

September 23, 2019

Cora Gajari  
Carmichael Outreach Inc.  
1908 7th Ave.  
Regina, SK S4R 5C9

Dear Cora:

RE: Fiscal Year-end June 30, 2019

We have completed our audit of the financial statements of Carmichael Outreach Inc. ("the Organization") for the year ended June 30, 2019 and enclose the following:

**FINANCIAL STATEMENTS**

1. An electronic copy of the June 30, 2019 audited financial statements for the Organization.

**TAX RETURNS**

**Federal**

1. An electronic copy of the organization's June 30, 2019 registered charity tax return with supporting schedules.

**OTHER ENCLOSURES**

1. An electronic copy of our Management Letter.
2. An electronic copy of our Audit Findings report.
3. An electronic copy of the year-end journal entries as previously reviewed and approved by you and a copy of the closing trial balance for your records. Please ensure that these journal entries are posted to your general ledger, the general ledger is properly closed and your retained earnings balance agrees to the enclosed financial statements.
4. An electronic copy of the Summary of Differences.

All records and documents should be retained in safekeeping for a minimum of seven years in the event that the Canada Revenue Agency demands them for audit purposes. This seven-year period is by Statute and, even after this time, the Canada Revenue Agency's permission to destroy records should be obtained.

We thank you for appointing our Firm as your auditors. Please contact us at any time if you have questions on accounting, finance, tax or other general business concerns. We would also be pleased to discuss our suite of services with your friends and business associates. We appreciate your business and any referrals you may make to our Firm.

If you have any questions or comments, or if we can be of additional assistance, please feel free to contact Michelle Dulmage at (306) 790-7944 or myself at (306) 790-7918.

Sincerely,

A handwritten signature in dark ink, reading "Gisele Bourgeois". The signature is fluid and cursive, with the first name "Gisele" and last name "Bourgeois" clearly distinguishable.

Gisele Bourgeois, CPA, CA  
Assurance Services

/ss/jd

Encls.

Client #66973

**Carmichael Outreach Inc.**  
**Financial Statements**  
*June 30, 2019*

## Management's Responsibility

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To the Members of Carmichael Outreach Inc.:

Management is responsible for the preparation and presentation of the accompanying financial statements, including responsibility for significant accounting judgments and estimates in accordance with Canadian accounting standards for not-for-profit organizations. This responsibility includes selecting appropriate accounting principles and methods, and making decisions affecting the measurement of transactions in which objective judgment is required.

In discharging its responsibilities for the integrity and fairness of the financial statements, management designs and maintains the necessary accounting systems and related internal controls to provide reasonable assurance that transactions are authorized, assets are safeguarded and financial records are properly maintained to provide reliable information for the preparation of financial statements.

The Board of Directors are composed primarily of Directors who are neither management nor employees of the Organization. The Board is responsible for overseeing management in the performance of its financial reporting responsibilities. The Board fulfils these responsibilities by reviewing the financial information prepared by management and discussing relevant matters with management and external auditors. The Board is also responsible for recommending the appointment of the Organization's external auditors.

MNP LLP is appointed by the members to audit the financial statements and report directly to them; their report follows. The external auditors have full and free access to, and may meet periodically and separately with, both the Board and management to discuss their audit findings.

September 18, 2019

  
\_\_\_\_\_  
Executive Director

# Independent Auditor's Report

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To the of Carmichael Outreach Inc.:

## Qualified Opinion

We have audited the financial statements of Carmichael Outreach Inc. (the "Organization"), which comprise the statement of financial position as at June 30, 2019, and the statements of operations, changes in net assets 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 section of our report, the accompanying financial statements present fairly, in all material respects, the financial position of the Organization as at June 30, 2019, 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 not-for-profit organizations, Carmichael Outreach Inc. derives a portion of its revenue from cash donations and fundraising, the completeness of which are not susceptible to satisfactory audit verification. Accordingly, our verification of these revenues was limited to the amounts recorded in the records of Carmichael Outreach Inc., and we are not able to determine whether any adjustments might be necessary to revenue, deficiency of revenue over expenses, assets and net assets.

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Organization in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified opinion.

## Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with Canadian accounting standards for not-for-profit organizations, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

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

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

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

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.

## Independent Auditor's Report Continued

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- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Organization's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Organization to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Regina, Saskatchewan

September 18, 2019

*MNP LLP*

Chartered Professional Accountants

# Carmichael Outreach Inc. Statement of Financial Position

*As at June 30, 2019*

	2019	2018
<b>Assets</b>		
<b>Current</b>		
Cash	254,030	179,393
Accounts receivable	10,251	52,534
Goods and Service Tax receivable	7,138	5,969
Prepaid expenses and deposits	1,569	1,500
	272,988	239,396
<b>Capital assets (Note 3)</b>	955,453	708,124
	1,228,441	947,520
<b>Liabilities</b>		
<b>Current</b>		
Accounts payable and accruals (Note 5)	95,159	50,951
Deferred contributions (Note 6)	40,133	32,500
Deferred contributions related to capital assets (Note 7)	384,661	154,113
Current portion of term loan due on demand (Note 8)	3,836	-
Term loans due on demand (Note 8)	418,564	422,400
	942,353	659,964
<b>Subsequent events (Note 9)</b>		
<b>Net Assets</b>		
Invested in capital assets	148,391	131,611
Unrestricted	137,697	155,945
	286,088	287,556
	1,228,441	947,520

Approved on behalf of the Board

  
Director

  
Director

*The accompanying notes are an integral part of these financial statements*

**Carmichael Outreach Inc.**  
**Statement of Operations**  
*For the year ended June 30, 2019*

	2019	2018
<b>Revenue</b> <i>(Schedule 1)</i>	<b>804,511</b>	922,224
<b>Expenses</b>		
Salaries and benefits	437,076	549,678
Office supplies	60,359	60,547
Grants	47,138	54,568
Fundraising	37,567	69,545
Amortization	36,627	40,291
Donations	25,039	32,500
Vehicle expense	22,636	22,212
Interest on long-term debt	22,331	22,986
Programming	22,197	10,572
Contract	17,491	31,455
Professional fees	17,111	11,727
Capital campaign	9,893	17,072
Administrative	9,844	12,827
Repairs and maintenance	8,479	12,659
Telephone	7,896	8,026
Property taxes	7,542	11,020
Insurance	6,546	5,705
Advertising	3,834	1,970
Volunteer	2,873	1,790
Utilities	2,095	7,246
Bank charges and interest	1,126	3,363
Janitorial	74	26
Miscellaneous	-	100
	<b>805,774</b>	987,885
<b>Deficiency of revenue over expenses before other items</b>	<b>(1,263)</b>	(65,661)
<b>Other items</b>		
(Loss) gain on disposal of capital assets	(205)	243,525
<b>(Deficiency) excess of revenue over expenses</b>	<b>(1,468)</b>	177,864

*The accompanying notes are an integral part of these financial statements*



**Carmichael Outreach Inc.**  
**Statement of Changes in Net Assets**  
*For the year ended June 30, 2019*

<b>Net assets beginning of year</b>	<b>131,611</b>	<b>155,945</b>	<b>287,556</b>	109,692
<b>(Deficiency) excess of revenue over expenses</b>	<b>-</b>	<b>(1,468)</b>	<b>(1,468)</b>	177,864
<b>Purchase of capital assets (Note 3)</b>	<b>284,160</b>	<b>(284,160)</b>	<b>-</b>	-
<b>Gain (loss) on disposal of capital assets</b>	<b>(205)</b>	<b>205</b>	<b>-</b>	-
<b>Increase in deferred revenue for capital projects (Note 3)</b>	<b>(230,548)</b>	<b>230,548</b>	<b>-</b>	-
<b>Amortization</b>	<b>(36,627)</b>	<b>36,627</b>	<b>-</b>	-
<b>Net assets, end of year</b>	<b>148,391</b>	<b>137,697</b>	<b>286,088</b>	287,556

*The accompanying notes are an integral part of these financial statements*

**Carmichael Outreach Inc.**  
**Statement of Cash Flows**  
*For the year ended June 30, 2019*

	<b>2019</b>	<b>2018</b>
<b>Cash provided by (used for) the following activities</b>		
<b>Operating activities</b>		
Cash receipts from grants, fundraising, and donations	<b>1,034,447</b>	933,415
Cash paid to suppliers	<b>(200,839)</b>	(339,100)
Cash paid for salaries and benefits	<b>(451,355)</b>	(531,963)
	<b>382,253</b>	62,352
<b>Financing</b>		
Repayment of term loan due on demand	-	(217,600)
Interest paid	<b>(23,457)</b>	(26,349)
Investment income	<b>1</b>	3
<b>Investing</b>		
Purchase of capital assets	<b>(284,160)</b>	(61,273)
Proceeds on disposal of capital assets	-	371,701
<b>Increase in cash resources</b>	<b>74,637</b>	128,834
<b>Cash resources, beginning of year</b>	<b>179,393</b>	50,559
<b>Cash resources, end of year</b>	<b>254,030</b>	179,393

*The accompanying notes are an integral part of these financial statements*

**1. Incorporation and nature of the organization**

The Organization was incorporated under the The Non-Profit Corporations Act of Saskatchewan as a not-for-profit organization and is a registered charity under the Income Tax Act. Its principal activities include providing facilities, recreation, social activities, education, clothing, food, household goods and other necessities to people in need in the City of Regina and surrounding area.

**2. Significant accounting policies**

The financial statements have been prepared in accordance with Canadian accounting standards for not-for-profit organizations as issued by the Accounting Standards Board in Canada and include the following significant accounting policies:

***Cash and cash equivalents***

Cash and cash equivalents include balances with banks and short-term investments with maturities of three months or less. Cash subject to restrictions that prevent its use for current purposes is included in restricted cash.

***Contributed goods and services***

The Organization recognizes donated goods and services when the fair values of such items are known or can be reasonably determined and they are used in the normal course of the Organization's operations and would otherwise have been purchased.

***Capital assets***

Capital assets are recorded at cost. The cost for contributed capital assets is considered to be fair value at the date of contribution.

Amortization is provided using the declining balance method at rates intended to amortize the cost of assets over their estimated useful lives.

	<b><i>Rate</i></b>
Buildings	4 %
Automotive	30 %
Computer equipment	45 %
Equipment	20 %

***Long-lived assets***

Long-lived assets consist of capital assets. Long-lived assets held for use are measured and amortized as described in the applicable accounting policies.

The Organization performs impairment testing on long-lived assets held for use whenever events or changes in circumstances indicate that the carrying value of the asset, or group of assets, may not be recoverable. Impairment losses are recognized when the undiscounted future cash flows from its use and disposal are less than the asset's carrying amount. Impairment is measured as the amount by which the asset's carrying value exceeds its fair value. Any impairment is included in excess of revenue over expenses for the year.

***Revenue recognition***

The Organization follows the deferral method of accounting for contributions. Restricted contributions are recognized as revenue in the year in which the related expenses are incurred. Unrestricted contributions are recognized as revenue when received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured.

Fundraising revenue is recognized when received.

Donations and grants received that are capital in nature are deferred and recognized over the useful life of the related contributed capital asset.

**2. Significant accounting policies** *(Continued from previous page)*

***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 amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenue and expenses during the reporting period.

Accounts receivable are stated after evaluation as to their collectability and an appropriate allowance for doubtful accounts is provided where considered necessary. Amortization is based on the estimated useful lives of capital assets.

These estimates and assumptions are reviewed periodically and, as adjustments become necessary they are reported in excess of revenue over expenses in the period in which they become known.

***Income taxes***

The Organization is registered as a charitable organization under the Income Tax Act (the "Act") and as such is exempt from income taxes and is able to issue donation receipts for income tax purposes. In order to maintain its status as a registered charity under the Act, the Organization must meet certain requirements within the Act.

***Financial instruments***

The Organization recognizes its financial instruments when the Organization becomes party to the contractual provisions of the financial instrument. All financial instruments are initially recorded at their fair value, including financial assets and liabilities originated and issued in a related party transaction with management.

All financial instruments are subsequently measured at cost or amortized cost.

Transaction costs and financing fees are added to the carrying amount for those financial instruments subsequently measured at amortized cost or cost.

***Financial asset impairment:***

The Organization assesses impairment of all of its financial assets measured at cost or amortized cost. When there is an indication of impairment, the Organization determines whether it has resulted in a significant adverse change in the expected timing or amount of future cash flows during the year. If so, the Organization reduces the carrying amount of any impaired financial assets to the highest of: the present value of cash flows expected to be generated by holding the assets; the amount that could be realized by selling the assets; and the amount expected to be realized by exercising any rights to collateral held against those assets. Any impairment, which is not considered temporary, is included in current year excess of revenue over expenses.

The Organization reverses impairment losses on financial assets when there is a decrease in impairment and the decrease can be objectively related to an event occurring after the impairment loss was recognized. The amount of the reversal is recognized in the excess of revenue over expenses in the year the reversal occurs.

**Carmichael Outreach Inc.**  
**Notes to the Financial Statements**  
*For the year ended June 30, 2019*

**3. Capital assets**

	<b>Cost</b>	<b>Accumulated amortization</b>	<b>2019 Net book value</b>	<b>2018 Net book value</b>
Buildings	998,538	66,188	932,350	676,558
Automotive	42,984	24,384	18,600	26,572
Computer equipment	29,093	26,348	2,745	2,796
Equipment	13,381	11,623	1,758	2,198
	<b>1,083,996</b>	<b>128,543</b>	<b>955,453</b>	<b>708,124</b>

During the year, \$230,548 (2018 - \$154,113) in cash donations was contributed for building asset additions.

Buildings include work in progress with a carrying value of \$309,635 (2018 - (\$27,874)). No amortization of this asset has been recorded during the current year because it is currently under construction. Expected date of completion is October 2019.

**4. Line of credit**

At June 30, 2019, the Organization had a line of credit totaling \$50,000 (2018 - \$nil), none of which was drawn. The line of credit bears interest at bank prime plus 2.50% and is secured by a general security agreement.

**5. Accounts payable and accruals**

	<b>2019</b>	<b>2018</b>
Accounts payable and accruals	65,509	3,150
Payroll liabilities	21,627	34,996
Wages payable	8,023	12,805
	<b>95,159</b>	<b>50,951</b>

**6. Deferred contributions**

Contributions are received from contributors who have restricted their use for specific programs operated by the organization. Recognition of these amounts as revenue is deferred to periods when the specified expenditures are made.

