



### GRANT APPLICATION

(PLEASE PRINT)

Name of Organization	Clements Centre for Families
Address of Organization	5856 Clements Street Duncan, BC, V9L 3W3
Full Mailing Address	5856 Clements Street Duncan, BC, V9L 3W3
Telephone Number & Email	(250) 746-4135, jlking@clementscentre.org
Contact Person/Title	Juliet King, Fundraising and Communications Coordinator

**Primary purpose of organization:** We bring hope, belonging, and independence to children, youth, and adults with developmental disabilities and their families by offering programs and services that promote participation.

**Category under which greatest portion of services fall:**

- Social Service
- Sports
- Cultural
- Economic Development
- Other \_\_\_\_\_

**Services available to all members of community:**  Yes  No

If no, please list criteria for receiving your service: \_\_\_\_\_

**Total Number of people that used your service last year:** Just over two thousand

**Approximate number of your clients that reside in North Cowichan:** 545

*(Please note that North Cowichan includes the communities of Chemainus, Crofton, Maple Bay, and the Duncan area north of the Cowichan River, and outside the one square mile Duncan core.)*

**Amount of grant requested:** \$7500

**Describe how the grant will be used:** *(e.g. special projects, operations, maintenance, etc.)*

Clements Centre for families is dedicated to creating an inclusive environment for all members of the community to feel safe and welcome. We are currently facing inclusivity barriers at our Banks Road location due to out of date and inaccessible bathroom layouts (2 bathrooms). With the support of the Municipality of North Cowichan's Grant-in-aid Program Banks Road will be able to receive the necessary renovations to ensure the highest health, safety, gender inclusive and accessibility standards, ensuring staff, parents, children and adults to utilize this vital space during program hours. Further impacts include external organizations who utilize this like the Hiye'yu Lelum-House of friendship, Child Care Resource and Referral. Renovations funded by this grant will include revised bathroom layout for accessibility, updated sink, vanity, toilets, fixtures, facets and a size inclusive change table. We are estimating a cost of \$3,750 per bathroom.

**In order to be considered for a Municipal grant, please ensure that you enclose the following:**

1. the most recent financial statement, and
2. the proposed operating budget.

**Other Information:**

Have you received a previous grant from the Municipality?  Yes  No

Have you applied to another local government for funding?  Yes  No

If yes, please list: \_\_\_\_\_

**Applicant's signature** Juliet King

Digitally signed by Juliet King  
Date: 2023.10.11 12:21:40 -07'00'

**Date** Oct 11, 2023

**In order to be eligible for consideration for a 2024 grant-in-aid, this application and all requested supporting materials must be received no later than October 15th, 2023.**

Print Form

**CLEMENTS CENTRE SOCIETY**

**FINANCIAL STATEMENTS**

**MARCH 31, 2022**

**(Audited)**

# Independent auditor's report

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Grant Thornton LLP  
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Duncan, BC  
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To the Members of the

**CLEMENTS CENTRE SOCIETY**

## Qualified Opinion

We have audited the financial statements of Clements Centre Society ("the Society"), which comprises the statement of financial position as at March 31, 2022, and the statements of operations, changes in fund balances and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

In our opinion, except for the effects of the matter described in the Basis of Qualified Opinion paragraph, these financial statements present fairly, in all material respects, the financial position of the Clements Centre Society as at March 31, 2022 and the results of its 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 charitable organizations, the Society derives revenue from donations, the completeness of which is not susceptible to satisfactory audit verification. Accordingly, our verification of donations was limited to the amounts recorded in the records of the Society, and we were not able to determine whether any adjustments might be necessary to donation revenue, excess of revenue over expenses, assets and fund balances.

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the Society 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 these financial statements in accordance with Canadian accounting standards for not-for-profit organizations, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Society'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 Society or to cease operations, or has no realistic alternative but to do so.

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

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

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

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

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

## Other Regulatory Matter

As required by the Society Act, we report that, in our opinion, the accounting principles in the Canadian accounting standards for not-for-profit organizations have been applied on a consistent basis.

