

Financial Statements of

**HOTEL-DIEU GRACE  
HEALTHCARE FOUNDATION**

And Independent Auditors' Report thereon

Period from July 1, 2021 to December 31, 2021



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## INDEPENDENT AUDITORS' REPORT

To the Board of Directors

### ***Opinion***

We have audited the financial statements of Hotel-Dieu Grace Healthcare Foundation (the Foundation), which comprise:

- the statement of financial position as at December 31, 2021
- the statement of operations and changes in fund balances for the period July 1, 2021 to December 31, 2021
- the statement of cash flows for the period from July 1, 2021 to December 31, 2021
- and notes and schedules to the financial statements, including a summary of significant accounting policies

(Hereinafter referred to as the “financial statements”).

In our opinion, the accompanying financial statements, present fairly, in all material respects, the financial position of the Foundation as at December 31, 2021, and its results of operations and changes in fund balances and its cash flows for the period from July 1, 2021 to December 31, 2021 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 “***Auditors’ Responsibilities for the Audit of the Financial Statements***” section of our auditors’ report.

We are independent of the Foundation 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 for the Financial Statements and Those Charged with Governance***

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

Those charged with governance are responsible for overseeing the Foundation'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 auditors' 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 the 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.



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- 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 Foundation'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 Foundation's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' 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 auditors' report. However, future events or conditions may cause the Foundation 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.
- 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.

*KPMG LLP*

Chartered Professional Accountants, Licensed Public Accountants

Windsor, Canada

March 22, 2022

# HOTEL-DIEU GRACE HEALTHCARE FOUNDATION

## Statement of Financial Position

December 31, 2021, with comparative information for June 30, 2021

	Unrestricted Fund		Restricted Fund		Total	
	Dec. 31, 2021	June 30, 2021	Dec. 31, 2021	June 30, 2021	Dec. 31, 2021	June 30, 2021
<b>Assets</b>						
Current assets:						
Cash (note 5)	\$ 4,088	\$ 18,632	\$ 830,325	\$ 507,503	\$ 834,413	\$ 526,135
Short-term investments (note 3)	419,971	408,161	1,953,660	1,953,454	2,373,631	2,361,615
Accounts receivable	-	-	25,899	-	25,899	-
HST receivable	17,122	11,781	10,985	4,795	28,107	16,576
Prepaid expenses	3,505	7,832	2,796	3,794	6,301	11,626
Due from Hôtel-Dieu Grace Healthcare	3,950	3,690	8,534	1,325	12,484	5,015
	448,636	450,096	2,832,199	2,470,871	3,280,835	2,920,967
Long-term investments (note 3)	1,013,113	883,156	2,378,887	2,316,498	3,392,000	3,199,654
	\$ 1,461,749	\$ 1,333,252	\$ 5,211,086	\$ 4,787,369	\$ 6,672,835	\$ 6,120,621
<b>Liabilities and Fund Balances</b>						
Current liabilities:						
Accounts payable and accrued liabilities	\$ 2,732	\$ 12,339	\$ 2,985	\$ 3,555	\$ 5,717	\$ 15,894
Deferred revenue (note 4)	-	-	123,057	72,978	123,057	72,978
Due to Hôtel-Dieu Grace Healthcare	17,530	12,365	1,887	8,850	19,417	21,215
	20,262	24,704	127,929	85,383	148,191	110,087
Fund balances:						
Unrestricted	1,441,487	1,308,548	-	-	1,441,487	1,308,548
Restricted	-	-	5,083,157	4,701,986	5,083,157	4,701,986
	1,441,487	1,308,548	5,083,157	4,701,986	6,524,644	6,010,534
	\$ 1,461,749	\$ 1,333,252	\$ 5,211,086	\$ 4,787,369	\$ 6,672,835	\$ 6,120,621

See accompanying notes to financial statements.

# HOTEL-DIEU GRACE HEALTHCARE FOUNDATION

## Statement of Operations and Changes in Fund Balances

Six months ended December 31, 2021, with comparative information for the year ended June 30, 2021

