

**REGENT PARK COMMUNITY
HEALTH CENTRE
FINANCIAL STATEMENTS
YEAR ENDED MARCH 31, 2022**

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INDEPENDENT AUDITORS' REPORT

To the Board of Directors
Regent Park Community Health Centre

Qualified Opinion

We have audited the accompanying financial statements of **Regent Park Community Health Centre** which are comprised of the Statement of Financial Position as at March 31, 2022, and the Statements of Changes in Restricted Fund - Capital, Receipts and Expenditures, Receipts and Expenditures - Core Operations, Receipts and Expenditures - Consumption and Treatment Services, Internally Restricted Project Funds Operations and Net Assets, Operations and Net Assets - Greater Toronto CHC Network, Clinical Project Funds Operations and Net Assets, Community Health Project Funds Operations and Net Assets, HIV/AIDS Project Funds Operations and Net Assets, Receipts and Expenditures and Net Assets - Pathways to Education, Receipts and Expenditures and Net Assets - Youth Programs, Receipts and Expenditures and Net Assets - Anti-Racism Action Program, Receipts and Expenditures and Net Assets - General Youth & Education Programs, Receipts and Expenditures - EarlyOn, Canada Peri-Natal Nutrition Fund Operations - EarlyOn, United Way of Greater Toronto Fund Operations - EarlyOn, General Fund Operations and Net Assets - EarlyOn and Cash Flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, except for the possible effects of the matter described in the Basis for Qualified Opinion paragraph, the accompanying financial statements present fairly, in all material respects, the financial position of **Regent Park Community Health Centre** as at March 31, 2022, and its financial performance and its cash flows for the year then ended in accordance with Accounting Standards for Not-for-Profit Organizations (ASNPO).

Basis for Qualified Opinion

In common with many not-for-profit organizations, the Centre derives a portion of its revenue from donations, the completeness of which is not susceptible to satisfactory audit verification. Accordingly, our verification of these revenues was limited to the amounts recorded in the records of the Centre. Therefore, we were not able to determine whether any adjustments might be necessary to receipts, excess of receipts over expenditures, and cash flows from operations for the years ended March 31, 2022 and 2021, current assets as at March 31, 2022 and 2021, and net assets as at April 1 and March 31 for both the 2022 and 2021 years. Our audit opinion on the financial statements for the year ended March 31, 2021 was modified accordingly because of the possible effects of this limitation in scope.

As more fully described in note 2(d) of the financial statements, the Community Health Centre accounts for vacation pay on a cash basis. In this respect, the financial statements are not in accordance with Accounting Standards for Not-for-Profit Organizations. The effect of the departure from Accounting Standards for Not-for-Profit Organizations for vacation pay is outlined in note 3 to the financial statements.

We conducted our audit in accordance with Canadian Auditing Standards. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are independent of **Regent Park Community Health Centre** 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 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.

INDEPENDENT AUDITORS' REPORT (Cont'd)

In preparing the financial statements, management is responsible for assessing **Regent Park Community Health Centre'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.

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 assurance, but is not a guarantee that an audit conducted in accordance with Canadian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with Canadian Auditing Standards, we exercise professional judgment and maintain professional skepticism through 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 these 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 auditors' 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.

Hennick Herman, LLP

Richmond Hill, Canada
June 28, 2022

**CHARTERED PROFESSIONAL ACCOUNTANTS
LICENSED PUBLIC ACCOUNTANTS**

REGENT PARK COMMUNITY HEALTH CENTRE
Statement of Financial Position
March 31, 2022

	2022	(note 31) 2021
ASSETS		
Current		
Cash and cash equivalents - unrestricted (note 4)	\$ 813,839	\$ 854,953
Cash and cash equivalents - restricted (note 4)	814,506	1,202,640
Amounts receivable (note 5)	710,641	593,878
Prepaid and sundry assets	<u>115,303</u>	<u>91,168</u>
	2,454,289	2,742,639
Cash and Cash Equivalents - Unrestricted for Future Use (note 4)	2,960,389	1,742,910
Cash and Cash Equivalents - Internally Restricted for Future Use (note 4)	1,260,797	1,085,549
Property and Equipment (note 6)	<u>2,494,787</u>	<u>2,598,673</u>
	<u>\$ 9,170,262</u>	<u>\$ 8,169,771</u>
LIABILITIES		
Current		
Accounts payable and accrued charges	389,590	420,603
Deferred revenue (note 7)	760,695	429,459
Due to Ontario Health - Toronto Region - Core Operations (note 24)	190,189	164,775
Due to Ministry of Health - Consumption and Treatment Services (note 25)	<u>297,629</u>	<u>173,810</u>
	<u>1,638,103</u>	<u>1,188,647</u>
NET ASSETS		
Restricted Fund - Capital (page 4)	2,494,787	2,598,673
Internally Restricted Project Funds (page 8)	2,956,768	2,615,734
Greater Toronto CHC Network Fund (page 9)	170,823	151,994
Clinical Project Funds (page 10 - 11)	167,337	96,003
Community Health Project Funds (page 12 - 13)	461,346	252,301
HIV/AIDS Project Funds (page 14 - 15)	164,779	309,130
Pathways to Education™ Fund (page 16)	-	752,513
Youth Programs Fund (page 17)	82,815	-
Anti-Racism Action Program Fund (page 18)	60,672	-
General Youth & Education Programs Fund (page 19)	766,718	-
Canada Peri-Natal Nutrition Fund (page 21)	960	-
EarlyON General Fund - Restricted by the Board (page 23)	<u>205,154</u>	<u>204,776</u>
	<u>7,532,159</u>	<u>6,981,124</u>
	<u>9,170,262</u>	<u>8,169,771</u>

APPROVED ON BEHALF OF THE BOARD



Director



Director

(See Accompanying Notes to Financial Statements)

REGENT PARK COMMUNITY HEALTH CENTRE
Statement of Changes in Restricted Fund - Capital (note 8)
Year Ended March 31, 2022

	2022	2021
Fund Balance - beginning of year	\$ 2,598,673	\$ 2,678,789
Funds transferred from Core Operations to purchase property and equipment (page 6)	198,811	204,502
Amortization for the year	<u>(302,697)</u>	<u>(284,618)</u>
Fund Balance - end of year	<u>\$ 2,494,787</u>	<u>\$ 2,598,673</u>

(See Accompanying Notes to Financial Statements)

REGENT PARK COMMUNITY HEALTH CENTRE
Statement of Receipts and Expenditures
Year Ended March 31, 2022

