

**GOOD NEIGHBOURS ACTIVE LIVING CENTRE INC.**  
**FINANCIAL STATEMENTS**  
**MARCH 31, 2021**



CHARTERED PROFESSIONAL ACCOUNTANTS

May 25, 2021

## INDEPENDENT AUDITOR'S REPORT

**To the Board of Directors of Good Neighbours Active Living Centre Inc.:**

### *Qualified Opinion*

We have audited the financial statements of Good Neighbours Active Living Centre Inc. (the Centre), which comprise the statement of financial position as at March 31, 2021, and the statement of operations, statement of changes in net assets and statement of cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

In our opinion, except for the possible effects of the matter described in the *Basis for Qualified Opinion* paragraph, the accompanying financial statements present fairly, in all material respects, the financial position of the Centre 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 Qualified Opinion*

In common with many not-for-profit organizations, the Centre derives revenue from donation and fundraising activities the completeness of which is not susceptible to satisfactory audit verification. Accordingly, verification of these revenues was limited to the amounts recorded in the records of the Centre. Therefore, we were not able to determine whether any adjustments might be necessary to donation and fundraising revenue, difference between revenues and expenses, and cash flows from operations for the years ended March 31, 2021 and 2020, current assets as at March 31, 2021 and 2020, and net assets as at April 1, 2019 and March 31, 2020 and 2021. Our opinion on the financial statements for the year ended March 31, 2020 was modified accordingly because of the possible effects of this limitation in scope.

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

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

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

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

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

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

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Centre'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 Centre'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 Centre 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.

*Scarrow & Donald LLP*


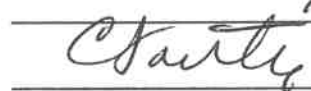
Chartered Professional Accountants  
Winnipeg, Canada

**GOOD NEIGHBOURS ACTIVE LIVING CENTRE INC.**

**STATEMENT OF FINANCIAL POSITION**

	<u>March 31</u>	
	<u>2021</u>	<u>2020</u>
<b>ASSETS</b>		
<b>Current assets:</b>		
Cash	\$ 169,073	\$ 69,574
Guaranteed investment certificates (Note 3)	72,000	72,000
Accounts receivable	17,047	12,424
GST and wage subsidy receivable (Note 4)	88,654	15,803
Prepaid expenses	3,789	5,196
	<u>350,563</u>	<u>174,997</u>
<b>Capital assets (Note 5)</b>	<u>49,854</u>	<u>26,811</u>
	<u>\$ 400,417</u>	<u>\$ 201,808</u>
<b>LIABILITIES AND NET ASSETS</b>		
<b>Current liabilities:</b>		
Accounts payable	\$ 69,451	\$ 44,291
Government remittance payable	3,000	4,047
Deferred revenue (Note 6)	30,197	48,476
	<u>102,648</u>	<u>96,814</u>
<b>Deferred contributions related to capital assets (Note 7)</b>	14,804	-
<b>Canada Emergency Business Account loan (Note 8)</b>	30,000	-
<b>Net assets:</b>		
Unrestricted	203,548	63,816
Internally restricted	14,367	14,367
Invested in capital assets	35,050	26,811
	<u>252,965</u>	<u>104,994</u>
	<u>\$ 400,417</u>	<u>\$ 201,808</u>

**APPROVED BY THE BOARD:**

  
 \_\_\_\_\_ Director  
  
 \_\_\_\_\_ Director

**GOOD NEIGHBOURS ACTIVE LIVING CENTRE INC.**

**STATEMENT OF CHANGES IN NET ASSETS**

	Year ended March 31				2020
	2021				
	Unrestricted	Internally restricted	Invested in capital assets	Total	
Net assets, beginning of year	\$ 63,816	\$ 14,367	\$ 26,811	\$ 104,994	\$ 121,158
Purchase of capital assets	(30,299)	-	30,299	-	-
Contributions related to capital assets	15,583	-	(15,583)	-	-
Difference between revenues and expenses	154,448	-	(6,477)	147,971	(16,164)
Net assets, end of year	\$ <u>203,548</u>	\$ <u>14,367</u>	\$ <u>35,050</u>	\$ <u>252,965</u>	\$ <u>104,994</u>

