



## **GERSTEIN CRISIS CENTRE**

### **FINANCIAL STATEMENTS**

**MARCH 31, 2021**

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## INDEPENDENT AUDITORS' REPORT

To the Members of **Gerstein Crisis Centre**

### **Opinion**

We have audited the financial statements of Gerstein Crisis Centre (the "Centre"), which comprise the statement of financial position as at March 31, 2021, and the statements of operations, 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 Gerstein Crisis Centre as at March 31, 2021, 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**

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.

### **Auditors' 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 it 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.

A further description of the auditor's responsibilities for the audit of the financial statements is located at our website at [www.krestongta.com/audit](http://www.krestongta.com/audit). This description forms part of our auditor's report.

*Kreston GTA*

**Markham, Ontario  
June 21, 2021**

**Kreston GTA LLP  
Licensed Public Accountants**

**GERSTEIN CRISIS CENTRE**  
**STATEMENT OF FINANCIAL POSITION**  
**AS AT MARCH 31, 2021**

	Notes	2021	2020
<b>ASSETS</b>			
<b>Current Assets</b>			
Cash		\$ 543,933	\$ 186,853
HST recoverable		24,875	32,590
Accounts receivable		102,277	101,778
Prepaid expenses and other assets		19,029	19,709
Short-term investments	3	537,261	532,998
		1,227,375	873,928
<b>Capital Assets</b>			
100 Charles Street East	4, 6	1,516,777	1,559,765
		\$ 2,744,152	\$ 2,433,693
<b>LIABILITIES AND FUND BALANCES</b>			
<b>Current Liabilities</b>			
Accounts payable and accrued liabilities		\$ 339,567	\$ 381,251
Accrued salaries	5	420,124	118,934
		759,691	500,185
<b>Long Term Liabilities</b>			
Deferred grants	6	1,566,987	1,609,975
<b>Fund Balances</b>			
Ministry of Health			
Operating Fund		32,945	(14,382)
Contributions and Fundraising			
Support and Emergency Fund		252,923	215,268
Wellness and Recovery Fund		87,659	76,586
Reva Gerstein Legacy Fund		25,489	27,603
Anne Harris Fund		18,458	18,458
		384,529	337,915
<b>Total Fund Balances</b>		417,474	323,533
		\$ 2,744,152	\$ 2,433,693

**COMMITMENTS (See Note 7)**  
**IMPACT OF COVID-19 (See Note 12)**

**Approved on Behalf of the Board**

 Director

**GERSTEIN CRISIS CENTRE**  
**STATEMENT OF CHANGES IN FUND BALANCES**  
**FOR THE YEAR ENDED MARCH 31, 2021**

	Operating Fund	Support and Emergency Fund	Wellness and Recovery Fund	Reva Gerstein Legacy Fund	Anne Harris Fund	2021	2020
<b>BALANCE, BEGINNING OF YEAR</b>	\$ (14,382)	\$215,268	\$76,586	\$27,603	\$ 18,458	\$ 323,533	\$ 177,342
Excess of revenues over expenses	76,438	37,655	11,073	(2,114)	-	123,052	52,436
Transfer of fund balance	-	-	-	-	-	-	-
Operating Grant repayment of prior years' excess	(29,111)	-	-	-	-	(29,111)	(2,981)
<b>BALANCE, END OF YEAR</b>	\$ 32,945	\$ 252,923	\$ 87,659	\$ 25,489	\$ 18,458	\$ 417,474	\$ 226,797

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

## GERSTEIN CRISIS CENTRE

### STATEMENT OF OPERATIONS

FOR THE YEAR ENDED MARCH 31, 2021

		2021	2020
<b>REVENUES</b>			
Program funds	11	\$ 5,321,078	\$ 5,599,561
Contributions, training and other grants		269,736	222,269
Funds - fee for service		13,253	53,435
Amortization of deferred grant	6	42,988	45,251
Interest income		11,609	4,135
		5,658,664	5,924,651
<b>EXPENSES</b>			
Salaries and benefits	5	4,393,799	4,525,601
Program and operations - Schedule A		513,708	690,430
Contracted services		263,987	265,314
Occupancy costs		247,683	259,261
Office and general		45,729	61,072
Amortization		42,988	45,251
Professional fees		27,718	25,286
		5,535,612	5,872,215
<b>EXCESS OF REVENUES OVER EXPENSES</b>		\$ 123,052	\$ 52,436

