

**CANADIAN MENTAL HEALTH  
ASSOCIATION, SOUTH OKANAGAN  
SIMILKAMEEN BRANCH**

Financial Statements

Year Ended March 31, 2024

# CANADIAN MENTAL HEALTH ASSOCIATION, SOUTH OKANAGAN SIMILKAMEEN BRANCH

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Year Ended March 31, 2024

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## INDEPENDENT AUDITOR'S REPORT

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To the Members of Canadian Mental Health Association, South Okanagan Similkameen Branch

*Report on the Financial Statements*

*Qualified Opinion*

We have audited the financial statements of Canadian Mental Health Association, South Okanagan Similkameen Branch (the Association), which comprise the statement of financial position 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 Association as at March 31, 2024, and the results of its operations and cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations (ASNPO).

*Basis for Qualified Opinion*

In common with many not-for-profit organizations, the Society derives revenue from 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 Society. 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 and net assets as at March 31, 2024. Our audit opinion on the financial statements for the year ended March 31, 2023 was modified accordingly because of the possible effects of this limitation of 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 Association in accordance with 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 Matter*

Our audit was conducted for the purpose of forming an opinion on the financial statements taken as a whole. The current year's supplementary information included in Schedule 1 to 8 is presented for purposes of additional analysis and is not a required part of the financial statements. We have not audited, reviewed or otherwise attempted to verify the accuracy or completeness of the supplementary information.

(continues)

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Chris Newton Ltd. Kris Omland Ltd.  
Andrew Nendick Inc.



The supplementary information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such supplementary information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves.

*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 ASNPO, 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 Association'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 Association or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Association'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 Association'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 Association'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 Association to cease to continue as a going concern.



*Report on Other Legal and Regulatory Requirements*

As required by the Societies Act of British Columbia, we report that, in our opinion, the accounting policies applied in preparing and presenting the financial statements in accordance with Canadian Accounting Standards for Not-for-profit Organizations have been applied on a basis consistent with that of the preceding year.

*Omland Heal LLP*  
Chartered Professional Accountants

Penticton, BC  
June 14, 2024



# CANADIAN MENTAL HEALTH ASSOCIATION, SOUTH OKANAGAN SIMILKAMEEN BRANCH

Statement of Financial Position


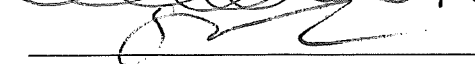
March 31, 2024

	2024	2023
<b>Assets</b>		
Current		
Cash	\$ 206,680	\$ 205,902
Investments (Note 3)	392,182	282,594
Accounts receivable	28,236	14,462
Prepaid expenses	3,376	3,415
	630,474	506,373
Tangible capital assets (Note 4)	79,962	90,594
	\$ 710,436	\$ 596,967

## Liabilities and Net assets

Current		
Accounts payable (Note 5)	\$ 40,194	\$ 36,468
Deferred contributions (Note 6)	298,357	242,607
Deferred capital contributions (Note 7)	34,018	33,769
	372,569	312,844
Net assets		
Invested in tangible capital assets	45,944	56,825
Unrestricted	291,923	227,298
	337,867	284,123
	\$ 710,436	\$ 596,967

Approved by the Directors

 Director  
 Director

See accompanying notes to financial statements.





