

Financial Statements of

**RESOLVE COUNSELLING
SERVICES CANADA**

And Independent Auditors' Report thereon

Year ended March 31, 2020



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INDEPENDENT AUDITORS' REPORT

To the Members of Resolve Counselling Services Canada

Qualified Opinion

We have audited the financial statements of Resolve Counselling Services Canada (the "Entity"), which comprise:

- the statement of financial position as at March 31, 2020
- the statement of operations and changes in fund balances for the year then ended
- the statement of cash flows for the year then ended
- and notes to the financial statements, including a summary of significant accounting policies

(hereinafter referred to as the "financial statements").

In our opinion, except for the effects of the matters described in the "***Basis for Qualified Opinion***" paragraphs, the financial statements present fairly, in all material respects, the financial position of the Entity as at March 31, 2020, and its results of operations and its cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.

Basis for Qualified Opinion

In common with many not-for-profit organizations, the Entity derives revenue from fundraising activities and donations, the completeness of which is not susceptible to satisfactory audit verification. Accordingly, verification of these revenues was limited to the amounts recorded in the records of the Entity.

Therefore, we, were not able to determine whether any adjustments might be necessary to:

- the current assets reported in the statements of financial position as at March 31, 2020 and March 31, 2019
- the fundraising and donations revenues and excess of revenue over expenses (expenses over revenue) reported in the statements of operations for the years ended March 31, 2020 and March 31, 2019
- the fund balances, at the beginning and end of the year, reported in the statements of operations and changes in fund balances for the years ended March 31, 2020 and March 31, 2019
- the excess of expenses over revenue reported in the statements of cash flows for the years ended March 31, 2020 and March 31, 2019.



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 auditors’ report.

We are independent of the Entity in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada and we have fulfilled our other responsibilities in accordance with these requirements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified 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 Entity’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 Entity or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Entity’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 the 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 Entity'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 Entity'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 Entity 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.
- 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.

A handwritten signature in black ink that reads 'KPMG LLP'. The signature is written in a cursive, stylized font and is underlined with a single horizontal stroke.

Chartered Professional Accountants, Licensed Public Accountants

Kingston, Canada

June 17, 2020

RESOLVE COUNSELLING SERVICES CANADA

Financial Statements

Year ended March 31, 2020

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RESOLVE COUNSELLING SERVICES CANADA

Statement of Financial Position

March 31, 2020, with comparative information for 2019

	Operating Fund	Family Life Enrichment Fund	Capital Fund	2020	2019
Assets					
Current assets:					
Cash and cash equivalents	\$ 295,920	\$ 34,426	\$ 319,904	\$ 650,250	\$ 688,585
Accounts receivable (note 2)	110,867	-	1,371	112,238	125,220
Prepaid expenses	22,500	-	-	22,500	22,985
Due (to) from other funds	508,759	-	(508,759)	-	-
	938,046	34,426	(187,484)	784,988	836,790
Investments and marketable securities	-	-	162,999	162,999	175,713
Capital assets 3)	-	-	550,686	550,686	574,118
Trust assets:					
Cash	311,090	-	-	311,090	292,378
	\$ 1,249,136	\$ 34,426	\$ 526,201	\$ 1,809,763	\$ 1,878,999
Liabilities and Fund Balances					
Current liabilities:					
Accounts payable and accrued liabilities (note 4)	\$ 79,991	\$ -	\$ 4,506	\$ 84,497	\$ 133,573
Current portion of long-term debt (note 5)	-	-	9,460	9,460	115,723
Deferred revenue (note 6)	18,536	-	-	18,536	10,532
	98,527	-	13,966	112,493	259,828
Long-term debt (note 5)	-	-	97,392	97,392	-
Deferred capital contributions 7)	-	-	22,513	22,513	22,931
Trust liability:					
Client funds	311,090	-	-	311,090	292,378
Fund balances:					
Investment in capital assets (note 8)	-	-	421,321	421,321	435,464
Internally restricted (note 9)	802,519	19,409	(28,991)	792,937	816,381
Internally restricted - EAP Contingency	37,000	-	-	37,000	37,000
Internally restricted - endowment	-	15,017	-	15,017	15,017
	839,519	34,426	392,330	1,266,275	1,303,862
Commitments 12)					
Contingent liabilities (note 13)					
	\$ 1,249,136	\$ 34,426	\$ 526,201	\$ 1,809,763	\$ 1,878,999

See accompanying notes to financial statements.

