

Geneva Centre for Autism

Financial Statements

For the Year Ended March 31, 2021



INDEPENDENT AUDITOR'S REPORT

To the Members of Geneva Centre for Autism

Opinion

We have audited the financial statements of Geneva Centre for Autism (the "Centre"), which comprise the statement of financial position as at March 31, 2021 and the statements of revenue, expenses and changes in fund balances, 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 Centre as at March 31, 2021, and 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

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 Centre 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 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 Centre'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 Centre or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Centre'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 Centre'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 Centre'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 Centre 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.

RSM Canada LLP

Chartered Professional Accountants
Licensed Public Accountants
June 28, 2021
Toronto, Ontario

Geneva Centre for Autism
Statement of Financial Position
As at March 31, 2021

	2021	2020
Assets		
Current assets		
Cash	\$ 5,981,922	\$ 3,697,433
Accounts receivable	174,659	166,807
Contributions receivable	776,466	103,400
Due from Geneva Centre for Autism Foundation (Note 4)	231,262	-
Prepaid expenses and other current assets	167,446	235,212
	7,331,755	4,202,852
Tangible capital assets (Notes 3 and 5)	7,741,913	7,968,219
Other assets	106,699	97,349
	\$ 15,180,367	\$ 12,268,420

Liabilities and Fund Balances

Current liabilities		
Accounts payable and accrued liabilities	\$ 2,277,064	\$ 571,002
Due to Geneva Centre for Autism Foundation (Note 4)	-	96,616
Deferred revenue	178,152	106,152
Current portion of long-term liabilities (Note 5)	223,610	998,548
	2,678,826	1,772,318
Long-term liabilities (Note 5)	2,861,151	2,284,955
	5,539,977	4,057,273
Deferred contributions (Note 6)	1,516,134	2,473,669
Deferred capital contributions (Note 7)	221,991	253,697
	1,738,125	2,727,366
Fund Balances		
General Fund	3,360,405	955,413
Capital Asset Fund (Note 10)	4,541,860	4,528,368
	7,902,265	5,483,781
	\$ 15,180,367	\$ 12,268,420

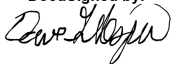
Commitments (Note 11)
Contingent Liability (Note 12)
COVID-19 (Note 16)

Approved by the Board

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Judy Welikovitich, Chair

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David Gillespie, Treasurer

Geneva Centre for Autism
Statement of Revenue, Expenses and Changes in Fund Balances
Year Ended March 31, 2021

	MCCSS Fund (page 12 - 15)	Ministry of Education Fund (page 17)	General Fund	Capital Asset Fund	2021 Total	2020 Total
Revenue						
Government grants (Note 6)	\$ 7,792,474	\$ 3,268,024	\$ -	\$ -	\$ 11,060,498	\$ 10,284,000
Transfer to General Fund	-	(2,548,419)	2,548,419	-	-	-
Donations from Geneva Centre for Autism Foundation (Note 4)	-	-	309,520	-	309,520	250,306
Program revenue	-	-	1,456,624	-	1,456,624	1,463,645
Rental revenue	-	-	-	555,574	555,574	532,117
Other revenue (Note 16)	71,999	-	343,693	48,565	464,257	374,940
Amortization of deferred contributions - related to capital assets (Note 7)	-	-	-	31,706	31,706	31,706
	7,864,473	719,605	4,658,256	635,845	13,878,179	12,936,714
Expenses						
Salaries and benefits (Note 8)	5,293,781	570,077	1,071,538	33,433	6,968,829	7,917,854
Flex funds	495,301	-	-	-	495,301	511,534
Occupancy (Note 5)	887,084	26,353	-	827,493	1,740,930	1,095,353
Office administration	447,609	7,736	98,479	20,753	574,577	324,812
Professional services	339,247	62,970	378,905	33,706	814,828	1,381,051
Travel	3,708	-	7,008	-	10,716	42,037
Amortization	-	-	-	226,306	226,306	238,173
Publicity and promotion	19,174	-	204,226	-	223,400	30,203
Program supplies	273,030	-	19,426	-	292,456	118,072
Training	105,539	-	6,813	-	112,352	92,857
Workshops, seminars and other	-	-	-	-	-	880
Central administration	-	52,469	(52,469)	-	-	-
	7,864,473	719,605	1,733,926	1,141,691	11,459,695	11,752,826
Excess (deficiency) of revenue over expenses	-	-	2,924,330	(505,846)	2,418,484	1,183,888
Fund balances, beginning of year	-	-	955,413	4,528,368	5,483,781	4,299,893
Interfund transfers (Note 9)	-	-	(519,338)	519,338	-	-
Fund balances, end of year	\$ -	\$ -	\$ 3,360,405	\$ 4,541,860	\$ 7,902,265	\$ 5,483,781

