

**SWAN VALLEY CRISIS CENTRE INC.**

**Financial Statements**

**For the Year Ended March 31, 2024**

**PKHC**

**Chartered Professional Accountants**

SWAN VALLEY CRISIS CENTRE INC.

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For the Year Ended March 31, 2024

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# PKHC

## Chartered Professional Accountants

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### INDEPENDENT AUDITOR'S REPORT

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To the Members of Swan Valley Crisis Centre Inc.

#### *Opinion*

We have audited the financial statements of Swan Valley Crisis Centre Inc. (the "Organization"), which comprise the statement of financial position as at March 31, 2024, and the statements of changes in net assets, revenues and expenditures 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 Organization as at March 31, 2024, and the results of its operations and cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations (ASNPO).

#### *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 *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the Organization in accordance with 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 ASNPO, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Organization's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Organization or to cease operations, or has no realistic alternative but to do so.

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

#### *Auditor's Responsibilities for the Audit of the Financial Statements*

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

(continues)

Independent Auditor's Report to the Members of Swan Valley Crisis Centre Inc. (continued)

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Organization's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Organization to cease to continue as a going concern.
- 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.

Swan River, Manitoba  
June 18, 2024

  
Chartered Professional Accountants


**SWAN VALLEY CRISIS CENTRE INC.**

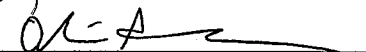
**Statement of Financial Position**

**As at March 31, 2024**

	Operating Fund 2024	Capital Fund 2024	Total 2024	Total 2023
<b>ASSETS</b>				
<b>CURRENT</b>				
Cash	\$ 227,817	\$ -	\$ 227,817	\$ 86,391
Term deposit (Note 5)	64,912	-	64,912	61,143
Accounts receivable	1,045	-	1,045	3,192
GST payable (receivable)	2,596	-	2,596	1,385
Prepaid expenses	1,990	-	1,990	1,071
	<u>298,360</u>	<u>-</u>	<u>298,360</u>	<u>153,182</u>
INVESTMENTS (Note 7)	1,459	-	1,459	1,393
PROPERTY, PLANT AND EQUIPMENT (Net of accumulated amortization) (Note 8)	-	18,846	18,846	12,681
	<u>\$ 299,819</u>	<u>\$ 18,846</u>	<u>\$ 318,665</u>	<u>\$ 167,256</u>
<b>LIABILITIES</b>				
<b>CURRENT</b>				
Accounts payable	\$ 9,212	\$ -	\$ 9,212	\$ 2,387
Deferred contributions	-	-	-	14,112
Damage deposits	100	-	100	250
	<u>9,312</u>	<u>-</u>	<u>9,312</u>	<u>16,749</u>
<b>NET ASSETS</b>				
NET ASSETS	<u>290,507</u>	<u>18,846</u>	<u>309,353</u>	<u>150,507</u>
	<u>\$ 299,819</u>	<u>\$ 18,846</u>	<u>\$ 318,665</u>	<u>\$ 167,256</u>

**ON BEHALF OF THE BOARD**

 Director

 Director

**SWAN VALLEY CRISIS CENTRE INC.**

**Statement of Changes in Net Assets**

**For the Year Ended March 31, 2024**

	Op Fund 2024	Capital Fund 2024	Total 2024	Total 2023
<b>NET ASSETS - BEGINNING OF YEAR</b>	\$ 137,825	\$ 12,681	\$ 150,506	\$ 156,724
Excess of receipts over expenses	158,847	-	158,847	(6,217)
Amortization	2,469	(2,469)	-	-
Capital purchases	(8,634)	8,634	-	-
<b>NET ASSETS - END OF YEAR</b>	<b>\$ 290,507</b>	<b>\$ 18,846</b>	<b>\$ 309,353</b>	<b>\$ 150,507</b>

