

**STELLA'S CIRCLE COMMUNITY SERVICES INC.**

**Financial Statements**

**Year Ended March 31, 2020**

**STELLA'S CIRCLE COMMUNITY SERVICES INC.**

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**Year Ended March 31, 2020**

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**Year Ended March 31, 2020**

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## INDEPENDENT AUDITOR'S REPORT

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To the Members of Stella's Circle Community Services Inc.

### *Opinion*

I have audited the financial statements of Stella's Circle Community Services Inc. (the Organization), which comprise the statement of financial position as at March 31, 2020, and the statements of revenues and expenditures, 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 my opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Organization as at March 31, 2020, and the results of its operations and its cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.

### *Basis for Opinion*

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

My 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 my 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, I exercise professional judgment and maintain professional skepticism throughout the audit. I also:


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Independent Auditor's Report to the Members of Stella's Circle Community Services Inc. *(continued)*

- 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 my 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 I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the Organization to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

I 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 I identify during my audit.

St. John's, NL  
August 7, 2020

  
Brian T. Scammell Professional Corporation  
Chartered Professional Accountant

**STELLA'S CIRCLE COMMUNITY SERVICES INC.**

**Statement of Financial Position**

**March 31, 2020**

	2020	2019
<b>ASSETS</b>		
<b>CURRENT</b>		
Cash	\$ 501,031	\$ 875,709
Term deposits (Note 4)	109,370	-
Accounts receivable	632,830	347,057
Due from related parties (Note 5)	88,413	-
Harmonized sales tax recoverable	7,799	232
Inventory	7,267	7,255
Prepaid expenses	204,654	207,316
	<b>1,551,364</b>	<b>1,437,569</b>
LONG TERM INVESTMENTS (Note 6)	-	106,392
CAPITAL ASSETS (Note 8)	11,754,971	11,985,507
	<b>\$ 13,306,335</b>	<b>\$ 13,529,468</b>
<b>LIABILITIES AND NET ASSETS</b>		
<b>CURRENT</b>		
Accounts payable	\$ 358,675	\$ 326,246
Wages payable	398,819	362,386
Due to related parties (Note 5)	-	36,667
Deferred contributions (Note 10)	570,647	453,751
Current portion of long term debt (Note 11)	57,273	53,332
	<b>1,385,414</b>	<b>1,232,382</b>
LONG TERM DEBT (Note 11)	1,012,310	1,069,488
DEFERRED CAPITAL CONTRIBUTIONS (Note 12)	9,230,848	9,600,695
ACCRUAL FOR SEVERANCE LIABILITIES	341,805	294,884
	<b>11,970,377</b>	<b>12,197,449</b>
<b>NET ASSETS</b>		
Unrestricted fund	968,953	761,376
Internally restricted maintenance replacement reserve fund	367,005	570,643
	<b>1,335,958</b>	<b>1,332,019</b>
	<b>\$ 13,306,335</b>	<b>\$ 13,529,468</b>

**ON BEHALF OF THE BOARD**

\_\_\_\_\_ Director

\_\_\_\_\_ Director

**STELLA'S CIRCLE COMMUNITY SERVICES INC.**
**Operating**
**Statement of Revenue and Expenditures**
**Year Ended March 31, 2020**

	2020			2019		
	Revenue \$	Expenditure \$	Under (Over) Expenditure \$	Revenue \$	Expenditure \$	Under (Over) Expenditure \$
<b>PROGRAM</b>						
Emmanuel House	1,150,579	1,150,579	-	1,151,151	1,149,796	1,355
Naomi Centre	1,204,714	1,204,612	102	1,053,404	1,073,961	(20,557)
Community Support Program	1,302,973	1,302,973	-	1,363,686	1,367,469	(3,783)
Employment Services	1,154,173	1,152,513	1,660	1,181,336	1,181,336	-
Adult Basic Education	83,157	83,157	-	84,855	84,855	-
Property Management	800,871	752,874	47,997	834,417	694,100	140,317
Supportive Housing Team	710,481	710,481	-	709,492	709,492	-
Just Us Women's Centre	386,462	386,453	9	398,507	398,507	-
Hungry Heart Cafe	576,339	572,064	4,275	514,359	506,270	8,089
Transitions to Work	95,284	95,284	-	62,825	62,825	-
General Operations	418,159	431,496	(13,337)	448,835	447,540	1,295
Technical Resource Facilitator	40,141	40,141	-	130,165	132,097	(1,932)
Wellness/Outreach Services	93,606	93,606	-	53,710	53,710	-
Rapid Rehousing	150,403	150,403	-	313,832	313,832	-
Home to Stay Project	74,721	74,721	-	327,308	327,308	-
Front Step	570,059	570,059	-	644,927	644,927	-
Can Do	422,533	422,533	-	360,974	360,974	-
Stella's Circle Foundation	11,854	11,854	-	28,579	28,579	-
Graduate Assistance	37,988	37,988	-	35,306	35,306	-
Workforce Innovation	226,269	226,269	-	-	-	-
Excess of revenue over expenditures	-	-	40,706	9,697,668	9,572,884	124,784
Amortization of deferred capital contributions not credited to programs			453,683			435,890
Amortization of capital assets not charged to programs			(490,450)			(479,347)
Excess of revenue over expenditures			3,939			81,237

