



Cariboo  
**Cariboo Regional District**  
 File No. ....195020.....  
 South  
 SEP 30 2019

**Grant for Assistance Application**

**Organizational Information Sheet**

Referred To .....DCO.....

**Name of Organization:** Canadian Mental Health Association - South Cariboo Branch.....

**Mailing address:** PO Box 876, 100 Mile House, BC, V0K 2E0

**Telephone (office):**250-395-4883

**Purpose of organization:** Please see attached

**How long has the organization operated in the community?:** Since 1992

**BC Society Registration number:** S-54904

**Federal Charitable Registration Number (if applicable):** 8066484499 – RR0001

**Chairperson's name:** Kimberly Vance-Lundsbye

**Chairperson's telephone:** 250-395-4883

**Treasurer or Financial officer's name:** Kira Thomas

**Treasurer or Financial Officer's telephone:** 250-395-4883

**Date of last Annual General Meeting (attach minutes and current list of directors):** June 4<sup>th</sup>, 2019

Please see attached AGM minutes and current list of directors

**Attach the last financial statement prepared and signed by the appropriate person (i.e., CA, CGA, CMA, comptroller, bookkeeper, financial officer, treasurer, etc.).**

Please see attached audited financial statement

**Previous year grant amount from CRD and District (if applicable)** \$4,500.00

**NOTE: A Final Report for previous year's grant MUST be included with this submission.**

Please see attached final report for the previous year's grant

**Current Grant amount requested** \$9,820.00



## Grant for Assistance Application

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Please answer the following questions, using additional paper if necessary.

1. **What plans has your organization made to fund its' activities over the next 3-5 years?**

Our funding application to the BC Gaming branch was successful, and we were awarded part of the funds we applied for, but not enough to cover all of our costs. We will continue to apply to the Gaming Branch every year for funding (and we hope that they will continue to approve our applications), but we will still need to make up the short fall by applying for the Grant for Assistance funding.

2. **If your organization charges user fees/memberships/admission, attach your current fee structure:**

Individual membership: \$20; Corporate membership: \$50; Subsidized membership: \$5

3. **What are your organization's specific goals and objectives for this year? How do they differ from previous years?**

The vision of CMHA is, 'Mentally healthy people in a healthy society', and the work we do is with that goal in mind. We do not have any different specific goals this year.

4. **Who does your organization serve? (% of clients from the District, % of clients from the South Cariboo)**

Approximately 50% District and 50% from the South Cariboo

5. **Does your organization receive a rental subsidy from the CRD and/or District? If so, how much?**

No.

6. **Does your organization receive any benefit from permissive tax exemption? If so, how much? (information available through District Tax Department)**

No

7. **Does your organization use CRD or district owned facilities? If so, which ones?**

Yes, we rent the Lodge kitchen weekly to make the soup for Soupe de Tour.

8. **How will you indicate that the CRD and District are contributing to your organization?**

We will acknowledge your generosity in the local paper and in other ways if the District and the CRD prefers other forms of recognition.

## Project Summary Sheet

Please answer the following questions, using additional paper if necessary.

1. **Please provide a brief description of the proposed use of the grant being applied for:**



## Grant for Assistance Application

We ask for funding to cover only the cost of accessing the Lodge kitchen (\$125 per week rent, \$50 per week clean up, and \$60 per month freezer access). This is only one portion of the Soupe de Tour budget. Soupe de Tour volunteers provide hot, nourishing soup to people in need. It is served at no cost at the Food Bank, Loaves and Fishes, the 100 Mile House, the Cariboo Family Enrichment Centre, the Friendship Centre, and to the clients of Canadian Mental Health Association - South Cariboo Branch's Homeless Outreach, Extreme Weather and Activity Programs.

### 2. How do you know there is a need for this service/project in our community?

As of December 31, 2018, our volunteers had made and distributed 80,400 servings of soup. Each year we make and distribute about 10,000 servings. The staff of the organizations that receive the soup frequently tell us of the important role it plays in the function of their organization and their ability to help the people in need that they serve. Clients or clients and staff gather together to eat, and social events have developed around this weekly occurrence. As well, the soup is frozen in quart sized containers and distributed regularly to each organization so they have these containers on hand to give out to people in need. The demand for the soup is ongoing and we could always use more than we have. If we could figure out a way to increase our ability to make a larger volume of soup, it would be used as well.

Another benefit of the program that we have discovered are the skills that are developed through volunteering to make the soup. Cedar Crest clients that volunteer for Soupe de Tour work side by side with their support workers as part of our soup making group, and in addition to the camaraderie they experience working as part of a group and the lunch that they eat after the soup is made, they are also developing skills that have helped some of the Cedar Crest clients find paid employment. This has been an unexpected but positive benefit of this program.

### 3. Is your agency applying for funds from other levels of government or other sources for this project?

Yes, we applied to the BC Gaming Branch for the funds to run this program, and we were granted part of the funds we applied for, but not enough to cover all of the expenses. These funds have only been granted for this year and we will have to apply for them every year and hope that they will grant us funds each year. As the funding provided by BC Gaming does not cover our costs, we will need to continue to also apply for the Grant for Assistance funds as well.

### 4. Would you still be able to complete the project if you did not receive the other funds applied for? (answer only if you answered yes to question 3 above)

If BC Gaming Branch denied our funding application we would be unable to continue with this program.

### 5. Please describe the impact of this application being denied or approval of an amount less than requested:

If we were awarded a lesser amount, our capacity for soup making would be reduced accordingly. The demand for the soup and the need for the project is ongoing and increasing.

