



2020 Annual General Meeting of the Members
6:00 PM, Tuesday, September 22, 2020
via Zoom

VISION

A comforting place for victims and survivors of crime.

MISSION

Our mission is to provide a safe and comforting day refuge for victims and survivors of crime navigating the court process.

Candace House will offer access to holistic and culturally appropriate resources and referrals as well as victim support services in a way that promotes empowerment and resilience.

Candace House will endeavor to contribute to the leadership in the victim services sector through effective and strategic use of collaborative partnerships

AGENDA

1. Welcome and Call to Order – Opening Statements from Carla Loeppky, President
2. Establish Quorum – Carla Loeppky
3. Additions / Approval of the Agenda – Carla Loeppky
 - **Motion:** That the Agenda for the 2020 Annual General Meeting of Candace House be approved as presented.
4. Amend / Adoption of Annual General Meeting Minutes from Sept 17, 2019 – Monica Ross
 - **Motion:** That the minutes of Annual General Meeting of the members of Candace House held on September 17, 2019 be approved as presented.
5. Executive Director’s Report – Cecilly Hildebrand
 - **Motion:** That the Executive Director’s Report be accepted as presented.
6. President’s Report – Carla Loeppky
 - **Motion:** That the President’s Report be accepted as presented.
7. Treasurers Report – Chris Epp-Vollrath
 - **Motion:** That the Independent Auditors Report and Financial Statements for the fiscal year April 1, 2019 to March 31, 2020 be accepted as presented.
 - **Motion:** That Fort Group Inc. be appointed Auditors for Candace House for the fiscal year ending March 31, 2020.
8. Confirmation of Membership Fees – Carla Loeppky
 - **Motion:** That the membership fees for Candace House be set as follows,
 1. Individual/Group - \$50 (voting member)
 2. Income adjustable (voting member)
9. Nominating Report – Carla Loeppky
 - Recognition of departing Board Directors
 - **Motion:** That the board slate be accepted.
10. Other Business
11. Adjournment
 - **Motion:** That the 2020 Annual General Meeting of Candace House be adjourned.

CANDACE HOUSE, Inc.
ANNUAL GENERAL MEETING MINUTES
September 17, 2019

MINUTES

Present: Chris Epp-Vollrath
Monica Ross
Brian Bell
Carla Loepky
Veronica Gagnon
Darryl Stewart
Alan Libman
Ann Poole
Cecilly Hildebrand

By proxy: Cliff Derksen
Wilma Derksen

Regrets: Susan Abbott
Ben Sparrow

1. Welcome and Call to Order

The President welcomed attendees and called the meeting to order at 6:25 p.m.

2. Quorum

The President having established quorum.

3. Approval of Agenda

MOTION by Monica Ross, seconded by Veronica Gagnon that the Agenda for the 2019 Annual General Meeting of Candace House be approved as presented.

CARRIED.

4. Adoption of AGM Minutes

The draft minutes of the Annual General Meeting held September 18, 2018, were reviewed.

MOTION by Monica Ross, seconded by Brian Bell, that the minutes of the Annual General Meeting of members of Candace House held on September 18, 2019 be approved as presented.

CARRIED.

5. Executive Director's Report

The Executive Director prepared a written report, attached.

MOTION by Chris Epp-Vollrath, seconded by Veronica Gagnon, that the Executive Director's Report be accepted as presented.

CARRIED.

6. President's Report

The President reflected and shared his meeting of a Candace House family. He is proud of Candace House.

MOTION by Chris Epp-Vollrath, seconded by Alan Libman that the President's Report be accepted as presented.

CARRIED.

7. Treasurer's Report

MOTION by Monica Ross, seconded by Chris Epp-Vollrath that the Independent Auditors Report and Financial Statements for the fiscal year April 1, 2018 to March 31, 2019 be accepted as presented.

CARRIED.

MOTION by Chris Epp-Vollrath, seconded by Brian Bell that Fort Group Inc. be appointed Auditors for Candace House for the fiscal year ending March 31, 2020.

CARRIED.

Ann Poole announced she will not be allowing her name to stand as Treasurer. The Board thanked her for her commitment and contributions to Candace House.

8. Confirmation of Membership Fees

MOTION by Monica Ross, seconded by Ann Poole that the membership fees for Candace House be set as follows:

1. Individual/Group - \$50.00 (voting member); and
2. Special "sliding scale" – what can be afforded (voting member).

CARRIED.

9. **Nominating Report**

The Board noted with thanks and appreciation the efforts and contributions of departing Board Directors.

MOTION by Chris Epp-Vollrath, seconded by Alan Libman that the board slate for 2019/2020 be accepted.

CARRIED.

10. **Other Business**

There being no other business.

11. **Adjournment**

MOTION by Carla Loeppky that the 2019 Annual General Meeting of Candace House be adjourned.

Recorded by:

Monica Ross
Secretary
Board of Directors

Executive Director's Report

As a new and first of its kind organization, Candace House is delivering on our vision and mission in incredible ways that have gone beyond what we planned for and anticipated. Providing critical care and support for victims and families impacted by violence and always looking for ways to adapt and increase the services that we offer to address unmet needs. We also continue to build an organization with solid governance structures in place. Working to ensure effective and efficient ongoing management and daily operations and a stable and transparent financial foundation. A few specific highlights and accomplishments are below.

Administration and Management

- The transition of all financial books and records from QuickBooks Desktop to QuickBooks Online was completed.
- Staff undertook substantial training in order to take over all daily bookkeeping tasks, including processing of payroll.
- Various financial processes were evaluated and updated to streamline and enhance our processes. This included tasks such as securing a credit card, setting up proper signing authorities, opening two new accounts (chequing and savings), and putting systems in place for automatic payments and expense reimbursements.
- Work began with Trivenity, a financial consulting firm, to do a full review of all our current accounting procedures and to assist us in updating our books and creating policies to ensure best practice.
- The first staff member beyond the Executive Director was hired in February of 2019, just before the start of the fiscal year, and moved into a full time role in September of 2019.
- In connection with hiring of additional staff, human resources processes have continued to evolve with associated policies drafted in anticipation of further organizational growth and more staff being hired.

Fund Development and Public Relations

- Following completion of our work with fundraising consultant Kathy Penner in the previous fiscal year, implementation of our newly created donor relations plan began this past year. This included more coordinated and consistent prospecting and cultivation efforts, gift acknowledgement, donor recognition and stewardship, as well as use and management of our constituent and donor relations program software.
- Our relationship with the Manitoba government has thrived and we are so grateful for the incredible support. In June, we hosted a media conference put on the province with the Minister of Justice announcing funding for various victim service organizations and projects. This included support for Candace House in the form of a one-time grant of \$50K and a 3-year agreement for \$30K annually.
- As a non-profit charity, we rely on financial support from various sources. A large piece of this includes donations from individuals and businesses. As part of our fundraising plan, appeal letters were sent out in April and December via both email and mail with one-time and monthly donations received in response.

