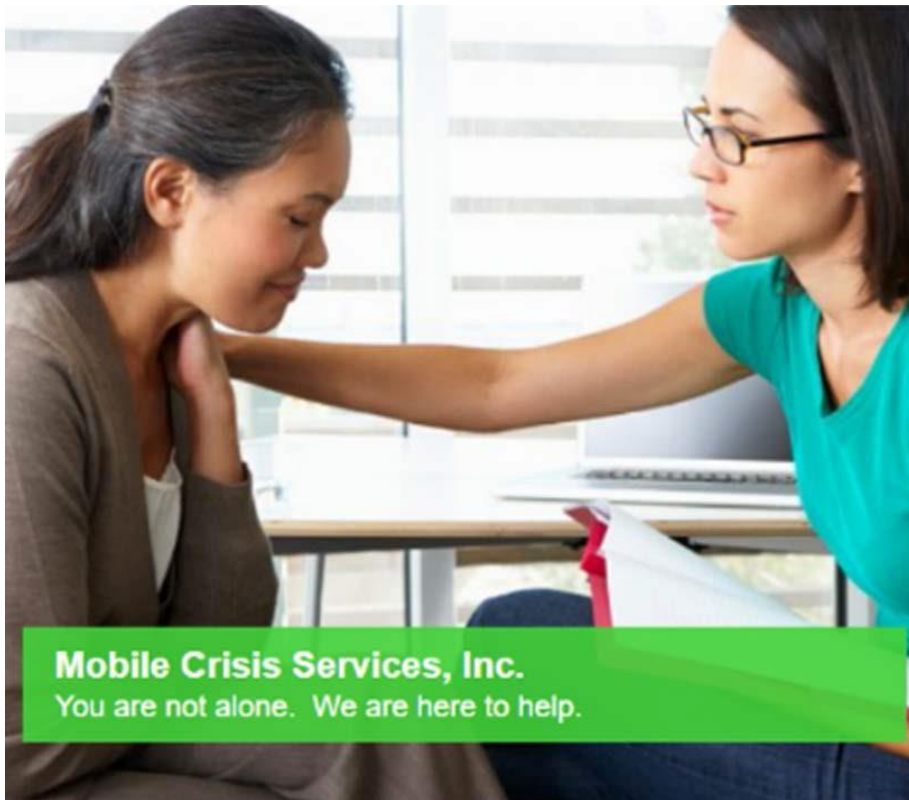




*Mobile Crisis Services Inc.  
47<sup>th</sup> Annual General Meeting*



**Mobile Crisis Services, Inc.**  
You are not alone. We are here to help.

“The struggle you’re in today is developing  
the strength you need tomorrow.”  
-Robert Tew

AGM  
2020-2021



## MCS Programs & Crisis Services

### **After Hour Support:**

- Child and Family Services
- Emergency Financial Assistance
- Mental Health & Addictions

### **Crisis Response:**

- Crisis Counselling
- Elderly at Risk
- Addictions
- Suicide Assessment & Prevention
- Homelessness Cold Weather Strategy
- Domestic Violence
- Traumatic Events & Emergency Measures Response
- Assistance to Regina Police Services, and Fire & Protective Services

### **ABI Program**

(Acquired Brain Injury)

### **Saskatchewan Farm Stress Line**

**Saskatchewan Problem  
Gambling Hotline**  
(Crisis Gambling  
Counsellors)



# Mission Statement

AGM 2020-2021

### **Mission Statement**

Regina Mobile Crisis Services Inc. provides 24-hour comprehensive crisis response to our community

### **Vision Statement**

Mobile Crisis Services Inc. is committed to being a community leader in social and health service through excellence, innovation, continuous learning, quality leadership, and management

- ✓ We are committed to deliver crisis intervention and other social and health services that are sensitive to the needs of the community, involving collaborative partnerships and teamwork to overcome all challenges
- ✓ We take pride in our work and measure our success by the satisfaction of our community and our staff

