

GERSTEIN CRISIS CENTRE

FINANCIAL STATEMENT

MARCH 31, 2017



INDEPENDENT AUDITOR'S REPORT

To the Members of
Gerstein Crisis Centre

I have audited the accompanying financial statements of Gerstein Crisis Centre, which comprise the statement of financial position as at March 31, 2017 and the statements of operations and surplus and cash flows for the year ended March 31, 2017 and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the Canadian accounting standards for not-for-profit organizations as modified by the Ministry of Health and Long-Term Care of the Province of Ontario's requirements as stated in Note 2, 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.

Auditor's Responsibility

My responsibility is to express an opinion on these financial statements based on my audit. I conducted my audit in accordance with Canadian generally accepted auditing standards. Those standards require that I comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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 entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

Opinion

In my opinion, the financial statements present fairly, in all material respects, the financial position of Gerstein Crisis Centre as at March 31, 2017 and the results of its operations and its cash flows for the year ended March 31, 2017 in accordance with the Canadian accounting standards for not-for-profit organizations as modified by the Ministry of Health and Long-Term Care of the Province of Ontario's requirements as stated in Note 2.

Basis of Accounting

Without modifying my opinion, I draw attention to Note 2 to the financial statements, which describes the basis of accounting. The financial statements are prepared to assist Gerstein Crisis Centre to comply with the financial reporting requirements of the Ministry of Health and Long-Term Care. As a result, the financial statements may not be suitable for another purpose.

AURORA, Ontario
June 19, 2017

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GERSTEIN CRISIS CENTRE
STATEMENT OF FINANCIAL POSITION

As at March 31, 2017

	2017	2016 (Note 15)
Current Assets		
Cash	\$ 405,472	\$ 473,168
HST recoverable	49,322	47,932
Accounts receivable, net	38,543	34,142
Prepaid expenses	<u>42,187</u>	<u>47,215</u>
	<u>535,524</u>	<u>602,457</u>
 Premises		
100 Charles Street East	<u>2,589,569</u>	<u>2,589,569</u>
	<u>\$ 3,125,093</u>	<u>\$ 3,192,026</u>
 Current Liabilities		
Accounts payable and accrued liabilities	\$ 266,340	\$ 371,439
Deferred Revenue (Note 6)	<u>82,344</u>	<u>50,813</u>
	<u>348,684</u>	<u>422,252</u>
 Commitments (Note 8)		
 Fund Balances		
100 Charles Street East Funding (Note 7)	<u>2,640,402</u>	<u>2,640,402</u>
Ministry of Health and Long-Term Care		
- Operating Fund (Schedule 1)	(38,789)	(42,696)
- Wellness and Recovery Program (Schedule 2)	0	0
- PSU Program (Schedule 3)	0	0
- Griffin Centre (Schedule 4)	0	0
- Substance Use Crisis Service (Schedule 5)	<u>2,266</u>	<u>1,412</u>
	<u>(36,523)</u>	<u>(41,284)</u>
Donations and Fundraising		
- Support and Emergency Fund (Schedule 6)	140,131	135,659
- Wellness and Recovery Fund (Schedule 6)	1,830	3,979
- Reva Gerstein Legacy Fund (Schedule 7)	10,111	6,618
- Anne Harris Fund (Schedule 7)	<u>20,458</u>	<u>24,400</u>
	<u>172,530</u>	<u>170,656</u>
	<u>2,776,409</u>	<u>2,769,774</u>
	<u>\$ 3,125,093</u>	<u>\$ 3,192,026</u>

APPROVED ON BEHALF OF THE ASSOCIATION


 _____ DIRECTOR

 _____ DIRECTOR

(The accompanying notes are an integral part of the financial statements)