Changes in the deferred contribution balance are as follows:

	<b>2019</b>	<b>2018</b>
Balance beginning of year	32,500	97,416
Received during the year	243,312	105,280
Recognized as revenue during the year	(235,679)	(170,196)
	<b>40,133</b>	<b>32,500</b>

**Carmichael Outreach Inc.**  
**Notes to the Financial Statements**  
*For the year ended June 30, 2019*

**7. Deferred contributions related to capital assets**

Deferred capital contributions consist of the unamortized amount of contributions received for the building purchase and renovation project. Recognition of these amounts as revenue is deferred to periods when the related building is amortized. Changes in deferred capital contributions are as follows:

	<b>2019</b>	<b>2018</b>
Balance, beginning of year	<b>154,113</b>	-
Amounts received	<b>230,548</b>	154,113
Balance, end of year	<b>384,661</b>	154,113

**8. Term loans due on demand**

The Organization amended their mortgage agreement with Conexus Credit Union effective February 13, 2019. The agreement includes the building purchase of \$422,400 and includes funds for renovations, up to an approved amount of \$1,072,400, with interest rate of prime plus 1.50%. The mortgage is due on demand and therefore has been classified as current. As at June 30, 2019, no additional funds have been advanced for the renovations.

The mortgage is subject to monthly interest only payments until April 1, 2020 at which time the payments will be amended to be principal plus interest amortized over a 25 year period.

	<b>2019</b>	<b>2018</b>
Mortgage payable in monthly interest-only installments; interest at prime plus 1.50%. Beginning April 1, 2020, monthly installments of \$5,364 including interest, interest at prime plus 1.50%, secured by building with a net book value of \$554,463 (2018 - \$577,565) and a general security agreement, due April 2045.	<b>422,400</b>	422,400
Less: current portion of term loan due on demand	<b>(3,836)</b>	-
	<b>418,564</b>	422,400

Principal repayments on term loans due on demand in each of the next five years, including the September 2019 advance (Note 9), are estimated as follows:

2020	3,836
2021	17,181
2022	18,141
2023	19,155
2024	20,225

Long-term debt is subject to certain financial covenants with respect to the Organization providing audited financial statements within 90 days of year-end. As at June 30, 2019, the Organization is in compliance with all such covenants. (June 30, 2018 - the Organization was not in compliance with all covenants and as such debt was reclassified as current).

**9. Subsequent event**

On September 6, 2019, the Organization received an additional \$455,000 advance on their mortgage. This brings the total mortgage with Conexus Credit Union to \$877,400. The Organization will be subject to interest only payments for 12 months beginning April 1, 2019. After the initial 12 month period, the payments will be amended to principal plus interest amortized over a 25-year period.

**10. Contributed materials and services**

During the year, the following goods and services were contributed and are reflected in the statements at their respective fair values: donated food of \$9,732 (2018 - \$32,500), donated supplies of \$16,765 (2018 - \$19,062), accounting services \$2,500 (2018 - \$5,000) and donated rent of \$20,359 (2018 - \$nil).

**11. Financial instruments**

The Organization, as part of its operations, carries a number of financial instruments. It is management's opinion that the Organization is not exposed to significant interest, currency, credit, liquidity or other price risks arising from these financial instruments except as otherwise disclosed.

***Interest rate risk***

Interest rate risk is the risk that the value of a financial instrument might be adversely affected by a change in the interest rates. Changes in market interest rates may have an effect on the cash flows associated with some financial assets and liabilities, known as cash flow risk, and on the fair value of other financial assets or liabilities, known as price risk.

The Organization is also exposed to interest rate cash flow risk with respect to its mortgage for \$422,400 obtained through Conexus Credit Union. The mortgage has a variable interest rate of prime plus 1.5%.

***Liquidity risk***

Liquidity risk is the risk that the Organization will encounter difficulty in meeting obligations associated with financial liabilities. The Organization enters into transactions to purchase goods and services on credit and borrow funds from financial institutions or other creditors, for which repayment is required at various maturity dates.

***Credit concentration***

As at June 30, 2019, three customers (2018 - one customer) accounted for 77% (2018 - 85%) of the accounts receivable. The Organization believes that there is no unusual exposure associated with the collection of these receivables. The Organization performs regular credit assessments of its customers and provides allowances for potentially uncollectible accounts receivable.

**Carmichael Outreach Inc.**  
**Schedule 1 - Schedule of Revenue**  
*For the year ended June 30, 2019*

**Revenue**

Grant revenue		
Grant revenue	<b>13,381</b>	975
Access Children's Fund	<b>7,500</b>	7,500
Designated Grants	<b>11,667</b>	15,000
City of Regina - Community Social Development	<b>50,000</b>	50,000
Co-op Employee Grant	<b>1,500</b>	1,410
Employment Grants	<b>25,782</b>	3,880
Legacies and Bequests	<b>6,667</b>	15,000
Homelessness Partnering Strategy	<b>114,961</b>	280,288
Housing Support Workers Grant	-	42,450
SaskTel TelCare	<b>4,167</b>	5,000
SSCF Grants	<b>20,300</b>	2,500
Fundraising	<b>159,711</b>	202,623
Donations	<b>351,340</b>	236,772
Contract revenue	<b>31,838</b>	49,525
Payroll Recovery	-	1,188
Program Income	<b>2,975</b>	4,100
Interest income and sundry	<b>1</b>	3
Other revenue	<b>2,721</b>	4,010
	<b>804,511</b>	922,224



Canada Revenue  
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du Canada

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**Registered Charity Information Return**

Protected B when completed

**Section A: Identification**

- To help you fill out this form, refer to Guide T4033, Completing the Registered Charity Information Return. It can be found at [canada.ca/cra-forms](https://canada.ca/cra-forms).

**Note:** Even if a charity is inactive, an information return must be filed to maintain its registered status. **Complete the following:**

1. Charity name:

CARMICHAEL OUTREACH INC.

2. Return for fiscal period ending:

Year	Month	Day
2019	06	30

3. BN/Registration number:

898819693RRR0001

4. Web address (if applicable)

**A1** Was the charity in a subordinate position to a head body? ☐ Yes ☒ No

If yes, give the name and BN/registration number of the organization

Name:

BN (if applicable)

R

**A2** Has the charity wound-up, dissolved, or terminated operations? ☐ Yes ☒ No**A3** Is the charity designated as a public foundation or private foundation? ☐ Yes ☒ No

If yes, you must complete Schedule 1, Foundations. To confirm the charity's designation, go to the CRA's List of charities and refer to the charity's detail page.

**Section B: Directors/trustees and like officials****B1** All charities must complete Form T1235, Directors/Trustees and Like Officials Worksheet. Only the public information section of the worksheet is available to the public. Charities subject to the Ontario Corporations Act must also complete Form RC232-WS, Director/Officer Worksheet and Ontario Corporations Information Act Annual Return.**Section C: Programs and general information****C1** Was the charity active during the fiscal period? ☒ Yes ☐ No

If no, explain why in the "Ongoing programs" space below at C2.

**C2** In the space below, describe all **ongoing** and **new** charitable programs the charity carried on this fiscal period to further its purpose(s) (as defined in its governing documents). "Programs" includes all of the charitable activities that the charity carries out on its own through employees or volunteers as well as through qualified donees and intermediaries. The charity may also use this space to describe the contributions of its volunteers in carrying out its activities, for example, number of volunteers and/or hours. **Do not** include the names of employees or volunteers. Grant-making charities should describe the types of organizations they support. **Do not** describe fundraising activities in this space.**Do not attach additional sheets of paper or annual reports.**

Ongoing programs:

1 - Food, clothing, soup kitchens, hostels - Code A2 - 90% of emphasis

2 - Other services for low-income people - Code A5 - 10% of emphasis

1 - Continues to provide emergency food supplies and food bank referrals

1 - Continues to provide used clothing

1 - Continues to provide small household goods and miscellaneous supplies

1 - Continues to provide personal hygiene and cleaning products and 2 - Continues to provide referrals to lifeskills services

New programs:

**Registered charities may make gifts to qualified donees. Qualified donees are other registered Canadian charities, as well as certain other organizations described in the Income Tax Act.**

**C3** Did the charity make gifts or transfer funds to qualified donees or other organizations? ..... **2000** ☐ Yes ☒ No

If **yes**, you must complete Form T1236, Qualified donees worksheet/Amounts provided to other organizations.

**C4** Did the charity carry on, fund, or provide any resources through employees, volunteers, agents, joint ventures, contractors, or any other individuals, intermediaries, entities, or means (other than qualified donees) for any activity/program/project outside Canada? ..... **2100** ☐ Yes ☒ No

If **yes**, you must complete Schedule 2, Activities outside Canada.

**C5** Political activities

**A registered charity may pursue political activities only if the activities are non-partisan, related to its charitable purposes, and limited in extent. A political activity is any activity that explicitly communicates to the public that a law, policy or decision of any level of government inside or outside Canada should be retained, opposed, or changed.**

(a) Did the charity carry on any political activities during the fiscal period, including making gifts to qualified donees that were intended for political activities? ..... **2400** ☐ Yes ☒ No

If **yes**, you must complete Schedule 7, Political activities, Tables 1 and 2.

(b) Total amount spent by the charity on these political activities. .... **5030** \_\_\_\_\_

(c) Of the amount at line 5030, the total amount of gifts made to qualified donees. .... **5031** \_\_\_\_\_

(d) Total amount received from outside Canada that was directed to be spent on political activities. .... **5032** \_\_\_\_\_

If you entered an amount on line 5032 you must complete Schedule 7, Political activities, Table 3.

**C6** If the charity carried on fundraising activities or engaged third parties to carry on fundraising activities on its behalf, select all fundraising methods that it used during the fiscal period:

**2500** ☒ Advertisements/print/radio/ TV commercials

**2570** ☒ Sales

**2620** ☐ Telephone/TV solicitations

**2510** ☒ Auctions

**2575** ☒ Internet

**2630** ☒ Tournament/sporting events

**2530** ☐ Collection plate/boxes

**2580** ☒ Mail campaigns

**2640** ☐ Cause-related marketing

**2540** ☐ Door-to-door solicitation

**2590** ☒ Planned-giving programs

**2650** ☐ Other

**2550** ☐ Draws/lotteries

**2600** ☒ Targeted corporate donations/ sponsorships

**2660** Specify: \_\_\_\_\_

**2560** ☒ Fundraising dinners/galas/concerts

**2610** ☐ Targeted contacts

**C7** Did the charity pay external fundraisers? ..... **2700** ☐ Yes ☒ No

If **yes**, you must complete the following lines, and complete Schedule 4, Confidential data, Table 1.

(a) Enter the gross revenue collected by the fundraisers on behalf of the charity ..... **5450** \_\_\_\_\_

(b) Enter the amounts paid to and/or retained by the fundraisers ..... **5460** \_\_\_\_\_

(c) Select the method of payment to the fundraiser:

**2730** ☐ Commissions

**2750** ☐ Finder's fee

**2770** ☐ Honoraria

**2740** ☐ Bonuses

**2760** ☐ Set fee for services

**2780** ☐ Other

**2790** Specify: \_\_\_\_\_

(d) Did the fundraiser issue tax receipts on behalf of the charity? ..... **2800** ☐ Yes ☒ No

**C8** Did the charity compensate any of its directors/trustees or like officials or persons not at arm's length from the charity for services provided during the fiscal period (other than reimbursement for expenses)? ..... **3200** ☐ Yes ☒ No

**C9** Did the charity incur any expenses for compensation of employees during the fiscal period? ..... **3400** ☒ Yes ☐ No  
If **yes**, you must complete Schedule 3, Compensation.

**C10** Did the charity receive any donations or gifts of any kind valued at \$10,000 or more from any donor that was **not** resident in Canada and was **not** any of the following: ..... **3900** ☐ Yes ☒ No

- a Canadian citizen, nor
- employed in Canada, nor
- carrying on a business in Canada, nor
- a person having disposed of taxable Canadian property

If **yes**, you must complete Schedule 4, Confidential data, Table 2, for each donation of \$10,000 or more.

Protected B when completed

- C11** Did the charity receive any non-cash gifts for which it issued tax receipts? ..... **4000** ☒ Yes ☐ No  
If yes, you must complete Schedule 5, Non-cash gifts.
- C12** Did the charity acquire a non-qualifying security? ..... **5800** ☐ Yes ☒ No
- C13** Did the charity allow any of its donors to use any of its property? (except for permissible uses) ..... **5810** ☐ Yes ☒ No
- C14** Did the charity issue any of its tax receipts for donations on behalf of another organization? ..... **5820** ☐ Yes ☒ No
- C15** Did the charity have direct partnership holdings at any time during the fiscal period? ..... **5830** ☐ Yes ☒ No

**Section D: Financial Information**

Fill out either section D or Schedule 6, Detailed Financial Information

If any of the following applies to the charity, complete Schedule 6 instead of Section D:

- (a) The charity's revenue exceeds \$100,000.  
(b) The amount of all property (for example, investments, rental properties) not used in charitable activities was more than \$25,000.  
(c) The charity had permission to accumulate funds during this fiscal period

Show all amounts to the nearest single Canadian dollar. Do not enter "See attached financial statements." All relevant fields must be filled out.