# CANADIAN MENTAL HEALTH ASSOCIATION, SOUTH OKANAGAN SIMILKAMEEN BRANCH

## Statement of Operations

Year Ended March 31, 2024

	2024	2023
<b>Revenues</b>		
Grants - Interior Health	\$ 539,300	\$ 473,369
Donations	42,289	39,842
Gaming	41,638	37,677
Course fees	38,269	29,779
Janitorial	37,162	33,966
Grant - United Way	36,720	12,000
Fundraising	27,142	34,689
Snack bar	26,771	25,200
Other earnings	10,851	7,053
Grants - other	8,212	7,662
Grant - Federal Government	6,912	6,501
Memberships	340	180
Gain on disposal of tangible capital assets	-	3,317
	<b>815,606</b>	<b>711,235</b>
<b>Expenses</b>		
Administrative benefits	22,046	12,623
Administrative salaries	74,886	34,198
Advertising and promotion	2,833	1,154
Allowance to clients	18,964	14,832
Amortization of tangible capital assets	13,850	12,690
Direct service benefits	85,489	75,564
Direct service salaries	343,262	303,033
Fundraising	5,753	5,125
Honorarium	5,282	4,164
Insurance	5,594	5,685
Licences, memberships and fees	4,466	2,672
Office	18,922	17,620
Professional fees	14,163	11,620
Program supplies	23,506	19,276
Rental	36,322	38,322
Repairs and maintenance	6,184	5,912
Sub-contracts	15,172	9,066
Telephone	3,393	3,638
Training and development	3,166	1,049
Travel	5,159	2,591
Unity House food service supplies	31,681	22,772
Utilities	21,769	21,708
	<b>761,862</b>	<b>625,314</b>
<b>Excess of revenues over expenses</b>	<b>\$ 53,744</b>	<b>\$ 85,921</b>

See accompanying notes to financial statements.

# CANADIAN MENTAL HEALTH ASSOCIATION, SOUTH OKANAGAN SIMILKAMEEN BRANCH

## Statement of Changes in Net Assets

Year Ended March 31, 2024

	Invested in tangible capital assets	Unrestricted	2024	2023
Net assets - beginning of year	\$ 56,825	\$ 227,298	\$ 284,123	\$ 198,202
Excess of revenues over expenses	(9,499)	63,243	53,744	85,921
Net change in investment in tangible capital assets	(1,382)	1,382	-	-
Net assets - end of year	\$ 45,944	\$ 291,923	\$ 337,867	\$ 284,123

See accompanying notes to financial statements.

# CANADIAN MENTAL HEALTH ASSOCIATION, SOUTH OKANAGAN SIMILKAMEEN BRANCH

## Statement of Cash Flows

Year Ended March 31, 2024

	2024	2023
Operating activities		
Excess of revenues over expenses	\$ 53,744	\$ 85,921
Items not affecting cash:		
Amortization of tangible capital assets	13,850	12,690
Gain on disposal of tangible capital asset	-	(3,317)
	67,594	95,294
Changes in non-cash working capital:		
Accounts receivable	(13,774)	(1,791)
Accounts payable	3,726	(6,251)
Deferred contributions	55,750	6,324
Deferred capital contributions	249	645
Prepaid expenses	39	(57)
	45,990	(1,130)
Cash flow from operating activities	113,584	94,164
Investing activities		
Purchase of tangible capital assets	(3,218)	(19,178)
Proceeds on disposal of tangible capital assets	-	4,300
Cash flow used by investing activities	(3,218)	(14,878)
Increase in cash flow	110,366	79,286
Cash - beginning of year	488,496	409,210
Cash - end of year	\$ 598,862	\$ 488,496
Cash consists of:		
Cash	\$ 206,680	\$ 205,902
Investments	392,182	282,594
	\$ 598,862	\$ 488,496

See accompanying notes to financial statements.

# CANADIAN MENTAL HEALTH ASSOCIATION, SOUTH OKANAGAN SIMILKAMEEN BRANCH

Notes to Financial Statements

Year Ended March 31, 2024

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## 1. Purpose of the Association

Canadian Mental Health Association, South Okanagan Similkameen Branch (the "Association") is a not-for-profit organization incorporated provincially under the Society Act of British Columbia. The Association is a registered charity and is exempt from the payment of income taxes under Section 149 (1) Income Tax Act.

The Association operates to promote the mental health of all people and supports the resilience and recovery of people with mental illness through advocacy, education, research and service. The Association adheres to the standards and principles of the Canadian Mental Health Association.

## 2. Summary of significant accounting policies

### Basis of presentation

The financial statements were prepared in accordance with Canadian accounting standards for not-for-profit organizations (ASNFPO).

### Cash and cash equivalents

Cash and cash equivalents consist of deposits in banks, term deposits and other short term investments that are redeemable or have maturities of three months or less from the date of acquisition.