- In February, we held our third “Eat, Drink and Be Giving” dining experience fundraiser at the Fairmont Hotel, it was a wonderful evening of fine wine and dining. Ninety people attended and \$14,000 in profit was raised (\$19,000 gross). At this event, we had the incredible honour of hearing from one of our families. The words they shared were truly humbling and conveyed firsthand the profound impact Candace House is having.
- In collaboration with events and activities held by other organizations, online and social media appeals were launched in connection with GivingTuesday, the Great Canadian Giving Challenge and Victims Week, resulting in increased engagement and donations.
- In connecting with current and potential donors and funders, government representatives, and other social service and agency partners, 29 tours of Candace House took place with 52 people.
- In engaging with our stakeholders, we published a newsletter in November that went out via mail and email highlighting upcoming events and stories about the impact Candace House is having. This included beautiful words shared by families that had been published by various media outlets.
- An Open House was held on December 5th to celebrate our first anniversary. Approximately 60 people came through, including politicians, donors, and members of the public. In connection with this, we also received substantial media coverage and fantastic positive support from the community in the form of congratulatory emails, calls and donations.
- Candace House was represented at various community events through the display and distribution of information about our services as well as in-person presentations. Of note, this included the opportunity to guest lecture for two university Victimology classes, and present as part of The Winnipeg Foundation Youth in Philanthropy program.

Service

- While the duration, amount of time, type and intensity of the support offered to each person varies, we supported 275 unique individuals impacted by the criminal death of 27 different loved ones.
- We had 668 visits to our space by family members impacted by violent loss.
- Along with this, as part of our service also includes hosting outside support people and agency staff such as other social service workers, elders, traditional grandmothers, etc., we had an additional 216 unique visits to our space by these individuals.
- Staff spent 312 hours attending court proceedings together with families. Court accompaniment is an important part of our wrap-around service model and critical to our work in helping people navigate and understand the justice system and answer court process and case-related questions.
- We dramatically expanded our services by bringing in a full meal program from having previously only offered coffee/tea and light snacks. While we only began to offer this in October of 2019, over the course of 6 months we served 554 meals. This included either breakfast, lunch, supper, or a combination of these dependent on need when court proceedings are in session. The importance and impact of providing meals is tremendous and cannot be understated. Bringing families together, providing nourishment and helping to reduce the direct cost to victims.
- Thanks to support from The Winnipeg Foundation, we established a resource library that includes over 500+ books and unique brochures and pamphlets. Guests visiting Candace House are able to access books while here as well as check them out.

- In collaboration with a group of Occupational Therapy graduate students, a “court care packet” was developed. This included the creation of an info pamphlet with tools, resources and exercises to provide support to individuals and families attending court proceedings.
- Candace House established various partnerships with other individuals and community organizations to enhance the support we are able to offer. Of note, this includes provision of Kleenex packages provided through Virtual Hospice, and provision of support from elders or grandmothers when needed through the Assembly of Manitoba Chiefs.
- In addition to providing support during court proceedings, staff offered assistance to individuals and families impacted by violence outside of and beyond this.
- In January, we held a meeting with Victim Services staff. We celebrated one year of working together, completed a thorough evaluation of our current processes, and brainstormed about how we could do things better. The continued functioning and growth of Candace House relies on a healthy and thriving partnership with Victim Services, and we are so grateful for the support and positive relationship that exists between our teams.
- Time and resources to track and evaluate both quantitative and qualitative information related to Candace House and our services continues to be a critical part of our work. Especially as a new and first of its kind organization that hopes to see its model replicated across the country. With resounding support and positive feedback from victims, families, Victim Services staff, Crowns, judges, social service representatives, media and the community we look forward to this next year and the opportunity to provide much needed support for those impacted by violent crime.

Candace House: A comforting place for victims and survivors of crime.

Sankofa is a Ghanaian word that has come to symbolize the importance of reflecting on the past to build a successful future.

Where have we been?

When we first opened in November of 2018, we could not have predicted both the success and also the circumstances life would bring forward. In all, the experience has been rich and varied. What is incredible is that with every new fork in the road, Candace House's foundation has remained solid and stable. This speaks to the strength of our families, the appropriately single focused vision, the leadership of Cecilly and the work of Taylor, the interest of our funders and donors, and also the guidance of the Board of Directors. The short history of Candace House is already proving itself to be a critical part of Manitoba's landscape.

The statistics support that a need existed: from April 2019 to March 2020, the team supported 275 unique individuals and provided support to many other organizations and people along the way. Families of all designs have found healing in Candace House, their home away from home.

Where are we going?

The arrival of a global pandemic requires new thinking and adaptation. When we reflect on where we are going, we know that we are entering uncharted territory. We already know that things will look different and we are ready to learn and adapt. We are going into our new year filled with confidence in our vision, an excellent funding base, and renewed spirits. We look forward to revisiting our 3 year plan and examining ways to continually improve.

I want to especially thank the outgoing Board members for their contributions to Candace House. Alan Libman, Veronica Gagnon, and Monica Ross have concluded their terms on the Board and I want to wish them well. I have enjoyed our time together, informally over supper and also more formally in the context of Candace House meetings. You will always be a part of the Candace House family and I thank you for your service.

We will keep our focus ahead, while learning from the past.

Carla

September 3, 2020
Board of Directors
Candace House, Inc.
1B - 183 Kennedy Street
Winnipeg, MB
R3C 1S6

Dear Board of Directors:

We have completed our audit of the financial statements of Candace House, Inc. for the year ended March 31, 2020. The primary objective of our audit was to obtain reasonable assurance that the financial statements were free of material misstatement. We conducted our audit in accordance with Canadian generally accepted auditing standards and accordingly included such tests and other procedures, as we considered necessary in the circumstances. Our audit was not designed for the purpose of identifying all matters that may be of interest to management and it is inappropriate to conclude that this letter is a comprehensive assessment of such matters.

As part of our audit we performed a walk-through of your systems of internal control in place to determine that they have been properly designed and implemented and have noted no discrepancies. However, our review of internal controls was limited to those internal controls in place and was not designed to be a comprehensive assessment on the adequacy and effectiveness of internal controls over all transaction streams. It is the responsibility of the Board of Directors and management to maintain effective internal controls that safeguard the assets of the organization and prevent and detect fraud.

We are pleased to present to you some commentary and recommendations for your consideration in the paragraphs that follow:

1. AUDIT RESULTS

For the year ended March 31, 2020 we have issued a qualified audit opinion on the financial statements of Candace House, Inc. During the course of our audit we did not discover fraud nor any illegal or possibly illegal acts.

2. QUALIFIED AUDIT OPINION

In common with many charitable organizations, Candace House, Inc. derives income from the general public in the form of donations, the completeness of which is not susceptible to satisfactory audit verification. Accordingly, our verification of revenues from this source was limited to the amounts recorded in the records of the organization and we were not able to determine whether any adjustments might be necessary to donation revenue, excess revenue of expenses, current assets and net assets.

3. PRIOR YEAR OBSERVATIONS

a) Donated capital assets

During the prior year audit, we noted that donated assets were tracked manually by management outside of the general ledger. While this practice is acceptable for most in-kind donations as the organization has elected to not recognize contributed services and donated materials in the financial statements, certain financial and tax reporting exceptions still need to be considered. From a tax perspective, all donations, whether in-kind or monetary, that the Organization issues charity tax receipts for, need to be reported on the T3010, Registered Charity Information Return. From a financial reporting perspective, contributed assets of capital nature would need to be recognized as fair value in the financial statements in accordance with Canadian Accounting Standards for Not-For-Profit Organizations.