- D1** Was the financial information reported below prepared on an accrual or cash basis? ..... **4020** ☐ Accrual ☐ Cash

**D2 Summary of financial position:**

Using the charity's own financial statements, enter the following:

- Did the charity own land and/or buildings? ..... **4050** ☐ Yes ☐ No
- Total assets (including land and buildings)** ..... **4200** \_\_\_\_\_
- Total Liabilities** ..... **4350** \_\_\_\_\_
- Did the charity borrow from, loan to, or invest assets with any non-arm's length persons? ..... **4400** ☐ Yes ☐ No

**D3 Revenue:**

- Did the charity issue tax receipts for gifts? ..... **4490** ☐ Yes ☐ No
- If yes, enter the total eligible amount of all gifts for which the charity has issued or will issue tax receipts ..... **4500** \_\_\_\_\_
- Total amount of 10 year gifts received ..... **4505** \_\_\_\_\_
- Total amount received from other registered charities ..... **4510** \_\_\_\_\_
- Total other gifts received for which a tax receipt was **not** issued by the charity (excluding amounts at lines 4575 and 4630) ..... **4530** \_\_\_\_\_
- Did the charity receive any revenue from any level of government in Canada? ..... **4565** ☐ Yes ☐ No
- If yes, total amount received ..... **4570** \_\_\_\_\_
- Total tax-receipted revenue from all sources outside of Canada (government and non-government) ..... **4571** \_\_\_\_\_
- Total **non** tax-receipted revenue from all sources outside of Canada (government and non-government) enter the total eligible amount of all gifts for which the charity issued tax receipts ..... **4575** \_\_\_\_\_
- Total **non** tax-receipted revenue from fundraising ..... **4630** \_\_\_\_\_
- Total revenue from sale of goods and services (except to any level of government in Canada) ..... **4640** \_\_\_\_\_
- Other revenue not already included in the amounts above ..... **4650** \_\_\_\_\_
- Total revenue (add lines 4500, 4510 to 4570, and 4575 to 4650)** ..... **4700** \_\_\_\_\_

**D4 Expenditures:**

- Professional and consulting fees ..... **4860** \_\_\_\_\_
- Travel and vehicle expenses ..... **4810** \_\_\_\_\_
- All other expenditures not already included in the amounts above (excluding gifts to qualified donees) ..... **4920** \_\_\_\_\_
- Total expenditures (excluding gifts to qualified donees) (add lines 4860, 4810, and 4920).** ..... **4950** \_\_\_\_\_
- Of the amount at line 4950:
- (a) Total expenditures on charitable activities ..... **5000** \_\_\_\_\_
- (b) Total expenditures on management and administration ..... **5010** \_\_\_\_\_
- Total amount of gifts made to all qualified donees ..... **5050** \_\_\_\_\_
- Total expenditures (add lines 4950 and 5050)** ..... **5100** \_\_\_\_\_

**Section E: Certification**

This return **must** be signed by a person who has authority to sign on behalf of the charity. **It is a serious offence under the Income Tax Act to provide false or deceptive information.**

I certify that the information given on this annual return, the basic information sheet, and any attachment is, to the best of my knowledge, correct, complete, and current.

Name (print) Cora Gajari		Signature
Position in charity: Executive Director	Date: 2019/09/17	Telephone number: (306) 757-2235

**Section F: Confidential data**

**F1** Enter the physical address of the charity and the address in Canada for the charity's books and records. Post office box numbers and rural routes are not sufficient.

	Physical address of the charity	Address for the charity's books and records
Complete street address	1908 7th Avenue	1908 7th Avenue
City	Regina	Regina
Province or territory	SK	SK
Postal code	S4R5C9	S4R5C9

**F2** Name and address of individual who completed this return.

Name:

MNP LLP

Company name (if applicable)

MNP LLP

Complete street address:

900 - 2010 11th Avenue

City Province Postal Code

Regina SK S4P 0J3

Telephone number: (306) 790-7900

Is this the same individual who certified in Section E? ..... ☐ Yes ☒ No

**Privacy Statement**

Personal information is collected under the authority of the Income Tax Act and is used to establish and validate the identity and contact information of directors, trustees, officers, like officials, and authorized representatives of the organization. This information will also be used as a basis for the indirect collection of additional personal information from other internal and external sources, which includes personal tax information, and relevant financial and biographical information. Personal information will be used to assess the risk of registration with respect to the obligations and requirements as outlined in the Act and is used for identification purposes.

The Canada Revenue Agency (CRA) will make the information on this annual information return available to the public on the Charities Directorate website, except for information identified as confidential. Personal information may also be disclosed under information-sharing agreements and in accordance with section 241 of the Act. Incomplete or inaccurate information may result in compliance measures including revocation of registered status. Personal information is described in personal information bank CRA PPU 200 and is protected under the Privacy Act. Individuals have a right of protection, access to and correction or notation of their personal information. You are entitled to complain to the Privacy Commissioner of Canada regarding our handling of your information.

**Notification to directors and like officials:** The CRA strongly encourages the organization to voluntarily inform its directors and like officials that it has collected and disclosed their personal information to the CRA.

☒ I confirm that I have read the Privacy statement above.

**Checklist**

A charity's complete annual information return includes:

- Form T3010, Registered Charity Information Return, and all applicable schedules
- Form TF725, Registered Charity Basic Information Sheet
- a copy of the charity's financial statements
- Form T1235, Directors/Trustees and Like Officials Worksheet
- Form RC232-WS, Director/Officer Worksheet and Ontario Corporations Information Act Annual Return, or Form RC232, Ontario Corporations Information Act Annual Return (if applicable)
- Form T1236, Qualified Donees Worksheet/Amounts Provided to Other Organizations (if applicable)
- Form T2081, Excess Corporate Holdings Worksheet for Private Foundations (if applicable)

If financial statements are not included, the charity's **registration may be revoked**.

## Foundations

## Schedule 1

- 1 Did the foundation acquire control of a corporation? ..... **100** ☐ Yes ☒ No
- 2 Did the foundation incur any debts other than for current operating expenses, purchasing or selling investments, or in administering charitable activities? ..... **110** ☐ Yes ☒ No

## For private foundations only:

- 3 Did the foundation hold any shares, rights to acquire shares, or debts owing to it that meet the definition of a non-qualified investment? ..... **120** ☐ Yes ☒ No
- 4 Did the foundation own more than 2% of any class of shares of a corporation at any time during the fiscal period? .. **130** ☐ Yes ☒ No

If yes, you must complete and attach Form T2081, Excess Corporate Holdings Worksheet.

## Activities outside Canada

## Schedule 2

For more information go to [canada.ca/charities-giving](https://canada.ca/charities-giving) and see Guidance CG-002, Canadian registered charities carrying out activities outside Canada.

- 1 Total expenditures on activities/programs/projects carried on outside Canada, excluding gifts to qualified donees. **200** \_\_\_\_\_ 0
- 2 Were any of the charity's financial resources spent on programs outside of Canada under any kind of an arrangement including a contract, agency agreement, or joint venture to any other individual or organization (excluding gifts to qualified donees)? ..... **210** ☐ Yes ☒ No

If yes, provide details of the amounts reported in Question 1 on line 200, that the charity transferred to these individuals or organizations in the following table:

Name of individual/organization

Enter the country code where the activities were carried out (see list at the end of Schedule 2)

Amount (\$) Show amounts to the nearest Canadian dollar

- 3 Using the list below, enter the country code where the charity itself carried on programs or devoted any of its resources.

\_\_\_\_\_

- 4 Were any projects undertaken outside Canada funded by Global Affairs Canada? ..... **220** ☐ Yes ☒ No
- If yes, what was the total amount the charity spent under this arrangement? ..... **230** \_\_\_\_\_

- 5 Were any of the charity's activities outside of Canada carried out by employees of the charity? ..... **240** ☐ Yes ☒ No

- 6 Were any of the charity's activities outside of Canada carried out by volunteers of the charity? ..... **250** ☐ Yes ☒ No

- 7 Did the charity export goods as part of its charitable activities? ..... **260** ☐ Yes ☒ No
- If yes, list the items exported, their value (in Canadian dollars), their destination and the country code.

Item exported

Value (CAN \$)

Destination (city/region)

Country code

\_\_\_\_\_

**Country Codes****Protected B** when completed

AF-Afghanistan	CU-Cuba	KP-North Korea	RO-Romania
AL-Albania	CY-Cyprus	KR-South Korea	RU-Russia
DZ-Algeria	DK-Denmark	KW-Kuwait	RW-Rwanda
AO-Angola	DO-Dominican Republic	KG-Kyrgyzstan	SA-Saudi Arabia
AR-Argentina	EC-Ecuador	LA-Laos	RS-Serbia
AM-Armenia	EG-Egypt	LB-Lebanon	SL-Sierra Leone
AZ-Azerbaijan	SV-El Salvador	LR-Liberia	SG-Singapore
BD-Bangladesh	ET-Ethiopia	MK-Macedonia	SO-Somalia
BY-Belarus	FR-France	MG-Madagascar	ES-Spain
BT-Bhutan	GA-Gabon	MY-Malaysia	LK-Sri Lanka
BO-Bolivia	GM-Gambia	ML-Mali	SD-Sudan
BA-Bosnia and Herzegovina	GE-Georgia	MU-Mauritius	SY-Syrian Arab Republic
BW-Botswana	DE-Germany	MX-Mexico	TJ-Tajikistan
BR-Brazil	GH-Ghana	MN-Mongolia	TZ-United Republic of Tanzania
BN-Brunei Darussalam	GT-Guatemala	ME-Montenegro	TH-Thailand
BG-Bulgaria	GY-Guyana	MZ-Mozambique	TL-Timor-Leste
BI-Burundi	HT-Haiti	MM-Myanmar (Burma)	TR-Turkey
KH-Cambodia	HN-Honduras	NA-Namibia	UG-Uganda
CM-Cameroon	IN-India	NL-Netherlands	UA-Ukraine
CF-Central African Republic	ID-Indonesia	NI-Nicaragua	GB-United Kingdom
TD-Chad	IR-Iran	NE-Niger	US-United States of America
CL-Chile	IQ-Iraq	NG-Nigeria	UY-Uruguay
CN-China	IL-Israel	OM-Oman	UZ-Uzbekistan
CO-Colombia	PS-Israeli Occupied Territories	PK-Pakistan	VE-Venezuela
KM-Comoros	IT-Italy	PA-Panama	VN-Vietnam
CD-Democratic Republic of Congo	JM-Jamaica	PE-Peru	YE-Yemen
CG-Republic of Congo	JP-Japan	PH-Philippines	ZM-Zambia
CR-Costa Rica	JO-Jordan	PL-Poland	ZW-Zimbabwe
CI-Côte d'Ivoire	KZ-Kazakhstan	QA-Qatar	
HR-Croatia	KE-Kenya	RE-Réunion	

**Use the following codes for countries not listed above:**

QS-Other countries in Africa  
 QR-Other countries in Asia and Oceania  
 QM-Other countries in Central and South America  
 QP-Other countries in Europe  
 QO-Other countries in the Middle East  
 QN-Other countries in North America

## Compensation

## Schedule 3

**1** (a) Enter the **number** of permanent, full-time, compensated positions in the fiscal period. This number should represent the number of positions the charity had including both managerial positions and others, and should not include independent contractors. **Do not** enter a dollar amount ..... **300** 11

(b) For the **ten (10)** highest compensated, permanent, full-time positions enter the **number of positions** that are within each of the following annual compensation categories. **Do not** tick the boxes, use numbers.

<b>305</b> <input type="checkbox"/> 6 \$1 – \$39,999	<b>310</b> <input type="checkbox"/> 5 \$40,000 – \$79,999	<b>315</b> <input type="checkbox"/> \$80,000 – \$119,999
<b>320</b> <input type="checkbox"/> \$120,000 – \$159,999	<b>325</b> <input type="checkbox"/> \$160,000 – \$199,999	<b>330</b> <input type="checkbox"/> \$200,000 – \$249,999
<b>335</b> <input type="checkbox"/> \$250,000 – \$299,999	<b>340</b> <input type="checkbox"/> \$300,000 – \$349,999	<b>345</b> <input type="checkbox"/> \$350,000 and over

**2** (a) Enter the **number** of part-time or part-year (for example, seasonal) employees the charity employed during the fiscal period ..... **370** 2

(b) Total expenditure on compensation for part-time or part-year employees in the fiscal period. .... **380** 8,681

**3** Total expenditure on all compensation in the fiscal period ..... **390** 437,076

## Confidential data

## Schedule 4

The information in this schedule is for the CRA's use and may be shared as permitted by law (for example, with certain other government departments and agencies).

## 1. Information about fundraisers

Enter the name(s) and arm's length status of each external fundraiser

Name (confidential)

At arm's length? Yes/No  
(confidential)

## 2. Information about donors not resident in Canada

Complete this schedule to report any gift of any kind valued at \$10,000 or more received from any donor that was **not** resident in Canada and was **not** any of the following:

- a Canadian citizen, nor
- employed in Canada, nor
- carrying on business in Canada, nor
- a person having disposed of taxable Canadian property

Enter the name of each donor and the value of the gift in the chart below. Select whether the donor was an organization (for example a business, corporate entity, charity, non-profit organization), a government or an individual.

Name (confidential)

Value (CAN \$)

Organization

Government

Individual

		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
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## Gifts in kind

## Schedule 5

**1** Select all types of non-cash gifts received for which a tax receipt was issued:

**500** ☐ Artwork/wine/jewellery

**525** ☐ Ecological properties

**550** ☐ Publicly traded securities/  
commodities/mutual funds

**505** ☐ Building materials

**530** ☐ Life insurance policies

**555** ☐ Books

**510** ☒ Clothing/furniture/food

**535** ☐ Medical equipment/  
supplies

**560** ☐ Other

**515** ☐ Vehicles

**540** ☐ Privately-held securities

**565** Specify: \_\_\_\_\_

**520** ☐ Cultural properties

**545** ☐ Machinery/equipment/  
computers/software

**2** Enter the total amount of tax-receipted non-cash gifts ..... **580** 45,356

## Detailed financial information

## Schedule 6

Fill out this Schedule if **any** of the following applies to the charity:

(a) The charity's revenue exceeds \$100,000.

(b) The amount of all property (for example, investments, rental properties) not used in charitable activities is more than \$25,000

(c) The charity has permission to accumulate funds during this fiscal period.

Was the financial information reported below prepared on an accrual or cash basis? ..... **4020** ☒ Accrual ☐ Cash

## Statement of financial position

Show all amounts to the nearest single Canadian dollar. Do not enter "see attached financial statements." All relevant fields must be filled out.