### Tangible capital assets

Tangible capital assets are stated at cost or deemed cost less accumulated amortization and are amortized over their estimated useful lives at the following rates and methods:

Leasehold improvements	5 - 10 years	straight-line method
Furniture and fixtures	20%	declining balance method
Computer equipment	45%	declining balance method

The Association regularly reviews its tangible capital assets to eliminate obsolete items.

Tangible capital assets acquired during the year but not placed into use are not amortized until they are placed into use.

### Impairment of long lived assets

The Association tests for impairment whenever events or changes in circumstances indicate that the carrying amount of the assets may not be recoverable. Recoverability is assessed by comparing the carrying amount to the projected future net cash flows the long-lived assets are expected to generate through their direct use and eventual disposition. When a test for impairment indicates that the carrying amount of an asset is not recoverable, an impairment loss is recognized to the extent the carrying value exceeds its fair value.

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# CANADIAN MENTAL HEALTH ASSOCIATION, SOUTH OKANAGAN SIMILKAMEEN BRANCH

Notes to Financial Statements

Year Ended March 31, 2024

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## 2. Summary of significant accounting policies (*continued*)

### Revenue recognition

The Association 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.

Unity House food service, fundraising, membership fees and other earnings are recognized when received.

Course fees are recognized as revenue when the services are performed.

### Donated services and materials

The operations of the organization depend on both the contribution of time by volunteers and donated materials from various sources. The fair value of donated services cannot be reasonably determined and are therefore not reflected in these financial statements. Donated supplies are reported at their fair market value if the value can be reasonably estimated.

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# CANADIAN MENTAL HEALTH ASSOCIATION, SOUTH OKANAGAN SIMILKAMEEN BRANCH

Notes to Financial Statements

Year Ended March 31, 2024

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## 2. Summary of significant accounting policies (*continued*)

### Financial instruments policy

#### *Initial measurement*

The Association 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 Association 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. If it does, the cost is determined using its undiscounted cash flows, excluding interest and dividend payments, less any impairment losses previously recognized by the transferor. Otherwise, the cost is determined using the consideration transferred or received by the Association in the transaction.

#### *Subsequent measurement*

The Association subsequently measures all its financial assets and liabilities at cost or amortized cost, except for investments in equity instruments that are quoted in an active market, which are measured at fair value. Changes in fair value are recognized in income in the period incurred.

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

Financial assets measured at amortized cost on a straight-line basis include cash and accounts receivable.

Financial liabilities measured at amortized cost on a straight-line basis include accounts payable.

#### *Transaction costs*

Transaction costs attributable to financial instruments subsequently measured at fair value and to those originated or exchanged in a related party transaction are recognized in income in the period incurred. Transaction costs related to financial instruments originated or exchanged in an arm's length transaction that are subsequently measured at cost or amortized cost are recognized in the original cost of the instrument. When the instrument is measured at amortized cost, transaction costs are recognized in income over the life of the instrument using the straight-line method.

#### *Impairment*

For financial assets measured at cost or amortized cost, the Association determines whether there are indications of possible impairment. When there are, and the Association determines that a significant adverse change has occurred during the period in the expected timing or amount of future cash flows, a write-down is recognized in income. If the indicators of impairment have decreased or no longer exist, the previously recognized impairment loss may be reversed to the extent of the improvement. The carrying amount of the financial asset may be no greater than the amount that would have been reported at the date of the reversal had the impairment not been recognized previously. The amount of the reversal is recognized in income.

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# CANADIAN MENTAL HEALTH ASSOCIATION, SOUTH OKANAGAN SIMILKAMEEN BRANCH

Notes to Financial Statements

Year Ended March 31, 2024

## 2. Summary of significant accounting policies (continued)

### Goods and services tax (GST)

Goods and services taxes ("GST") paid are recoverable at 83% as a rebate. The unrecoverable portion is recorded as an expense with the rebate treated as a receivable.

