

SUNSHINE HOUSE



annual report
2021-22

STAFF

Executive Director	Levi A. Foy
Finance Manager	Carrie McCormack
Street Feet Coordinator	Edith Allec
Communications Coordinator	Jenny Henkelman
Gizhiwenimin Coordinator	Davey F. Cole Monique LaPlante (Apr-Sep)
Drop-In Coordinator	Nathan Akan
Food Security Lead	Isaac Cassels (Apr-Feb) Jude Hayes (Feb-Mar)
Maintenance/Rising Youth Coordinator	Rowan Moyes
Drop-In Staff	Val Ballantyne Crow Hart David (Vida) Kirton Deanna Meade
Peer Support Staff	Quinnzarr Zwingerman
Technical Project Asst. / Executive Admin. Asst.	Jude Hayes (Apr-Feb) Kianna McCormack (Feb-Mar)
Special Projects Assistant	Quinton Delorme
Street Feet Nurses	Janet Hanley Michelle Watling Walter Yamniuk



BOARD

Chair	Claudyne Chevrier
Vice-Chair	Kim Bailey
Secretary	Craig Ross
Treasurer	Angeline Nelson
Directors	Andrew Friesen Janellyn Marcial Rob Marriott Rachelle Sorin

VOLUNTEERS

Ethan Belcourt, Sage Broomfield, Stephen Dueck, Laura Dyck-Chan, Amaury Frotte, Lou Gandier, Lou Lamari, Vatineh Magaji, Renu Shonek

COVER ART

Jude Hayes

Sunshine House is located on Treaty 1 Territory, in the original lands of the Anishinaabeg, Cree, Oji-Cree, Dakota and Dene peoples, and the homeland of the Métis Nation. Sunshine House respects the complex histories and traditions of Indigenous Peoples and communities. We are committed to the philosophy of proactive decolonization in the programs we develop.

VISION: To create a place where people can grow.

VALUES: Acceptance, Respect, Inclusion, Confidentiality

Message from the Board

It's hard to imagine, but this is the second annual report since the COVID-19 pandemic changed our lives. Everything about the Sunshine House activities that happened between April 2021 and March 2022 was affected by the pandemic and our sustained efforts to keep our participants, staff and communities as safe as we can, while continuing to be inclusive and welcoming.

The growth and changes that sprung out of adjusting to life and programming during a pandemic continued this year. With the tireless leadership of our executive director Levi Foy and the stellar team that he has assembled in the last few years, the Sunshine House is open more, has more participants and is taking on more than ever. This would never be possible without the ever-humbling level of encouragement from the

constellation of supporters that the House has in our communities.

When I was nominated to be on the Sunshine House Board almost 6 years ago, pretty much everything was different. Through challenges, lucky breaks and endless work by our staff, communities and board members, Sunshine House is forever becoming a stronger organization that strives to reflect on its own structure and work, and do better. The last three years have seen discussions at every level of our organization about what governance should look like to be representative of and accountable to the communities we serve. I know that this will continue in the coming years, and I can't wait to see what's next.

I invite you to read the reports from our various programs to get a taste of the vast work accomplished this year. I also invite you to come to Sunshine House's many public events this year! We are thankful for the support of our communities and we hope to continue to do you proud!

Thank you to all of our program participants, our amazing volunteers, our passionate community allies, our dedicated staff and board members. Through some of the most challenging periods of all of our individual and collective lives, your dedication to Sunshine House, the values it stands for and the communities it serves continue to be an inspiration and a source of hope.

Claudyne Chevrier
Chair, Board of Directors



Our report cover art is the painting created live to video by our own Jude Hayes during the 2022 Telethon!

Drop-In

Drop-In has been one busy place. In 2020, we increased our hours being open, from three days a week to five days a week, which was very well received by our participants. We are open from Saturday to Wednesday and we see anywhere from 60 to 130 participants a day. Sunshine House Drop-In has become such a staple in our community and neighborhood and I am so glad we are able to stay open at this time.

Because we have such an increase in the number of people coming through our doors each day, we unfortunately have had to take a step back on some of our daily activities. Instead, we've been trying to offer different activities at least once a month to larger groups. A few things we were able to do was host a feast for Indigenous Peoples' Day, which was a fun day full of BBQ food, games, live music and even drag queens! We also resumed holding our seasonal feasts.