Geneva Centre for Autism
Statement of Cash Flows
Year Ended March 31, 2021

	2021	2020
Cash provided by (used in)		
Operations		
Excess of revenue over expenses	\$ 2,418,484	\$ 1,183,888
Items not affecting cash		
Amortization	226,306	238,173
Amortization of deferred capital contributions	(31,706)	(31,706)
Amortization of rental commission	(9,350)	(34,540)
	2,603,734	1,355,815
Net changes in non-cash working capital and deferred contributions - general		
Accounts receivable	(7,852)	(17,848)
Contributions receivable	(673,066)	248,750
Advance (repayment) to Geneva Centre for Autism Foundation	(327,878)	(156,986)
Prepaid expenses	67,766	(66,822)
Accounts payable and accrued liabilities	1,706,062	185,015
Deferred revenue	72,000	(128,823)
Deferred contributions	(957,535)	2,473,669
	2,483,231	3,892,770
Investing and financing		
Repayment of long-term liabilities	(198,742)	(208,833)
Net change in cash	2,284,489	3,683,937
Cash, beginning of year	3,697,433	13,496
Cash, end of year	\$ 5,981,922	\$ 3,697,433

1. PURPOSE OF ORGANIZATION

Geneva Centre for Autism (the "Centre") empowers individuals with autism and other related disorders, and their families, to fully participate in their communities.

The Centre is a not-for-profit organization, registered as a charitable organization with the Canada Revenue Agency (Charitable Registration 12398 9030 RR0001) and, as such, is exempt from income taxes under the Canadian Income Tax Act provided certain disbursement requirements are met.

2. SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting

These financial statements have been prepared by management in accordance with Canadian accounting standards for not-for-profit organizations. Outlined below are those policies considered particularly significant for the Centre.

Revenue Recognition

The Centre follows the deferral method of accounting for contributions. As such, restricted contributions are recognized as revenue of the appropriate fund in the year in which the related expenses are incurred. Any contributions not yet expended are recorded as deferred contributions in these financial statements. Contributions are accrued in the period when the amount of the contribution can be reasonably estimated and collection is reasonably assured.

Restricted contributions for the purchase of capital assets are deferred and recognized as revenue in the Capital Asset Fund on the same basis as the amortization expense. If the capital asset is not to be amortized, the contribution is recorded as a direct increase in the Capital Asset Fund.

Unrestricted contributions are recognized as revenue of the appropriate fund when received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured.

Revenue received for the provision of goods and services are recognized in the period in which the goods and services are provided by the Centre. Revenues received for a future period are recorded as unearned revenue in these financial statements until the goods or services are provided.

Rental revenue is recognized on a straight-line basis over the term of the lease. When initial direct costs are associated with a specific lease agreement, the costs are applicable to all revenue earned during the lease term and are deferred and amortized over the lease term in proportion to the recognition of rental income. Accrued rental revenue and deferred costs are shown as other assets on the statement of financial position.