**GOOD NEIGHBOURS ACTIVE LIVING CENTRE INC.**

**STATEMENT OF OPERATIONS**

	<b>Year ended March 31</b>	
	<b>2021</b>	<b>2020</b>
<b>Revenues:</b>		
Operations (Schedule 1)	\$ 440,672	\$ 403,422
River East Seniors Resource Finder (Schedule 2)	231,612	139,069
Home Maintenance Program (Schedule 2)	21,121	21,267
Prevent Elder Abuse Manitoba Program (Schedule 2)	32,875	26,323
Supports to Seniors (Schedule 2)	99,966	93,029
United Way - Outreach Program (Schedule 2)	53,145	58,405
	<u>879,391</u>	<u>741,515</u>
<b>Expenses:</b>		
Operations (Schedule 1)	355,631	426,152
River East Seniors Resource Finder (Schedule 2)	168,682	132,503
Home Maintenance Program (Schedule 2)	21,121	21,267
Prevent Elder Abuse Manitoba Program (Schedule 2)	32,875	26,323
Supports to Seniors (Schedule 2)	99,966	93,029
United Way - Outreach Program (Schedule 2)	53,145	58,405
	<u>731,420</u>	<u>757,679</u>
<b>Difference between revenues and expenses</b>	<b>\$ <u>147,971</u></b>	<b>\$ <u>(16,164)</u></b>

**GOOD NEIGHBOURS ACTIVE LIVING CENTRE INC.**

**STATEMENT OF CASH FLOWS**

	<b>Year ended March 31</b>	
	<b>2021</b>	<b>2020</b>
<b>Cash flow from operating activities:</b>		
Cash receipts from customers	\$ 782,859	760,849
Cash paid to suppliers	<u>(698,644)</u>	<u>(784,440)</u>
	84,215	(23,591)
<b>Cash flow from investing activities:</b>		
Purchase of capital assets	(30,299)	(8,768)
Contributions related to capital assets	15,583	-
Canada Emergency Business Account loan	30,000	-
Change in guaranteed investment certificates	<u>-</u>	<u>429</u>
	15,284	(8,339)
<b>Net change in cash for the year</b>	99,499	(31,930)
<b>Cash, beginning of year</b>	<u>69,574</u>	<u>101,504</u>
<b>Cash, end of year</b>	<u>\$ 169,073</u>	<u>\$ 69,574</u>

**GOOD NEIGHBOURS ACTIVE LIVING CENTRE INC.**

**NOTES TO FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED MARCH 31, 2021**

**1. Nature and purpose of Organization:**

Good Neighbours Active Living Centre Inc. (the "Centre") was incorporated without share capital under the laws of Manitoba. The Centre provides programs, services and opportunities for social interaction that enhance the quality of life for individuals aged 55 and older. The Centre is a registered charity under the Income Tax Act and is exempt from tax.

**2. Significant accounting policies:**

The financial statements have been prepared in accordance with Canadian accounting standards for not-for-profit organizations. An assumption underlying the preparation of financial statements in accordance with Canadian accounting standards for not-for-profit organizations is that the entity will continue for the foreseeable future and will be able to realize its assets and discharge liabilities in the normal course of operations.

The financial statements include the following significant accounting policies:

**a) Critical accounting estimates and judgments-**

The preparation of financial statements in accordance with Canadian accounting standards for not-for-profit organizations requires management to make estimates and judgments that affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reported period.

Accounting estimates are included in financial statements to approximate the effect of past business transactions or events, or to approximate the present status of an asset or liability. It is possible that changes in future economic conditions could require changes in the recognized amounts for accounting estimates. These estimates are reviewed periodically, and, as adjustments become necessary, they are reported in the period in which they became known.