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



**GERSTEIN CRISIS CENTRE**  
**STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED MARCH 31, 2021**

	2021	2020
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Excess of revenues over expenses	\$ 123,052	\$ 52,436
Changes in non-cash working capital balances		
Accounts receivable	(499)	(39,697)
Government remittances recoverable	7,715	(4,250)
Prepaid expenses and other assets	680	7,035
Accounts payable and accrued liabilities	(41,684)	39,224
Accrued salaries	301,190	(299,226)
Net change in non-cash working capital balances	267,402	(296,914)
<b>NET CASH FLOWS (USED IN) PROVIDED BY OPERATING ACTIVITIES</b>	390,454	(244,478)
<b>CASH FLOWS USED IN FINANCING ACTIVITIES</b>		
Operating Grant repayment	(29,111)	(2,981)
<b>CASH FLOWS USED IN INVESTING ACTIVITIES</b>		
Acquisition of short-term investments	(4,263)	(306,847)
Building improvements of 100 Charles Street East	-	(623)
	(4,263)	(307,470)
<b>NET INCREASE (DECREASE) IN CASH</b>	357,080	(554,929)
<b>CASH, BEGINNING OF YEAR</b>	186,853	741,782
<b>CASH, END OF YEAR</b>	\$ 543,933	\$ 186,853

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

**GERSTEIN CRISIS CENTRE**

Schedule I

**STATEMENT OF OPERATIONS**
**MINISTRY OF HEALTH OPERATING FUND**
**CRISIS SERVICES**
**FOR THE YEAR ENDED MARCH 31, 2021**

		2021	2020
<b>REVENUES</b>			
Program funds	11	\$ 4,480,049	\$ 4,758,532
Other grants		212,700	124,800
Funds - fee for service		13,253	53,435
Amortization of deferred grant		42,988	45,251
Administration fees		22,600	15,100
MOH Grant - sessional		12,180	12,180
MOH Grant - one-time		-	-
Interest income		8,214	158
		4,791,984	5,009,456
<b>EXPENSES</b>			
Salaries and benefits		3,765,424	3,919,931
Program and operations		352,306	455,280
Contracted services		262,257	261,854
Occupancy costs		220,829	232,407
Office and general		44,024	57,268
Amortization		42,988	45,251
Professional fees		27,718	25,286
		4,715,546	4,997,277
<b>EXCESS OF REVENUES OVER EXPENSES</b>		<b>\$ 76,438</b>	<b>\$ 12,179</b>

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



**GERSTEIN CRISIS CENTRE**

Schedule 2

**STATEMENT OF OPERATIONS**
**MINISTRY OF HEALTH OPERATING FUND**
**WELLNESS AND RECOVERY PROGRAM**
**FOR THE YEAR ENDED MARCH 31, 2021**

			2021		2020
<b>REVENUES</b>					
Program funds	11	\$	68,621	\$	68,621
Other revenue			-		21,877
			68,621		90,498
<b>EXPENSES</b>					
Salaries and benefits			65,402		76,494
Program and operations			2,532		12,642
Office and general			687		1,362
			68,621		90,498
<b>EXCESS OF REVENUES OVER EXPENSES</b>		\$	-	\$	-

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

**GERSTEIN CRISIS CENTRE**

Schedule 3

**STATEMENT OF OPERATIONS**
**MINISTRY OF HEALTH OPERATING FUND**
**PRIMARY SUPPORT UNIT ("PSU") PROGRAM**
**FOR THE YEAR ENDED MARCH 31, 2021**

			2021	2020
<b>REVENUES</b>				
Program funds	11	\$	268,582	\$ 268,582
<b>EXPENSES</b>				
Salaries and benefits			234,785	200,988
Program and operations			31,049	62,098
Professional fees			1,730	3,460
Office and general			1,018	2,036
			268,582	268,582
<b>EXCESS OF REVENUES OVER EXPENSES</b>		\$	-	\$ -