Because we are in a pandemic, we also hosted vaccination events for all of our participants. These vaccine clinics were a great asset to helping our kin. A lot of our participants gave the feedback that if we hadn't hosted these clinics, a lot of them wouldn't have gotten vaccinated at all. Staff started

a community garden that our participants were invited to participate in. One event that our participants had loved was going to the Good Place Farm Rescue to visit and see some farm animals. The staff were amazing and shared so much knowledge with them. JD and the Sunshine Band remain an amazing group who love to rock out and they got to play a few events, such as the pop-up fundraisers held by Paul Ormond and Kerji Stephens.

The Drop-In offers a range of services and amenities to participants, including hot food, toiletries, transportation and harm reduction supplies. We have staff that can offer referrals to additional support and resources if needed as well. With our monthly call out for donations, we have been able to get shoes and all seasonal clothing that participants love! So thank you to our community for that. My goal in the future is to be able to offer more activities both on- and off-site. As of right now, I can only see us getting busier and busier.

Nathan Akan (Feather)
he/she/they
Drop-In Coordinator



Clockwise from top left: Diane with a cosmetics care package; Kirby says hello; drag meets Drop-In; good vibes at Indigenous Peoples' Day; Ricky's birthday; the brothers Spence at the firepit

Like That!

Like That is a come-as-you-are queer safe space. Participants have access to harm reduction supplies, clothing, hygiene, laundry and other resources that our staff can offer. The drop-in continues to change and grow, with new faces coming by on Monday and Wednesday evenings. With most of the pandemic restrictions lifted, we continue to see the number of participants increase week after week.

The staff have been working together to implement interactive programming with activities like karaoke and medicine picking. We also worked on getting participants' input on what activities they would like to do. Some of their sug-

gestions included sporting activities in a gym space (dodgeball was a favourite) and having nights out at arcades and educational spaces.

While pandemic restrictions prevented a lot of in-person drag activities, the Sunshine Bunch (the collective of drag artists who attend Like That) were still called upon by various organizations and groups to do bingos and other events online.

When people attend Like That, we offer a family-style dinner where we eat together and have gut-busting laughter over coffee. The conversations are the most fun! Like That has a bright future, and we are looking forward to continuing to provide a queer safe space for our community.

Nathan Akan (Feather)
he/she/they
Drop-In Coordinator





Gizhiwenimin

Gizhiwenimin is an outreach program that was started to support newcomers who are in the process of claiming refugee protection on the basis of 2SLGBTQ+ identity. This program has grown into also supporting other queer and marginalized folks with wraparound supports and engagement in community. One of the folks that Gizhiwenimin was supporting was going through a lengthy refugee protection process and we were also able to fundraise money for them at one of Sunshine House's Queer Bingo.

This year much of our outreach was focused on housing supports and systems navigation

such as help with EIA, applications for identification documents, Residential Tenancies Branch and public health advocacy. Throughout the winter season and multiple waves of COVID-19, the Gizhiwenimin program also helped with bringing emergency food hampers and harm reduction supplies to folks who were having to isolate themselves because of COVID-19. Overall Gizhiwenimin continues to meet people where they are at while supporting navigation through systemic challenges.

Davey F. Cole
they/them
Gizhiwenimin Coordinator

Opposite page: staff, volunteers and participants at our annual Telethon. This page, L-R: Miss Assuma Gender and Feather Talia with the successful colouring book they launched; staff create blizzard care packages for participants in spring 2022

Street Feet

○wing to COVID restrictions, Street Feet Clinic hours were irregular during this report period. No evening clinics were held. If the clinic was on lockdown for an extended number of weeks, we would thereafter hold a foot care “blitz” – instead of one shift per week, we would catch up by having three shifts per week, until we were caught up with people needing to be seen. No posters were put up because we didn’t know what our hours would be.

Street Feet nurses Michelle and Janet returned for a short period of time when we were open and then returned to their regular jobs in infectious diseases and in the Yukon respectively. We welcomed Water Yamniuk in April, 2021. He donated some spare foot care equipment from his own foot care business, and uses his own high-end equipment

at Street Feet, including rotary tools. This increases our ability to provide therapeutic sessions to our clients.

