

**SOUTH SHORE ASSISTANCE AND REFERRAL CENTER (SSARC)**  
**FINANCIAL STATEMENTS**  
**MARCH 31, 2024**

**SUMMARY**

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## **INDEPENDENT AUDITOR'S REPORT**

To the Directors of  
SOUTH SHORE ASSISTANCE AND REFERRAL CENTER (SSARC)

### *Qualified Opinion*

We have audited the financial statements of SOUTH SHORE ASSISTANCE AND REFERRAL CENTER (SSARC) (the organization), which comprise the balance sheet as at March 31, 2024, 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 March 31, 2024, 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, the Organization derives revenue from trainings, events and member fees 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 Organization. Therefore, we were not able to determine whether any adjustments might be necessary to fundraising revenue, excess of revenues over expenses, and cash flows from operations for the year ended March 31, 2024, current assets as at March 31, 2024, and net assets as at April 1st, 2023 and March 31, 2024.

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 audit opinion.

### *Other Information*

Management is responsible for the other information. The other information comprises the information included in the annual report, but does not include the financial statements and our auditor's report thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

### *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.

A further description of our responsibilities for the audit of the financial statements is included in the appendix of this auditor's report. This description, which is located at page 4, forms part of our auditor's report.

*Brodeur & Létourneau CPA S.E.N.C.R.L.<sup>1</sup>*

Mont-Saint-Hilaire  
June 14, 2024

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<sup>1</sup> By Jonathan Dionne, CPA auditor

## **APPENDIX TO INDEPENDENT AUDITOR'S REPORT**

### **Description of the Auditor's Responsibilities for the Audit of the 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 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.

**SOUTH SHORE ASSISTANCE AND REFERRAL CENTER (SSARC)****STATEMENT OF OPERATIONS****YEAR ENDED MARCH 31, 2024**

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	2024	2023
	\$	\$
<b>REVENUES (APPENDIX A)</b>		
Subsidies	828,426	726,479
Memberships, donations, activities and other revenues	9,942	4,426
Amortization of deferred subsidies related to property, plant and equipment	776	970
Rental income	-	3,200
	<u>839,144</u>	<u>735,075</u>
<b>EXPENSES (APPENDIX B)</b>		
Salaries and fringe benefits	539,548	452,328
Professional and consultant fees	67,804	61,591
Licences, memberships and contributions	38	38
Advertising and promotion	8,879	3,758
Special projects	14,192	10,000
Materials and supplies	28,589	22,984
Rent, insurance and utilities	102,226	113,459
Audit and bookkeeping	18,907	11,130
Bursary recipient	10,000	5,000
Travel and accomodation	18,480	14,161
Subcontracts	21,585	17,650
Community fair	4,000	3,000
General administration	3,314	5,574
Bank charges	254	672
Amortization of property, plant and equipment	776	970
	<u>838,592</u>	<u>722,315</u>
<b>EXCESS OF REVENUES OVER EXPENSES</b>	<u><u>552</u></u>	<u><u>12,760</u></u>

**SOUTH SHORE ASSISTANCE AND REFERRAL CENTER (SSARC)**

**CHANGES IN NET ASSETS**

**YEAR ENDED MARCH 31, 2024**

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	2024 \$	2023 \$
<b>BALANCE, BEGINNING OF YEAR</b>	4,139	(8,621)
EXCESS OF REVENUES OVER EXPENSES	<u>552</u>	<u>12,760</u>
<b>BALANCE, END OF YEAR</b>	<u><u>4,691</u></u>	<u><u>4,139</u></u>