**FIPPA s. 22(1)**



Duncan, BC, Canada  
September 13, 2022

Chartered Professional Accountants

**CLEMENTS CENTRE SOCIETY**  
**STATEMENT OF FINANCIAL POSITION**  
**AS AT MARCH 31, 2022**

(Audited)

			<u>2022</u>	<u>2021</u>
	Operating Fund	Capital Asset Fund	Total	Total
<b>CURRENT ASSETS</b>				
Cash and short term investments	\$ 1,863,474	\$ -	\$ 1,863,474	\$ 1,627,441
Accounts receivable	38,330	-	38,330	10,015
Goods and services tax receivable	39,373	-	39,373	32,208
Inventory	4,922	-	4,922	5,981
Prepaid expenses	<u>139,199</u>	<u>-</u>	<u>139,199</u>	<u>114,268</u>
	<u>2,085,298</u>	<u>-</u>	<u>2,085,298</u>	<u>1,789,913</u>
<b>RESTRICTED CASH (Note 10)</b>	<u>-</u>	<u>977,764</u>	<u>977,764</u>	<u>1,399,107</u>
<b>CAPITAL ASSETS (Note 3)</b>	<u>-</u>	<u>4,169,177</u>	<u>4,169,177</u>	<u>3,518,409</u>
	<u>\$ 2,085,298</u>	<u>\$ 5,146,941</u>	<u>\$ 7,232,240</u>	<u>\$ 6,707,430</u>
<b>CURRENT LIABILITIES</b>				
Accounts payable & accrued liabilities	\$ 899,887	\$ -	\$ 899,887	\$ 664,339
Government remittances - Worksafe BC	37,573	-	37,573	29,495
Demand bank loan (Note 5)	-	132,124	132,124	330,970
Deferred contributions (Note 6)	<u>801,244</u>	<u>-</u>	<u>801,244</u>	<u>635,887</u>
	<u>1,738,704</u>	<u>132,124</u>	<u>1,870,828</u>	<u>1,660,691</u>
<b>LONG TERM</b>				
Accrued sick leave (Note 2)	322,859	-	322,859	298,558
Accrued severance (Note 2)	56,463	-	56,463	61,634
Obligations under capital lease	<u>-</u>	<u>11,545</u>	<u>11,545</u>	<u>15,306</u>
	<u>379,322</u>	<u>11,545</u>	<u>390,867</u>	<u>375,498</u>
<b>FUND BALANCES</b>				
Invested in capital assets	-	4,025,509	4,025,509	3,172,134
Internally & externally restricted (Note 10)	-	977,764	977,764	1,399,107
Unrestricted	<u>(32,728)</u>	<u>-</u>	<u>(32,728)</u>	<u>100,000</u>
	<u>(32,728)</u>	<u>5,003,273</u>	<u>4,970,545</u>	<u>4,671,241</u>
	<u>\$ 2,085,298</u>	<u>\$ 5,146,941</u>	<u>\$ 7,232,240</u>	<u>\$ 6,707,430</u>

Director

FIPPA s. 22(1)

Director

**CLEMENTS CENTRE SOCIETY**  
**STATEMENT OF CHANGES IN FUND BALANCES**  
**FOR THE YEAR ENDED MARCH 31, 2022**

(Audited)

	Operating Fund	Capital Asset Fund	<u>2022</u> Total	<u>2021</u> Total
FUND BALANCES, beginning of year	\$ 531,442	\$ 4,139,799	<b>\$ 4,671,241</b>	\$ 4,266,471
EXCESS OF REVENUE OVER EXPENSES	517,609	(218,305)	<b>299,304</b>	404,770
INTERFUND TRANSFERS				
Repayment of long term debt & capital lease	(3,761)	3,761	-	-
Repayment of demand loan	(198,846)	198,846	-	-
Transfers	(46,385)	46,385	-	-
Capital assets purchased	<u>(832,787)</u>	<u>832,787</u>	<u>-</u>	<u>-</u>
FUND BALANCES, end of year	\$ (32,728)	\$ 5,003,273	<b>\$ 4,970,545</b>	\$ 4,671,241
	<u>=====</u>	<u>=====</u>	<u>=====</u>	<u>=====</u>

**CLEMENTS CENTRE SOCIETY**

STATEMENT OF OPERATIONS

FOR THE YEAR ENDED MARCH 31, 2022

(Audited)