During the current year audit, we noted that a capitalization policy was put in place for capital assets. Additionally, within the capitalization policy, all donated capital assets will be recorded within the general ledger to ensure that all donations are tracked for tax reporting purposes. This observation has been cleared and will no longer be included in the future.

4. CURRENT YEAR OBSERVATIONS

We noted no new findings as part of our March 31, 2020 year end audit.

5. OTHER MATTERS

a) Self assessment of PST

During the prior year audit, we noted that the Organization began purchasing certain software and licenses from companies outside of Manitoba on which no PST is charged. When these purchases are made, PST should be self-assessed and remitted to Manitoba Finance Taxation Division if there are any installation files locally on your computers. This is as opposed to any services that might be conducted solely through using the cloud. Services paid for and provided on the cloud do not need to be self assessed for PST because the service or good provided is not directly attributed to the benefit of the Organization in Manitoba. We have noted other NPO's undergoing PST audits where they have been assessed PST plus penalties and interest on assets being purchased from outside of the province or privately, where PST is not charged, including software.

If the Organization did miss self-assessing PST, then the Organization would have an unrecorded outstanding liability to the Province of Manitoba and could be assessed penalties and interest. Should the Organization need to report any self-assessed PST, it would complete a R.T. 8 - Casual Purchaser's Return for any out of Province.

Board of Directors
Candace House, Inc.
September 3, 2020
Page 3

This communication is prepared solely for your information and is not intended for any other purpose. We accept no responsibility to a third party who uses this communication.

We would like to take this opportunity to thank the personnel of the organization for their assistance and cooperation during our audit.

Yours very truly,
Fort Group Chartered Professional Accountants Inc.

PER: Aaron Pauls, CPA, CA, Partner

DRAFT

CANDACE HOUSE, INC.
INDEPENDENT AUDITOR'S REPORT
FINANCIAL STATEMENTS
MARCH 31, 2020

DRAFT

CANDACE HOUSE, INC.

MARCH 31, 2020

INDEX

INDEPENDENT AUDITOR'S REPORT

Page

1 - 2

FINANCIAL STATEMENTS

Statement of Financial Position

3

Statement of Changes in Net Assets

4

Statement of Operations

5

Statement of Cash Flow

6

Notes to Financial Statements

7 - 11

INDEPENDENT AUDITOR'S REPORT

To the Board of directors of Candace House, Inc.:

Qualified Opinion

We have audited the accompanying financial statements of Candace House, Inc., which comprise the statement of financial position as at March 31, 2020, and the statements of changes in net assets, operations and cash flow for the year then ended, and the notes to 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 Candace House, Inc. as at March 31, 2020, and the results of its operations and its cash flow for the year then ended, in accordance with Canadian accounting standards for not-for-profit organizations.

Basis for Qualified Opinion

In common with many charitable organizations, Candace House, Inc. derives revenue from the general public in the form of donations, the completeness of which is not susceptible to satisfactory audit verification. Accordingly, our verification of revenues from this source was limited to the amounts recorded in the records of the organization and we were not able to determine whether any adjustments might be necessary to donation revenue, excess revenue of expenses, current assets and net assets. Our audit 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 organization in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified opinion.

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

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

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- 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 representing the underlying transactions and events in a manner that achieved 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.

Winnipeg, Manitoba
Date of Approval

**CHARTERED PROFESSIONAL
ACCOUNTANTS INC.**

**CANDACE HOUSE, INC.
STATEMENT OF FINANCIAL POSITION
MARCH 31, 2020**

	<u>2020</u>	<u>2019</u>
ASSETS		
CURRENT ASSETS		
Cash	\$ 206,552	121,756
Grants and donations receivable	-	5,204
GST receivable	7,597	6,224
Prepaid expenses	<u>3,566</u>	<u>4,019</u>
	217,715	137,203
TANGIBLE CAPITAL ASSETS (Note 2(b) and 3)	<u>233,578</u>	<u>258,137</u>
	<u>\$ 451,293</u>	<u>395,340</u>
LIABILITIES AND NET ASSETS		
CURRENT LIABILITIES		
Accounts payable and accrued liabilities (Note 4)	\$ 11,264	13,841
Deferred contributions (Note 5)	44,210	26,893
Current portion of capital contributions (Note 6)	<u>11,130</u>	<u>11,495</u>
	66,604	52,229
DEFERRED CAPITAL CONTRIBUTIONS (Note 6)	<u>67,217</u>	<u>77,982</u>
	<u>133,821</u>	<u>130,211</u>
NET ASSETS		
Invested in tangible capital assets	155,231	168,660
Unrestricted	<u>162,241</u>	<u>96,469</u>
	<u>317,472</u>	<u>265,129</u>
	<u>451,293</u>	<u>395,340</u>

APPROVED BY THE BOARD:

_____ Director

_____ Director

**CANDACE HOUSE
STATEMENT OF CHANGES IN NET ASSETS
YEAR ENDED MARCH 31, 2020**

	INVESTED IN TANGIBLE CAPITAL ASSETS	UNRESTRICTED	<u>2020</u>	<u>2019</u>
NET ASSETS, BEGINNING OF YEAR	\$ 168,660	96,469	265,129	201,529
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES	(14,406)	66,749	52,343	63,600
PURCHASE OF TANGIBLE CAPITAL ASSETS	<u>977</u>	<u>(977)</u>	<u>-</u>	<u>-</u>
NET ASSETS, END OF YEAR	<u>\$ 155,231</u>	<u>162,241</u>	<u>317,472</u>	<u>265,129</u>

DRAFT

**CANDACE HOUSE, INC.
STATEMENT OF OPERATIONS
YEAR ENDED MARCH 31, 2020**

	<u>2020</u>	<u>2019</u>
REVENUE		
Donations	\$ 74,383	91,412
Fundraising	12,140	16,880
Grants	148,138	93,675
Interest	1,416	221
Membership dues	450	-
Amortization of deferred capital contributions (Note 6)	11,130	5,747
	<u>247,657</u>	<u>207,935</u>
EXPENSES		
Amortization of tangible capital assets	25,536	14,541
Business expenses	61	25
Fundraising	4,641	3,818
Facilities and maintenance	41,461	44,373
Insurance	4,109	4,751
Office	2,620	3,954
Professional services	13,014	10,613
Public relations	-	509
Programs and services	8,534	3,142
Professional development	24	44
Salaries and benefits	87,608	52,034
Subscriptions and resources	3,693	2,522
Telephone, internet and website	2,686	1,797
Travel and meetings	1,327	2,212
	<u>195,314</u>	<u>144,335</u>
EXCESS OF REVENUES OVER EXPENSES	<u>\$ 52,343</u>	<u>63,600</u>