GERSTEIN CRISIS CENTRE
COMBINED STATEMENT OF OPERATIONS

Year Ended March 31, 2017

	2017	2016 (Note 15)
Revenues		
Program funds (Note 3)	\$ 4,771,530	\$ 4,794,528
City of Toronto (Note 13)	48,239	56,802
Wellness and Recovery Program	0	65,433
Trillium grants	124,869	27,387
Interest and other income	<u>313</u>	<u>1,300</u>
	<u>4,944,951</u>	<u>4,945,450</u>
Expenditures		
Salaries and benefits	3,883,214	3,888,851
Occupancy costs	262,031	234,349
Program	217,776	209,444
Food	196,960	183,603
Cleaning, repairs and maintenance	100,499	97,319
Travel	65,538	63,822
Telephone	50,471	65,389
Contracted services	30,780	33,719
Office	20,201	21,931
Equipment lease	18,892	21,400
Equipment purchases	17,991	17,218
Insurance	15,369	13,288
Bank charges	11,905	10,599
Staff and volunteer training/education	11,638	9,515
Audit	9,535	8,835
Accounting	8,739	7,929
Meeting expenses	6,255	8,044
Advertising	3,957	3,889
Subscriptions and publications	1,692	2,289
Sessional fees	1,655	552
Legal	<u>1,498</u>	<u>5,198</u>
	<u>4,936,596</u>	<u>4,907,183</u>
Excess of revenues over expenditures from operating activities	<u>8,355</u>	<u>38,267</u>
Non-Ministry funded revenue	71,739	96,594
Non-Ministry funded program expenditures	<u>(69,866)</u>	<u>(134,335)</u>
Excess (deficiency) of revenues over expenditures from Non-Ministry activities	<u>1,873</u>	<u>(37,741)</u>
Excess of funds from operating and Non-Ministry activities for the year	<u>\$ 10,228</u>	<u>\$ 526</u>

(The accompanying notes are an integral part of the financial statements)

GERSTEIN CRISIS CENTRE
STATEMENT OF CASH FLOWS

Year Ended March 31, 2017	2017	2016 (Note 15)
Cash Flows from Operating Activities		
Excess of funds from operating and Non-Ministry activities for the year	\$ 10,228	\$ 526
Net change in working capital items other than cash		
(Increase) decrease in current assets		
Accounts receivable	(4,401)	(11,612)
HST recoverable	(1,390)	(3,833)
Prepaid expenses	5,029	(25,103)
Increase (decrease) in current liabilities		
Accounts payable and accrued liabilities	(105,098)	231,089
Deferred revenue	31,531	50,813
	<u>(64,101)</u>	<u>241,880</u>
Cash Flows from Financing Activities		
Prior year's surplus refunded	<u>(3,595)</u>	<u>(19,683)</u>
Net increase (decrease) in cash during year	(67,696)	222,197
Cash, beginning of year	<u>473,168</u>	<u>250,971</u>
Cash, end of year	<u>\$ 405,472</u>	<u>\$ 473,168</u>

(The accompanying notes are an integral part of the financial statements)

GERSTEIN CRISIS CENTRE

Schedule 1

STATEMENT OF OPERATIONS MINISTRY OF HEALTH AND LONG-TERM CARE OPERATING FUND CHARLES STREET AND BLOOR STREET PROGRAMS

	Year Ended March 31, 2017	2016 (Note 15)
Revenues		
Program funds (Note 3)	\$ 3,297,581	\$ 3,321,616
City of Toronto (Note 13)	48,239	56,802
MH sessional fees	11,880	11,923
Interest and other income	<u>313</u>	<u>1,300</u>
	3,358,013	3,391,641
Administration fees	<u>18,000</u>	<u>15,000</u>
	<u>3,376,013</u>	<u>3,406,641</u>
Expenditures		
Salaries and benefits	2,645,447	2,710,651
Occupancy costs	236,231	209,629
Food	123,210	108,882
Cleaning and maintenance	100,455	97,319
Program supplies	61,254	49,054
Travel	44,783	42,318
Telephone	43,869	59,216
Equipment purchases	17,991	15,823
Equipment lease	15,591	18,099
Insurance	13,831	11,550
Bank charges	11,905	10,599
Staff and volunteer training/education	10,624	8,070
Audit	9,535	8,835
Office	9,196	13,657
Accounting	8,739	7,929
Meeting expenses	6,248	8,044
Advertising	3,957	3,889
Subscriptions and publications	1,692	2,289
Sessional fees	1,655	552
Legal	1,498	5,198
Contracted services	<u>800</u>	<u>3,667</u>
	<u>3,368,511</u>	<u>3,395,270</u>
Excess of revenues over expenditures for the year	7,502	11,371
Fund Balance , beginning of year	(42,696)	(34,384)
Operating Grant repayment of prior years' excess	(3,595)	(8,897)
Sessional fees - repayment of prior years' excess	<u>0</u>	<u>(10,786)</u>
Fund Balance , end of year	<u>\$ (38,789)</u>	<u>\$ (42,696)</u>