**SWAN VALLEY CRISIS CENTRE INC.**

**Statement of Revenues and Expenditures**

**For the Year Ended March 31, 2024**

	Operating Fund 2024	Capital Fund 2024	Total 2024	Total 2023
<b>RECEIPTS</b>				
Province of Manitoba - Family Services (Note 12)	\$ 449,100	\$ -	\$ 449,100	\$ 134,700
Province of Manitoba - Family Services - Per diem and rent recovery programs (Note 12)	13,562	-	13,562	8,287
Rental income	21,639	-	21,639	12,373
Town of Swan River	-	-	-	1,000
RBC Grant	-	-	-	5,000
Interest income	3,851	-	3,851	484
Fundraising	1,815	-	1,815	500
Patronage dividends	158	-	158	193
Donations	7,340	-	7,340	4,951
Healthy Together Now Grant Programs- Kits	-	-	-	372
Cheerboard	-	-	-	1,000
Victims of Crime	5,928	-	5,928	5,900
Harvest food security	8,184	-	8,184	1,816
	<u>511,577</u>	<u>-</u>	<u>511,577</u>	<u>176,576</u>
<b>EXPENSES</b>				
Wages and benefits, including pension	259,715	-	259,715	138,038
Audit fees	12,781	-	12,781	5,093
Accounting fees for Covid Benefits	-	-	-	2,690
Advertising	1,930	-	1,930	-
Amortization	2,469	-	2,469	2,140
Board meetings	1,362	-	1,362	1,373
Cable TV expenses	1,070	-	1,070	-
Childcare	2,382	-	2,382	858
Client accessibility	1,013	-	1,013	24
Food, personal & household	8,793	-	8,793	7,518
Internet	657	-	657	-
Food security program expenses	10,478	-	10,478	1,816
Insurance	2,958	-	2,958	2,649
Legal fees	2,769	-	2,769	-
Memberships	200	-	200	100
Monitoring - alarm and phone lines	1,232	-	1,232	1,495
Office supplies and postage	3,852	-	3,852	1,245
Program expenses	9,939	-	9,939	940
Property taxes	3,012	-	3,012	2,924
Staff replacement costs	2,082	-	2,082	-
Repairs and maintenance - buildings	2,838	-	2,838	2,160
Resources	-	-	-	941
Telephone	3,746	-	3,746	3,616
Training	7,744	-	7,744	363
Travel	-	-	-	219

*(continues)*

**SWAN VALLEY CRISIS CENTRE INC.**

**Statement of Revenues and Expenditures (continued)**

**For the Year Ended March 31, 2024**

	Operating Fund 2024	Capital Fund 2024	Total 2024	Total 2023
Utilities	8,121	-	<b>8,121</b>	6,533
Worker's Compensation	1,587	-	<b>1,587</b>	605
GST recovered on expenses	-	-	-	(547)
	<u>352,730</u>	-	<u><b>352,730</b></u>	<u>182,793</u>
<b>EXCESS (DEFICIENCY) OF RECEIPTS OVER EXPENSES</b>	<b>\$ 158,847</b>	<b>\$ -</b>	<b>\$ 158,847</b>	<b>\$ (6,217)</b>



**SWAN VALLEY CRISIS CENTRE INC.**

**Statement of Cash Flows**

**For the Year Ended March 31, 2024**

	2024	2023
<b>OPERATING ACTIVITIES</b>		
Excess (deficiency) of receipts over expenses	\$ 158,847	\$ (6,217)
Item not affecting cash:		
Amortization of property and equipment	2,469	2,140
	<u>161,316</u>	<u>(4,077)</u>
Changes in non-cash working capital:		
Accounts receivable	2,147	(434)
Accounts payable	6,824	(329)
Prepaid expenses	(919)	(30)
Goods and services tax payable	(1,211)	161
Investments	(66)	(48)
Deferred contributions	(14,112)	1,913
Damage deposits	(150)	150
	<u>(7,487)</u>	<u>1,383</u>
Cash flow from (used by) operating activities	<u>153,829</u>	<u>(2,694)</u>
<b>INVESTING ACTIVITY</b>		
Purchase of property and equipment	<u>(8,634)</u>	-
Cash flow from (used by) investing activity	<u>(8,634)</u>	-
<b>INCREASE (DECREASE) IN CASH FLOW</b>	<b>145,195</b>	<b>(2,694)</b>
Cash - beginning of year	<u>147,534</u>	<u>150,228</u>
<b>CASH - END OF YEAR</b>	<b>\$ 292,729</b>	<b>\$ 147,534</b>
<b>CASH CONSISTS OF:</b>		
Cash	\$ 227,817	\$ 86,391
Term deposits	64,912	61,143
	<u>\$ 292,729</u>	<u>\$ 147,534</u>

**1. PURPOSE OF THE ORGANIZATION**

Swan Valley Crisis Centre Inc. (the "Organization") is incorporated under the Business Corporations Act of Manitoba as a not-for-profit organization and is a registered charity under the Income Tax Act. The Organization is a community organization operating programs and services aimed at helping women and children of family violence. As a registered charity the Organization is exempt from payment of income tax under Section 149(1) of the Income Tax Act.

