

Pastew Place Detox Centre Society

2020 Community Impact Grant Analysis

CIP Grant Summary:

2017	2018	2019	2020 Request	2020 Recommended by CIP	Variance Recommended vs. Requested
5,000	-	-	59,354	-	(59,354)

Fiscal Year End	Total Expenses	Unrestricted Net Assets
March 31, 2019	1,261,864	108,984

Notes:

Day Program Facilitator - Delivering a 5 day program, one on one support, making community referrals

Organization does not conform with the Community Impact Grant Guideline as expenses related to a program ordinarily provided by the Provincial Government are ineligible.

Budget Line Description	2020 Total Budget	2020 Budget Request	2020 Recommended
Revenues			
RMWB Community Impact Grant	59,354	59,354	-
Total Revenues	59,354	59,354	-
Expenses			
Program Facilitator Salary	51,154	51,154	-
Employer CPP and EI Contributions	4,200	4,200	-
Health Benefits	4,000	4,000	-
Total Expenses	59,354	59,354	-
Total Surplus (Deficit)	\$ -	\$ -	\$ -

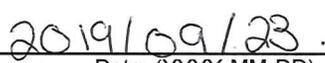
2020 Community Impact Grant - Community Programs and Projects Application for Grant Funding

The grant program under which your organization is applying has specific eligibility requirements. The Application Form should clearly show how the proposed program or project meets these requirements. The Application Form, including all required attachments, must be received by the closing date. Late or incomplete applications will not be processed (Community Investment Program Policy FIN-220, Section 3.1.5).

In order to complete this application for funding, please read the following thoroughly:

- 2020 Community Impact Grant Guidelines
- 2020 Community Impact Grant - Community Programs & Projects Application Checklist

If you have reviewed the 2020 Community Impact Grant Guidelines and have any questions regarding this application form or eligibility, please contact CIP@rmwb.ca.

Organization Name: _____ Pastew Place Detox Centre	
Declaration: In making this application, we, the undersigned, confirm:	
<ul style="list-style-type: none"> • that we have read the Community Impact Grant Guidelines; • that we understand that this application form and all attachments shall be part of the public Council agenda and accessible through all methods that the Council agenda is available; • that we understand that this application form and all required attachments must be completed in full and received before 4:30 p.m. MT on Monday, September 23, 2019; • that we understand the term of the Community Impact Grant is January 1 to December 31, 2020 and that all expenditures must happen during this term; and • that we are authorized by the applicant organization to complete the application and hereby represent to the Regional Municipality of Wood Buffalo's Community Investment Program and declare that to the best of our knowledge and belief, the information provided is truthful and accurate, and the application is made on behalf of the above-named organization and with the Board of Directors' full knowledge and consent. 	<p style="font-size: small; margin-bottom: 0;"><i>Board Member(s) and/or Executive Director Initials:</i></p> <p style="margin-bottom: 10px;"> <u>AF.</u></p> <p style="margin-bottom: 10px;"> <u>AF</u></p> <p style="margin-bottom: 10px;"> <u>AF</u></p> <p style="margin-bottom: 10px;"> <u>AF</u></p> <p style="margin-bottom: 10px;"> <u>AF</u></p>
 _____ Signature of Board Member <i>(must have signing authority)</i>	 _____ Signature of Board Member or Executive Director <i>(must have signing authority)</i>
 _____ Print Name	 _____ Print Name
 _____ Date: (YYYY-MM-DD)	 _____ Date: (YYYY-MM-DD)

Community Programs and Projects Part A - Organization Summary

1. Organization Details

Organization Name:	Pastew Place Detox Centre
Street Address:	505 Sakitawaw Trail South
City/Hamlet:	Fort McMurray
Province:	Alberta
Postal Code:	T9H 4P3
Phone Number:	7807912525
Email Address:	s.17 (1)
Act Registered Under:	Societies Act (Alberta)
Registration Number:	11908 6585 RR 0001

Note: Organization must be in good standing to receive funding.