(The accompanying notes are an integral part of the financial statements)

GERSTEIN CRISIS CENTRE

Schedule 2

STATEMENT OF OPERATIONS MINISTRY OF HEALTH AND LONG-TERM CARE OPERATING FUND WELLNESS AND RECOVERY PROGRAM

	Year Ended March 31, 2017	2017	2016 (Note 15)
Program Funds (Note 3)			
Donations and Foundation grants allocated		\$ 0	\$ 65,433
Program funding		67,275	67,275
Trillium grant		<u>124,869</u>	<u>27,387</u>
		<u>192,144</u>	<u>160,095</u>
Expenditures			
Salaries and benefits		161,579	108,562
Program		15,730	13,190
Travel		7,559	6,926
Office		3,703	2,102
Administrative		3,000	0
Food		488	1,569
Training		<u>85</u>	<u>850</u>
Total program costs		<u>192,144</u>	<u>133,199</u>
Excess of revenues over expenditures for the year		0	26,896
Fund Balance , beginning of year		<u>0</u>	<u>(26,896)</u>
Fund Balance , end of year		<u>\$ 0</u>	<u>\$ 0</u>

(The accompanying notes are an integral part of the financial statements)

GERSTEIN CRISIS CENTRE

Schedule 3

STATEMENT OF OPERATIONS
MINISTRY OF HEALTH AND LONG-TERM CARE OPERATING FUND
PRIMARY SUPPORT UNIT ("PSU") PROGRAM

	Year Ended March 31, 2017	2017	2016 (Note 15)
Program Funds (Note 3)			
Program and one-time funding		\$ <u>263,316</u>	\$ <u>263,316</u>
Expenditures			
Salaries and benefits		197,047	197,047
Food		40,137	40,137
Administrative		10,000	10,000
Program supplies		9,742	9,742
Professional fees		3,393	3,393
Office		1,797	1,797
Telephone		<u>1,200</u>	<u>1,200</u>
		<u>263,316</u>	<u>263,316</u>
Excess of revenues over expenditures for the year		0	0
Fund Balance , beginning of year		<u>0</u>	<u>0</u>
Fund Balance , end of year		<u>\$ 0</u>	<u>\$ 0</u>

(The accompanying notes are an integral part of the financial statements)

GERSTEIN CRISIS CENTRE

Schedule 4

STATEMENT OF OPERATIONS MINISTRY OF HEALTH AND LONG-TERM CARE OPERATING FUND

GRIFFIN CENTRE

	Year Ended March 31, 2017	
	2017	2016 (Note 15)
Program Funds (Note 3)		
Program funds	\$ 455,678	\$ 455,678
Rent supplements (Note 10)	<u>25,800</u>	<u>24,720</u>
	<u>481,478</u>	<u>480,398</u>
Expenditures		
Salaries and benefits	321,744	321,744
Program	128,934	128,934
Rent supplement paid	25,800	24,720
Contracted services	<u>5,000</u>	<u>5,000</u>
	<u>481,478</u>	<u>480,398</u>
Excess of revenues over expenditures for the year	0	0
Fund Balance , beginning of year	<u>0</u>	<u>0</u>
Fund Balance , end of year	<u>\$ 0</u>	<u>\$ 0</u>

(The accompanying notes are an integral part of the financial statements)

GERSTEIN CRISIS CENTRE

Schedule 5

STATEMENT OF OPERATIONS MINISTRY OF HEALTH AND LONG-TERM CARE OPERATING FUND SUBSTANCE USE CRISIS SERVICE

	Year Ended March 31, 2017	
	2017	2016 (Note 15)
Program Funds (Note 3)		
Program funds	\$ <u>650,000</u>	<u>650,000</u>
Expenditures		
Salaries and benefits	557,397	550,848
Food	33,125	33,016
Contracted services	26,587	26,659
Travel	13,194	14,578
Computer supplies	5,513	4,373
Telephone	5,401	4,972
Equipment purchases	3,301	4,697
Program	2,116	8,524
Insurance	1,538	1,738
Staff education	928	595
Repairs and maintenance	44	0
Office	<u>2</u>	<u>0</u>
	<u>649,146</u>	<u>650,000</u>
Excess of revenues over expenditures for the year	854	0
Fund Balance, beginning of year	<u>1,412</u>	<u>1,412</u>
Fund Balance, end of year	\$ <u>2,266</u>	\$ <u>1,412</u>