2. SIGNIFICANT ACCOUNTING POLICIES (Cont'd)

Tangible Capital Assets

Tangible capital assets are recorded at cost less accumulated amortization. Tangible capital assets are amortized over the estimated useful life of the assets as follows:

Buildings	-	25 years straight line
Building renovations	-	5 years straight line
Computers, website and office equipment	-	30% declining balance
Leasehold improvements	-	straight line over the life of the lease

When conditions indicate a tangible capital asset's carrying value is impaired, it will be written down to its fair value or replacement cost, with the write-down recorded as an expense. Write-downs will not be reversed.

Financial Instruments

The Centre initially measures its financial assets and liabilities at fair value. The Centre subsequently measures its financial assets and financial liabilities at amortized cost, except for investments in equity instruments that are quoted in an active market, which are measured at fair value. The change in fair value is recorded in the statement of revenue and expenses.

Financial assets measured at amortized cost include accounts receivable and contributions receivable and amounts due from Geneva Centre for Autism Foundation. Financial liabilities measured at amortized cost include accounts payable and accrued liabilities, amounts due to Geneva Centre for Autism Foundation and long-term liabilities.

Transaction costs and financing fees are expensed as incurred for financial instruments measured at fair value and capitalized for financial instruments that are subsequently measured at cost or amortized cost.

Financial assets measured at cost or amortized cost are tested for impairment when there are indicators of impairment. The amount of the write-down, if any, is recognized in the excess of revenue over expenses. Reversals of impairment are recorded to the extent that the value has increased, up to the amount that would have been reported at the date of the reversal had the impairment not been recognized previously. The amount of the reversal is recognized in excess of revenue over expenses.

Fund Accounting

The accounts of the Centre are maintained in accordance with the principles of fund accounting in order to observe the limitations and restrictions placed on the use of available resources. Under fund accounting, resources for various purposes are classified for accounting and reporting purposes into separate funds in accordance with specified activities or objectives. For financial reporting purposes, the Centre has combined funds with similar characteristics into five major fund groups as follows:

- (a) The MCCSS Fund reports the administrative and operating activities of the Centre contracted by the Ministry of Children, Community and Social Services (referred to as "MCCSS").
- (b) The Ministry of Education Fund reports the administrative and operating activities of the Centre's funding from the Ministry of Education.

2. SIGNIFICANT ACCOUNTING POLICIES (Cont'd)

Fund Accounting (Cont'd)

- (c) The General Fund reports the general unrestricted activities of the Centre not funded by MCCSS, but by donations received from Geneva Centre for Autism Foundation (the "Foundation"), corporations and fee for service programs.
- (d) The Capital Asset Fund reports the assets, liabilities, revenues and expenses related to the Centre's capital assets.

Contributed Services

Volunteers contribute many hours each year to assist the Centre in carrying out its service delivery activities. Because of the difficulty in determining their fair value, contributed services are not recognized in the financial statements.

Use of Estimates

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 amounts reported in the financial statements and accompanying notes. Significant estimates included in these financial statements are with respect to the amortization rates for capital assets and the allocation of expenses between funds. Management believes that the estimates utilized in preparing its financial statements are reasonable and prudent. Actual results could differ from those estimates.

3. TANGIBLE CAPITAL ASSETS

	Cost	Accumulated Amortization	2021 Net
Land	\$ 5,329,042	\$ -	\$ 5,329,042
Buildings and renovations	7,039,914	4,630,895	2,409,019
Computers and office equipment	751,930	748,539	3,391
Website	129,993	129,532	461
	\$ 13,250,879	\$ 5,508,966	\$ 7,741,913

	Cost	Accumulated Amortization	2020 Net
Land	\$ 5,329,042	\$ -	\$ 5,329,042
Buildings and renovations	7,039,914	4,406,239	2,633,675
Computers and office equipment	751,930	747,086	4,844
Website	129,993	129,335	658
	\$ 13,250,879	\$ 5,282,660	\$ 7,968,219

3. TANGIBLE CAPITAL ASSETS (Cont'd)

In conjunction with \$1,200,000 of funding received from the MCCSS in fiscal 2007, the MCCSS has the right to obtain a 20% interest, at no additional cost, in the land and building at 112 Merton Street, Toronto, Ontario in the event of the Centre being dissolved or liquidated.