## Assets:

Cash, bank accounts, and short-term investments .....	<b>4100</b>	254,030
Amounts receivable from non-arm's length persons .....	<b>4110</b>	
Amounts receivable from all others .....	<b>4120</b>	17,389
Investments in non-arm's length persons .....	<b>4130</b>	
Long-term investments .....	<b>4140</b>	
Inventories .....	<b>4150</b>	
Land and buildings in Canada .....	<b>4155</b>	998,538
Other capital assets in Canada .....	<b>4160</b>	85,458
Capital assets outside Canada .....	<b>4165</b>	
Accumulated amortization of capital assets .....	<b>4166</b>	(128,543)
Other assets .....	<b>4170</b>	1,569
10 year gifts .....	<b>4180</b>	
<b>Total assets (add lines 4100 to 4170) .....</b>	<b>4200</b>	1,228,441

## Liabilities:

Accounts payable and accrued liabilities .....	<b>4300</b>	95,159
Deferred revenue .....	<b>4310</b>	424,794
Amounts owing to non-arm's length persons .....	<b>4320</b>	
Other liabilities .....	<b>4330</b>	422,400
<b>Total liabilities (add lines 4300 to 4330) .....</b>	<b>4350</b>	942,353
<b>Amount included in lines 4150, 4155, 4160, 4165 and 4170 not used in charitable activities .....</b>	<b>4250</b>	

## Statement of operations

## Revenue:

Total eligible amount of all gifts for which the charity has issued or will issue tax receipts .....	<b>4500</b>	351,340
Total eligible amount of tax-receipted tuition fees .....	<b>5610</b>	
Total amount of 10 year gifts received .....	<b>4505</b>	
Total amount received from other registered charities .....	<b>4510</b>	
Total other gifts received for which a tax receipt was <b>not</b> issued by the charity (excluding amounts at lines 4575 and 4630) .....	<b>4530</b>	211,622
Total revenue received from federal government .....	<b>4540</b>	
Total revenue received from provincial/territorial governments .....	<b>4550</b>	31,837
Total revenue received from municipal/regional governments .....	<b>4560</b>	50,000
Total tax-receipted revenue from all sources outside of Canada (government and non-government) .....	<b>4571</b>	
Total <b>non</b> tax-receipted revenue from all sources outside Canada (government and non-government) .....	<b>4575</b>	
Total interest and investment income received or earned .....	<b>4580</b>	1
<b>Gross proceeds</b> from disposition of assets .....	<b>4590</b>	
<b>Net proceeds</b> from disposition of assets (show a negative amount with brackets) .....	<b>4600</b>	
Gross income received from rental of land and/or buildings .....	<b>4610</b>	
Total <b>non</b> tax-receipted revenues received for memberships, dues and association fees .....	<b>4620</b>	
Total <b>non</b> tax-receipted revenue from fundraising .....	<b>4630</b>	159,711
Total revenue from sale of goods and services (except to any level of government in Canada) .....	<b>4640</b>	
Other revenue not already included in the amounts above .....	<b>4650</b>	
Specify type(s) of revenue included in the amount reported at 4650 .....	<b>4655</b>	
<b>Total revenue (add lines 4500, 4510 to 4560, 4575, 4580, and 4600 to 4650) .....</b>	<b>4700</b>	804,511



**Protected B** when completed**Expenditures:**

Advertising and promotion .....	<b>4800</b>	3,834
Travel and vehicle expenses .....	<b>4810</b>	23,450
Interest and bank charges .....	<b>4820</b>	23,457
Licences, memberships, and dues .....	<b>4830</b>	
Office supplies and expenses .....	<b>4840</b>	60,359
Occupancy costs .....	<b>4850</b>	47,657
Professional and consulting fees .....	<b>4860</b>	17,111
Education and training for staff and volunteers .....	<b>4870</b>	
Total expenditure on all compensation (enter the amount reported at line 390 in Schedule 3, if applicable) .....	<b>4880</b>	437,076
Fair market value of all donated goods used in charitable activities .....	<b>4890</b>	25,039
Purchased supplies and assets .....	<b>4891</b>	106,901
Amortization of capitalized assets .....	<b>4900</b>	36,627
Research grants and scholarships as part of charitable activities .....	<b>4910</b>	
All other expenditures not included in the amounts above (excluding gifts to qualified donees) .....	<b>4920</b>	24,468
Specify type(s) of expenditures included in the amount reported at 4920 .....	<b>4930</b>	Contracts, Programs
Total expenditures before gifts to qualified donees (add lines 4800 to 4920) .....	<b>4950</b>	805,979

Of the amounts at lines 4950 and 5031 (reported at C5 Political activities (c)):

(a) Total expenditures on charitable activities .....	<b>5000</b>	672,068
(b) Total expenditures on management and administration .....	<b>5010</b>	96,344
(c) Total expenditures on fundraising .....	<b>5020</b>	37,567
(d) Total expenditures on political activities, inside or outside Canada, from question C5 (b) .....	<b>5030</b>	
(e) Total other expenditures included in line 4950 .....	<b>5040</b>	

Total amount of gifts made to all qualified donees .....	<b>5050</b>	
<b>Total expenditures (add lines 4950 and 5050)</b> .....	<b>5100</b>	805,979

**Other financial information****Permission to accumulate property:**

Only registered charities that have written permission to accumulate should complete this section.

- Enter the amount accumulated for the fiscal period, including income earned on accumulated funds ..... **5500**
- Enter the amount disbursed for the fiscal period for the specified purpose ..... **5510**

**Permission to reduce disbursement quota:**

If the charity has received approval to make a reduction to its disbursement quota, enter the amount for the fiscal period

**5750****Property not used in charitable activities:**

Enter the average value of property not used for charitable activities or administration during:

- The 24 months before the **beginning** of the fiscal period. .... **5900**
- The 24 months before the **end** of the fiscal period ..... **5910**

Political activities

Schedule 7

A registered charity may pursue political activities only if the activities are non-partisan, related to its charitable purposes, and limited in extent. A political activity is any activity that explicitly communicates to the public that a law, policy or decision of any level of government inside or outside Canada should be retained, opposed, or changed.

1 Describe the charity's political activities, including gifts to qualified donees intended for political activities, and explain how these relate to its charitable purposes

2 Identify the way the charity participated in or carried out political activities during the fiscal period

		Resources used			
		Select all the boxes that apply			
		Staff	Volunteers	Financial	Property
Media releases and advertisements	700	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Conferences, workshops, speeches, or lectures	701	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Publications (printed or electronic)	702	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Rallies, demonstrations, or public meetings	703	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Petitions, boycotts (calls to action)	704	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Letter writing campaign (printed or electronic)	705	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Internet (Website, social media (Twitter, YouTube))	706	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Gifts to qualified donees for political activities	707	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Other (specify):	708	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Funding from outside of Canada for political activities

3 If the charity entered an amount on line 5032, Question 5(d) in Section C, complete the table below. Enter the political activity that the funds were intended to support, the amount received from each country outside Canada, and the corresponding country code (using the codes provided in Schedule 2). For more information on how to complete this table, see Guide T4033.

Political activity	Amount	Country Code

September 18, 2019

Cora Gajari  
Carmichael Outreach Inc.  
1908 7th Ave.  
Regina, SK S4R 5C9

Dear Cora:

**Management letter for the year ended June 30, 2019**

We have recently completed our audit of Carmichael Outreach Inc. in accordance with Canadian generally accepted auditing standards ("GAAS"). The objective of our audit was to express an opinion on the financial statements, which have been prepared in accordance with Canadian accounting standards for not-for-profit organizations. Included in our audit was the consideration of internal control relevant to the preparation and fair presentation of the financial statements. This consideration of internal control was for the purpose of designing audit procedures that were appropriate in the circumstances. It was not for the purpose of expressing an opinion on the effectiveness of internal control or for identifying all significant control deficiencies that might exist.

An audit is not specifically designed to identify all matters that may be of interest to management in discharging its responsibilities, however, during the course of our audit, we did, identify some areas for improvement that we are bringing to your attention with this letter. It is our responsibility to communicate any significant deficiencies identified to those charged with governance. A significant deficiency in internal control is defined as a deficiency or combination of deficiencies in internal control that, in the auditor's professional judgment, is of sufficient importance to merit the attention of those charged with governance.

**Inconsistent Cheque Numbers in G/L**

**Observation:**

It was noted that the cheque numbers in the G/L are not in chronological order.

The first cheque for July 2019 was #851. However, cheque #849 and #850 were cleared in December 2018. Many cheques were written after December with cheque numbers out of order.

**Impact:**

Unable to confirm if the cut-off and completeness for payments was appropriately recorded as it is difficult to tell if any cheques are missing or recorded in the wrong period.

**Recommendation:**

Ensure that cheques are being written and recorded in chronological order.

**Management's response:**

Management indicated that this error occurred when we started using a new batch of cheques from the bank. They will ensure this is done correctly next time.

**Payroll Tax Remittance****Observation:**

Monthly payroll deduction remittance to CRA is not being filed on time. Payroll remittances are due to CRA by the 15th day of the month following the month the deductions are made.

Most monthly remittances were filed late with CRA as per review of your CRA Online account.

**Impact:**

Carmichael will be subject to penalties from CRA in the amount of 10% to 20% of the monthly deduction balance. These penalties are calculated on each month that is filed past the due date.

**Recommendation:**

It is recommended that Carmichael Outreach files their payroll deduction remittance to CRA before the deadline for each month to ensure that penalties are avoided.

**Management's response:**

Management is aware of the late payments and amounts owing and are working with CRA to determine a repayment plan.

We have discussed the matters in this letter with Rochelle Berenyi and received her comments thereon.

We would like to express our appreciation for the co-operation and assistance we have received during the course of our audit from Cora, and Rochelle.

We would be pleased to discuss with you further any matters mentioned in this letter at your convenience. This communication is prepared solely for the information of management and is not intended for any other purpose. We accept no responsibility to any third party who uses this communication.

Sincerely,



**Chartered Professional Accountants**

/jd

Client #66973

**Carmichael Outreach Inc.**  
**Report to the Board of Directors**  
*For the Year Ending June 30, 2019*

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September 18, 2019

Members of the Board of Directors  
Carmichael Outreach Inc.

Dear Sirs/Mesdames:

We are pleased to submit to you this report for discussion of our audit of the financial statements of Carmichael Outreach Inc. (the "Organization") as at June 30, 2019 and for the year then ended. In this report we cover those significant matters which, in our opinion, you should be aware of as members of the Board of Directors.

## THE AUDIT

Our responsibility, as auditor of the Organization, is to report to the members on the fair presentation of the June 30, 2019 financial statements, in accordance with Canadian accounting standards for not-for-profit organizations. To properly discharge this responsibility, we designed our audit process to assess the risk of material misstatement within the statements by examining and assessing the effectiveness of the Organization's controls and accounting systems, and the evidence supporting the amounts and disclosures in the statements, including the appropriateness of accounting principles and significant estimates made by management.

We have considered the Organization's internal controls as part of the financial statement audit. This included obtaining an understanding of the internal controls (regardless of whether we intended to rely on them for the purpose of our audit); evaluating the design of these controls; and determining whether they have been implemented. This understanding was sufficient to allow us to identify and assess the risks of material misstatement of the financial statements and to design and perform audit procedures.

Our audit procedures, consisting of separate examination of each material year-end balance, key transaction, and other event considered significant to the financial statements, were concentrated in areas where risks were identified, and therefore, differences were most likely to arise.

Management has provided us with written representations, acknowledging, among other things, their responsibility for the implementation and maintenance of appropriate reporting systems and controls, including those designed to detect and prevent fraud, and to ensure the appropriateness of the amounts recorded in the accounting records, and the amounts and disclosures in the financial statements.

## AUDITOR INDEPENDENCE

We confirm to the Board of Directors that we are independent of the Organization. Our letter to the Board of Directors discussing our independence is attached to this report.

## AUDIT RESULTS

We have satisfactorily completed our audit and are prepared to sign our Auditors' Report after the Board of Directors's review and approval of the financial statements. A substantive approach was used in auditing the Organization's financial statements; thus, the Organization's controls were not relied upon.

**Final materiality calculated and used to assess the significance of misstatements or omissions identified during the audit and determine the level of audit testing performed was \$25,000.**

The Auditor's Report will provide a qualified opinion to the members as indicated below. Key matters noted during our audit are summarized in the table below.

Subjects	June 30, 2019
<ul style="list-style-type: none"> <li>Material uncertainties related to events or conditions that may cast significant doubt on entity's ability to continue as a going concern</li> </ul>	None
<ul style="list-style-type: none"> <li>Illegal or fraudulent acts</li> </ul>	None noted
<ul style="list-style-type: none"> <li>Non-compliance with laws and regulations</li> </ul>	Non-compliance with Payroll taxes
<ul style="list-style-type: none"> <li>Fraud by employees/management with key roles in control activities</li> </ul>	None noted
<ul style="list-style-type: none"> <li>Differences that may:                             <ul style="list-style-type: none"> <li>Have a material effect on comparative information and the current period financial statements</li> <li>Cause future statements to be materially misstated</li> <li>Indicate significant deficiencies in controls</li> </ul> </li> </ul>	<div>None</div> <div>None</div> <div>None</div>
<ul style="list-style-type: none"> <li>Irregularities having a material financial statement effect</li> </ul>	None
<ul style="list-style-type: none"> <li>Limitations placed on the scope of our audit</li> </ul>	Completeness of revenue is not subject to sufficient audit evidence and therefore there is a qualification on the audit report
<ul style="list-style-type: none"> <li>Significant transactions not in the ordinary course of business, or other unusual related party transactions</li> </ul>	None
<ul style="list-style-type: none"> <li>Unusual significant transactions given the entity and its environment</li> </ul>	None



Subjects	June 30, 2019
<ul style="list-style-type: none"> <li>Non-monetary transactions</li> </ul>	There are many gift-in-kind donations received throughout the year. These have been recorded at fair value and separately disclosed in the notes to the financial statements.
<ul style="list-style-type: none"> <li>Transactions that increase risk</li> </ul>	<p>Completeness of revenue as noted above</p> <p>Recognition of revenue in the appropriate period</p>
<ul style="list-style-type: none"> <li>Concerns with management breach of corporate conduct</li> </ul>	None
<ul style="list-style-type: none"> <li>Conflicts of interest</li> </ul>	None
<ul style="list-style-type: none"> <li>Disagreements with management</li> </ul>	None
<ul style="list-style-type: none"> <li>Emphasis of matter or other matter paragraph included in the Auditor's Report</li> </ul>	None
<ul style="list-style-type: none"> <li>Matters influencing audit appointment</li> </ul>	None
<ul style="list-style-type: none"> <li>Difficulties encountered during the audit</li> </ul>	There was significant difficulty in receiving documents in a timely manner.
<ul style="list-style-type: none"> <li>Disagreements with management's accounting estimates</li> </ul>	None
<ul style="list-style-type: none"> <li>Disagreements with management's adoption of accounting policies or emphasis on the need for a particular accounting treatment</li> </ul>	None
<ul style="list-style-type: none"> <li>Significant deficiencies in the entity's risk assessment process within the design and/or implementation of controls</li> </ul>	None
<ul style="list-style-type: none"> <li>Significant deficiencies in controls resulting from inappropriate response by management regarding implementing controls over significant risks</li> </ul>	None
<ul style="list-style-type: none"> <li>Matters giving rise to questions regarding the honesty and integrity of management</li> </ul>	None

All significant management estimates were reviewed and no material differences were noted. The methodologies and processes used by management were consistent with prior periods.