2. Main Contact

Title:	Assistant Director
Name:	Janet Greening
Daytime Phone:	7807912525
Email Address:	s.17 (1)

3. Executive Director

Name:	Amber Fort
Daytime Phone:	7807912525
Email Address:	s.17 (1)

4. Board Chair / President

Name:	David Warren
Daytime Phone:	s.17 (1)
Email Address:	s.17 (1)

Note: Should any of the contact details in Questions 2 to 4 change before December 31, 2020, please advise the Community Investment Program at CIP@rmwb.ca

Community Programs and Projects Part B - Board Questionnaire

5. How often does the Board review the financial position of the agency? What efforts have been made in the past fiscal year to increase the number and types of financial support for your organization?

The Executive Director provides a monthly agency report that is reviewed by the Board. The Board treasurer meets with the Assistant Director quarterly to review all financial transactions. An external auditor presents the annual audit statement to the Board at the Annual General Meeting. We also have an accountant who inputs all financial transactions on Simply Accounting.

We are in the process of applying for federal funding and have once again applied for the Wood Buffalo Community Foundation. Seeking and applying for grants and revenue is an ongoing continuous basis.

6. Organization's most recent Fiscal Year End date (YYYY-MM-DD): 2019-03-31
Unrestricted net assets from your Financial Statements ending 2019-03-31 \$ 108,984.00
(Accumulated surplus that the Board has not set aside for a particular purpose)
 Total Expenses from your Financial Statements Ending 2019-03-31 \$ 1,261,864.00

7. Does your organization have financial reserves greater than the last fiscal year's operating expenses? If so, explain why.

no

8. What are the restrictions (if any) on becoming a member of your organization **and/or** participating in programs or services?

People who utilize are services must be 18 years of age and over and struggling with addiction.

9. Minimum number of board members according to bylaws: 5
 Number of board members: Currently: 8 2018: 5 2017: 5
 How often does the Board of Directors meet? Every second month unless theres training

10. Please list your current Board of Directors:

Name	Board Position	Years on Board
David Warren	President	4.00
Tabatha Boutilier	Treasurer	2.00
Debbi Henry	Member	17.00
Orville Davis	Member	1.00
Steven Jeffrey	Member	1.00
Teresa Wright	Member	1.00
Jamie Woods	Member	1.00
Alyssa Parker	Member	1.00

 11. Are any Board members being paid, or receiving an honorarium for being on the Board or for other positions in the organization outside of their role on the Board? Yes No

If yes, complete the following table:

Board member name	Paid role in the board / organization	Amount received

The personal information collected in this application is collected under the authority of section 33(c) of Alberta's Freedom of Information and Protection of Privacy (FOIP) Act. It will be used to process the application and contact you if needed, during the review of this application. If you have any questions about the collection and use of the personal information you may contact the Manager, Community Investment Program, at 9909 Franklin Avenue, Fort McMurray, AB T9H 2K4 or at (780) 743-7918.

Community Programs and Projects Part C - Proposed Program or Project Details

12. **Program or Project Name:** Day Program Facilitator

13. **Beginning Date (YYYY-MM-DD):** 2020-04-01

14. **Completion Date (YYYY-MM-DD):** 2020-12-31

Note: The term of the Community Impact Grant is January 1 - December 31, 2020. The program or project and all expenditures must occur during this term.

15. **What activities will be part of the program or project? Please provide details:**

- a. Use headings if applying for more than one program or project;
- b. List specific activities of each program or project; and
- c. Include details such as location(s), number of sessions, length of sessions, etc.

(additional space continues on next page)

We are applying to the Regional Municipality of Wood Buffalo for a grant to support the Program Facilitator position at Pastew Place Detox Centre. The Program Facilitator is responsible for delivering a 5-day program ('Day Program') which explores the impact of addiction, physically, psychologically and spiritually. It explores relationships, families, relapse prevention and goal setting. In addition, the Program Facilitator provides one-on-one support for clients, which involves making community referrals for, ongoing counselling, and to other community agencies. The role of Program Facilitator is a pivotal role at Pastew Place; this position positively motivates change and influences individuals within our community and surrounding areas to make healthy decisions as well as provides clients with education, support, and connections within our community.