### 6. Start date of the project: January 1<sup>st</sup>, 2020



## Grant for Assistance Application

**End date of the project:** December 31<sup>st</sup>, 2020 (for this upcoming year, but the project is ongoing)

**7. Please describe the key activities that will take place to complete the project and any associated timelines:**

This is an established and ongoing project in which volunteers, agencies and one very part time staff person collaborate to: access groceries, prepare soup, mentor volunteers, chill, freeze and distribute the soup. The soup is prepared and distributed fresh weekly, as well as being frozen and dispersed for future emergency use.

**8. Please provide a detailed financial budget for the project.**


Please see attached budget

**9. Please explain how you will measure and evaluate the impact of this project on the community? How will you determine if it is successful?**

We measure and evaluate the impact and success of this project through the ongoing and increasing need and demand for the soup, through the feedback we receive from local agencies through which the soup is distributed, and from the people in need that receive the soup.

This project has been ongoing and growing since 2010. We have the support of each of the agencies that we collaborate with on this project. The ongoing dedication and collaboration of the supporting agencies is an indicator of the success and need for the program. Soupe de Tour volunteers have never been told by an agency that they have too much soup and don't need any that week. Our challenge is to continue to come up with ways to increase the capacity to make more soup.

**THE INFORMATION INCLUDED IN THIS APPLICATION IS TRUE AND COMPLETE TO THE BEST OF MY KNOWLEDGE.**

  
\_\_\_\_\_  
President/Chairperson



**Canadian Mental  
Health Association**

September 16<sup>th</sup>, 2019

### **Report on the 2018 Grant for Assistance Funds for Soupe de Tour**

We received a total of \$3,000.00 Grant for Assistance funding last year from the District of 100 Mile House and \$1,500.00 from the CRD. Thank you very much for these funds. We applied these funds toward the cost of accessing the Lodge kitchen, its freezer, and the mandatory clean up fee, so that our Soupe de Tour volunteers can gather in the Lodge kitchen every week to make soup. It is served at no cost at the Food Bank, Loaves and Fishes, the Cariboo Family Enrichment Centre, to the clients of Canadian Mental Health Association - South Cariboo Branch's Homeless Outreach, Extreme Weather and Activity Programs, as well as at the Stemetete7uwì Friendship Centre.

Our application to BC Gaming Branch last year for funding this year was successful, but the amount awarded was not enough to cover all of our costs. We have applied to BC Gaming Branch for funding for next year, but as the Gaming Branch has until the end of February to notify applicants whether they have been successful or not. The Gaming Grant funding is not ongoing funding; we will have to continue to apply for every year, with no guarantee of receiving the funding year to year. Therefore, we will need to continue to apply for the Grant for Assistance funding as well.

Thank you for awarding these funds to our organization. We are grateful for your continuing generosity.

Susann Collins

Executive Director

250-395-4883

[susann.collins@cmha.bc.ca](mailto:susann.collins@cmha.bc.ca)



**Canadian Mental  
Health Association**

CMHA South Cariboo Branch  
Draft Minutes for the 2019 Annual General Meeting  
June 4<sup>th</sup>, 2019 at 5:30 pm  
555B Cedar Avenue, 100 Mile House

1. Attendance: Kim V.L., Roxanne S., Nicole B., Leah S., Kim S., Carey D., John M., Kira T., Alana F., Marna F., Rick M., Kathie C., Sandra C., Susann C.
2. Call to order: time of record: 5:41 pm
3. Welcome by the Board Chair
4. Agenda for the June 4<sup>th</sup>, 2019 Annual General Meeting
  - a. **Motion to approve the agenda for the June 4<sup>th</sup>, 2019 Annual General Meeting**
    - i. **Passed unanimously**
5. Minutes for the June 19<sup>th</sup>, 2018 Annual General Meeting
  - a. **Motion to approve the minutes for the June 19<sup>th</sup>, 2018 Annual General Meeting**
    - i. **Passed unanimously as amended (add 2018 to the date of the audited financial statements so it reads 2017- 2018 instead of 2017 only).**
6. Presentation of the 2018-2019 Audited Financial Statements
  - a. Presented by Sandra Crocker, CGA, CPA
  - b. **Motion to approve the 2018-2019 Audited Financial Statements**
    - i. **Passed unanimously as amended (2019 amendment on page 3)**
7. Appointment of auditor for the 2019-2020 fiscal year
  - a. **Motion to appoint Sandra Crocker as auditor for the 2019-2020 fiscal year**
    - i. **Passed unanimously**
8. Presentation of the 2018-2019 Annual Report
  - a. Chair speaks
  - b. Any questions for Susann about the report
  - c. **Motion to approve the 2018-2019 Annual Report**
    - i. **Passed unanimously**
9. Special Resolution to make changes to our bylaws in accordance with BC Housing's requirements for organizations they contract with
  - a. **Motion to approve the bylaw changes as worded in the Special Resolution**
    - i. **Passed unanimously**
10. Presentation of the board
  - a. **Motion to appoint the Board of Directors as follows:**
    - i. Board Chair: Kimberly Vance Lundsbye
    - ii. Vice Chair/Secretary: Kira Thomas
    - iii. Treasurer: Kira Thomas
    - iv. Directors: Kathie Cadrin, Kim Stokes and Richard Meyer
  - b. **All approved unanimously**
11. Election of new directors
  - a. Nominations from the Nominating Committee
    - i. **Motion to elect Marna Forsyth and Carey Davidson as directors**
      1. **Passed unanimously**
12. New business
  - a. Fundraising update from Kathie Cadrin
13. Motion to adjourn: **time of record: 6:30 pm**