(The accompanying notes are an integral part of the financial statements)

GERSTEIN CRISIS CENTRE

Schedule 6

STATEMENT OF OPERATIONS AND FUND BALANCE

Year Ended March 31, 2017	2017	2016 (Note 15)
WELLNESS AND RECOVERY FUND		
(See Note 2(c))		
Revenues		
Donations	\$ 22,885	\$ 19,344
Foundation grants	0	34,000
Training	<u>26,280</u>	<u>20,806</u>
	49,165	74,150
Expenditures		
Research, materials and expenses	25,118	16,383
Trainers	18,485	13,094
Office supplies	3,459	647
Travel	2,662	3,322
Food	1,590	2,167
Allocated to the Wellness and Recovery Program	<u>0</u>	<u>65,433</u>
	<u>51,314</u>	<u>101,046</u>
Deficiency of expenditures over revenues for the year	(2,149)	(26,896)
Fund Balance , beginning of year	<u>3,979</u>	<u>30,875</u>
Fund Balance , end of year	<u>\$ 1,830</u>	<u>\$ 3,979</u>
SUPPORT AND EMERGENCY FUND		
(See Note 2(c))		
Revenues		
Donations and foundation grants	\$ 12,149	\$ 11,889
Interest	<u>425</u>	<u>405</u>
	<u>12,574</u>	<u>12,294</u>
Expenditures		
Programs	<u>8,102</u>	<u>20,427</u>
Excess (deficiency) of revenues over expenditures for the year	4,472	(8,133)
Fund Balance , beginning of year	<u>135,659</u>	<u>143,792</u>
Fund Balance , end of year	<u>\$ 140,131</u>	<u>\$ 135,659</u>

(The accompanying notes are an integral part of the financial statements)

GERSTEIN CRISIS CENTRE

Schedule 7

STATEMENT OF OPERATIONS AND FUND BALANCE

	Year Ended March 31, 2017	
	2017	2016 (Note 15)
REVA GERSTEIN LEGACY FUND (See Note 2(c))		
Revenue		
Foundation grants	\$ 10,000	\$ 10,000
Expenditures		
Program disbursements	<u>6,507</u>	<u>10,833</u>
Excess (deficiency) of revenues over expenditures for the year	3,493	(833)
Fund Balance, beginning of year	<u>6,618</u>	<u>7,451</u>
Fund Balance, end of year	<u>\$ 10,111</u>	<u>\$ 6,618</u>
ANNE HARRIS FUND (See Note 2(c))		
Revenues		
Honorariums and other income	\$ 0	\$ 150
Expenditures		
Programs	<u>3,942</u>	<u>2,029</u>
Deficiency of expenditures over revenues for the year	(3,942)	(1,879)
Fund Balance, beginning of year	<u>24,400</u>	<u>26,279</u>
Fund Balance, end of year	<u>\$ 20,458</u>	<u>\$ 24,400</u>

(The accompanying notes are an integral part of the financial statements)

GERSTEIN CRISIS CENTRE

NOTES TO THE FINANCIAL STATEMENTS

As at March 31, 2017

1. NATURE OF ORGANIZATION

The Gerstein Crisis Centre ("Gerstein Centre") is a non-profit registered charitable corporation, established in 1989. Through a range of programs and services, Gerstein Centre provides 24-hour, seven day a week crisis intervention to individuals who are dealing with serious and/or complex mental health and addiction issues and are currently experiencing mental health crisis.

2. SIGNIFICANT ACCOUNTING POLICIES

(a) Basis of Accounting

These financial statements have been prepared in accordance with the basis of accounting prescribed by the Ministry of Health and Long-Term Care. The Ministry's requirements are in accordance with Canadian accounting standards for not-for-profit organizations except for the calculation of amortization on land and buildings.