**STELLA'S CIRCLE COMMUNITY SERVICES INC.**

**Statement of Changes in Net Assets**

**Year Ended March 31, 2020**

	Unrestricted Fund	Internally Restricted Maintenance Replacement Reserve Fund	<b>2020</b>	2019
<b>NET ASSETS - BEGINNING OF YEAR</b>	\$ 761,376	\$ 570,643	\$ <b>1,332,019</b>	\$ 1,250,692
EXCESS OF REVENUES OVER EXPENSES	3,939	-	<b>3,939</b>	81,327
TRANSFER TO MAINTENANCE REPLACEMENT RESERVE FUND	(3,939)	3,939	-	-
TRANSFER FROM MAINTENANCE RESERVE FUND <i>(Note 13)</i>	207,577	(207,577)	-	-
<b>NET ASSETS - END OF YEAR</b>	\$ 968,953	\$ 367,005	\$ <b>1,335,958</b>	\$ 1,332,019



**STELLA'S CIRCLE COMMUNITY SERVICES INC.**

**Statement of Cash Flows  
Year Ended March 31, 2020**

	2020	2019
<b>OPERATING ACTIVITIES</b>		
Excess of revenues over expenses	\$ 3,939	\$ 81,327
Items not affecting cash:		
Amortization of capital assets	501,950	489,712
Amortization of deferred capital contributions	(453,683)	(435,890)
	<b>52,206</b>	135,149
Changes in non-cash working capital:		
Accounts receivable	(285,773)	(47,060)
Inventory	(12)	711
Accounts payable	32,429	(39,356)
Prepaid expenses	2,662	(2,324)
Harmonized sales tax recoverable	(7,567)	(221)
Wages payable	36,433	(13,136)
Deferred contributions (net of amortization)	116,896	145,321
	<b>(104,932)</b>	43,935
Cash flow from (used by) operating activities	<b>(52,726)</b>	179,084
<b>INVESTING ACTIVITIES</b>		
Purchase of capital assets	(271,414)	(153,836)
Long term investments	106,392	(106,392)
Cash flow used by investing activities	<b>(165,022)</b>	(260,228)
<b>FINANCING ACTIVITIES</b>		
Demand loan	-	(45,475)
Advances from (to) related parties	(125,080)	183,717
Increase in severance pay	46,921	47,653
Increase in deferred capital contributions	83,836	233,839
Repayment of long term debt	(53,237)	(65,512)
Cash flow from (used by) financing activities	<b>(47,560)</b>	354,222
<b>INCREASE (DECREASE) IN CASH FLOW</b>	<b>(265,308)</b>	273,078
Cash - beginning of year	875,709	602,631
<b>CASH - END OF YEAR</b>	<b>\$ 610,401</b>	\$ 875,709
<b>CASH FLOWS SUPPLEMENTARY INFORMATION</b>		
Interest paid	\$ -	\$ 873
<b>CASH CONSISTS OF:</b>		
Cash	\$ 501,031	\$ 875,709
Term deposits	109,370	-
	<b>\$ 610,401</b>	\$ 875,709

# STELLA'S CIRCLE COMMUNITY SERVICES INC.

## Notes to Financial Statements

Year Ended March 31, 2020

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### 1. NATURE OF OPERATIONS

Stella's Circle Community Services Inc (the "Organization" or "SCCS") is a charitable community organization that has a mission to transform lives by offering Real Homes, Real Help, and Real Work. It provides various housing, counselling and employment programs to people who face many barriers to fully participating in their community. These barriers can include mental health issues, addictions, homelessness, poverty, criminal justice involvement, trauma, low literacy, and long periods of unemployment. Stella's Circle works with 1,000 inspiring participants each year. Their values are respect, wisdom, connectedness, innovation, and courage. Their programming includes: (a) Real Homes - Stella's Circle provides emergency shelter, a housing resource centre and 79 units of supportive and affordable housing to help people find a home to call their own. (b) Real Help - Residential, community and correctional-based counselling services to support people through life's challenges. (c) Real Work - Education, training, and employment opportunities to help people with minimal or broken employment histories enter the work force.

The Organization is incorporated under the Corporations Act of Newfoundland and is a registered charity within the meaning of the Income Tax Act (Canada).

### 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*

The Organization's policy is to present bank balances and term deposits with a maturity period of three months or less from the date of acquisition under cash and cash equivalents.

#### *Financial instruments policy*

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.

#### *Inventory*

Inventory is valued at the lower of cost and net realizable value with the cost being determined on a first-in, first-out basis.

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# STELLA'S CIRCLE COMMUNITY SERVICES INC.

## Notes to Financial Statements

Year Ended March 31, 2020

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### 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES *(continued)*

#### *Capital assets*

Capital assets are stated at cost or deemed cost less accumulated amortization. Capital assets are amortized over their estimated useful lives on a declining balance basis at the following rates and methods:

Buildings	4%	declining balance method
Leasehold improvements	4%	declining balance method
Professional kitchen	10%	declining balance method
Furniture and equipment	20%	declining balance method
Vehicles	30%	declining balance method
Computer hardware	30%	declining balance method

The Organization regularly reviews its capital assets to eliminate obsolete items. Government grants related to the purchase of capital assets are treated as deferred capital contributions and amortized over the same period as the related assets.

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 Organization 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.

#### *Revenue recognition*

Stella's Circle Community Services Inc. 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. Endowment contributions would be recognized as direct increases in net assets.

Revenue from the sale of goods and services is recognized at the time of sale or when the service has been provided if the amount to be received can be reasonably estimated and collection is reasonably assured.

#### *Contributed services and assets*

The operations of the Organization depend on both the contribution of time by volunteers and donated materials from various sources. Unless the fair value of donated materials and services can be reasonably determined, the transactions are not reflected in these financial statements.

#### *Measurement uncertainty*

The preparation of financial statements in conformity with Canadian accounting standards for not-for-profit organizations requires management to make estimates and assumptions that affect the reported amount of assets and liabilities, disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the period. Such estimates are periodically reviewed and any adjustments necessary are reported in earnings in the period in which they become known. Actual results could differ from these estimates.

STELLA'S CIRCLE COMMUNITY SERVICES INC.

