,725	298,183	236,779
Recoverables (Note 11)	4,595	-	5,304
Covid funding reimbursements (Note 10)	1,534	-	-
Retroactive monies (Note 6)	-	-	41,276
	<u>1,196,403</u>	<u>1,192,732</u>	<u>1,162,244</u>
<b>EXPENSES</b>			
Wages and benefits	774,908	965,654	651,021
Food	20,271	16,028	18,609
Repairs and maintenance	18,230	10,375	16,648
Staff training	7,415	1,100	1,766
Light and power	7,021	5,000	6,649
Telephone	4,876	2,000	4,213
Recoverables (Note 11)	4,600	-	5,353
Household and cleaning supplies	2,296	3,262	3,826
Household furnishings	1,799	1,776	6,420
Water	1,606	1,499	820
Program	1,350	1,512	2,646
Travel	1,185	2,377	1,488
Office	841	1,637	2,475
Pharmacy	695	1,087	535
Fuel	-	4,637	-
Retroactive wages and benefits (Note 6)	-	-	41,276
	<u>847,093</u>	<u>1,017,944</u>	<u>763,745</u>
	<b>349,310</b>	174,788	398,499
Allocation of administrative revenues and expenses (Note 7)	<u>247,297</u>	<u>174,788</u>	<u>221,077</u>
<b>EXCESS OF REVENUES OVER EXPENSES</b>	<u><b>102,013</b></u>	<u>-</u>	<u><b>177,422</b></u>

**HOMEBRIDGE YOUTH SOCIETY  
SCHEDULE OF OPERATIONS - SULLIVAN HOUSE  
FOR THE YEAR ENDED MARCH 31, 2022**

21

	2022	2022	2021
	Actual	Budget	Actual
	\$	\$	\$
<b>REVENUES</b>			
Grants	1,090,537	1,090,537	909,547
Recoverables (Note 11)	9,238	-	8,911
Covid funding reimbursements (Note 10)	3,956	-	-
Retroactive monies (Note 6)	-	-	39,276
Funder reimbursements	-	-	1,466
	<u>1,103,731</u>	<u>1,090,537</u>	<u>959,200</u>
<b>EXPENSES</b>			
Wages and benefits	798,042	892,147	635,772
Food	17,772	22,604	14,564
Repairs and maintenance	14,747	10,375	19,728
Travel	14,612	16,777	10,125
Recoverables (Note 11)	9,264	-	9,015
Staff training	7,405	1,100	1,805
Light and power	7,281	5,000	7,559
Fuel	4,929	4,637	1,812
Telephone	4,279	2,000	5,466
Household and cleaning supplies	2,980	3,262	2,817
Pharmacy	2,321	1,087	872
Program	1,851	2,132	1,189
Office	1,733	1,637	434
IBP (Inventive Based Program)	1,691	5,200	-
Household furnishings	1,652	1,776	10,119
Water	887	1,499	892
Retroactive wages and benefits (Note 6)	-	-	39,276
	<u>891,446</u>	<u>971,233</u>	<u>761,445</u>
	212,285	119,304	197,755
Allocation of administrative revenues and expenses (Note 7)	<u>168,796</u>	<u>119,304</u>	<u>150,910</u>
<b>EXCESS OF REVENUES OVER EXPENSES</b>	<u><u>43,489</u></u>	<u>-</u>	<u>46,845</u>

**HOMEBRIDGE YOUTH SOCIETY**  
**SCHEDULE OF ADMINISTRATIVE REVENUES AND EXPENSES**  
**FOR THE YEAR ENDED MARCH 31, 2022**

22

	2022	2022	2021
	Actual	Budget	Actual
	\$	\$	\$
<b>REVENUES</b>			
Investment income	4,144	-	6,769
Temporary Wage Subsidy for Employers (TWSE)	-	-	25,000
Retroactive monies (Note 6)	-	-	17,474
	<u>4,144</u>	<u>-</u>	<u>49,243</u>
<b>EXPENSES</b>			
Wages and benefits	1,234,632	943,018	1,130,042
Office	97,681	23,350	67,760
Professional fees	83,782	32,810	94,749
Insurance	64,524	40,500	55,283
Travel	19,855	17,982	22,182
Utilities	10,083	7,500	8,444
Staff training	8,037	14,400	7,150
Telephone	7,046	7,999	6,796
Miscellaneous	4,956	1,200	12,431
Repairs and maintenance	4,900	-	4,900
Interest and bank charges	4,545	599	4,473
Board development	3,802	-	1,413
Fuel	2,535	2,400	1,811
Meetings	2,430	-	1,906
Retroactive wages and benefits (Note 6)	-	-	17,474
	<u>1,548,808</u>	<u>1,091,758</u>	<u>1,436,814</u>
Excess of administrative expenses over administrative revenues (Note 7)	<u>1,544,664</u>	<u>1,091,758</u>	<u>1,387,571</u>



**HOMEBRIDGE YOUTH SOCIETY  
SCHEDULE OF BRIDGES FOR LEARNING  
FOR THE YEAR ENDED MARCH 31, 2022**

23

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	2022	2021
	\$	\$
<b>REVENUES</b>		
Grant - Department of Education	140,000	140,000
Donations	<u>336</u>	<u>-</u>
	<u>140,336</u>	<u>140,000</u>
<b>EXPENSES</b>		
Wages and benefits	122,819	130,705
Office and classroom supplies	4,709	2,067
Program	1,523	731
Training workshop	858	-
Repairs and maintenance	808	1,010
Travel	<u>555</u>	<u>638</u>
	<u>131,272</u>	<u>135,151</u>
<b>EXCESS OF REVENUES OVER EXPENSES</b>	<u><u>9,064</u></u>	<u><u>4,849</u></u>