	Unrestricted Fund		Restricted Fund		Total	
	Dec. 31, 2021	June 30, 2021	Dec. 31, 2021	June 30, 2021	Dec. 31, 2021	June 30, 2021
<b>Revenue:</b>						
Donations	\$ 38,375	\$ 78,620	\$ 38,495	\$ 133,570	\$ 76,870	\$ 212,190
Gala, Probert Ride and Heart Breaker Challenge events revenue	7,083	5,120	266,332	127,256	273,415	132,376
Major gifts	-	90,366	424,118	522,854	424,118	613,220
Interest and other revenue	27,132	73,680	5,845	29,031	32,977	102,711
	<u>72,590</u>	<u>247,786</u>	<u>734,790</u>	<u>812,711</u>	<u>807,380</u>	<u>1,060,497</u>
<b>Expenditures:</b>						
Advertising and public relations	3,009	23,741	31,001	19,051	34,010	42,792
Professional fees	19,660	45,480	-	25,980	19,660	71,460
Software maintenance and contracts	4,034	12,041	-	-	4,034	12,041
Travel and course registration	6,127	4,667	-	72	6,127	4,739
Postage, printing and stationery	8,944	14,943	816	2,806	9,760	17,749
Other supplies and expenses	29,328	49,169	37,937	15,765	67,265	64,934
	<u>71,102</u>	<u>150,041</u>	<u>69,754</u>	<u>63,674</u>	<u>140,856</u>	<u>213,715</u>
Excess of revenue over expenditures	1,488	97,745	665,036	749,037	666,524	846,782
Fund balances, beginning of period	1,308,548	1,000,681	4,701,986	4,067,388	6,010,534	5,068,069
Disbursements to Hôtel-Dieu Grace Healthcare (note 2)	(4,539)	(122,693)	(340,617)	(243,125)	(345,156)	(365,818)
Unrealized gain on long-term investments	135,990	332,815	56,752	128,686	192,742	461,501
<b>Fund balances, end of period</b>	<b>\$ 1,441,487</b>	<b>\$ 1,308,548</b>	<b>\$ 5,083,157</b>	<b>\$ 4,701,986</b>	<b>\$ 6,524,644</b>	<b>\$ 6,010,534</b>

See accompanying notes to financial statements.

# HOTEL-DIEU GRACE HEALTHCARE FOUNDATION

## Statement of Cash Flows

Six months ended December 31, 2021, with comparative information for the year ended June 30, 2021

	Dec. 31, 2021	June 30, 2021
Cash provided by (used in):		
Operating activities:		
Excess of revenue over expenditures	\$ 666,524	\$ 846,782
Unrealized gain on investments	192,742	461,501
Net change in non-cash working capital	(1,470)	37,651
	<u>857,796</u>	<u>1,345,934</u>
Investing and financing activities:		
Disbursements to Hôtel-Dieu Grace Healthcare	(345,156)	(365,818)
Short-term investments	(12,016)	(894,909)
Long-term investments	(192,346)	(466,499)
	<u>(549,518)</u>	<u>(1,727,226)</u>
Increase (decrease) in cash during the period	308,278	(381,292)
Cash, beginning of period	526,135	907,427
Cash, end of period	<u>\$ 834,413</u>	<u>\$ 526,135</u>

See accompanying notes to financial statements.

# HOTEL-DIEU GRACE HEALTHCARE FOUNDATION

Notes to Financial Statements (continued)

Period from July 1, 2021 to December 31, 2021

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Hotel-Dieu Grace Healthcare Foundation (the “Foundation”), was incorporated December 11, 2015 and has been established to receive and maintain funds and to apply all or part of the principal and income to any charity registered under the Income Tax Act (Canada) which benefits directly or indirectly Hôtel-Dieu Grace Healthcare (“HDGH”), which is owned and operated by The Religious Hospitallers of Hotel Dieu of St. Joseph of the Diocese of London. The Foundation is a registered charity and is classified as a public foundation under Section 149.1(1) (g) of the Income Tax Act (Canada) and as such, is exempt from income tax. The Foundation was formerly named Changing Lives Together Foundation.

## 1. Significant accounting policies:

The financial statements of the Foundation have been prepared in accordance with Canadian accounting standards for not-for-profit organizations in Part III of the CPA Canada Handbook. The more significant of these accounting policies are summarized below:

### (a) Fund accounting:

In order to ensure observance of the limitations and restrictions placed on the uses of resources available to the Foundation, the accounts of the Foundation are maintained in accordance with the principles of fund accounting. Accordingly, resources are classified for accounting and reporting purposes into funds. These funds are held in accordance with the objectives specified by the donors or in accordance with directives issued by the Board of Directors.

The General Fund accounts for the Foundation’s general fundraising, granting and administrative activities including Campaign Fund donations that are not designated for a specific purpose. The General Fund reports unrestricted resources available for immediate purposes.