Significant areas of estimation by management include the impairment of non-financial assets, the useful lives of capital assets and the fair value of financial instruments.

Management bases their judgments, estimates and assumptions on factors they believe to be reasonable in the circumstances, but which may be inherently uncertain and unpredictable.

**b) Financial instruments-**

Except for certain related party transactions, financial instruments are measured at fair value on initial recognition adjusted by, in the case of a financial instrument that will not be measured subsequently at fair value, financing fees and transaction costs that are directly attributable to its origination, acquisition, issuance or assumption. Transaction costs related to financial instruments that will be measured subsequently at fair value are recognized in net income for the period incurred.

In subsequent periods, investments in equity instruments that are quoted in an active market and certain derivative contracts are measured at fair value without any adjustment for transaction costs that may incur on sale or other disposal. The Centre may elect to measure any financial instrument at fair value when the asset or liability is first recognized or for equity instruments that previously measured at fair value when the equity instrument ceases to be quoted in an active market. Other investments in equity instruments are measured at cost less any reduction for impairments.



**NOTES TO FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED MARCH 31, 2021**

**2. Accounting policies (continued):**

**b) Financial instruments (continued)-**

All other financial instruments are measured at amortized cost. Amortized cost is the amount at which the financial instrument is measured at initial recognition less principal repayments, plus or minus the cumulative of any difference between that initial amount and the maturity amount, and minus any reduction for impairment.

The Centre measures cash, guaranteed investment certificates, accounts receivable, accounts payable and Canada Emergency Business Account loan at amortized cost.

The Centre assesses impairment of all its financial assets, except those measured at fair value. Management considers whether there has been a breach in contract, such as a default or delinquency in interest of principal payments in determining whether objective evidence of impairment exists. Impairment is included in current earnings.

**c) Revenue recognition-**

The Centre follows the deferral method of accounting for contributions. Restricted contributions are recognized as revenue in the year in which the related expenses occur. Restricted contributions related to capital assets are recognized as revenue on the same basis as the amortization expense related to the acquired capital assets. 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. Unrestricted investment income is recognized as revenue when earned.

Earned revenue includes memberships and other services provided to members. Membership dues are recognized as revenue when earned. Other services are recognized at the time services are rendered to the member or sponsor.

**d) Capital assets-**

Capital assets are recorded at cost and amortized over their estimated useful lives, except for contributed assets which are recorded at fair market value at the date of contribution plus all costs directly attributable to the acquisition. This requires estimation of the useful life of the asset and its salvage and residual value. When conditions indicate a capital asset is impaired, the excess of its net carrying amount over the asset's fair value or replacement cost is recognized as an expense. As is true for all accounting estimates, it is possible that changes in future conditions could require changes in the recognized amounts for accounting estimates.

Capital assets are amortized over the estimated useful life of the asset using the declining balance method as follows:

Computer equipment	30%
Equipment	20%
Furniture and equipment	20%
Leasehold improvements	10%

**NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED MARCH 31, 2021**

**2. Accounting policies (continued):**

e) Contributed services-

The Centre is dependent upon and thankful for the many hours contributed by its volunteers. Because of the difficulty of determining their fair value, contributed services are not recognized in these financial statements.

f) Expense allocation-

The Centre engages in specific programs. The costs of each program include the costs of personnel, premises and other expenses that are directly related to providing the program. The Centre also incurs operating expenses that are common to the administration of the organization and each of the programs. Operating expenses have been allocated based on estimates of the expenses required for each program.

g) Restricted funds-

The Centre's board of directors has internally restricted the net assets of the River East Seniors Resource Finder program for the purpose of operating and delivering the program.

**3. Guaranteed investment certificates:**

Guaranteed investment certificate matures May 2021 (2020 - January 2021) and bears interest at 0.30% (2020 - 1.00%-2.50%).