4. GENEVA CENTRE FOR AUTISM FOUNDATION

(a) Transactions and balances

During the year the Centre received donations of \$309,520 (2020 - \$250,306) from the Foundation. Transactions are recorded at the exchange amount and are in the ordinary course of business.

Amounts owing from the Foundation are due on demand and are non-interest bearing.

(b) Supplemental information

The Centre controls the Foundation. The Foundation, which raises funds for the Centre, was incorporated by letters patent in Ontario on July 28, 1994 as a not-for-profit organization. The Foundation commenced operations during the year ended March 31, 2001. The Foundation is registered as a public foundation with the Canada Revenue Agency.

The Foundation has not been consolidated in the Centre's financial statements. The financial statements of the Foundation are available upon request. The Foundation follows the same accounting policies, except for the accounting for contributions. The Foundation follows the restricted fund method of accounting for contributions and donations. As such, the Foundation accounts for donations as revenue when received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured.

Financial summaries of the Foundation as at March 31, 2021 and 2020 and for the years then ended are as follows:

	2021	2020
Financial position		
Cash	\$ 655,980	\$ 94,434
Other current assets	49,936	233,166
Total assets	705,916	327,600
Total liabilities	270,120	13,876
Total fund balances	\$ 435,796	\$ 313,724

Geneva Centre for Autism
Notes to Financial Statements
March 31, 2021

4. GENEVA CENTRE FOR AUTISM FOUNDATION (Cont'd)

(b) Supplemental information (Cont'd)

The fund balances of the Foundation must be provided to the Centre or used for the Centre's benefit. In accordance with donor restrictions, \$423,940 (2020 - \$283,676) of the fund balance is to be used for specific programs in the Centre.

	2021	2020
Changes in fund balances		
Fund balances, beginning of year	\$ 313,724	\$ 360,624
Excess (deficiency) of revenue over expenses	122,072	(46,900)
Fund balances, end of year	\$ 435,796	\$ 313,724
Results of operations		
Total revenues	\$ 1,005,542	\$ 563,177
Total expenses and donations	883,470	610,077
Excess (deficiency) of revenue over expenses	\$ 122,072	\$ (46,900)
Cash flows		
Cash provided by operations	\$ 561,546	\$ 30,113
Change in cash	\$ 561,546	\$ 30,113

5. CREDIT FACILITIES

	2021	2020
Term loan, bearing interest at 2.9%, repayable in monthly installments of \$14,839 including principal and interest, maturing April 30, 2022, secured by land and building at 112 Merton Street and 224 Merton Street. ⁽¹⁾	\$ 2,286,745	\$ 2,387,693
Fixed rate term loan, bearing interest at 2.95% repayable in monthly installments of \$11,014 including principal and interest, maturing November 20, 2025, secured by land and building at 164 Merton Street.	798,016	-
Fixed rate term loan, bearing interest at 3.80% repayable in monthly installments of \$11,472 including principal and interest, maturing August 16, 2020, secured by 164 Merton Street.	-	895,810
	3,084,761	3,283,503
Current portion	(223,610)	(998,548)
	\$ 2,861,151	\$ 2,284,955

5. LONG-TERM LIABILITIES (Cont'd)

Included in occupancy expense is interest on long-term liabilities of \$101,545 (2020 - \$106,899).

(1) The Centre also has an operating credit line from the same lender in the amount of \$1,000,000, bearing interest at bank prime plus 1%. The line is not utilized at year end (2020 - \$NIL). In addition to the property security on 112 Merton Street and 224 Merton Street, this financing is guaranteed by both the Centre and the Foundation, supported by a first charge general security agreement. In addition, should the mortgage fall into arrears, MCCSS has the right to rectify the arrears and direct the transfer of the property to a party designated by MCCSS.