**SOUTH SHORE ASSISTANCE AND REFERRAL CENTER (SSARC)****STATEMENT OF CASH FLOWS****YEAR ENDED MARCH 31, 2024**

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	2024	2023
	<u>\$</u>	<u>\$</u>
<b>OPERATING ACTIVITIES</b>		
Excess of revenues over expenses	552	12,760
Non-cash items:		
Amortization of deferred subsidies related to property, plant and equipment	(776)	(970)
Amortization of property, plant and equipment	<u>776</u>	<u>970</u>
	552	12,760
Net change in non-cash items related to operating activities:		
Sales taxes receivable	(7,364)	4,744
Subsidies receivable	(280,983)	(11,175)
Accounts payable	23,230	9,062
Deferred subsidies	<u>240,742</u>	<u>12,880</u>
<b>INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS</b>	(23,823)	28,271
<b>CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR</b>	<u>83,168</u>	<u>54,897</u>
<b>CASH AND CASH EQUIVALENTS, END OF YEAR</b>	<u><u>59,345</u></u>	<u><u>83,168</u></u>

Cash and cash equivalents consist of cash.



**SOUTH SHORE ASSISTANCE AND REFERRAL CENTER (SSARC)**

**BALANCE SHEET**

**AS AT MARCH 31, 2024**

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	2024	2023
	<u>\$</u>	<u>\$</u>
<b>ASSETS</b>		
CURRENT ASSETS		
Cash balance	59,345	83,168
Sales taxes receivable	13,349	5,985
Subsidies receivable (Note 4)	<u>562,701</u>	<u>281,718</u>
	635,395	370,871
RENT DEPOSIT	2,800	2,800
SUBSIDIES RECEIVABLE (Note 4)	928,450	68,783
PROPERTY, PLANT AND EQUIPMENT (Note 5)	<u>3,105</u>	<u>3,881</u>
	<u>1,569,750</u>	<u>446,335</u>
<b>LIABILITIES</b>		
CURRENT LIABILITIES		
Accounts payable (Note 7)	61,989	38,759
Deferred subsidies (Note 8)	<u>571,515</u>	<u>330,773</u>
	633,504	369,532
DEFERRED SUBSIDIES (Note 8)	928,450	68,783
DEFERRED SUBSIDIES RELATED TO PROPERTY, PLANT AND EQUIPMENT (Note 9)	<u>3,105</u>	<u>3,881</u>
	1,565,059	442,196
<b>NET ASSETS</b>		
NET ASSETS	<u>4,691</u>	<u>4,139</u>
	<u>1,569,750</u>	<u>446,335</u>

**APPROVED BY,**

\_\_\_\_\_, Director

\_\_\_\_\_, Director

**1. STATUTES OF INCORPORATION AND NATURE OF ACTIVITIES**

SOUTH SHORE ASSISTANCE AND REFERRAL CENTER (SSARC) was incorporated August 19, 2011 as a non profit organization under part 3 of the Loi sur les compagnies of Quebec to provide information and referral services to the English-speaking community and promote the use of health and social services offered by public institutions.

**2. ADJUSTMENT OF PREVIOUS EXERCISES**

During the year, the organization became aware of a new interpretation of Chapter 4420 Differed subsidies which states that a differed subsidie must be recognized at the time when receipt of the contribution is probable and estimable. Consequently, the organization should have recorded a differed subsidie in the amount of 335 926 \$ and a subsidie receivable of the same amount for the agreements described below. This adjustment has no impact on the organization's net assets.

- Project - APPUI : 137 566 \$
- Project - Employment : 35 000 \$
- Project - Youth Metal Health : 30 000 \$
- Project - Mental Health : 50 000 \$
- Project - HEY : 15 000 \$
- Project - Wellness Center : 2 360 \$
- Global mission - PCH : 66 000 \$

**3. SIGNIFICANT ACCOUNTING POLICY**

The organization applies the Canadian accounting standards for not-for-profit organizations.

**USE OF ESTIMATES**

The preparation of financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and the amounts recognized as revenues and expenses for the periods covered. Actual results may differ from these estimates. The critical estimates relate to the useful lives of property, plant and equipment subject to amortization.

**3. SIGNIFICANT ACCOUNTING POLICY (continued)**

**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 can be reasonably estimated and collection is reasonably assured.

Activity revenue is recognized when the activities take place.

Membership revenue is recognized as prorated in the financial exercise to which they relate.

Donations are recognized as revenue when received.