	2022	(note 31) 2021
Receipts		
Receipts - Core operations (page 6)	\$ 8,740,651	\$ 8,560,158
Receipts - Consumption and Treatment Services (page 7)	1,601,000	1,163,284
Receipts - Internally Restricted Project Funds (page 8)	701,936	724,645
Receipts - Greater Toronto CHC Network (page 9)	68,100	79,050
Receipts - Clinical Project Funds (page 10 - 11)	1,086,219	347,158
Receipts - Community Health Project Funds (page 12 - 13)	983,443	606,911
Receipts - HIV/AIDS Project Funds (page 14 - 15)	511,839	631,139
Receipts - Pathways to Education (page 16)	2,068,000	2,171,873
Receipts - Youth Programs (page 17)	1,087,203	293,012
Receipts - Anti-Racism Action Program (page 18)	83,813	-
Receipts - General Youth & Education Program (page 19)	41,895	-
Receipts - EarlyOn (page 20)	949,522	1,021,109
Receipts - Canada Peri-Natal Nutrition (page 21)	30,452	30,102
Receipts - United Way of Greater Toronto (page 22)	70,753	78,614
Receipts - General Fund - EarlyOn (page 23)	378	55
	<u>18,025,204</u>	<u>15,707,110</u>
Expenditures		
Expenditures - Core operations (page 6)	8,378,882	8,330,642
Expenditures - Consumption and Treatment Services (page 7)	1,215,377	1,073,895
Expenditures - Internally Restricted Project Funds (page 8)	338,656	380,808
Expenditures - Greater Toronto CHC Network (page 9)	49,271	34,674
Expenditures - Clinical Project Funds (page 10 - 11)	1,014,885	358,790
Expenditures - Community Health Project Funds (page 12 - 13)	774,398	414,970
Expenditures - HIV/AIDS Project Funds (page 14 - 15)	656,190	574,042
Expenditures - Pathways to Education (page 16)	2,068,000	2,143,332
Expenditures - Youth Programs (page 17)	1,004,388	293,012
Expenditures - Anti-Racism Action Program (page 18)	23,141	-
Expenditures - General Youth & Education Program (page 19)	49,935	-
Expenditures - EarlyOn (page 20)	949,522	1,021,109
Expenditures - Canada Peri-Natal Nutrition (page 21)	29,492	30,102
Expenditures - United Way of Greater Toronto (page 22)	70,753	78,614
Expenditures - General Fund - EarlyOn (page 23)	-	229
Amortization (page 4)	302,697	284,618
	<u>16,925,587</u>	<u>15,018,837</u>
Excess of Receipts over Expenditures before Funds Transferred	1,099,617	688,273
Funds transferred to Restricted Fund - Capital to purchase property and equipment (page 6)	(198,811)	(204,502)
Capital funding deferred for future use - Core Operations (page 6)	(137,544)	-
Amount refundable to the Ontario Health - Toronto Region - Core Operations (page 6)	(25,414)	(25,014)
Capital funding deferred for future use - Consumption and Treatment Services (page 7)	(261,804)	-
Amount refundable to the Ministry of Health - Consumption and Treatment Service (page 7)	(123,819)	(89,389)
	<u>352,225</u>	<u>369,368</u>
Excess of Receipts over Expenditures after Funds Transferred	\$ 352,225	\$ 369,368

(See Accompanying Notes to Financial Statements)

REGENT PARK COMMUNITY HEALTH CENTRE
Statement of Receipts and Expenditures - Core Operations (note 9)
Year Ended March 31, 2022

	2022	2021
Receipts		
Ontario Health - Toronto Region		
- Core	\$ 8,444,965	\$ 8,437,682
- Capital funding	295,686	112,476
- One time funding	-	10,000
	<u>8,740,651</u>	<u>8,560,158</u>
Expenditures		
Salaries	5,567,634	5,614,656
Benefits	1,206,315	1,222,446
Buildings and grounds	242,596	201,422
IT network/computer expenses	160,309	90,730
Medical supplies	88,269	103,385
Resources/materials	73,492	82,713
Telephone	60,086	54,886
Memberships and accreditation	59,478	68,421
Purchased services	59,419	42,222
Non-insured program (specialist/diagnostics)	50,000	50,000
Consulting fees	47,652	37,762
Staff development	33,510	23,058
Insurance	23,773	20,191
Legal and audit	21,721	59,250
Travel and transportation - (staff and clients)	19,935	10,973
Printing and copying	17,594	17,516
Office supplies	15,651	14,937
Recruitment	15,485	9,873
Furniture/equipment	10,268	7,750
Board expenses	9,949	3,100
Postage and courier	4,365	4,859
Meetings	3,682	2,674
Harm Reduction Program	-	860
Diabetes Education Program	109,457	100,492
Additional Operating - Pay Equity	31,953	31,953
Early Years Program	16,190	24,952
Access to Health Card Project	172,360	172,360
Fundholding	134,728	134,169
Scarborough Homeless Project	123,011	123,032
	<u>8,378,882</u>	<u>8,330,642</u>
Excess of Receipts over Expenditures Before Funds Transferred	361,769	229,516
Funds transferred to Restricted Fund - Capital to purchase property and equipment (page 4)	(198,811)	(204,502)
Capital funding deferred for future use (note 7)	(137,544)	-
Amount refundable to Ontario Health - Toronto Region (note 24)	(25,414)	(25,014)
Excess of Receipts over Expenditures After Funds Transferred	\$ -	\$ -

(See Accompanying Notes to Financial Statements)

REGENT PARK COMMUNITY HEALTH CENTRE
Statement of Receipts and Expenditures - Consumption and
Treatment Services (note 10)
Year Ended March 31, 2022

	2022	2021
Receipts		
Ministry of Health		
- Consumption and Treatment Services	\$ 1,058,200	\$ 1,058,200
- Capital Funding	542,800	73,900
- One-time Pandemic Pay Funding	-	31,184
	<u>1,601,000</u>	<u>1,163,284</u>
Expenditures		
Salaries	539,618	575,827
Capital Funding	280,996	73,900
Program	263,421	275,395
Benefits	131,342	148,773
	<u>1,215,377</u>	<u>1,073,895</u>
Excess of Receipts Over Expenditures Before Funds Transferred	385,623	89,389
Capital funding deferred for future use (note 7)	(261,804)	-
Amount refundable to Ministry of Health (note 25)	(123,819)	(89,389)
	<u>(385,623)</u>	<u>(89,389)</u>
Excess of Receipts Over Expenditures after Funds Transferred	\$ -	\$ -

(See Accompanying Notes to Financial Statements)

REGENT PARK COMMUNITY HEALTH CENTRE
STATEMENT OF INTERNALLY RESTRICTED PROJECT FUNDS
OPERATIONS AND NET ASSETS (note 11)
YEAR ENDED MARCH 31, 2022

	Growth and Development		Donations		General Administration		Total	
	2022	2021	2022	2021	2022	2021	2022	2021
	\$	\$	\$	\$	\$	\$	\$	\$
RECEIPTS								
Income	3,428	4,768	95,177	320,811	614,882	391,941	713,487	717,520
(Decrease) increase in fair value of investments	(11,552)	1,104	-	-	6,021	6,021	(11,552)	7,125
	(8,123)	5,872	95,177	320,811	614,882	397,962	701,936	724,645
EXPENDITURES								
Salaries	-	-	17,992	55,231	233,445	127,993	251,437	183,224
Benefits	-	-	8,128	8,488	35,622	15,202	43,750	23,690
Program	-	-	37,000	121,842	6,469	38,121	43,469	159,963
Purchased services	-	-	-	2,725	-	3,118	-	5,843
Computer expenses	-	-	-	-	-	8,088	-	8,088
	-	-	63,120	188,286	275,536	192,522	338,656	380,808
EXCESS OF RECEIPTS OVER EXPENDITURES								
(EXPENDITURES OVER RECEIPTS) BEFORE FUNDS TRANSFERRED	(8,123)	5,872	32,057	132,525	339,346	205,440	363,279	343,837
Funds transferred from Pathways to Education Program (page 16)	-	-	-	-	-	12,064	-	12,064
Funds transferred to General Youth & Education Programs (page 19)	-	-	(22,245)	-	-	-	(22,245)	-
EXCESS OF RECEIPTS OVER EXPENDITURES								
(EXPENDITURES OVER RECEIPTS) AFTER FUNDS TRANSFERRED	(8,123)	5,872	9,812	132,525	339,346	217,504	341,034	355,901
FUND BALANCE - BEGINNING OF YEAR								
	151,373	145,501	479,903	347,378	1,984,458	1,766,954	2,615,734	2,259,833
FUND BALANCE - END OF YEAR								
	143,250	151,373	489,715	479,903	2,323,804	1,984,458	2,956,768	2,615,734

(See Accompanying Notes to Financial Statements)

REGENT PARK COMMUNITY HEALTH CENTRE

Statement of Operations and Net Assets - Greater Toronto CHC Network (note 12)

YEAR ENDED MARCH 31, 2022

	2022	2021
RECEIPTS		
Income	<u>\$ 68,100</u>	<u>\$ 79,050</u>
EXPENDITURES		
Purchase service	49,068	-
Program	203	634
Salaries	-	34,040
	<u>49,271</u>	<u>34,674</u>
EXCESS OF RECEIPTS OVER EXPENDITURES	18,829	44,376
FUND BALANCE - BEGINNING OF YEAR	<u>151,994</u>	<u>107,618</u>
FUND BALANCE - END OF YEAR	<u>\$ 170,823</u>	<u>\$ 151,994</u>