On behalf of the Board:

Director

Director

RESOLVE COUNSELLING SERVICES CANADA

Statement of Operations and Changes in Fund Balances

Year ended March 31, 2020, with comparative information for 2019

	Operating Fund	Family Life Enrichment Fund	Capital Fund	2020	2019
Revenue:					
Provincial government	\$ 975,795	\$ -	\$ -	\$ 975,795	\$ 959,550
Donations	655,274	-	-	655,274	791,116
Contract revenue	531,315	-	-	531,315	524,859
Fees for service	449,037	-	-	449,037	493,138
Kingston and District United Way	119,148	-	-	119,148	119,148
Miscellaneous	101,856	-	-	101,856	103,922
Grants	99,953	-	-	99,953	72,168
BIA fees	2,295	-	-	2,295	34,935
Fundraising	20,487	-	-	20,487	19,236
Quinte United Way	7,500	-	-	7,500	9,000
Interest	3,410	1,532	1,687	6,629	13,340
Municipal grants and subsidies	23,808	-	-	23,808	5,309
Recovery of bad debts	-	-	-	-	5,130
Rental income	-	-	71,420	71,420	71,420
Amortization of deferred capital contributions	-	-	419	419	10,000
	2,989,878	1,532	73,526	3,064,936	3,232,271
Expenses:					
Salaries	1,890,604	-	-	1,890,604	1,937,460
Benefits	321,989	-	-	321,989	294,083
Equipment maintenance	153,408	-	-	153,408	195,348
Purchased services	107,234	-	-	107,234	157,853
Rent	148,106	-	-	148,106	153,575
Advertising	68,787	-	-	68,787	107,860
Professional fees	116,773	-	-	116,773	90,617
Dues	55,079	-	-	55,079	68,675
Rental expenses - operating	-	-	47,288	47,288	53,984
Telephone	40,923	-	-	40,923	45,830
Travel	30,410	-	-	30,410	41,511
Supplies	26,167	-	-	26,167	35,911
Bank charges	25,724	-	-	25,724	25,822
Rental expenses - amortization	-	-	16,624	16,624	16,354
Amortization of capital assets	-	-	6,809	6,809	14,100
HST expense	10,436	-	-	10,436	13,778
Training	6,137	-	-	6,137	9,496
Utilities	5,110	-	-	5,110	6,712
Miscellaneous	7,295	-	-	7,295	140
Covid-19 expense	17,620	-	-	17,620	-
	3,031,802	-	70,721	3,102,523	3,269,109
Excess of revenue over expenses (expenses over revenue)	(41,924)	1,532	2,805	(37,587)	(36,838)
Fund balances, beginning of year	881,443	32,894	389,525	1,303,862	1,340,700
Fund balances, end of year	\$ 839,519	\$ 34,426	\$ 392,330	\$ 1,266,275	\$ 1,303,862

See accompanying notes to financial statements.

RESOLVE COUNSELLING SERVICES CANADA

Statement of Cash Flows

Year ended March 31, 2020, with comparative information for 2019

	2020	2019
Cash provided by (used in):		
Operating activities:		
Excess of expenses over revenue	\$ (37,587)	\$ (36,838)
Items not involving cash:		
Amortization of capital assets	23,433	30,454
Amortization of deferred capital contributions	(419)	(10,000)
Change in non-cash operating working capital:		
Accounts receivable	12,982	69,035
Prepaid expenses	485	(10,949)
Accounts payable and accrued liabilities	(49,076)	(61,277)
Deferred revenue	8,004	(34,647)
	(42,178)	(54,222)
Financing activities:		
Repayment of long-term debt	(8,871)	(8,385)
Investing activities:		
Sale (purchase) of investments and marketable securities	12,714	(5,713)
Decrease in cash and cash equivalents	(38,335)	(68,320)
Cash and cash equivalents, beginning of year	688,585	756,905
Cash and cash equivalents, end of year	\$ 650,250	\$ 688,585

See accompanying notes to financial statements.