We received a donated temporary ramp and this improved accessibility from outside to the main floor. Many of our regular clients have mobility issues and are unable to come up the stairs to use the designated treatment space. Instead, they are seen on the main floor.

Clients are referred to us by Main Street Project, Aboriginal Health and Wellness, Mount Carmel, WRHA Access Centers, Winnipeg Clinic, PACT, Siloam Mission/The Madison, church volunteers and K&D Transitions. These referrals are usually seen by appointment, and clients sometimes come on their own but usually have a support worker accompanying them. Sunshine



House Drop-In clients are usually seen on a walk-in basis.

Even with closures, 158 visits with our cherished clients were logged in to Street Feet. Since there was such an increase in the number of people at Drop-In, many clients were new to the Sunshine House foot care service.

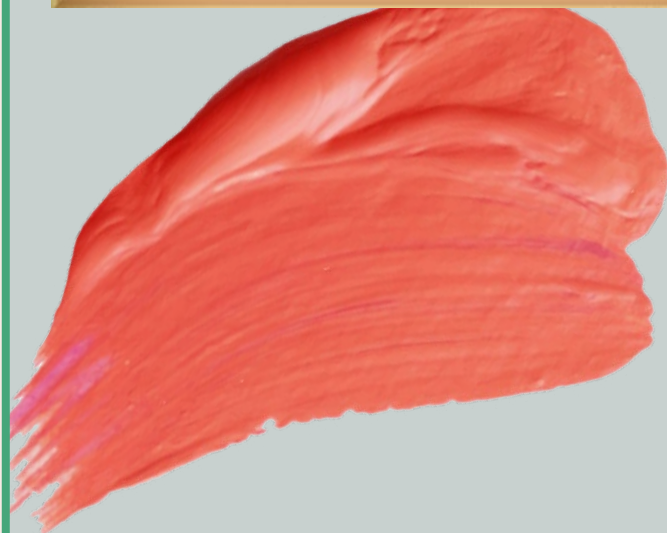
We appreciate Sunshine House outreach staff for providing transportation to one of our regular clients when needed and Drop-In staff for greeting clients and feeding them delicious food!

At the end of summer we did an outdoor foot care clinic as part of the pop-up overdose prevention site. It was well attended.

We had planned to set up a foot care clinic at one of the shelters, but we decided it cancel it at the last minute due to COVID.

Anna McGill, an amazing instructor at St. Paul's High School, brought a new group of students (pictured at left) for a tour of Sunshine House. They donated \$834.75 which was used for buying gently used shoes. In June, St. Paul's students also raised money so Sunshine House could purchase an AED (Automated External Defibrillator, pictured above right) and train staff to use it. We were also in talks with St. Paul's High School's Youth In Philanthropy students to raise funds to facilitate accessibility into Sunshine House by building a permanent ramp.

Edith Allec
Street Feet Coordinator



Brunch

The Sunshine Brunch has been a part of Sunshine House's legacy for over a decade. Nearly every Sunday, we make as many scrambled eggs, french toast, hash browns, sausages, pancakes or any combination thereof as we can, and serve those meals to anyone in the community who wants one. We've maintained our suggested donation of \$2 per meal, but we've relaxed that to accommodate the needs of the community as we've navigated the pandemic.

I've been assisting in cooking for the brunch program over the last year and a half, and have only come into managing it full time in the last few months as the new food program coordinator. In my time here, we've only seen an increase in need for this type of service, with our numbers reaching over one hundred people at our Sunday drop-in from 11:00 a.m. to 3:00 p.m.

Brunch always brings a big crowd. We see lots of families wanting to spend time together and sit around a hot meal, many friends who gather to catch up and talk about their weeks, and plenty of new faces who have heard about Sunshine House because of the food and atmosphere we provide.

The brunch program would not be possible without the flexibility and hard work of the drop-in staff, including Crow, Deanna, Val, Kianna, Vida, and our rotation of supervisors who pitch in with ex-

tra hands when things get overwhelming. Feather, Davey, Levi, and Carrie have all worked tirelessly to keep us on track, and to make sure that we can serve as many people as possible. We utilize everything available to us in the space that we have, often

going through 20-30 dozen eggs, hundreds of sausages, tons of coffee, tea and juice, and rotating out pans and cookware to keep up with the crowd. Donations of food from Harvest Manitoba's meal and snack program, the Leftovers Foundation, and bread/baked goods from Sobey's on Pembina have helped immensely in giving us options to keep the meals fresh and new (though nothing beats the classics of Isaac's french toast recipe for some regulars).

