

Consolidated Financial Statements of

**RESOLVE COUNSELLING  
SERVICES CANADA**

And Independent Auditors' Report thereon

Year ended March 31, 2022



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## INDEPENDENT AUDITORS' REPORT

To the Members of Resolve Counselling Services Canada

### ***Qualified Opinion***

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

- the consolidated statement of financial position as at March 31, 2022
- the consolidated statement of operations and changes in fund balances for the year then ended
- the consolidated statement of cash flows for the year then ended
- and notes to the consolidated 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, 2022, 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 consolidated statements of financial position as at March 31, 2022 and March 31, 2021
- the fundraising and donations revenues and excess (deficiency) of revenue over expenses reported in the consolidated statements of operations for the years ended March 31, 2022 and March 31, 2021
- the fund balances, at the beginning and end of the year, reported in the consolidated statements of operations and changes in fund balances for the years ended March 31, 2022 and March 31, 2021
- the excess (deficiency) of revenue over expenses reported in the consolidated statements of cash flows for the years ended March 31, 2022 and March 31, 2021.



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Our opinion on the financial statements for the year ended March 31, 2021 was qualified accordingly because of the possible effects of this limitation in scope.

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 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 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.



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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.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the group Entity to express an opinion on the financial statements. We are responsible for the direction, supervision and performance of the group audit. We remain solely responsible for our audit opinion.

A handwritten signature in black ink that reads 'KPMG LLP' with a horizontal line underneath.

Chartered Professional Accountants, Licensed Public Accountants

Kingston, Canada

June 23, 2022

# **RESOLVE COUNSELLING SERVICES CANADA**

## **Consolidated Financial Statements**

Year ended March 31, 2022

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# RESOLVE COUNSELLING SERVICES CANADA

## Consolidated Statement of Financial Position

March 31, 2022, with comparative information for 2021

	Operating Fund	Family Life Enrichment Fund	Capital Fund	2022	2021
<b>Assets</b>					
Current assets:					
Cash and cash equivalents	\$ 765,013	\$ -	\$ 333,621	\$ 1,098,634	\$ 1,194,829
Short-term investments and marketable securities (note 2)	-	18,679	87,700	106,379	-
Accounts receivable (note 3)	115,691	-	11,698	127,389	299,286
Prepaid expenses	34,304	-	-	34,304	15,780
Due (to) from other funds	508,759	-	(508,759)	-	-
	1,423,767	18,679	(75,740)	1,366,706	1,509,895
Investments and marketable securities (note 2)	-	-	95,284	95,284	177,302
Capital assets (note 4)	-	-	521,903	521,903	527,257
Trust assets:					
Cash	20,177	-	-	20,177	19,084
	\$ 1,443,944	\$ 18,679	\$ 541,447	\$ 2,004,070	\$ 2,233,538
<b>Liabilities and Fund Balances</b>					
Current liabilities:					
Accounts payable and accrued liabilities (note 5)	\$ 142,702	\$ -	\$ 632	\$ 143,334	\$ 224,981
Current portion of long-term debt (note 6)	-	-	87,938	87,938	9,756
Deferred revenue (note 7)	32,143	-	-	32,143	27,466
	174,845	-	88,570	263,415	262,203
Long-term debt (note 6)	-	-	-	-	87,977
Deferred capital contributions (note 8)	-	-	18,761	18,761	20,637
Trust liability:					
Client funds	20,177	-	-	20,177	19,084
Fund balances:					
Investment in capital assets (note 9)	-	-	415,204	415,204	408,887
Internally restricted (note 10)	1,211,922	3,662	18,912	1,234,496	1,382,733
Internally restricted - EAP Contingency	37,000	-	-	37,000	37,000
Internally restricted - endowment	-	15,017	-	15,017	15,017
	1,248,922	18,679	434,116	1,701,717	1,843,637
Commitments (note 13)					
	\$ 1,443,944	\$ 18,679	\$ 541,447	\$ 2,004,070	\$ 2,233,538

See accompanying notes to consolidated financial statements.