(See Accompanying Notes to Financial Statements)

**REGENT PARK COMMUNITY HEALTH CENTRE
STATEMENT OF CLINICAL PROJECT FUNDS
OPERATIONS AND NET ASSETS (note 13)
YEAR ENDED MARCH 31, 2022**

	Physiotherapy Program		SUAP SOS		Blue Door Clinic		Community Immunization Clinic (COVID-19 Vaccine)	
	2022	2021	2022	2021	2022	2021	2022	2021
RECEIPTS								
Income	94,208	54,310	477,744	252,278	43,213	40,000	302,198	-
EXPENDITURES								
Salaries	75,203	42,819	297,169	169,197	2,843	23,455	239,506	-
Benefits	19,005	11,497	70,239	43,006	507	4,677	34,843	-
Program	-	-	46,281	29,919	11,450	19,757	27,849	-
Administrative	-	-	-	-	-	-	-	-
Purchased services	-	-	49,154	-	360	4,305	-	-
Travel - clients	-	-	10,260	4,294	-	-	-	-
Printing and office supplies	-	-	4,641	4,832	514	-	-	-
Honoraria	-	-	-	1,030	-	-	-	-
	94,208	54,316	477,744	252,278	15,674	52,194	302,198	-
EXCESS OF RECEIPTS OVER EXPENDITURES (EXPENDITURES OVER RECEIPTS)	-	(6)	-	-	27,539	(12,194)	-	-
FUND BALANCE - BEGINNING OF YEAR	-	6	-	-	-	12,194	-	-
FUND BALANCE - END OF YEAR	-	-	-	-	27,539	-	-	-

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**REGENT PARK COMMUNITY HEALTH CENTRE
STATEMENT OF CLINICAL PROJECT FUNDS
OPERATIONS AND NET ASSETS (note 13)
YEAR ENDED MARCH 31, 2022**

	COVID-19 Testing Clinic		OHTN Connection to Care		General Clinical Programs		Total	
	2022	2021	2022	2021	2022	2021	2022	2021
	\$	\$	\$	\$	\$	\$	\$	\$
RECEIPTS								
Income	107,502	-	61,354	-	-	570	1,086,219	347,158
EXPENDITURES								
Salaries	9,637	-	3,841	-	-	-	628,199	235,471
Benefits	1,475	-	694	-	-	-	126,763	59,180
Program	-	-	13,024	-	-	2	98,604	49,678
Administrative	96,390	-	-	-	-	-	96,390	-
Purchased services	-	-	-	-	-	-	49,514	4,305
Travel - clients	-	-	-	-	-	-	10,260	4,294
Printing and office supplies	-	-	-	-	-	-	5,155	4,832
Honoraria	-	-	-	-	-	-	-	1,030
	107,502	-	17,559	-	-	2	1,014,885	358,790
EXCESS OF RECEIPTS OVER EXPENDITURES (EXPENDITURES OVER RECEIPTS)								
	-	-	43,795	-	-	568	71,334	(11,632)
FUND BALANCE - BEGINNING OF YEAR								
	-	-	-	-	96,003	95,435	96,003	107,635
FUND BALANCE - END OF YEAR								
	-	-	43,795	-	96,003	96,003	167,337	96,003

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**REGENT PARK COMMUNITY HEALTH CENTRE
STATEMENT OF COMMUNITY HEALTH PROJECT FUNDS
OPERATIONS AND NET ASSETS (note 14)
YEAR ENDED MARCH 31, 2022**

	Women's Art Afternoon & Toronto Arts Council		General Community Health		Housing Support		Reducing Harm through Outreach and Education		OHTN - Harm Reduction Research	
	2022	2021	2022	2021	2022	2021	2022	2021	2022	2021
RECEIPTS										
Income	21,715	21,716	99,579	-	61,075	66,505	36,697	94,089	49,720	-
EXPENDITURES										
Salaries	-	-	48,156	-	49,515	53,513	66,168	31,620	-	-
Benefits	-	-	9,419	-	13,730	13,277	11,469	8,431	-	-
Program	3,612	3,134	22,196	-	-	-	4,285	1,648	-	-
Administrative	-	-	-	-	-	-	-	779	-	-
Purchased services	19,100	18,745	-	-	-	-	931	4,549	-	-
Printing and office supplies	-	-	-	-	-	-	-	-	-	-
Staff development	-	-	-	-	-	-	-	-	-	-
Travel - clients	-	-	-	-	-	-	-	-	-	-
Honoraria	-	-	-	-	-	-	823	-	-	-
	22,712	21,879	79,771	-	63,245	66,790	83,676	49,003	-	-
EXCESS OF RECEIPTS OVER EXPENDITURES (EXPENDITURES OVER RECEIPTS)	(997)	(163)	19,808	-	(2,170)	(285)	(46,979)	45,086	49,720	-
FUND BALANCE - BEGINNING OF YEAR	5,046	5,209	-	-	2,170	2,455	97,782	52,696	-	-
FUND BALANCE - END OF YEAR	4,049	5,046	19,808	-	-	2,170	50,803	97,782	49,720	-

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(See Accompanying Notes to Financial Statements)

REGENT PARK COMMUNITY HEALTH CENTRE
STATEMENT OF COMMUNITY HEALTH PROJECT FUNDS
OPERATIONS AND NET ASSETS (note 14)
YEAR ENDED MARCH 31, 2022

	AIDS Bureau Harm Reduction		CATCH-ED		Harm Reduction at Sheltering Site		City of Toronto DTE Special Outreach		Total	
	2022	2021	2022	2021	2022	2021	2022	2021	2022	2021
RECEIPTS										
Income	101,500	101,500	119,657	119,657	328,500	83,710	165,000	119,734	983,443	606,911
EXPENDITURES										
Salaries	82,931	79,951	72,940	77,373	88,550	21,823	95,050	6,218	503,310	270,498
Benefits	17,069	19,188	15,696	15,500	18,050	3,919	24,655	1,196	110,088	61,511
Program	1,500	2,361	18,964	13,291	5,279	15,360	10,307	7,052	66,143	42,846
Administrative	-	-	6,000	6,000	41,971	-	17,814	-	65,785	6,779
Purchased services	-	-	3,380	2,538	-	-	-	-	23,411	25,832
Printing and office supplies	-	-	1,677	2,994	1,918	84	-	-	3,595	3,078
Staff development	-	-	1,000	1,961	-	-	-	-	1,000	1,961
Travel - citizens	-	-	-	-	93	489	-	-	916	489
Honoraria	-	-	-	-	150	-	-	-	150	1,976
	101,500	101,500	119,657	119,657	156,011	41,675	147,826	14,466	774,398	414,970
EXCESS OF RECEIPTS OVER EXPENDITURES										
(EXPENDITURES OVER RECEIPTS)	-	-	-	-	172,489	42,035	17,174	105,268	209,045	191,941
FUND BALANCE - BEGINNING OF YEAR	-	-	-	-	42,035	-	105,268	-	252,301	60,360
FUND BALANCE - END OF YEAR	-	-	-	-	214,524	42,035	122,442	105,268	461,346	252,301

Continued from previous page

EXCESS OF RECEIPTS OVER EXPENDITURES
(EXPENDITURES OVER RECEIPTS)

FUND BALANCE - BEGINNING OF YEAR

FUND BALANCE - END OF YEAR

**REGENT PARK COMMUNITY HEALTH CENTRE
STATEMENT OF HIV/AIDS PROJECT FUNDS
OPERATIONS AND NET ASSETS (note 15)
YEAR ENDED MARCH 31, 2022**