Rental revenue is recognized in accordance with the terms of the contract.

**CONTRIBUTIONS RECEIVED AS SERVICES**

Volunteers spend many hours per year helping the organization maintain provision of its services. Due to the difficulty of determining the fair value of the subsidies received in the form of services, these are not recognized in the financial statements.

**FINANCIAL INSTRUMENTS**

*Initial measurement*

The organization initially measures its financial assets and liabilities originated or exchanged in arm's length transactions at fair value. Financial assets and liabilities originated or exchanged in related party transactions, except for those that involve parties whose sole relationship with the organization is in the capacity of management, are initially measured at cost.

The cost of a financial instrument in a related party transaction depends on whether the instrument has repayment terms. The cost of a financial asset or liability in a related party transaction that has repayment terms is determined using its undiscounted cash flows, excluding interest and dividend payments, less any impairment losses previously recognized by the transferor. When the financial instrument does not have repayment terms, its cost is determined using the consideration transferred or received by the organization in the transaction.

*Subsequent measurement*

The organization subsequently measures all its financial assets and liabilities at cost or amortized cost.

Financial assets measured at amortized cost include cash and subsidies receivable.

**3. SIGNIFICANT ACCOUNTING POLICY (continued)**

**PROPERTY, PLANT AND EQUIPMENT**

Property, plant and equipment are accounted for at cost. Amortization is calculated using the declining balance method at the rate of 20%.

**INCOME TAX**

As a charitable organization, the organization is exempt from income tax.

**IMPAIRMENT OF LONG-LIVED ASSETS**

Property, plant and equipment subject to amortization are tested for recoverability whenever events or changes in circumstances indicate that their carrying amount may not be recoverable. An impairment loss is recognized when the carrying amount of the asset exceeds the sum of the undiscounted cash flows resulting from its use and eventual disposition. The impairment loss is measured as the amount by which the carrying amount of the long-lived asset exceeds its fair value.

**CASH AND CASH EQUIVALENTS**

The organization's policy is to present bank balances under cash and cash equivalents, including bank overdrafts when bank balances that fluctuate frequently from being positive to overdrawn.

**SOUTH SHORE ASSISTANCE AND REFERRAL CENTER (SSARC)**

**NOTES TO FINANCIAL STATEMENTS**

**MARCH 31, 2024**

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**4. SUBSIDIES RECEIVABLE**

	2024	2023
	\$	\$
	<u>                    </u>	<u>                    </u>
Project - CHSSN Network	760,130	3,197
Project - McGill Retention	28,000	-
Project - McGill Conversation	6,000	-
Project - APPUI	75,661	144,444
Project - CHSSN Bright Beginnings	144,500	-
Project - RDN Employment	-	35,000
Project - CHSSN Youth Mental Health	3,000	33,000
Project - CHSSN Mental Health	5,000	50,000
Project - CHSSN Wellness Center	2,360	2,360
Project - CHSSN HEY	1,500	16,500
Project - Éducaloi	5,000	-
Global mission - CHSSN - ERCC	460,000	-
Gobal mission - Canada - PCH	<u>          -</u>	<u>        66,000</u>
	1,491,151	350,501
Subsidies receivable during the next financial exercise	<u>        562,701</u>	<u>        281,718</u>
Long term subsidies receivable	<u>        928,450</u>	<u>        68,783</u>

**5. PROPERTY, PLANT AND EQUIPMENT**

	2024		2023	
	Cost	Accumulated amortization	Net book value	Net book value
	\$	\$	\$	\$
	<u>                    </u>	<u>                    </u>	<u>                    </u>	<u>                    </u>
Office furniture	<u>        5,700</u>	<u>        2,595</u>	<u>        3,105</u>	<u>        3,881</u>

**SOUTH SHORE ASSISTANCE AND REFERRAL CENTER (SSARC)**

**NOTES TO FINANCIAL STATEMENTS**

**MARCH 31, 2024**

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**6. BANK LOAN**

The organization has a Desjardins line of credit for an authorized amount of \$ 25,000 (2023 : \$ 25 000). As at March 31, 2024, the amount available is \$ 25,000 (2023 : \$ 25 000).