DRAFT

**CANDACE HOUSE, INC.
STATEMENT OF CASH FLOW
YEAR ENDED MARCH 31, 2020**

	<u>2020</u>	<u>2019</u>
CASH PROVIDED BY (USED IN):		
OPERATING ACTIVITIES		
Excess of revenue over expenses	\$ 52,343	63,600
Add back non-cash item(s):		
Amortization of deferred capital contributions	(11,130)	(5,747)
Amortization of tangible capital assets	<u>25,536</u>	<u>14,541</u>
	66,749	72,394
Changes in non-cash working capital:		
Grants and donations receivable	5,204	12,558
GST receivable	(1,373)	(3,401)
Prepaid expenses	453	738
Accounts payable and accrued liabilities	(2,577)	(50,705)
Deferred contributions	<u>17,317</u>	<u>(3,203)</u>
	85,773	28,381
INVESTING ACTIVITIES		
Purchase of tangible capital assets	(977)	(190,609)
FINANCING ACTIVITIES		
Deferred capital contributions received	<u>-</u>	<u>43,000</u>
INCREASE (DECREASE) IN CASH	84,796	(119,228)
CASH, BEGINNING OF YEAR	<u>121,756</u>	<u>240,984</u>
CASH, END OF YEAR	<u>\$ 206,552</u>	<u>121,756</u>

CANDACE HOUSE, INC.
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED MARCH 31, 2020

1. STATUS AND PURPOSE OF THE ORGANIZATION

Candace House, Inc. (the "Organization") is a non-profit charitable organization which provides support to victims and survivors of violent crime in Manitoba - providing a home-like day refuge during the court proceedings. The Organization was incorporated, without share capital, under the Corporations Act of Manitoba and is exempt from income taxes under the Income Tax Act of Canada.

2. SIGNIFICANT ACCOUNTING POLICIES

An underlying assumption of 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 safety measures to combat COVID-19 (Coronavirus) and the government response continue to evolve. It is management's opinion that the organization has adequately adapted to the impact of this pandemic and will continue to maintain operations for the foreseeable future. Management has assessed government financial assistance programs for which it is eligible. While management will continue to monitor and evaluate the implications of the pandemic, it is difficult to predict the extent and duration this pandemic could have on the future finances and operations of the organization.

The financial statements include the following significant accounting policies:

(a) Revenue Recognition

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

(b) Tangible Capital Assets

Tangible capital assets acquired by the Organization are recorded at cost. Donated capital assets are recorded at estimated fair market values. Amortization based on the estimated useful life of the underlying asset is calculated on a straight-line basis at the following rates:

Furniture and fixtures	5 years
Leasehold improvements	10 years

Assets under development or construction are not amortized until available for use.

(c) Contributed Services and Donated Materials

Contributed services and donated materials are not recognized in the financial statements. Donated capital assets are capitalized in the year they are received.

(d) 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 and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the year. Estimates include amounts payable for services not billed yet at the time these financial statements were approved and amortization. Actual results may differ from estimates.

**CANDACE HOUSE, INC.
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED MARCH 31, 2020**

2. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(e) Financial Instruments

Financial instruments held by the Organization include cash, accounts receivable and accounts payable and accrued liabilities. The organization initially measures its financial instruments at fair value when the asset or liability is first recognized. The organization subsequently measures its financial instruments at cost or 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.

3. TANGIBLE CAPITAL ASSETS

	<u>2020</u>		<u>2019</u>	
	<u>Cost</u>	<u>Accumulated Amortization</u>	<u>Cost</u>	<u>Accumulated Amortization</u>
Leasehold improvements	\$ 254,545	34,540	254,545	12,727
Furniture and fixtures	<u>20,046</u>	<u>6,473</u>	<u>19,068</u>	<u>2,749</u>
	<u>\$ 274,591</u>	<u>41,013</u>	<u>273,613</u>	<u>15,476</u>
Net book value	<u>\$ 233,578</u>		<u>258,137</u>	

During the year, the Organization received \$nil (2019 - \$9,224) in donated furniture and leasehold improvements.

4. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

	<u>2020</u>	<u>2019</u>
Accrued liabilities	\$ 6,957	4,930
Trade payables	1,055	5,056
Vacation accrual	<u>3,252</u>	<u>3,855</u>
	<u>\$ 11,264</u>	<u>13,841</u>

CANDACE HOUSE, INC.
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED MARCH 31, 2020

5. DEFERRED CONTRIBUTIONS

Deferred contributions represent unspent resources externally restricted for the resource library, executive director salary, financial management consulting, raising public awareness, and purchasing supplies for the families . Changes in the deferred contributions are as follows:

	<u>2020</u>			
	<u>Opening Balance</u>	<u>Contributions Received</u>	<u>Revenue Recognized</u>	<u>Closing Balance</u>
The Winnipeg Foundation - Resource Library	\$ 11,131	-	4,891	6,240
The Winnipeg Foundation - Executive Director	15,200	35,000	36,730	13,470
Assiniboine Credit Union - Sustainable Organization Grant	562	-	562	-
Gay Lea Foundation Grant	-	5,000	1,500	3,500
The Winnipeg Foundation - Organizational Development Grant	-	10,000	-	10,000
Assiniboine Credit Union - Public Awareness Grant	-	5,000	-	5,000
Province of Manitoba - Ramp & Signage Grant	-	6,000	-	6,000
	<u>\$ 26,893</u>	<u>41,000</u>	<u>42,183</u>	<u>44,210</u>
	<u>2019</u>			
	<u>Opening Balance</u>	<u>Contributions Received</u>	<u>Revenue Recognized</u>	<u>Closing Balance</u>
The Winnipeg Foundation - Resource Library	\$ 13,054	-	1,923	11,131
The Winnipeg Foundation - Executive Director	17,042	35,000	36,842	15,200
Assiniboine Credit Union - Sustainable Organization Grant	-	5,000	4,438	562
	<u>\$ 30,096</u>	<u>40,000</u>	<u>43,203</u>	<u>26,893</u>

CANDACE HOUSE, INC.
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED MARCH 31, 2020

6. DEFERRED CAPITAL CONTRIBUTIONS

Deferred capital contributions represent the unamortized balance of contributions received for the purchase of tangible capital assets, donated capital assets and remodeling the homes ramp and outdoor signage. Changes in deferred capital contribution balances are as follows:

	<u>2020</u>			
	<u>Opening Balance</u>	<u>Contributions Received</u>	<u>Amortization of Contributions</u>	<u>Closing Balance</u>
In-kind donations	\$ 8,427	-	1,595	6,832
The Winnipeg Foundation - Capital Assistance	\$ 23,750	-	2,375	21,375
The Winnipeg Committee For Safety - Security System	2,850	-	285	2,565
The Thomas Sill Foundation - Capital Assistance	14,250	-	1,425	12,825
The Cardinal Foundation - Smudge Facilities	4,750	-	475	4,275
Province of Manitoba - CPF Funding	23,750	-	2,375	21,375
Province of Manitoba - Municipal Relations Grant	11,700	-	2,600	9,100
	<u>\$ 89,477</u>	<u>-</u>	<u>11,130</u>	<u>78,347</u>
Less: Current portion				<u>(11,130)</u>
				<u>\$ 67,217</u>