	CAAT - HIV/AIDS & Immigration Services		CAAT - Donations		CAAT-Legacy		Community Champion HIV/AIDS Advocates Mobilization Project (CHAMP In Action)	
	2022	2021	2022	2021	2022	2021	2022	2021
RECEIPTS	\$	\$	\$	\$	\$	\$	\$	\$
Income	216,100	216,100	-	51,501	126,157	132,357	102,582	100,681
	216,100	216,100	-	51,501	126,157	132,357	102,582	100,681
EXPENDITURES								
Salaries	137,115	150,262	4,379	-	57,910	79,360	55,321	63,516
Program	11,700	16,769	32,648	9,096	16,629	16,884	3,640	7,565
Administration	32,415	-	5,000	-	12,745	2,555	10,000	10,918
Benefits	23,969	31,513	6,949	-	5,860	10,387	7,363	10,387
Purchased services	-	5,050	-	-	12,883	1,500	16,715	-
Building occupancy	10,763	6,000	-	-	20,109	11,645	18,136	-
Printing and office supplies	138	3,705	-	-	-	2,195	-	8,295
Travel - clients	-	-	-	-	21	222	61	-
Resources/materials	-	2,801	-	-	-	7,440	-	-
Volunteer support	-	-	-	-	-	169	-	-
	216,100	216,100	48,976	9,096	126,157	132,357	111,236	100,681
EXCESS OF (EXPENDITURES OVER RECEIPTS) RECEIPTS OVER EXPENDITURES	-	-	(48,976)	42,405	-	-	(8,654)	-
FUND BALANCE - BEGINNING OF YEAR	-	-	87,999	45,594	-	-	8,654	8,654
FUND BALANCE - END OF YEAR	-	-	39,023	87,999	-	-	-	8,654

Continued on next page

(See Accompanying Notes to Financial Statements)

REGENT PARK COMMUNITY HEALTH CENTRE
STATEMENT OF HIV/AIDS PROJECT FUNDS
OPERATIONS AND NET ASSETS (note 15)
YEAR ENDED MARCH 31, 2022

	OHTN Rapid Linkage		OHTN TCTO		Beyond the Blue Door Research		OHTN OCS		Total	
	2022	2021	2022	2021	2022	2021	2022	2021	2022	2021
RECEIPTS										
Income	\$ 12,000	\$ 13,000	\$ 50,000	\$ 50,000	\$ -	\$ 62,500	\$ 5,000	\$ 5,000	\$ 511,839	\$ 631,139
EXPENDITURES										
Salaries	-	-	50,000	-	47,773	54,711	-	-	352,498	347,849
Program Administration	10,536	14,908	-	25,000	5,157	11,202	1,400	-	81,710	101,424
Benefits	3,000	1,005	-	-	-	-	622	-	63,782	14,478
Purchased services	-	-	-	-	11,478	8,982	-	-	55,619	61,269
Building occupancy	320	-	-	-	23,385	-	50	-	53,353	6,550
Printing and office supplies	-	-	-	-	-	-	-	-	49,008	17,645
Travel - clients	-	-	-	-	-	-	-	-	138	14,195
Resources/materials	-	-	-	-	-	-	-	-	82	222
Volunteer support	-	-	-	-	-	-	-	-	-	10,241
	13,856	15,913	50,000	25,000	87,793	74,895	2,072	-	656,190	574,042
EXCESS OF (EXPENDITURES OVER RECEIPTS)										
RECEIPTS OVER EXPENDITURES	(1,856)	(2,913)	-	25,000	(87,793)	(12,395)	2,928	5,000	(144,351)	57,097
FUND BALANCE - BEGINNING OF YEAR	7,372	10,285	25,000	-	175,105	187,500	5,000	-	309,130	252,033
FUND BALANCE - END OF YEAR	5,516	7,372	25,000	25,000	87,312	175,105	7,928	5,000	164,779	309,130

Continued from previous page

REGENT PARK COMMUNITY HEALTH CENTREStatement of Receipts and Expenditures and Net Assets - Pathways to Education™ (note 16)
Year Ended March 31, 2022

	2022	2021
Receipts		
Pathways to Education Canada		
- Core	1,837,329	1,917,281
- One Time Grants	230,671	224,729
- Individuals	-	19
Investment Income	-	29,844
	<u>2,068,000</u>	<u>2,171,873</u>
Expenditures		
Salaries	1,089,628	1,221,831
Benefits	289,304	314,059
Office rent	145,933	99,930
Administration	104,040	104,040
Purchased services	91,597	21,477
Furniture and equipment	66,910	187,883
Telephone and computer	44,253	25,173
Program materials	36,215	9,276
Staff development	18,973	1,518
Repairs and maintenance	13,266	22,364
Graduation and convocation expenses	9,294	-
Office supplies	7,499	2,954
Legal and audits	3,957	4,521
Miscellaneous	3,378	2,940
Mentoring and tutoring	2,964	5,368
General insurance	2,700	2,000
Travel and transportation	2,659	-
Rent tutoring space	-	30,488
Outreach	-	500
Volunteer recognition	-	500
TTC and school supplies	135,430	95,812
Decrease (increase) in fair value of investments	-	(9,302)
	<u>2,068,000</u>	<u>2,143,332</u>
Excess of Receipts over Expenditures	-	28,541
Fund Balance - beginning of year	752,513	736,036
Fund transferred to Regent Park Community Health Centre - General Administration Fund (page 8)	-	(12,064)
Fund transferred to General Youth & Education Programs (page 19)	<u>(752,513)</u>	<u>-</u>
Fund Balance - end of year	<u>-</u>	<u>752,513</u>

(See Accompanying Notes to Financial Statements)

REGENT PARK COMMUNITY HEALTH CENTRE
STATEMENT OF YOUTH PROGRAMS
OPERATIONS AND NET ASSETS (note 17)
YEAR ENDED MARCH 31, 2022

	The Youth Enrichment Academy											
	Employment and Social Development Canada - Jobs for Youth		Ontario Trillium Foundation - Seed and Capital Grant		United Way - Social Impact Investment Fund		Canada Summer Jobs - Service Canada		City of Toronto - Social Development Program		Total	
	2022	2021	2022	2021	2022	2021	2022	2021	2022	2021	2022	2021
RECEIPTS												
Income	843,875	82,233	35,513	148,987	-	125,000	-	61,792	82,815	-	1,087,203	293,012
EXPENDITURES												
Salaries	437,689	33,585	-	36,924	-	93,256	-	55,140	-	-	530,945	125,649
Miscellaneous	216,014	17,385	-	200	-	-	-	-	-	-	216,014	17,385
Benefits	76,831	7,122	-	4,170	-	17,114	-	6,652	-	-	93,945	17,944
Program materials	38,752	1,015	8,834	14,494	-	4,573	-	-	-	-	52,159	15,509
Office rent	41,670	10,336	-	-	-	-	-	-	-	-	41,670	10,336
Office supplies	14,829	2,911	3,476	6,402	-	10,057	-	-	-	-	28,362	9,313
Furniture and equipment	3,432	4,013	23,203	86,797	-	-	-	-	-	-	26,635	90,810
Repair and Maintenance	5,830	2,460	-	-	-	-	-	-	-	-	5,830	2,460
Volunteer recognition	3,923	250	-	-	-	-	-	-	-	-	3,923	250
Telephone and Computer	2,985	645	-	-	-	-	-	-	-	-	2,985	645
Legal and audit	1,000	2,265	-	-	-	-	-	-	-	-	1,000	2,265
General insurance	372	186	-	-	-	-	-	-	-	-	372	186
Staff development	288	60	-	-	-	-	-	-	-	-	288	60
Travel	260	-	-	-	-	-	-	-	-	-	260	-
	843,875	82,233	35,513	148,987	-	125,000	-	61,792	-	-	1,004,388	293,012
EXCESS OF RECEIPTS OVER EXPENDITURES	-	-	-	-	-	-	-	-	-	-	82,815	-
FUND BALANCE - BEGINNING OF YEAR	-	-	-	-	-	-	-	-	-	-	-	-
FUND BALANCE - END OF YEAR	-	-	-	-	-	-	-	-	-	-	82,815	-