RESOLVE COUNSELLING SERVICES CANADA

Notes to Financial Statements

Year ended March 31, 2020

Resolve Counselling Services Canada (the "Organization") is a non-profit organization incorporated under the Ontario Corporations Act without share capital and is engaged in the provision of counselling services in the Kingston community. The Organization carries on the operations formerly carried on by the Credit Counselling Service of Kingston and Family Counselling Services of Kingston. The Organization is a registered charity and is therefore, under Section 149 of the Income Tax Act (Canada), exempt from the payment of income tax.

1. Significant accounting policies:

The financial statements have been prepared by management in accordance with Canadian accounting standards for not-for-profit organizations in Part III of the CPA Canada Handbook – Accounting. The significant accounting policies are as follows:

(a) Basis of presentation:

These financial statements present the financial position of the Organization and the results of its operations incorporating all programs under its control.

The Organization follows the deferral method of accounting for contributions, which include donations and government grants.

(b) Fund accounting:

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

The Family Life Enrichment Fund was created by the Organization's Board of Directors in 1980 in memory of Dr. Gordon W. Mylks. It is the intention of the Board of Directors that the original principal amount of \$15,017 remain intact and that only income earned on the original amount be used toward qualifying projects. The income from the fund must be used toward financial support of special projects, programs or services designed to enrich some aspect of family life in the Kingston area.

The Capital Fund reports the assets, liabilities, revenue and expenses related to the Organization's capital assets.

(c) Revenue recognition:

Restricted contributions are recognized as revenue of the appropriate fund in the year in which the related expenses are incurred. Unrestricted contributions are recognized as revenue of the appropriate fund when received or receivable if the amount to be received can be reasonably assured.

RESOLVE COUNSELLING SERVICES CANADA

Notes to Financial Statements (continued)

Year ended March 31, 2020

1. Significant accounting policies (continued):

(c) Revenue recognition (continued):

Donations and fees for service are recognized as revenue when funds are received from creditors on behalf of the clients of the Organization.

Contract revenue from the Employee Assistance Program is recognized over the contract term.

Revenue from fees for services is recognized when the service is performed and collection is reasonably assured.

(d) Cash and cash equivalents:

Cash and cash equivalents include cash on hand and guaranteed investment certificates with maturities of three months or less.

(e) Capital assets:

Capital assets are recorded at cost. Contributed capital assets are recorded at fair value at the date of contribution. Repairs and maintenance costs are charged to expense. Betterments which extend the estimated life of an asset are capitalized. When a capital asset no longer contributes to the Organization's ability to provide services, its carrying amount is written down to its residual value.

Capital assets are amortized on a straight-line basis using the following estimated useful lives.

Asset	Rate
Building	35 years
Computer equipment	3 years
Furniture and fixtures	10 years
Leasehold improvements	3 years
Paving	10 years

(f) Financial instruments:

Financial instruments are recorded at fair value on initial recognition. Financial instruments are subsequently recorded at cost or amortized cost, unless management has elected to carry the instruments at fair value. The Organization has not elected to subsequently carry any such financial instruments at fair value.

RESOLVE COUNSELLING SERVICES CANADA

Notes to Financial Statements (continued)

Year ended March 31, 2020

1. Significant accounting policies (continued):

(f) Financial instruments (continued):

Financial instruments are adjusted by transaction costs incurred on acquisition and financing costs, which are amortized using the straight-line method.

Financial assets are assessed for impairment on an annual basis at the end of the fiscal year if there are indicators of impairment. If there is an indicator of impairment, the Organization determines if there is a significant adverse change in the expected amount or timing of future cash flows from the financial asset. If there is a significant adverse change in the expected cash flows, the carrying value of the financial asset is reduced to the highest of the present value of the expected cash flows, the amount that could be realized from selling the financial asset or the amount the Organization expects to realize by exercising its right to any collateral. If events and circumstances reverse in a future period, an impairment loss will be reversed to the extent of the improvement, not exceeding the initial carrying value.

(g) Use of estimates:

The preparation of the financial statements 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 date of the financial statements and the reported amounts of revenue and expenses during the year. Actual results could differ from those estimates.