The Restricted Fund reports, as revenues, resources that are to be used for specific purposes as specified by the donors. Included in the Restricted Fund, are donations with a specified purpose, Campaign Fund donations that have been designated for a specific purpose as well as donations of enduring property (Endowment Funds).

To the extent that fundraising and administrative expenses exceed the revenues generated within the General Fund, the excess is accounted for as expenses of the Restricted Fund. Fundraising and administrative expenses incurred for a campaign initiative are applied only to the Campaign Funds. There can be no allocation of expenses against the Endowment Funds without specific approval of the Board of Directors.

### (b) Revenue recognition:

The Foundation follows the restricted fund method of accounting for contributions. Contributions are recognized as revenue when the amount to be received or receivable can be reasonably estimated and collection is reasonably assured. Unrestricted contributions are recognized as revenue of the General Fund. Restricted contributions are recognized as revenue of the Restricted Fund. Revenues from the Golf Event are recognized as revenue of the General Fund in the period in which the event is held, unless the donor specifies a specific restricted fund. Revenues from the Bob Probert Memorial Ride, Gala Event and Heart Breaker Challenge are recognized in the Restricted Fund. Major gift donation revenues are recognized as revenue of the General Fund in the period received unless the donor specifies a specific restricted fund. Interest income is recognized in the General Fund unless otherwise specified in the fund specific reference manual and it is based on their proportionate share of investments held in each fund.



# HOTEL-DIEU GRACE HEALTHCARE FOUNDATION

Notes to Financial Statements (continued)

Period from July 1, 2021 to December 31, 2021

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## 1. Significant accounting policies:

### (c) Financial instruments:

Financial instruments are recorded at fair value on initial recognition. Freestanding derivative instruments that are not in a qualifying hedging relationship and equity instruments that are quoted in an active market are subsequently measured at fair value. All other financial instruments are subsequently recorded at cost or amortized cost, unless management has elected to carry the instruments at fair value. The Foundation has elected to carry its financial investments at fair value.

Transaction costs incurred on the acquisition of financial instruments measured subsequently at fair value are expensed as incurred. All other financial instruments are adjusted by transaction costs incurred on acquisition and financing costs, which are amortized using the straight-line method.

Financial assets are assessed for impairment on an annual basis at the end of the fiscal year if there are indicators of impairment. If there is an indicator of impairment, the Foundation determines if there is a significant adverse change in the expected amount or timing of future cash flows from the financial asset. If there is a significant adverse change in the expected cash flows, the carrying value of the financial asset is reduced to the highest of the present value of the expected cash flows, the amount that could be realized from selling the financial asset or the amount the Foundation expects to realize by exercising its right to any collateral. If events and circumstances reverse in a future period, an impairment loss will be reversed to the extent of the improvement, not exceeding the initial carrying value.

### (d) Use of estimates:

The preparation of the financial statements in conformity with Canadian standards for not-for-profit organizations requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the year. Actual results could differ from those estimates.

## 2. Transactions with Hôtel-Dieu Grace Healthcare:

During the period, the Foundation disbursed \$345,156 (June 30, 2021 - \$365,818) to HDGH for the purpose of purchasing medical equipment, operational expenditures and renovations.

# HOTEL-DIEU GRACE HEALTHCARE FOUNDATION

Notes to Financial Statements (continued)

Period from July 1, 2021 to December 31, 2021

### 3. Investments:

#### (a) Short-term investments:

Short-term investments consist of the following:

	December 31, 2021	June 30, 2021
Fixed income	\$ 2,373,631	\$ 2,361,615

#### (b) Long-term investments:

Long-term investments consist of the following:

	December 31, 2021	June 30, 2021
Fixed income	\$ 1,086,129	\$ 1,083,384
Common shares	2,077,651	1,875,458
Other	228,220	240,812
	\$ 3,392,000	\$ 3,199,654

### 4. Deferred revenue and lottery bank account activity:

The deferred revenue reported on the statement of financial position includes the unspent Lottery funds, which must be used for specific purposes as stated on related licenses. Lottery funds represent the net proceeds from Raffle sales raised during the year, but not yet used to purchase equipment on behalf of HDGH. Lottery funds are restricted and used for specific purposes as stated on their related licenses. The deferred revenue relating to the lottery funds amounted to \$83,517 at December 31, 2021 (June 30, 2021 - \$33,538).

Deferred revenue also includes \$39,540 of sponsorship revenue for those programs that were deferred due to COVID-19.

### 5. Cash:

The restricted cash balance includes \$400,000 estate donation, which, according to the estate, must be invested and specific investment requirements must be followed as outlined in the estate. These funds were invested in January 2022.