	<u>2019</u>			
	<u>Opening Balance</u>	<u>Contributions Received</u>	<u>Amortization of Contributions</u>	<u>Closing Balance</u>
In-kind donations	\$ -	9,224	797	8,427
The Winnipeg Foundation - Capital Assistance	\$ 25,000	-	1,250	23,750
The Winnipeg Committee For Safety - Security System	3,000	-	150	2,850
The Thomas Sill Foundation - Capital Assistance	15,000	-	750	14,250
The Cardinal Foundation - Smudge Facilities	-	5,000	250	4,750
Province of Manitoba - CPF Funding	-	25,000	1,250	23,750
Province of Manitoba - Municiple Relations Grant	-	13,000	1,300	11,700
	<u>\$ 43,000</u>	<u>61,448</u>	<u>5,747</u>	<u>89,477</u>
Less: Current Portion				<u>(11,495)</u>
				<u>\$ 77,982</u>

**CANDACE HOUSE, INC.
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED MARCH 31, 2020**

7. COMMITMENTS

On May 1, 2017, the Organization signed a five year lease for operational space located at 183 Kennedy Street. The future annual lease commitments under this lease are as follows:

March 31,	2021		\$	39,375
	2022			39,375
	2023			<u>13,125</u>
			<u>\$</u>	<u>91,875</u>

8. FINANCIAL RISK MANAGEMENT

(a) Credit Risk

Liquidity risk is the risk that the Organization will not be able to meet its financial obligations as they come due. Financial liabilities consist of accounts payable and accrued liabilities. Accounts payable and accrued liabilities are paid in the normal course of business and except under certain exceptions, no later than three months.

The organization's approach to managing liquidity risk is to ensure, as far as possible, that it will always have sufficient liquidity to meet liabilities when due.

(b) Credit Risk

Credit risk is the risk that a counterparty will default on its financial liabilities. Financial instruments which potentially subject the Organization to credit risk and concentrations of credit risk consist principally of cash, temporary investments, and accounts receivable. Management manages credit risk associated with accounts receivable by pursuing collections when they are due.

Candace House, Inc.

Year End: March 31, 2020

Trial balance - final

Account	Prelim	Adj's	Reclass	Rep	Rep 03/19	Amount	Chg %Chg
1000 Bank 2 signer	4,481.89	0.00	0.00	4,481.89	121,755.81	(117,273.92)	(96)
1001 Chequing 1 signer	861.34	0.00	0.00	861.34	0.00	861.34	0
1002 Savings	201,208.92	0.00	0.00	201,208.92	0.00	201,208.92	0
A Cash	206,552.15	0.00	0.00	206,552.15	121,755.81	84,796.34	70
1205 GST/HST Payable	7,446.37	141.25	0.00	7,587.62	6,214.58	1,373.04	22
1210 GST Receivable	9.55	0.00	0.00	9.55	9.55	0.00	0
C. 1 GST receivable	7,455.92	141.25	0.00	7,597.17	6,224.13	1,373.04	22
1200 Donations Receivable	0.00	0.00	0.00	0.00	204.37	(204.37)	(100)
1201 Grants Receivable	0.00	0.00	0.00	0.00	5,000.00	(5,000.00)	(100)
C. 2 Accounts receivable	0.00	0.00	0.00	0.00	5,204.37	(5,204.37)	(100)
1112 Prepaid Software	816.19	(456.31)	0.00	359.88	816.19	(456.31)	(56)
1130 Lease Deposit	3,203.13	0.00	0.00	3,203.13	3,203.13	0.00	0
L Prepaid expenses	4,019.32	(456.31)	0.00	3,563.01	4,019.32	(456.31)	(11)
1300 Furniture and Equipment	20,045.59	0.00	0.00	20,045.59	19,068.25	977.34	5
1305 Accum Depr - Furn and Equip	(6,473.09)	(0.01)	0.00	(6,473.10)	(2,748.82)	(3,724.28)	135
1310 Leasehold Improvements	254,544.66	0.00	0.00	254,544.66	254,544.66	0.00	0
1311 Accum Depr - Leasehold Imps	(38,181.70)	3,642.28	0.00	(34,539.42)	(12,727.23)	(21,812.19)	171
U Tangible capital assets	229,935.46	3,642.27	0.00	233,577.73	258,136.86	(24,559.13)	(10)
2000 Accounts Payable	(390.39)	317.59	0.00	(72.80)	(5,055.70)	4,982.90	(99)
2005 Accounts Payable:A/P - Fort Group	(5,850.00)	0.00	5,850.00	0.00	0.00	0.00	0
2006 4058211362009413 Collabria Visa	(982.47)	0.00	0.00	(982.47)	0.00	(982.47)	0
2010 Accrued Expenses	814.42	(1,921.43)	(5,850.00)	(6,957.01)	(4,933.05)	(2,023.96)	41
2025 Vacation Accrual	(3,251.74)	0.00	0.00	(3,251.74)	(3,855.31)	603.57	(16)
BB Accounts payable and accrued liabilities	(9,660.18)	(1,603.84)	0.00	(11,264.02)	(13,844.06)	2,580.04	(19)
2100 Unearned or Deferred Revenue	(8,426.20)	8,426.20	0.00	0.00	0.00	0.00	0
2101 Unearned or Deferred Revenue:Resource Library	(6,240.09)	0.00	0.00	(6,240.09)	(11,131.27)	4,891.18	(44)
2104 ACU Tech/Software Grant	0.00	0.00	0.00	0.00	(562.49)	562.49	(100)
2108 Unearned or Deferred Revenue:MB Operating Grant	(11,700.00)	11,700.00	0.00	0.00	0.00	0.00	0
2115 Unearned or Deferred Revenue:Grant Wpg Fdn Exec Di	(13,469.51)	0.00	0.00	(13,469.51)	(15,199.18)	1,729.67	(11)
2122 Unearned or Deferred Revenue:Gay Lea Foundation	(3,499.95)	0.00	0.00	(3,499.95)	0.00	(3,499.95)	0
2123 Unearned or Deferred Revenue:Financial Policies	0.00	(10,000.00)	0.00	(10,000.00)	0.00	(10,000.00)	0
2124 Unearned or Deferred Revenue: Public Awareness	0.00	(5,000.00)	0.00	(5,000.00)	0.00	(5,000.00)	0
2125 Unearned or Deferred Revenue:Building Sustainabilit	0.00	(6,000.00)	0.00	(6,000.00)	0.00	(6,000.00)	0
DD. 1 Deferred revenue	(43,335.75)	(873.80)	0.00	(44,209.55)	(26,892.94)	(17,316.61)	64
2105 Unearned or Deferred Revenue:Grant 183 Kennedy Con	(38,000.00)	3,800.00	0.00	(34,200.00)	(38,000.00)	3,800.00	(10)
2106 Unearned or Deferred Revenue:Grant 183 Kennedy Sec	(2,850.00)	285.00	0.00	(2,565.00)	(2,850.00)	285.00	(10)
2117 Unearned or Deferred Revenue:Grant The Cardinal Fd	(4,750.00)	475.00	0.00	(4,275.00)	(4,750.00)	475.00	(10)
2118 Unearned or Deferred Revenue:Prov of MB CPF Fundin	(23,750.00)	2,375.00	0.00	(21,375.00)	(23,750.00)	2,375.00	(10)
2119 Municiple Relations Captial Grant	(10,000.00)	900.00	0.00	(9,100.00)	(11,700.00)	2,600.00	(22)
2120 Donated Leasehold Improvements	(5,000.00)	2,875.00	0.00	(2,125.00)	(2,375.00)	250.00	(11)
2121 Donated Furniture & Fixtures	(6,000.00)	1,293.51	0.00	(4,706.49)	(6,051.20)	1,344.71	(22)
DD. 2 Deferred capital contributions	(90,350.00)	12,003.51	0.00	(78,346.49)	(89,476.20)	11,129.71	(12)
3000 Unrestricted Net Assets	(265,116.73)	(10.56)	0.00	(265,127.29)	(201,528.01)	(63,599.28)	32
TT Equity	(265,116.73)	(10.56)	0.00	(265,127.29)	(201,528.01)	(63,599.28)	32
4000 Donations	(365.13)	0.00	0.00	(365.13)	(300.00)	(65.13)	22
4001 Donations:Donations	(41,921.28)	0.00	0.00	(41,921.28)	(51,558.03)	9,636.75	(19)
4002 Donations:Donations - Other Reg Charities	(30,262.00)	(1,594.71)	0.00	(31,856.71)	(36,884.81)	5,028.10	(14)
4004 Donations:Donations - Anon / Non-Rcpt	(240.00)	0.00	0.00	(240.00)	(2,668.84)	2,428.84	(91)
X10. 2 Donations	(72,788.41)	(1,594.71)	0.00	(74,383.12)	(91,411.68)	17,028.56	(19)
4202 Wpg Fdn Victims Week	0.00	0.00	0.00	0.00	(1,000.00)	1,000.00	(100)
4203 Victims Week Video	0.00	0.00	0.00	0.00	(7,000.00)	7,000.00	(100)