The Ministry of Health and Long-Term Care requires that the annual amortization of land and buildings be equal to the annual amortization of the capital grant provided for the acquisition of the property. Canadian accounting standards for not-for-profit organizations requires that buildings, furniture and equipment be amortized over their estimated useful lives and that land should not be amortized.

(b) Cash and Cash Equivalents

Cash is defined as cash on hand, cash on deposit, and short-term deposits with maturity dates of less than 90 days, net of cheques issued and outstanding at the reporting date.

(c) Fund Accounting

The accounts of Gerstein Centre, as a whole, are maintained in accordance with the principles of fund accounting by which resources for various purposes are classified, for accounting and reporting purposes, into various funds relating to specific activities. The funds currently being managed are; Ministry of Health and Long-Term Care Operating Fund, Support and Emergency Fund, Anne Harris Fund, Reva Gerstein Legacy Fund and Wellness and Recovery Fund. The Gerstein Centre has adopted the basis of accounting required by the Ministry.

Operating Fund

Is funded by the Ministry of Health and Long-Term Care to fulfill the mandate of the Gerstein Centre.

Support and Emergency Fund, (formerly - Support Fund)

This is an unrestricted donations fund, financed through solicited and unsolicited contributions from Foundations and the general public. It is used to fund general expenses that fall within the Gerstein Centre's mandate, but that may not be included in the Ministry budget.

Reva Gerstein Legacy Fund

The fund was established during the 2008 fiscal year, thanks to a generous donation, on occasion of Dr. Reva Gerstein's 90th birthday, by her sons Irving and Ira and their families to reflect Dr. Gerstein's commitment to psychiatric survivors. The initial financial commitment of \$100,000 has been received in full and further support to sustain the fund going forward was made by the Gerstein family in March 2017. The fund is used to help projects that are run by and for psychiatric survivors, reflecting Dr. Gerstein's interest in education, research and other projects that support the independent spirit of the survivor community.

Anne Harris Fund

Established to fund out-of-province staff education. The fund is financed through voluntary staff contributions and honorariums given for staff speaking engagements.

Wellness and Recovery Fund

Established in 2014 to recognize the donations, grants and other income received for Wellness and Recovery activities. The fund is used to finance the Wellness and Recovery Program.

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GERSTEIN CRISIS CENTRE

NOTES TO THE FINANCIAL STATEMENTS

As at March 31, 2017

2. SIGNIFICANT ACCOUNTING POLICIES - continued

(d) Premises & Equipment

Equipment with a cost less than \$5,000 are expensed in the year of acquisition.

Costs relating to 100 Charles Street East will be subject to amortization when the audit of the final costs for the project is complete.

3. ECONOMIC DEPENDENCE

The Ministry of Health and Long-Term Care, through the Toronto Central Local Health Integration Network (LHIN) provides approximately 96% of funds received by Gerstein Centre. During the year, Gerstein Centre received \$4,771,530 (2016 - \$4,794,528) from the LHIN. Funds received in excess of actual costs are subject to refund.

4. 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 reported amounts of assets and liabilities and disclosures of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

5. FINANCIAL INSTRUMENTS

Credit risk - Gerstein Centre is not subject to credit risk on its accounts receivable as they represent amounts due from various levels of government.

Currency risk - Gerstein Centre is not subject to currency risk as its operational functional currency is Canadian dollars.

Liquidity risk - Liquidity risk is the risk that an entity will encounter difficulty in meeting obligations associated with financial liabilities. Gerstein Centre is exposed to this risk mainly in respect of its accounts payable.

Fair value of financial instruments - the carrying value of accounts receivable, prepaid expenses, accounts payable and accrued liabilities, and advances from program partners, approximate fair value.

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. Gerstein Centre is exposed to interest rate risk on its fixed and floating interest rate financial instruments. (Fixed-interest instruments subject the entity to a fair value risk while the floating rate instruments subject it to a cash flow risk.)

6. DEFERRED REVENUE

The Ontario Trillium Foundation (OTF) has entered into an agreement with Gerstein Centre, whereby the OTF has provided a grant for \$469,100 over 36 months, starting November 25, 2015, to improve access to physical activities for adults with mental-health issues.