# HOTEL-DIEU GRACE HEALTHCARE FOUNDATION

Notes to Financial Statements (continued)

Period from July 1, 2021 to December 31, 2021

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## 6. Allocation of expenses:

Fundraising and administrative expenses not specifically identified for a specific purpose are first charged to the General Fund up to the level of unspecified donations received in the year, and then to the Restricted Fund. In the period ended December 31, 2021 \$105,000 (June 30, 2021 - \$nil) was allocated to restricted funds.

## 7. Bob Probert Memorial Ride:

The 2021 Bob Probert Memorial Ride was postponed to 2022 due to COVID-19. Sponsorships from 2020 are deferred to fiscal year 2022. Revenue received include small donations and swag sale to support the event. Event expenses include goods and services received and delivered.

During the period, the Foundation recognized \$nil (June 30, 2021 - \$3,342) of revenue from the Bob Probert Memorial Ride event. This revenue was recognized as revenue in the Satellite Cardiac Wellness Fund.

### Annual Gala - The Big Night Gala:

During the period, the Foundation recognized \$36,453 (June 30, 2021 - \$53,512) of revenue from the Big Night Gala event. This revenue was recognized as revenue in the Mental Health Programs and Services Fund.

### Heart Breaker Challenge:

The 2021 Heart Breaker Challenge was postponed to 2022 due to COVID-19. Sponsorships from 2020 are deferred to 2022. Revenue received include small donations and swag sale to support the event. Event expenses include goods and services received and delivered.

During the period, the Foundation recognized \$nil (June 30, 2021 - \$556) of revenue from the Heart Breaker Challenge event. This revenue was recognized as revenue in the Cardiac Wellness Fund.

## 8. Financial risks:

### (a) Liquidity risk:

Liquidity risk is the risk that the Foundation will be unable to fulfil its obligations on a timely basis or at a reasonable cost. The Foundation manages its liquidity risk by monitoring its operating requirements. The Foundation prepares budgets and cash flow forecasts to ensure it has sufficient funds to fulfill its obligations.

### (b) Interest rate risk:

The Foundation is exposed to interest rate risk on its fixed interest rate financial instruments.

### (c) Currency risk:

The Foundation is exposed to financial risks as a result of exchange rate fluctuations and the volatility of these rates. In the normal course of business, the Foundation purchases investments denominated in US dollars.

# HOTEL-DIEU GRACE HEALTHCARE FOUNDATION

Schedule of Donations

Schedule 1

Six months ended December 31, 2021, with comparative information for the year ended June 30, 2021