REGENT PARK COMMUNITY HEALTH CENTRE

Statement of Receipts and Expenditures and Net Assets - Anti-Racism Action Program (note 18)
Year Ended March 31, 2022

	2022	2021
Receipts		
Canadian Heritage - Anti-Racism Action Program	83,813	-
	<hr/>	<hr/>
Expenditures		
Salaries	13,880	-
Legal and audit	7,792	-
Benefits	1,455	-
Program materials	14	-
	<hr/>	<hr/>
	23,141	-
	<hr/>	<hr/>
Excess of Receipts over Expenditures	60,672	-
Fund Balance - beginning of year	-	-
	<hr/>	<hr/>
Fund Balance - end of year	60,672	-
	<hr/>	<hr/>

(See Accompanying Notes to Financial Statements)

REGENT PARK COMMUNITY HEALTH CENTREStatement of Receipts and Expenditures and Net Asset - General Youth & Education Programs (note 19)
Year Ended March 31, 2022

	2022	2021
Receipts		
Donations	31,886	-
Investment income	10,009	-
	<u>41,895</u>	<u>-</u>
Expenditures		
Salaries	9,146	-
Benefits	735	-
Program Expenses	6,030	-
Decrease (increase) in fair value of investments	34,024	-
	<u>49,935</u>	<u>-</u>
Excess of (Expenditures over Receipts)	(8,040)	-
Fund Balance - beginning of year	-	-
Fund transferred from Pathways to Education™ (page 16)	752,513	-
Fund transferred from Regent Park Community Health Centre - Donations Fund (page 8)	<u>22,245</u>	<u>-</u>
Fund Balance - end of year	<u>766,718</u>	<u>-</u>

(See Accompanying Notes to Financial Statements)

REGENT PARK COMMUNITY HEALTH CENTRE
Statement of Receipts and Expenditures - EarlyOn (note 20)
Year Ended March 31, 2022

	2022	2021
Receipts		
City of Toronto	917,569	989,156
Ontario Health - pay equity subsidy	31,953	31,953
	<u>949,522</u>	<u>1,021,109</u>
Expenditures		
Salaries	598,723	624,176
Benefits	160,590	163,998
Building occupancy	77,814	103,383
Program materials	64,035	102,001
Staff development	20,122	2,637
Telephone, postage and courier	11,023	13,514
Professional fees	9,198	6,977
Miscellaneous	4,729	2,560
Supplies	2,588	1,763
Travel - clients	700	100
	<u>949,522</u>	<u>1,021,109</u>
Excess of Receipts Over Expenditures	<u>-</u>	<u>-</u>

(See Accompanying Notes to Financial Statements)

REGENT PARK COMMUNITY HEALTH CENTRE
Statement of Canada Peri-Natal Nutrition Fund Operations (note 21)
Year Ended March 31, 2022

	2022	2021
Receipts		
Health Canada - Canada Peri-Natal Nutrition Program	30,452	30,102
Expenditures		
Program materials	<u>29,492</u>	<u>30,102</u>
Excess of Receipts over Expenditures	<u>960</u>	-

(See Accompanying Notes to Financial Statements)

REGENT PARK COMMUNITY HEALTH CENTRE
Statement of United Way of Greater Toronto Fund Operations (note 22)
Year Ended March 31, 2022

	2022	2021
Receipts		
Donations	<u>70,753</u>	<u>78,614</u>
Expenditures		
Salaries	45,244	51,333
Benefits	11,311	11,117
Administrative expenses	9,198	10,254
Programs materials	<u>5,000</u>	<u>5,910</u>
	<u>70,753</u>	<u>78,614</u>
Excess of Receipts over Expenditures	<u>-</u>	<u>-</u>

(See Accompanying Notes to Financial Statements)

REGENT PARK COMMUNITY HEALTH CENTRE
Statement of Donations Fund Operations and Net Assets (note 23)
Year Ended March 31, 2022

	2022	2021
Receipts		
Donations and other income	378	55
Expenditures		
Program materials	-	229
Excess of Receipts over Expenditures (Expenditures over Receipts)	378	(174)
Fund Balance - beginning of year	204,776	204,950
Fund Balance - end of year	205,154	204,776

(See Accompanying Notes to Financial Statements)

REGENT PARK COMMUNITY HEALTH CENTRE
Statement of Cash Flows
Year Ended March 31, 2022

	2022	2021
Cash Flows from (used by) Operating Activities		
Excess of receipts over expenditures after funds transferred	\$ 352,225	\$ 369,368
Adjustment for non-cash item:		
Amortization	<u>302,697</u>	<u>284,618</u>
	654,922	653,986
Changes in non-cash working capital:		
Amounts receivable	(116,763)	(136,893)
Prepaid and sundry assets	(24,135)	(67,922)
Accounts payable and accrued charges	(31,014)	212,978
Deferred revenue	331,236	(57,631)
Due to Ontario Health - Core Operations	25,414	(35,306)
Due to Ministry of Health - Consumption Treatment Service	123,819	89,389
Capital funding deferred for future use - Core Operations	-	(113,074)
Capital funding deferred for future use - Consumption and Treatment Services	<u>-</u>	<u>(48,870)</u>
	963,479	496,657
Cash Flows from (used by) Investing Activities		
Cash and cash equivalents - unrestricted for future use	(1,217,479)	(31,130)
Cash and cash equivalents - internally restricted for future use	<u>(175,248)</u>	<u>(190,017)</u>
	(1,392,727)	(221,147)
Net (Decrease) Increase in Cash and Cash Equivalents	(429,248)	275,510
Cash and Cash Equivalents - beginning of year	2,057,593	1,782,083
Cash and Cash Equivalents - end of year	\$ 1,628,345	\$ 2,057,593
Cash and Cash Equivalents - end of year consists of:		
Cash and cash equivalents - unrestricted	\$ 813,839	\$ 854,953
Cash and cash equivalents - restricted	<u>814,506</u>	<u>1,202,640</u>
	\$ 1,628,345	\$ 2,057,593

(See Accompanying Notes to Financial Statements)

REGENT PARK COMMUNITY HEALTH CENTRE
Notes to Financial Statements
March 31, 2022

1. Organization - Overview

The Regent Park Community Health Centre (the Community Health Centre) is a community-based organization that provides a wide range of services and initiatives including primary health care, health promotion, service integration and community capacity building. Its services and programs are designed to respond to the unique needs of the communities it works with and the barriers to health and access to services that impact them. Those barriers may be economic, social, cultural, linguistic or related to mental health or substance use. Its work includes both ameliorating the negative health impacts of social inequities and promoting policy and system change to improve health and wellbeing. Regent Park Community Health Centre is incorporated in Ontario as a non-profit organization. Regent Park, in the downtown east of Toronto, was the oldest and largest public housing development in Canada and is in the midst of a multi-year redevelopment. Through this process the community is transitioning from a primarily low-income, racialized, and very culturally diverse community that was spatially isolated from the rest of Toronto to one that is more mixed income and more spatially integrated.

The Community Health Centre receives funding from a variety of sources primarily from Ontario Health Toronto Region (OH-Toronto) for the core operations of the health centre and the Ministry of Health for the Consumption and Treatment Services. Any excess of receipts over expenditures from the Ministry of Health and OH-Toronto funding in the year are recoverable.

The Community Health Centre also delivers a range of programs focused on the Children, Youth and Families. The Pathways to Education program aims to provide community, advocacy, social, financial, and academic supports to youth in the Regent Park area to enable them to successfully complete high school. The EarlyON program is a primary prevention program that promotes social, emotional, behavioural, physical and cognitive development of children from 0 to 6 years old and strengthens parents' and caregivers' capacity and the community around them.

2. Summary of Significant Accounting Policies

The financial statements have been prepared in accordance with Canadian accounting standards for not-for-profit organizations except for note 2(d). The following are the significant accounting policies:

a) **Basis of Accounting**

The Community Health Centre follows the restricted fund method of accounting.