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

**GERSTEIN CRISIS CENTRE**

Schedule 4

**STATEMENT OF OPERATIONS**
**MINISTRY OF HEALTH OPERATING FUND**
**GRIFFIN CENTRE**
**FOR THE YEAR ENDED MARCH 31, 2021**

			2021		2020
<b>REVENUES</b>					
Program funds	11	\$	464,792	\$	464,792
Rent supplements	9		26,854		26,854
			491,646		491,646
<b>EXPENSES</b>					
Salaries and benefits			328,188		328,188
Program and operations			136,604		136,604
Rent supplement paid			26,854		26,854
			491,646		491,646
<b>EXCESS OF REVENUES OVER EXPENSES</b>		\$	-	\$	-

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

**GERSTEIN CRISIS CENTRE**  
 Schedule 5

**STATEMENT OF OPERATIONS**  
**WELLNESS AND RECOVERY FUND**
**FOR THE YEAR ENDED MARCH 31, 2021**

	2021	2020
<b>REVENUES</b>		
Other income	\$ 11,073	\$ 31,066
Grants	-	3,123
	11,073	34,189
<b>EXPENSES</b>		
Program and operations	-	23,747
	-	23,747
<b>EXCESS OF REVENUES OVER EXPENSES</b>	\$ 11,073	\$ 10,442

**SUPPORT AND EMERGENCY FUND**

	2021	2020
<b>REVENUES</b>		
Contributions and foundation grants	\$ 35,963	\$ 27,403
Interest income	3,394	3,977
	39,357	31,380
<b>EXPENSES</b>		
Program and operations	1,702	5,897
	1,702	5,897
<b>EXCESS OF REVENUES OVER EXPENSES</b>	\$ 37,655	\$ 25,483

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

**GERSTEIN CRISIS CENTRE**

Schedule 6

**STATEMENT OF OPERATIONS**
**REVA GERSTEIN LEGACY FUND**
**FOR THE YEAR ENDED MARCH 31, 2021**

	2021	2020
<b>REVENUES</b>		
Foundation grants	\$ 10,000	\$ 14,000
<b>EXPENSES</b>		
Program and operations	12,114	9,668
<b>EXCESS OF REVENUES OVER EXPENSES</b>	\$ (2,114)	\$ 4,332

	<b>ANNE HARRIS FUND</b>	
	2021	2020
<b>REVENUES</b>	\$ -	\$ -
<b>EXPENSES</b>		
<b>DEFICIENCY OF REVENUES OVER EXPENSES</b>	\$ -	\$ -

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

**1. PURPOSE OF THE ORGANIZATION**

The Gerstein Crisis Centre ("the Centre") provides 24-hour, seven days 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.

The Centre was incorporated in Ontario in 1989 without share capital and is a registered charity under the Income Tax Act, exempt from the payment of income taxes.

**2. SIGNIFICANT ACCOUNTING POLICIES****Basis of Accounting**

These financial statements were prepared in accordance with the Canadian accounting standards for not-for-profit organizations in Part III of the CPA Canada Handbook and include the following significant accounting policies:

**Cash**

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

**Short-term investments**

Short-term investments have original maturity of three months or more but less than one year from the date of acquisition.

**Revenue Recognition**

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

Program, Trillium Grants and City of Toronto funds are recognized as revenue according to the conditions of the specific government agreement.

Interest income is recognized as revenue when earned.

**Fund Accounting**

The accounts of the 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 Operating Fund ("Operating Fund"), Support and Emergency Fund, Wellness and Recovery Fund, Reva Gerstein Legacy Fund and the Anne Harris Fund.



## **2. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

### **Operating Fund**

The operating fund is funded by the Ministry of Health to fulfil the mandate of the Centre.

### **Support and Emergency Fund**

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

### **Wellness and Recovery Fund**

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

### **Reva Gerstein Legacy Fund**

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. 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. During a prior year, the Centre was informed that the Gerstein family will renew its support on a year-to-year basis.

Contributions during the current year were from the Gerstein family and others who support the mission of the fund.