Notes to Financial Statements

Year Ended March 31, 2020

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3. FINANCIAL INSTRUMENTS

The Organization is exposed to various risks through its financial instruments. The following analysis provides information about the Organization's risk exposure and concentration as of March 31, 2020.

*Credit risk*

Credit risk arises from the potential that a counter party will fail to perform its obligations. The Organization is exposed to credit risk from customers related to its commercial operations and from the recording of revenue from funding sources and investments which is not collected. An allowance for doubtful accounts is established based upon factors surrounding the credit risk of specific accounts, historical trends and other information.

*Liquidity risk*

Liquidity risk is the risk that an entity will encounter difficulty in meeting obligations associated with financial liabilities. The Organization is exposed to this risk mainly in respect of its receipt of funds from its customers and other funding sources, long-term debt and accounts payable.

The Organization's liquidity policies and practices include the measurement, forecast and ongoing monitoring of cash flows and diversification of its funding sources.

*Market risk*

Market risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices. Market risk comprises three types of risk: currency rate risk, interest rate risk and other price risk. The Organization is mainly exposed to interest rate risk.

*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. In seeking to minimize the risks from interest rate fluctuations, the Organization manages exposure through its normal operating and financing activities. The Organization is exposed to interest rate risk primarily through its floating interest rate bank indebtedness and credit facilities.

4. TERM DEPOSIT

	2020	2019
Term deposit, interest rate of 1.43% maturing June 30, 2020	\$ 109,370	\$ -
	\$ 109,370	\$ -

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**STELLA'S CIRCLE COMMUNITY SERVICES INC.**

**Notes to Financial Statements**

**Year Ended March 31, 2020**

**5. RELATED PARTIES**

	<b>2020</b>	<b>2019</b>
<u>Related party transactions</u>		
<b>Stella's Circle Foundation Inc. ("SCF")</b>		
<i>(Entity which receives donations and other fundraising revenue for SCCS)</i>		
Payments received from SCF (net)	\$ (165,000)	\$ (158,385)
Funding received by SCF designated for SCCS	157,583	98,175
Expenses of SCF paid by SCCS	38,029	32,027
Deferred capital contributions to be paid by SCF	83,835	195,513
SCF expenses paid by SCCS	10,633	-
	<b>\$ 125,080</b>	<b>\$ 167,330</b>

These transactions are in the normal course of operations and are measured at the exchange amount, which is the amount of consideration established and agreed to by the related parties.

**Due from related parties**

	<b>2020</b>	<b>2019</b>
Due from Stella's Circle Foundation Inc.	\$ 88,413	\$ -
Due to Stella's Circle Foundation Inc.	\$ -	\$ 36,667

The balance outstanding at March 31 is non-interest bearing with no set terms of repayment.

**6. LONG TERM INVESTMENTS**

	<b>2020</b>	<b>2019</b>
Term deposit, interest rate of 2.88% matured March 19, 2020	\$ -	\$ 106,392

**7. GOVERNMENT REMITTANCES PAYABLE OTHER THAN INCOME TAX**

Government remittances (other than income taxes) include, for example, federal and provincial sales taxes, payroll taxes, health taxes, and workers' safety insurance premiums. The following government remittances were payable (receivable) at year end:

	<b>2020</b>
Employee deductions payable	15,998
	-
Harmonized sales tax receivable	(7,799)

**STELLA'S CIRCLE COMMUNITY SERVICES INC.**

**Notes to Financial Statements**

**Year Ended March 31, 2020**

**8. CAPITAL ASSETS**

	Cost	Accumulated amortization	2020 Net book value	2019 Net book value
Land	\$ 1,145,045	\$ -	\$ 1,145,045	\$ 1,145,045
Buildings	15,382,933	5,318,738	10,064,195	10,264,010
Professional kitchen	122,810	101,529	21,281	22,982
Vehicles	334,517	279,140	55,377	79,109
Computer hardware	247,305	231,577	15,728	16,143
Furniture and equipment	642,581	501,867	140,714	132,561
Leasehold improvements	807,223	494,592	312,631	325,657
	<b>\$ 18,682,414</b>	<b>\$ 6,927,443</b>	<b>\$ 11,754,971</b>	<b>\$ 11,985,507</b>

**9. DEMAND LOAN**

The Organization has a line of credit with a credit union in the amount of \$500,000, all of which was available at March 31, 2020. This facility bears interest at the credit union's prime lending rate plus 0.5% and is secured by property situated at 84 Prescott Street, St. John's, NL.

The Organization also has a line of credit with a chartered bank in the amount of \$1,000,000, all of which was available at March 31, 2020. This facility bears interest at the Bank of Nova Scotia's prime lending rate plus 0.75% and is secured by property situated at 142 Military Road, St. John's, NL.

**10. DEFERRED CONTRIBUTIONS**

Deferred contributions relate to funding received in the current period that is for future expenditures. Changes in this balance are as follows:

	2020	2019
Balance, beginning of the year	\$ 453,751	\$ 308,430
Add: amount received	214,505	305,471
Less: amount recognized as revenue in the year	(97,609)	(157,143)
Less: amount returned to funder	-	(3,007)
	<b>\$ 570,647</b>	<b>\$ 453,751</b>

**11. LONG TERM DEBT**

	2020	2019
Bank of Nova Scotia loan bearing interest at 2.34% per annum, repayable in monthly blended payments of \$399. The loan matures on April 9, 2027 and is secured by property on 257 Elizabeth Avenue, St. John's, NL.	\$ 147,333	\$ 153,838