**4. Government assistance:**

The Centre has applied for the Canada Emergency Wage Subsidy and Canada Temporary Wage Subsidy relating to salaries paid during the years ended March 31, 2021 and 2020. A wage subsidy receivable of \$84,193 (2020 - \$12,809) has been recorded in the financial statements. Included in miscellaneous grants is \$209,671 (2020 - \$12,809) relating to subsidies.

The Centre has applied for the Canada Emergency Business Account loan (Note 7). The \$10,000 forgivable portion for the loan has been included in miscellaneous grants.

The Centre applied for Bridge grant funding from the Province of Manitoba. The \$15,000 has been included in miscellaneous grants.

The Centre applied for Stay Home Manitoba funding from the Province of Manitoba. The \$10,000 has been included in miscellaneous grants.

**NOTES TO FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED MARCH 31, 2021**

**5. Capital assets:**

	March 31			
	2021		2020	
	Cost	Accumulated Amortization	Cost	Accumulated Amortization
Computer equipment	\$ 39,160	\$ 36,131	\$ 37,821	\$ 35,120
Equipment	33,995	26,060	33,995	24,076
Furniture and equipment	111,946	95,473	101,294	92,686
Leasehold improvements	28,421	6,004	10,113	4,530
	<u>\$ 213,522</u>	<u>\$ 163,668</u>	<u>\$ 183,223</u>	<u>\$ 156,412</u>
Net book value	<u>\$ 49,854</u>		<u>\$ 26,811</u>	

**6. Deferred revenue:**

	March 31	
	2021	2020
Winnipeg Regional Health Authority	\$ 2,749	\$ -
Winnipeg foundation	10,000	10,000
United Way grants	864	-
Prepaid meals	7,828	3,134
Programs	688	24,911
Fundraising	-	3,215
Newsletter	1,422	1,580
Choristers	3,289	1,150
HK rental	1,726	1,000
Province of Manitoba - PEAM	612	3,486
Province of Manitoba - Home Maintenance	1,019	-
	<u>\$ 30,197</u>	<u>\$ 48,476</u>

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

	March 31	
	2021	2020
Contributions received in the year	\$ 15,583	\$ -
Amortization of deferred contributions	<u>(779)</u>	<u>-</u>
Deferred contributions, end of year	<u>\$ 14,804</u>	<u>\$ -</u>

**NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED MARCH 31, 2021**

**8. Canada Emergency Business Account loan:**

	<b>March 31</b>	
	<b>2021</b>	<b>2020</b>
Canada Emergency Business Account loan payable, interest free until December 31, 2022. From January 1, 2023 to December 31, 2025 loan will bear interest at 5%. If at least \$30,000 is repaid by December 31, 2022 the remaining 25% will be forgiven. Loan matures December 31, 2025.	\$ 40,000	\$ -
Forgivable portion of the loan	(10,000)	-
	\$ 30,000	\$ -

**9. Pension plan:**

The Centre participates in a defined benefit multi-employer pension plan, which is accounted for as a defined contribution plan. During the year, the current service cost to the Centre was \$24,633 (2020 - \$23,295).

**10. The Winnipeg Foundation agreement:**

The Centre has entered into an agreement with the Winnipeg Foundation for the irrecoverable transfer of investments to a fund held in trust at the Winnipeg Foundation to create the Good Neighbours Active Living Centre Endowment Fund. The Winnipeg Foundation will preserve the capital and will distribute income generated thereon, to the Centre in perpetuity. The capital is not available to the Centre and as such is not reflected as an asset of the Centre. For the year ended March 31, 2021 interest income includes \$3,855 (2020 - \$3,078). The investments with the Winnipeg Foundation are as follows:

	<b>March 31</b>	
	<b>2021</b>	<b>2020</b>
Investment at cost, beginning of year	\$ 95,740	\$ 84,544
Contributions from the Centre	-	987
Contributions and matching grants	8,002	10,209
Investment at cost, end of year	\$ 103,742	\$ 95,740