### **Core Values**

- ✓ **Honesty**  
We are honest and open in our interactions with each other and with our community partners
- ✓ **Fairness**  
We treat everyone in an impartial, equitable, sensitive and ethical manner
- ✓ **Reliability**  
We are conscientious, professional, responsible and dependable in our dealings with each other and our community
- ✓ **Respect**  
We value ourselves, each other and all our community partners; showing understanding and appreciation for our diversities
- ✓ **Teamwork**  
We work together within our organization and with our community partners to achieve our goals, making use of diverse skills, abilities, roles and views
- ✓ **Positive Attitude**  
We strive to bring positive and constructive influences to our dealings with each other and our community





## Board of Directors



### **Co-Chairs**

*Curtis Kemp  
Dana Wilkins*

### **Past Chair**

Grant Nicurity

### **Treasurer**

Bob Hinchcliffe

### **Directors**

Doug Keam  
Derek Lothian  
Leanne Persicke  
Sharon Pratchler  
Albert Robillard  
Teresa Sebastian

### **Ex-Officio**

Rob Haroldson



# Welcome Messages

Grant Nicurity

AGM 2020-2021

**Welcome** and thank you for attending the 2021 Annual General Meeting of Regina Mobile Crisis

As I write this Mobile staff are on scene in attendance at a house fire in east Regina. They are now supporting six people and three pets who have all been displaced from their home and their possessions.

The Crisis Worker will assure their basic immediate needs such as shelter, clothing and food will be provided but most importantly when the emergency crews leave the occupants will not be left wondering what to do first in an over whelming situation.

The emotional and logistical support that Mobile will be supplying will make this a much less traumatic experience and in the future the people will realize how useful and valuable the help and direction that they received was.

These situations are numerous and although all our many thousand points of contact made each year are not on the same scale as this particular incident they are all impactful and make a terrible situation much better by the workers efforts and intervention.

It takes the actions of many individuals and agencies to keep Mobile functioning at the consistent high level that it does.

The list of those to thank and recognize is large but starts with our funders, our Management Team lead by Jan Thorson, Damara Moskal and Holly Murry, our Team Leaders and Crisis Workers and Administration personnel.





MCS Inc. Funders



Ministry of Social Services

Ministry of Health

Saskatchewan Liquor and Gaming

Mental Health and Addictions

SGI

Ministry of Agriculture

City of Regina

United Way Regina

**Thank you!**



# Welcome Messages

Grant Nicurity

AGM 2020-2021

Our Board of Directors all donate their time, experience and expertise in providing guidance and support.

Mobile is continuing to evolve through very challenging times.

New staff and new Board members all bring their energy and different skill sets to Mobile.

We have learned how to work in the midst of a deadly pandemic and have never faltered in providing service during this drastic situation.

Regina is growing both in size and needs that we respond to and our challenge is to keep pace.

We will accomplish that with new efficiencies realized through planning, training, and having modern reliable equipment and infrastructure.

There are changes in the current office layout with hopes of moving to a new updated location in the near future.

Thank you for your interest and support as you help Mobile continue to make a difference in quality of life for so many.

Yours sincerely,

Grant Nicurity  
Past Board Chair/President





## MCS Inc. Staff

### Management

Janet Thorson  
Damara Moskal  
Holly Murray

### Team Leaders

Darryl Firth  
Cindy Rope

### Crisis Workers

Carla Csada  
Jasmine Gerein  
Angela Willford  
Sharilyn Walter  
Jonathan Hui  
Mike Leier  
Desire Radwanski  
Jen Renwick  
Ashlyn Higgs  
Kasey Mahnic  
Tessa Turner  
Luda Zvizdun  
Lauren Alexander  
Jordan MacDonald  
Colton Schneider  
Lisa Davidson  
Jessica Gardiner  
Shea Tchorzewski  
Calyne Skolney  
Autumn Schaefer  
Jessica Gardner  
Kaitlin Knupp  
Michelle Houston  
Jesseca Beals  
Shara Allary

### Administration

Alex Hale

### Acquired Brain Injury Program

Norma Sorensen

### Crisis Gambling Counsellors

Tim Liesch  
Norma Sorensen



# Welcome Messages

Jan Thorson

AGM 2020-2021

**Welcome** to the 47<sup>th</sup> Annual General Meeting of Mobile Crisis Services, and to our second virtual AGM.

We have survived another year of the pandemic and despite the toll this takes, we continue to offer high quality crisis intervention services to the City of Regina, and the Province of Saskatchewan. This happens because of the dedication of this agency's staff.