**Canadian Mental Health Association South Cariboo Branch  
Budget for Soup de Tour January 1, 2020 - December 31, 2020**

Volunteer Coordination	\$	6,500.00
Advertising & Promotions	\$	100.00
Fundraising Expenses	\$	100.00
Program Supplies	\$	4,500.00
Office Supplies	\$	100.00
Rent	\$	9,820.00
Volunteer Appreciation	\$	250.00
	\$	-
	\$	21,370.00



**Canadian Mental  
Health Association**

*Mental health for all*

PO Box 876, 555B South Cedar Avenue  
100 Mile House, BC V0K 2E0  
Phone: 250-395-4883, Fax 250-395-1183  
Email: southcariboo@cmha.bc.ca

### **Board of Directors 2019-2020**

<b>Kimberly Vance-Lundsbye: Chair</b> [REDACTED]	<b>Kathie (Kitten) Cadrin: Fundraising Committee</b> [REDACTED]
<b>Kira Thomas: Vice Chair/Treasurer</b> [REDACTED]	<b>Marna Forsyth: Director</b> [REDACTED]
<b>Kim Stokes: Fundraising Committee</b> [REDACTED]	<b>Rick Meyer: Director</b> [REDACTED]
<b>Carey Davidson: Director</b> [REDACTED]	





**Canadian Mental  
Health Association**

*Mental health for all*

## **Our Purpose**

### **South Cariboo Branch Agency Profile**

Canadian Mental Health Association, South Cariboo Branch, is an autonomous, non-profit, charitable organization with ethical and legal responsibilities to the National and BC Divisions of CMHA. Our mandate emphasizes the importance of people with lived experience of mental illness being involved in the delivery of service and governance wherever possible.

#### **Our Vision:**

“Mentally Healthy People in a Healthy Society”

#### **Our Mission:**

The Canadian Mental Health Association (CMHA) is a national charity that helps maintain and improve mental health for all Canadians. As the nation-wide leader and champion for mental health, CMHA promotes the mental health of all and supports the resilience and recovery of people experiencing mental illness. In BC, mental health, substance use and addictive behaviour are within the scope of the organization.

#### **Our Values:**

- Social justice
- Individual and collective responsibility
- Access to appropriate and adequate resources and supports
- Self-determination
- Maximum community inclusion
- Working collaboratively with our community partners

#### **Philosophy and Principles of Service and Support:**

CMHA South Cariboo Branch provides services that are person centered and adhere to the Framework for Support. The Framework is the central philosophy guiding the activities of CMHA. This philosophy holds that a mental health consumer (someone who uses mental health services) is at the center of any supportive mental health system. The Community Resource Base, as shown below, outlines a range of possible resources in addition to the formal mental health system which can provide support to a person with mental illness. Housing, income, work and education represent four basic elements of citizenship.

#### **The Framework for Support**

The Framework is the central philosophy guiding the activities of CMHA. This philosophy holds that the person experiencing mental illness is at the center of any supportive mental health system.

The Community Resource Base outlines a range of possible resources in addition to the formal mental health system which can provide support to a person with mental illness. Housing, income, work and education represent four basic elements of citizenship.

The ultimate goal of the Framework is to ensure that people with serious mental health problems live fulfilling lives in the community. The Framework for Support is referred to as the most comprehensive model for mental health planning by federal and provincial governments as well as by the Centre for Community Change in the US, and the Government of Ireland.

**Geographic Catchment area:**

The South Cariboo is a sub-region of the Cariboo Regional District in the Interior of British Columbia. Its main population center is the District Municipality of 100 Mile House, a community of approximately 2,000 residents. An additional 18,000 people live in the South Cariboo. The South Cariboo boundaries are roughly described as 70 Mile House in the South to Lac la Hache in the North, and the Fraser River to the West to Lac des Roches and Mahood Lake to the East. The region includes 100 Mile House and many smaller communities such as Forest Grove, Buffalo Creek, Lac la Hache, 108 Mile Ranch, Lone Butte, Sheridan Lake, Bridge Lake, and Watch Lake/Green Lake.

# CANADIAN MENTAL HEALTH ASSOCIATION-SOUTH CARIBOO BRANCH

MARCH 31, 2019

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*Cariboo Location: 4722 Chilcotin Crescent, 108 Mile Ranch  
Kamloops Location: 328 Seymour Street, Kamloops  
Mailing Address: PO Box 28043, Kamloops, BC  
Tel: (250) 372-0071 Fax: (250) 374-0066 Toll Free: (855) 588-0029  
email: sandra@sjcrockerinc.com  
website: www.sjcrockerinc.com*

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## INDEPENDENT AUDITOR'S REPORT

To the Members of:  
Canadian Mental Health Association-South Cariboo Branch

I have audited the accompanying financial statements of Canadian Mental Health Association-South Cariboo Branch, which comprise the statement of financial position as at March 31, 2019 and the statements of operations and changes in fund balances and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

### Management's Responsibility 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.

### Auditor's Responsibility

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control.

An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

### Opinion

In my opinion, these financial statements present fairly, in all material respects, the financial position of Canadian Mental Health Association-South Cariboo Branch as at March 31, 2019, and the results in operations and its cash flows for the year ended, in accordance with Canadian Accounting Standards for Not-for-Profit Organizations.