Differences identified during our audit were discussed with management. The cumulative net effect of all unadjusted differences has not resulted in material misstatement, and therefore does not affect our Independent Audit Report. A summary of significant differences has been included as Appendix A to this report.

We would like to take this opportunity to formally acknowledge the excellent cooperation and assistance we received from the management and staff of the Organization.

The matters raised in this and other reports that will flow from the audit are only those which have come to our attention arising from, or relevant to, our audit that we believe need to be brought to your attention. They are not a comprehensive record of all the matters arising and, in particular, we cannot be held responsible for reporting all risks in your business or all control weaknesses. This report has been prepared solely for your use and should not be quoted in whole or in part without our prior written consent. No responsibility to any third party is accepted as the report has not been prepared for, and is not intended for, any other purpose.

We appreciate having the opportunity to meet with you and respond to any questions you may have about our audit, and to discuss any other matters that may be of interest to you.

Sincerely,

A handwritten signature in black ink that reads "MNP LLP". The letters are stylized and cursive.

**Chartered Professional Accountants**

/ss/jd

Encls.

Client #66973

September 18, 2019

The Board of Directors  
Carmichael Outreach Inc.  
1908 7th Ave.  
Regina, SK S4R 5C9

Dear Sirs/Mesdames:

We have been engaged to audit the financial statements of Carmichael Outreach Inc. ("the Organization") as at June 30, 2019 and for the year then ended.

CAS 260 *Communication With Those Charged With Governance* requires that we communicate with you matters that are significant to our engagement. One such matter is relationships between the Organization and its related entities or persons in financial reporting oversight roles at the Organization and MNP LLP and any affiliates ("MNP") that, in our professional judgment, may reasonably be thought to bear on our independence. In determining which relationships to report, the Standard requires us to consider relevant rules and related interpretations prescribed by the appropriate professional accounting body and applicable legislation, covering such matters as:

- (a) Holding a financial interest, either directly or indirectly, in a client;
- (b) Holding a position, either directly or indirectly, that gives the right or responsibility to exert significant influence over the financial or accounting policies of a client or a related entity;
- (c) Personal or business relationships of immediate family, close relatives, partners or retired partners, either directly or indirectly, with a client or a related entity;
- (d) Economic dependence on a client; and
- (e) Provision of non-assurance services in addition to the audit engagement.

We are not aware of any relationship between the Organization and MNP that, in our professional judgment, may reasonably be thought to bear on our independence, which have occurred from July 1, 2018 to September 18, 2019.

We hereby confirm that MNP is independent with respect to the Organization within the meaning of the Rules of Professional Conduct of the Chartered Professional Accountants of Saskatchewan as of September 18, 2019.

This report is intended solely for the use of the Board of Directors, management and others within the Organization and should not be used for any other purposes.

We look forward to discussing with you the matters addressed in this letter as well as other matters that may be of interest to you at our upcoming meeting. We will be prepared to answer any questions you may have regarding our independence as well as other matters.

Sincerely,



**Chartered Professional Accountants**

/ss/jd

Carmichael Outreach Inc.  
1908 7th Ave.  
Regina, SK S4R 5C9

September 18, 2019

MNP LLP  
Suite 900, Royal Bank Building  
2010 - 11th Avenue  
Regina, Saskatchewan S4P 0J3

To Whom It May Concern:

In connection with your audit of the financial statements of Carmichael Outreach Inc. ("the Organization") as at June 30, 2019 and for the year then ended, we hereby confirm to the best of our knowledge and belief, the following representations made to you during the course of your audit.

We understand that your audit was made in accordance with Canadian generally accepted auditing standards. Accordingly, the audit included an examination of the accounting system, controls and related data, and tests of the accounting records and such other auditing procedures as you considered necessary in the circumstances, for the purpose of expressing an opinion on the financial statements. We also understand that such an audit is not designed to identify, nor can it necessarily be expected to disclose, misstatements, non-compliance with laws and regulations, fraud or other irregularities, should there be any.

Certain representations in this letter are described as being limited to matters that are material. An item is considered material, regardless of its monetary value, if it is probable that its omission from or misstatement in the financial statements would influence the decision of a reasonable person relying on the financial statements.

### **Financial Statements**

1. We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated June 15, 2019, for the preparation and fair presentation of the Organization's financial statements in accordance with Canadian accounting standards for not-for-profit organizations. We believe these financial statements are complete and present fairly, in all material respects, the financial position of the Organization as at June 30, 2019, and the results of its operations and its cash flows, in accordance with Canadian accounting standards for not-for-profit organizations.
2. All transactions have been recorded in the accounting records and are reflected in the financial statements, and are reported in the appropriate period.
3. We acknowledge that we are responsible for the accounting policies followed in the preparation of the Organization's financial statements. Significant accounting policies, and any related changes to significant accounting policies, are disclosed in the financial statements. The selection of accounting policies is appropriate in accordance with the requirements of Canadian accounting standards for not-for-profit organizations, and are applied consistently throughout the financial statements.
4. We have disclosed to you all significant assumptions used in making accounting estimates and judgments, and believe they are reasonable.
5. We believe the effects of those uncorrected financial statement differences aggregated by you during the audit are immaterial, both individually and in the aggregate, to the financial statements taken as a whole. A summary of these differences has been attached to this written representation.

6. We are aware of and concur with the contents and results of the attached journal entries prepared by you, and accept responsibility for the financial statement effects of the entries.
7. Related party relationships and transactions have been appropriately accounted for and disclosed in accordance with the requirements of Canadian accounting standards for not-for-profit organizations.
8. All events or transactions that have occurred subsequent to the balance sheet and for which Canadian accounting standards for not-for-profit organizations require adjustment or disclosure have been adjusted or disclosed appropriately in the financial statements.
9. All plans or intentions that may affect the carrying value or classification of assets and liabilities are appropriately reflected in the financial statements in accordance with Canadian accounting standards for not-for-profit organizations.
10. All liabilities, both known and contingent, requiring recognition or disclosure in the financial statements in accordance with the requirements of Canadian accounting standards for not-for-profit organizations have been adjusted or disclosed as appropriate.
11. All outstanding and possible claims, whether or not they have been discussed with legal counsel, have been disclosed to you and are appropriately reflected in the financial statements.
12. All assets, wherever located, to which the Organization had satisfactory title at the year-end, have been fairly stated and recorded in the financial statements. The assets are free from hypothecation, liens and encumbrances, except as noted in the financial statements. We have disclosed the nature and carrying amounts of any assets pledged as collateral. All assets of uncertain value, and restrictions imposed on assets, are appropriately reported in the financial statements.
13. All aspects of laws, regulations or contractual agreements, including non-compliance, are appropriately reflected in the financial statements.
14. All restricted cash has been appropriately designated and separated from operating funds.
15. Accounts and contributions receivable are correctly described in the records and represent valid claims as at June 30, 2019. An appropriate allowance has been made for losses from uncollectible accounts and for costs or expenses that may be incurred with respect to sales made or services rendered.
16. All long-term debt has been appropriately recorded in the financial statements. All payments and accrued interest has been accounted for. The current portion of long-term debt is appropriately classified.
17. Revenue has been recognized only where sales have been made and items delivered, or services rendered, and the amounts have been collected or are collectible. Revenues do not include any amounts arising from consignment sales or from any other transaction from which the Organization is not entitled to the proceeds.

#### **Information provided**


1. We have responded fully to all inquiries made to us and have made available to you:
  - A complete record of all financial records that are relevant to the preparation and presentation of the financial statements;
  - Additional information that you have requested from us for the purpose of your audit;
  - Unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence.
2. We acknowledge management's responsibility for the design, implementation and operation of controls that have been designed to prevent and detect fraud.

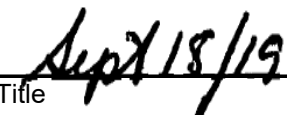
3. We have assessed the risk that the financial statements may be materially misstated as a result of fraud, and have determined such risk to be low.
4. Where the impact of any frauds or suspected frauds, and non-compliance or possible non-compliance with laws and regulations, has a material effect on the financial statements, we have disclosed to you all known significant facts relating thereto, including circumstances involving management, employees having significant roles over controls, and others. We have made known to you any allegations of fraud or suspected fraud communicated by employees, former employees, analysts, regulators and others. The effects of such events, if any, are properly presented in the financial statements.
5. We have disclosed to you all deficiencies in the design or operation of internal controls over financial reporting of which we are aware.
6. We have disclosed to you all aspects of laws, regulations or contractual agreements that may affect the financial statements, including non-compliance.
7. We have disclosed to you the identities of all related parties to the Organization and all related party relationships and transactions of which we are aware.
8. We have no knowledge of side agreements (contractual or otherwise) with any parties that have not been disclosed to you.
9. The previous year's representation letter is still applicable to the prior year's financial statements and no matters have arisen that require restatement of those financial statements and comparatives.
10. There are no discussions with your firm's personnel regarding employment with the Organization.

#### **Professional Services**

1. We acknowledge the engagement letter dated June 15, 2019, which states the terms of reference regarding your professional services.
2. We are not aware of any reason why MNP LLP would not be considered independent for purposes of the Organization's audit.

Sincerely,  
Carmichael Outreach Inc.

  
\_\_\_\_\_  
Signature

  
\_\_\_\_\_  
Title

**Carmichael Outreach Inc.**

Year End: June 30, 2019

**Adjusting Journal Entries**

Date: 01/07/2018 To 30/06/2019

Number	Date	Name	Account No	Reference	Debit	Credit
BK1	30/06/2019	Retained Earnings	3100	WW. 3		4,795.90
BK1	30/06/2019	Donations:General Donations	4030	WW. 3	340.05	
BK1	30/06/2019	Fundraising:Golf Tournament 2018 (deleted)	4173	WW. 3	4,453.25	
BK1	30/06/2019	Administrative Expenses:Bank Charges	5210	WW. 3	42.60	
BK1	30/06/2019	Administrative Expenses:Bank Charges	5210	WW. 3		40.00
To record the adjustments identified in the Net Asset Reconciliation.						
BK2	30/06/2019	Accounts Payable	2010	CO2		7,500.00
BK2	30/06/2019	Donations:General Donations	4030	CO2		2,500.00
BK2	30/06/2019	Administrative Expenses:Accounting and Legal	5115	CO2	10,000.00	
To record audit fee accrual per engagement letter.						
BK3	30/06/2019	Prepaid Expenses	1090	F. 2	559.68	
BK3	30/06/2019	Vehicle Expenses:Vehicle Insurance	5902	F. 2		559.68
To record prepaid vehicle insurance						
BK4	30/06/2019	Building - 1510 12th Avenue	1590	WW. 3		3,028.00
BK4	30/06/2019	Building - New Building - reno costs	1591	WW. 3	3,028.00	
To adjust Capital Assets for BK7 of prior year.						
BK5	30/06/2019	Accounts Receivable	1081	WW. 3	50,000.00	
BK5	30/06/2019	Accounts Receivable	1081	WW. 3		50,000.00
BK5	30/06/2019	Deferred Contributions	2020	WW. 3		50,000.00
BK5	30/06/2019	Fundraising:Capital Campaign	4170	WW. 3	50,000.00	
To adjust opening A/R and Deferred Revenue to opening as PY adjustment made in wrong period.						
BK7	30/06/2019	Furn and Equip - Accum Depr	1507	P. 2		439.65
BK7	30/06/2019	Comp & Ntwk Infr - Accum Depr	1585	P. 2		2,245.39
BK7	30/06/2019	Building - 1510 12th Ave - Accum Depr	1592	P. 2		21,980.84
BK7	30/06/2019	Vehicle - Dodge Caravan - Accum Depr	1703	P. 2		4,444.65
BK7	30/06/2019	Building - 1872 St. John St - Accum Depr	1706	P. 2		2,867.07
BK7	30/06/2019	Vehicle - Donated Cube Van - Accum Depr	1708	P. 2		2,530.24
BK7	30/06/2019	Vehicle - Dodge Journey - Accum Depr	1710	P. 2		996.89
BK7	30/06/2019	Building Reno - Accum Depr	1711	P. 2		1,121.78
BK7	30/06/2019	Amortization expense	5430	P. 2	36,626.51	
To record amortization for the current year						
BK8	30/06/2019	Deferred Contributions	2020	KK. 2	32,500.00	
BK8	30/06/2019	Grants:Designated Grants:Access Children's Fund	4116	KK. 2		7,500.00
BK8	30/06/2019	Grants:Undesignated Grants:City Grant (current yea	4122	KK. 2		25,000.00
To recognize the prior year deferred revenue.						
BK9	30/06/2019	Deferred Contributions	2020	KK. 2		40,133.17
BK9	30/06/2019	Grants:Designated Grants:CIF Food Grant	4118	KK. 2	8,333.33	
BK9	30/06/2019	Grants:Undesignated Grants:City Grant (current yea	4122	KK. 2	25,000.00	
BK9	30/06/2019	Grants:Undesignated Grants:Lloyd and Duna Barber F	4125	KK. 2	3,333.33	
BK9	30/06/2019	Grants:Designated Grants	4177	KK. 2	2,633.17	
BK9	30/06/2019	Grants:Designated Grants:SaskTel TelCare	4178	KK. 2	833.34	
To record the current year's deferred revenue.						
BK10	30/06/2019	Grants:Undesignated Grants:City Grant (current yea	4122	KK. 2	18,000.00	
BK10	30/06/2019	Grants:Undesignated Grants:City Grant (current yea	4122	KK. 2	5,400.00	
BK10	30/06/2019	Fundraising:Capital Campaign	4170	KK. 2		23,400.00