The Team Leaders and Crisis Workers are the heart of the agency, and their unfailing ability to manage the range of difficult situations they see continues to amaze. Our ABI worker maintained contact with all their clients and kept that caseload active and vital. Our Problem Gambling Counsellors likewise did exceptional working from home for many months, and the program never skipped a beat – I thank you all.

Our front-end team have risen far about the call of duty this year, one full of unexpected challenges and thus taken on tasks that are not only difficult, but outside of their comfort zones and regular duties. They continue to manage the day-to-day tasks that keep this agency running with dignity and humour. Damara, Holly and Alex, my gratitude to you is sincere.

Our Board continues to provide support, direction and good counsel to us, and their contributions are invaluable. Thank you for being there for us.

We appreciate our funders, perhaps most of all. They provide not only financial support, but advice and consultation on a regular basis. Thank you.

Last year, we planned to introduce a new database, and while this has not gone as smoothly or as quickly as we had hoped, we have it up and running.





Thank You to  
MCS Inc's  
Contracted Services

**786 Accounting**

Peak Performance  
Consulting

**Metrics Online  
Marketing for website  
management and  
services**

Excel Consulting LTD  
provides IT support  
services

**Rasmussen Rasmussen  
& Charowsky provides  
legal consultation.**

Magic Wand Home  
Cleaning Services  
provides office cleaning  
and maintenance

**Donna Brewer provides  
policy development  
consultation**

Cindy Taylor provides  
clerical support for  
Board Meetings



# Welcome Messages

Jan Thorson

AGM 2020-2021

This process has caused delays in our reporting ability and numerous other headaches, but like everything new, it has growing pains. As we near the end of this process, it is clear that the benefits will outweigh the difficulty we encountered.

On April 1, we introduced an automated payroll system and while we are still learning the ins and outs of this new program, we are pleased to see the benefits that this investment has created. Again, once fully operational, the benefits will be tremendous.

In normal times, incorporating two new computer systems into an agency would be a monumental task, but to have managed to complete them during a pandemic, is yet another testament to the hard work and dedication of our staff.

We look forward to the coming year with hope that the pandemic will end and that we can begin to realize more goals, specifically through our strategic planning activities. We still hope to complete some renovations to our office as we wait to see when we will be able to move to our new digs with the YWCA, Regina Sexual Assault Centre and All Nations Hope.

Last year, I ended my remarks by saying that I hoped that next year **"we are all back to some kind of normal when we meet again."** I will end this year with the same hope – that next year when we meet, it will be in person

Thank you all for your support of our work.

Jan Thorson  
Acting Executive Director





## MCS Websites

[www.mobilecrisis.ca](http://www.mobilecrisis.ca)

Email support online portal for our services, hotlines, programs, and more!

[www.spgh.ca](http://www.spgh.ca)

Email, texting, and chat support, a directory of services, and information about gambling addiction in Saskatchewan

[www.gamblesmart.ca](http://www.gamblesmart.ca)

Source of information for those affected by gambling addiction

[www.farmstressline.ca](http://www.farmstressline.ca)

Source of information to support farming and rural communities



# Treasurer's Report

Bob Hinchcliffe

AGM 2020-2021

I am pleased to present the financial statements for the year ended March 31, 2021.

After many years of excellent service, Peter Morin has retired from being our accountant. Our new accountant is Sayem Hasan, of 786 Accounting in Saskatoon.

We continue to look for opportunities to increase our funding and reduce our expenditures. This is a difficult task in the current era of fiscal restraint and rising demands from our clients, which is being exacerbated by Covid-19. In spite of the challenges, we expect to persevere.