7. 100 CHARLES STREET EAST FUNDING

The Ministry of Health and Long-Term Care entered into an agreement with Gerstein Centre, whereby the Ministry has provided a grant of up to \$2,832,854 to enable Gerstein Centre to purchase and renovate the 100 Charles Street East property. Gerstein Centre has agreed to repay the Ministry any proceeds realized as a result of the disposition of the assets acquired by this grant and has agreed to keep the property unencumbered, unless prior approval is received from the Ministry.

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GERSTEIN CRISIS CENTRE
NOTES TO THE FINANCIAL STATEMENTS

As at March 31, 2017

8. COMMITMENTS

Gerstein Centre leases the Bloor Street West property, certain office equipment and two vehicles.

1045 Bloor Street West

On January 19, 2007, Gerstein Centre entered into a 15 year lease for a 14 bedroom facility. The lease commenced on October 1, 2007 initial annual rent was \$139,243 plus insurance, utilities, maintenance and applicable taxes. The lease is subject to annual increases equal to 50% of the rent increase approved under Section 129 of the Tenant Protection Act.

Future commitments under these leases, exclusive of any applicable taxes, are as follows:

	Bloor Street West	Vehicles	Office Equipment	TOTAL
During the year ended March 31, 2018	\$ 167,353	\$ 4,098	\$ 6,150	\$ 177,601
2019	167,353	3,176	6,150	176,679
2020	167,353	529	6,150	174,032
2021	167,353	0	6,150	173,503
2022	<u>167,353</u>	<u>0</u>	<u>6,150</u>	<u>173,503</u>
	<u>\$ 836,765</u>	<u>\$ 7,803</u>	<u>\$ 30,750</u>	<u>\$ 875,318</u>

9. PRIMARY SUPPORT UNIT ("PSU") PROGRAM

Under an agreement dated August 1, 2008, Gerstein Centre became fund manager for the Salvation Army Primary Support Units ("PSU"), a program that provides short-term crisis support to homeless consumer/survivors in Toronto. As fund manager, Gerstein Centre receives funds from the Ministry of Health and Long-Term Care on behalf of PSU and either advances the funds to them or pays bills on their behalf. The agreement is for a two year term and will continue on a bi-annual basis, subject to the termination provisions of the agreement.

10. GRIFFIN CENTRE

Under an agreement dated October 1, 2007, Gerstein Centre became fund manager for the Griffin Centre Transitional Housing Project, a program that provides transitional housing to homeless, dually diagnosed consumer/survivors in Toronto. As fund manager, Gerstein Centre receives funds from the Ministry of Health and Long-Term Care, on behalf of Griffin Centre, and either advances the funds to them or pays bills on their behalf. The agreement is for a one year term and will continue on a year by year basis, subject to the termination provisions of the agreement. The rental supplement portion of the advances was \$25,800.

11. SUBSTANCE USE CRISIS SERVICE

Under an agreement dated August 3, 2011 between Gerstein Centre and the Toronto Central LHIN, Gerstein Centre assumed the role as Lead Health Service provider for a pilot project to address a gap in crisis services for those with problematic substance use and concurrent disorder. Beginning in fiscal 2016, this project became a part of Gerstein Centre's core services and funding has continued on that basis.

12. WELLNESS AND RECOVERY PROGRAM

This program was established in fiscal 2015, in order to recognize the focused work (including the FRESH Project) that is taking place, to support the wellness and recovery of people with lived experience. This program is funded by a grant from the Toronto Central LHIN and is further supported by an annual allocation from the Wellness and Recovery Fund.

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GERSTEIN CRISIS CENTRE
NOTES TO THE FINANCIAL STATEMENTS

As at March 31, 2017

13. CITY OF TORONTO

Under a three year agreement with the Toronto Employment and Social Services "Investing in Neighbourhoods Program", the City of Toronto provides Gerstein Centre with funding to hire up to 4 individuals on one-year contracts to fulfil specific, pre-approved job descriptions. Gerstein Centre has the option to renew the contract for 2 further 1 year terms, starting in the 2017 fiscal year.

14. INCOME TAXES

Gerstein Centre is a registered non-profit organization, and so long as it complies with the applicable provisions of the Income Tax Act (Canada), it is exempt from income taxes.

15. COMPARATIVE FIGURES

Minor reclassifications have been made to prior year's amounts to conform to current year's presentation.