*(continues)*

**STELLA'S CIRCLE COMMUNITY SERVICES INC.**

**Notes to Financial Statements**

**Year Ended March 31, 2020**

**11. LONG TERM DEBT (continued)**

	2020	2019
Bank of Nova Scotia loan bearing interest at 2.34% per annum, repayable in monthly blended payments of \$419. The loan matures on April 9, 2027 and is secured by property on 16 Freshwater Road, St. John's, NL.	154,699	161,530
Bank of Nova Scotia loan bearing interest at 3.68% per annum, repayable in monthly blended payments of \$568. The loan matures on December 1, 2029 and is secured by property on 26 Freshwater Road, St. John's, NL.	55,721	60,764
Bank of Nova Scotia loan bearing interest at 2.34% per annum, repayable in monthly blended payments of \$333. The loan matures on April 9, 2027 and is secured by property on 67 Guy Street, St. John's, NL.	122,777	128,198
Bank of Nova Scotia loan bearing interest at 2.34% per annum, repayable in monthly blended payments of \$326.00. The loan matures on April 9, 2027 and is secured by property on 69 Guy Street, St. John's, NL.	120,322	125,635
Bank of Nova Scotia loan bearing interest at 2.34% per annum, repayable in monthly blended payments of \$466. The loan matures on April 9, 2027 and is secured by property on 313 Southside Road, St. John's, NL.	171,888	179,478
Bank of Nova Scotia loan bearing interest at 3.33% per annum, repayable in monthly blended payments of \$685. The loan matures on July 9, 2027 and is secured by property on 37 Whiteway Street, St. John's, NL.	54,014	59,798
Bank of Nova Scotia loan bearing interest at 2.34% per annum, repayable in monthly blended payments of \$326. The loan matures on May 21, 2027 and is secured by property on 45 Whiteway Street, St. John's, NL.	120,052	125,381
Bank of Nova Scotia loan bearing interest at 2.34% per annum, repayable in monthly blended payments of \$333. The loan matures on April 9, 2027 and is secured by property on 47 Whiteway Street, St. John's, NL.	122,777	128,198
	<b>1,069,583</b>	1,122,820
Amounts payable within one year	<b>(57,273)</b>	(53,332)
	<b>\$ 1,012,310</b>	\$ 1,069,488

Principal repayment terms are approximately:

*(continues)*

STELLA'S CIRCLE COMMUNITY SERVICES INC.

Notes to Financial Statements

Year Ended March 31, 2020

11. LONG TERM DEBT *(continued)*

2021	\$	57,273
2022		58,753
2023		61,139
2024		62,586
2025		63,772
Thereafter		<u>766,060</u>
	\$	<u>1,069,583</u>

12. DEFERRED CAPITAL CONTRIBUTIONS

Deferred contributions related to capital assets represent the unamortized balance of contributions related to the purchase of capital assets. Changes in the deferred contributions balance for the year are as follows:

	2020	2019
Balance, beginning of the year	\$ 9,600,695	\$ 8,990,246
Additions	83,836	1,046,339
Amounts amortized to revenue	(453,683)	(435,890)
Balance, end of the year	\$ 9,230,848	\$ 9,600,695

13. MAINTENANCE REPLACEMENT RESERVE FUND

The Organization has set aside funds in a maintenance replacement reserve for extraordinary repairs of the properties that it owns and operates. Disbursements from this reserve are subject to approval by the Board of Directors. During the year ended March 31, 2020, \$3,939 (2019 - \$81,327) was appropriated for this purpose from unrestricted funds. \$207,577 was charged to this fund during the year ended March 31, 2020 to reflect the replacement of certain capital assets.

14. SUBSEQUENT EVENTS

In March 2020, the World Health Organization declared the outbreak of a novel coronavirus (COVID-19) as a global pandemic, which continues to spread in Canada and around the world.

Management is uncertain of the effects of these changes on its financial statements and believes that any disturbance may be temporary; however, there is uncertainty about the length and potential impact of the disturbance.

As a result, the SCCS is unable to estimate the potential impact on operations as at the date of these financial statements.

15. COMPARATIVE FIGURES

Some of the comparative figures have been reclassified to conform to the current year's presentation.



**STELLA'S CIRCLE COMMUNITY SERVICES INC.**  
**Emmanuel House - Statement of Revenue and Expenditures**  
*(Schedule 1)*  
**Year Ended March 31, 2020**

	2020	2019
<b>REVENUE</b>		
Eastern Health	\$ 896,854	\$ 899,310
Correctional Service of Canada	172,884	165,728
United Church of Canada	79,461	79,145
Stella's Circle Foundation	1,380	-
Department of Justice and Public Safety	-	6,968
	<b>1,150,579</b>	<b>1,151,151</b>
<b>EXPENDITURES</b>		
Salaries and benefits	944,515	934,334
Rent, utilities and taxes	75,756	77,532
Groceries	46,408	54,143
Repairs and maintenance	28,993	24,200
Telephone and internet	10,459	9,965
Office supplies and equipment	8,119	8,372
Transportation	6,176	6,765
Administration	6,000	6,000
Staff development	5,812	5,138
Insurance	5,032	4,607
Client needs	4,138	2,773
Yoga therapy	2,254	-
Professional fees	1,689	1,570
Social skills and recreation	1,319	1,668
COVID-19 - Extraordinary costs	1,280	-
Amortization	1,000	1,292
Interest and bank charges	836	825
Advertising	675	470
Contract fees	108	640
Special projects	10	9,502
	<b>1,150,579</b>	<b>1,149,796</b>
<b>EXCESS OF REVENUE OVER EXPENDITURES</b>	<b>\$ -</b>	<b>\$ 1,355</b>

**STELLA'S CIRCLE COMMUNITY SERVICES INC.**  
**Naomi Centre - Statement of Revenue and Expenditures**  
*(Schedule 2)*  
**Year Ended March 31, 2020**