### **Anne Harris Fund**

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

### **Allocation of revenues and expenses**

The Centre records a number of its expenses by function: Programs and operations, Office and general, Salaries and benefits, Occupancy costs, Professional fees, Contracted services and Amortization. The allocation of these expenses vary by fund type.

For the schedules 1 – 4, the revenues and expenses are allocated to that fund under specified guidelines and/or program needs.

Within schedule 5, the Wellness and Recovery Fund, the revenues are individually generated for the specific purpose of the fund. The expenses are also allocated based on requirements and budgets. For the Support and Emergency Fund, the revenues are individually generated for the specific purpose of the fund. The expenses are generally direct expenses.

**2. SIGNIFICANT ACCOUNTING POLICIES (Continued)**
**Allocation of revenues and expenses (Continued)**

Within schedule 6, the Reva Gerstein Fund, the revenues are generated from a specific annual grant and the expenses are determined through a committee based on applications submitted by individuals and community groups who have met the application criteria. For the Anne Harris Fund, the expenses are based on fund requirements.

**Financial Instrument Measurement**

The Centre initially measures its financial assets and liabilities at fair value. It subsequently measures all its financial assets and liabilities at amortized cost, except for investments that are quoted in an active market, which are measured at fair value. Changes in fair value are recognized in the statement of operations.

Financial assets measured at amortized cost include cash, accounts receivable and harmonized sales tax rebate receivable. The Centre's short-term investments consist of investments quoted in an active market and are accordingly measured at fair value.

Financial liabilities measured at amortized cost include accounts payable and accrued liabilities.

**Use of estimates**

The preparation of financial statements in conformity with Canadian accounting standards for not-for-profit organizations require 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 year. Actual results could differ from these estimates. Estimates and assumptions are periodically reviewed, and the effects of revisions are reflected in the financial statements in the period they are determined to be necessary. Such estimates include the collectability of accounts receivable, estimated useful life of the capital assets and accrued liabilities.

**Capital assets**

Property and equipment are recorded at cost. Amortization is provided on a declining balance using the following rates, calculated on an annual basis, which are expected to charge operations with the cost of the assets over their estimated useful lives:

Buildings                      5%

**3. SHORT-TERM INVESTMENTS**

	2021	2020
The short-term investments are comprised of guaranteed investment certificates with annual compound interest rates of 0.05% to 2.10% per annum, maturing between November 2021 to August 2023	\$ 537,261	\$ 532,998

## GERSTEIN CRISIS CENTRE

### NOTES TO THE FINANCIAL STATEMENTS

MARCH 31, 2021

#### 4. CAPITAL ASSETS

	Cost	Accumulated Amortization	Net 2021	Net 2020
Buildings	\$ 2,021,068	\$ 1,204,291	\$ 816,777	\$ 859,765
Land	700,000	-	700,000	700,000
	\$ 2,721,068	\$ 1,204,291	\$ 1,516,777	\$ 1,559,765

#### 5. ACCRUED SALARIES

During a prior year, the Gerstein Crisis Centre received a Notice of Investigation from the Pay Equity Commission (Ontario), alleging that the Gerstein Crisis Centre had not complied with the Pay Equity Act.

Gerstein Crisis Centre retained a Pay Equity consultant and legal counsel to prepare the response for the Pay Equity Commission. The Pay Equity liability for maintenance of the Pay Equity Plan covers the period from April 1, 2008 to date and the actual obligation has not yet been determined. Based on the discussion with advisors, the Gerstein Crisis Centre Board of Directors has approved and recorded the liability of \$420,124 (\$118,934 - 2020) towards maintaining the legislated Pay Equity obligation. The full extent of the additional liability cannot be determined at this time but is estimated to be a maximum of \$25,000.

Gerstein Crisis Centre is economically dependent upon the Ministry of Health, (see Note 11) and has informed the Ministry of the Notice of Investigation and the actions taken to date.

#### 6. DEFERRED GRANTS

In a prior year, the Ministry of Health entered into an agreement with the Centre, whereby the Ministry provided a grant of up to \$2,832,854 to enable the Centre to purchase and renovate the 100 Charles Street East property. The 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. The Centre may have to repay the Ministry the difference between the grant funds received and the total cost of the land and building for 100 Charles Street East.