**NOTES TO FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED MARCH 31, 2021**

**11. Lease commitments:**

The Centre leases equipment and has the following lease commitments:

2022	\$	2,778
2023		2,778
2024		2,778
2025		2,778
2026		1,460

**12. Risk management:**

Management's risk management policies are typically performed as a part of the overall management of Centre's operations. Management is aware of risks related to these objectives through direct personal involvement with employees and outside parties. In the normal course of its business, the Centre is exposed to a number of risks that can affect its operating performance. Management's close involvement in operations helps identify risks and variations from expectations. As a part of the overall operation of the Centre, management considers the avoidance of undue concentrations of risk. These risks and the actions taken to manage them include the following:

**Liquidity risk-**

Liquidity risk is the risk that the Centre cannot meet its financial obligations associated with financial liabilities in full. The Centre's main sources of liquidity are its operations and external contributions. The funds are primarily used to finance working capital and capital expenditure requirements and are adequate to meet the Centre's financial obligations associated with financial liabilities.

**Credit risk-**

Credit risk arises from the possibility that debtors may be unable to fulfill their commitments. For a financial asset, this is typically the gross carrying amount, net of any amounts offset and any impairment losses. The Centre has credit policies to address credit risk on accounts receivable, which may include the analysis of the financial position of the debtor and review of credit limits. The Centre also may review credit history before establishing credit and review credit performance. No allowance for doubtful accounts has been recorded.

**Interest rate risk-**

Interest rate risk is the risk that changes in market interest rates may have an effect on the cash flows associated with some financial assets and liabilities, known as interest rate cash flow risk, or on the fair value of other financial assets or liabilities, known as interest rate price risk. Obtaining guaranteed investment certificates with fixed interest rates reduces interest rate cash flow risk.

**13. Contingency:**

Claims have been made by the Bronx Park Community Centre against the Centre related to the Centre's share of site costs and the proper management at the site. The City of Winnipeg is also involved in this dispute. It is not possible to reasonably estimate the maximum amounts that may have to be paid under such claims. The amounts are dependent upon the outcome of future contingent events, the nature and likelihood of which cannot be determined at this time. No amount has been accrued in the statement of financial position relating to these claims as at March 31, 2021.

**NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED MARCH 31, 2021**

**14. COVID-19:**

The outbreak of COVID-19 has resulted in governments enacting emergency measures to combat the spread of the virus. These measures, which include the implementation of travel bans, quarantine periods and social distancing, have caused an economic slowdown and material disruption to business. Subsequent to March 31, 2021, governments have continued to react with interventions intended to stabilize economic conditions. The duration and impact of the COVID-19 outbreak is unknown at this time. It is not possible to reliably estimate the length and severity of these developments and the impact on the financial performance and financial position of the Centre in future periods.

