

**Canadian Mental Health Association - York and South Simcoe
Branch
Financial Statements
For the Year Ended March 31, 2025**

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Independent Auditor's Report

To the Directors of Canadian Mental Health Association - York and South Simcoe Branch

Opinion

We have audited the accompanying financial statements of Canadian Mental Health Association - York and South Simcoe Branch (the "Association"), which comprise the statement of financial position as at March 31, 2025, and the statements of revenues and expenses, 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, the accompanying financial statements present fairly, in all material respects, the financial position of the Association as at March 31, 2025, and its results of operations and its cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.

Basis for Opinion

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

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

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

In preparing the financial statements, management is responsible for assessing the 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.
- 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.

BDO Canada LLP

Chartered Professional Accountants, Licensed Public Accountants

Barrie, Ontario
June 10, 2025

**Canadian Mental Health Association - York and South Simcoe
Branch
Statement of Financial Position**

March 31	2025	2024
Assets		
Current		
Cash and cash equivalents (Note 2)	\$ 9,430,142	\$ 13,300,094
Short-term investments (Note 2)	4,881,717	-
Accounts receivable	3,390,660	905,178
Prepaid expenses	382,946	194,268
	<u>18,085,465</u>	<u>14,399,540</u>
Tangible capital assets (Note 3)	<u>2,714,206</u>	<u>1,205,721</u>
	<u>\$ 20,799,671</u>	<u>\$ 15,605,261</u>

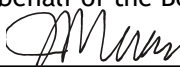
Liabilities and Net Assets

Current		
Accounts payable and accrued liabilities (Note 4)	\$ 11,365,094	\$ 9,508,613
Deferred contributions (Note 5)	5,764,164	3,882,766
Current portion of capital contributions (Note 6)	134,749	133,874
	<u>17,264,007</u>	<u>13,525,253</u>
Long-term portion of deferred capital contribution (Note 6)	<u>1,928,408</u>	<u>502,384</u>
	<u>19,192,415</u>	<u>14,027,637</u>

**Commitments and contingencies (Note 7)
Guarantees (Note 10)**

Net Assets		
Internally Restricted Mobile Youth Walk-In Clinic (MOBYSS) Reserve	194,799	194,799
Internally Restricted Director Indemnity Reserve	150,000	150,000
Unrestricted	1,262,457	1,232,825
	<u>1,607,256</u>	<u>1,577,624</u>
	<u>\$ 20,799,671</u>	<u>\$ 15,605,261</u>

On behalf of the Board:



Director



Director

**Canadian Mental Health Association - York and South Simcoe Branch
Statement of Changes in Net Assets**

For the year ended March 31	Internally Restricted Mobile Youth Walk-In Clinic (MOBYSS) Reserve	Internally Restricted Director Indemnity Reserve	Unrestricted	2025	2024
Balance, beginning of the year	\$ 194,799	\$ 150,000	\$ 1,232,825	\$ 1,577,624	\$ 1,505,070
Excess of revenues over expenses	-	-	29,632	29,632	72,554
Balance, end of the year	\$ 194,799	\$ 150,000	\$ 1,262,457	\$ 1,607,256	\$ 1,577,624

The accompanying notes are an integral part of these financial statements.

**Canadian Mental Health Association - York and South Simcoe
Branch
Statement of Revenues and Expenses**

For the year ended March 31	2025	2024
Revenues		
Ontario Health ("OH")	\$ 21,995,464	\$ 21,504,427
CMHA - Ontario	8,876,124	9,369,500
Regional Municipality of York	87,845	134,651
Transfer payments - CMHA - Toronto and CMHA - Barrie	1,011,040	968,278
Ministry of Health	8,307,180	7,267,987
Fundraising	514,682	10,000
Immigration, Refugees and Citizenship Canada	658,542	604,397
Amortization of deferred capital contributions (Note 6)	136,094	180,248
United Way - Greater Toronto, York Region, South Simcoe	221,258	439,259
Other income	2,344,358	1,958,167
Ministry of Children, Community and Social Services	112,434	107,649
Interest	467,725	504,459
	<u>44,732,746</u>	<u>43,049,022</u>
Expenses		
Salaries and benefits	31,797,525	30,953,364
Program	2,634,022	2,652,018
Occupancy	1,926,935	1,541,852
Rent supplement	6,831,142	6,390,507
Amortization	156,199	196,700
Administration, human resources and information systems	1,142,541	993,216
Equipment	214,750	248,811
	<u>44,703,114</u>	<u>42,976,468</u>
Excess of revenues over expenses	\$ 29,632	\$ 72,554

The accompanying notes are an integral part of these financial statements.