### Net assets

1. Net assets invested in property and equipment represents the organization's net investment in property and equipment which is comprised of the unamortized amount of property and equipment purchased with restricted funds.
2. Internally restricted net assets are funds which have been designated for a specific purpose by the organization's Board of Directors.
3. Unrestricted net assets comprise the excess of revenue over expenses accumulated by the organization each year, net of transfers, and are available for general purposes.

## 3. Investments

Investments consist of redeemable term deposits plus accrued interest issued by Valley First Credit Union. The term deposits bear interest ranging from 1.25% to 3.10% and have maturity dates between April 26, 2024 and March 26, 2025.

## 4. Tangible capital assets

	Cost	Accumulated amortization	2024 Net book value	2023 Net book value
Leasehold improvements	\$ 74,901	\$ 17,186	\$ 57,715	\$ 65,444
Furniture and fixtures	54,122	34,053	20,069	22,851
Computer equipment	11,043	8,865	2,178	2,299
	\$ 140,066	\$ 60,104	\$ 79,962	\$ 90,594

## 5. Accounts payable

	2024	2023
Accounts payable and accrued liabilities	\$ 18,352	\$ 18,359
Wages payable	8,812	6,464
Vacation payable	8,534	9,999
Payroll deductions payable	3,597	789
Government remittances payable	899	857
	\$ 40,194	\$ 36,468

# CANADIAN MENTAL HEALTH ASSOCIATION, SOUTH OKANAGAN SIMILKAMEEN BRANCH

Notes to Financial Statements

Year Ended March 31, 2024

## 6. Deferred contributions

Deferred contributions represents the balance at year end of an accumulation of unspent contributions received to fund programs of the Association. Changes in the deferred contributions balances are as follows:

	Balance - beginning of year	Funds received	Recognized as revenue	Balance - end of year
Summerland Auxiliary	\$ 52,773	\$ 32,000	\$ -	\$ 84,773
Donations/Fundraising	60,761	7,900	-	68,661
OneSky	38,750	10,000	-	48,750
Community Gaming	38,272	39,000	(41,638)	35,634
CMHA BC Division	29,972	-	-	29,972
United Way	10,178	37,209	(36,720)	10,666
Interior Health	8,901	-	-	8,901
Green Fischer Family Trust	-	8,000	-	8,000
Family Navigation Program	3,000	-	-	3,000
	\$ 242,607	\$ 134,109	\$ 78,358	\$ 298,357

## 7. Deferred capital contributions

The Society receives capital grants and donations to purchase tangible capital assets and donated tangible capital assets. These contributions are deferred and amortized on the same basis as the related purchased or donated assets.

	Balance - beginning of year	Funds received	Recognized as revenue	Balance - end of year
Community Foundation of the South Okanagan Similkameen	\$ 33,769	\$ -	\$ (4,169)	\$ 29,600
Fest of Ale	-	4,600	(182)	4,418
	\$ 33,769	\$ 4,600	\$ (4,351)	\$ 34,018



# CANADIAN MENTAL HEALTH ASSOCIATION, SOUTH OKANAGAN SIMILKAMEEN BRANCH

Notes to Financial Statements

Year Ended March 31, 2024

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## 8. Lease commitments

The Association entered into a lease agreement at a new operating premises that commenced February 1, 2022. The lease term ends January 31, 2027 with two optional terms of five-year renewals. Under the lease, the Association is required to pay a base rent of \$36,322 plus tax for the five-year term. In addition to the above base rent, the Association must pay for additional rent costs including its share of tax cost, operating costs and insurance costs for the leased premises.

2025	\$	36,322
2026		36,322
2027		36,322
		<hr/>
	\$	<u>108,966</u>

## 9. Pension plan

Total cash payments for employee future benefits for 2024, consisting of cash contributed by the Association to its defined contribution plan, amounted to \$26,352 (2023 - \$25,447 ).

## 10. Societies Act of British Columbia

As required by the Societies Act of British Columbia, it must be disclosed if any employee's remuneration exceeded \$75,000 in the fiscal year ending March 31, 2024. The Association paid a total sum of \$89,510 to one employee.