## SCHEDULE 1

## GOOD NEIGHBOURS ACTIVE LIVING CENTRE INC.

## SCHEDULE OF OPERATIONS

	Year ended March 31	
	2021	2020
<b>Revenues:</b>		
Grants-		
Winnipeg Regional Health Authority	\$ 50,136	\$ 50,136
Career Start	6,395	6,207
Miscellaneous	255,764	10,421
Donations	54,249	34,507
Activities	34,251	146,430
Membership fees	22,610	36,644
Fundraising	101	42,854
Hobnobs	933	50,456
Book store	1,343	8,663
Interest	5,225	4,269
Advertising	8,668	8,400
Amortization of deferred contributions	779	-
Other	218	4,435
	<u>440,672</u>	<u>403,422</u>
<b>Total revenue</b>		
	440,672	403,422
<b>Expenses:</b>		
Advertising and promotion	3,691	9,067
Amortization	6,808	5,006
Building occupancy cost	234	1,712
Dues and memberships	1,220	1,451
Food and kitchen supplies	827	27,107
Fundraising	450	21,343
Insurance	3,691	3,782
Interest and service charges	2,180	1,140
Miscellaneous expenses	3,339	609
Office and sundry	14,324	19,460
Professional fees	42,245	33,384
Programs	61,855	91,767
Staff development	1,166	1,041
Telephone and internet	10,767	10,428
Travel and mileage	191	2,878
Volunteer costs	182	5,515
Wages and employee benefits	229,628	216,302
Winnipeg Foundation	-	987
	<u>382,798</u>	<u>452,979</u>
<b>Program allocations-</b>		
River East Seniors Resource Finder (Schedule 2)	(2,734)	(2,394)
Home Maintenance Program (Schedule 2)	(3,000)	(3,000)
Prevent Elder Abuse Manitoba Program (Schedule 2)	(4,500)	(4,500)
Supports to Seniors (Schedule 2)	(8,736)	(8,736)
United Way - Outreach Program (Schedule 2)	(8,197)	(8,197)
	<u>(27,167)</u>	<u>(26,827)</u>
	<u>355,631</u>	<u>426,152</u>
<b>Total expenses</b>		
	355,631	426,152
<b>Difference between revenues and expenses</b>	\$ 85,041	\$ (22,730)

SCHEDULE 2

GOOD NEIGHBOURS ACTIVE LIVING CENTRE INC.

SCHEDULE OF PROGRAMS

	Year ended March 31	
	2021	2020
<b><u>River East Seniors Resource Finder:</u></b>		
<b>Revenues:</b>		
Winnipeg Regional Health Authority and other grants	\$ 66,795	\$ 66,795
Meal program	105,777	69,021
Miscellaneous	59,040	3,253
	231,612	139,069
<b>Expenses:</b>		
Amortization	448	307
Meal program	77,775	53,938
Goods and services tax	551	189
Office and sundry	1,206	1,566
Professional fees	1,621	1,565
Travel	720	-
Wages and employee benefits	81,758	71,938
Miscellaneous	231	304
Volunteer expense	1,638	302
Allocated from operations (Schedule 1)	2,734	2,394
	168,682	132,503
<b>Difference between revenues and expenses</b>	<b>\$ 62,930</b>	<b>\$ 6,566</b>
 <b><u>Home Maintenance Program:</u></b>		
<b>Revenues</b>	<b>\$ 21,121</b>	<b>\$ 21,267</b>
<b>Expenses:</b>		
Direct program costs	1,458	2,923
Wages and employee benefits	16,663	15,344
Allocated from operations (Schedule 1)	3,000	3,000
	21,121	21,267
<b>Difference between revenues and expenses</b>	<b>\$ -</b>	<b>\$ -</b>



SCHEDULE 2

GOOD NEIGHBOURS ACTIVE LIVING CENTRE INC.

SCHEDULE OF PROGRAMS (continued)

	Year ended March 31	
	2021	2020
<b><u>Prevent Elder Abuse Manitoba Program:</u></b>		
Revenues	\$ 32,875	\$ 26,323
Expenses:		
Direct program costs	28,375	21,823
Allocated from operations (Schedule 1)	4,500	4,500
	32,875	26,323
Difference between revenues and expenses	\$ -	\$ -
 <b><u>Supports to Seniors:</u></b>		
Revenues	\$ 99,966	\$ 93,029
Expenses:		
Direct program costs	6,288	7,736
Wages and employee benefits	84,942	76,557
Allocated from operations (Schedule 1)	8,736	8,736
	99,966	93,029
Difference between revenues and expenses	\$ -	\$ -
 <b><u>United Way - Outreach Program:</u></b>		
Revenues	\$ 53,145	\$ 58,405
Expenses:		
Direct program costs	2,491	11,927
Wages and employee benefits	42,457	38,281
Allocated from operations (Schedule 1)	8,197	8,197
	53,145	58,405
Difference between revenues and expenses	\$ -	\$ -