**7. ACCOUNTS PAYABLE**

	2024	2023
	\$	\$
Accounts payable	769	603
Government remittances	3,648	5,115
Salaries and vacations payable	42,072	25,041
Accrued liabilities	<u>15,500</u>	<u>8,000</u>
	<u>61,989</u>	<u>38,759</u>

# SOUTH SHORE ASSISTANCE AND REFERRAL CENTER (SSARC)

## NOTES TO FINANCIAL STATEMENTS

MARCH 31, 2024

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### 8. DEFERRED SUBSIDIES

Deferred subsidies represent unspent resources received during the year to cover expenses for the subsequent year. Changes in the deferred subsidies balance are as follows :

	Balance, beginning of the year \$	Amount received \$	Amount recognized as revenue \$	Short term deferred subsidies \$	Balance, end of the year \$
Project - CHSSN Network	-	953,850	(209,250)	(186,150)	558,450
Project - McGill Retention	-	56,000	(28,000)	(28,000)	-
Project - McGill Conversation	-	12,000	(6,000)	(6,000)	-
Project - McGill Bursary	-	10,000	(10,000)	-	-
Project - APPUI	137,566	-	(68,783)	(68,783)	-
Project - CHSSN Bright Beginnings	27,150	185,000	(27,150)	(45,000)	140,000
Project - RDN Employment	35,000	-	(35,000)	-	-
Project - CHSSN Youth Mental Health	30,000	-	(30,000)	-	-
Project - CHSSN Mental Health	50,000	-	(50,000)	-	-
Project - CHSSN Wellness Center	23,600	-	(23,600)	-	-
Project - CHSSN HEY	15,000	-	(15,000)	-	-
Project - CISSS Éclaireur	15,240	-	(12,658)	(2,582)	-
Project - Éducaloi	-	10,000	(5,000)	(5,000)	-
Project - SHARP	-	1,900	(1,900)	-	-
Global mission - CHSSN - ERCC	-	690,000	(230,000)	(230,000)	230,000
Gobal mission - Canada - PCH	66,000	8,250	(74,250)	-	-
Global Mission - Deputy Laporte	-	1,200	(1,200)	-	-
Général account revenue	-	635	(635)	-	-
	<u>399,556</u>	<u>1,928,835</u>	<u>(828,426)</u>	<u>(571,515)</u>	<u>928,450</u>

# SOUTH SHORE ASSISTANCE AND REFERRAL CENTER (SSARC)

## NOTES TO FINANCIAL STATEMENTS

MARCH 31, 2024

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### 9. DEFERRED SUBSIDIES RELATED TO PROPERTY, PLANT AND EQUIPMENT

	2024	2023
	\$	\$
<b>Expenses</b>		
Balance, beginning of the year	3,881	4,851
MINUS : Amount recognized as revenue during the year	<u>(776)</u>	<u>(970)</u>
	<u><u>3,105</u></u>	<u><u>3,881</u></u>

### 10. CONTRACTUAL OBLIGATIONS

The commitment of the organization under leases agreement aggregates to \$97,330. The instalments over the next three years are the following:

	\$
2025	46,381
2026	30,311
2027	20,638

### 11. FINANCIAL INSTRUMENTS

#### FINANCIAL RISKS

The significant risks arising from financial instruments to which the organization is exposed as at March 31, 2024 are detailed below.

#### CREDIT RISK

Credit risk is the risk that one party to a financial asset will cause a financial loss for the organization by failing to discharge an obligation. The organization's credit risk is mainly related to subsidies receivable.

#### LIQUIDITY RISK

Liquidity risk is the risk that the organization will encounter difficulty in meeting obligations associated with financial liabilities. The organization is exposed to this risk mainly in respect through its accounts payable.