On behalf of the Board:

DocuSigned by:  
Stafford Murphy

Director

DocuSigned by:

Alicia Rogerson

Director

# RESOLVE COUNSELLING SERVICES CANADA

## Consolidated Statement of Operations and Changes in Fund Balances

Year ended March 31, 2022, with comparative information for 2021

	Operating Fund	Family Life Enrichment Fund	Capital Fund	2022	2021
<b>Revenue:</b>					
Provincial government	\$ 952,249	\$ -	\$ -	\$ 952,249	\$ 986,432
Contract revenue	548,591	-	-	548,591	492,498
Donations	392,604	-	-	392,604	509,444
Fees for service	283,996	-	-	283,996	351,594
Canada Emergency Wage Subsidy	159,040	-	-	159,040	738,034
Kingston and District United Way	142,276	-	-	142,276	150,530
Miscellaneous	126,610	-	120	126,730	80,256
Grants	114,718	-	-	114,718	113,274
Rental income	-	-	71,420	71,420	71,420
Fundraising	27,798	-	-	27,798	40,134
COVID-19 relief	12,007	-	-	12,007	69,150
Interest	-	153	2,846	2,999	16,147
Amortization of deferred capital contributions	-	-	1,876	1,876	1,876
BIA fees	510	-	-	510	3,315
Quinte United Way	-	-	-	-	7,500
	2,760,399	153	76,262	2,836,814	3,631,604
<b>Expenses:</b>					
Salaries	1,867,172	-	-	1,867,172	1,848,835
Benefits	274,533	-	-	274,533	293,776
Equipment maintenance	152,580	-	-	152,580	166,746
Purchased services	137,751	-	-	137,751	127,352
Rent	120,093	-	-	120,093	144,192
Professional fees	117,553	-	-	117,553	82,015
Dues	64,182	-	-	64,182	74,038
Advertising	51,851	-	-	51,851	67,461
Rental expenses - operating	-	-	45,742	45,742	44,935
Telephone	34,081	-	-	34,081	30,555
Bank charges	23,645	-	-	23,645	23,842
Supplies	20,690	-	-	20,690	22,685
Rental expenses - amortization	-	-	16,685	16,685	16,620
Training	16,201	-	-	16,201	14,247
HST expense	10,521	-	-	10,521	11,262
Amortization of capital assets	-	-	9,525	9,525	6,809
Travel	8,338	-	-	8,338	8,179
Miscellaneous	5,289	-	-	5,289	4,580
Utilities	2,256	-	-	2,256	3,904
COVID-19 expense	46	-	-	46	62,209
	2,906,782	-	71,952	2,978,734	3,054,242
Excess (deficiency) of revenue over expenses	(146,383)	153	4,310	(141,920)	577,362
Fund balances, beginning of year	1,412,034	18,526	413,077	1,843,637	1,266,275
Interfund transfer	(16,729)	-	16,729	-	-
Fund balances, end of year	\$ 1,248,922	\$ 18,679	\$ 434,116	\$ 1,701,717	\$ 1,843,637

See accompanying notes to consolidated financial statements.

# RESOLVE COUNSELLING SERVICES CANADA

## Consolidated Statement of Cash Flows

Year ended March 31, 2022, with comparative information for 2021

	2022	2021
Cash provided by (used in):		
Operating activities:		
Excess (deficiency) of revenue over expenses	\$ (141,920)	\$ 577,362
Items not involving cash:		
Amortization of capital assets	26,210	23,429
Amortization of deferred capital contributions	(1,876)	(1,876)
Change in non-cash operating working capital:		
Accounts receivable	171,897	(187,048)
Prepaid expenses	(18,524)	6,720
Accounts payable and accrued liabilities	(81,647)	140,484
Deferred revenue	4,677	8,930
	<u>(41,183)</u>	<u>568,001</u>
Financing activities:		
Repayment of long-term debt	(9,795)	(9,119)
Investing activities:		
Purchase of capital assets	(20,856)	-
Purchase of investments and marketable securities	(24,361)	(14,303)
	<u>(45,217)</u>	<u>(14,303)</u>
Increase (decrease) in cash and cash equivalents	(96,195)	544,579
Cash and cash equivalents, beginning of year	1,194,829	650,250
Cash and cash equivalents, end of year	<u>\$ 1,098,634</u>	<u>\$ 1,194,829</u>

See accompanying notes to consolidated financial statements.



# RESOLVE COUNSELLING SERVICES CANADA

## Notes to Consolidated Financial Statements

Year ended March 31, 2022

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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 consolidated 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 consolidated 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 Consolidated Financial Statements (continued)

Year ended March 31, 2022

## 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 are for services 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

The carrying amount of an item of capital assets is tested for recoverability whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An impairment loss is recognized when the asset's carrying amount is not recoverable and exceeds its fair value.