The estimated future principal repayments are as follows:

2022	\$ 223,610
2023	230,237
2024	236,188
2025	243,164
2026	251,325
Thereafter	1,900,237
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\$ 3,084,761	

6. DEFERRED CONTRIBUTIONS - GENERAL

Included in deferred contributions are funds relating to restricted operating funding received in the current period from the Ministry of Education that relate to the subsequent period. Changes in the deferred contributions balance related to the Ministry of Education are as follows:

	2021	2020
Balance, beginning of year	\$ 2,473,669	\$ -
Funding received during the year	1,125,000	4,203,400
Funding recognized in revenue	(1,801,966)	(1,729,731)
School board reimbursement	(280,569)	-
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Balance, end of year	\$ 1,516,134	\$ 2,473,669

The Ministry of Education funding is to develop and deliver a training program for teachers' assistants and other educators across the province. The amount deferred relates to amounts unspent during the year.

7. DEFERRED CAPITAL CONTRIBUTIONS

The changes for the year in the deferred contributions related to capital assets are as follows:

	2021	2020
Balance, beginning of year	\$ 253,697	\$ 285,403
Amounts amortized to revenue	(31,706)	(31,706)
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Balance, end of year	\$ 221,991	\$ 253,697

7. DEFERRED CAPITAL CONTRIBUTIONS (Cont'd)

Amounts amortized to revenue relate to contributions specifically received for the purchase of capital assets and are amortized over the related capital asset's useful life.

8. PENSION PLAN

Under the terms of a collective bargaining agreement, the Centre is required to contribute an amount equal to 5% of employee salaries of permanent and part-time employees, with 700 or more hours over two years, to a third party defined contribution pension plan. The expense in 2021 was \$206,639 (2020 - \$249,030).

9. INTERFUND TRANSFERS

During the year \$519,338 was transferred from the general fund to the capital asset fund. In 2020, \$24,170 was transferred from the capital asset fund to the MCCSS fund and the General Fund in the amount of \$2,487 and \$21,683 respectively.

10. CAPITAL ASSET FUND

The capital asset fund consists of:

	2021	2020
Capital assets - net (Note 3)	\$ 7,741,913	\$ 7,968,219
Other assets	106,699	97,349
Long-term liabilities (Note 5)	(3,084,761)	(3,283,503)
Deferred contributions - related to capital assets (Note 7)	(221,991)	(253,697)
	\$ 4,541,860	\$ 4,528,368

11. COMMITMENTS

In July 2018, Geneva Centre for Autism committed to minimum monthly rental payments of \$4,567 under a lease for premises at 174 Brown's Line expiring June 30, 2024.

The future annual payments for these premises, including estimated common area charges, are as follows:

2022	\$ 57,330
2023	57,330
2024	57,330
2025	14,333
	\$ 186,323

12. CONTINGENT LIABILITY

The Centre is contingently liable for all or a portion of grants received should it not use the grant funds as set out in the terms of the respective agreements. The amount of any such repayments are not currently anticipated or determinable. In the event of repayment of a grant, the loss will be recorded if and when it becomes anticipated and determinable.

13. ECONOMIC DEPENDENCE

The Centre is economically dependent on the MCCSS and other government agencies whose grants constitute a substantial portion of the revenue of the Centre.

14. SERVICE CONTRACT WITH THE MCCSS

The Centre has a service contract/CFSA Approval with the MCCSS. A reconciliation report summarizes by service (project code) all revenues and expenses and identifies any resulting surplus or deficit that relates to the service contract.

15. FINANCIAL INSTRUMENTS

Credit Risk

Credit risk arises from the potential that a counterparty will fail to perform its obligations. The Centre is exposed to credit risk on its cash and accounts receivable. Credit risk with respect to cash is limited as cash balances are held at a high credit quality financial institution in Canada. Management has adopted credit policies in an effort to minimize the risk from accounts receivable. The Centre does not have a significant exposure to any individual.