	2020	2019
<b>REVENUE</b>		
Eastern Health	\$ 1,161,404	\$ 1,015,261
Stella's Circle Foundation Inc.	19,332	12,056
Rental income	13,978	14,352
United Church of Canada	10,000	10,000
City of St. John's	-	1,735
	<b>1,204,714</b>	<b>1,053,404</b>
<b>EXPENDITURES</b>		
Salaries and benefits	1,114,829	976,753
Groceries	21,939	22,749
Repairs and maintenance	13,079	13,485
Fuel and electricity	12,527	12,378
Telephone and internet	10,148	10,502
Insurance and taxes	8,062	8,603
Administration	6,000	6,000
Transportation	3,515	2,807
Office supplies and equipment	3,081	3,887
Client needs	1,669	2,623
Staff development	1,496	2,656
Professional fees	1,320	5,918
Amortization	1,000	1,406
COVID-19 - Extraordinary costs	3,889	-
Interest and bank charges	731	720
Advertising	675	470
Social skills and recreation	393	252
Special projects	162	5
Contract fees	97	2,747
	<b>1,204,612</b>	<b>1,073,961</b>
<b>EXCESS OF REVENUE OVER EXPENDITURES</b>		
<b>(EXPENDITURES OVER REVENUE)</b>	<b>\$ 102</b>	<b>\$ (20,557)</b>

**STELLA'S CIRCLE COMMUNITY SERVICES INC.**  
**Community Support Program - Statement of Revenue and Expenditures**  
*(Schedule 3)*

**Year Ended March 31, 2020**

	2020	2019
<b>REVENUE</b>		
Eastern Health	\$ 1,217,191	\$ 1,304,013
Correctional Services of Canada	72,461	45,251
Advanced Education, Skills and Labour	12,397	13,847
Stella's Circle Foundation Inc.	924	-
United Way	-	575
	<b>1,302,973</b>	<b>1,363,686</b>
<b>EXPENDITURES</b>		
Salaries and benefits	1,095,657	1,176,935
Rent, utilities and taxes	59,652	54,371
Administration	52,000	52,000
Transportation	25,823	28,878
Repairs and maintenance	15,448	5,882
Telephone and internet	14,945	16,221
Household supplies	8,469	9,680
Client needs	8,449	5,418
Staff development	5,384	3,312
Office supplies and equipment	5,197	3,317
Insurance	4,992	4,702
Social skills and recreation	2,081	2,563
Professional fees	1,424	1,000
Amortization	1,000	1,095
COVID-19 - Extraordinary Costs	924	-
Interest and bank charges	716	775
Advertising	675	470
Contract fees	124	667
Special projects	13	183
	<b>1,302,973</b>	<b>1,367,469</b>
<b>EXCESS OF REVENUE OVER EXPENDITURES</b>		
<b>(EXPENDITURES OVER REVENUE)</b>	<b>\$ -</b>	<b>\$ (3,783)</b>

**STELLA'S CIRCLE COMMUNITY SERVICES INC.**  
**Employment Services - Statement of Revenue and Expenditures**  
*(Schedule 4)*  
**Year Ended March 31, 2020**

	2020	2019
<b>REVENUE</b>		
Advanced Education, Skills and Labour	\$ 1,153,179	\$ 1,181,336
Stella's Circle Foundation Inc.	994	-
	<b>1,154,173</b>	<b>1,181,336</b>
<b>EXPENDITURES</b>		
Salaries and benefits	830,082	868,924
Administration	118,604	118,604
Rent, utilities and taxes	101,305	102,790
Participant costs	25,377	28,066
Contract fees	15,696	2,237
Telephone and internet	13,434	14,082
Repairs and maintenance	11,473	7,679
Office supplies and equipment	9,075	10,283
Insurance	5,935	5,849
Staff development	4,729	3,811
ARMS	3,505	3,290
Transportation	3,365	3,275
Employment support	2,300	3,485
Professional fees	1,980	1,597
Group materials and resources	1,853	2,237
Interest and bank charges	1,021	878
Amortization	1,000	2,222
COVID-19 - extraordinary costs	994	-
Advertising	675	579
Graduation	110	1,448
	<b>1,152,513</b>	<b>1,181,336</b>
<b>EXCESS OF REVENUE OVER EXPENDITURES</b>	<b>\$ 1,660</b>	<b>\$ -</b>

**STELLA'S CIRCLE COMMUNITY SERVICES INC.**  
**Adult Basic Education- Statement of Revenue and Expenditures**  
**(Schedule 5)**  
**Year Ended March 31, 2020**

	2020	2019
<b>REVENUE</b>		
Advanced Education, Skills and Labour	\$ 83,157	\$ 84,855
<b>EXPENDITURES</b>		
Salaries and benefits	64,301	65,141
Administration	9,800	9,800
Rent	6,000	6,000
Office supplies and equipment	965	854
Nutrition and wellness	958	775
Field trips and graduation	910	1,104
Books and resource materials	223	681
Professional fees	-	500
	<b>83,157</b>	<b>84,855</b>
<b>EXCESS OF REVENUE OVER EXPENDITURES</b>	<b>\$ -</b>	<b>\$ -</b>

**STELLA'S CIRCLE COMMUNITY SERVICES INC.**  
**Property Management - Statement of Revenue and Expenditures**  
*(Schedule 6)*  
**Year Ended March 31, 2020**

