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# EASTMAN CRISIS CENTRE INC.

## FINANCIAL STATEMENTS

March 31, 2021

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## **INDEPENDENT AUDITOR'S REPORT**

To the directors of **Eastman Crisis Centre Inc.**,

### **Opinion**

We have audited the financial statements of Eastman Crisis Centre Inc., which comprise the statement of financial position as at March 31, 2021, and the statements of operations, changes in net assets and cash flow for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of Eastman Crisis Centre Inc. as at March 31, 2021, and its financial performance and its cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.

### **Basis for Opinion**

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 entity in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### **Other Matters**

The budget figures presented have not been audited, and are presented for informational purposes only.

The schedules presented have not been audited, and are presented for informational purposes only.

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

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

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

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

### **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

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material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

- Identify and assess the risks of material misstatement of the financial statements whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cause significant doubt on the entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosure 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 entity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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.

*Gislason Targownik Peters*  
**CHARTERED PROFESSIONAL ACCOUNTANTS**

Winkler, Manitoba  
September 16, 2021

**Eastman Crisis Centre Inc.**  
**Statement of Operations and Changes in Net Assets**  
**For the year ended March 31, 2021**

	GENERAL UNRESTRICTED	EXTERNALLY RESTRICTED SURPLUS FUND	EDUCATION FUND	EQUIPMENT REPLACEMENT FUND	INVESTED IN CAPITAL ASSETS	2021	2021 Budget (Unaudited)	2020
<b>REVENUE</b>								
Province of Manitoba								
Province of Manitoba - grant	\$ 381,865	\$ -	\$ 9,744	\$ -	\$ -	\$ 391,609	\$ 397,400	\$386,165
Income security - per diem	43,809	-	-	-	-	43,809	45,000	61,852
Security system funding	13,213	-	-	-	-	13,213	-	2,093
Fundraising	6,397	-	-	-	-	6,397	45,500	11,747
Donations	134,965	-	-	-	-	134,965	58,000	67,717
Womens Shelters Canada	67,677	-	-	-	-	67,677	-	-
Government of Canada -								
Health Canada	21,326	-	-	-	-	21,326	21,500	20,831
Other Grants	31,102	-	-	-	-	31,102	28,000	14,789
Investments	2,561	-	-	-	-	2,561	4,310	4,320
Wage subsidy	98,764	-	-	-	-	98,764	50,000	1,590
Miscellaneous	5,457	-	-	-	-	5,457	1,000	178
	807,136	-	9,744	-	-	816,880	650,710	571,282
<b>OPERATING EXPENSES (Page 6)</b>	660,572	-	-	-	17,883	678,455	650,710	555,074
<b>EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES</b>	\$ 146,564	\$ -	\$ 9,744	\$ -	\$ (17,883)	\$ 138,425	\$ -	\$ 16,208
<b>NET ASSETS, beginning of year</b>	319,900	11,828	1,519	4,351	16,712	354,310	-	338,102
Interfund transfers	9,744	-	(9,744)	-	-	-	-	-
<b>NET ASSETS - Ending</b>	\$ 476,208	\$ 11,828	\$ 1,519	\$ 4,351	\$ (1,171)	\$ 492,735	\$ -	\$ 354,310

See accompanying Notes to Financial Statements and Auditor's Report

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**Eastman Crisis Centre Inc.**  
**Statement of Financial Position**  
**For the year ended March 31, 2021**