# RESOLVE COUNSELLING SERVICES CANADA

Notes to Consolidated Financial Statements (continued)

Year ended March 31, 2022

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## 1. Significant accounting policies (continued):

### (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.

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

## 2. Investment and marketable securities:

Short-term investments and marketable securities of \$106,379 (2021 - \$nil) consists of fixed income securities in the form of guaranteed investment certificates which yield interest at rates of 0.40% and 1.18% and mature in November 2022.

Investments and marketable securities of \$95,284 (2021 - \$177,302) consists of a fixed income security in the form of a guaranteed investment certificate which yields interest at 1.30% (2021 - 1.30% and 2.20%) and matures in June 2023 (2021 - June 2022 and June 2023).

# RESOLVE COUNSELLING SERVICES CANADA

Notes to Consolidated Financial Statements (continued)

Year ended March 31, 2022

### 3. Accounts receivable:

	2022	2021
Employee Assistance Program	\$ 54,386	\$ 111,113
Other	29,271	33,699
Fee for service	26,415	18,466
HST recoverable	17,317	21,302
Canada Emergency Wage Subsidy	-	114,706
	<b>\$ 127,389</b>	<b>\$ 299,286</b>

### 4. Capital assets:

	2022		2021	
	Cost	Accumulated amortization	Net book value	Net book value
Land	\$ 98,308	\$ -	\$ 98,308	\$ 98,308
Building	700,424	291,763	408,661	425,704
Computer equipment	86,144	72,284	13,860	-
Furniture and fixtures	21,700	20,626	1,074	3,245
Leasehold improvements	16,554	16,554	-	-
Paving	3,611	3,611	-	-
	<b>\$ 926,741</b>	<b>\$ 404,838</b>	<b>\$ 521,903</b>	<b>\$ 527,257</b>

Cost and accumulated amortization as at March 31, 2021 amounted to \$905,885 and \$378,628, respectively.

### 5. Accounts payable and accrued liabilities:

Included in accounts payable and accrued liabilities are government remittances payable of \$1,822 (2021 - \$1,225) which include amounts payable for WSIB.

# RESOLVE COUNSELLING SERVICES CANADA

Notes to Consolidated Financial Statements (continued)

Year ended March 31, 2022

## 6. Long-term debt:

	2022	2021
Mortgage payable, interest at 3.83%, \$2,228 monthly principal and interest, secured by land and building, with a net book value of \$524,012, due July 2022	\$ 87,938	\$ 97,733
Current portion of long-term debt	87,938	9,756
	\$ -	\$ 87,977

Principal repayment of long-term debt are as follows:

2023	\$ 87,938
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Interest on long-term debt of \$3,572 (2021 - \$4,400) was expensed in the accounts of the Organization.

## 7. Deferred revenue:

Deferred revenue represents unspent externally restricted contributions.

Significant amounts included in the deferred revenue balance include:

	2022	2021
Youth and other	\$ 32,143	\$ 27,466

# RESOLVE COUNSELLING SERVICES CANADA

Notes to Consolidated Financial Statements (continued)

Year ended March 31, 2022

## 8. 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 consolidated statement of operations.

	2022	2021
Balance, beginning of year	\$ 20,637	\$ 22,513
Less: amounts amortized to revenue	(1,876)	(1,876)
	\$ 18,761	\$ 20,637

## 9. Investment in capital assets:

Investment in capital assets is calculated as follows:

	2022	2021
Capital assets	\$ 521,903	\$ 527,257
Amounts financed by:		
Deferred capital contributions	(18,761)	(20,637)
Long-term debt	(87,938)	(97,733)
	\$ 415,204	\$ 408,887

## 10. Internally restricted fund balances:

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

# RESOLVE COUNSELLING SERVICES CANADA

Notes to Consolidated Financial Statements (continued)

Year ended March 31, 2022

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## 11. 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% (2021 - 50%) interest in the assets and earnings of the venture and is accounting for this interest on a proportionate consolidated basis.

## 12. 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.

## 13. 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. The annual rent is \$6,000 that will expire upon termination of either the Landlord or the Tenant.
- (c) The Organization rents its premises in Napanee under a lease agreement. The agreement is on a month-to-month basis at a rate of \$1,407 per month.
- (d) The Organization entered into an agreement with the Maltby Centre for human resources support. The agreement expires March 31, 2023 with a monthly fixed fee of \$3,000.