	2020	2019
<b>REVENUE</b>		
Rental income - Residential properties	\$ 601,722	\$ 601,615
Rental income - Commercial properties	198,000	192,000
Stella's Circle Foundation Inc.	699	-
Other revenue	450	450
Correctional Services Canada	-	40,352
	<b>800,871</b>	<b>834,417</b>
<b>EXPENDITURES</b>		
Salaries and benefits	215,767	169,311
Fuel and electricity	143,307	142,985
Repairs and maintenance	128,947	137,860
Administration	78,208	78,208
Insurance	40,607	41,016
Mortgage interest	34,380	17,709
Municipal taxes	26,772	25,503
Telephone and internet	24,773	24,450
Transportation	22,558	18,820
Office supplies and equipment	19,860	20,045
Contract fees	6,742	7,406
Publications	3,452	3,155
Staff development	3,079	2,516
Rental loss	1,109	3,487
Interest and bank charges	1,061	785
Professional fees	1,052	500
COVID-19 - Extraordinary costs	699	-
Client needs	501	-
Advertising	-	344
	<b>752,874</b>	<b>694,100</b>
<b>EXCESS OF REVENUE OVER EXPENDITURES</b>	<b>\$ 47,997</b>	<b>\$ 140,317</b>

**STELLA'S CIRCLE COMMUNITY SERVICES INC.**  
**Supportive Housing Team - Statement of Revenue and Expenditures**  
*(Schedule 7)*  
**Year Ended March 31, 2020**

	2020	2019
<b>REVENUE</b>		
Newfoundland and Labrador Housing - SLP	\$ 532,831	\$ 532,831
Eastern Health	176,404	176,661
Stella's Circle Foundation Inc.	1,246	-
	<b>710,481</b>	<b>709,492</b>
<b>EXPENDITURES</b>		
Salaries and benefits	558,413	558,971
Rent and utilities	53,265	50,460
Administration	48,700	48,700
Repairs and maintenance	15,101	13,414
Telephone and internet	9,798	10,036
Transportation	6,128	5,443
Office supplies and equipment	5,742	8,589
Insurance	4,454	4,409
Client support services	3,283	4,246
Professional fees	1,320	1,000
Staff development	1,259	2,508
COVID-19 - Extraordinary costs	1,246	-
Amortization	1,000	171
Advertising	675	470
Contract fees	97	1,075
	<b>710,481</b>	<b>709,492</b>
<b>EXCESS OF REVENUE OVER EXPENDITURES</b>	<b>\$ -</b>	<b>\$ -</b>

**STELLA'S CIRCLE COMMUNITY SERVICES INC.**  
**Just Us Women's Centre - Statement of Revenue and Expenditures**  
*(Schedule 8)*

**Year Ended March 31, 2020**

	2020	2019
<b>REVENUE</b>		
Department of Justice and Public Safety	\$ 226,416	\$ 196,528
Newfoundland and Labrador Housing - SLP	125,569	125,569
Children, Seniors, & Social Development	25,000	25,000
Stella Burry Foundation	5,115	36,762
Correctional Service of Canada	4,362	14,648
	<b>386,462</b>	<b>398,507</b>
<b>EXPENDITURES</b>		
Salaries and benefits	278,485	296,793
Rent	26,000	26,000
Administration	23,686	23,686
Transportation	21,928	23,752
Peer mentorship	9,005	7,585
Office supplies and equipment	7,178	2,722
Telephone and internet	6,015	6,258
Client needs	3,073	1,891
Run for Women	2,933	1,803
Insurance	2,546	2,475
Staff development	2,026	2,144
Professional fees	1,320	1,097
Repairs and maintenance	1,138	1,320
Advertising	571	270
COVID-19 - Extraordinary Costs	464	-
Special projects	85	711
	<b>386,453</b>	<b>398,507</b>
<b>EXCESS OF REVENUE OVER EXPENDITURES</b>	<b>\$ 9</b>	<b>\$ -</b>



**STELLA'S CIRCLE COMMUNITY SERVICES INC.**  
**Hungry Heart Cafe - Statement of Revenue and Expenditures**  
*(Schedule 9)*  
**Year Ended March 31, 2020**

	2020	2019
<b>REVENUE</b>		
Catering and delivery fees	\$ 326,872	\$ 289,677
Cafe sales	223,784	210,831
Grant - Chevron	20,000	-
Wage subsidy grants	5,371	13,151
Room rental	275	700
Stella Burry Foundation	37	-
	<b>576,339</b>	<b>514,359</b>
<b>EXPENDITURES</b>		
Salaries and benefits	300,749	248,771
Food and packaging	143,736	149,386
Administration	23,960	-
Contract fees	23,557	25,564
Interest and bank charges	11,566	10,592
Utilities	11,556	12,600
Repairs and maintenance	10,530	10,583
Delivery charges	10,191	16,227
Cafe supplies	8,461	8,681
Transportation	5,715	3,213
Cleaning supplies	5,393	3,266
Insurance	4,391	4,308
Office supplies and equipment	4,000	4,858
Telephone and internet	3,939	3,913
Advertising	2,223	1,979
Amortization	1,500	1,235
Staff development	1,335	701
Professional fees	921	393
COVID-19 - Extraordinary costs	37	-
Bad debts	(1,696)	-
	<b>572,064</b>	<b>506,270</b>
<b>EXCESS OF REVENUE OVER EXPENDITURES</b>	<b>\$ 4,275</b>	<b>\$ 8,089</b>

**STELLA'S CIRCLE COMMUNITY SERVICES INC.**  
**Transitions to Work- Statement of Revenue and Expenditures**  
**(Schedule 10)**  
**Year Ended March 31, 2020**

	2020	2019
<b>REVENUE</b>		
Advanced Education, Skills and Labour	\$ 95,284	\$ 62,825
<b>EXPENDITURES</b>		
Salaries and benefits	68,304	37,514
Evaluation	14,975	12,900
Participant training	5,024	5,589
Graduation	1,674	974
Participant costs	1,518	3,733
Professional fees	1,500	-
Office supplies and equipment	1,118	1,143
ARMS	753	-
Transportation	200	321
Workshop supplies	191	468
Telephone and internet	27	183
	<b>95,284</b>	<b>62,825</b>
<b>EXCESS OF REVENUE OVER EXPENDITURES</b>	<b>\$ -</b>	<b>\$ -</b>