Restricted contributions related to general operations are recognized as receipts of the Operating Fund in the year in which the related expenditures are incurred. All other restricted contributions are recognized as receipts of the appropriate restricted fund.

Unrestricted contributions are recognized as receipts of the Operating Fund in the year received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured.

See notes 8 - 23 for a description of all funds.

2. Summary of Significant Accounting Policies (cont'd)

b) Use of Estimates

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 amounts of assets and liabilities, disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of receipts and expenditures during the reporting period. Such estimates include providing for amortization of property and equipment as explained in note 2(c). Actual results could differ from those estimates. These estimates are reviewed periodically and, as adjustments become necessary, they are reported in net assets in the period in which they become known.

c) Property and Equipment - Amortization

Property and equipment are stated at cost. Amortization, which is reported in the Statement of Changes in Restricted Fund - Capital is based on the estimated useful lives of the assets and is provided using the undernoted annual rates and methods:

Building	25 years	Straight line
Furniture and fixtures	5 years	Straight line
Computer hardware	3 years	Straight line
Medical equipment	5 years	Straight line

d) Vacation Pay

The Community Health Centre accounts for vacation pay on a cash basis as described in note 3 of the financial statements.

e) Contributed Services

Volunteers contribute many hours per year to assist the Community Health Centre in carrying out its activities. Because of the difficulty of determining their fair value, contributed services are not recognized in the financial statements.

f) Impairment of Long-lived Assets

Property and equipment and other long-lived assets are reviewed for impairment whenever changes in circumstances indicate that the carrying value of an asset may not be recoverable. Impairment is assessed by comparing the carrying amount of an asset with its expected future net undiscounted cash flows from use together with its residual value (net recoverable value). If such assets are considered impaired, the impairment to be recognized is measured by the amount by which the carrying amount of the assets exceeds its net recoverable value. Any impairment results in a write-down of the asset and a charge to net assets during the year.

REGENT PARK COMMUNITY HEALTH CENTRE
Notes to Financial Statements
March 31, 2022

2. Summary of Significant Accounting Policies (cont'd)

g) Financial Instruments

The Community Health Centre initially measures its financial assets and liabilities at fair value. The Community Health Centre subsequently measures all its financial assets and financial liabilities at amortized cost, except for cash and cash equivalents which are at fair value. Changes in fair value are recognized in the Statement of Receipts and Expenditures.

Financial assets measured at amortized cost include amounts receivable.

Financial liabilities measured at amortized cost include accounts payable and accrued charges, and recoveries due to the Ministry of Health and Ontario Health - Toronto Region.

Financial assets measured at cost are tested for impairment when there are indicators of impairment. The amount of the write-down is recognized in the Statement of Receipts and Expenditures. The previously recognized impairment loss may be reversed to the extent of the improvement, directly or by adjusting the allowance account, provided it is no greater than the amount that would have been reported at the date of the reversal had the impairment not been recognized previously. The amount of the reversal is recognized in the Statement of Receipts and Expenditures.

3. Vacation Pay

The Community Health Centre accounts for vacation pay on a cash basis. Canadian accounting standards for not-for-profit organizations require that vacation pay earned and not paid be accrued as a liability in the accounts.

The unrecorded vacation pay liability as at March 31, 2022 was \$429,907 (2021 - \$454,268 and 2020 - \$375,826). Had the 2022 vacation pay been accrued, the excess of receipts over expenditures would have increased by \$24,691 (2021 - \$78,442 decrease). In addition the current liabilities would have increased and the net assets would have decreased by \$429,907 (2021 - \$454,268).

4. Cash and Cash Equivalents

Cash and cash equivalents consist of cash on deposit, term deposits with maturities of less than 90 days and readily cashable mutual funds. Cash and cash equivalents (unrestricted or restricted) not currently needed are classified as long-term assets.

REGENT PARK COMMUNITY HEALTH CENTRE
Notes to Financial Statements
March 31, 2022

5. Amounts Receivable

	2022	2021
Harmonized Sales Tax Rebate	\$ 206,678	\$ 177,215
Accounts Receivable - Other	<u>503,963</u>	<u>416,663</u>
	<u>\$ 710,641</u>	<u>\$ 593,878</u>

6. Property and Equipment

	2022		2021	
	Cost	Accumulated Amortization	Cost	Accumulated Amortization
Land	\$ 664,028	\$ -	\$ 664,028	\$ -
Building	6,994,969	5,263,790	6,836,827	4,987,154
Furniture and fixtures	743,533	658,591	864,833	779,891
Computer hardware	510,251	495,612	469,581	469,581
Medical equipment	<u>174,066</u>	<u>174,066</u>	<u>174,066</u>	<u>174,036</u>
	<u>\$ 9,086,847</u>	<u>\$ 6,592,059</u>	<u>\$ 9,009,335</u>	<u>\$ 6,410,662</u>
Net book value		<u>\$ 2,494,788</u>		<u>\$ 2,598,673</u>

7. Deferred Revenue

	2022	2021
Core Operation - Capital Funding	\$ 137,544	\$ -
Consumption and Treatment Services - Capital Funding	261,804	-
Google Digital Lab Grant	-	15,533
Ontario Trillium Foundation (OTF) Grant	-	19,113
Pathways to Education Canada - One Time Grant	-	2,971
Employment and Social Development - Jobs for Youth	-	17,767
United Way - Social Impact Investment Fund	-	25,000
Parkdale Blue Door	-	15,000
Casey House Blue Door	-	15,000
EarlyOn City of Toronto deferred funding	<u>361,347</u>	<u>319,075</u>
Total	<u>\$ 760,695</u>	<u>\$ 429,459</u>

REGENT PARK COMMUNITY HEALTH CENTRE
Notes to Financial Statements
March 31, 2022

8. Restricted Fund - Capital

The Restricted Fund - Capital reflects the net amounts invested in property and equipment. The majority of the acquisitions were funded by The Ontario Health - Toronto Region. The amortization based on the useful life of the assets is also reflected in this fund.

9. Core Operations (Restricted)

The Core Operations are funded by Ontario Health - Toronto Region for the Community Health Centre's day-to-day operations. Any funding unspent at the end of the year and the interest received on these funds is refundable to the Ontario Health - Toronto Region. (note 24)

10. Consumption and Treatment Services (Restricted)

The Consumption and Treatment Services are funded by the Ministry of Health to provide low barrier, life-saving harm reduction services in a stigma-free environment to help reduce the growing number of opioid-related overdose death. Any funding unspent at the end of the year and the interest received on these funds is refundable to the Ministry of Health. (note 25)

11. Internally Restricted Project Funds

a) Growth and Development

This fund represents the excess of receipts over expenditures for non-Ontario Health - Toronto Region grant projects for which the Community Health Centre has gained approval to retain the surpluses. The funds are directed towards specific projects identified from the Community Health Centre's goals and objectives and for which other funding sources cannot be found. These funds can only be used upon approval from the Board.

b) Donations

Donations of a general and designated nature given in support of the Community Health Centre's programs and services.

c) General Administration

This fund was established for administrative charges to the various programs.

12. Greater Toronto Community Health Centre (CHC) Network

This fund was administered by the Community Health Centre on behalf of the network of twenty-two GTA community health centres. Revenue is derived from membership dues or special contributions from the CHCs and is used to pursue projects of common network interest.