I would like to express thanks to our Executive Director Jan Thorson for excellent leadership during the past year, and I would also like to thank Peter Morin for his sound advice and dedication to fiscal responsibility.

Respectfully submitted,

J. Robert Hinchcliffe  
Treasurer





## At a Glimpse

**In 2020-2021  
MCS Inc. responded to:**

**26,680** calls for service

**1,325** clients self-identified as homeless

**14,744** clients self-identified as female

**198** were crisis calls from Newcomers

Average call length was **20** minutes

**26,454** of callers felt crisis workers were “helpful”

**16,176** of clients experienced a de-escalation as a result of crisis intervention

**Monday** was the busiest day of the week

There were **2,362** requests from Regina Police or RCMP for crisis intervention services

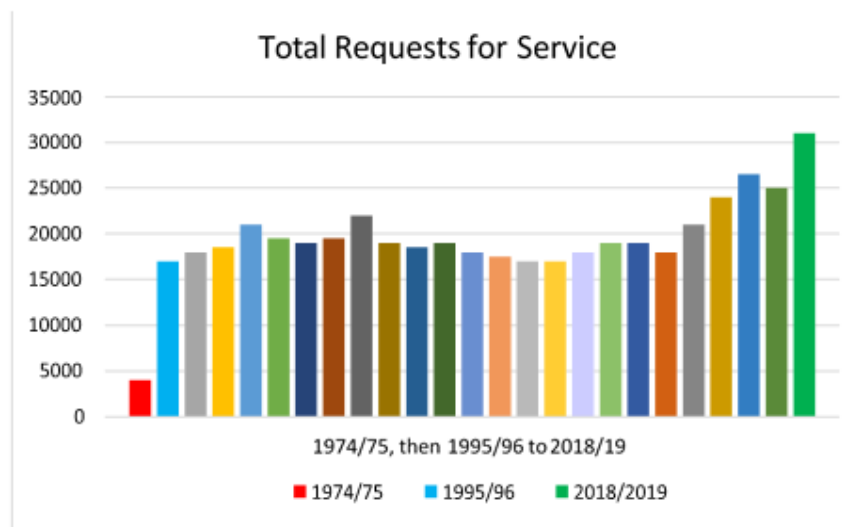
Responded to **1,764** incidents of domestic violence

Crisis workers responded to **917** clients with suicide ideation or attempt



## *A Day in the Life...*

AGM 2020-2021



What **a day** in a Crisis Worker’s life looks like:

- Crisis counselling
- Suicide intervention
- Locating lost children
- Assessing child welfare concerns
- Conducting a child abuse investigation
- Responding to mental health concerns
- Intervening in a domestic violence situation
- Assessing elderly individuals’ ability to care for themselves
- Providing emergency financial assistance
- Helping with a family emergency (sudden death, custody, gambling addiction, substance abuse problems)







## Did you know?

**MCS Inc. partners with CanTalk to provide translation services for clients 24/7**

During Responsible Gaming Week, MCS Inc. partners with:

- Gambling Awareness Program
- Mental Health and Addictions
- Gamblers Anonymous
- Casino Regina and Moose Jaw

The Goal:  
Educating casino patrons on responsible gambling

**From November to March 2019-2020, MCS Inc. assisted 3552 homeless clients under Regina's Cold Weather Strategy**



## *Audited Financial Statements*

AGM 2020-2021



**Thank you to:**

MWC Chartered Professional Accountants LLP

**MOBILE CRISIS SERVICES, INC.**

**Financial Statements**

**Year Ended March 31, 2021**

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## MANAGEMENT'S RESPONSIBILITY FOR FINANCIAL REPORTING

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The financial statements of Mobile Crisis Services, Inc. have been prepared in accordance with Canadian accounting standards for not-for-profit organizations. When alternative accounting methods exist, management has chosen those it deems most appropriate in the circumstances. These statements include certain amounts based on management's estimates and judgments. Management has determined such amounts based on a reasonable basis in order to ensure that the financial statements are presented fairly in all material respects.