	GENERAL UNRESTRICTED	EXTERNALLY RESTRICTED SURPLUS FUND	EDUCATION FUND	EQUIPMENT REPLACEMENT FUND	INVESTED IN CAPITAL ASSETS	2021	2020
<b>ASSETS</b>							
<b>CURRENT ASSETS</b>							
Cash	\$ 562,352	\$ -	\$ -	\$ -	\$ -	\$ 562,352	\$ 375,426
Accounts receivable (Note 3)	39,417	-	-	-	-	39,417	10,344
Prepaid expenses	3,526	-	-	-	-	3,526	3,288
	605,295	-	-	-	-	605,295	389,058
<b>CAPITAL ASSETS</b> (Note 4)	-	-	-	-	15,440	15,440	33,323
	\$ 605,295	\$ -	\$ -	\$ -	\$ 15,440	\$ 620,735	\$ 422,381
<b>LIABILITIES</b>							
<b>CURRENT LIABILITIES</b>							
Accounts payable and accrued liabilities (Note 5)	\$ 53,172	\$ -	\$ -	\$ -	\$ -	\$ 53,172	\$ 35,136
<b>DEFERRED REVENUE</b> (Note 6)	10,000	-	-	-	-	10,000	-
<b>DEFERRED CONTRIBUTIONS</b> (Note 7)	34,828	-	-	-	-	34,828	32,935
<b>LONG-TERM DEBT</b> (Note 8)	30,000	-	-	-	-	30,000	-
<b>DUE TO INTERFUND</b>	1,087	(11,828)	(1,519)	(4,351)	16,611	-	-
	129,087	(11,828)	(1,519)	(4,351)	16,611	128,000	68,071
<b>NET ASSETS</b>							
Invested in net capital assets	-	-	-	-	(1,171)	(1,171)	16,712
Externally restricted	-	11,828	1,519	-	-	13,347	13,347
Unrestricted	476,208	-	-	4,351	-	480,559	324,251
	476,208	11,828	1,519	4,351	(1,171)	492,735	354,310
	\$ 605,295	\$ -	\$ -	\$ -	\$ 15,440	\$ 620,735	\$ 422,381

Approved on Behalf of the Board:

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*Tracy Whitby*

Director

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*Val Feh*

Director

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See accompanying Notes to Financial Statements and Auditor's Report

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**EASTMAN CRISIS CENTRE INC.**  
**Statement of Cash Flow**  
**For the year ended March 31, 2021**

	2021	2020
<b>OPERATING ACTIVITIES</b>		
Excess (Deficiency) of revenue over expenses	\$ 138,425	\$ 16,207
Non-cash items affecting operations:		
Amortization	17,883	25,768
Net change in non-cash working capital balances	776	29,731
	<b>157,084</b>	<b>71,706</b>
<b>FINANCING ACTIVITIES</b>		
Proceeds of loans payable	40,000	-
Reduction of loans payable	(10,000)	-
	<b>30,000</b>	<b>-</b>
<b>INCREASE IN CASH AND EQUIVALENTS</b>	<b>187,084</b>	<b>71,706</b>
<b>CASH AND EQUIVALENTS - Beginning</b>	<b>375,426</b>	<b>303,720</b>
<b>CASH AND EQUIVALENTS - Ending</b>	<b>\$ 562,510</b>	<b>\$ 375,426</b>

See accompanying Notes to Financial Statements and Auditor's Report

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**Eastman Crisis Centre Inc.**  
**Schedule of Operating Expenses**  
**For the year ended March 31, 2021**

	GENERAL UNRESTRICTED	EXTERNALLY RESTRICTED SURPLUS FUND	EDUCATION FUND	EQUIPMENT REPLACEMENT FUND	INVESTED IN CAPITAL ASSETS	2021	2021 BUDGET (UNAUDITED)	2020
<b>EXPENSES</b>								
Activities	\$ 830	\$ -	\$ -	\$ -	\$ -	830	800	\$ 33
Advertising	2,911	-	-	-	-	2,911	2,500	2,740
Amortization	-	-	-	-	17,883	17,883	21,750	25,768
Annual meeting	1,588	-	-	-	-	1,588	750	1,727
Bank charges and interest	187	-	-	-	-	187	500	2,246
Board expenses	681	-	-	-	-	681	1,200	1,464
Client transportation	10,710	-	-	-	-	10,710	9,000	10,997
COVID-19 expenses	41,765	-	-	-	-	41,765	56,300	-
Education	610	-	-	-	-	610	1,000	746
Employee benefits	54,472	-	-	-	-	54,472	53,472	46,221
Food	6,205	-	-	-	-	6,205	3,000	6,581
Fundraising	13,251	-	-	-	-	13,251	11,000	10,631
Household and personal supplies	469	-	-	-	-	469	750	624
Insurance	4,870	-	-	-	-	4,870	5,600	4,939
Janitorial	1,742	-	-	-	-	1,742	1,000	3,831
Medication and health needs	6,075	-	-	-	-	6,075	8,597	4,169
Membership fees	1,368	-	-	-	-	1,368	1,400	1,415
Office	4,416	-	-	-	-	4,416	3,000	2,543
Personal allowance	747	-	-	-	-	747	1,000	857
Postage	391	-	-	-	-	391	900	902
Professional fees	12,625	-	-	-	-	12,625	11,250	10,116
Repairs and maintenance	14,136	-	-	-	-	14,136	3,650	3,345
Replacement costs	1,165	-	-	-	-	1,165	1,550	1,024
Salaries	453,212	-	-	-	-	453,212	429,991	392,460
Staff training	11,166	-	-	-	-	11,166	3,650	7,467
Staff travel	410	-	-	-	-	410	1,100	218
Start-up and special needs	158	-	-	-	-	158	200	-
Supplies and miscellaneous	6,465	-	-	-	-	6,465	7,900	4,852
Telephone	5,152	-	-	-	-	5,152	4,500	4,713
Vehicle	2,795	-	-	-	-	2,795	3,400	2,445
	\$ 660,572	\$ -	\$ -	\$ -	\$ 17,883	\$ 678,455	\$ 650,710	\$ 555,074