13. Clinical Project Funds

a) **Physiotherapy Program**

A program funded through the East End CHC by Ontario Health - Toronto Region that aims to provide individual and group physiotherapy sessions to clients of the Regent Park Community Health Centre.

b) **Substance Use and Addictions Program - Safer Opioid Supply (SUAP SOS)**

This project is an innovative new harm reduction approach that provides people who have opioid use disorder with a reliable pharmaceutical opioid of known quality, quantity, and strength as an alternative to drugs found in the contaminated illegal supply. The goal of the program is to reduce the risks of overdose and other harms stemming from the toxic illegal drug supply for those who are at high risk and are not well connected to existing health and social services. In addition to providing a safer supply of opioids, the DEC ESSP provides opportunities for clients to access a range of program options, as well as wraparound services. DEC-ESSP operates as a collaborative program across three community organizations: Street Health, Regent Park CHC, and South Riverdale CHC.

c) **Blue Door Clinic**

This project's purpose is to improve the health of people with HIV/AIDS (PHAs) who have limited or no health insurance. The Blue Door Clinic continues to be funded by various partners including OHTN's Connection to Care grant as well as the PHAC - Blue Door grant.

d) **Community Immunization Clinic (COVID-19 Vaccine)**

RPCHC along with its partner agencies from Downtown East (DTE) supported the community immunization clinic that was primarily established at Fred Victor's 40 Oak St location and was led by Unity Health in collaboration with various partner organizations from DTE - Ontario Health Team (OHT).

The goal of the clinic was provide low barrier access to the COVID-19 vaccines based on eligibility criteria establish by Public Health authorities. RPCHC also conducted pop-up vaccination clinics at various locations in the community to enhance accessibility and increase vaccination rates in the Regent Park areas.

e) **COVID-19 Testing Clinic**

RPCHC along with its partner agencies from Downtown East (DTE) supported the community testing initiative led by Ontario Health. RPCHC host a series of clinics at the health centre location (465 Dundas St East) and various community locations in collaboration with various partners. The clinics were conducting COVID tests as per the Public Health guidelines for eligible individuals.

f) **General Clinical Programs**

This fund provides compensation for staff time used by other organizations seeking the time of a community nurse.

14. Community Health Project Funds

Externally Restricted

a) **Women's Art Afternoon & Toronto Arts Council**

This fund provides program expenses and purchased services for the "Against All Odds" innovative art program for homeless and marginally housed women and supports a series of free arts workshops, studios and one-on-one mentoring opportunities from visual artists.

b) **General Community Health**

The group of small scale services/programs that have limited resources and are supporting community health initiatives and partnerships with other organizations including community engagement & care, emergency support funds.

c) **Housing Support**

Funded by the City of Toronto, the purpose of this project is to provide outreach and support services, assistance in developing mutual self-help and support networks and assistance in accessing community services to under housed and homeless people in the Regent Park Community.

d) **Reducing Harm through Outreach and Education**

This project's funding is provided by the Toronto Urban Health Fund to promote the health and well-being of street-involved women through a multi-faceted and peer-based approach. Peer harm reduction workers provided workshops, increased awareness of community resources and increased access to supportive environments for vulnerable women.

e) **OHTN - Harm Reduction Research**

Harm Reduction Programming and HIV Prevention for Women, Trans and Non-Binary People who Use Drugs: Co-Creating Gender-Responsive, Sustainable Programming in the Context of Dual Public Health Emergencies

This project aims to enhance the capacity of women, trans, and non-binary people who use drugs (WTNB-PWUD) and service providers at community health centres and AIDS service organizations to meaningfully participate in the co-creation of gender-responsive harm reduction and HIV prevention programming. The project team will evaluate a unique gender-responsive supervised injection service (SIS) as well as mainstream SIS explore what service design elements are successful or could be improved to better address harm reduction, HIV prevention, and HIV treatment needs. From this evaluation, the team will develop a new model of gender-responsive harm reduction programming to address the HIV prevention cascade as well as overdose and other drug-related harms. This project aims to better understand the lived realities of WTNB-PWUD and to make harm reduction and HIV service models more accessible.

This project involves collaboration with the University of Toronto, University of Windsor, Canadian Association of People Who Use Drugs (CAPUD), and the Canadian AIDS Treatment Information Exchange (CATIE).

14. Community Health Project Funds (cont'd)

f) AIDS Bureau Harm Reduction

This project was funded by Minister of Health and Long-Term Care to deliver a range of low threshold harm reduction services and supports to people who use substances and who are at risk for HIV and HCV acquisition and opioid overdose in the downtown east.

g) Coordinated Access to Care from Hospital Emergency Departments (CATCH-ED)

A program funded through the South Riverdale CHC by Ontario Health - Toronto Region designed to connect people with mental health issues who frequently use local emergency departments with primary care and counselling supports.

h) Harm Reduction at Sheltering Site (iPHARE)

This project is a City funded pilot that will run until March 2022. iPHARE was developed in response to Toronto's substantial rise in fatal opioid overdoses and shelter related deaths which increased during the COVID-19 pandemic. RPCHC has two full time Community Health Workers working in partner sites run by Fred Victor and Dixon Hall. iPHARE's primary role is to implement onsite harm reduction services in collaboration with shelter partners, to increase overall harm reduction capacities and overdose preparedness across the sector, decrease stigmas affiliated with substance use and link community members to clinical care and social supports.

i) City of Toronto DTE Special Outreach (COAST)

This project is a low threshold, outreach-based intensive case management team dedicated to building relationships and engaging with individuals who may have multiple barriers to access services in the downtown east. The program is a 2 year pilot funded by the City of Toronto as part of the Downtown East Action Plan and is comprised of a social worker and harm reduction worker.

15. HIV/AIDS Project Funds

Externally Restricted

a) Committee for Accessible AIDS Treatment (CAAT) - HIV/AIDS & Immigration Services

This fund provides for a committee for accessible AIDS treatment which deals with HIV & immigration service accessibility, training and community capacity building.

b) Committee for Accessible AIDS Treatment (CAAT) - Donations

Donations received from other HIV/AIDS agencies and other donors in support of the CAAT's program and services.

15. HIV/AIDS Project Funds (cont'd)

- c) **Committee for Accessible AIDS Treatment (CAAT) - Legacy project**

This fund provides for an increase in the level of social, communal and professional engagement of persons living with HIV/AIDS. It is also intended to increase access to service organizations and collaboration and partnerships among different generations of persons living with HIV/AIDS and service organizations.

- d) **Community Champion HIV/AIDS Advocates Mobilization Project (CHAMP In Action)**

This is a community-based study to evaluate promising strategies that support the development of community champions as key agents to advance HIV/AIDS in three ethno-racial communities.

- e) **Ontario HIV Treatment Network (OHTN) - Rapid Linkage**

This project was funded by the Ontario HIV Treatment Network with the purpose of providing linkage to care/initiation of treatment for precariously insured individuals diagnosed with HIV.

- f) **Ontario HIV Treatment Network - Turning Crisis to Opportunities (OHTN-TCTO)**

The overall objectives of the program of data, evidence-sharing, and research are to engage affected communities and relevant stakeholders to: (1) identify priority community needs and develop responsive innovative interventions; (2) evaluate the effectiveness of community-driven innovative interventions in promoting HIV prevention and linkage to care for our priority populations; and (3) utilize evidence-based strategies to advance organizational and system-wide policy and practice change to reduce health disparities among marginalized and vulnerable PLHIV populations.

- g) **Beyond the Blue Door Research**

This project focuses on engaging affected communities to explore issues impacting health disparities experienced by non-insured or precariously insured people living with HIV/AIDS, evaluate an intervention that supports their linkage to care; and identify strategies to advance policy and service access for these communities.

- h) **Ontario HIV Treatment Network - Ontario Cohort Study (OHTN-OCS)**

Built on the legacy of the HIV Ontario Observational Database (HOOD), the OHTN Cohort Study (OCS) is a long-term research project which aims to improve the lives of people living with HIV/AIDS (PHAs) in Ontario and beyond. As a part of the Ontario HIV Strategy "Focusing our Efforts: Ontario's HIV Strategy to 2026", the OHTN has renewed its commitment to support and enhance the gathering, management and analysis of data reflecting the clinical care and treatment of people with HIV in Ontario.

16. Pathways to Education™ Fund

This fund provides supports for students, other program and operating expenses to run the Pathways to Education™ Program. The Pathways to Education™ funding has been fully spent during the year. The opening fund balance of this fund generated from contributions received before the creation of Pathway to Education Canada, has been transferred to the General Youth & Education Programs established in this fiscal year.