2. Accounts receivable:

	2020	2019
HST recoverable	\$ 19,419	\$ 30,375
Other	92,819	94,845
	<u>\$ 112,238</u>	<u>\$ 125,220</u>

RESOLVE COUNSELLING SERVICES CANADA

Notes to Financial Statements (continued)

Year ended March 31, 2020

3. Capital assets:

			2020	2019
	Cost	Accumulated amortization	Net book value	Net book value
Land	\$ 98,308	\$ -	\$ 98,308	\$ 98,308
Building	696,143	249,180	446,963	468,225
Computer equipment	69,569	69,569	-	-
Furniture and fixtures	21,700	16,285	5,415	7,585
Leasehold improvements	16,554	16,554	-	-
Paving	3,611	3,611	-	-
	\$ 905,885	\$ 355,199	\$ 550,686	\$ 574,118

Cost and accumulated amortization as at March 31, 2019 amounted to \$905,885 and \$331,767, respectively.

4. Accounts payable and accrued liabilities:

Included in accounts payable and accrued liabilities are government remittances payable of \$Nil (2019 - \$Nil) which include amounts payable for WSIB.

5. Long-term debt:

	2020	2019
Mortgage payable, interest at 3.83%, \$2,228 monthly principal and interest, secured by land and building, with a net book value of \$527,848	\$ 106,852	\$ 115,723
4.58% mortgage payable at \$2,309 monthly principal and interest, secured by land building, with an net book value \$566,533(2018- \$586,447), due July 2019	-	-
Current portion of long-term debt	9,460	115,723
	\$ 97,392	\$ -

RESOLVE COUNSELLING SERVICES CANADA

Notes to Financial Statements (continued)

Year ended March 31, 2020

5. Long-term debt (continued):

Principal repayment of long-term debt are as follows:

2021	\$	9,460
2022		9,826
2023		87,566
	\$	106,852

Interest on long-term debt of \$4,779 (2019 - \$5,840) was expensed in the accounts of the Organization.

6. Deferred revenue:

Deferred revenue represents unspent externally restricted contributions.

Significant amounts included in the deferred revenue balance include:

	2020	2019
Youth and other	18,536	10,532

7. Deferred capital contributions:

Deferred capital contributions related to capital assets represent the unamortized amount and unspent amount of donations and grants received for the purchase of capital assets. The amortization of deferred capital contributions is recorded as revenue in the statement of operations.

	2020	2019
Balance, beginning of year	\$ 22,931	\$ 32,931
Less: amounts amortized to revenue	(418)	(10,000)
	\$ 22,513	\$ 22,931

RESOLVE COUNSELLING SERVICES CANADA

Notes to Financial Statements (continued)

Year ended March 31, 2020

8. Investment in capital assets:

Investment in capital assets is calculated as follows:

	2020	2019
Capital assets	\$ 550,686	\$ 574,118
Amounts financed by:		
Deferred capital contributions	(22,513)	(22,931)
Long-term debt	(106,852)	(115,723)
	\$ 421,321	\$ 435,464

9. Internally restricted fund balances:

The internally restricted fund balances represent internally restricted funds over which the Board of Directors has responsibility.

10. Interest in co-tenancy:

The Organization is a party to a co-tenancy agreement with United Way of KFL&A. The co-tenancy, known as 417 Bagot Group, acquired and developed a property that is used to provide office facilities for non-profit organizations.

The Organization has a 50% (2019 - 50%) interest in the assets and earnings of the venture and is accounting for this interest on a proportionate consolidated basis.

11. Ministry of Children Community and Social Services, and Ministry of the Attorney General revenue:

Surpluses generated from year to year on programs funded by the Ministry of Children Community and Social Services, and Ministry of the Attorney General (collectively referred to as the "Ministries") may be repayable to the Ministries at their discretion. Recoveries are accounted for by way of adjustment to surplus when applicable in the year of settlement.

RESOLVE COUNSELLING SERVICES CANADA

Notes to Financial Statements (continued)

Year ended March 31, 2020

12. Commitments:

- (a) The Organization rents its premises in Kingston under an annual lease agreement with the co-tenancy known as 417 Bagot Group. The annual rent is \$85,157.
- (b) The Organization rents its premises in Ottawa under a lease agreement that expires on April 30, 2020 with a new month to month agreement at \$1,900 per month.
- (c) The Organization rents its premises in Napanee under a lease agreement. The annual rent is \$11,700 that expires on March 31, 2021.
- (d) The Organization rents its premises in Belleville under a lease agreement. The annual rent is \$12,600 that will expire upon termination of either the Landlord or the Tenant.