23/09/2019

12:02 PM

Preparer SS 12/09/2019	Detailed MD 13/09/2019	Supervisory GLB 13/09/2019
Peer	Tax	Admin JD 18/09/2019

TB1

**Carmichael Outreach Inc.****Year End: June 30, 2019****Adjusting Journal Entries****Date: 01/07/2018 To 30/06/2019**

Number	Date	Name	Account No	Reference	Debit	Credit
To adjust the City Grant to Capital Campaign account as per review of the G/L.						
BK11	30/06/2019	Accounts Receivable	1081	KK. 2	4,500.00	
BK11	30/06/2019	Accounts Receivable	1081	KK. 2	1,350.00	
BK11	30/06/2019	Deferred contributions for capital assets	2021	KK. 2		149,250.00
BK11	30/06/2019	Deferred contributions for capital assets	2021	KK. 2		81,297.91
BK11	30/06/2019	Fundraising:Capital Campaign	4170	KK. 2	143,400.00	
BK11	30/06/2019	Fundraising:Capital Campaign	4170	KK. 2	81,297.91	
To record the current year's deferred grant revenue for the capital campaign as it will be recognized when the project is complete.						
BK12	30/06/2019	Deferred Contributions	2020	KK. 2	154,112.82	
BK12	30/06/2019	Deferred contributions for capital assets	2021	KK. 2		154,112.82
To adjust the deferred grant revenue related to the new building to the deferred capital campaign account.						
BK13	30/06/2019	Accrued Liabilities	2075	BB. 6	4,781.18	
BK13	30/06/2019	Payroll Expenses:Wages	5198	BB. 6		4,781.18
To record vacation payable to actual at year end per email/accrual table PBC.						
BK14	30/06/2019	Capital Campaign Chequing Account	1004			100.00
BK14	30/06/2019	Accounts Receivable	1081		100.00	
To reclass a \$100 capital donation that was deposited after year-end as per the bank statement.						
BK15	30/06/2019	Donations:Gifts in kind	4033	20. 3		4,680.00
BK15	30/06/2019	Gift-in-kind: donated bread	5117	20. 3	4,680.00	
To record donations in kind as per discussion with Rochelle.						
BK16	30/06/2019	Donations:Gifts in kind	4033	40. 5		20,358.75
BK16	30/06/2019	Facilities and Equipment: Rental of YWCA Building	6243	40. 5	20,358.75	
To record the rental space provided in-kind by YWCA as per the rent expense analysis.						
BK17	30/06/2019	Computers & Network Infr.	1580			66.63
BK17	30/06/2019	Facilities and Equipment:IT Infrastructure	5246		66.63	
To expense computer license per review of GL						
BK18	30/06/2019	Computers & Network Infr.	1580	P. 4	2,400.00	
BK18	30/06/2019	Facilities and Equipment:Copier Expense	5242	P. 4		2,400.00
To capitalize new copier and amortization for the year						
BK19	30/06/2019	Computers & Network Infr.	1580	P. 3		2,244.75
BK19	30/06/2019	Comp & Ntwk Infr - Accum Depr	1585	P. 3	2,039.34	
BK19	30/06/2019	Gain/loss on sale of fixed assets	6236	P. 3	205.41	
To record disposal of old copier						
BK20	30/06/2019	Accounts Payable	2010	BB. 5		277.00
BK20	30/06/2019	Administrative Expenses:Volunteer/Staff Appreciat	5048	BB. 5	277.00	
To record the A/P to Cora for reimbursement of the volunteer appreciation. This A/P was paid on July 4th, 2019.						
					<b>670,652.30</b>	<b>670,652.30</b>

**23/09/2019****12:02 PM**

<b>Preparer</b> SS 12/09/2019	<b>Detailed</b> MD 13/09/2019	<b>Supervisory</b> GLB 13/09/2019
<b>Peer</b>	<b>Tax</b>	<b>Admin</b> JD 18/09/2019

**TB1-1**



Carmichael Outreach Inc.

Year End: June 30, 2019

Adjusting Journal Entries

Date: 01/07/2018 To 30/06/2019

Number	Date	Name	Account No	Reference	Debit	Credit
		Net Income (Loss)	-1,468.12			

Preparer	Detailed	Supervisory
SS 12/09/2019	MD 13/09/2019	GLB 13/09/2019
Peer	Tax	Admin
		JD 18/09/2019

**Carmichael Outreach Inc.**
**Year End: June 30, 2019**
**Trial Balance**

Account	Prelim	Adj's	Reclass	Rep	Rep 06/18	Amount Chg	%Chg
1001 Conexus Chequing Account - General	118,259.29	0.00	0.00	118,259.29	87,679.14	30,580.15	35
1002 Conexus Bingo Account	0.00	0.00	0.00	0.00	7,984.56	-7,984.56	-100
1004 Capital Campaign Chequing Account	135,870.67	-100.00	0.00	135,770.67	83,728.91	52,041.76	62
<b>A Cash</b>	<b>254,129.96</b>	<b>-100.00</b>	<b>0.00</b>	<b>254,029.96</b>	<b>179,392.61</b>	<b>74,637.35</b>	<b>42</b>
1081 Accounts Receivable	4,300.00	5,950.00	0.00	10,250.00	52,532.58	-42,282.58	-80
1082 GST Rebate	1,356.83	0.00	5,781.45	7,138.28	5,968.51	1,169.77	20
2011 GST Recoverable Payable	5,781.45	0.00	-5,781.45	0.00	0.00	0.00	0
<b>C Accounts Receivable</b>	<b>11,438.28</b>	<b>5,950.00</b>	<b>0.00</b>	<b>17,388.28</b>	<b>58,501.09</b>	<b>-41,112.81</b>	<b>-70</b>
1090 Prepaid Expenses	1,009.00	559.68	0.00	1,568.68	1,500.23	68.45	5
<b>F Prepaid Expenses and Deposits</b>	<b>1,009.00</b>	<b>559.68</b>	<b>0.00</b>	<b>1,568.68</b>	<b>1,500.23</b>	<b>68.45</b>	<b>5</b>
1507 Furn and Equip - Accum Depr	-11,182.85	-439.65	0.00	-11,622.50	-11,182.85	-439.65	4
1530 Furniture and Equipment	13,380.74	0.00	0.00	13,380.74	13,380.74	0.00	0
1580 Computers & Network Infr.	29,004.24	88.62	0.00	29,092.86	28,937.61	155.25	1
1585 Comp & Ntwk Infr - Accum Depr	-26,142.44	-206.05	0.00	-26,348.49	-26,142.44	-206.05	1
1590 Building - 1510 12th Avenue	587,127.72	-3,028.00	0.00	584,099.72	584,099.72	0.00	0
1591 Building - New Building - reno costs	335,223.34	3,028.00	0.00	338,251.34	56,490.55	281,760.79	499
1592 Building - 1510 12th Ave - Accum Depr	-34,578.70	-21,980.84	0.00	-56,559.54	-34,578.70	-21,980.84	64
1702 Vehicle - Dodge Caravan (FCC Grant)	24,900.00	0.00	0.00	24,900.00	24,900.00	0.00	0
1703 Vehicle - Dodge Caravan - Accum Depr	-10,084.50	-4,444.65	0.00	-14,529.15	-10,084.50	-4,444.65	44
1705 Building - 1872 St. John Street	76,186.92	0.00	0.00	76,186.92	76,186.92	0.00	0
1706 Building - 1872 St. John St - Accum Depr	-4,510.27	-2,867.07	0.00	-7,377.34	-4,510.27	-2,867.07	64
1707 Vehicle - Donated Cube Van	14,175.00	0.00	0.00	14,175.00	14,175.00	0.00	0
1708 Vehicle - Donated Cube Van - Accum Depr	-5,740.88	-2,530.24	0.00	-8,271.12	-5,740.88	-2,530.24	44
1709 Vehicle - Dodge Journey	3,909.37	0.00	0.00	3,909.37	3,909.37	0.00	0
1710 Vehicle - Dodge Journey - Accum Depr	-586.41	-996.89	0.00	-1,583.30	-586.41	-996.89	170
1711 Building Reno - Accum Depr	-1,129.81	-1,121.78	0.00	-2,251.59	-1,129.81	-1,121.78	99
<b>P Capital assets</b>	<b>989,951.47</b>	<b>-34,498.55</b>	<b>0.00</b>	<b>955,452.92</b>	<b>708,124.05</b>	<b>247,328.87</b>	<b>35</b>
1021 Employee Cash Advances	-65.00	0.00	0.00	-65.00	0.00	-65.00	0
2010 Accounts Payable	-54,943.79	-7,777.00	0.00	-62,720.79	-4,153.60	-58,567.19	1410
2018 CU Mastercard	0.00	0.00	0.00	0.00	1,158.57	-1,158.57	-100
2019 CU Mastercard (New) - Cora (1865)	-2,723.56	0.00	0.00	-2,723.56	-154.96	-2,568.60	1658
2061 Payroll Liabilities:Federal Taxes	-20,716.93	0.00	0.00	-20,716.93	0.00	-20,716.93	0
2062 Payroll Liabilities:Staff Fund	-910.00	0.00	0.00	-910.00	0.00	-910.00	0
2075 Accrued Liabilities	-12,804.56	4,781.18	0.00	-8,023.38	-12,804.56	4,781.18	-37
6025 Payroll Liabilities:Federal Taxes	0.00	0.00	0.00	0.00	-34,996.21	34,996.21	-100
<b>BB Accounts Payable and Accrued Liabilities</b>	<b>-92,163.84</b>	<b>-2,995.82</b>	<b>0.00</b>	<b>-95,159.66</b>	<b>-50,950.76</b>	<b>-44,208.90</b>	<b>87</b>
2020 Deferred Contributions	-136,612.82	96,479.65	0.00	-40,133.17	-32,500.00	-7,633.17	23
2021 Deferred contributions for capital assets	0.00	-384,660.73	0.00	-384,660.73	-154,112.82	-230,547.91	150
<b>KK Deferred Revenue &amp; Restricted Contributions</b>	<b>-136,612.82</b>	<b>-288,181.08</b>	<b>0.00</b>	<b>-424,793.90</b>	<b>-186,612.82</b>	<b>-238,181.08</b>	<b>128</b>
2220 Term loans due on demand - current portion	0.00	0.00	-422,400.00	-422,400.00	-422,400.00	0.00	0
2310 Building Mortgage	-422,400.00	0.00	422,400.00	0.00	0.00	0.00	0
2311 Current portion of mortgage (cr)	0.00	0.00	-3,836.00	-3,836.00	0.00	-3,836.00	0
2312 Current portion of Mortgage (dr)	0.00	0.00	3,836.00	3,836.00	0.00	3,836.00	0
<b>NN Debt</b>	<b>-422,400.00</b>	<b>0.00</b>	<b>0.00</b>	<b>-422,400.00</b>	<b>-422,400.00</b>	<b>0.00</b>	<b>0</b>
3100 Retained Earnings	4,795.90	-4,795.90	0.00	0.00	0.00	0.00	0
3606 Opening unrestr net assets	-155,943.40	0.00	0.00	-155,943.40	65,626.00	-221,569.40	-338
3950 Surplus Invested in Prop/Equip	-131,611.00	0.00	-16,780.00	-148,391.00	-131,611.00	-16,780.00	13
5300 Increase in restricted surplus	0.00	0.00	16,780.00	16,780.00	-43,707.00	60,487.00	-138
<b>WW Net Assets</b>	<b>-282,758.50</b>	<b>-4,795.90</b>	<b>0.00</b>	<b>-287,554.40</b>	<b>-109,692.00</b>	<b>-177,862.40</b>	<b>162</b>
4004 Capital Ford Lincoln Donation	0.00	0.00	0.00	0.00	-12,012.75	12,012.75	-100
4030 Donations:General Donations	-215,363.08	-2,159.95	0.00	-217,523.03	-162,216.01	-55,307.02	34
4032 Donations:Churches	-88,905.87	0.00	0.00	-88,905.87	-17,972.57	-70,933.30	395
4033 Donations:Gifts in kind	-5,515.26	-25,038.75	0.00	-30,554.01	-32,500.00	1,945.99	-6
4044 Fundraising:Bingo Fundraising (deleted)	-474.52	0.00	0.00	-474.52	-30,834.23	30,359.71	-98

**23/09/2019**
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<b>Preparer</b> SS 12/09/2019	<b>Detailed</b> MD 13/09/2019	<b>Supervisory</b> GLB 13/09/2019
<b>Peer</b>	<b>Tax</b>	<b>Admin</b>