# CANADIAN MENTAL HEALTH ASSOCIATION, SOUTH OKANAGAN SIMILKAMEEN BRANCH

Notes to Financial Statements

Year Ended March 31, 2024

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## 11. Financial instruments

The Association is exposed to various risks through its financial instruments and has a comprehensive risk management framework to monitor, evaluate and manage these risks. The following analysis provides information about the Association's risk exposure and concentration as of March 31, 2024.

(a) Credit risk

Credit risk arises from the potential that a counter party will fail to perform its obligations. The Association is exposed to credit risk from term deposits. The Association's risk with respect to term deposits is insignificant as they are insured by Credit Union Deposit Insurance Corporation of British Columbia.

(b) Liquidity risk

Liquidity risk is the risk that an entity will encounter difficulty in meeting obligations associated with financial liabilities. The Association is exposed to this risk mainly in respect its accounts payable and accrued liabilities.

(c) 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. The Association is exposed to interest rate risk primarily through its fixed interest financial instruments. Fixed interest instruments subject the Association to a fair value risk.

Unless otherwise noted, it is management's opinion that the Association is not exposed to significant other price risks arising from these financial instruments.

# CANADIAN MENTAL HEALTH ASSOCIATION, SOUTH OKANAGAN SIMILKAMEEN BRANCH

Core Operations

(Schedule 1)

Year Ended March 31, 2024

(Unaudited)

	2024	2023
<b>Revenue</b>		
Grants	\$ 226,100	\$ 203,139
Other earnings	9,593	4,384
Gain on disposal of tangible capital assets	-	3,317
	<b>235,693</b>	<b>210,840</b>
<b>Expenses</b>		
Administrative benefits	15,018	6,711
Administrative salaries	56,259	15,341
Advertising and promotion	2,833	1,154
Amortization of tangible capital assets	13,850	12,690
Direct service benefits	11,001	18,062
Direct service salaries	42,885	72,003
Insurance	4,147	4,159
Licenses, memberships and fees	4,466	2,672
Office	10,622	6,865
Professional fees	9,039	5,053
Program supplies	9,914	10,439
Rent	36,322	38,322
Repairs and maintenance	800	120
Telephone	3,393	3,638
Training and development	3,166	1,049
Travel	4,292	1,766
Utilities	21,769	21,708
	<b>249,776</b>	<b>221,752</b>
Deficiency of revenues over expenses	\$ (14,083)	\$ (10,912)

See accompanying notes to financial statements.

# CANADIAN MENTAL HEALTH ASSOCIATION, SOUTH OKANAGAN SIMILKAMEEN BRANCH

Unity House

(Schedule 2)

Year Ended March 31, 2024

(Unaudited)

	2024	2023
Revenue		
Grants	\$ 245,898	\$ 216,587
Expenses		
Direct service benefits	56,797	46,887
Direct service salaries	192,144	152,415
Office	-	27
Program supplies	8,157	5,549
	257,098	204,878
Excess (deficiency) of revenues over expenses	\$ (11,200)	\$ 11,709

See accompanying notes to financial statements.

# CANADIAN MENTAL HEALTH ASSOCIATION, SOUTH OKANAGAN SIMILKAMEEN BRANCH

Meals Program

(Schedule 3)

Year Ended March 31, 2024

(Unaudited)

	2024	2023
Revenue		
Gaming	\$ 41,638	\$ 37,677
United Way	15,075	12,000
Donations	4,069	1,600
Grants	182	3,292
	<u>60,964</u>	<u>54,569</u>
Expenses		
Administrative benefits	630	630
Administrative salaries	2,101	2,101
Direct service benefits	1,609	3,474
Direct service salaries	15,930	14,303
Insurance	1,444	1,523
Professional fees	1,400	1,200
Repairs and maintenance	5,384	5,792
Travel	567	387
Unity House food service supplies	31,681	22,772
	<u>60,746</u>	<u>52,182</u>
Excess of revenues over expenses	<u>\$ 218</u>	<u>\$ 2,387</u>

See accompanying notes to financial statements.