			<u>2022</u>	<u>2021</u>
	Operating Fund	Capital Asset Fund	Total	Total
<b>REVENUES</b>				
Government contracts and grants (Note 8)	\$ 10,367,756	\$ -	<b>\$ 10,367,756</b>	\$ 9,792,112
Fees for services	21,167	-	<b>21,167</b>	33,457
Contract and product sales	104,128	-	<b>104,128</b>	81,097
Gaming grant	45,000	-	<b>45,000</b>	36,620
Donations	87,472	16,824	<b>104,296</b>	91,430
United Way	5,000	-	<b>5,000</b>	18,176
Interest	6,368	15,148	<b>21,516</b>	30,888
Fund raising	274	-	<b>274</b>	9,117
Other income	71,437	-	<b>71,437</b>	55,760
Rental	<u>39,975</u>	<u>-</u>	<b><u>39,975</u></b>	<u>34,136</u>
	<u>10,748,577</u>	<u>31,972</u>	<b><u>10,780,549</u></b>	<u>10,182,793</u>
<b>EXPENSES</b>				
Salaries and benefits	7,118,976	-	<b>7,118,976</b>	6,589,422
Program	2,498,414	-	<b>2,498,414</b>	2,403,683
Occupancy	361,073	-	<b>361,073</b>	326,655
Amortization	-	241,784	<b>241,784</b>	204,408
Office	141,299	-	<b>141,299</b>	122,306
Transportation	111,206	-	<b>111,206</b>	118,035
Interest on long term debt & demand loan	<u>-</u>	<u>8,493</u>	<b><u>8,493</u></b>	<u>13,514</u>
	<u>10,230,968</u>	<u>250,277</u>	<b><u>10,481,245</u></b>	<u>9,778,023</u>
<b>EXCESS OF REVENUE OVER EXPENSES</b>	<b><u>\$ 517,609</u></b>	<b><u>\$ (218,305)</u></b>	<b><u>\$ 299,304</u></b>	<b><u>\$ 404,770</u></b>

**CLEMENTS CENTRE SOCIETY**

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED MARCH 31, 2022

(Audited)

	<u>2022</u>	<u>2021</u>
<b>OPERATING ACTIVITIES</b>		
Cash received from:		
Provincial government for operations	\$ 10,467,810	\$ 9,892,194
Services, contracts and product sales	125,295	114,554
Bingo	45,000	36,620
United Way	5,000	18,176
Donations	104,296	91,430
Interest	21,567	30,888
Miscellaneous, rentals and memberships	110,786	99,013
Cash paid for:		
Salaries and benefits	(7,048,897)	(6,535,445)
Programs	(2,333,771)	(2,149,626)
Occupancy	(386,004)	(324,910)
Transportation and office	(219,185)	(207,029)
Interest	(41,813)	(45,143)
<b>NET CASH GENERATED THROUGH OPERATING ACTIVITIES</b>	<b><u>850,084</u></b>	<b><u>1,020,722</u></b>
<b>FINANCING AND INVESTING ACTIVITIES</b>		
Purchase of capital assets	(832,787)	(764,819)
Repayment of demand loan	(198,846)	(94,951)
Repayment of capital lease	(3,761)	(3,626)
<b>NET CASH USED BY FINANCING AND INVESTING ACTIVITIES</b>	<b><u>(1,035,394)</u></b>	<b><u>(863,396)</u></b>
<b>INCREASE IN CASH AND CASH EQUIVALENTS</b>	<b>(185,310)</b>	<b>157,326</b>
<b>CASH AND CASH EQUIVALENTS, beginning of year</b>	<b><u>3,026,548</u></b>	<b><u>2,869,222</u></b>
<b>CASH AND CASH EQUIVALENTS, end of year</b>	<b><u>\$ 2,841,238</u></b>	<b><u>\$ 3,026,548</u></b>
<b>REPRESENTED BY:</b>		
Unrestricted cash	\$ 1,863,474	\$ 1,627,441
Internally & externally restricted cash	<u>977,764</u>	<u>1,399,107</u>
	<b><u>\$ 2,841,238</u></b>	<b><u>\$ 3,026,548</u></b>



## CLEMENTS CENTRE SOCIETY

### NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED MARCH 31, 2022

(Audited)

#### 1. STATUS AND PURPOSE OF THE SOCIETY

The Clements Centre Society is a registered non-profit charitable organization incorporated in 1957 under the Society Act of British Columbia. The Society envisions a community in which all individuals are included, accepted and valued.

#### 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements have been prepared in accordance with Canadian Accounting Standards for Not-for-Profit Organizations (ASNPO) and include the following significant accounting policies:

##### (a) FUND ACCOUNTING

The Society follows the restricted fund method of accounting for contributions. The Operating Fund reports unrestricted assets, liabilities, revenues and expenses related to the Society's operating activities. The Capital Asset Fund reports the ownership and equity related to the Society's capital assets. The Replacement Reserve Fund reports the externally restricted assets, liabilities, revenues, and expenses related to capital asset replacement activities for certain housing operations.