### Report on Other Legal and Regulatory Requirements

As required by the Societies Act of British Columbia, I report that, in my opinion, the accounting principles in Canadian accounting standards for not-for-profit organizations have been applied on a basis consistent with that of the preceding year.

Kamloops, BC  
June 3, 2019

  
Sandra J. Crocker, CPA, CGA

# CANADIAN MENTAL HEALTH ASSOCIATION-SOUTH CARIBOO BRANCH

## STATEMENT OF FINANCIAL POSITION

AS AT MARCH 31, 2019

	Society 2019	Housing Fund 2019	Capital Asset Fund 2019	Replacement Reserve Fund 2019	Total 2019	Total 2018
<b>Current Assets</b>						
Cash	\$ 187,519	\$ 103,583	\$ -	\$ -	\$ 291,102	\$ 185,060
Short term investment	128,963	27	-	-	128,990	420
Prepaid expenses	864	2,945	-	-	3,809	3,557
Government taxes receivable	1,569	1,398	-	-	2,967	1,942
Interest receivable	1,292	-	-	1,277	2,569	1,963
Due from housing fund	1,901	-	-	-	1,901	13,584
Accounts receivable	35,477	824	-	-	36,301	15,947
	<u>357,585</u>	<u>108,777</u>	<u>-</u>	<u>1,277</u>	<u>467,639</u>	<u>222,473</u>
<b>Restricted cash and deposits (note 3)</b>	127	11,666	-	137,637	149,430	175,964
<b>Long Term Investments (note 4)</b>	-	-	-	-	-	126,341
<b>Capital assets (note 5)</b>	-	-	1,202,757	-	1,202,757	1,263,348
	<u>\$ 357,712</u>	<u>\$ 120,443</u>	<u>\$ 1,202,757</u>	<u>\$ 138,914</u>	<u>\$ 1,819,826</u>	<u>\$ 1,788,126</u>
<b>Current liabilities</b>						
Accounts payable	\$ 7,643	\$ 29,489	\$ -	\$ -	\$ 37,132	\$ 25,859
Wages and employee benefits payable	38,995	374	-	-	39,369	28,984
Repayable assistance (note 12)	-	444	-	-	444	-
Due to society fund	-	1,901	-	-	1,901	13,584
Security deposits	-	11,666	-	-	11,666	11,726
Deferred revenue (note 6)	88,595	11,729	-	-	100,324	61,692
Due to BC Housing	-	11,575	-	-	11,575	684
Current portion of long term debt (note 8)	-	-	85,660	-	85,660	83,041
	<u>135,233</u>	<u>67,178</u>	<u>85,660</u>	<u>-</u>	<u>288,071</u>	<u>225,570</u>
<b>Long term liabilities</b>						
Mortgage payable (note 8)	-	-	1,360,924	-	1,360,924	1,446,584
<b>Fund Balances</b>						
Invested in capital	-	-	(243,827)	-	(243,827)	(266,277)
Externally restricted (note 9)	127	53,265	-	138,914	192,306	216,409
Internally restricted (note 10)	106,637	-	-	-	106,637	106,637
Unrestricted	115,715	-	-	-	115,715	59,203
	<u>222,479</u>	<u>53,265</u>	<u>(243,827)</u>	<u>138,914</u>	<u>170,832</u>	<u>115,972</u>
	<u>\$ 357,712</u>	<u>\$ 120,443</u>	<u>\$ 1,202,757</u>	<u>\$ 138,914</u>	<u>\$ 1,819,826</u>	<u>\$ 1,788,126</u>

Approved on Behalf of the Board:

Wendy Thomas  
Director

Wendy Thomas  
Director

June 4/19  
Date

June 4/19  
Date

The accompanying notes are an integral part of this statement.