Fund Description	December 31, 2021	June 30, 2021
Essential Equipment Fund	\$ 191,794	\$ 191,234
Pickthall Memorial Trust Fund	400,000	-
BK Cornerstone	86,794	86,794
Patient Enablers	130	130
Virtual Care for Substance Use Project	124,971	201,488
ACT 1 & 2	30,929	31,257
Social Worker(s)	500	500
Youth Wellness Hub	36,965	31,125
Outpatient Rehab Centre	102,500	102,500
No One Dies Alone Fund	16,134	16,134
Cardiac Wellness and Pulmonary	426,893	457,043
Education Fund	49,617	49,617
Satellite Cardiac Wellness	430,926	430,421
Beyond Disability	6,207	6,207
Mental Health & Addictions Urgent Care	15,000	15,000
Palliative Care	96,854	79,128
Pastoral Care	1,614	1,514
Rehabilitation Services	40,094	75,295
Mental Health Programs and Services	469,975	396,484
Dr. Mok's Fund	59,426	59,426
RCC Fund	258,723	259,850
RCC - Jumpstart Program	4,078	4,078
Complex Continuing Care	(39,256)	(11,176)
Golf - In Honour	(7,500)	(7,500)
Wine Tour - In Honour	31,186	31,186
T2B - Transition to Betterness	(206)	(206)
WE Care for Kids	1,106	1,106
Dual Diagnosis	28,562	28,562
John Nicholls Memorial Fund	4,870	4,870
Bariatric Fund	310	560
Gary Proctor Memorial Fund	4,107	4,107
Help Link Central Access Services & RCC Crisis	75,624	75,624
RCC Staff Education - Kathy Cianci Memorial Fund	468	468
Rotary Club of Windsor - St.Clair Fund	4,337	4,337
RCC - Ozad Fund	591,705	586,852
Withdrawal Management Fund	1,558	4,430
Mission Achievement Fund	12,691	12,691
Acquired Brain Injury Fund	3,919	3,819
Occupational Therapy Fund	2,985	2,793
Chiropractic Fund	192	192
Adult Day Care	5,624	5,624
Recreation Therapy Fund	3,156	3,156
Psychology Internship Fund	1,638	1,638
Diabetes Fund	25	25
Outreach Program	16,764	10,936
Geriatric Assessment Fund	8,996	8,020
Problem Gambling Fund	333,526	333,246
Alzheimer Fund	760	760
Psychogeriatric Community Outreach	836	836
Housekeeping Fund	339	339
Michael C. Rohrer Memorial Fund	37,460	37,460
Triple P Parenting Program	2,575	2,575
Outdoor Recreation Centre	984	984
Food & Nutrition	320	250
Transitional Stability Fund	12,005	11,945
Project of Estate of Robert Grant	(1,521)	(1,521)
Staff Benevolent Fund	11,344	9,110
Patients Benevolent Fund	10,173	15,345
Bus Fund	66,067	66,067
RCC Intensive Treatment Services	1,200	1,200
RCC Breakfast Program	18,692	15,093
MOST ( Mobile Outreach & Support Team)	600	600
Pre Adolescent & Adolescent Program Fund	20,100	20,100
ALS John Wilkinson Fund	1,067	1,067
RCC Healing Hearts	22,235	22,235
Schizophrenia - WPEP Fund	171,318	171,118
CLTF Scholarship Fund	170	170
Opal Belawetz Memorial Fund	7,922	7,922
Chatham Kent Act Fund	710	695
COVID-19	20,340	20,250
Glengarda Legacy Fund	296,363	295,363
RHSJ - Caregiver Education Fund	210,682	208,590
TNI Fund	11,741	10,241
Parking & Security - T2B	20,097	35,331
Cable TV for Patient Rooms - T2B	3,374	5,336
Unrealized gain on long-term investments	198,693	141,944
Total Restricted	5,083,157	4,701,990
Unrestricted Fund	960,450	963,498
Unrealized gain on long-term investments	481,037	345,047
Total Unrestricted	1,441,487	1,308,545
Total Fund Balances	\$ 6,524,644	\$ 6,010,535

# HOTEL-DIEU GRACE HEALTHCARE FOUNDATION

Schedule of Operations - Annual Gala Event

Schedule 2

Six months ended December 31, 2021, with comparative information for the year ended June 31, 2021

	December 31, 2021	June 30, 2021
Revenue:		
Ticket sales, sponsorships and donations (note 7)	\$ 36,453	\$ 53,512
Expenditures:		
Meal costs	8,403	12,660
Printing and promotional production	3,083	2,024
Advertising and miscellaneous	1,248	1,493
	12,734	16,177
Excess of revenue over expenditures	\$ 23,719	\$ 37,335

# HOTEL-DIEU GRACE HEALTHCARE FOUNDATION

Schedule of Operations - Golf Tournament

Schedule 3

Six months ended December 31, 2021, with comparative information for the year ended June 31, 2021

	December 31, 2021	June 30, 2021
Revenue:		
Registration fees, sponsorships and donations	\$ 64,050	\$ -
Expenditures:		
Meal costs	15,414	-
Green fees, donor recognition and miscellaneous	13,264	-
	<u>28,678</u>	<u>-</u>
Excess of revenue over expenditures	\$ 35,372	\$ -

# HOTEL-DIEU GRACE HEALTHCARE FOUNDATION

Schedule of Operations - Annual Probert Memorial Event

Schedule 4

Six months ended December 31, 2021, with comparative information for the year ended June 31, 2021

	December 31, 2021	June 30, 2021
Revenue:		
Donations, swag sale etc. (note 7)	\$ -	\$ 3,342
Expenditures:		
Printing and promotional production	-	1,731
Donor Recognition	-	1,933
Miscellaneous	-	26
	-	3,690
Deficiency of revenue over expenditures	\$ -	\$ (348)

# HOTEL-DIEU GRACE HEALTHCARE FOUNDATION

Schedule of Operations - Heartbreaker Challenge

Schedule 5

Six months ended December 31, 2021, with comparative information for the year ended June 31, 2021

	December 31, 2021	June 30, 2021
Revenue:		
Donations, swag sale, etc. (note 7)	\$ -	\$ 556
Expenditures:		
Printing and promotional production	-	173
Miscellaneous	878	468
	878	641
Deficiency of revenue over expenditures	\$ (878)	\$ (85)