The integrity and reliability of Mobile Crisis Services, Inc.'s reporting systems are achieved through the use of formal policies and procedures, the careful selection of employees and an appropriate division of responsibilities. These systems are designed to provide reasonable assurance that the financial information is reliable and accurate.

The Board of Directors is responsible for ensuring that management fulfills its responsibility for financial reporting and is ultimately responsible for reviewing and approving the financial statements. The Board carries out this responsibility principally through its Audit Committee. The Audit Committee is appointed by the Board and meets periodically with management and the members' auditors to review significant accounting, reporting and internal control matters. Following its review of the financial statements and discussions with the auditors, the Audit Committee reports to the Board of Directors prior to its approval of the financial statements. The Committee also considers, for review by the Board and approval by the members, the engagement or re-appointment of the external auditors.

The financial statements have been audited on behalf of the directors by MWC Chartered Professional Accountants LLP, in accordance with Canadian generally accepted auditing standards.

  
Executive Director

**DocuSigned by:**  
  
President  
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Regina, SK  
August 17, 2021



Chartered Professional  
Accountants LLP

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## INDEPENDENT AUDITOR'S REPORT

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To the Directors of Mobile Crisis Services, Inc.

### Qualified Opinion

We have audited the financial statements of Mobile Crisis Services, Inc. (the Corporation), which comprise the statement of financial position as at March 31, 2021, and the statements of operations, 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, except for the possible effects of the matter described in the *Basis for Qualified Opinion* section of our report, the accompanying financial statements present fairly, in all material respects, the financial position of the Corporation as at March 31, 2021, and the results of its operations and cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations (ASNPO).

### Basis for Qualified Opinion

In common with many charitable organizations, the Corporation is unable to economically implement controls that will offer assurance on the completeness of donation and fundraising revenues and we were not able to satisfy ourselves on amounts reported using other procedures. Accordingly, our verification of these revenues was limited to the amounts recorded in the records of the Corporation and we were not able to determine whether any adjustments might be necessary to revenues, excess of revenues (expenses), and cash flows from operations for the years ended March 31, 2021, and 2020, current assets and net assets as at March 31, 2021, and 2020.

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 Corporation in accordance with 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 qualified audit 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 ASNPO, 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 Corporation'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 Corporation or to cease operations, or has no realistic alternative but to do so.

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

(continues)

*An asset to our clients, not an expense*

102-4701 Parliament Ave, Regina, SK S4W 0T9 ☎306-352-8621 📠306-565-8476 🌐mwc-cpa.ca

Independent Auditor's Report to the Directors of Mobile Crisis Services, Inc. *(continued)*

**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 Corporation'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 Corporation'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 Corporation 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.

*MWC LLP*

Chartered Professional Accountants

Regina, Saskatchewan  
August 17, 2021

# MOBILE CRISIS SERVICES, INC.

## Statement of Financial Position

March 31, 2021

	2021	2020
<b>ASSETS</b>		
<b>CURRENT</b>		
Cash	\$ 350,119	\$ 342,780
Goods and services tax recoverable	19,034	10,156
Prepaid expenses	8,343	26,452
	<u>377,496</u>	<u>379,388</u>
<b>CAPITAL ASSETS (Note 4)</b>	12,480	15,813
<b>INTANGIBLE ASSETS (Note 5)</b>	46,800	-
<b>INVESTMENTS (Note 6)</b>	176,457	164,863
<b>RESTRICTED INVESTMENTS (Note 6)</b>	226,946	226,946
	<u>\$ 840,179</u>	<u>\$ 787,010</u>
<b>LIABILITIES AND NET ASSETS</b>		
<b>CURRENT</b>		
Accounts payable	\$ 47,463	\$ 43,303
Accrued wages payable	14,616	10,878
Employee deductions payable	75,673	77,822
Deferred revenue (Note 7)	24,700	156,879
	<u>162,452</u>	<u>288,882</u>
<b>NET ASSETS</b>		
Unrestricted	450,781	271,182
Restricted (Note 8)	226,946	226,946
	<u>677,727</u>	<u>498,128</u>
	<u>\$ 840,179</u>	<u>\$ 787,010</u>

LEASE COMMITMENTS (Note 9)

CONTINGENT FUNDING (Note 10)

ON BEHALF OF THE BOARD

DocuSigned by:

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DocuSigned by:

Director

DocuSigned by:

Director

See notes to financial statements

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# MOBILE CRISIS SERVICES, INC.