See accompanying Notes to Financial Statements and Auditor's Report

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**EASTMAN CRISIS CENTRE INC.**  
**Notes to the Financial Statements**  
**For the year ended March 31, 2021**

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**1. PURPOSE OF THE ORGANIZATION**

Eastman Crisis Centre Inc. designs and delivers services and programs which promote the self esteem, independence and individual decision-making of abused women and children.

The purpose of the Eastman Crisis Centre Inc. is to provide a safe and supportive environment for abused women and their children, and to provide opportunities to learn of available resources and alternatives in order to facilitate informed personal choices and decisions.

Eastman Crisis Centre Inc. is an organization without share capital, incorporated under the laws of Manitoba. The organization is a registered charity under section 149 of the Income Tax Act (Canada) and is therefore, exempt from income tax.

**2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**Basis of presentation**

The financial statements of the organization have been prepared in accordance with Canadian accounting standards for not-for-profit organizations.

**Fund accounting**

In order to ensure observance of limitations and restrictions placed on the use of resources available to the organization, the accounts are maintained on a fund accounting basis. Accordingly, resources are classified for accounting and reporting purposes into funds. These funds are held in accordance with the objectives specified by the contributors or in accordance with directive issued by the Board of Directors.

The General Unrestricted Fund accounts for the organization's program delivery and administrative activities. This fund reports unrestricted resources.

The Externally Restricted Surplus Fund accounts for any Family Violence Prevention Program (FVPP) of the Province of Manitoba funded program excess of revenues over budgeted expenditures in accordance with the guidelines contained in the Service Purchase Agreement signed by the organization and FVPP. The restricted fund balance can only be spent in accordance with FVPP's surplus/deficit policy, which requires FVPP's prior approval for the use of restricted funds. Expenditures approved by FVPP are presented as expenditures of the externally restricted fund.

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**EASTMAN CRISIS CENTRE INC.**  
**Notes to the Financial Statements**  
**For the year ended March 31, 2021**

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The Education Fund reports only internally restricted resources that are to be used to support the continuing education of the organization's staff. Expenditures from this fund require approval from the Board of Directors.

The Equipment Replacement Fund reports only internally restricted resources that are to be used for equipment replacement. Expenditures from this fund require approval by the Board of Directors.

The Invested in Capital Assets Fund reports the assets, liabilities, revenue and expenditures related to the organization's capital assets.

**Revenue recognition**

The organization follows the restricted fund method of accounting for contributions. Unrestricted donations are recognized as revenue of the General Unrestricted Fund in the year received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured. Restricted contributions are recognized as revenue of the appropriate restricted fund. Restricted contributions, where there is no appropriate fund are reported in the General Unrestricted Fund.

Investment income is recognized as earned.

**Financial instruments**

Financial assets and liabilities are initially measured at fair value. Subsequent measurement of financial assets and liabilities are at amortized cost unless otherwise noted. Financial assets and liabilities measured at amortized cost consist of cash, accounts receivable, accounts payable and long-term debt.

It is management's opinion that the organization is not exposed to significant credit, currency, interest rate, liquidity or market risks arising from these financial instruments, unless otherwise noted.

**Capital assets**

Capital assets are recorded at cost and are being amortized on the straight line basis at the following rates based on estimated useful life, except in the year of acquisition, when one-half of the rate is used:

Buildings	6.67%
Automotive equipment	20%
Furniture and fixtures	20%
Computer hardware	55%
Computer software	100%

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**EASTMAN CRISIS CENTRE INC.**  
**Notes to the Financial Statements**  
**For the year ended March 31, 2021**

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The organization reviews capital assets for impairment whenever events or changes in circumstances indicate that the carrying value may not be recoverable.