## 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 exposure from 2021.

# RESOLVE COUNSELLING SERVICES CANADA

Notes to Consolidated Financial Statements (continued)

Year ended March 31, 2022

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

### (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. There has been no change to the risk exposure from 2021.

### (c) Interest rate risk:

The Organization is exposed to interest rate risk on its fixed-rate financial instruments as disclosed in note 2. Fixed-rate instruments subject the Organization to a fair value risk. There has been no change to the risk exposure from 2021.

## 15. Comparative information:

Certain comparative information has been reclassified to conform with the consolidated financial statement presentation adopted in the current year.



# RESOLVE COUNSELLING SERVICES CANADA

## Operating Fund Statement of Revenue and Expenses by Program

Year ended March 31, 2021, with comparative information for 2020

(Unaudited)

	Agency Services	Family Counselling	Employee Assistance Program	Residential Placement Advisory Committee	Women's Counselling	Credit Counselling Services	Adult Protective Services Program
<b>Revenue:</b>							
Provincial government	\$ -	\$ -	\$ -	\$ -	\$ 271,454	\$ -	\$ 190,551
Contract revenue	-	-	548,591	-	-	-	-
Donations	-	-	-	-	-	392,604	-
Fees for service	-	59,803	-	-	-	187,409	-
Canada Emergency Wage Subsidy	159,040	-	-	-	-	-	-
Kingston District United Way	-	100,000	-	-	-	-	-
Miscellaneous	16,100	84,089	7,318	-	-	19,103	-
Grants	-	29,304	-	-	37,170	10,000	-
COVID-19 Revenue	2,007	10,000	-	-	-	-	-
Fundraising	17,291	507	-	-	-	-	-
BIA fees	-	-	-	-	-	510	-
Quinte United Way	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
	194,438	283,703	555,909	-	308,624	609,626	190,551
<b>Expenses</b>							
Salaries	377,449	171,331	170,742	-	226,467	272,757	126,313
Benefits	56,136	25,530	26,513	-	33,166	37,815	18,832
Equipment maintenance	93,343	-	-	-	2,306	-	3,812
Purchased services	21,774	804	110,748	-	2,790	609	50
Rent	37,203	6,600	10,560	-	10,810	12,417	11,400
Professional fees	104,388	-	-	-	205	1,516	1,200
Dues	1,105	2,215	9,918	-	2,949	39,579	2,377
Advertising	6,348	-	1,163	-	667	41,360	499
Telephone	26,105	-	-	-	2,736	-	396
Bank charges	13,408	-	-	-	-	170	-
Supplies	6,204	866	1,052	-	906	5,638	600
Training	6,403	48	116	-	638	728	6,700
HST expense	10,521	-	-	-	-	-	-
Travel	796	280	539	-	540	1,056	772
Miscellaneous	2,828	-	-	-	-	-	-
Utilities	(696)	-	-	-	-	-	-
Covid 19 expense	46	-	-	-	-	-	-
	763,361	207,674	331,351	-	284,180	413,645	172,951
<b>Excess of revenue over expenses (expenses over revenue) before transfers</b>							
	(568,923)	76,029	224,558	-	24,444	195,981	17,600
<b>Program recoveries</b>							
	556,794	-	-	-	-	-	-
<b>Departmental transfers</b>							
	-	(42,292)	(190,000)	-	(24,444)	(244,116)	(17,600)
<b>Debt management system transfers</b>							
	-	-	-	-	-	(165,180)	-
	556,794	(42,292)	(190,000)	-	(24,444)	(409,296)	(17,600)
<b>Excess of revenue over expenses (expenses over revenue)</b>							
	(12,129)	33,737	34,558	-	-	(213,315)	-

# RESOLVE COUNSELLING SERVICES CANADA

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

Year ended March 31, 2021, with comparative information for 2020

(Unaudited)