**TB**

**Carmichael Outreach Inc.**
**Year End: June 30, 2019**
**Trial Balance**

Account	Prelim	Adj's	Reclass	Rep	Rep 06/18	Amount	Chg %Chg
4049 Contract Income:HIV/Aids Strategy Funding	-31,837.50	0.00	0.00	-31,837.50	-49,525.00	17,687.50	-36
4084 Fundraising	-487.30	0.00	0.00	-487.30	-2,664.24	2,176.94	-82
4105 Donations:General Donations:In Memoriam- G Palmer	-500.00	0.00	0.00	-500.00	0.00	-500.00	0
4106 Donations:General Donations:In Memoriam - O McKagu	0.00	0.00	0.00	0.00	-225.00	225.00	-100
4115 Grants:Designated Grants:Homelessness Partner Stra	-114,960.60	0.00	0.00	-114,960.60	-280,288.41	165,327.81	-59
4116 Grants:Designated Grants:Access Children's Fund	0.00	-7,500.00	0.00	-7,500.00	-7,500.00	0.00	0
4118 Grants:Designated Grants:CIF Food Grant	-20,000.00	8,333.33	0.00	-11,666.67	-15,000.00	3,333.33	-22
4122 Grants:Undesignated Grants:City Grant (current yea	-73,400.00	23,400.00	0.00	-50,000.00	-50,000.00	0.00	0
4125 Grants:Undesignated Grants:Lloyd and Duna Barber F	0.00	3,333.33	-10,000.00	-6,666.67	0.00	-6,666.67	0
4128 Grants:Undesignated Grants:Murray & Edna Forbes Fd	0.00	0.00	0.00	0.00	-15,000.00	15,000.00	-100
4129 Donations	-70.00	0.00	0.00	-70.00	0.00	-70.00	0
4131 Fundraising:5 Days' Donations	-62,896.39	0.00	0.00	-62,896.39	-52,045.32	-10,851.07	21
4132 Fundraising:Band Swap	-1,725.00	0.00	0.00	-1,725.00	0.00	-1,725.00	0
4134 Fundraising:Christmas Appeal	-51,445.55	0.00	0.00	-51,445.55	0.00	-51,445.55	0
4135 Fundraising:Christmas Appeal:Christmas for Communi	-7,001.38	0.00	0.00	-7,001.38	0.00	-7,001.38	0
4136 Fundraising:Festivals	-694.60	0.00	0.00	-694.60	0.00	-694.60	0
4137 Fundraising:Golf Tournament	-38,844.12	0.00	0.00	-38,844.12	0.00	-38,844.12	0
4138 Donations:Carmichael 30th Birthday Donation (delet	-100.00	0.00	0.00	-100.00	0.00	-100.00	0
4139 Donations: SSCF Donations (deleted): Angels of War	-2,000.00	0.00	0.00	-2,000.00	0.00	-2,000.00	0
4150 Interest Income	-1.11	0.00	0.00	-1.11	-3.26	2.15	-66
4169 Donations:SSCF Donations (deleted)	-12,000.00	0.00	10,000.00	-2,000.00	-9,000.00	7,000.00	-78
4170 Fundraising:Capital Campaign	-251,297.91	251,297.91	0.00	0.00	0.00	0.00	0
4171 Fundraising:Christmas 2017 (Imagine Initiative)	0.00	0.00	0.00	0.00	-29,871.09	29,871.09	-100
4172 Fundraising:Christmas Appeal 2016	0.00	0.00	0.00	0.00	-25.00	25.00	-100
4173 Fundraising:Golf Tournament 2018 (deleted)	-595.00	4,453.25	0.00	3,858.25	-59,754.40	63,612.65	-106
4174 Fundraising:Hymn Sing	0.00	0.00	0.00	0.00	-5,063.85	5,063.85	-100
4175 General Income	-2,612.82	0.00	0.00	-2,612.82	-3,990.00	1,377.18	-35
4176 General Income:Tote Bag Sales (deleted)	-18.00	0.00	0.00	-18.00	-20.00	2.00	-10
4177 Grants:Designated Grants	-16,014.00	2,633.17	0.00	-13,380.83	-975.00	-12,405.83	1272
4178 Grants:Designated Grants:SaskTel TelCare	-4,902.96	833.34	-97.04	-4,166.66	-5,000.00	833.34	-17
4179 Grants:Designated Grants:SSCF Grants	-20,300.00	0.00	0.00	-20,300.00	-2,500.00	-17,800.00	712
4180 Grants:Designated Grants:Summer Student Wage (dele	-5,982.00	0.00	0.00	-5,982.00	-3,880.00	-2,102.00	54
4181 Grants:Undesignated Grants	-10,000.00	0.00	0.00	-10,000.00	-2,845.91	-7,154.09	251
4182 Grants:Undesignated Grants:Co-Op Employee Giving F	-1,500.00	0.00	0.00	-1,500.00	-1,410.00	-90.00	6
4184 General Income:Coop Equity	-90.54	0.00	0.00	-90.54	0.00	-90.54	0
4185 Gifts in Kind to be allocated	312.59	0.00	0.00	312.59	0.00	312.59	0
4206 Program Income	-1,475.00	0.00	0.00	-1,475.00	0.00	-1,475.00	0
4207 Program Income:Kids Summer Activities	-1,500.00	0.00	0.00	-1,500.00	-5,600.00	4,100.00	-73
4208 Program Income: Kid's Camp Current Year	0.00	0.00	0.00	0.00	1,500.00	-1,500.00	-100
4237 Payroll recoveries (Neil Squire)	0.00	0.00	0.00	0.00	-1,188.00	1,188.00	-100
4570 Canada Summer Jobs Reimbursement	-19,800.00	0.00	0.00	-19,800.00	0.00	-19,800.00	0
5505 Fundraising:Golf Tournament 2017	0.00	0.00	0.00	0.00	-22,364.91	22,364.91	-100
6239 Housing Support Worker Grant	0.00	0.00	0.00	0.00	-42,450.00	42,450.00	-100
<b>20 Revenue</b>	<b>-1,063,997.92</b>	<b>259,585.63</b>	<b>-97.04</b>	<b>-804,509.33</b>	<b>-922,224.95</b>	<b>117,715.62</b>	<b>-13</b>
4246 Facilities and Equipment:Security System	0.00	0.00	0.00	0.00	17.90	-17.90	-100
5045 Administrative Expenses:Coffee Supplies	1,266.40	0.00	0.00	1,266.40	0.00	1,266.40	0
5048 Administrative Expenses:Volunteer/Staff Appreciati	2,596.09	277.00	0.00	2,873.09	1,790.00	1,083.09	61
5049 Administrative Expenses:Staff Training	3,473.15	0.00	0.00	3,473.15	7,445.45	-3,972.30	-53
5050 Administrative Expenses:Dues and memberships	340.57	0.00	0.00	340.57	310.57	30.00	10
5051 Administrative Expenses:Postage	1,310.82	0.00	0.00	1,310.82	2,639.54	-1,328.72	-50
5053 Administrative Expenses:Staff Appreciation	0.00	0.00	0.00	0.00	2,572.88	-2,572.88	-100
5055 Capital Campaign Expenses	9,892.99	0.00	0.00	9,892.99	15,841.65	-5,948.66	-38
5056 Capital Campaign Expenses:Capital Campaign Communi	0.00	0.00	0.00	0.00	1,230.00	-1,230.00	-100
5112 Administrative Expenses:Printing (Designated)	95.39	0.00	0.00	95.39	135.62	-40.23	-30
5115 Administrative Expenses:Accounting and Legal	7,110.75	10,000.00	0.00	17,110.75	11,727.37	5,383.38	46
5117 Gift-in-kind: donated bread	0.00	4,680.00	0.00	4,680.00	32,500.00	-27,820.00	-86
5119 Administrative Expenses:Quickbooks Monthly Charges	695.76	0.00	0.00	695.76	531.60	164.16	31
5197 Payroll Expenses:Taxes:Federal Taxes	26,789.74	0.00	0.00	26,789.74	32,713.06	-5,923.32	-18
5198 Payroll Expenses:Wages	39,700.08	-4,781.18	0.00	34,918.90	18,562.50	16,356.40	88
5210 Administrative Expenses:Bank Charges	1,123.48	2.60	0.00	1,126.08	3,363.45	-2,237.37	-67
5220 Facilities and Equipment:Office Supplies	3,131.56	0.00	0.00	3,131.56	4,498.89	-1,367.33	-30

**23/09/2019**
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<b>Preparer</b> SS 12/09/2019	<b>Detailed</b> MD 13/09/2019	<b>Supervisory</b> GLB 13/09/2019
<b>Peer</b>	<b>Tax</b>	<b>Admin</b>

**TB-1**

**Carmichael Outreach Inc.**
**Year End: June 30, 2019**
**Trial Balance**

Account	Prelim	Adj's	Reclass	Rep	Rep 06/18	Amount Chg %Chg
5240 Facilities and Equipment:Insurance	0.00	0.00	0.00	0.00	5,705.26	-5,705.26 -100
5241 Facilities and Equipment:Cell Phone Service	6,146.10	0.00	0.00	6,146.10	5,776.38	369.72 6
5242 Facilities and Equipment:Copier Expense	3,237.22	-2,400.00	0.00	837.22	0.00	837.22 0
5243 Facilities and Equipment:Insurance	5,732.04	0.00	0.00	5,732.04	0.00	5,732.04 0
5246 Facilities and Equipment:IT Infrastructure	330.00	66.63	0.00	396.63	246.00	150.63 61
5250 Administrative Expenses:Miscellaneous Expense	2,666.74	0.00	0.00	2,666.74	1,349.36	1,317.38 98
5430 Amortization expense	0.00	36,626.51	0.00	36,626.51	40,290.92	-3,664.41 -9
5450 Mortgage and Interest	22,326.52	0.00	4.05	22,330.57	22,986.44	-655.87 -3
5460 Facilities and Equipment:Property Tax	7,542.34	0.00	0.00	7,542.34	11,020.15	-3,477.81 -32
5461 Facilities and Equipment:Telephone	7,799.17	0.00	97.04	7,896.21	0.00	7,896.21 0
5462 Facilities and Equipment:Utilities	2,095.14	0.00	0.00	2,095.14	7,246.02	-5,150.88 -71
5467 Facilities and Equipment:Pest Control	35.00	0.00	0.00	35.00	410.00	-375.00 -91
5468 Facilities and Equipment:Computer Network Software	7,640.51	0.00	0.00	7,640.51	8,636.00	-995.49 -12
5504 Fundraising Expenses:Golf Tournament 2019 (deleted)	1,000.00	0.00	0.00	1,000.00	0.00	1,000.00 0
5506 Fundraising Expenses:Bingo Expenses (deleted)	91.08	0.00	0.00	91.08	13,625.05	-13,533.97 -99
5510 Fundraising Expenses:Golf Tournament Expenses	20,662.52	0.00	0.00	20,662.52	0.00	20,662.52 0
5535 Fundraising Expenses:BlackBaud charges	2,447.70	0.00	0.00	2,447.70	2,447.70	0.00 0
5645 GST Non-recoverable Expense	5,781.32	0.00	0.00	5,781.32	0.00	5,781.32 0
5651 Food Program Expenses (deleted)	6.45	0.00	0.00	6.45	25.00	-18.55 -74
5655 Facilities and Equipment:Recycling	283.00	0.00	0.00	283.00	0.00	283.00 0
5821 City of Regina Parking Services (deleted)	-5.00	0.00	0.00	-5.00	415.00	-420.00 -101
5830 Facilities and Equipment:Telephone	0.00	0.00	0.00	0.00	8,026.35	-8,026.35 -100
5837 Programming Expenses:Miscellaneous Expense	13,475.91	0.00	0.00	13,475.91	0.00	13,475.91 0
5839 Programming Expenses:Shower program Laundry	0.00	0.00	0.00	0.00	800.00	-800.00 -100
5862 Administrative Expenses:Advertising Expense	2,486.55	0.00	1,347.00	3,833.55	1,970.12	1,863.43 95
5871 Payroll Expenses:Workers' Compensation Premiums	5,409.77	0.00	0.00	5,409.77	4,096.98	1,312.79 32
5872 Administrative Expenses:Staff Betterment	0.00	0.00	0.00	0.00	500.00	-500.00 -100
5882 Administrative Expenses:Coffee Supplies	0.00	0.00	0.00	0.00	1,245.90	-1,245.90 -100
5887 Payroll Expenses:Executive Director	0.00	0.00	0.00	0.00	11,815.42	-11,815.42 -100
5902 Vehicle Expenses:Vehicle Insurance	1,373.60	-559.68	0.00	813.92	0.00	813.92 0
5976 Payroll Expenses:Staff Benefits	11,463.32	0.00	0.00	11,463.32	8,248.22	3,215.10 39
5977 Payroll Expenses:Gas Reimbursement	0.00	0.00	0.00	0.00	20.94	-20.94 -100
5984 Payroll Expenses:Contract Accountant	5,693.96	0.00	0.00	5,693.96	8,561.02	-2,867.06 -33
6035 Fundraising Expenses:Christmas Appeal Expenses:Chr	3,208.34	0.00	0.00	3,208.34	0.00	3,208.34 0
6040 Fundraising Expenses:Christmas Appeal Expenses	8,999.34	0.00	0.00	8,999.34	0.00	8,999.34 0
6047 Facilities and Equipment:Copier Expense	0.00	0.00	0.00	0.00	899.59	-899.59 -100
6048 Facilities and Equipment:Maintenance Expense	124.12	0.00	0.00	124.12	3,367.02	-3,242.90 -96
6049 Facilities and Equipment:Janitorial Supplies	74.22	0.00	0.00	74.22	26.44	47.78 181
6064 Designated Grant Expenses:Access Children's Fund:D	345.15	0.00	0.00	345.15	2,234.33	-1,889.18 -85
6066 Designated Grant Expenses:Access Children's Fund:M	4,926.77	0.00	0.00	4,926.77	8,438.50	-3,511.73 -42
6067 Designated Grant Expenses:Access Children's Fund:M	0.00	0.00	0.00	0.00	997.96	-997.96 -100
6108 Fundraising Expenses	40.00	0.00	0.00	40.00	21.81	18.19 83
6112 Programming Expenses:Emergency Supplies (deleted)	180.81	0.00	0.00	180.81	0.00	180.81 0
6113 Programming Expenses:Emergency Supplies	0.00	0.00	0.00	0.00	975.00	-975.00 -100
6115 Programming Expenses:Miscellaneous Expense	0.00	0.00	0.00	0.00	977.24	-977.24 -100
6116 Vehicle Expenses	3,769.43	0.00	0.00	3,769.43	540.03	3,229.40 598
6117 Vehicle Expenses:Vehicle Maintenance	12,617.52	0.00	0.00	12,617.52	10,953.30	1,664.22 15
6119 Contract Expenses:Janitorial Services	13,310.00	0.00	0.00	13,310.00	13,420.00	-110.00 -1
6120 Contract Expenses:Recycling	0.00	0.00	0.00	0.00	277.36	-277.36 -100
6121 Vehicle Expenses:Staff Mileage Reimbursement (dele	171.33	0.00	0.00	171.33	5,016.60	-4,845.27 -97
6122 Vehicle Expenses:Gas	6,077.90	0.00	0.00	6,077.90	5,701.71	376.19 7
6160 Designated Grant Expenses:Community Conversation	279.61	0.00	0.00	279.61	0.00	279.61 0
6175 Programming Expenses:Kids Camp (current year) (del	0.00	0.00	0.00	0.00	113.76	-113.76 -100
6177 Programming Expenses:Kids Camp (current year) (del	0.00	0.00	0.00	0.00	3,396.12	-3,396.12 -100
6178 Programming Expenses:Art Supplies	370.00	0.00	0.00	370.00	0.00	370.00 0
6179 Contract Expenses:Garbage Removal	298.90	0.00	0.00	298.90	2,826.61	-2,527.71 -89
6185 Designated Grant Expenses:Affinity CU Art Program	24.04	0.00	0.00	24.04	0.00	24.04 0
6186 Designated Grant Expenses:CIF Food Security Grant:	0.00	0.00	0.00	0.00	1,174.61	-1,174.61 -100
6189 Designated Grant Expenses:HPS Grant Housing Progra	0.00	0.00	0.00	0.00	255.36	-255.36 -100
6190 Designated Grant Expenses:HPS Grant Housing Progra	0.00	0.00	0.00	0.00	18,621.00	-18,621.00 -100
6191 Facilities and Equipment	12,174.90	0.00	0.00	12,174.90	10,160.59	2,014.31 20
6194 Fundraising Expenses:Golf Tourney 2017 Expenses	0.00	0.00	0.00	0.00	15,684.21	-15,684.21 -100