**2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

Basis of presentation

The financial statements were prepared in accordance with Canadian accounting standards for not-for-profit organizations (ASNPO).

Fund accounting

Swan Valley Crisis Centre Inc. follows the deferral method of accounting for contributions.

Revenues and expenses related to program delivery and administrative activities are reported in the Operating Fund.

The Capital Fund reports the assets, liabilities, revenues and expenses related to Swan Valley Crisis Centre Inc.'s capital assets and building improvements.

Endowment contributions are reported in the Endowment Fund. Investment income earned on resources of the Endowment Fund is reported in the Operating Fund depending on the nature of any restrictions imposed by contributors of funds for endowment.

Revenue recognition

Swan Valley Crisis Centre Inc. follows the deferral method of accounting for contributions.

Restricted contributions are recognized as revenue in the year in which the related expenses are incurred. Unrestricted contributions are recognized as revenue when received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured. Endowment contributions are recognized as direct increases in net assets.

Restricted investment income is recognized as revenue in the year in which the related expenses are incurred. Unrestricted investment income is recognized as revenue when earned.

Seminar fees are recognized as revenue when the seminars are held.

Rental income is recognized as revenue when earned.

*(continues)*

SWAN VALLEY CRISIS CENTRE INC.

Notes to Financial Statements

As at March 31, 2024

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Property and equipment

Property and equipment is stated at cost or deemed cost less accumulated amortization and is amortized over its estimated useful life on a declining balance basis at the following rates and methods:

Buildings	25 years	straight-line method
Land improvements	10 years	straight-line method
Garage	25 years	straight-line method
Fence	5 years	straight-line method
Alarm System - accumulated amortization	5 years	straight-line method
Office furniture	5 years	straight-line method
Apartment furniture and appliances	5 years	straight-line method

Government grants are treated as a reduction of property and equipment cost.

The Organization regularly reviews its property and equipment to eliminate obsolete items.

Measurement uncertainty

The preparation of financial statements in conformity with Canadian accounting standards for not-for-profit organizations requires management to make estimates and assumptions that affect the reported amount of assets and liabilities, disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the period. Such estimates are periodically reviewed and any adjustments necessary are reported in earnings in the period in which they become known. Actual results could differ from these estimates.

Goods and Services Tax

Contributed materials and services are recoverable at 50% as a rebate. The unrecoverable portion is recorded as an expense with the rebate treated as a receivable.

Contributed services

The operations of the Organization depend on the contribution of time by volunteers to assist Swan Valley Crisis Centre Inc. in carrying out its programs and services. The fair value of donated services cannot be reasonably determined and are therefore not reflected in these financial statements.

3. CASH

	<u>2024</u>	<u>2023</u>
Royal Bank	\$ 227,719	\$ 86,391

**SWAN VALLEY CRISIS CENTRE INC.**

**Notes to Financial Statements**

**As at March 31, 2024**

**4. ACCOUNTS RECEIVABLE**

	<u>2024</u>		<u>2023</u>
Province of Manitoba - per diems	\$ 469	\$	2,699
Accrued interest	576		493
Canada Emergency Wage Subsidy	-		-
Subtotal	<u>1,045</u>		<u>3,192</u>
GST receivable - operating	2,596		1,385
	<u>\$ 3,641</u>	\$	<u>4,577</u>

**5. TERM DEPOSIT**

	<u>2024</u>		<u>2023</u>
RBC GIC	\$ 64,912	\$	61,143

Royal Bank of Canada Non Redeemable GIC \$42,749, maturity date of 17 March 2025, 5.05% interest plus  
 Royal Bank of Canada Non Redeemable GIC \$22,163, maturity date of 16 September 2024, 4.050% per annum.