## Statement of Operations Year Ended March 31, 2021

	2021	2020
<b>REVENUES</b>		
Ministry of Social Services grant	\$ 1,854,044	\$ 1,786,492
Saskatchewan Liquor and Gaming Authority grant	206,500	206,500
City of Regina grant	136,350	136,350
Saskatchewan Health Authority grant	124,835	112,345
Saskatchewan Government Insurance grant	82,116	82,116
United Way Regina grant	56,928	38,686
Donations and fundraising	54,553	244,373
Saskatchewan Agriculture grant	30,000	25,000
Pandemic wage subsidies	25,000	-
Interest and investment earnings (loss)	11,900	1,237
	<u>2,582,226</u>	<u>2,633,099</u>
<b>EXPENSES</b>		
Wages	1,739,774	1,902,418
Employee benefits	266,824	269,991
Rent	86,111	84,375
Professional fees	69,736	58,900
Repairs and maintenance	52,499	51,238
Website services	38,811	20,381
Vehicle	23,034	23,469
Telephone	22,941	20,738
Contract services	20,311	20,311
Office supplies	18,313	16,465
Workers' compensation	17,001	19,415
Insurance	13,682	14,058
Training	10,517	23,556
Amortization of capital assets	8,143	6,693
Answering services	7,545	7,662
Miscellaneous	3,999	3,957
Interest and bank charges	1,427	1,681
Radio access fee	1,400	1,454
Annual meeting and board	433	2,917
Travel and accommodation	126	3,294
Advertising	-	4,305
Fundraising costs	-	23,195
	<u>2,402,627</u>	<u>2,580,473</u>
<b>EXCESS OF REVENUES (EXPENSES)</b>	<u>\$ 179,599</u>	<u>\$ 52,626</u>

See notes to financial statements

# MOBILE CRISIS SERVICES, INC.

## Statement of Changes in Net Assets

Year Ended March 31, 2021

	Unrestricted	Restricted	2021	2020
<b>NET ASSETS - BEGINNING OF YEAR</b>	\$ 271,182	\$ 226,946	\$ <b>498,128</b>	\$ 445,502
<b>EXCESS OF REVENUES (EXPENSES)</b>	179,599	-	<b>179,599</b>	52,626
<b>NET ASSETS - END OF YEAR</b>	\$ 450,781	\$ 226,946	\$ <b>677,727</b>	\$ 498,128

See notes to financial statements



# MOBILE CRISIS SERVICES, INC.

## Statement of Cash Flows Year Ended March 31, 2021

	2021	2020
<b>OPERATING ACTIVITIES</b>		
Excess of revenues (expenses)	\$ 179,599	\$ 52,626
Item not affecting cash:		
Amortization of capital assets	8,143	6,693
	<u>187,742</u>	<u>59,319</u>
Changes in non-cash working capital:		
Accounts receivable	-	1,700
Accounts payable	4,160	(5,557)
Deferred revenue	(132,179)	11,167
Prepaid expenses	18,109	(2,201)
Goods and services tax recoverable	(8,878)	5,811
Accrued wages payable	3,738	(63)
Employee deductions payable	(2,149)	19,895
	<u>(117,199)</u>	<u>30,752</u>
Cash flow from operating activities	<u>70,543</u>	<u>90,071</u>
<b>INVESTING ACTIVITIES</b>		
Purchase of capital assets	(4,810)	(9,135)
Net change in investments	(11,594)	(638)
Purchase of intangible assets	(46,800)	-
	<u>(63,204)</u>	<u>(9,773)</u>
Cash flow used by investing activities	<u>(63,204)</u>	<u>(9,773)</u>
<b>INCREASE IN CASH FLOW</b>	<b>7,339</b>	<b>80,298</b>
<b>CASH - BEGINNING OF YEAR</b>	<u><b>342,780</b></u>	<u><b>262,482</b></u>
<b>CASH - END OF YEAR</b>	<u><b>\$ 350,119</b></u>	<u><b>\$ 342,780</b></u>