##### (b) REVENUE RECOGNITION

Restricted contributions related to general operations are recognized as revenue of the Operating Fund in the year in which the related expenses are incurred. All other restricted contributions are recognized as revenue of the appropriate restricted fund. Unrestricted contributions are recognized as revenue of the Operating Fund in the year received or receivable if the amount can be reasonably estimated and collection is reasonably assured.

##### (c) MEASUREMENT UNCERTAINTY

The preparation of financial statements in conformity with Canadian Accounting Standards for Not-For-Profit Organizations requires management to make estimates and assumptions that affect the reported amount of assets and liabilities, disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the period. Such estimates are periodically reviewed and any adjustments necessary are reported in earnings in the period in which they become known. Actual results could differ from these estimates. These estimates include, but are not limited to, accrued sick leave, accrued severance, amortization of capital assets and certain accrued liabilities.

The amounts recorded for accrued severance are estimated based on individual employee contracts for non-union staff in effect as at March 31, 2022. Because the amount was not actuarially determined, the actual liability may vary from this estimate.

**CLEMENTS CENTRE SOCIETY**

**NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED MARCH 31, 2022**

(Audited)

**2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

**(d) CASH AND SHORT TERM INVESTMENTS**

Cash and short term investments consist of cash on hand, balances and term deposits with banks. The term deposits bear interest at rates between 0.75% and 3.00% with maturity dates between October 2022 and February 2023.

**(e) INVENTORY**

Inventory is valued at the lower of cost and net realizable value. The determination of cost is on a first in first out basis.

**(f) CAPITAL ASSETS AND AMORTIZATION**

Capital assets are stated at cost or deemed cost less accumulated amortization. Expenditures for additions and expenditures which substantially increase the useful life of existing assets are capitalized.

Capital assets are amortized over their estimates useful lives on a declining balance or straight-line basis at the following rates:

Building - 5%  
Furnishings and equipment - 20%  
Computers - 3 years  
Paving and fencing - 5%  
Automotive - 30%

In the years of acquisition and disposition, one-half of the year's amortization is recorded.

**(g) LEASES**

Leases that substantially transfer all of the benefits of and risks of ownership of property to the Society are accounted for as capital leases. At the time a capital lease is entered into, an asset is recorded along with its related long-term obligations. Equipment recorded under capital lease is being amortized on the same basis as described in note (f) above. Rental payments under operating leases are expensed as incurred.

**CLEMENTS CENTRE SOCIETY**

**NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED MARCH 31, 2022**

(Audited)

**2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

**(h) DONATED MATERIALS, EQUIPMENT AND SERVICES**

Donated materials, equipment and services that normally would have been purchased by the Society, are recorded at its estimated fair market value if such a value is readily determinable.

**(i) FINANCIAL INSTRUMENTS**

Financial instruments are recorded at fair value when acquired or issued. In subsequent periods, financial assets with actively traded markets are reported at fair value, with any unrealized gains and losses reported in income. All other financial instruments are reported at amortized cost, and tested for impairment at each reporting date. Transaction costs on the acquisition, sale, or issue of financial instruments are expensed when incurred.

The Society's financial instruments consist of cash and cash equivalents, short-term investments, accounts receivable, accounts payable and accrued liabilities, demand loans, and long term debt.

Unless otherwise noted, it is managements opinion that the Society is not exposed to significant interest rate, currency, or credit risks arising from these financial instruments.

**(j) ALLOCATION OF EXPENSES**

The Society engages in various programs that meet their internal mandate. The costs of each program includes personnel, premises and other expenses that are directly related to providing the program. In addition the Society incurs a number of general support expenses that are common to the administration of the organization and each of its programs. It is the policy of the Society to allocate the administrative costs to the various programs based on either the programs usage of administration or at the level required by the organization that provides the program funding to the Society. During the year ended March 31, 2022 the Society allocated administration expenses at a rate of 8% to 10% of the programs revenues.

**(k) ACCRUED SICK LEAVE**

Accrued sick leave represents the funding for sick days provided by Government funding that has not been used as of March 31, 2022. Under the terms of employment, unionized employees are allocated one sick day per month of employment and any sick leave not taken in a year is carried forward to a maximum accumulation of 156 days for each employee.