**6. PREPAID EXPENSES**

	<u>2024</u>		<u>2023</u>
Westman cable	\$ 542	\$	564
Westman internet	309		355
Worker's Compensation Board	1,139		152
	<u>\$ 1,990</u>	\$	<u>1,071</u>

**7. INVESTMENTS**

	<u>2024</u>		<u>2023</u>
Swan Valley Consumers Co-operative Ltd., patronage account	\$ 10	\$	10
Westman Media Co-operative Ltd., patronage account	1,449		1,383
	<u>\$ 1,459</u>	\$	<u>1,393</u>

**SWAN VALLEY CRISIS CENTRE INC.**

**Notes to Financial Statements**

**As at March 31, 2024**

**8. PROPERTY AND EQUIPMENT**

	2024		2023	
	Cost	Accumulated amortization	Cost	Accumulated amortization
Land	\$ 10,000	\$ -	\$ 10,000	\$ -
Buildings	161,318	161,318	161,318	161,318
Office furniture and fixtures	9,242	4,370	4,021	3,043
Alarm system	3,924	3,924	3,924	3,924
Fence	2,904	2,904	2,904	2,904
Garage	9,000	9,000	9,000	9,000
Apartment furniture and appliances	10,090	6,116	6,676	4,973
	<b>\$ 206,478</b>	<b>\$ 187,632</b>	<b>\$ 197,843</b>	<b>\$ 185,162</b>
Net book value	<b>\$ 18,846</b>		<b>\$ 12,681</b>	

**9. ACCOUNTS PAYABLE**

	2024	2023
Accounts payable - operating fund trade payable	\$ 9,211	\$ 2,388

**10. PENSION PLAN**

Substantially all of the employees of Swan Valley Crisis Centre Inc. are members of the Community Agencies Pension Plan. The Community Agencies Pension Plan is a multi-employer defined benefit pension plan which is accounted for as a defined contribution plan. The Plan is available to all eligible employees of the participating members of the Swan Valley Crisis Centre Inc. All new Swan Valley Crisis Centre Inc. employees must join the Community Agencies Pension Plan, subject to Manitoba Pension Commission regulations.

Contributions to the Plan made during the year by Swan Valley Crisis Centre Inc. on behalf of its employees amounted to \$13,171 (2023 - \$7,957) and are included in the Statement of Revenues and Expenditures.

**11. ECONOMIC DEPENDENCE**

The Swan Valley Crisis Centre Inc. received 95% of its total revenue for the year ended 31 March 2024 from the Province of Manitoba - Family Services.

**SWAN VALLEY CRISIS CENTRE INC.**

**Notes to Financial Statements**

**As at March 31, 2024**

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**12. REVENUE RECONCILIATION - PROVINCE OF MANITOBA - DEPARTMENT OF FAMILIES**

Province of Manitoba - Family Services	\$ 184,925
Province of Manitoba - Family Services	149,600
Province of Manitoba - Per Diem Recovery Program	6,636
Province of Manitoba - Family Services	114,575
Province of Manitoba - Per Diem Recovery Program	<u>6,926</u>
Subtotal	462,662
Department of Families - Province of Manitoba Confirmation	<u>(462,193)</u>
Difference - January and February per diems receivable	<u>\$ 469</u>

**13. PUBLIC SECTOR COMPENSATION DISCLOSURE ACT - BILL 57**

Swan Valley Crisis Centre Inc. is required to disclose any employees whose annual compensation is \$85,000 or more during the 2023 calendar year. There were no employees in the 2023 calendar year with earnings more than \$85,000.

**SWAN VALLEY CRISIS CENTRE INC.**  
**Schedule of Operations - Counselling Services**  
**For the Year Ended March 31, 2024**

**(Schedule 1)**

	2024	2023
<b>REVENUE</b>		
Province of Manitoba - Family Services	\$ 184,925	\$ 23,700
Healthy Together Now Grant Programs - Kits	-	372
RBC Grant	-	5,000
	<b>184,925</b>	<b>29,072</b>
<b>EXPENSES</b>		
Wages and benefits, including pension	110,780	29,534
Board meetings	12	-
Childcare	2,164	23
Food, personal & household	13	-
Office supplies and postage	228	-
Program expenses	6,736	-
Resources	-	941
Training	450	125
GST recovered on expenses	-	(11)
	<b>120,383</b>	<b>30,612</b>
<b>EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES</b>	<b>\$ 64,542</b>	<b>\$ (1,540)</b>