See notes to financial statements

# MOBILE CRISIS SERVICES, INC.

## Notes to Financial Statements

Year Ended March 31, 2021

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### 1. NATURE OF OPERATIONS

Mobile Crisis Services, Inc. is a charitable organization dedicated to the professional delivery of social and health crisis services in partnership with the community. The Corporation is incorporated under the Non-Profit Corporation Act of Saskatchewan and is exempt from income tax.

### 2. SIGNIFICANT ACCOUNTING POLICIES

#### Basis of presentation

These financial statements were prepared in accordance with Canadian accounting standards for not-for-profit organizations (ASNPO).

#### Fund accounting

The Corporation has the following funds:

##### Unrestricted

This fund reports the ongoing day to day operations of the Mobile Crisis Services (MCS) 24 hour crisis intervention program.

##### Restricted

The Corporation has a restricted fund which is internally restricted for the acquisition of a building, and externally restricted by the Ministry for the maintenance and replacement of furnishings.

#### Revenue recognition

Mobile Crisis Services, Inc. follows the deferral method of accounting for contributions, which includes grants, subsidies, donations and fundraising.

Restricted contributions are recognized as revenue in the year in which the related expenses are incurred. Unrestricted contributions are recognized as revenue when received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured. Capital funding is recognized on the same basis as the asset is amortized.

Other revenues are recognized in the period received.

Investment income is recognized as revenue when earned.

#### Contributed goods and services

Contributed assets are only recognized when a fair value can be reasonably estimated and when the goods or services are used in the organization's normal operations and would have otherwise been purchased. There were no contributed assets received in the year.

(continues)

# MOBILE CRISIS SERVICES, INC.

## Notes to Financial Statements

Year Ended March 31, 2021

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

#### Financial instruments policy

Financial instruments are recorded at fair value when acquired or issued. In subsequent periods, financial assets with actively traded markets are reported at fair value, with any unrealized gains and losses reported in income. All other financial instruments are reported at amortized cost, and tested for impairment at each reporting date. Transaction costs on the acquisition, sale, or issue of financial instruments are expensed when incurred.

Financial assets include cash and receivables reported at amortized cost. Investments and restricted investments are reported at fair value for marketable securities and amortized cost for term deposits and T-bill funds.

Financial liabilities including accounts payable and accrued liabilities are measured at amortized cost.

#### Capital assets

Capital assets are stated at cost less accumulated amortization. Capital assets are amortized over their estimated useful lives at the following rates and methods. In addition, a full year of amortization is recorded in the year of acquisition.

Computer equipment	4 years	straight-line method
Furniture and fixtures	5 years	straight-line method
Leasehold improvements	10 years	straight-line method

#### Intangible assets

The database will be amortized on a straight-line basis over the estimated useful life of five years.

### 3. ECONOMIC DEPENDENCE

The Corporation's operations are significantly funded by the Ministry of Social Services (the Ministry). Should funding from the Ministry substantially change management is of the opinion that continued viable operations would be doubtful.

### 4. CAPITAL ASSETS

	Cost	Accumulated amortization	2021 Net book value	2020 Net book value
Computer equipment	\$ 14,430	\$ 6,746	\$ 7,684	\$ 6,911
Furniture and fixtures	38,524	34,736	3,788	7,390
Leasehold improvements	5,041	4,033	1,008	1,512
	<u>\$ 57,995</u>	<u>\$ 45,515</u>	<u>\$ 12,480</u>	<u>\$ 15,813</u>

# MOBILE CRISIS SERVICES, INC.

## Notes to Financial Statements

Year Ended March 31, 2021

### 5. INTANGIBLE ASSETS

	<u>2021</u>	<u>2020</u>
Database	\$ 46,800	\$ -

The database is in the development stage and has not been put into use by yearend. No amortization expense is recognized until the database is put into use.