Prepared by	Reviewed by	Reviewed by
SB	PB	
9/1/2020	9/1/2020	

Candace House, Inc.

Year End: March 31, 2020

Trial balance - final

Account	Prelim	Adj's	Reclass	Rep	Rep 03/19	Amount	Chg %Chg
4204 Grants (Restricted):ACU Tech/SW Grant	(562.49)	0.00	0.00	(562.49)	(4,437.51)	3,875.02	(87)
4205 Grants (Restricted):The Wpg Fdn - Resource Library	(4,891.18)	0.00	0.00	(4,891.18)	(1,921.82)	(2,969.36)	155
4206 The Wpg Fdn Anon - 183 Ken Const	0.00	(2,375.00)	0.00	(2,375.00)	(1,250.00)	(1,125.00)	90
4207 Thomas Sill 183 Kennedy Const	0.00	(285.00)	0.00	(285.00)	(750.00)	465.00	(62)
4208 Grants (Restricted):The Wpg Fdn - Ex Dir Salary	(36,729.67)	0.00	0.00	(36,729.67)	(36,842.83)	113.16	0
4209 Grants (Restricted):City of Wpg Per Capita Grant	(250.00)	0.00	0.00	(250.00)	(200.00)	(50.00)	25
4210 MB Municipal Relations	0.00	(2,600.00)	0.00	(2,600.00)	(1,300.00)	(1,300.00)	100
4212 Grant Utd Way Org Development	0.00	0.00	0.00	0.00	(5,000.00)	5,000.00	(100)
4213 Province of Manitoba CFP	0.00	(46,425.00)	0.00	(46,425.00)	(31,250.00)	(15,175.00)	49
4214 Committee for safety security system grant	0.00	(475.00)	0.00	(475.00)	(150.00)	(325.00)	217
4215 Cardinal foundation grant	0.00	(2,375.00)	0.00	(2,375.00)	(250.00)	(2,125.00)	850
4216 Grants (Restricted):Gay Lea Foundation	(1,500.05)	0.00	0.00	(1,500.05)	0.00	(1,500.05)	0
4300 Grants (Unrestricted)	(105,800.00)	45,000.00	0.00	(60,800.00)	(8,069.95)	(52,730.05)	653
X10. 3 Grants	(149,733.39)	(9,535.00)	0.00	(159,268.39)	(99,422.11)	(59,846.28)	60
4005 Donations:Donations - Fundraise Non-Rcpt	(12,140.10)	0.00	0.00	(12,140.10)	(16,880.00)	4,739.90	(28)
X10. 4 Fundraising	(12,140.10)	0.00	0.00	(12,140.10)	(16,880.00)	4,739.90	(28)
4100 Membership	(450.00)	0.00	0.00	(450.00)	0.00	(450.00)	0
X10. 5 Membership dues	(450.00)	0.00	0.00	(450.00)	0.00	(450.00)	0
4501 Investments:Interest-Savings, Short-term CD	(1,416.23)	0.00	0.00	(1,416.23)	(220.64)	(1,195.59)	542
X10. 6 Interest	(1,416.23)	0.00	0.00	(1,416.23)	(220.64)	(1,195.59)	542
5010 Professional Services:Accounting Fees	8,505.26	(141.25)	0.00	8,364.01	4,060.87	4,303.14	106
5015 Professional Services:Legal Fees	2,087.96	0.00	0.00	2,087.96	281.90	1,806.06	641
5016 Professional Services:Outside Contract Services	2,562.50	0.00	0.00	2,562.50	6,269.82	(3,707.32)	(59)
X30. 1 Professional services	13,155.72	(141.25)	0.00	13,014.47	10,612.59	2,401.88	23
5020 Honorarium	0.00	0.00	0.00	0.00	100.00	(100.00)	(100)
6006 Operations:Meeting	828.69	0.00	0.00	828.69	780.66	48.03	6
6400 Travel and Vehicle	497.85	0.00	0.00	497.85	1,331.39	(833.54)	(63)
X30. 2 Travel and meetings	1,326.54	0.00	0.00	1,326.54	2,212.05	(885.51)	(40)
6701 Payroll Expenses:CRA Source Deductions	5,654.68	0.00	0.00	5,654.68	3,117.53	2,537.15	81
6702 Payroll Expenses:ED Salary	56,089.09	0.00	0.00	56,089.09	46,557.31	9,531.78	20
6703 Payroll Expenses:Payroll Service Charges	493.57	0.00	0.00	493.57	365.85	127.72	35
6710 Payroll Expenses:Staff Wages	25,360.08	10.56	0.00	25,370.64	1,993.20	23,377.44	1173
X30. 3 Salaries and benefits	87,597.42	10.56	0.00	87,607.98	52,033.89	35,574.09	68
6002 Operations:Internet and Web	977.64	0.00	0.00	977.64	898.20	79.44	9
6003 Operations:Telephone, Telecommunications	1,635.89	72.80	0.00	1,708.69	898.99	809.70	90
X30. 6 Telephone, internet and website	2,613.53	72.80	0.00	2,686.33	1,797.19	889.14	49
6004 Operations:Admin Fees	580.04	0.00	0.00	580.04	1,020.53	(440.49)	(43)
6005 Operations:Office Expense	1,180.80	0.00	0.00	1,180.80	2,933.85	(1,753.05)	(60)
6097 Operations:Printing and Copying	473.02	0.00	0.00	473.02	0.00	473.02	0
6098 Operations:Postage, Mailing Service	116.63	0.00	0.00	116.63	0.00	116.63	0
6099 Operations:Supplies	269.15	0.00	0.00	269.15	0.00	269.15	0
X30. 7 Office	2,619.64	0.00	0.00	2,619.64	3,954.38	(1,334.74)	(34)
6001 Operations:Books, Subscriptions, Reference	3,194.94	497.74	0.00	3,692.68	2,521.72	1,170.96	46
X30.10 Subscriptions and resources	3,194.94	497.74	0.00	3,692.68	2,521.72	1,170.96	46
6801 Fundraising Expenses:Entertainment Expense	440.00	0.00	0.00	440.00	440.00	0.00	0
6802 Fundraising Expenses:Facility Expense	1,760.04	0.00	0.00	1,760.04	265.75	1,494.29	562
6803 Fundraising Expenses:Ad and Promotional Expense	687.24	0.00	0.00	687.24	136.53	550.71	403
6804 Fundraising Expenses:Food and Bev Expense	798.59	79.26	0.00	877.85	2,320.35	(1,442.50)	(62)
6805 Event - Facility Insurance	0.00	0.00	0.00	0.00	162.00	(162.00)	(100)
6806 Fundraising Expenses:Supplies Expense	601.62	0.00	0.00	601.62	83.98	517.64	616
6807 Fundraising Expenses:Ticket Service Fees	274.46	0.00	0.00	274.46	409.58	(135.12)	(33)