I'm extremely grateful to be part of this team, and hearing the feedback from the community on Sundays when I get to step out of the kitchen is a constant

reminder that what we're doing is both necessary and valued. And it can always be improved. Here's to another year of growing better, stronger and safer together.



Jude Hayes
he/him
Food Security Lead

Message from the Executive Director



At the time of this writing, it has been just over a month since Margaret Ormond had passed away. That moment in time feels like yesterday but also feels like so long ago. She was and will always be a guiding light for the way in which Sunshine House changes and adapts to the world and the spaces we occupy. Personally, I will miss that tenacious little wolverine, but now our only choice is to proceed with the many gifts she imparted on us.

During the fiscal year of 2021-2022 as a group and organization we experienced a lot of changes and tumultuousness but we rode the drops, breaks, lulls and swells as best as we could. We were very lucky here because we did not experience the turnover that many other organizations faced during this time. As pandemic restrictions lifted, Monique made the difficult decision to return to their professional career as a remedial massage therapist. During the first 18 months of that pandemic, Monique brought a lot of care, joy and stability to everyone at the house. The participants continue to ask about them and I do not know how Feather and I would have navigated the pandemic without their steadfast belief in people and their commitment to the common good.

Feather and the Drop-In team of Crow, Vida, Kianna, Jude, Val and Isaac were a hilarious rag-tag bunch of wierdos

that brought so much joy to the work everyday. Each one of them different and unique in their approach to care, collaboration, humility, and joy brought a lot of life into a community space that had grown tired and weary of uncertainty and a desire to create a new “normal.” We have yet to land on what that looks like in a world where information is sparse yet threats to safety persist.

After Monique’s departure, we were able to bring back our dear friend Davey into the fold. Davey, who had worked with us prior to the pandemic on a casual basis, came to us from WE24 in September. Davey took over the Gizhiwimin program and between them and Quinnzarr they were able to do the work a bit differently. Utilizing their experiences in housing and housing supports, Davey was able to really develop some strategies for shelter diversion and housing loss prevention for 2SLGBTQ+ participants. They assisted in Drop-In and worked with elder George Spence in creating a sacred warming fire that would burn once or twice a week in our back.

This year programming was challenging because we were still in periods of uncertainty where public health orders and their application to our drop-ins were not entirely clear. The community and staff figured things out and we were able to do a couple of fun things in and

[cont’d]

outside. Paul and Kerji let us visit their farm in St. Malo once a week. People would do some gardening and then hang out or go for a swim in the afternoon. A pop-up Two-Spirit PowWow, some musical events and a community clean-up. There were a couple of outdoor events and there was some drag that started up!

While everyone was out doing that Carrie, Jenny and I were working in our spaces! Jenny as always ensured we had a vibrant social media presence, fielded any questions, and assisted in general administrative duties with the pizzazz that she possesses. Carrie's stubborn cramming of 80 hours of work into a 25-hour work week was greatly appreciated — she handles so much more than the books! She's a stabilizing presence for all of us in those often chaotic days. Walter and Edith would pop in every Tuesday to make sure people's foot care needs were met. Edith's years of experience and Walter's expertise provide a level of comfort and safety for everyone involved.

All in all, from what I remember from the

year it was a fantastic time to be at Sunshine House and through the hard work of staff we were able to go in 2022 with confidence. This of course would not be possible without the funding and financial support from End Homelessness Winnipeg, United Way Winnipeg, the Winnipeg Foundation, Health Canada, Public Health Agency of Canada, Winnipeg Regional Health Authority, and the Manitoba Health Senior and Active Living. While we have been able to procure some operational dollars we still rely heavily on the support from numerous private donors who allow us to do the things we do with freedom and at our own discretion! There are not enough kind words to say about the generosity of our supporters.

While this year has had its ups and downs, it feels that we are finding our footing and things are beginning to look familiar. Stay tuned as always to the bananas stuff we get ourselves into!

Miigwech.