### 6. INVESTMENTS

Term deposits mature on April 2021 and bear interest ranging from 0.30% to 0.75%.

	<u>2021</u>	<u>2020</u>
T-Bill fund	\$ 120,983	\$ 120,355
Term deposits	254,314	253,612
Marketable securities	28,106	17,842
	<u>\$ 403,403</u>	<u>\$ 391,809</u>

The restricted fund does not have a bank account or specifically held investments. A portion of investments held have been internally restricted to be used by this fund.

Investments	\$ 176,457	\$ 164,863
Restricted investments	226,946	226,946
	<u>\$ 403,403</u>	<u>\$ 391,809</u>

### 7. DEFERRED REVENUE

Deferred revenue includes grants and sponsorships received in advance for services to be provided subsequent to yearend.

	<u>2021</u>	<u>2020</u>
Saskatchewan Liquor and Gaming Authority	\$ 24,700	\$ -
City of Regina	-	136,350
Saskatchewan Government Insurance	-	20,529
	<u>\$ 24,700</u>	<u>\$ 156,879</u>

# MOBILE CRISIS SERVICES, INC.

## Notes to Financial Statements

Year Ended March 31, 2021

### 8. RESTRICTED FUND

	Beginning	Transfers In	Transfers Out	Ending
Building reserve	\$ 170,000	\$ -	\$ -	\$ 170,000
Furnishings reserve	51,946	-	-	51,946
Maintenance reserve	5,000	-	-	5,000
	<u>\$ 226,946</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 226,946</u>

### 9. LEASE COMMITMENTS

The Corporation has lease commitments related to the rental of office space and for two vehicles. The office space lease expires August 31, 2022 and the vehicle leases expire October 2022.

The Corporation's minimum lease expenses for the fiscal years ending March 31 are as follows:

	Office	Vehicles	Total
2022	\$ 85,777	\$ 14,497	\$ 100,274
2023	35,740	8,457	44,197

### 10. CONTINGENT FUNDING

The Corporation has contingent liabilities related to funding received by the Ministry of Social Services (the Ministry). The Corporation would be required to repay the funding to the Ministry if they do not meet the requirements of the funding agreement.

### 11. FINANCIAL INSTRUMENTS

The Corporation is exposed to various risks through its financial instruments and management is responsible to monitor, evaluate and manage these risks. The following analysis provides information about the Corporation's risk exposure and concentration as of March 31, 2021.

#### Liquidity risk

Liquidity risk is the risk that an entity will encounter difficulty in meeting obligations associated with financial liabilities. The Corporation is exposed to this risk mainly in respect of obligations under leases, contributions to the pension plan, and accounts payable.

#### Interest rate risk

Interest rate risk is the risk that the value of a financial instrument might be adversely affected by a change in the interest rates. In seeking to minimize the risks from interest rate fluctuations, the Corporation manages exposure through its normal operating and financing activities. The organization is exposed to interest rate risk primarily through its investments.

# **MOBILE CRISIS SERVICES, INC.**

## **Notes to Financial Statements**

**Year Ended March 31, 2021**

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### **12. PENSION**

Employees participate in a Registered Retirement Savings Plan. The Board's financial obligation to the plan is limited to making required payments to match amounts contributed by employees for current services. Pension expense for the year amounted to \$103,749 (2020 - \$108,432).

### **13. UNCERTAINTY OF IMPACT OF COVID-19**

In early 2020, the federal and provincial governments in Canada implemented measures intended to reduce the impact of the Covid-19 pandemic. These regulations have an ongoing impact on the operations of organizations and individuals.

The Corporation faced increased costs of operations due to the pandemic and participated in federal subsidy programs where possible to offset these costs, in addition to additional funding which was received due to the pandemic. The increased safety regulations also made it challenging to host fundraising events and the Corporation had to postpone events until the subsequent year.

Overall there has been no significant financial loss as of the audit report date, however, the ongoing impact of the continued government measures on the Corporation subsequent to yearend is uncertain.