Prepared by	Reviewed by	Reviewed by
SB 9/1/2020	PB 9/1/2020	

9/11/2020
12:16 PM

Candace House, Inc.
Year End: March 31, 2020
Trial balance - final

Account	Prelim	Adj's	Reclass	Rep	Rep 03/19	Amount Chg	%Chg
X30.12 Fundraising	4,561.95	79.26	0.00	4,641.21	3,818.19	823.02	22
6202 Facilities and Equipment:183 Kennedy Lease	37,010.90	1,107.01	0.00	38,117.91	38,158.05	(40.14)	0
6203 Facilities and Equipment:Depr and Amort - Allowabl	29,178.74	(29,178.74)	0.00	0.00	0.00	0.00	0
6204 Equip Rental and Maintenance	0.00	0.00	0.00	0.00	60.77	(60.77)	(100)
6205 Facilities and Equipment:Equipment Purchase	160.45	0.00	0.00	160.45	3,392.15	(3,231.70)	(95)
6207 Facilities and Equipment:Security	71.43	403.20	0.00	474.63	16.01	458.62	2865
6208 Facilities and Equipment:Housekeeping Services/Sup	2,525.91	0.00	0.00	2,525.91	20.78	2,505.13	2055
6209 Facilities and Equipment:Home Decor	182.24	0.00	0.00	182.24	2,725.72	(2,543.48)	(93)
X30.15 Facilities and maintenance	69,129.67	(27,668.53)	0.00	41,461.14	44,373.48	(2,912.34)	(7)
6206 Facilities and Equipment:Utilities and Parking	21.00	0.00	0.00	21.00	0.00	21.00	0
6301 Business Expenses:Business Registration Fees	40.00	0.00	0.00	40.00	25.00	15.00	60
X30.16 Business expenses	61.00	0.00	0.00	61.00	25.00	36.00	144
5000 Amortization of equipment	0.00	25,536.47	0.00	25,536.47	14,540.50	10,995.97	76
X30.17 Amortization of tangible capital assets	0.00	25,536.47	0.00	25,536.47	14,540.50	10,995.97	76
6601 Insurance:CGLI Insurance	4,218.82	(109.85)	0.00	4,108.97	2,851.72	1,257.25	44
6602 WCB	0.00	0.00	0.00	0.00	344.53	(344.53)	(100)
65120 Insurance - Liability, D and O	0.00	0.00	0.00	0.00	1,554.30	(1,554.30)	(100)
X30.19 Insurance	4,218.82	(109.85)	0.00	4,108.97	4,750.55	(641.58)	(14)
6900 Public Relations	0.00	0.00	0.00	0.00	101.51	(101.51)	(100)
6901 Supplies	0.00	0.00	0.00	0.00	407.98	(407.98)	(100)
X30.20 Public relations	0.00	0.00	0.00	0.00	509.49	(509.49)	(100)
7001 Programs and Services:Food and Drink	6,734.33	0.00	0.00	6,734.33	1,960.59	4,773.74	243
7002 Programs and Services:Sundries	346.61	0.00	0.00	346.61	359.84	(13.23)	(4)
7003 Traditional Medicines	0.00	0.00	0.00	0.00	83.86	(83.86)	(100)
7004 Programs and Services:Recreation	230.55	9.99	0.00	240.54	64.93	175.61	270
7005 Programs and Services:Education	1,212.98	0.00	0.00	1,212.98	672.76	540.22	80
X30.22 Programs and services	8,524.47	9.99	0.00	8,534.46	3,141.98	5,392.48	172
6100 Profession Development	24.24	0.00	0.00	24.24	44.14	(19.90)	(45)
X30.23 Professional development	24.24	0.00	0.00	24.24	44.14	(19.90)	(45)
	0.00	0.00	0.00	0.00	0.00	0.00	0
Net Income (Loss)	39,500.19			52,342.71	63,599.28	(11,256.57)	(18)

Prepared by	Reviewed by	Reviewed by
SB 9/1/2020	PB 9/1/2020	

Candace House, Inc.