Levi A. Foy
Executive Director





This page, top row: Staff pic in summer 2021 by Taryn Anderson; Kianna at the warming fire. Middle row: Paula makes a new friend at The Good Place farm rescue; Feather and volunteer Amaury in the kitchen; Opi the cat and Crow have a word. Bottom row: Val tables at the 2021 Harm Reduction Fair. Opposite page: panoramic shot of the Furby St. community garden in progress!

Funders



Partners



Thunderbirdz



Two-Spirited People
of Manitoba



Donors

Abundance Canada
All Charities Campaign
Benevity Community Impact Fund
Black Market Provisions
Charitable Impact
The Dufresne Foundation
Eadha
First Unitarian Universalist Church
Gift Impact Foundation
Good Neighbour Brewing
Jewish Foundation of Manitoba
The Manitoba 150 Host Committee Inc.
Oh Doughnuts
Patent 5 Distillery
PayPal Giving Fund
Pilgrim Baptist Church
Plooto Inc.
Pride Winnipeg
Prairie Teachers Association
Public Service Alliance of Canada
The Rademaker Foundation
Royal Manitoba Theater Centre
The Snowy Owl Monarchist Society Inc.
St. Paul's High School
The Tallest Poppy
United Way Campaign
University of Manitoba Faculty Association
Upside Down Tree
Vincent Massey Collegiate
Winnipeg & Area Human Rights Committee
Winnipeg Foundation Youth and Philanthropy



CHARTERED PROFESSIONAL ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT

To the members of Sunshine House Inc.:

Opinion

We have audited the financial statements of Sunshine House Inc. (the Organization), which comprise the statement of financial position as at March 31, 2022, and the statement of operations and changes in net assets and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Organization as at March 31, 2022, and its financial performance 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 Organization 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.

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 Organization 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 standard for not-for-profit organizations, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Organization's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Organization or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Organization's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

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 Organization's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Organization's ability to continue as a going concern. If 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 Organization to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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.

Scarrow & Donald LLP

Chartered Professional Accountants
June 30, 2022
Winnipeg, Canada

For this communication, together with the work done to prepare this communication and for opinions we have formed, if any, we accept and assume responsibility only to the addressee of this communication, as specified in our letter of engagement.

SUNSHINE HOUSE INC.

STATEMENT OF FINANCIAL POSITION

	As at March 31,	
	2022	2021
ASSETS		
Current assets:		
Cash	\$ 91,863	\$ 75,477
Accounts receivable	52,537	14,016
Prepaid expenses	5,764	1,256
	<u>150,164</u>	<u>90,749</u>
Fixed assets (Note 3)	<u>96,407</u>	<u>70,857</u>
	<u>\$ 246,571</u>	<u>\$ 161,606</u>
LIABILITIES AND NET ASSETS		
Current liabilities:		
Accounts payable and accrued liabilities	\$ 19,134	\$ 6,926
Government remittances payable	9,787	6,501
Deferred contributions (Note 4)	95,795	16,618
	<u>124,716</u>	<u>30,045</u>
Deferred contributions - fixed assets (Note 5)	<u>48,494</u>	<u>60,867</u>
	<u>173,210</u>	<u>90,912</u>
Net assets:		
Unrestricted net assets	<u>73,361</u>	<u>70,694</u>
	<u>\$ 246,571</u>	<u>\$ 161,606</u>

APPROVED BY THE BOARD:



Director



Director

SUNSHINE HOUSE INC.

STATEMENT OF OPERATIONS AND CHANGES IN NET ASSETS

	For the year ended	
	March 31,	
	<u>2022</u>	<u>2021</u>
Revenues:		
Amortization of deferred contributions - fixed assets	\$ 12,373	\$ 12,373
Federal government grants	234,124	43,244
Provincial government grants	75,000	100,506
Foundations and other grants	205,361	305,932
Fundraising income	43,003	26,838
Donations	118,033	119,373
Like That fundraising	1,305	12,864
Interest and other	4,003	247
	<u>693,202</u>	<u>621,377</u>
Expenses:		
Programs	152,508	202,552
Personnel	420,118	271,299
General and administrative	60,059	42,472
Building	32,161	23,895
Amortization	25,689	14,870
	<u>690,535</u>	<u>555,088</u>
Difference between revenues and expenses	2,667	66,289
Unrestricted net assets, beginning of year	<u>70,694</u>	<u>4,405</u>
Unrestricted net assets, end of year	<u>\$ 73,361</u>	<u>\$ 70,694</u>

SUNSHINE HOUSE INC.