**Canadian Mental Health Association - York and South Simcoe
Branch
Statement of Cash Flows**

For the year ended March 31	2025	2024
Cash flows from operating activities		
Excess of revenues over expenses	\$ 29,632	\$ 72,554
Items not affecting cash:		
Amortization of tangible capital assets	156,199	196,700
Amortization of deferred capital contributions	(136,094)	(180,248)
	<u>49,737</u>	89,006
Changes in non-cash working capital:		
Accounts receivable	(2,485,482)	1,642,264
Prepaid expenses	(188,678)	184,299
Accounts payable and accrued liabilities	1,856,481	788,164
Deferred contributions	1,881,398	1,098,606
	<u>1,113,456</u>	<u>3,802,339</u>
Cash flows used in investing activities		
Purchase of tangible capital assets	(1,664,684)	(906,840)
Purchase of short-term investments	(4,881,717)	-
	<u>(6,546,401)</u>	<u>(906,840)</u>
Cash flows from financing activities		
Deferred capital contributions received	1,562,993	350,000
Net (decrease) increase in cash and cash equivalents	(3,869,952)	3,245,499
Cash and cash equivalents, beginning of the year	13,300,094	10,054,595
Cash and cash equivalents, end of the year	\$ 9,430,142	\$ 13,300,094
Represented by:		
Cash	\$ 9,430,142	\$ 8,484,341
Term deposits	-	4,815,753
	<u>\$ 9,430,142</u>	<u>\$ 13,300,094</u>

The accompanying notes are an integral part of these financial statements.

Canadian Mental Health Association - York and South Simcoe Branch

Notes to Financial Statements

March 31, 2025

1. Significant Accounting Policies

Nature and Purpose of Organization	<p>The Canadian Mental Health Association - York and South Simcoe Branch ("CMHA" or the "Association") is committed to being an Association of excellence in mental health and supports the resilience and recovery of people experiencing mental illness.</p> <p>The Association was incorporated as a not-for-profit organization under the laws of the Province of Ontario in 1988. As a non-profit organization, the Association is exempt from income taxes and has charitable status.</p>
Basis of Accounting	<p>The financial statements have been prepared in accordance with Canadian accounting standards for not-for-profit organizations.</p>
Cash and Cash Equivalents	<p>Cash and cash equivalents comprise cash balances and term deposits with maturities of three months or less.</p>
Financial Instruments	<p>Arm's length financial instruments are recorded at fair value at initial recognition.</p> <p>Related party financial instruments quoted in an active market or those with observable inputs significant to the determination of fair value or derivative contracts are recorded at fair value at initial recognition. All other related party financial instruments are recorded at cost at initial recognition.</p> <p>In subsequent periods, equities traded in an active market and derivatives are reported at fair value, with any change in fair value reported in income. All other financial instruments are reported at cost or amortized cost less impairment. Transaction costs on the acquisition, sale or issue of financial instruments are expensed for those items measured at fair value and charged to the financial instrument for those measured at amortized cost.</p> <p>Financial assets are tested for impairment when indicators of impairment exist. When a significant change in the expected timing or amount of the future cash flows of the financial asset is identified, the carrying amount of the financial asset is reduced and the amount of the write-down is recognized in net income. A previously recognized impairment loss may be reversed to the extent of the improvement, provided it is not greater than the amount that would have been reported at the date of the reversal had the impairment not been recognized previously, and the amount of the reversal is recognized in net income.</p>

**Canadian Mental Health Association - York and South Simcoe
Branch
Notes to Financial Statements**

March 31, 2025

1. Significant Accounting Policies (continued)

Tangible Capital Assets

Purchased tangible capital assets are stated at cost less accumulated amortization. Contributed tangible capital assets are recorded at fair value at the date of contribution and are amortized, unless fair value is not determinable in which case contributed tangible capital assets are recorded at nominal value at the date of contribution. Expenditures for repairs and maintenance are expensed as incurred. Betterments that extend the useful life of the tangible capital asset are capitalized.