**SWAN VALLEY CRISIS CENTRE INC.**

**Schedule of Operations - Central Support**

**(Schedule 2)**

**For the Year Ended March 31, 2024**

	2024	2023
<b>REVENUES</b>		
Province of Manitoba - Family Services	\$ 149,600	\$ 18,300
Province of Manitoba - Family Services - Per diem and rent recovery programs	6,636	5,246
Rental income	14,785	12,373
Town of Swan River	-	1,000
Cheerboard	-	1,000
Donations	7,340	4,951
Fundraising	1,582	500
Patronage dividends	158	193
Accrued interest	3,852	484
Food security	8,184	-
	<u>192,137</u>	<u>44,047</u>
<b>EXPENSES</b>		
Wages and benefits, including pension	87,902	8,149
Accounting fees for Covid Benefits	-	2,690
Amortization	2,469	2,140
Advertising	1,930	-
Audit fees	12,781	5,093
Board meetings	1,350	1,373
Cable TV expenses	1,070	-
Client accessibility	789	24
Food, personal & household	45	-
Fundraising expenses	114	-
Insurance	2,958	2,649
Internet	657	-
Legal fees	2,769	-
Memberships	200	100
Monitoring - alarm and phone lines	1,232	1,495
Office supplies and postage	3,624	1,145
Property taxes	3,012	2,924
Repairs and maintenance - buildings	2,793	2,160
Staff replacement costs	2,082	-
Telephone	3,746	3,616
Training	7,294	208
Utilities	8,121	6,533
Worker's Compensation	404	-
GST recovered on expenses	-	(475)
	<u>147,342</u>	<u>39,824</u>
<b>EXCESS OF REVENUES OVER EXPENSES</b>	<b>\$ 44,795</b>	<b>\$ 4,223</b>



**SWAN VALLEY CRISIS CENTRE INC.**  
**Schedule of Operations - Interim Housing Program** **(Schedule 3)**  
**For the Year Ended March 31, 2024**

	2024	2023
<b>REVENUES</b>		
Province of Manitoba - Family Services	\$ 114,575	\$ 69,100
Province of Manitoba - Family Services - Per diem and rent recovery programs	6,926	3,041
Rental income	6,854	-
Food security	-	1,816
Fundraising	233	-
	<u>128,588</u>	<u>73,957</u>
<b>EXPENSES</b>		
Wages and benefits, including pension	53,390	68,952
Childcare	218	-
Client accessibility	20	-
Food, personal & household	8,736	7,518
Food security program expenses	10,478	1,816
Program expenses	2,581	516
Repairs and maintenance	45	-
Worker's Compensation	1,184	605
GST recovered on expenses	-	(60)
	<u>76,652</u>	<u>79,347</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES</b>	<b>\$ 51,936</b>	<b>\$ (5,390)</b>

**SWAN VALLEY CRISIS CENTRE INC.**  
**Schedule of Operations - Children and Youth Counselling Services (Schedule 4)**  
**For the Year Ended March 31, 2024**

	2024	2023
<b>REVENUES</b>		
Province of Manitoba - Family Services	\$ -	\$ 23,600
<b>EXPENSES</b>		
Wages and benefits, including pension	2,416	26,517
Childcare	-	471
Program expenses	-	92
Training	-	30
GST recovered on expenses	-	(2)
	<u>2,416</u>	<u>27,108</u>
<b>DEFICIENCY OF REVENUES OVER EXPENSES</b>	<b>\$ (2,416)</b>	<b>\$ (3,508)</b>

**SWAN VALLEY CRISIS CENTRE INC.**  
**Schedules of Operations - Victims of Crime**  
**For the Year Ended March 31, 2024**

**(Schedule 5)**

	2024	2023
<b>REVENUES</b>		
Victims of Crime	\$ 5,928	\$ 5,900
<b>EXPENSES</b>		
Wages and benefits, including pension	5,228	4,886
Childcare	-	364
Client accessibility	203	-
Office supplies and postage	-	100
Program expenses	508	332
Travel	-	218
	<u>5,939</u>	<u>5,900</u>
<b>DEFICIENCY OF REVENUES OVER EXPENSES</b>	<b>\$ (11)</b>	<b>\$ -</b>