STATEMENT OF CASH FLOWS

	For the year ended	
	March 31,	
	2022	2021
Cash flow from operating activities:		
Cash received from operating activities	\$ 721,485	\$ 523,307
Cash paid to suppliers and employees	<u>(653,860)</u>	<u>(540,140)</u>
	67,625	(16,833)
Cash flow from investing activities:		
Purchase of fixed assets	<u>(51,239)</u>	<u>(4,984)</u>
Change in cash	16,386	(21,817)
Cash, beginning of year	<u>75,477</u>	<u>97,294</u>
Cash, end of year	<u>\$ 91,863</u>	<u>\$ 75,477</u>

**NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2022**

1. Purpose of the Organization:

Sunshine House Inc. (the "Organization"), is incorporated under the laws of the Province of Manitoba as a not-for-profit organization and is a registered charity under the Income Tax Act of Canada. The Organization is a community drop-in and resource centre focusing on harm reduction, population health promotion, and social inclusion. The Organization is a gap-filling organization that works with individuals in under-served populations, providing programming that fulfills people's social, community, and recreational needs.

2. Significant accounting policies:

The financial statements have been compiled in accordance with Canadian accounting standards for not-for-profit organizations. An assumption underlying the preparations of financial statements in accordance with Canadian accounting standards for not-for-profit organizations is that the Organization will continue for the foreseeable future and will be able to realize its assets and discharge liabilities in the normal course of operations.

The financial statements include the following significant accounting policies:

a) Revenue recognition and deferred revenues-

The Organization follows the deferral method of accounting for contributions.

Restricted contributions are recognized as revenue in the year in which the related expenses occur.

Unrestricted contributions, grants and sponsorships are recognized as revenue in the operating fund when received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured.

Fundraising income, Like That fundraising and other revenue is recognized as revenue as services are delivered and the amount to be received can be reasonably estimated and collection is reasonably assured.

Interest is recognized on a time proportioned basis.

b) Accounting estimates-

The preparation of financial statements in accordance with Canadian accounting standards for not-for-profit organizations requires management to make estimates and judgments that affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reported period.

Accounting estimates are included in financial statements to approximate the effect of past transactions or events, or to approximate the present status of an asset or liability. It is possible that changes in future economic conditions could require changes in the recognized amounts for accounting estimates. These estimates are reviewed periodically, and, as adjustments become necessary, they are reported in the period in which they became known. Significant areas of estimation by management include the impairment of non-financial assets, the useful lives of capital assets and the fair value of financial instruments. Management bases their judgments, estimates and assumptions on factors they believe to be reasonable in the circumstances, but which may be inherently uncertain and unpredictable.

**NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2022**

2. Significant accounting policies (continued):

c) Financial instruments-

Except for certain related party transactions financial instruments are measured at fair value on initial recognition adjusted by, in the case of a financial instrument that will not be measured subsequently at fair value, financing fees and transaction costs that are directly attributable to its origination, acquisition, issuance or assumption. Transaction costs related to financial instruments that will be measured subsequently at fair value are recognized in net income for the period incurred.

In subsequent periods investments in equity instruments that are quoted in an active market and certain derivative contracts are measured at fair value without any adjustment for transaction costs that may incur on sale or other disposal. The Organization may elect to measure any financial instrument at fair value when the asset or liability is first recognized or for equity instruments previously measured at fair value when the equity instrument ceases to be quoted in an active market. Other investments in equity instruments are measured at cost less any reduction for impairments. All other financial instruments are measured at amortized cost. Amortized cost is the amount at which the financial instrument is measured at initial recognition less principal repayments, plus or minus the cumulative of any difference between that initial amount and the maturity amount, and minus any reduction for impairment.

The Organization measures its financial instruments at amortized cost.