17. Youth Programs

a) **Employment and Social Development Canada - Jobs for Youth**

This program helps all youth (aged 15- 30) to navigate through the labour market and to successfully transition into sustained employment. These objectives are attained by supporting the needs of all youth, especially youth facing barriers to develop skills, knowledge and network through education and skills development and meaningful work experiences.

b) **The Youth Enrichment Academy (YEA!)**

This program was initially funded by the Ontario Trillium Foundation and Canada Summer Jobs in prior years and has now been extended due to new funding from various agencies including United Way – Social Impact Investment Fund, City of Toronto- Social Development Program and the SEEN Collaborative. YEA is a youth-based initiative created to prepare middle schoolers for high school and beyond.

Established by the Regent Park Community Health Centre, the Youth Enrichment Academy (YEA!) addresses early intervention to steer young people away from risk-taking activities. Pertinent issues plaguing youth in these communities include, but are not limited to: violence, poverty, at-risk of dropping out of school, and conflict with the law. The YEA! Program is a direct response to Regent Park and Moss Park's call for more youth-focused programming particularly for those between the ages of 11-14 in grades 6, 7 and 8.

18. Anti-Racism Action Program

The Anti-Racism Action Program (ARAP) will address anti-racism in Regent Park through a trauma-informed community building and engagement lens that informs at all levels (individual, interpersonal, community and at the systems level). By leveraging existing community assets and networks, the project will develop a set of principles, strategies and practices to enhance civic engagement and social participation for Regent Park residents. At the same time, breaking through systemic racialized traumas in hopes of achieving a greater sense of belonging, identity and healing so that residents will have reduced barriers to actively participate and engage in community sports, arts and culture, and in the co-development and implementation of the 31 Action Items of the Regent Park Social Development Plan (SDP) Network

19. General Youth & Education Programs

The group of small scale services/programs that are supporting youth and educational initiatives and partnerships with other organizations.

REGENT PARK COMMUNITY HEALTH CENTRE
Notes to Financial Statements
March 31, 2022

20. EarlyOn (Restricted)

EarlyOn, an externally restricted program, is funded by the City of Toronto. Its purpose is to promote social, emotional, behavioural, physical and cognitive development in children and to strengthen the community around them. The surplus amount, if any, is required to be returned to the City of Toronto. (note 26)

21. EarlyOn - Canada Peri-Natal Nutrition Fund (Restricted)

The purpose of this program is to raise awareness on the importance of nutrition for new mothers and newborns of the community through educational meetings, seminars and workshops as well as distribution of food coupons.

22. EarlyOn - United Way of Greater Toronto Fund (Restricted)

The purpose of this program is to provide early identification and intervention for special needs children aged 0 - 4 to access support after diagnosis or assessment of developmental concerns.

23. EarlyOn - Donations Fund (Internally Restricted)

This internally restricted fund is funded by donations of a general and designated nature given in support of EarlyOn programs and services.

24. Due to Ontario Health - Toronto Region - Core Operation

	2022	2021
Total receipts for operations (page 6)	\$ 8,740,651	\$ 8,560,158
Expenditures eligible for operations (page 6)	<u>8,378,882</u>	<u>8,330,642</u>
Excess of receipts over expenditures	361,769	229,516
Funds transferred to Restricted Fund - Capital to purchase property and equipment (page 6)	(198,811)	(204,502)
Capital funding deferred for future use (page 6)	<u>(137,544)</u>	<u>-</u>
Amounts due to Ontario Health - Toronto Region - Core Operations	<u>\$ 25,414</u>	<u>\$ 25,014</u>
Amounts due to Ontario Health - Toronto Region - Core Operation		
2018/2019	\$ 15,686	\$ 15,686
2019/2020	124,075	124,075
2020/2021	25,014	25,014
2021/2022	<u>25,414</u>	<u>-</u>
	<u>\$ 190,189</u>	<u>\$ 164,775</u>

REGENT PARK COMMUNITY HEALTH CENTRE
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25. Due to Ministry of Health - Consumption and Treatment Services

	2022	2021
Total receipts for operations (page 7)	\$ 1,601,000	\$ 1,163,284
Expenditures eligible for operations (page 7)	<u>1,215,377</u>	<u>1,073,895</u>
Excess of receipts over expenditures	385,623	89,389
Capital funding deferred for future use (page 7)	<u>(261,804)</u>	-
Amounts due to Ministry of Health - Consumption and Treatment Services	<u>\$ 123,819</u>	<u>\$ 89,389</u>
Amounts due to Ministry of Health - Consumption and Treatment Services	-	-
2019/2020	\$ 84,421	\$ 84,421
2020/2021	89,389	89,389
2021/2022	<u>123,819</u>	-
	<u>\$ 297,629</u>	<u>\$ 173,810</u>

26. Due to the City of Toronto

	2022	2021
Total receipts from City of Toronto (page 20)	\$ 917,569	\$ 989,156
Expenditures eligible for operations (page 20)	<u>(949,522)</u>	<u>(1,021,109)</u>
Excess of expenditures over receipts	(31,953)	(31,953)
Ontario Health - Toronto Region - Pay equity subsidy (page 20)	<u>31,953</u>	<u>31,953</u>
Amounts due to the City of Toronto	<u>\$ -</u>	<u>\$ -</u>

REGENT PARK COMMUNITY HEALTH CENTRE
Notes to Financial Statements
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27. Commitments - Lease Agreement

The Diabetes Education Program is committed to a five-year lease ending on June 30, 2024. Annual fiscal rental payments, exclusive of sales taxes, are as follows:

2023	63,377
2024	65,673
2025	<u>16,533</u>
	<u>\$ 145,583</u>

In addition, the Program has committed to pay its proportionate share of realty taxes and common area maintenance.

The Pathways to Education Program is committed under two lease agreements for its premises. Annual fiscal rental payments, exclusive of sales taxes, are as follows:

2023	\$ 125,623
2024	<u>125,820</u>
	<u>\$ 251,443</u>

In addition, the Program has committed to pay its proportionate share of realty taxes and common area maintenance.

The EarlyOn Program has leased office space under a five-year lease from the City of Toronto which ended during the year. They are currently in the process of negotiating a new lease.

28. Financial Instruments

The Community Health Centre's financial instruments recorded on the Statement of Financial Position consist of cash and cash equivalents, amounts receivable and all current liabilities. In management's opinion, the Community Health Centre is not exposed to significant currency, market or credit risks arising from these financial instruments as explained below.

Liquidity Risk

Liquidity risk is the risk that the Community Health Centre may not be able to meet its obligations. To mitigate this risk, the Community Health Centre commits to spending on the various projects only after the funds are received from the various funders or has reasonable assurance that the funds will be received.

Credit Risk

Credit risk is the risk that the Community Health Centre will incur a financial loss if the other party to a financial instrument fails to discharge the obligation. The Community Health Centre is subject to credit risk on its amounts receivable. The Community Health Centre actively manages and monitors its receivables on a regular basis to mitigate this risk.

28. Financial Instruments (cont'd)

Market Risk

Market risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices. Market risk comprises two types of risk: interest rate risk and other price risk. Financial instruments which potentially subject The Community Health Centre to market risk, consist primarily of investments in income funds. However, due to the liquid nature and regular review of the investments, the market risk is minimal.

29. Contingent Liability

The EarlyOn Program is currently in discussion with the City of Toronto and the Ministry of Children, Community and Social Services (MCSS) over a potential rent payable of \$95,000. It is the management's opinion that the discussion will be settled in the organization's favour, that the full amount of \$95,000 will be waived.

30. Significant Event

On March 11, 2020, the World Health Organization categorized COVID-19 as a pandemic. COVID-19 has affected global markets and caused disruptions to domestic and international supply chains.

The financial effect of the COVID-19 pandemic on the Program cannot be reliably estimated. Due to these considerations, no adjustments were made to the balances presented in these financial statements.

31. Comparative Information

Certain figures from the prior year has been reclassified to conform to the current year's financial statement presentation.