Construction in progress is not amortized until the capital asset is substantially complete and ready for use.

Amortization based on the estimated useful life of the asset is calculated as follows:

	Method	Rate
Computer equipment and software	Straight-line	3 years
Furniture, fixtures and other equipment	Straight-line	3-6 years
Leasehold improvements	Straight-line	Lease term

When a tangible capital asset no longer has any long-term service potential to the Association, the excess of its net carrying amount over any residual value is recognized as an expense in the statement of revenues and expenses. Any unamortized deferred contribution amount related to the tangible capital asset is recognized in revenue in the statement of revenues and expenses, provided that all restrictions have been complied with.

When a tangible capital asset is disposed of, the difference between the net proceeds on disposition and the net carrying amount is recognized in the statement of revenues and expenses. Any unamortized deferred contribution amount related to the tangible capital asset disposed of is recognized in revenue in the statement of revenues and expenses, provided that all restrictions have been complied with.

Canadian Mental Health Association - York and South Simcoe Branch

Notes to Financial Statements

March 31, 2025

1. Significant Accounting Policies (continued)

Revenue Recognition	<p>The Association follows the deferral method of accounting for contributions.</p> <p>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, and when the amount is determinable and collection is reasonably assured.</p> <p>Fundraising revenues are recorded as revenue when received. Fundraising revenues received for events occurring in the subsequent years are deferred until the event occurs.</p> <p>Grant revenues used to fund the acquisition of tangible capital assets are included in deferred capital contributions and are amortized on the same basis as the related tangible capital assets.</p> <p>Other income which includes rental income and revenue generated from workshops and training is recognized when it is earned.</p> <p>Interest income is recognized on an accrual basis.</p>
Contributed Services	<p>Volunteers contribute many hours per year to assist the Association in carrying out its activities. Due to the difficulty of determining their fair value, contributed services are not recognized in the financial statements.</p>
Administrative Expenditures	<p>Certain administrative expenditures common to each program are allocated to the programs based on management's best estimate of the services provided or expenses incurred by the program.</p>
Use of Estimates	<p>The preparation of financial statements in accordance 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, the disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses for the year ended. The actual results may differ from those estimates. The principle estimates made in the preparation of the financial statements include the useful lives of tangible capital assets, amortization of deferred capital contributions and accrued liabilities and contingencies.</p>

**Canadian Mental Health Association - York and South Simcoe
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Notes to Financial Statements**

March 31, 2025

2. Short-term investments

	<u>2025</u>	<u>2024</u>
Term deposit, 4.87% interest, matures May 2025	\$ 3,277,507	\$ -
Term deposit, 4.64% interest, matures June 2025	<u>1,604,210</u>	-
	<u>\$ 4,881,717</u>	-

The Association has an operating line of credit in the amount of \$150,000. The line bears interest at prime plus 2% and is payable on demand. As of March 31, 2025, no amounts have been drawn on the line of credit.

**Canadian Mental Health Association - York and South Simcoe
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Notes to Financial Statements**

March 31, 2025

3. Tangible Capital Assets

	<u>2025</u>		<u>2024</u>	
	Cost	Accumulated Amortization	Cost	Accumulated Amortization
Computer equipment and software	\$ 1,471,786	\$ 1,370,094	\$ 1,370,094	\$ 1,370,094
Furniture, fixtures and other equipment	1,479,471	1,221,804	1,479,471	1,094,520
Leasehold improvements	1,121,925	1,060,471	1,121,925	1,031,555
Construction in progress - MH Centre	2,293,393	-	730,400	-
	<u>6,366,575</u>	<u>3,652,369</u>	<u>4,701,890</u>	<u>3,496,169</u>
Net book value		<u>\$ 2,714,206</u>		<u>\$ 1,205,721</u>

Construction in progress relates to leasehold improvements for the MH Centre. No amortization has been recorded as the building was not complete as at year-end.