The changes for the year in the deferred grant balance reported in the long-term liabilities are as follows:

	2021	2020
Balance, beginning of year	1,609,975	1,568,004
Grant funding received during the year	-	87,222
Amounts amortized to revenue	(42,988)	(45,251)
Balance, end of year	1,566,987	1,609,975

Amortization of the deferred grant to revenue is provided on the same basis as the amortization of the cost of 100 Charles Street East.

#### 7. COMMITMENTS



## GERSTEIN CRISIS CENTRE

### NOTES TO THE FINANCIAL STATEMENTS

MARCH 31, 2021

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

#### 1045 Bloor Street West

On January 19, 2007, the 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 the leases exclusive of any applicable taxes are as follows:

	Bloor Street West	Vehicles	Office Equipment	Total
2022	\$ 167,353	\$ 9,936	\$ 6,943	\$ 184,232
2023	83,677	4,200	6,943	94,820
2024	-	4,200	6,943	11,143
2025	-	700	5,207	5,907
	\$ 251,030	\$ 19,036	\$ 26,036	\$ 296,102

#### 8. PRIMARY SUPPORT UNIT ("PSU") PROGRAM

Under an agreement dated August 1, 2008, the 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. The PSU program ceased operations and the agreement was terminated effective October 1, 2020.

#### 9. GRIFFIN CENTRE

Under an agreement dated October 1, 2007, the 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. On April 1, 2020, the Griffin Centre merged with three other organizations and began operations under the name Lumenus Community Services. All terms and conditions of the former agreement remain in effect. As fund manager, the Centre receives funds from the Ministry of Health, on behalf of Lumenus Community Services, and either advances the funds to them or pays bills on their behalf. The agreement will continue on a year by year basis, subject to the termination provisions of the agreement. The rental supplement portion of the advances was \$26,854.

#### 10. 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 Local Health Integration Network ("LHIN") and by support from private foundations and individual donors.

**11. ECONOMIC DEPENDENCE**

The Ministry of Health, through the Toronto Central LHIN provides approximately 94% of funds received by the Centre. During the year, the Centre received \$5,321,078 (2020 - \$5,599,561) from the LHIN. Funds received in excess of actual costs are subject to repayment.

**12. IMPACT OF COVID-19**

During the year, the emergence of the novel coronavirus ("COVID-19") and the corresponding emergency measures implemented by the federal and provincial governments has had a significant impact on the long-term health sector, including unprecedented business, employment and economic disruptions. While the state of the COVID-19 situation is improving, the continued uncertainty of its outcome and duration has made it impossible to estimate its impact on the Centre's operations or financial results; however, the impact has been and will continue to be material. However, the loss in revenues was minimal and management believes that the Centre has sufficient capital to continue as a going concern, if revenue generating activities are unable to recover to historical levels.

**13. FINANCIAL INSTRUMENTS**

The Centre is exposed to various risks through its financial instruments. The following analysis provides a measure of the risks at the reporting date, March 31, 2021.

**Liquidity risk**

Liquidity risk is the risk of being unable to meet cash requirements or fund obligations as they come due. The Centre manages its liquidity risk by constantly monitoring forecasted and actual cash flow and financial liability maturities.

**Interest rate risk**

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates. The Centre is exposed to interest rate risk on its fixed and floating interest rate financial instruments. (Fixed-interest instruments subject the entity to fair value risk while the floating rate instruments subject it to a cash flow risk.)

**Other risk**

It is management's opinion that the Centre is not exposed to significant credit, market or currency risks arising from its financial instruments.

**GERSTEIN CRISIS CENTRE**  
**SCHEDULE A - PROGRAM AND OPERATIONS**  
**FOR THE YEAR ENDED MARCH 31, 2021**

	2021	2020
Program expenses	\$ 232,752	\$ 239,762
Food	117,583	192,848
Cleaning and maintenance	79,844	96,378
Travel	17,637	62,883
Telephone	49,237	46,669
Equipment	13,997	24,554
Staff and volunteer training/education	2,658	11,554
Research and materials	-	15,782
	\$ 513,708	\$ 690,430