# CANADIAN MENTAL HEALTH ASSOCIATION, SOUTH OKANAGAN SIMILKAMEEN BRANCH

Mental Health Advocacy

(Schedule 4)

Year Ended March 31, 2024

(Unaudited)

	2024		2023	
Revenue				
Grants	\$	33,971	\$	29,921
Expenses				
Administrative benefits		1,080		1,080
Administrative salaries		3,600		3,600
Direct service benefits		7,357		5,373
Direct service salaries		26,182		21,376
Travel		300		275
		38,519		31,704
Deficiency of revenues over expenses	\$	(4,548)	\$	(1,783)

See accompanying notes to financial statements.

# CANADIAN MENTAL HEALTH ASSOCIATION, SOUTH OKANAGAN SIMILKAMEEN BRANCH

CMHA Programs

(Schedule 5)

Year Ended March 31, 2024

(Unaudited)

	2024	2023
<b>Revenue</b>		
Janitorial services	\$ 37,162	\$ 33,966
Snack bar	26,771	25,200
Fundraising	25,332	27,237
Donations	24,222	35,742
Grants	12,608	6,584
Other earnings	1,263	2,489
Course fees	884	-
Memberships	340	180
	<b>128,582</b>	<b>131,398</b>
<b>Expenses</b>		
Administrative benefits	1,260	2,626
Administrative salaries	4,202	7,904
Direct service benefits	2,013	1,393
Direct service salaries	40,397	32,526
Fundraising Expenses	5,753	5,125
Office	-	3,470
Professional fees	-	2,304
Program supplies	5,435	3,288
	<b>59,060</b>	<b>58,636</b>
<b>Excess of revenues over expenses</b>	<b>\$ 69,522</b>	<b>\$ 72,762</b>

See accompanying notes to financial statements.

# CANADIAN MENTAL HEALTH ASSOCIATION, SOUTH OKANAGAN SIMILKAMEEN BRANCH

Consumer Development

(Schedule 6)

Year Ended March 31, 2024

(Unaudited)

	2024		2023	
Revenue				
Grants	\$	31,801	\$	28,009
Expenses				
Allowance to clients		18,964		14,832
Honorariums		5,282		4,164
Office		4,918		4,358
Professional fees		3,100		3,063
		32,264		26,417
Excess (deficiency) of revenues over expenses	\$	(463)	\$	1,592

See accompanying notes to financial statements.



# CANADIAN MENTAL HEALTH ASSOCIATION, SOUTH OKANAGAN SIMILKAMEEN BRANCH

Education

(Schedule 7)

Year Ended March 31, 2024

(Unaudited)

	2024	2023
<b>Revenues</b>		
Course fees	\$ 33,685	\$ 29,779
Fundraising	-	2,500
Other earnings	-	180
	<b>33,685</b>	<b>32,459</b>
<b>Expenses</b>		
Administrative benefits	2,403	1,576
Administrative salaries	3,209	5,252
Direct service salaries	-	4,500
Office	3,177	2,903
Sub-contracts	15,172	9,066
Travel	-	163
	<b>23,961</b>	<b>23,460</b>
<b>Excess of revenues over expenses</b>	<b>\$ 9,724</b>	<b>\$ 8,999</b>

See accompanying notes to financial statements.

# CANADIAN MENTAL HEALTH ASSOCIATION, SOUTH OKANAGAN SIMILKAMEEN BRANCH

Thrive

(Schedule 8)

Year Ended March 31, 2024

(Unaudited)

	2024	2023
<b>Revenues</b>		
United Way	\$ 21,645	\$ -
Donations	13,997	2,500
Grants	3,860	-
Course fees	3,700	-
Fundraising	1,810	4,952
	<u>45,012</u>	<u>7,452</u>
<b>Expenses</b>		
Administrative benefits	1,654	-
Administrative salaries	5,515	-
Direct service benefits	6,713	375
Direct service salaries	25,724	5,910
Office	208	-
Professional fees	624	-
	<u>40,438</u>	<u>6,285</u>
<b>Excess of revenues over expenses</b>	<b>\$ 4,574</b>	<b>\$ 1,167</b>

See accompanying notes to financial statements.