Year End: March 31, 2020

Proposed journal entries

Date: 4/1/2012 To 3/31/2020

Number	Date	Name	Account No	Reference	Debit	Credit	Recurrence	Misstatement
1	3/31/2020	Prepaid Software	1112	L		816.19		
1	3/31/2020	Prepaid Software	1112	L	359.88			
1	3/31/2020	Operations:Books, Subscriptions, Reference	6001	L	816.19			
1	3/31/2020	Operations:Books, Subscriptions, Reference	6001	L		359.88		
To reverse prior year, and record current year prepaids.								
2	3/31/2020	Accrued Expenses	2010	BB. 4		1,107.01		
2	3/31/2020	Facilities and Equipment:183 Kennedy Lease	6202	BB. 4	1,107.01			
To record common area fees payable.								
3	3/31/2020	Accum Depr - Furn and Equip	1305	U. 1	3,724.27			
3	3/31/2020	Accum Depr - Furn and Equip	1305	U. 1		3,724.28		
3	3/31/2020	Accum Depr - Leasehold Imps	1311	U. 1	25,454.47			
3	3/31/2020	Accum Depr - Leasehold Imps	1311	U. 1		21,812.19		
3	3/31/2020	Amortization of equipment	5000	U. 1	25,536.47			
3	3/31/2020	Facilities and Equipment:Depr and Amort - Allow	6203	U. 1		29,178.74		
To undo amortization recorded by the client, and recorded the proper amount.								
4	3/31/2020	Accounts Payable	2000	BB	317.59			
4	3/31/2020	Operations:Books, Subscriptions, Reference	6001	BB		27.99		
4	3/31/2020	Operations:Office Expense	6005	BB		53.00		
4	3/31/2020	Profession Development	6100	BB		24.80		
4	3/31/2020	Facilities and Equipment:Equipment Purchase	6205	BB		61.95		
4	3/31/2020	Business Expenses:Business Registration Fees	6301	BB		40.00		
4	3/31/2020	Insurance:CGLI Insurance	6601	BB		109.85		
To expense outstanding payables								
5	3/31/2020	Accrued Expenses	2010	BB		814.42		
5	3/31/2020	Operations:Books, Subscriptions, Reference	6001	BB	41.43			
5	3/31/2020	Operations:Books, Subscriptions, Reference	6001	BB	27.99			
5	3/31/2020	Operations:Telephone, Telecommunications	6003	BB	72.80			
5	3/31/2020	Operations:Office Expense	6005	BB	53.00			
5	3/31/2020	Profession Development	6100	BB	24.80			
5	3/31/2020	Facilities and Equipment:Equipment Purchase	6205	BB	61.95			
5	3/31/2020	Facilities and Equipment:Security	6207	BB	403.20			
5	3/31/2020	Business Expenses:Business Registration Fees	6301	BB	40.00			
5	3/31/2020	Fundraising Expenses:Food and Bev Expense	6804	BB	79.26			
5	3/31/2020	Programs and Services:Recreation	7004	BB	9.99			
To expense amounts from opening visa statement recorded in accrued liabilities.								
6	3/31/2020	Unrestricted Net Assets	3000	TT		10.56		
6	3/31/2020	Payroll Expenses:Staff Wages	6710	TT	10.56			
To adjust opening balance to actual.								
7	3/31/2020	Unearned or Deferred Revenue	2100	DD. 1	8,426.20			
7	3/31/2020	Unearned or Deferred Revenue:MB Operating G	2108	DD. 1	11,700.00			
7	3/31/2020	Municiple Relations Captial Grant	2119	DD. 1		11,700.00		
7	3/31/2020	Donated Leasehold Improvements	2120	DD. 1		2,500.00		
7	3/31/2020	Donated Leasehold Improvements	2120	DD. 1	125.00			
7	3/31/2020	Donated Furniture & Fixtures	2121	DD. 1		6,723.56		
7	3/31/2020	Donated Furniture & Fixtures	2121	DD. 1	672.36			
To adjust PY entries, coded to the wrong account by client.								
8	3/31/2020	Municiple Relations Captial Grant	2119	DD	10,000.00			
8	3/31/2020	Donated Leasehold Improvements	2120	DD	5,000.00			

Prepared by	Reviewed by	Reviewed by
SB 8/31/2020	PB 9/1/2020	AP 9/10/2020

Candace House, Inc.

Year End: March 31, 2020

Proposed journal entries

Date: 4/1/2012 To 3/31/2020

Number	Date	Name	Account No	Reference	Debit	Credit	Recurrence	Misstatement
8	3/31/2020	Donated Furniture & Fixtures	2121	DD	6,000.00			
8	3/31/2020	Unearned or Deferred Revenue:Financial Policie	2123	DD		10,000.00		
8	3/31/2020	Unearned or Deferred Revenue: Public Awarene	2124	DD		5,000.00		
8	3/31/2020	Unearned or Deferred Revenue:Building Sustaina	2125	DD		6,000.00		
To reclass amounts to the correct accounts.								
9	3/31/2020	Unearned or Deferred Revenue:Grant 183 Kenn	2105	DD. 1	2,375.00			
9	3/31/2020	Unearned or Deferred Revenue:Grant 183 Kenn	2105	DD. 1	1,425.00			
9	3/31/2020	Unearned or Deferred Revenue:Grant 183 Kenn	2106	DD. 1	285.00			
9	3/31/2020	Unearned or Deferred Revenue:Grant The Cardii	2117	DD. 1	475.00			
9	3/31/2020	Unearned or Deferred Revenue:Prov of MB CPF	2118	DD. 1	2,375.00			
9	3/31/2020	Municiple Relations Captial Grant	2119	DD. 1	2,600.00			
9	3/31/2020	Donated Leasehold Improvements	2120	DD. 1	50.00			
9	3/31/2020	Donated Leasehold Improvements	2120	DD. 1	200.00			
9	3/31/2020	Donated Furniture & Fixtures	2121	DD. 1	1,344.71			
9	3/31/2020	Donations:Donations - Other Reg Charities	4002	DD. 1		50.00		
9	3/31/2020	Donations:Donations - Other Reg Charities	4002	DD. 1		200.00		
9	3/31/2020	Donations:Donations - Other Reg Charities	4002	DD. 1		1,344.71		
9	3/31/2020	The Wpg Fdn Anon - 183 Ken Cons	4206	DD. 1		2,375.00		
9	3/31/2020	Thomas Sill 183 Kennedy Const	4207	DD. 1		285.00		
9	3/31/2020	MB Municipal Relations	4210	DD. 1		2,600.00		
9	3/31/2020	Province of Manitoba CFP	4213	DD. 1		1,425.00		
9	3/31/2020	Committee for safety security system grant	4214	DD. 1		475.00		
9	3/31/2020	Cardinal foundation grant	4215	DD. 1		2,375.00		
To recognize the deferred capital revenue.								
10	3/31/2020	Province of Manitoba CFP	4213	X10		45,000.00		
10	3/31/2020	Grants (Unrestricted)	4300	X10	45,000.00			
To reclass CFP operating funding to a seperate account.								
11	3/31/2020	GST/HST Payable	1205	X30.1/2	141.25			
11	3/31/2020	Professional Services:Accounting Fees	5010	X30.1/2		141.25		
To record GST on FG invoice not claimed by client.								
					156,335.38	156,335.38		
Net Income (Loss)			52,342.71					

Prepared by	Reviewed by	Reviewed by
SB 8/31/2020	PB 9/1/2020	AP 9/10/2020

Presentation of Candace House Board Slate for 2020

The following candidates have been nominated for re-election/confirmation to the Board of Directors for Candace House.

The following member(s) stepped down this year:

Alan Libman – Lawyer (Winnipeg, MB)

Candace Derksen Family Rep, Last re-elected September 2017

Term: 2017 - 2020

Veronica Gagnon – Executive Assistant, Government of Manitoba (Winnipeg, MB)

Last re-elected September 2017

Term: 2017 - 2020

Monica Ross – Associate Lawyer, Gray & Company (Winnipeg, MB)

Last re-elected September 2017

Term: 2017 - 2020

The following individual(s) are nominated for election:

Odia Reimer, Corporate Marketing Manager, Friesens Corporation (Altona, MB)

Term: 2020 - 2023

The following member(s) are nominated for re-election:

Darryl Stewart – Chief Executive Officer, IBEX Payroll (Winnipeg, MB)

Last re-elected September 2017

Term: 2020 - 2023

Christine Epp-Vollrath – Business Consultant (Winnipeg, MB)

Last re-elected September 2017

Term: 2020 - 2023

The following members continue to serve as Directors:

Carla Loeppky – Director of Epidemiology and Surveillance, Manitoba Government (Winnipeg, MB)

Elected September 2018

Term: 2018 - 2021

Brian Bell – Retired Crown Attorney (Winnipeg, MB)

Last re-elected September 2019

Term: 2019 - 2022

**Note: Directors are elected for three-year terms, commencing from the date of election until the annual general meeting three years next following. Directors are eligible for re-election.*