# CANADIAN MENTAL HEALTH ASSOCIATION-SOUTH CARIBOO BRANCH

## STATEMENT OF OPERATIONS AND CHANGES IN FUND BALANCES FOR THE YEAR ENDED MARCH 31, 2019

	Society 2019	Housing Fund 2019	Capital Asset Fund 2019	Replacement Reserve Fund 2019	Total 2019	Total 2018
<b>Revenues</b>						
Contract Income -Interior Health	\$ 240,046	\$ -	\$ -	\$ -	\$ 240,046	\$ 189,749
Grants	159,904	-	-	-	159,904	12,233
Donations and fundraising	8,357	-	-	-	8,357	15,364
Tenant Rent Contributions	-	137,624	-	-	137,624	121,649
BC Housing Rent Subsidies	109,663	128,634	-	-	238,297	246,690
Interest Income	2,533	.2	-	2,552	5,087	3,766
Management and bookkeeping fees (note 11)	43,956	-	-	-	43,956	38,345
Sundry	325	871	-	-	1,196	3,225
	<u>564,784</u>	<u>267,131</u>	<u>-</u>	<u>2,552</u>	<u>834,467</u>	<u>631,021</u>
<b>Expenses</b>						
Advertising	1,242	-	-	-	1,242	470
Automotive	4,803	-	-	-	4,803	4,705
Bad Debts (recovery)	-	(44)	-	-	(44)	952
Board expenses	936	-	-	-	936	527
Client Costs	30,404	-	-	-	30,404	31,483
Fundraising expenses	3,008	-	-	-	3,008	3,429
Insurance	1,127	11,553	-	-	12,680	11,726
Library and Resource Materials	-	-	-	-	-	-
Program delivery wages and benefits	305,785	-	-	-	305,785	170,451
Program supplies	9,907	-	-	-	9,907	7,970
Property tax	-	6,300	-	-	6,300	9,246
Rent	9,717	-	-	-	9,717	4,583
Stipends	2,780	-	-	-	2,780	1,740
Telephone	5,668	-	-	-	5,668	4,306
Training	225	-	-	-	225	1,964
Travel	9,324	-	-	-	9,324	3,031
Utilities						
heating and hot water	-	1,765	-	-	1,765	1,173
electricity	-	1,709	-	-	1,709	1,127
water and sewer	-	14,814	-	-	14,814	14,108
garbage removal	-	1,930	-	-	1,930	2,038
Maintenance						
salaries, wages and benefits	-	15,621	-	-	15,621	15,142
building maintenance	1,137	21,131	-	35,522	57,790	23,777
grounds	-	1,574	-	-	1,574	3,352
service contracts	2,551	8,398	-	-	10,949	3,284
Administration						
salaries, wages and benefits	77,579	-	-	-	77,579	73,769
office overhead (recovery)	(11,435)	21,335	-	3	9,903	7,225
accounting fees	56,062	-	-	-	56,062	47,350
Audit and legal fees	2,319	8,000	-	-	10,319	13,000
Mortgage interest	-	46,195	-	-	46,195	48,728
Amortization of capital assets	-	-	65,194	-	65,194	65,112
Miscellaneous	603	86	-	-	689	2
Memberships, dues and fees	4,780	-	-	-	4,780	3,149
	<u>518,522</u>	<u>180,367</u>	<u>65,194</u>	<u>35,525</u>	<u>779,608</u>	<u>578,919</u>
<b>Excess (deficiency) of revenue</b>	<b>48,262</b>	<b>106,764</b>	<b>(65,194)</b>	<b>(32,973)</b>	<b>54,860</b>	<b>52,102</b>
<b>Fund Balance, beginning of year</b>	<b>180,821</b>	<b>51,195</b>	<b>(266,277)</b>	<b>150,233</b>	<b>115,972</b>	<b>63,870</b>
<b>Interfund transfers</b>						
Capital asset purchases	(4,604)	-	4,604	-	-	-
Mortgage principal repayments	-	(83,040)	83,040	-	-	-
Replacements reserve provision	-	(21,654)	-	21,654	-	-
<b>Fund balances, ending</b>	<b>\$ 222,479</b>	<b>\$ 53,265</b>	<b>\$ (243,827)</b>	<b>\$ 138,914</b>	<b>\$ 170,832</b>	<b>\$ 115,972</b>

The accompanying notes are an integral part of this statement.

# CANADIAN MENTAL HEALTH ASSOCIATION-SOUTH CARIBOO BRANCH

## STATEMENT OF CASH FLOWS FOR THE YEAR ENDED MARCH 31, 2019

	Society 2019	Housing Fund 2019	Capital Asset Fund 2019	Replacement Reserve Fund 2019	Total 2019	Total 2018
<b>Operating Activities</b>						
<b>Sources of cash</b>						
Contract Income and grants	\$ 418,255	\$ -	\$ -	\$ -	\$ 418,255	\$ 239,555
Donations and fundraising	8,357	-	-	-	8,357	15,364
Tenant Rent Contributions	-	138,153	-	-	138,153	121,779
BC Housing Rent Subsidies	109,663	138,970	-	-	248,633	229,702
Management fees	43,956	-	-	-	43,956	38,345
Interest Income	2,228	1	-	2,251	4,480	2,503
Sundry	325	871	-	-	1,196	3,225
<b>Uses of Cash</b>						
Payments for operating expenses	(410,495)	(15,477)	-	-	(425,972)	(303,469)
Wages and benefits	(83,318)	(87,785)	-	(35,525)	(206,628)	(175,666)
Material and services	-	(46,195)	-	-	(46,195)	(48,728)
Mortgage interest	-	-	-	-	-	-
<b>Financing Activities</b>						
Mortgage principal repaid	-	-	(83,040)	-	(83,040)	(80,501)
<b>Investing Activities</b>						
Capital assets acquired	-	-	(4,604)	-	(4,604)	(274)
<b>Interfund transfers</b>						
Replacement reserve provision	-	(21,654)	-	21,654	-	-
Mortgage principal	-	(83,040)	83,040	-	-	-
Transfers to/from replacement reserve	-	-	-	-	-	-
Transfers to/from housing fund	11,683	(11,683)	-	-	-	-
Transfers to/from capital asset fund	(4,604)	-	4,604	-	-	-
<b>Net increase in cash and term Deposits</b>	<b>96,050</b>	<b>12,161</b>	<b>-</b>	<b>(11,620)</b>	<b>96,591</b>	<b>41,835</b>
<b>Cash and term deposits, beginning of year</b>	<b>220,432</b>	<b>103,115</b>	<b>-</b>	<b>149,257</b>	<b>472,804</b>	<b>430,969</b>
<b>Cash and term deposits, end of year</b>	<b>\$ 316,482</b>	<b>\$ 115,276</b>	<b>\$ -</b>	<b>\$ 137,637</b>	<b>\$ 569,395</b>	<b>\$ 472,804</b>
<b>Consists of:</b>						
Cash	\$ 187,519	\$ 103,583	\$ -	\$ -	\$ 291,102	\$ 185,060
Short term investment	128,963	27	-	-	128,990	420
Restricted cash and term deposits	-	11,666	-	137,637	149,303	287,324
	<b>\$ 316,482</b>	<b>\$ 115,276</b>	<b>\$ -</b>	<b>\$ 137,637</b>	<b>\$ 569,395</b>	<b>\$ 472,804</b>

The accompanying notes are an integral part of this statement.