	Student Trusteeship	Children & Youth	Belleville Trusteeship	Partner Assault Program (Kingston)	Partner Assault Program (Napaneer)	Family Court Support Worker Kingston
<b>Revenue:</b>						
Provincial government	\$ -	\$ -	\$ -	\$ 273,596	\$ -	\$ 36,251
Contract revenue	-	-	-	-	-	-
Donations	-	-	-	-	-	-
Fees for service	-	5,710	-	24,524	-	-
Canada Emergency Wage Subsidy	-	-	-	-	-	-
Kingston District United Way	-	42,276	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Grants	-	25,744	-	-	-	-
COVID-19 Revenue	-	-	-	-	-	-
Fundraising	-	10,000	-	-	-	-
BIA fees	-	-	-	-	-	-
Quinte United Way	-	-	-	-	-	-
Interest	-	-	-	-	-	-
	-	83,730	-	298,120	-	36,251
<b>Expenses</b>						
Salaries	-	51,979	-	208,707	-	23,942
Benefits	-	7,553	-	31,772	-	3,445
Equipment maintenance	-	-	-	16,000	-	5,460
Purchased services	-	51	-	925	-	-
Rent	-	1,140	-	18,000	-	-
Professional fees	-	-	-	5,699	-	2,924
Dues	-	-	-	5,799	-	240
Advertising	-	-	-	575	-	240
Telephone	-	-	-	3,480	-	-
Bank charges	-	-	-	-	-	-
Supplies	-	536	-	1,209	-	-
Training	-	-	-	2,273	-	-
HST expense	-	-	-	-	-	-
Travel	-	-	-	3,081	-	-
Miscellaneous	-	-	-	-	-	-
Utilities	-	-	-	600	-	-
Covid 19 expense	-	-	-	-	-	-
	-	61,259	-	298,120	-	36,251
<b>Excess of revenue over expenses</b>						
(expenses over revenue) before transfers	-	22,471	-	-	-	-
<b>Program recoveries</b>						
Departmental transfers	-	(12,000)	-	-	-	-
Debt management system transfers	-	-	-	-	-	-
	-	(12,000)	-	-	-	-
<b>Excess of revenue over expenses</b>						
(expenses over revenue)	-	10,471	-	-	-	-

# RESOLVE COUNSELLING SERVICES CANADA

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

Year ended March 31, 2021, with comparative information for 2020  
(Unaudited)

	Family Court Support Worker Napanees	Youth in Transition Worker	Consult & Educational Services	Debt Management System	2022 Total	2021 Total
<b>Revenue:</b>						
Provincial government	\$ 20,000	\$ 160,397	\$ -	\$ -	\$ 952,249	\$ 986,432
Contract revenue	-	-	-	-	548,591	492,498
Donations	-	-	-	-	392,604	509,444
Fees for service	-	-	6,550	-	283,996	351,594
Canada Emergency Wage Subsidy	-	-	-	-	159,040	738,034
Kingston District United Way	-	-	-	-	142,276	119,592
Miscellaneous	-	-	-	-	126,610	80,161
Grants	-	-	12,500	-	114,718	144,212
COVID-19 Revenue	-	-	-	-	12,007	69,150
Fundraising	-	-	-	-	27,798	40,134
BIA fees	-	-	-	-	510	3,315
Quinte United Way	-	-	-	-	-	7,500
Interest	-	-	-	-	-	83
	20,000	160,397	19,050	-	2,760,399	3,542,149
<b>Expenses</b>						
Salaries	9,707	105,578	21,743	100,457	1,867,172	1,848,835
Benefits	1,507	15,085	3,516	13,663	274,533	293,776
Equipment maintenance	4,713	5,042	-	21,904	152,580	166,746
Purchased services	-	-	-	-	137,751	127,352
Rent	1,700	10,263	-	-	120,093	144,192
Professional fees	1,621	-	-	-	117,553	82,015
Dues	-	-	-	-	64,182	74,038
Advertising	501	184	314	-	51,851	67,461
Telephone	-	1,364	-	-	34,081	30,555
Bank charges	-	-	-	10,067	23,645	23,842
Supplies	251	752	-	2,676	20,690	22,685
Training	-	(705)	-	-	16,201	14,247
HST expense	-	-	-	-	10,521	11,262
Travel	-	1,274	-	-	8,338	8,179
Miscellaneous	-	2,461	-	-	5,289	4,580
Utilities	-	2,352	-	-	2,256	3,904
Covid 19 expense	-	-	-	-	46	62,209
	20,000	143,650	25,573	148,767	2,906,782	2,985,878
<b>Excess of revenue over expenses</b>						
(expenses over revenue) before transfers	-	16,747	(6,523)	(148,767)	(146,383)	556,271
Program recoveries	-	-	-	165,180	721,974	774,650
Departmental transfers	-	(16,042)	(10,300)	-	(556,794)	(599,668)
Debt management system transfers	-	-	-	-	(165,180)	(174,982)
	-	(16,042)	(10,300)	165,180	-	-
<b>Excess of revenue over expenses</b>						
(expenses over revenue)	-	705	(16,823)	16,413	(146,383)	556,271