**STELLA'S CIRCLE COMMUNITY SERVICES INC.**  
**General Operations - Statement of Revenue and Expenditures**  
*(Schedule 11)*  
**Year Ended March 31, 2020**

	2020	2019
<b>REVENUE</b>		
Advanced Education, Skills and Labour	\$ 118,604	\$ 118,604
Property Management	78,208	78,208
Eastern Health	64,000	64,000
Newfoundland and Labrador Housing - SLP	56,888	56,888
Hungry Heart Cafe	23,555	(306)
Can Do	21,050	11,750
Department of Justice and Public Safety	15,498	15,498
City of St. John's	11,551	48,223
Other revenue	11,457	9,014
Advanced Education, Skills & Labour	9,800	9,800
Newfoundland and Labrador Housing Corporation	4,000	12,000
College of North Atlantic	3,323	24,615
Wage Subsidy Grants	225	-
Canadian Alliance to End Homelessness Training	-	541
	<b>418,159</b>	<b>448,835</b>
<b>EXPENDITURES</b>		
Salaries and benefits	356,050	338,780
Office supplies and equipment	14,654	18,551
Telephone and internet	9,594	8,807
Publications, memberships and licences	8,363	7,465
Contract fees	6,520	7,028
Wellness program	6,375	7,293
Board and committee meetings	5,600	4,789
Amortization	5,000	2,944
Insurance	3,625	2,210
Staff development	3,478	4,411
Professional fees	3,371	3,520
Transportation	3,206	5,332
Interest and bank charges	2,763	1,879
Advertising	1,440	4,512
Volunteer Recognition	1,232	1,560
COVID- 19- Extraordinary costs	225	-
Rewarding Success	-	25,743
Canadian Alliance to End Homelessness Training	-	2,716
	<b>431,496</b>	<b>447,540</b>
<b>EXCESS OF REVENUE OVER EXPENDITURES</b> <b>(EXPENDITURES OVER REVENUE)</b>	<b>\$ (13,337)</b>	<b>\$ 1,295</b>

**STELLA'S CIRCLE COMMUNITY SERVICES INC.**  
**Technical Resource Facilitator - Statement of Revenue and Expenditures**  
*(Schedule 12)*  
**Year Ended March 31, 2020**

	2020	2019
<b>Revenue</b>		
Newfoundland and Labrador Housing	\$ 40,141	\$ 130,165
<b>EXPENDITURES</b>		
Contract fees	32,860	111,134
Administration	4,000	12,000
Transportation	2,191	5,726
Telephone and internet	932	1,416
Office supplies	96	522
Insurance	62	299
Professional fees	-	1,000
	<b>40,141</b>	<b>132,097</b>
<b>EXCESS OF EXPENDITURES OVER REVENUE</b>	<b>\$ -</b>	<b>\$ (1,932)</b>

**STELLA'S CIRCLE COMMUNITY SERVICES INC.**  
**Wellness/Outreach Services - Statement of Revenue and Expenditures**  
*(Schedule 13)*

**Year Ended March 31, 2020**

	2020	2019
<b>REVENUE</b>		
Community & Participant Animateur	\$ 36,139	\$ -
RBC future launch	13,359	-
Music program	11,741	1,406
Husky project	9,676	-
Stella's Circle Foundation Inc.	9,079	51,359
Yoga therapy	6,776	-
Accounts that count	3,042	-
Equine therapy	2,631	-
Horticultural Therapy	900	-
Innovation Week Revenue	150	645
Women's speaker series	113	-
Lullaby Project	-	300
	<b>93,606</b>	<b>53,710</b>
<b>EXPENDITURES</b>		
Salaries and benefits	35,733	17,738
RBC future launch	13,359	-
Music program	11,741	6,028
Husky project	9,676	-
Yoga therapy	6,776	-
Spiritual coordinator	3,101	473
A Fresh Start for Accounts That Count	3,043	886
Alternative service	2,881	3,826
Equine therapy	2,631	-
Telephone	1,187	1,410
Horticultural therapy	941	11,528
Innovation Week	538	415
COVID-19 - Extraordinary costs	427	-
Staff development	406	-
Lullaby Project	371	708
Transportation	285	-
Social skills and recreation - Shared Space	182	925
Women's speaker series	113	-
Community Garden Project	82	9,591
Office supplies	80	182
Special projects	53	-
	<b>93,606</b>	<b>53,710</b>
<b>EXCESS OF REVENUE OVER EXPENDITURES</b>	<b>\$ -</b>	<b>\$ -</b>

**STELLA'S CIRCLE COMMUNITY SERVICES INC.**  
**Rapid Rehousing- Statement of Revenue and Expenditures**  
*(Schedule 14)*  
**Year Ended March 31, 2020**

	2020	2019
<b>REVENUE</b>		
City of St. John's	\$ 150,403	\$ 313,832
<b>EXPENDITURES</b>		
Salaries and benefits	86,339	153,992
Rental assistance	30,520	67,147
Initial housing costs	10,959	16,490
Storage unit	6,116	6,355
Administration	3,656	23,190
Unit repairs	3,086	5,911
Unit utilities	2,789	12,655
Transportation	1,907	4,210
Re-housing costs	1,882	4,380
Damage deposits	1,453	11,126
Office supplies and equipment	1,120	2,848
Telephone	388	865
Staff development	188	2,463
Professional fees	-	1,000
Insurance	-	1,200
	<b>150,403</b>	<b>313,832</b>
<b>EXCESS OF REVENUE OVER EXPENDITURES</b>	<b>\$ -</b>	<b>\$ -</b>