16. COVID-19

The Board of Directors and staff have been monitoring the effects of the pandemic on the Centre and have been working to maintain funding and revenues. The largest funding provider, the Ontario Ministry of Children Community and Social Services, has maintained funding at the previous year levels and provided funding for costs to protect staff and clients. In person programming has been significantly reduced to comply with government regulations. Many of these programs have been successfully converted to on-line offerings. The Sonderly platform, which generates the majority of the Centre's surplus, is all on-line and has not been negatively impacted by COVID-19. The Centre received \$25,000 from the federal government's 10% Temporary Wage Subsidy for Employees Program and \$1,300 from the MCCSS Temporary Pandemic Pay Program, included in revenue under Other revenue.

Geneva Centre for Autism
Schedule of Revenue, Expenses and Changes in Fund Balances
MCCSS Fund
Year Ended March 31, 2021

	Adult Weekend Respite	Intake/ BC	Provincial Resource	After School Aspergers Respite	After School ASD Respite	Children's Weekend	Stepdown	TPAS IBI
Revenue								
Government grants	\$ 71,069	\$ 910,085	\$ 103,227	\$ 100,000	\$ 169,401	\$ 70,796	\$ 31,000	\$ 3,969,570
Program revenue	-	-	-	-	-	-	-	-
Other revenue	151	2,960	324	199	248	55	40	8,708
	71,220	913,045	103,551	100,199	169,649	70,851	31,040	3,978,278
Expenses								
Salaries and benefits (Note 8)	57,112	729,791	56,821	77,096	111,741	52,635	13,920	2,138,503
Occupancy	4,279	38,908	1,726	8,591	21,817	7,482	2,415	631,970
Office administration	1,107	16,760	113	1,518	3,107	1,282	438	330,330
Professional services	1,209	24,794	34,569	1,701	2,977	1,204	527	161,552
Travel	-	387	-	-	-	96	87	1,921
Publicity and promotion	143	2,151	-	202	353	143	62	9,377
Program supplies	-	4,851	-	281	11,039	410	10,491	219,787
Training	263	4,394	-	810	1,115	519	-	79,643
Central administration	7,107	91,009	10,322	10,000	17,500	7,080	3,100	405,195
	71,220	913,045	103,551	100,199	169,649	70,851	31,040	3,978,278
Deficiency or revenue over expenses	-	-	-	-	-	-	-	-
Fund balances, end of year	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Detail code	F605 Adults' DS Community Support Services	E661 Child Welfare Community and Prevention Supports	E701 Autism	E701 Autism	E701 Autism	E703 Respite Services	E701 Autism	E701 Autism

Geneva Centre for Autism
Schedule of Revenue, Expenses and Changes in Fund Balance
MCCSS Fund (Cont'd)
Year Ended March 31, 2021

	Respite Summer 2:1	Children's Flex	MCCSS Steps for Success	Autism Flex	Family Directed Respite	Adult Respite.com	ASD Respite.com	Adult Flexfunds
Revenue								
Government grants	\$ 42,597	\$ 121,950	\$ 1,013,604	\$ 140,832	\$ 393,775	\$ 202,465	\$ 166,235	\$ 123,964
Program revenue	-	-	-	-	-	-	-	-
Other revenue	92	14,998	2,747	14,998	774	619	-	-
	42,689	136,948	1,016,351	155,830	394,549	203,084	166,235	123,964
Expenses								
Salaries and benefits (Note 8)	27,066	-	726,105	-	303,065	165,039	-	-
Flex funds	-	117,494	-	136,212	-	-	140,078	101,517
Occupancy	2,089	-	106,168	-	15,275	8,212	-	-
Office administration	582	1,750	33,315	1,764	5,937	2,978	2,352	2,019
Professional services	725	2,530	25,358	2,552	29,697	6,070	3,402	2,919
Travel	-	-	135	-	-	-	-	-
Publicity and promotion	86	300	1,959	302	794	408	403	346
Program supplies	7,882	-	13,938	-	274	-	-	-
Training	-	-	12,195	-	130	130	-	-
Central administration	4,259	14,874	97,178	15,000	39,377	20,247	20,000	17,163
	42,689	136,948	1,016,351	155,830	394,549	203,084	166,235	123,964
Deficiency of revenue over expenses	-	-	-	-	-	-	-	-
Fund balances, end of year	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Detail code	E701 Autism	E703 Respite Services	F605 Adults' DS Community Support Services	E701 Autism	E703 Respite Services	F605 Adults' DS Community Support Services	E701 Autism	F605 Adults' DS Community Support Services