# CANADIAN MENTAL HEALTH ASSOCIATION-SOUTH CARIBOO BRANCH

## NOTES TO FINANCIAL STATEMENTS

MARCH 31, 2019

### 1. PURPOSE OF THE SOCIETY

The Canadian Mental Health Association - South Cariboo Branch is incorporated under the laws of the Society Act of British Columbia as a not-for-profit organization and is a registered charity under the Income Tax Act. The Association promotes the mental health of individuals living within the South Cariboo region and supports the resilience and recovery of people experiencing mental illness. The programs offered by the Association are Emergency Home Support, Activity and Drop in Program, Semi Independent Living, Work Incentive Program, Homeless Outreach Program, Extreme Weather Shelter, Acquired Brain Injury, Emergency Transportation Program, and Community Navigator. The Association also provides management services to the 100 Mile House and District Women's Centre Society. Lastly, the Association also provides low cost and market housing to low income individuals and families in 100 Mile House, BC which is subsidized through BC Housing Management Commission ("BC Housing").

The association is exempt from income taxes under Section 149(1)(I) of the Income Tax.

### 2. SIGNIFICANT ACCOUNTING POLICIES

Significant accounting policies observed in the preparation of these financial statements are summarized below. These policies are in accordance with Canadian accounting standards for Not-for Profit Organizations.

#### (a) Fund Accounting

Society Fund accounts for the Society's funding from various agencies, fundraising and membership activities.

The Housing Fund reports restricted operating grants, revenues and expenses related to the society's housing activities.

The Capital Asset Fund reports the ownership and equity related to the Society's property, building and equipment.

The Replacement Reserve Fund reports the assets, liabilities, revenues and expenses related to replacing property, building and equipment.



# CANADIAN MENTAL HEALTH ASSOCIATION-SOUTH CARIBOO BRANCH

## NOTES TO FINANCIAL STATEMENTS

MARCH 31, 2019

### 2. SIGNIFICANT ACCOUNTING POLICIES CONT'D

#### (b) Revenue Recognition

##### Contributions

The society 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 they are received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured.

##### Other Contributions

Contributions are recognized in the period received or receivable except when the contribution agreements clearly indicate the funds are for future expenditures. Contributions received for future expenditures are recorded as deferred revenue.

##### Contributions from BC Housing

Contributions received from BC Housing for the replacement reserve fund have been reported as interfund transfers from the Housing fund to the Replacement Reserve Fund.

Contributions received from BC Housing for the acquisition of capital assets have been recognized as revenue in the Capital Asset Fund.

##### Investment Income

Interest income earned on replacement reserve fund is recognized as revenue in the Replacement Reserve Fund in the period the investment income is earned.

Other interest income earned is recognized in the appropriate fund that it relates.

# CANADIAN MENTAL HEALTH ASSOCIATION-SOUTH CARIBOO BRANCH

## NOTES TO FINANCIAL STATEMENTS

MARCH 31, 2019

### 2. SIGNIFICANT ACCOUNTING POLICIES CONT'D

#### (c) Amortization of Capital Assets

Capital assets are recorded at cost. Amortization is provided on a straight-line basis over the assets estimated useful lives as follows:

Land - Lease	- 60 years
Building	- 40 years
Furniture and fixtures	- 10 years
Equipment	- 10 years
Fencing	- 10 years
Computer	- 3 years

#### d) Investments

Investments are recorded at the lower of cost and market value.

#### (e) Contributed services

Volunteers contribute significant hours annually to assist the Association in carrying out its activities. Because of the difficulty of determining their fair value, contributed services are not recognized in the financial statements.

#### (f) Financial instruments

Financial assets and financial liabilities are initially recognized at fair value. It subsequently measures all its financial assets and financial liabilities at amortized cost.

Financial assets subsequently measured at amortized cost include cash, short term investments, prepaid expenses, and accounts receivable. Financial liabilities measured at amortized cost include accounts and wages payable, accrued liabilities, and deferred revenue.

# CANADIAN MENTAL HEALTH ASSOCIATION-SOUTH CARIBOO BRANCH

## NOTES TO FINANCIAL STATEMENTS

MARCH 31, 2019

### 2. SIGNIFICANT ACCOUNTING POLICIES CONT'D

(g) 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 contingent assets and liabilities at the reporting date and the reported amounts of receipts and disbursements for the reporting period. Actual results could differ from these estimates. Significant financial statement items that require the use of estimates are as follows: fair value of investments, and amount of accrued liabilities. These estimates are reviewed periodically and adjustments are made, as appropriate, in the statement of operations and changes in fund balances in the year they become known.

### 3. RESTRICTED CASH AND TERM DEPOSITS

Cash designated for specific purposes is segregated as follows:

	2019	2018
Security deposits and accrued interest owing to tenants	\$ 11,666	\$ 11,726
Replacement Reserve	137,637	149,257
Gaming Proceeds	127	14,981
	\$ 149,430	\$ 175,964

### 4. LONG TERM INVESTMENTS

Investments are comprised of guaranteed investment certificates with a three year term, having an annual rate of 1.25% in Year 1, 1.75% in Year 2, and 2.25% in Year 3. Interest is paid out annually and investment maturity date is October 20, 2019. As a result all investments are classified in short term investments as they mature in the next 12 months.