**12. EVENTS AFTER THE REPORTING DATE**

The organization obtained funding from the Canadian Heritage Program (PCH) to support organisation's global mission. The organization cannot estimate with certainty the amount it will receive. The maximum amount granted for the period from April 01, 2024 to March 31, 2027 is 222 750 \$.

SOUTH SHORE ASSISTANCE AND REFERRAL CENTER (SSARC)

ADDITIONAL INFORMATION  
FOR THE PERIOD ENDED MARCH 31, 2024

APPENDIX A - SUBSIDIES

	March 31, 2024																	March 31, 2023	
	Federal									Provincial								Total	Total
	CHSSN				PCH	MCGILL				CHSSN		Mental Health	Éclaireur	APPUI	SRQEA	RDN	ÉDUCALOI		
	General	Network	Mental Health 2	Wellness Center	SHARP	Program	Retention	Bursary	Conversation	Bright Beginning	Hey	Mental Health	Éclaireur	APPUI	ERCC	Employment	Éducaloi	Total	Total
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
Subsidies	1 835	209 250	50 000	23 600	1 900	74 250	28 000	10 000	6 000	27 150	15 000	30 000	12 658	68 783	230 000	35 000	5 000	828 426	726 479
Memberships, donations, activities and other revenues	9 942	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	9 942	4 426
Rental income	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3 200
Amortization of deferred subsidies related to property, plant and equipment	-	776	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	776	970
	11 777	210 026	50 000	23 600	1 900	74 250	28 000	10 000	6 000	27 150	15 000	30 000	12 658	68 783	230 000	35 000	5 000	839 144	735 075

APPENDIX B - EXPENSES

	March 31, 2024																	March 31, 2023	
	General	Network	Mental Health 2	Wellness Center	SHARP	Program	Retention	Bursary	Conversation	Bright Beginning	Hey	Mental Health	Éclaireur	APPUI	ERCC	Employment	Éducaloi	Total	Total
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Salaries and fringe benefits	-	129 003	43 000	12 000	-	31 315	22 000	-	4 000	17 109	4 064	22 304	-	51 848	168 905	29 000	5 000	539 548	452 328
Professional and consultant fees	7 500	13 902	4 314	-	-	16 969	-	-	155	500	3 000	1 354	3 306	12 513	2 684	1 607	-	67 804	61 591
Licenses, memberships, and contributions	38	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	38	38
Advertising and promotion	618	-	-	-	-	3 093	215	-	-	996	1 958	-	1 200	800	-	-	-	8 879	3 758
Special projects	601	2 476	589	-	-	417	1 782	-	824	-	-	79	4 757	-	1 517	1 150	-	14 192	10 000
Materials and supplies	-	5 139	1 222	1 815	-	7 331	2 509	-	571	1 395	1 478	-	200	1 400	4 286	1 244	-	28 589	22 984
Rent, insurance and utilities	-	37 416	-	9 285	1 900	7 121	-	-	-	-	-	-	401	-	46 103	-	-	102 226	113 459
Audit and bookkeeping	-	8 000	-	-	-	4 253	-	-	-	-	-	365	1 425	-	4 864	-	-	18 907	11 130
Bursary recipient	-	-	-	-	-	-	-	10 000	-	-	-	-	-	-	-	-	-	10 000	5 000
Travel and accommodation	-	7 314	876	500	-	1 926	1 495	-	450	-	500	229	749	800	1 642	2 000	-	18 480	14 161
Subcontractors	2 213	2 000	-	-	-	532	-	-	-	7 150	4 000	5 070	620	-	-	-	-	21 585	17 650
Community fair	-	4 000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4 000	3 000
General administration	-	-	-	-	-	1 293	-	-	-	-	-	599	-	1 422	-	-	-	3 314	5 574
Bank charges	254	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	254	672
Amortization of property, plant and equipment	-	776	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	776	970
	11 225	210 026	50 000	23 600	1 900	74 250	28 000	10 000	6 000	27 150	15 000	30 000	12 658	68 783	230 000	35 000	5 000	838 592	722 315
Excess (deficiency) of revenues over expenses	552	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	552	12 760