**Use of estimates**

The preparation of the financial statements in conformity with Canadian accounting standards for not-for-profit organizations requires management to make estimates that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities as at the date of the financial statements, as well as reported amounts of revenues and expenses during the reporting period. Significant items subject to such estimates and assumptions include the useful lives of property, plant and equipment. These estimates are subject to measurement uncertainty, and the effect on the financial statements of changes in such estimates in future periods could be significant.

On March 11, 2020, The World Health Organization declared COVID-19 a global pandemic. This has created considerable uncertainty in business and markets around the globe. As a result, governments and businesses are taking action to minimize the spread of the virus that include: restrictions on travel, movement of people and goods, work from home arrangements and temporary closure of businesses. The situation is continually evolving and may cause significant measurement uncertainty in the financial statements of future periods.

**Contributed materials and service**

A substantial number of volunteers contribute a significant amount of their time each year. Due to the difficulty of determining the fair market value, contributed services are not recognized in the financial statements.

Contributed materials which are used in the normal course of the organization's operations and would otherwise have been purchased are recorded at their fair value at the date of contribution if fair value can be reasonably estimated.

**3. ACCOUNTS RECEIVABLE**

	<b>2021</b>	<b>2020</b>
Province of Manitoba	\$ 33,056	\$ 9,043
GST rebate	1,555	1,301
Other accounts receivable	4,806	-
	<b>\$ 39,417</b>	<b>\$ 10,344</b>

**EASTMAN CRISIS CENTRE INC.**  
**Notes to the Financial Statements**  
**For the year ended March 31, 2021**

**4. CAPITAL ASSETS**

	Cost	Accumulated Amortization	Net 2021	Net 2020
Furniture and fixtures	\$ 95,311	\$ 95,311	\$ -	\$ 11,707
Automotive equipment	30,880	15,440	15,440	21,616
Buildings	20,250	20,250	-	-
Computer hardware	7,175	7,175	-	-
Computer software	7,119	7,119	-	-
	<b>\$ 160,735</b>	<b>\$ 145,295</b>	<b>\$ 15,440</b>	<b>\$ 33,323</b>

**5. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES**

	2021	2020
Accounts payable	\$ 17,814	\$ 6,974
Accrued payables	4,590	4,590
Wages payable	3,804	2,851
Vacation payable	25,214	19,292
Damage deposits	-	346
Pension payable	1,562	925
Union dues payable	188	158
	<b>\$ 53,172</b>	<b>\$ 35,136</b>

**6. DEFERRED REVENUE**

Deferred revenue consists of the forgivable portion of the Canada Emergency Business Account loan program, based on the condition of repayment of the remaining principal of the loan on or before December 31, 2022. See Note 8.

**EASTMAN CRISIS CENTRE INC.**  
**Notes to the Financial Statements**  
**For the year ended March 31, 2021**

**7. DEFERRED CONTRIBUTIONS**

Deferred contributions represents the unrecognized portion of externally restricted contributions for various projects. The change in the balance of deferred contributions for the period is as follows:

	<b>2021</b>	<b>2020</b>
<b>HTN Grant</b>		
Opening balance	-	661
Add: Restricted contributions received	-	-
Less: Expenses recognized	-	(661)
Ending balance	-	-
<b>COVID Food Program</b>		
Opening balance	-	-
Add: Restricted contributions received	<b>25,000</b>	-
Ending balance	<b>25,000</b>	-
<b>Teen Saturdays</b>		
Opening balance	-	-
Add: Restricted contributions received	<b>7,995</b>	-
Less: Expenses recognized	<b>(2,367)</b>	-
Ending balance	<b>5,628</b>	-
<b>HCC Grant</b>		
Opening balance	<b>2,877</b>	2,953
Add: Restricted contributions received	-	3,216
Less: Expenses recognized	<b>(2,413)</b>	(3,292)
Ending balance	<b>464</b>	2,877
<b>Crysalis Fund Phoenix Project</b>		
Opening balance	<b>2,251</b>	2,330
Add: Restricted contributions received	-	-
Less: Expenses recognized	<b>(158)</b>	(79)
Ending balance	<b>2,093</b>	2,251
<b>ELCC Grant</b>		
Opening balance	<b>27,807</b>	-
Add: Restricted contributions received	-	38,960
Less: Expenses recognized	<b>(26,164)</b>	(11,153)
Ending balance	<b>1,643</b>	27,807
	<b>34,828</b>	32,935