# CANADIAN MENTAL HEALTH ASSOCIATION-SOUTH CARIBOO BRANCH

## NOTES TO FINANCIAL STATEMENTS

MARCH 31, 2019

### 5. CAPITAL ASSETS

	Cost	Accumulated Amortization	Net 2019	Net 2018
Land-Lease	\$ 186,850	\$ 66,433	\$ 120,417	\$ 123,531
Building	2,288,359	1,220,347	1,068,012	1,125,221
Furniture and fixtures	2,895	1,300	1,595	1,661
Equipment	19,929	14,370	5,559	7,557
Fencing	14,676	10,766	3,910	5,378
Computer equipment	5,962	2,698	3,264	-
	<b>\$ 2,518,671</b>	<b>\$ 1,315,920</b>	<b>\$ 1,202,757</b>	<b>\$ 1,263,348</b>

### 6. DEFERRED REVENUE

#### Society fund

The deferred revenue reported in the Society Fund represents contract income received which is related to the subsequent period.

#### Housing fund

The deferred revenue reported in the Housing Fund represents restricted operating funds received in the current year that are related to the subsequent period.

	2019	2018
Activity and Drop In Centre	\$ -	\$ 1,590
SIL Lifeskills and Emergency Support	-	22,985
Homeless Outreach	5,598	5,633
Rent Supplement	1,666	1,408
Gaming grant	-	15,000
BC Housing Subsidy-Housing Fund	11,729	12,284
Extreme Weather Response	3,898	2,792
United Way Receptionist Grant	7,184	-
Red Cross Fire Grant	70,249	-
	<b>\$ 100,324</b>	<b>\$ 61,692</b>

# CANADIAN MENTAL HEALTH ASSOCIATION-SOUTH CARIBOO BRANCH

## NOTES TO FINANCIAL STATEMENTS

MARCH 31, 2019

### 7. REMUNERATION OF DIRECTORS, EMPLOYEES AND CONTRACTORS

On November 28, 2016, the Society Act (BC) was repealed and replaced with the Societies Act (BC) ("New Act"). The New Act required that all Societies transition to the New Act before November 28, 2018. The Society has completed the transitioning process. The New Act requires that the Society disclose the total remuneration paid to the Directors, for either being a director or for acting in another capacity, as well as the total number of employees or contractors with annual remuneration equal to or greater than \$75,000 and the aggregate remuneration of those employees/contractors. During the year ended March 31, 2019, there was no directors that received remuneration in capacity as directors (2017 - none). There was one (2017 - none) employee whose remuneration is in excess of \$75,000.

### 8. MORTGAGE PAYABLE

	2019	2018
Mortgage-Peoples Trust bearing interest at 3.13% compounded semi-annually, repayable in monthly blended instalments of \$10,785. The mortgage matures on December 1, 2024.	\$ 1,446,584	\$ 1,529,625
Principle amounts included in current liabilities	85,660	83,041
	\$ 1,360,924	\$ 1,446,584

The mortgage is secured by a registered first charge and an assignment of rents and fire insurance proceeds on the property located at 910 Cariboo Trail, 100 Mile House, BC.

Principle payments due on the long term debt over the next five years are as follows:

2020	\$	85,660
2021		88,362
2022		91,149
2023		94,024
2024		96,990
Subsequent to 2025		990,399
	\$	1,446,584

# CANADIAN MENTAL HEALTH ASSOCIATION-SOUTH CARIBOO BRANCH

## NOTES TO FINANCIAL STATEMENTS

MARCH 31, 2019

### 9. EXTERNALLY RESTRICTED NET ASSETS

Major categories of externally imposed restrictions on net assets are as follows:

	2019	2018
Restricted for replacing capital items	\$ 150,233	\$ 144,669
Contributions, restricted for housing operations, as approved by BC Housing	51,195	34,632
Gaming grant restricted for soup de tour	14,981	-
	216,409	\$ 179,301

### 10. INTERNALLY RESTRICTED NET ASSETS

In prior years, the association's board of directors internally restricted \$51,128 for a future building fund and \$55,509 as a contingency fund.

### 11. RELATED PARTY TRANSACTIONS

The Association and the 100 Mile and District Women's Society are under common control since they have the same board of directors.

Fees paid by the 100 Mile and District Women's Society are management fees of \$31,130 (2018 - \$29,120) and bookkeeping services of \$12,826 (2018 - \$9,225).

### 12. REPAYABLE ASSISTANCE/CONTINGENT LIABILITY

The cumulative non-Rent-Geared-to-Income (non-RGI) assistance of \$444 as at March 31, 2019 is contingently repayable to BCHMC in the event that the total non-RGI tenant rent contribution in any year exceeds the economic rent of the suites occupied by non-RGI tenants. The society is required to commence repayment of the cumulative non-RGI assistance on the first day of the fiscal year following the fiscal year in which the preceding event occurs. I have recorded this contingency as a payable due to the economic rent is very close to non-RGI rents and may be triggered at any time.

There is a prior year opening balance of \$69,988 in repayable assistance. This balance was determined to be unreliable and unsubstantiated at the time of this report therefore is only reported for disclosure purposes and has not been reflected in the statement of financial position.

# CANADIAN MENTAL HEALTH ASSOCIATION-SOUTH CARIBOO BRANCH

## NOTES TO FINANCIAL STATEMENTS

MARCH 31, 2019

### 13. ECONOMIC DEPENDENCE

The Association is the holder of a non-profit society operating agreement granted by BC Housing under the Homes BC Program whereby it has the right to act as an authorized manager of an assisted housing development located in 100 Mile House, BC. The operating agreement can be cancelled by BC Housing if the Association fails to observe established guidelines. The Association's housing operations and assets would revert back to BC Housing should this agreement end.