13. Contingent liabilities:

The Organization is involved in certain litigation arising in the ordinary course and conduct of its operations. Although such matters cannot be predicted with certainty, it is the opinion of management that final resolution of this litigation will not materially affect the Organization's financial position or results of operations.

14. Financial risks and concentration of risk:

- (a) Liquidity risk:

Liquidity risk is the risk that the Organization will be unable to fulfill its obligations on a timely basis or at a reasonable cost. The Organization manages its liquidity risk by monitoring its operating requirements. The Organization prepares budget and cash forecasts to ensure it has sufficient funds to fulfill its obligations. There has been no change to the risk exposures from 2019.

- (b) Credit risk:

Credit risk refers to the risk that a counterparty may default on its contractual obligations resulting in a financial loss. The Organization is exposed to credit risk with respect to cash and accounts receivable. The Organization assesses, on a continuous basis, accounts receivable and provides for any amounts that are not considered collectible in the allowance for doubtful accounts.

RESOLVE COUNSELLING SERVICES CANADA

Notes to Financial Statements (continued)

Year ended March 31, 2020

14. Financial risks and concentration of risk (continued):

(c) Interest rate risk:

The Organization is exposed to interest rate risk on its fixed-rate financial instruments. Fixed-rate instruments subject the Organization to a fair value risk.

15. Change in accounting policy:

In March 2018, the Accounting Standards Board issued "*Basis for Conclusions- Accounting Standards Improvements for Not-for-Profit Organizations*" resulting in the introduction of three new handbook sections in the Accounting Standards for Not-for-profit Organizations in Part III of the Handbook as follows:

- A. *Section 4433, Tangible capital assets held by not-for-profit organizations*, which directs organizations to apply the accounting guidance of *Section 3061, Property Plant and Equipment* in Part II of the Handbook. In so doing, the new section requires that organizations annually assess for partial impairment of tangible capital assets, to be recorded where applicable, as a non-reversible impairment expense. In addition, where practical, to componentize capital assets when estimates can be made of the useful lives of the separate components.

This section is applied on a prospective basis with the exception of the transitional provision to recognize an adjustment to opening net assets for partial impairments of tangible assets that existed as at April 1, 2019.

- B. *Section 4434, Intangible assets held by not-for-profit organizations*, which directs organizations to annually assess intangible assets, and where applicable to record an impairment expenses should the net carrying value be higher than the asset's fair value or replacement cost.

This section is applied on a prospective basis with the exception of the transitional provision to recognize an adjustment to opening net assets for partial impairment of intangible assets that existed as at April 1, 2019.

RESOLVE COUNSELLING SERVICES CANADA

Notes to Financial Statements (continued)

Year ended March 31, 2020

15. Change in accounting policy (continued):

- C. *Section 4441, Collections held by not-for-profit organizations*, which defines a collection and directs organizations to record such assets on the statement of financial position at either cost or nominal value. It is anticipated that all collections will be accounted for using the same method, with the exception of organizations that opt to account for collections at cost, whereby the cost for certain collections either held or contributed cannot be determined. Such items are to be accounted for at a nominal value. In addition, collections are written down when there is evidence that the net carrying amount exceeds fair value.

Organizations are permitted to retrospectively capitalize collections at their cost or fair value at the date of acquisition, or fair value or replacement cost as at April 1, 2019, based on the most readily determinable value. In addition, an adjustment to opening net assets is permitted to recognize any partial impairment of the value of collections that existed as at April 1, 2019.

The Organization has determined that the adoption of these standards did not result in any adjustments to the financial statements as at April 1, 2019.

16. Impact of COVID-19:

On March 11, 2020, the COVID-19 outbreak was declared a pandemic by the World Health Organization and has had a significant financial, market and social dislocating impact.

At the time of approval of these financial statements, the Organization has experienced the following indicators of financial implications and undertaken the following activities in relation to the COVID-19 pandemic:

- Closure of Kingston, Ottawa, Belleville, and Napanee office locations from March 20 to the date of the auditor's report; based on public health recommendations
- Temporary termination of two employees
- Work-from-home requirements for employed staff

At this time these factors present uncertainty over future cash flows, may cause significant changes to the assets or liabilities and may have a significant impact on future operations. An estimate of the financial effect is not practicable at this time.