**EASTMAN CRISIS CENTRE INC.**  
**Notes to the Financial Statements**  
**For the year ended March 31, 2021**

**8. LONG-TERM DEBT**

	2021	2020
Canada Emergency Business Account Loan – \$40,000 non-interest bearing until December 31, 2022. Repayment of 75% of the principal on or before December 31, 2022, will result in the remaining balance being forgiven. Beginning January 1, 2023, the loan will bear interest at 5% payable monthly, with the outstanding principal due in full by the maturity date, December 31, 2025. Secured by a government guarantee.	\$ 30,000	\$ -

**9. PROVINCE OF MANITOBA - DEPARTMENT OF FAMILIES - REVENUE RECONCILIATION**

Revenue per Province of Manitoba - Department of Sustainable Development	<b>421,146</b>
	<b>421,146</b>
Add:	
March 2021 revenue receivable not on confirmation	<b>12,308</b>
Adjusted Revenue per Province of Manitoba	<b>433,454</b>
Revenue recorded by the organization	<b>433,454</b>

**10. SECOND STAGE HOUSING**

The organization collects rent payments from clients of its second stage housing program on behalf of the Province of Manitoba. Given that the organization acts as an agent, amounts collected are not presented as revenue and amounts remitted or due are not presented as expenses in the financial statements of the organization. Total rent collected for the year ended March 31, 2021 amounted to \$7,305 (2020 - \$8,093). Included in accounts payable and accrued liabilities as at March 31, 2021 is a balance due to the Province of Manitoba of \$1,547 (2020 - \$1,826) which is for rents collected to that date.

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**EASTMAN CRISIS CENTRE INC.**  
**Notes to the Financial Statements**  
**For the year ended March 31, 2021**

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**11. TRANSFER OF LABOUR COSTS BETWEEN COST CENTRES**

The Department of Families grant allocated to the Facility Maintenance cost centre contains a \$3,831 (2020 - \$3,831) component for wages paid to janitorial staff. Since the size of the organization makes it inefficient to hire staff especially for this function, these duties are shared among the employees. In order to match revenue with expenses, an estimate of \$3,831 (2020 - \$3,831) has been allocated from the Shelter Program centre to the Facility Maintenance cost centre.

**12. EMPLOYEE FUTURE BENEFITS**

The organization is a member of the Community Agencies Retirement Plan which is a multi-employer defined benefit pension plan available to all eligible employees of the participating members of the plan. However, the costs of the plan are not allocated or funded separately by the members and the members cannot identify the underlying assets and liabilities of the plan. As a result, there is insufficient information available to use defined benefit accounting so the organization accounts for the benefit plan in accordance with the accounting standards on defined contributions plans.

Contributions to the plan made during the year by the organization on behalf of its employees amount to \$15,434 for current obligations. The amounts are included in the statement of operations.

**13. ECONOMIC DEPENDENCE**

The ongoing operations of the organization are dependent on funding from the Province of Manitoba.

**EASTMAN CRISIS CENTRE INC.**  
**Schedule of Administration**  
**For the year ended March 31, 2021**

	<b>BUDGET</b>	<b>2021</b>	<b>2020</b>
<b>REVENUE</b>			
Province of Manitoba			
Department of Families - grant	\$ 96,600	\$ 93,600	\$ 93,600
Income security - per diem	15,000	28,106	16,619
Donations	58,000	107,207	55,415
Fundraising	-	6,397	9,947
Investments	4,310	2,561	4,320
Other grants	-	4,938	3,636
Miscellaneous	1,000	5,457	1,769
	<b>174,910</b>	<b>248,266</b>	<b>185,306</b>
<b>OPERATING EXPENSES</b>			
Advertising	2,500	2,911	2,740
Annual meeting	750	1,588	1,727
Amortization	21,750	17,883	25,768
Bank charges and interest	500	187	2,246
Board expenses	1,200	681	1,464
Employee benefits	18,616	19,388	12,595
Fundraising	2,000	5,755	3,286
Insurance	5,600	4,870	4,939
Janitorial	1,000	1,742	3,831
Membership fees	1,400	1,368	1,415
Office	3,000	4,415	2,543
Postage	900	391	902
Professional fees	11,250	12,625	10,116
Repairs and maintenance	3,650	14,136	3,345
Salaries	97,116	108,802	87,531
Staff training	1,000	5,458	1,273
Staff travel	500	203	218
Supplies and miscellaneous	2,100	3,496	3,095
Telephone	4,500	5,152	4,713
Vehicle	3,400	2,795	2,445
	<b>182,732</b>	<b>213,846</b>	<b>176,192</b>
<b>EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES</b>	<b>\$ (7,822)</b>	<b>\$ 34,420</b>	<b>\$ 9,114</b>