The investment in tangible capital assets is calculated as follows:

	<u>2025</u>	<u>2024</u>
Tangible capital assets	\$ 2,714,206	\$ 1,205,721
Less: Amounts funded by deferred capital contributions	<u>2,063,157</u>	<u>636,258</u>
	<u>\$ 651,049</u>	<u>\$ 569,463</u>

**Canadian Mental Health Association - York and South Simcoe
Branch
Notes to Financial Statements**

March 31, 2025

4. Accounts Payable and Accrued Liabilities

	2025	2024
Trade payables and accrued liabilities	\$ 3,337,866	\$ 2,832,710
Salaries and benefits payable	973,828	767,638
Payable to funders (i)	6,213,690	5,260,920
Vacation accrual	653,781	523,383
Government remittances	185,929	123,962
	\$ 11,365,094	\$ 9,508,613

(i)

	2025	2024
Ministry of Health	\$ 5,829,724	\$ 4,413,749
Ontario Health	155,900	723,188
Other	228,066	123,983
	\$ 6,213,690	\$ 5,260,920

5. Deferred Contributions

Deferred contributions represent unspent resources externally restricted for specific purposes. Changes in the deferred contributions balance are as follows:

	2025	2024
Beginning balance	\$ 3,882,766	\$ 2,784,160
Less: amounts recognized as revenue in the year	(1,953,218)	(2,233,420)
Less: amounts included in payable to funders (Note 4)	(470,950)	(24,112)
Add: amounts received related to expenses of a subsequent period	4,305,566	3,356,138
Ending balance	\$ 5,764,164	\$ 3,882,766

**Canadian Mental Health Association - York and South Simcoe
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Notes to Financial Statements**

March 31, 2025

6. Deferred Capital Contributions

Deferred contributions related to tangible capital assets represent the unamortized amount of grants received from the MOHLTC, OH and other funders for the purchase of tangible capital assets. The amortization of deferred capital contributions is recorded as revenue in the statement of revenues and expenses.

The changes in the deferred contributions balance for the year are as follows:

	2025	2024
Beginning balance	\$ 636,258	\$ 466,506
Add: grants received	1,562,993	350,000
Less: amounts amortized to revenue	(136,094)	(180,248)
Ending balance	2,063,157	636,258
Less: current portion	(134,749)	(133,874)
Non-current portion	\$ 1,928,408	\$ 502,384

In 2020, the Association received a one-time capital grant of \$200,000 to support early planning for the MH Centre Project. In 2025, an additional capital grant of \$3,133,537 was received for the same project. During the year, the Association has incurred \$1,562,993 (2024 - \$200,000) in project-related costs covered by the grant, which have been capitalized on the balance sheet (Note 3). The remaining unspent funding of \$1,570,544 is recorded as deferred contributions (Note 5) until capital expenditures are incurred.

**Canadian Mental Health Association - York and South Simcoe
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Notes to Financial Statements**

March 31, 2025

7. Commitments and Contingencies

The Association is committed to the following minimum annual lease payments under operating leases for its premises.

2026	\$ 1,672,774
2027	1,641,633
2028	1,564,573
2029	1,260,007
2030	1,213,240
Thereafter	<u>20,278,242</u>
	<u>\$ 27,630,469</u>

In the normal course of operations, the Association may be party to lawsuits, claims and contingencies. Provisions are made in instances where it is probable that liabilities have been incurred and where such liabilities can be estimated. While the outcome of such matters may not be estimated with certainty, management will actively defend against such claims.

**Canadian Mental Health Association - York and South Simcoe
Branch
Notes to Financial Statements**

March 31, 2025

8. Pension Plan

Sunlife

The Association participates in a multi-employer defined contribution pension plan administered by the Canadian Mental Health Association. The expense for this plan is equal to the Association's required contribution for the year. The pension expense for the year was \$82,921 (2024 - \$115,314).

HOOPP

Healthcare of Ontario Pension Plan (HOOPP) provides pension services to more than 478,879 active and retired members and approximately 709 employers. The plan is a multi-employer plan and therefore the Association's contributions are accounted for as if the plan were a defined contribution plan with the Association's contributions being expensed in the period they come due.

Every three years, an independent actuary determines the funding status of HOOPP by comparing the actuarial value of invested assets to the estimated present value of all pension benefits that members have earned to date.