RESOLVE COUNSELLING SERVICES CANADA

Operating Fund Statement of Revenue and Expenses by Program

Year ended March 31, 2020, with comparative information for 2019
(Unaudited)

	Agency Services	Family Counselling	Employee Assistance Program	Residential Placement Advisory Committee	Women's Counselling	Credit Counselling Services
Revenue:						
Kingston District United Way	\$ -	\$ 79,452	\$ -	\$ -	\$ -	\$ -
Quinte United Way	-	-	-	-	-	-
Provincial government	-	-	-	37,549	264,284	-
Donations	-	-	-	-	-	655,274
Fundraising	20,287	-	-	-	200	-
Municipal grants and subsidies	-	24,141	-	-	-	-
Grants	-	71,959	-	-	-	-
BIA fees	-	-	-	-	-	2,295
Fees for service	-	43,089	-	-	-	337,466
Contract revenue	-	-	531,315	-	-	-
Interest	3,410	-	-	-	-	-
Miscellaneous	23,579	53,127	23,865	-	400	885
Recovery of bad debts	-	-	-	-	-	-
	47,276	271,768	555,180	37,549	264,884	995,920
Expenses						
Salaries	290,081	159,643	186,286	24,422	173,860	506,485
Benefits	54,094	28,337	33,052	3,756	25,275	88,504
Equipment maintenance	95,996	-	2,745	312	5,004	29,672
Purchased services	16,084	366	89,547	-	-	493
Rent	37,512	6,600	10,560	3,600	10,800	35,364
Advertising	8,653	(300)	76	-	-	57,152
Professional fees	112,717	-	(3,381)	-	-	-
Dues	(45)	4,348	10,558	-	3,910	30,419
Travel	7,383	(3,367)	2,497	269	3,100	4,495
Telephone	30,279	-	-	-	5,004	-
Supplies	2,506	1,093	1,322	600	828	13,004
Training	576	(37)	-	-	-	630
Bank charges	15,966	-	-	-	-	8,372
HST expense	10,436	-	-	-	-	-
Utilities	(2,069)	-	324	-	-	3,700
Covid 19 expense	-	-	-	846	12,155	-
Miscellaneous	7,295	-	-	-	-	-
	687,464	196,683	333,586	33,805	239,936	778,290
Excess of revenue over expenses (expenses over revenue) before transfers	(640,188)	75,085	221,594	3,744	24,948	217,630
Program recoveries	517,836	-	-	-	-	158,019
Departmental transfers	-	(50,704)	(153,000)	(3,744)	(24,948)	(220,007)
DMS transfers	-	-	-	-	-	(158,019)
	517,836	(50,704)	(153,000)	(3,744)	(24,948)	(220,007)
Excess of revenue over expenses (expenses over revenue)	\$ (122,352)	\$ 24,381	\$ 68,594	\$ -	\$ -	\$ (2,377)

RESOLVE COUNSELLING SERVICES CANADA

Operating Fund Statement of Revenue and Expenses by Program (continued)

Year ended March 31, 2020, with comparative information for 2019
(Unaudited)

	Adult Protective Services Program	Student Trusteeship	Children & Youth	Belleville Trusteeship	Partner Assault Program (Kingston)	Partner Assault Program (Napanee)
Revenue:						
Kingston District United Way	\$ -	\$ -	\$ 39,696	\$ -	\$ -	\$ -
Quinte United Way	-	-	-	7,500	-	-
Provincial government	186,385	-	-	15,227	273,600	-
Donations	-	-	-	-	-	-
Fundraising	-	-	-	-	-	-
Municipal grants and subsidies	-	(332)	(1)	-	-	-
Grants	-	-	27,994	-	-	-
BIA fees	-	-	-	-	-	-
Fees for service	-	-	11,230	15,453	28,001	-
Contract revenue	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Recovery of bad debts	-	-	-	-	-	-
	186,385	(332)	78,919	38,180	301,601	-
Expenses						
Salaries	126,413	500	61,489	21,708	206,275	-
Benefits	19,715	166	9,676	3,317	33,004	-
Equipment maintenance	-	-	-	-	15,000	-
Purchased services	-	-	-	-	-	-
Rent	11,400	-	1,164	3,000	18,000	-
Advertising	540	-	-	-	1,500	-
Professional fees	-	-	-	-	7,437	-
Dues	3,209	-	180	-	2,500	-
Travel	4,187	-	298	127	7,715	-
Telephone	1,200	-	-	-	3,000	-
Supplies	900	-	300	2,450	3,164	-
Training	595	-	-	-	3,500	-
Bank charges	-	-	-	1,386	-	-
HST expense	-	-	-	-	-	-
Utilities	-	-	-	-	500	-
Covid 19 expense	70	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
	168,229	666	73,107	31,988	301,595	-
Excess of revenue over expenses (expenses over revenue) before transfers	18,156	(998)	5,812	6,192	6	-
Program recoveries	-	-	-	-	-	-
Departmental transfers	(18,156)	(2,004)	(15,960)	(6,192)	-	-
DMS transfers	-	-	-	-	-	-
	(18,156)	(2,004)	(15,960)	(6,192)	-	-
Excess of revenue over expenses (expenses over revenue)	\$ -	\$ (3,002)	\$ (10,148)	\$ -	\$ 6	\$ -