**EASTMAN CRISIS CENTRE INC.**  
**Schedule of Shelter Program**  
**For the year ended March 31, 2021**

	<b>BUDGET</b>	<b>2021</b>	<b>2020</b>
<b>REVENUE</b>			
Province of Manitoba			
Department of Families - grant	\$ 170,000	\$ 167,000	\$ 167,000
Income security - per diem	15,000	14,893	23,216
Donations	45,500	27,757	12,302
Women's Shelters Canada	-	67,677	-
Wage subsidy	50,000	98,765	-
	<b>280,500</b>	<b>376,092</b>	<b>202,518</b>
<b>OPERATING EXPENSES</b>			
Activities	-	409	-
Client transportation	9,000	10,710	10,997
COVID-19 expenses	56,300	41,765	79
Employee benefits	16,840	20,266	18,152
Food	3,000	6,205	6,581
Fundraising	9,000	7,496	7,345
Household and personal supplies	750	469	624
Medication and health needs	250	1,207	216
Personal allowance	1,000	747	857
Replacement costs	750	572	773
Salaries	193,101	200,299	184,890
Staff training	1,300	2,651	3,039
Staff travel	300	29	-
Start-up and special needs	200	-	-
Supplies and miscellaneous	1,700	613	748
	<b>293,491</b>	<b>293,438</b>	<b>234,301</b>
<b>EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES</b>	<b>\$ (12,991)</b>	<b>\$ 82,654</b>	<b>\$ (31,783)</b>

**EASTMAN CRISIS CENTRE INC.**  
**Schedule of Children's Counselling**  
**For the year ended March 31, 2021**

	BUDGET	2021	2020
<b>REVENUE</b>			
Province of Manitoba			
Department of Families - grant	\$ 27,800	\$ 23,800	\$ 23,800
Income security - per diem	15,000	14,023	24,109
Government of Canada - Health Canada	21,500	21,326	20,831
Other grants	28,000	26,164	11,153
Fundraising	-	-	1,800
	<b>92,300</b>	<b>85,313</b>	81,693
<b>OPERATING EXPENSES</b>			
Activities	300	4	33
Bad debts	-	-	-
Employee benefits	8,926	7,839	7,019
ECE salaries	23,621	22,465	-
Support groups	750	4,780	3,292
Replacement costs	400	461	48
Salaries	39,600	45,921	50,232
Staff training	650	1,526	2,272
Supplies and miscellaneous	3,300	1,890	682
	<b>77,547</b>	<b>84,886</b>	63,578
<b>EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES</b>	<b>\$ 14,753</b>	<b>\$ 427</b>	<b>\$ 18,115</b>

**EASTMAN CRISIS CENTRE INC.**  
**Schedule of Follow-Up Programs**  
**For the year ended March 31, 2021**

	<b>BUDGET</b>	<b>2021</b>	<b>2020</b>
<b>REVENUE</b>			
Province of Manitoba			
Department of Families - grant	\$ 103,000	\$ 97,464	\$ 95,610
	<b>103,000</b>	<b>97,464</b>	<b>95,610</b>
<b>OPERATING EXPENSES</b>			
Activities	500	416	-
Education	1,000	610	746
Employee benefits	9,090	6,978	8,453
Support groups	7,597	88	661
Phoenix project	-	158	79
Replacement costs	400	132	204
Salaries	76,553	75,725	69,807
Staff training	700	1,531	804
Staff travel	300	179	-
Supplies and miscellaneous	800	465	247
	<b>96,940</b>	<b>86,282</b>	<b>81,001</b>
<b>EXCESS OF REVENUE OVER EXPENSES</b>	<b>\$ 6,060</b>	<b>\$ 11,182</b>	<b>\$ 14,609</b>