**STELLA'S CIRCLE COMMUNITY SERVICES INC.**  
**Home to Stay Project- Statement of Revenue and Expenditures**  
*(Schedule 15)*  
**Year Ended March 31, 2020**

	2020	2019
<b>REVENUE</b>		
Grant - Chevron	\$ 26,742	\$ -
Sales- External	22,110	-
Other revenue	20,000	-
Employment and Social Development Canada	5,424	327,308
Sales - internal	445	-
	<b>74,721</b>	<b>327,308</b>
<b>EXPENDITURES</b>		
Salaries and benefits	46,921	135,326
Project supplies	7,440	79,529
Transportation	5,871	14,055
Contract fees	5,376	57,471
Advertising	2,658	9,387
Bad debt	2,507	-
Office supplies and equipment	1,458	4,053
Telephone and internet	1,453	1,254
Professional fees	782	-
Staff development	230	19,994
Client needs	25	4,672
Interest and bank charges	-	650
Memberships/Dues/Licenses	-	917
	<b>74,721</b>	<b>327,308</b>
<b>EXCESS OF REVENUE OVER EXPENDITURES</b>	<b>\$ -</b>	<b>\$ -</b>

**STELLA'S CIRCLE COMMUNITY SERVICES INC.**

**Front Step - Statement of Revenue and Expenditures**

*(Schedule 16)*

**Year Ended March 31, 2020**

	2020	2019
<b>REVENUE</b>		
City of St. John's	\$ 453,670	\$ 538,856
Eastern Health	116,389	106,071
	<b>570,059</b>	<b>644,927</b>
<b>EXPENDITURES</b>		
Salaries and benefits	381,505	402,095
Rental assistance	109,428	115,354
Client needs	54,870	67,506
Transportation	10,168	15,282
Administration	6,451	25,033
Program supplies	2,954	5,946
Staff development	1,877	5,370
Telephone and internet	1,186	1,113
Insurance	577	1,733
Advertising	516	470
Office supplies	398	1,765
Furniture and equipment	129	2,063
Professional fees	-	1,197
	<b>570,059</b>	<b>644,927</b>
<b>EXCESS OF REVENUE OVER EXPENDITURES</b>	<b>\$ -</b>	<b>\$ -</b>



STELLA'S CIRCLE COMMUNITY SERVICES INC.

Can Do - Statement of Revenue and Expenditures

(Schedule 17)

Year Ended March 31, 2020

	2020	2019
<b>REVENUE</b>		
Sales	\$ 346,944	\$ 318,824
Chevron	54,408	-
Wage subsidy	11,524	8,385
Rags to riches	5,476	-
Green team	3,891	-
Stella's Circle Foundation Inc.	290	33,765
	<b>422,533</b>	<b>360,974</b>
<b>EXPENDITURES</b>		
Salaries and benefits	178,607	155,053
Participants' wages	162,951	138,087
Project supplies	23,316	26,740
Administration	21,050	11,750
Transportation	12,102	9,970
Rags to riches	8,208	9,845
Telephone	5,809	5,095
Office supplies	2,570	1,656
Furniture and equipment	2,179	133
Initial housing costs	1,807	982
Staff development	1,123	1,170
Insurance	1,046	1,116
Bus passes	893	-
Maintenance	335	-
Professional fees	290	-
Social skills and recreation	142	40
Bad debts	105	(663)
	<b>422,533</b>	<b>360,974</b>
<b>EXCESS OF REVENUE OVER EXPENDITURES</b>	<b>\$ -</b>	<b>\$ -</b>

**STELLA'S CIRCLE COMMUNITY SERVICES INC.**  
**Stella's Circle Foundation- Statement of Revenue and Expenditures (Schedule 18)**  
**Year Ended March 31, 2020**

	2020	2019
<b>REVENUES</b>		
Stella's Circle Foundation	\$ 11,854	\$ 28,579
<b>EXPENDITURES</b>		
Community Support Program	3,970	4,266
Naomi Centre	2,736	4,042
Emmanuel House	2,561	2,960
Just Us Women's Centre	2,087	5,564
Employment Services	500	6,712
Supportive Housing	-	4,349
Can Do	-	500
Property Development	-	124
General Operations	-	62
	<b>11,854</b>	<b>28,579</b>
<b>EXCESS OF REVENUE OVER EXPENDITURES</b>	<b>\$ -</b>	<b>\$ -</b>

**STELLA'S CIRCLE COMMUNITY SERVICES INC.**  
**Graduate Assistance - Statement of Revenue and Expenditures**  
**(Schedule 19)**  
**Year Ended March 31, 2020**

	2020	2019
<b>REVENUES</b>		
City of St. John's	\$ 37,988	\$ 35,306
<b>EXPENDITURES</b>		
Rental assistance	37,988	8,775
Salaries/Benefits	-	24,412
Furniture and equipment	-	1,520
Telephone	-	345
Office Supplies	-	163
Transportation	-	91
	<b>37,988</b>	<b>35,306</b>
<b>EXCESS OF REVENUE OVER EXPENDITURES</b>	<b>\$ -</b>	<b>\$ -</b>

**STELLA'S CIRCLE COMMUNITY SERVICES INC.**

**Workforce Innovation  
(Schedule 20)**

**Year Ended March 31, 2020**

	2020	2019
<b>REVENUES</b>		
College of the North Atlantic	\$ 226,269	\$ -
<b>EXPENSES</b>		
Contract fees	161,243	-
Salaries/Benefits	64,199	-
Staff development	463	-
Client needs	280	-
Telephone	84	-
	226,269	-
<b>EXCESS OF REVENUE OVER EXPENDITURES</b>	<b>\$ -</b>	<b>\$ -</b>