**CLEMENTS CENTRE SOCIETY**

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED MARCH 31, 2022

(Audited)

**3. CAPITAL ASSETS**

	<u>Cost</u>	<u>Accumulated Amortization</u>	<u>2022</u>	<u>2021</u>
Land	\$ 846,990	\$ -	\$ 846,990	\$ 723,373
Buildings	4,535,436	1,827,945	2,707,491	1,807,213
Furnishings, equipment & computers	1,221,617	984,854	236,763	159,039
Paving and fencing	238,668	41,148	197,520	53,536
Automotive	607,391	426,978	180,413	191,275
Asset under construction	-	-	-	583,973
	<u>\$ 7,450,102</u>	<u>\$ 3,280,925</u>	<u>\$ 4,169,177</u>	<u>\$ 3,518,409</u>

**4. BANK INDEBTEDNESS**

The Society has an overdraft agreement to a maximum of \$75,000 which bears interest at the Bank's prime lending rate plus 0.75% per annum. As at March 31, 2022 the balance utilized was \$nil (2021 - \$nil)

**5. DEMAND BANK LOAN**

The Society has two outstanding demand loans with the Bank of Montreal. Demand loans bear interest at the bank's prime lending rate plus 1% per annum and are repayable in monthly blended payments that range from \$1,117 and \$1,449. The loans are due on demand and are secured by certain term deposits held at the bank by the Society and certain property with a net book value of \$923,430 (2021 - \$954,163).

**6. DEFERRED CONTRIBUTIONS**

Deferred contributions reported in the Operating Fund represent amounts received that are externally restricted for subsequent years. Changes in the deferred contributions balance are as follows:

	<u>2022</u>	<u>2021</u>
Balance, beginning of year	\$ 635,887	\$ 584,211
Amount recognized as revenue in the year	(575,452)	(206,509)
Amounts received for next years operations	<u>740,809</u>	<u>258,185</u>
Balance, end of year	<u>\$ 801,244</u>	<u>\$ 635,887</u>

**CLEMENTS CENTRE SOCIETY**

**NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED MARCH 31, 2022**

(Audited)

**7. PENSION LIABILITY**

The Society and certain employees contribute to the Municipal Pension Plan (the plan), a jointly trustee pension plan. The Public Service Pension Board of Trustees, representing plan members and employers, is responsible for administering the plan, including investment of the assets and administration of benefits. The plan is a multi-employer defined benefit pension plan. Basic pension benefits are based on a formula. The plan has about 330,000 active, inactive, and retired members.

The most recent valuation as at December 31, 2018 indicated a surplus of \$2.87 million basic pension benefits. The next valuation was at December 31, 2021 with results available later in 2022. The actuary does not attribute portions of the unfunded liability to individual employers. The Society paid \$380,604 (2021 - \$327,167) for employer contributions to the plan for the year ended March 31, 2022.

**8. ECONOMIC DEPENDENCE**

The Society has a significant amount of revenues derived from government contracts. Revenues from government contracts represents 92% (2021 - 95%) of total revenues.

**9. EMPLOYEE REMUNERATION**

As required by the Societies Act of British Columbia, the Society paid \$507,530 (2021 - \$324,000) in employment remuneration to six (2021 - four) staff whose remuneration was at least \$75,000 during the fiscal year.

**10. RESTRICTED ASSETS**

Internally Restricted

During the 2009 fiscal year, the Society's board of directors approved the implementation of the following internally restricted reserve funds up to a maximum target of \$1,812,317 (2021 - \$1,735,701):

- Building, furnishings and equipment - 10% of insured value
- Automotive - 10% of the insured values of all vehicles owned, excluding vehicles purchased via external funding.
- Contingency - 1.5 months of non-subcontract revenue

The purpose of the reserve is to provide sufficient funds for the future replacement of certain capital assets and for future contingencies. The Society's board of directors has internally restricted \$977,764 (2021 - \$1,149,107) related to these reserve funds.