The Organization assesses impairment of all its financial assets, except those measured at fair value. Management considers whether there has been a breach in contract, such as a default or delinquency in interest or principal payments in determining whether objective evidence of impairment exists. Impairment is included in current earnings.

d) Fixed assets-

Fixed assets are recorded at cost and amortized over their estimated useful lives, except for contributed assets which are recorded at fair market value at the time of the contribution plus all costs directly attributable to the acquisition. This requires estimation of the useful life of the asset and its salvage and residual value. When a fixed asset is impaired, the excess of its net carrying amount over the asset's fair value or replacement cost is recognized as an expense. As is true for all accounting estimates, it is possible that changes in future conditions could require changes in the recognized amounts for accounting estimates. Amortization is recognized on a straight-line basis as follows:

Building	20 years
Vehicle	8 years
Furniture and equipment	5 years

e) Contributed services-

Volunteers contribute many hours per year to assist the Organization in carrying out its service delivery activities. Due to the difficulty in determining the fair value, contributed services are not recognized in the financial statements.

NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2022

3. Fixed assets:

	March 31,			
	2022		2021	
	Cost	Accumulated Amortization	Cost	Accumulated Amortization
Building	\$ 264,902	\$ 192,344	\$ 227,520	\$ 170,640
Vehicle	19,978	12,486	19,978	9,988
Furniture and equipment	21,693	5,336	7,836	3,849
	306,573	210,166	255,334	184,477
Net book value	\$ 96,407		\$ 70,857	

4. Deferred contributions:

	March 31,	
	2022	2021
Balance, beginning of year	\$ 16,618	\$ 95,507
Amounts recognized as revenue	(10,302)	(89,190)
Deferred amounts received	89,479	10,301
Balance, end of year	\$ 95,795	\$ 16,618

The Organization has received various grants and contributions for specific operational expenses and events for which the amount received has not been fully spent. These amounts are expected to be realized in the coming year.

5. Deferred contributions - fixed assets:

	March 31,	
	2022	2021
Balance, beginning of year	\$ 60,867	\$ 68,256
Amounts received	-	4,984
Amounts amortized to revenue	(12,373)	(12,373)
Balance, end of year	\$ 48,494	\$ 60,867

NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2022

6. Operating line:

The Organization has available to it an unsecured operating line for \$22,500 (2021 - \$22,500). The line bears interest at prime plus 3.0% (2021 - prime plus 3.0%) is unsecured and due on demand. The line is renewed annually by the bank.

7. Risk management and fair values:

Management's risk management policies are typically performed as a part of the overall management of the Organization's operations. Management is aware of risks related to these objectives through direct personal involvement with employees and outside parties. In the normal course of its operations, the Organization is exposed to a number of risks that can affect its operating performance. Management's close involvement in operations helps identify risks and variations from expectations. As a part of the overall operation of the Organization, management considers the avoidance of undue concentrations of risk. These risks and the actions taken to manage them include the following:

Liquidity risk-

Liquidity risk is the risk that the Organization cannot meet its financial obligations associated with financial liabilities in full. The Organization's main sources of liquidity are its operations and funding from organizations and other sponsors. The funds are primarily used to finance working capital and fixed asset expenditure requirements and are adequate to meet the Organization's financial obligations associated with financial liabilities.

Credit risk-

Credit risk arises from the possibility that debtors may be unable to fulfill their commitments. For a financial asset, this is typically the gross carrying amount, net of any amounts offset and any impairment losses. The Organization has credit policies to address credit risk on accounts receivable, which may include the analysis of the financial position of the debtor and review of credit limits. The Organization also may review credit history before establishing credit and review credit performance. An allowance for doubtful accounts or other impairment provisions are established based upon factors surrounding credit risk, historical trends and other information. No allowance for doubtful accounts has been recorded for accounts receivable. No bad debt expense has been recorded.

8. Government assistance:

The Organization has applied for and received \$nil (2021 - \$4,902) from the federal government for the Temporary Wage Subsidy. The Organization has also applied for and received \$nil (2021 - \$10,506) from the provincial government for subsidies related to wages paid. These amounts were included as revenue in foundations and other grants.

9. COVID-19:

The outbreak of COVID-19, has resulted in governments enacting emergency measures to combat the spread of the virus. These measures, which include the implementation of travel bans, quarantine periods and social distancing, have caused an economic slowdown and material disruption to business. The duration and impact of the COVID-19 outbreak is unknown at the time. It is not possible to reliably estimate the length and severity of these developments and the impact on the financial performance and financial position of the Organization in future periods.



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