The Association's main sources of income are derived from various government agencies. Should any of these funders substantially change its dealings with the Association, its ability to continue as a viable operations would be doubtful.

### 14. FINANCIAL INSTRUMENTS

The Association's financial instruments consist of cash, short term and long term investments, accounts receivable, account payables, and mortgage payable. Unless otherwise noted, it is management's opinion that the company is not exposed to significant interest, currency, or credit risks arising from these financial instruments.

#### Fair Value

The Association's cash and cash equivalents, short term investments, accounts receivable, and accounts payable are short term financial instruments whose fair value approximates their carrying value.

The fair value of long term debt is not readily obtainable.

### 15. REPLACEMENT RESERVE

Under the terms of the agreement with BC Housing, the replacement reserve fund is to be credited in the amount determined by the budget provision per annum plus interest earned. These funds along with the accumulated interest must be held in a separate bank account and/or invested only in accounts or instruments insured by the Canada Deposit Insurance Corporation or the Credit Union Deposit Insurance Corporation; in investments guaranteed by a Canadian government; or in other investment instruments as agreed upon with BC Housing.

The reserve funds may only be used for capital repairs and replacements in accordance with the operating agreement.

# CANADIAN MENTAL HEALTH ASSOCIATION-SOUTH CARIBOO BRANCH

## NOTES TO FINANCIAL STATEMENTS

MARCH 31, 2019

### 16. MUNICIPAL PLAN

The Association and its employees contribute to the Municipal Pension Plan which is a jointly trusted pension plan. The Municipal Pension Plan is a defined benefit plan, where your pension is based on your age, years of pensionable service and the average of your highest five years of salary.

On April 5, 2001, the Municipal Pension Plan moved to joint trusteeship with a Municipal Pension Board of Trustees consisting of eight people appointed by the Plan Member Partners and eight people appointed by the Plan Employer Partners. The Board's duties include establishing investment policy, recommending changes in benefits and funding policy and directing the application of Pension Plan Rules. The Board appoints an independent actuary to assess the Plan's financial health every three years through an actuarial valuation. The Municipal Pension Plan is the sixth-largest defined benefit pension plan in Canada.

Every three years an actuarial valuation is performed to assess the financial position of the plan and based on certain assumption the adequacy of the plan funding. The most recent evaluation was performed as at December 31, 2015. The unfunded liability was \$2,224 million which is not attributed to the individual employers. The next valuation will be as at December 31, 2018 with results available in 2019. As at the

### 17. CONTINGENT LIABILITY

#### Sick Time and Special Leave

The unionized employees under the HEABC Collective Agreement earn sick and special leave benefits based upon a percentage of wages paid. These benefits are only paid out under certain circumstances. As at the financial statement date, the amount of potential benefits that could be paid out is \$36,495 (2018 - \$31,406). This amount **has not** been reflected in the financial statements as an event must occur first in order to be paid out.

### 18. SUBSEQUENT EVENT

On June 4, 2018, a letter of intent was signed which will begin to establish details regarding the structure of, and the rights and obligations associated with the forming of a partnership arrangement with Liberty Contract Management Inc. The partnership would be to pursue the development and construction of new low income housing units located in 100 Mile, BC. It is the intent that the Association will operate, manage, and maintain these units as rental units to service the community. Due to a difference in understanding, this project is no longer being pursued at this time.

### 19. COMPARATIVE FIGURES

The 2018 figures, presented in these financial statements for comparative purposes have been restated to conform to the current year's presentation.



# CANADIAN MENTAL HEALTH ASSOCIATION-SOUTH CARIBOO BRANCH

NOTES TO FINANCIAL STATEMENTS

MARCH 31, 2019

## AUDITOR'S REPORT ON COMPLIANCE WITH AGREEMENT WITH BC HOUSING

To: BC Housing

I have audited Canadian Mental Health Association-South Cariboo Branch compliance as at March 31, 2019 with the criteria established in Sections 5.3, 5.12, 5.13 and 5.10 of the Society's Operating Agreement with BC Housing dated March 17, 1997, in respect of:

- (i) Section 5.3 - Tenant Rent Contributions being charged to Rent-Geared-to-Income Tenants,
- (ii) Section 5.12 and 5.13 - Funding and maintenance of the Replacement Reserve, and the interest income related thereto, and
- (iii) Section 5.10 - Spending and accounting for the Accumulated Operating Surplus of the Homes BC development.

Compliance with the criteria established by the provisions of the Operating Agreement is the responsibility of the management of Canadian Mental Health Association-South Cariboo Branch. My responsibility is to express an opinion on this compliance based on my audit.

I conducted my audit in accordance with Canadian auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether Canadian Mental Health Association-South Cariboo Branch complied with the criteria established by the provisions of the Operating Agreement referred to above. Such an audit includes examining, on a test basis, evidence supporting compliance, evaluating the overall compliance with the agreement, and where applicable, assessing the accounting principles used and significant estimates made by management.

In my opinion, Canadian Mental Health Association-South Cariboo Branch is in compliance, in all material respects, with the criteria set out in Sections 5.3, 5.12, 5.13, and 5.10 of the Society's Operating Agreement with BC Housing dated March 17, 1997.

Kamloops, BC  
June 3, 2019

  
Sandra J Crocker, CPA, CGA