**23/09/2019**
**12:02 PM**

<b>Preparer</b> SS 12/09/2019	<b>Detailed</b> MD 13/09/2019	<b>Supervisory</b> GLB 13/09/2019
<b>Peer</b>	<b>Tax</b>	<b>Admin</b>

**TB-2**

**Carmichael Outreach Inc.**
**Year End: June 30, 2019**
**Trial Balance**

Account	Prelim	Adj's	Reclass	Rep	Rep 06/18	Amount Chg	%Chg
6196 Programming Expenses:Emergency Housing Expense (de	144.40	0.00	0.00	144.40	3,824.46	-3,680.06	-96
6197 Programming Expenses:Family Fun Day (deleted)	927.63	0.00	0.00	927.63	0.00	927.63	0
6200 Programming Expenses:Kids Christmas Party	284.74	0.00	0.00	284.74	309.11	-24.37	-8
6201 Other Miscellaneous Expense	0.00	0.00	0.00	0.00	100.00	-100.00	-100
6204 Contract Expenses	0.00	0.00	0.00	0.00	4,433.33	-4,433.33	-100
6205 Contract Expenses:Housing Support Contractor (dele	200.00	0.00	0.00	200.00	5,265.84	-5,065.84	-96
6206 Contract Expenses:Operations/Maintenance Contract	3,681.94	0.00	0.00	3,681.94	5,232.25	-1,550.31	-30
6207 Designated Grant Expenses	0.00	0.00	0.00	0.00	37.96	-37.96	-100
6208 Designated Grant Expenses:CIF Food Security Grant:	1,112.79	0.00	0.00	1,112.79	0.00	1,112.79	0
6209 Designated Grant Expenses:CIF Food Security Grant:	14,922.93	0.00	0.00	14,922.93	13,695.30	1,227.63	9
6210 Designated Grant Expenses:CIF Food Security Grant:	403.82	0.00	0.00	403.82	1,126.14	-722.32	-64
6211 Designated Grant Expenses:HPS Grant Housing Progra	21,084.70	0.00	0.00	21,084.70	141.85	20,942.85	4764
6212 Designated Grant Expenses:HPS Grant Housing Progra	1,145.36	0.00	0.00	1,145.36	368.90	776.46	210
6213 Designated Grant Expenses:HPS Grant Housing Progra	607.80	0.00	0.00	607.80	502.00	105.80	21
6214 Designated Grant Expenses:Life Skills expenses	0.00	0.00	0.00	0.00	4,751.06	-4,751.06	-100
6215 Designated Grant Expenses:Life Skills expenses:Ins	0.00	0.00	0.00	0.00	569.73	-569.73	-100
6216 Designated Grant Expenses:Life Skills expenses:Ins	0.00	0.00	0.00	0.00	1,350.30	-1,350.30	-100
6217 Designated Grant Expenses:Life Skills expenses:Lif	0.00	0.00	0.00	0.00	302.56	-302.56	-100
6218 Facilities and Equipment:Building expenses	0.00	0.00	0.00	0.00	512.92	-512.92	-100
6219 Facilities and Equipment:Lease of Facility - Donah	0.00	0.00	0.00	0.00	23,485.00	-23,485.00	-100
6220 Facilities and Equipment:Lease of Facility - Sears	32,287.50	0.00	0.00	32,287.50	13,950.00	18,337.50	131
6221 Fundraising Expenses:Christmas 2017 expenses (Imag	0.00	0.00	0.00	0.00	8,969.53	-8,969.53	-100
6222 Fundraising Expenses:Misc Fundraising Expense	530.55	0.00	0.00	530.55	2,067.24	-1,536.69	-74
6223 Golf Tournament 2018 (deleted)	587.00	0.00	0.00	587.00	26,729.07	-26,142.07	-98
6224 Payroll Expenses:ADMIN Communications, Advocacy, a	44,508.29	0.00	0.00	44,508.29	49,846.17	-5,337.88	-11
6225 Payroll Expenses:ADMIN Executive Director	55,000.01	0.00	0.00	55,000.01	50,000.08	4,999.93	10
6226 Payroll Expenses:ADMIN Office Manager	31,500.04	0.00	0.00	31,500.04	31,500.04	0.00	0
6227 Payroll Expenses:KITCHEN Food Program Assistant	25,000.04	0.00	0.00	25,000.04	25,000.04	0.00	0
6228 Payroll Expenses:KITCHEN Food Security Program Co	37,000.08	0.00	0.00	37,000.08	37,000.08	0.00	0
6229 Payroll Expenses:NEST Housing Support Worker	39,265.30	0.00	0.00	39,265.30	142,192.79	-102,927.49	-72
6230 Payroll Expenses:NEST Supervisor	45,000.02	0.00	0.00	45,000.02	45,000.02	0.00	0
6231 Payroll Expenses:OPERATIONS Frontline and Programs	28,999.88	0.00	0.00	28,999.88	41,617.14	-12,617.26	-30
6232 Payroll Expenses:RQHR HIV Housing Coordinator	45,000.02	0.00	0.00	45,000.02	40,430.79	4,569.23	11
6233 Payroll Expenses:Wages (deleted)	0.00	0.00	0.00	0.00	-0.02	0.02	-100
6234 Programming Expenses	934.15	0.00	0.00	934.15	44.55	889.60	1997
6235 Programming Expenses:Kids Summer Activities	4,932.92	0.00	0.00	4,932.92	108.00	4,824.92	4468
6238 Reconciliation Discrepancies-1	2,290.80	0.00	-1,351.05	939.75	-0.92	940.67	****
6240 Payroll Expenses:OPERATIONS Assistant	1,526.40	0.00	0.00	1,526.40	0.00	1,526.40	0
6241 Designated Grant Expenses:HPS Grant Housing Progra	1,696.82	0.00	0.00	1,696.82	0.00	1,696.82	0
6242 Designated Grant Expenses:Sask Milk Grant	588.32	0.00	0.00	588.32	0.00	588.32	0
6243 Facilities and Equipment: Rental of YWCA Building	0.00	20,358.75	0.00	20,358.75	0.00	20,358.75	0
<b>40 Expenses</b>	<b>741,404.37</b>	<b>64,270.63</b>	<b>97.04</b>	<b>805,772.04</b>	<b>987,887.17</b>	<b>-182,115.13</b>	<b>-18</b>
6236 Gain/loss on sale of fixed assets	0.00	205.41	0.00	205.41	-243,524.62	243,730.03	-100
<b>70 Other Items</b>	<b>0.00</b>	<b>205.41</b>	<b>0.00</b>	<b>205.41</b>	<b>-243,524.62</b>	<b>243,730.03</b>	<b>-100</b>
	<u><b>0.00</b></u>	<u><b>0.00</b></u>	<u><b>0.00</b></u>	<u><b>0.00</b></u>	<u><b>0.00</b></u>	<u><b>0.00</b></u>	<u><b>0</b></u>
<b>Net Income (Loss)</b>	<b>322,593.55</b>			<b>-1,468.12</b>	<b>177,862.40</b>	<b>-179,330.52</b>	<b>-101</b>

23/09/2019

12:02 PM

Preparer	Detailed	Supervisory
SS 12/09/2019	MD 13/09/2019	GLB 13/09/2019
Peer	Tax	Admin

TB-3

## MNP LLP

## Audit Program - Summary of Differences

Client: Carmichael Outreach Inc.

Client #: 66973

Year End: 30/06/2019

## Adjusted Differences

Designed to pull all journal entries recorded in the CaseWare file which are classified as "Normal Adjusting" entries

			Adjustment to Earnings/Comprehensive Income Item/Remeasurement Gain(Loss)						Adjustment to Balance Sheet Items							
			DR (CR)						DR (CR)							
Journal entry #	Ref	Type and Cause of Difference	Identified (A)	Possible (B)	Likely Aggregate	Income Tax Effect	Net Income after tax	RM Gain (Loss)	Opening Equity	Current Assets	Other Assets	Current Liabilities	LT Liabilities	Other Equity	Closing Equity	Out of Balance
BK1	WW. 3	To record the adjustments identified in the Net Asset Reconciliation.	4,795.90	0.00	4,795.90	0.00	4,795.90	0.00	-4,795.90	0.00	0.00	0.00	0.00	0.00	0.00	0.00
BK2	CO2	To record audit fee accrual per engagement letter.	7,500.00	0.00	7,500.00	0.00	7,500.00	0.00	0.00	0.00	0.00	-7,500.00	0.00	0.00	7,500.00	0.00
BK3	F. 2	To record prepaid vehicle insurance.	-559.68	0.00	-559.68	0.00	-559.68	0.00	0.00	559.68	0.00	0.00	0.00	0.00	-559.68	0.00
BK4	WW. 3	To adjust Capital Assets for BK7 of prior year.	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
BK5	WW. 3	To adjust opening A/R and Deferred Revenue to opening as PY adjustment made in wrong period.	50,000.00	0.00	50,000.00	0.00	50,000.00	0.00	0.00	0.00	0.00	-50,000.00	0.00	0.00	50,000.00	0.00
BK7	P. 2	To record amortization for the current year	36,626.51	0.00	36,626.51	0.00	36,626.51	0.00	0.00	0.00	-36,626.51	0.00	0.00	0.00	36,626.51	0.00
BK8	KK. 2	To recognize the prior year deferred revenue.	-32,500.00	0.00	-32,500.00	0.00	-32,500.00	0.00	0.00	0.00	0.00	32,500.00	0.00	0.00	-32,500.00	0.00
BK9	KK. 2	To record the current year's deferred revenue.	40,133.17	0.00	40,133.17	0.00	40,133.17	0.00	0.00	0.00	0.00	-40,133.17	0.00	0.00	40,133.17	0.00
BK10	KK. 2	To adjust the City Grant to Capital Campaign account as per review of the G/L.	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
BK11	KK. 2	To record the current year's deferred grant revenue for the capital campaign as it will be recognized when the project is complete.	224,697.91	0.00	224,697.91	0.00	224,697.91	0.00	0.00	5,850.00	0.00	-230,547.91	0.00	0.00	224,697.91	0.00
BK12	KK. 2	To adjust the deferred grant revenue related to the new building to the deferred capital campaign account.	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
BK13	BB. 6	To record vacation payable to actual at year end per email/accrual table PBC.	-4,781.18	0.00	-4,781.18	0.00	-4,781.18	0.00	0.00	0.00	0.00	4,781.18	0.00	0.00	-4,781.18	0.00
BK14		To reclass a \$100 capital donation that was deposited after year-end as per the bank statement.	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
BK15	20. 3	To record donations in kind as per discussion with Rochelle.	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
BK16	40. 5	To record the rental space provided in-kind by YWCA as per the rent expense analysis.	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
BK17		To expense computer license per review of GL	66.63	0.00	66.63	0.00	66.63	0.00	0.00	0.00	-66.63	0.00	0.00	0.00	66.63	0.00
BK18	P. 4	To capitalize new copier and amortization for the year	-2,400.00	0.00	-2,400.00	0.00	-2,400.00	0.00	0.00	0.00	2,400.00	0.00	0.00	0.00	-2,400.00	0.00
BK19	P. 3	To record disposal of old copier	205.41	0.00	205.41	0.00	205.41	0.00	0.00	0.00	-205.41	0.00	0.00	0.00	205.41	0.00
BK20	BB. 5	To record the A/P to Cora for reimbursement of the volunteer appreciation. This A/P was paid on July 4th, 2019.	277.00	0.00	277.00	0.00	277.00	0.00	0.00	0.00	0.00	-277.00	0.00	0.00	277.00	0.00
	Client adjustments DR (CR)		324,062	0	324,062	0	324,062	0	-4,796	6,410	-34,499	-291,177	0	0	319,266	0

MNP LLP  
Audit Program - Summary of Differences

Client: Carmichael Outreach Inc.  
Client #: 66973  
Year End: 30/06/2019

Unadjusted Differences

Designed to pull all journal entries (with balances over 2% of materiality) recorded in the CaseWare file which are classified as "Unrecorded - factual", "Unrecorded - projected", "Unrecorded - judgmental" entries

			Adjustment to Earnings/Comprehensive Income Item/Remeasurement Gain(Loss)						Adjustments to Balance Sheet Item							
			DR (CR)						DR (CR)							
Journal entry #	Ref	Type and Cause of Difference	Factual/ Judgmental (A)	Projected (B)	Likely Aggregate	Income Tax Effect	Net Income after tax	RM Gain (Loss)	Opening Equity	Current Assets	Other Assets	Current Liabilities	LT Liabilities	Other Equity	Closing Equity	Out of Balance
SUD1		To take the vacation accrual to the SUD as we are not performing any testing on the balance. (possible error)	0.00	-8,023.38	-8,023.38	0.00	-8,023.38	0.00	0.00	0.00	0.00	8,023.38	0.00	0.00	-8,023.38	0.00
		Closing equity differences	0	-8,023	-8,023	0	-8,023	0	0	0	0	8,023	0	0	-8,023	0
		Uncorrected opening differences	Aggregate of uncorrected opening differences carried forward from the prior year engagement	0	0	0	0	0	0	0	0	0	0	0	0	
		Current period differences DR	0	-8,023	-8,023	0	-8,023	0	0	0	0	8,023	0	0	-8,023	
		Materiality	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	
		Excess (shortfall)	25,000	16,977	16,977	25,000	16,977	25,000	25,000	25,000	25,000	16,977	25,000	25,000	16,977	

## Audit Program - Summary of Differences

Year End: 30/06/2019

Preparer should keep differences < 2% of overall F/S materiality in the back of his/her mind because if aggregated with other differences, they may be material

[illegible]