**Clements Centre Society**  
**Schedule of Program Revenue and Expenses**  
**For The Period Ended March 31, 2022**

(Unaudited)

Programs	Contract Revenue	Other Revenue	Operating Expenses	Surplus/ (Deficit)	per Budget
<b>Community Living British Columbia</b>					
Campbell Street Group Home	\$ 814,228	\$ 1,868	\$ 827,385	\$ (11,289)	\$ (10,854)
Marchmont Street Group Home	\$ 862,582	\$ -	\$ 868,946	\$ (6,364)	\$ (11,013)
Ryall Road Group Home	\$ 805,383	\$ -	\$ 781,746	\$ 23,637	\$ (10,832)
Home Sharing	\$ 1,561,658	\$ -	\$ 1,561,658	\$ -	\$ (1)
Semi-Independent Living Program	\$ 455,843	\$ 4,009	\$ 517,247	\$ (57,395)	\$ (75,000)
South End Day Program	\$ 477,320	\$ 778	\$ 428,056	\$ 50,043	\$ -
Activation Day Program/LOCAL	\$ 810,442	\$ 1,860	\$ 820,126	\$ (7,824)	\$ (3,671)
Lunch on Clements Day Program	\$ -	\$ -	\$ -	\$ -	\$ -
Supported Employment Program	\$ 339,715	\$ -	\$ 343,940	\$ (4,225)	\$ (38,000)
PIC Day Program	\$ 77,901	\$ -	\$ 76,297	\$ 1,604	\$ (6,744)
Next Step	\$ 246,617	\$ 699	\$ 208,659	\$ 38,656	\$ -
Yellow House Program	\$ 192,371	\$ -	\$ 186,129	\$ 6,242	\$ -
<b>Total Community Living</b>	<b>\$ 6,644,059</b>	<b>\$ 9,214</b>	<b>\$ 6,620,188</b>	<b>\$ 33,084</b>	<b>\$ (156,115)</b>
<b>Ministry of Children and Family Development</b>					
Sundrops - CDT	\$ 1,351,232	\$ 18,686	\$ 1,370,375	\$ (457)	\$ (21,999)
Supported Child Development	\$ 1,130,015	\$ 150	\$ 1,139,521	\$ (9,356)	\$ (6,000)
Behaviour Therapy	\$ 80,263	\$ -	\$ 80,043	\$ 220	\$ -
Children's Family Support Program	\$ 292,445	\$ 3,095	\$ 303,752	\$ (8,212)	\$ (10,000)
Child Care Resource and Referral - Cowichan	\$ 278,256	\$ 3,209	\$ 266,572	\$ 14,893	\$ (365)
Child Care Resource and Referral - Regional	\$ 128,507	\$ -	\$ 126,828	\$ 1,679	\$ -
<b>Total Ministry of Children</b>	<b>\$ 3,260,718</b>	<b>\$ 25,140</b>	<b>\$ 3,287,090</b>	<b>\$ (1,233)</b>	<b>\$ (38,364)</b>
<b>Non Ministry Funded</b>					
Mindful Mouthful	\$ -	\$ 111,985	\$ 179,785	\$ (67,800)	\$ (43,493)
Employment Project	\$ -	\$ 9,262	\$ 5,608	\$ 3,655	\$ -
<b>Total Programs Surplus/Deficit</b>	<b>\$ 9,904,777</b>	<b>\$ 155,600</b>	<b>\$ 10,092,671</b>	<b>\$ (32,294)</b>	<b>\$ (237,972)</b>
<b>Fundraising</b>					
Family Resource	\$ 18,000	\$ -	\$ 62,681	\$ (44,681)	\$ (52,103)
Seasons / Ryall Road Gardens	\$ -	\$ 25	\$ 11,180	\$ (11,155)	\$ (11,250)
Donations	\$ -	\$ 104,296	\$ -	\$ 104,296	\$ 110,765
Community Gaming Grants	\$ -	\$ 45,000	\$ -	\$ 45,000	\$ 45,000
Grants - Other	\$ -	\$ 449,979	\$ -	\$ 449,979	\$ 457,914
<b>Total Fundraising</b>	<b>\$ 18,000</b>	<b>\$ 599,300</b>	<b>\$ 73,861</b>	<b>\$ 543,438</b>	<b>\$ 550,326</b>
<b>Administration</b>					
Administration	\$ -	\$ 62,948	\$ 255,343	\$ (192,395)	\$ (223,212)
Clements Buildings	\$ -	\$ 39,975	\$ 59,370	\$ (19,445)	\$ (89,142)
<b>Total Administration</b>	<b>\$ -</b>	<b>\$ 102,923</b>	<b>\$ 314,713</b>	<b>\$ (211,840)</b>	<b>\$ (312,354)</b>
	<b>\$ 9,922,777</b>	<b>\$ 857,823</b>	<b>\$ 10,481,246</b>	<b>\$ 299,304</b>	<b>\$ -</b>