RESOLVE COUNSELLING SERVICES CANADA

Operating Fund Statement of Revenue and Expenses by Program (continued)

Year ended March 31, 2020, with comparative information for 2019
(Unaudited)

	Family Court Support Worker Kingston	Family Court Support Worker Napaneer	Youth in Transition Worker	Consult & Educational Services	Housing Support Worker Program	2020 Total	2019 Total
Revenue:							
Kingston District United Way	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 119,148	\$ 119,148
Quinte United Way	-	-	-	-	-	7,500	9,000
Provincial government	32,500	16,250	75,000	-	75,000	975,795	959,550
Donations	-	-	-	-	-	655,274	791,116
Fundraising	-	-	-	-	-	20,487	19,236
Municipal grants and subsidies	-	-	-	-	-	23,808	5,309
Grants	-	-	-	-	-	99,953	72,168
BIA fees	-	-	-	-	-	2,295	34,935
Fees for service	-	-	-	13,798	-	449,037	493,138
Contract revenue	-	-	-	-	-	531,315	524,859
Interest	-	-	-	-	-	3,410	7,472
Miscellaneous	-	-	-	-	-	101,856	103,922
Recovery of bad debts	-	-	-	-	-	-	5,130
	32,500	16,250	75,000	13,798	75,000	2,989,878	3,144,983
Expenses							
Salaries	24,651	10,570	48,866	3,134	46,221	1,890,604	1,937,460
Benefits	4,900	2,113	7,880	715	7,485	321,989	294,083
Equipment maintenance	-	-	2,400	-	2,279	153,408	195,348
Purchased services	-	-	655	-	89	107,234	157,853
Rent	-	1,706	4,200	-	4,200	148,106	153,575
Advertising	204	300	-	662	-	68,787	107,860
Professional fees	-	-	-	-	-	116,773	90,617
Dues	-	-	-	-	-	55,079	68,675
Travel	238	1,401	1,013	161	893	30,410	41,511
Telephone	-	-	720	-	720	40,923	45,830
Supplies	-	-	-	-	-	26,167	35,911
Training	540	-	104	-	229	6,137	9,496
Bank charges	-	-	-	-	-	25,724	25,822
HST expense	-	-	-	-	-	10,436	13,778
Utilities	-	159	-	-	2,496	5,110	6,712
Covid 19 expense	-	-	1,662	-	2,887	17,620	6,712
Miscellaneous	-	-	-	-	-	7,295	140
	30,533	16,249	67,500	4,672	67,499	3,031,802	3,191,383
Excess of revenue over expenses (expenses over revenue) before transfers	1,967	1	7,500	9,126	7,501	(41,924)	(46,400)
Program recoveries	-	-	-	-	-	675,855	826,607
Departmental transfers	(2,121)	-	(7,500)	(6,000)	(7,500)	(517,836)	(650,680)
DMS transfers	-	-	-	-	-	(158,019)	(175,927)
	(2,121)	-	(7,500)	(6,000)	(7,500)	-	-
Excess of revenue over expenses (expenses over revenue)	\$ (154)	\$ 1	\$ -	\$ 3,126	\$ 1	\$ (41,924)	\$ (46,400)