The results of the most recent valuation as at December 31, 2024 disclosed a surplus position with value of net assets of \$123 billion and value of pensions obligations of \$112.6 billion. HOOPP is a multi-employer plan, therefore any pension plan surpluses or deficits are a joint responsibility of Ontario member organizations and their employees. As a result, the Association does not recognize any share of the HOOPP surplus or deficit. Contributions made by the Association to HOOPP for 2025 were \$1,844,383 (2024 - \$1,786,901).

9. Economic Dependence

The Association derives approximately 88% (2024 - 91%) of its annual funding from the Ministry of Health and Ontario Health.

**Canadian Mental Health Association - York and South Simcoe
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Notes to Financial Statements**

March 31, 2025

10. Guarantees

In the normal course of operations, the Association enters into agreements that meet the definition of a guarantee. The Association's primary guarantees subject to disclosure requirements are as follows:

(a) The Association has provided indemnities under lease agreements for the use of various operating facilities. Under the terms of these agreements the Association agrees to indemnify the counterparties for various items including, but not limited to, all liabilities, loss, suits, and damages arising during, on or after the term of the agreement. The maximum amount of any potential future payment cannot be reasonably estimated.

(b) Indemnity has been provided to all directors and or officers of the Association for various items including, but not limited to, all costs to settle suits or actions due to association with the Association, subject to certain restrictions. The Association has purchased directors' and officers' liability insurance to mitigate the cost of any potential future suits or actions. The term of the indemnification is not explicitly defined, but is limited to the period over which the indemnified party served as a director or officer of the Association. The maximum amount of any potential future payment cannot be reasonably estimated.

The nature of these indemnification agreements prevent the Association from making a reasonable estimate of the maximum exposure due to the difficulties in assessing the amount of liability which stems from the unpredictability of future events and the unlimited coverage offered to counterparties. Historically, the Association has not made any payments under such or similar indemnification agreements and therefore no amount has been accrued in the statement of financial position with respect to these agreements.

Canadian Mental Health Association - York and South Simcoe Branch

Notes to Financial Statements

March 31, 2025

11. Financial Instruments

Credit risk

Credit risk is the risk that one party to a financial instrument will cause a financial loss for the other party by failing to discharge an obligation. The Association is exposed to credit risk resulting from the possibility that a customer or counterparty to a financial instrument defaults on their financial obligations; if there is a concentration of transactions carried out with the same counterparty; or of financial obligations which have similar economic characteristics such that they could be similarly affected by changes in economic conditions. The Association's financial instruments that are exposed to concentrations of credit risk relate primarily to its accounts receivable. The majority of the Association's receivables are from government sources and the Association works to ensure it meets all eligibility criteria in order to qualify to receive the funding.

The Association is also exposed to credit risk arising from all of its bank accounts being held at one financial institution and which exceed insured deposits of up to \$100,000.

There have not been any changes in the risk from the prior year.

Liquidity risk

Liquidity risk is the risk that the Association will encounter difficulty in meeting its obligations associated with financial liabilities. Liquidity risk includes the risk that, as a result of operational liquidity requirements, the Association will not have sufficient funds to settle a transaction on the due date; will be forced to sell financial assets at a value, which is less than what they are worth; or may be unable to settle or recover a financial asset. The Association is exposed to this risk mainly in respect of its accounts payable and accrued liabilities.

The Association's approach to managing liquidity is to ensure, as far as possible, that it will always have sufficient cash flows to fund its operations and to meet its liabilities when due, under both normal and stressed conditions. The Association maintains all of its invested assets in liquid instruments.

There have not been any changes in the risk from the prior year.

Interest rate risk

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates. The Association is exposed to interest rate risk on its fixed rate financial instruments. Fixed-interest instruments subject the Association to a fair value risk.

The Association is exposed to changes in interest rates related to its term deposits. The Association's primary objective is to ensure the security of principal amounts invested and provide for a high degree of liquidity, while achieving a satisfactory return.

The Association mitigates interest rate risk on investments through risk management policies which specify various investment parameters including eligible types of investment, maximum maturity dates, maximum exposure by counterparties and maximum credit ratings.

There have not been any changes in the risk from the prior year.

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06 / 16 / 2025

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IP: 85.131.185.137



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06 / 17 / 2025

01:10:57 UTC

Viewed by Jo-anne Marr (joanne.marr123@gmail.com)
IP: 85.131.163.108



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06 / 17 / 2025

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06 / 17 / 2025

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06 / 17 / 2025

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