Geneva Centre for Autism
Schedule of Revenue, Expenses and Changes in Fund Balance
MCCSS Fund (Cont'd)
Year Ended March 31, 2021

	DS Employer Supports	ASD Respite Services	BPS - Other Children's Services	Aspergers Program	Central Admin
Revenue					
Government grants	\$ -	\$ 108,394	\$ 8,034	\$ 45,476	\$ -
Program revenue	-	-	-	-	-
Other revenue	21,189	1,473	-	9	2,415
	21,189	109,867	8,034	45,485	2,415
Expenses					
Salaries and benefits (Note 8)	17,215	85,596	8,034	29,842	694,200
Occupancy	-	8,462	-	5,113	24,577
Office administration	-	1,554	-	1,066	39,637
Professional services	3,974	1,844	-	2,323	29,320
Travel	-	-	-	-	1,082
Publicity and promotion	-	218	-	141	1,786
Program supplies	-	569	-	-	3,508
Training	-	785	-	-	5,555
Central administration	-	10,839	-	7,000	(797,250)
	21,189	109,867	8,034	45,485	2,415
Deficiency of revenue over expenses	-	-	-	-	-
Fund balances, end of year	\$ -	\$ -	\$ -	\$ -	\$ -
Detail code	TWE	E703 Respite Services	BE681 Broader Public Sector Other Children's Services	E701 Autism	

Geneva Centre for Autism
Schedule of Revenue, Expenses and Changes in Fund Balance
MCCSS Fund (Cont'd)
Year Ended March 31, 2021

	Total 2021	Total 2020
Revenue		
Government grants	\$ 7,792,474	\$ 8,259,069
Program revenue	-	54,269
Other revenue	71,999	10,107
	7,864,473	8,323,445
Expenses		
Salaries and benefits (Note 8)	5,293,781	6,377,235
Flex funds	495,301	511,534
Occupancy	887,084	770,699
Office administration	447,609	195,522
Professional services	339,247	301,530
Travel	3,708	19,588
Publicity and promotion	19,174	14,232
Program supplies	273,030	72,624
Training	105,539	62,855
Workshops, seminars and other	-	113
	7,864,473	8,325,932
Deficiency of revenue over expenses	-	(2,487)
Interfund transfers (Note 9)	-	2,487
Fund balances, end of year	\$ -	\$ -

Geneva Centre for Autism
Schedule of Revenue, Expenses and Changes in Fund Balance
Ministry of Education Fund
Year Ended March 31, 2021

	School Team Training	2021	2020
Revenue			
Government grants	\$ 3,268,024	\$ 3,268,024	\$ 2,024,931
Transfer to General Fund	(2,548,419)	(2,548,419)	(1,622,133)
	719,605	719,605	402,798
Expenses			
Salaries and benefits (Note 8)	570,077	570,077	275,286
Occupancy	26,353	26,353	19,371
Office administration	7,736	7,736	10,705
Professional services	62,970	62,970	46,091
Program supplies	-	-	9,535
Training	-	-	1,050
Central administration	52,469	52,469	40,760
	719,605	719,605	402,798
Excess of revenue over expense	-	-	-
Fund balances, end of year	\$ -	\$ -	\$ -