Sample of week 1

Day 1 - Physical Dependence

What is Addiction?

Tolerance and Dependence

Withdrawal

Phases of Addiction

Categories of Substances

Drug induced injuries

Physical Health, Mental Health

Overdose Prevention

Day 2 - Psychological Dependence

What is Psychological dependence?

Triggers and Cravings

Models of dependency

Personal well being in addiction

Resentments and letting go

Everyday tensions

Theories of addiction

Day 3 - Addictions and Family

Addictions and Family

Effects of addiction on others

Children, growing up in a home with addiction

Family Roles

Family Stages



15. (Continued from previous page)

Write a letter
The four rules, control issues
Co-Dependency
Abandonment
Forgiveness

Day 4 – Relapse
What is relapse?
Four types of relapse
Overconfidence
Permission giving thoughts
Inner and outer triggers, cross addiction, warning signs, dealing with high risk situations
Stages of change
Relapse prevention plan

Day 5 – Aftercare and Community resources
Road map to recovery
Setting, keeping and reaching goals
Goals worksheet
Building supports
Treatment
What is there for me in my community

16. What objective(s) of the Community Program and Projects stream does this program or project address? (Check all that apply)

- To provide a program or project that enhances leisure, cultural, recreational opportunities and/or
- To support the design and delivery of preventive social service programs that promote and enhance the well-being of individuals, families and communities;
- To promote programs or projects that address, as directly as possible, any one of the 94 Calls to Action in the Truth and Reconciliation Commission report;
- To promote and support community capacity and economic growth;
- To facilitate and promote investment in local projects by residents;
- To enrich the cultural landscape of the Municipality; and/or
- To create/maintain a program for recruiting, training and using volunteers.

17. Describe, in detail, how the program or project will meet and address each objective selected above. (additional space continues on next page)

If the Calls to Action objective is selected, please identify the Call to Action and include the following:

- a. How the Call to Action will be addressed by the activities of the program project;*
- b. How the activities promote healing, language and/or cultural restoration; and*
- c. How the Indigenous community is involved in the planning, execution, participation or follow up to the program or project.*

This initiative supports the target area of Mental Health and Addiction. The role of the Program Facilitator supports Pastew Place in providing not only a safe place for vulnerable individuals to detoxify from the effects of substances, but also in connecting and referring individuals to agencies that will further support their recovery from addiction. On many occasions, clients participating in the Day Program have expressed details on trauma that has played a role with their addiction. This may include but is not limited to those growing up in abusive families, suffering great loss at a young age and living in Residential Schools. The emotional impact these factors contribute to their life struggles is huge. Many turn to addiction as a way of numbing themselves from a very painful life. By supporting the role of Program Facilitator at Pastew Place, the RMWB will be providing opportunities for individuals to understand the impact that addiction has had on their lives, while taking the necessary and difficult steps towards recovery and healthy re-integration into their communities. Many of our indigenous clientel decide that more treatment programming is what the need to heal and change they way they are living their lives. This is where we would refer to treatment programs that offer cultural specific programming to deal with and trama or intergenerational trama they are dealing with. As clients begin exploring their addictions through education and support, their recovery impacts families and communities at large. By supporting our clients at Pastew Place, the RMWB is supporting healthy families in our community, and reducing the strain on health care, judicial and social systems.

17. (Continued from previous page)

18. How many participants are expected to benefit from the program or project? Please identify them in the table below.

Ages 0 - 3:		Adults:	195
Ages 3 - 5:		Seniors:	5
Ages 5 - 12:		Families:	
Ages 12 - 18:			

19. What is the community need that the program or project will address?

Substance use can have a powerful effect on the health of individuals, their families and their communities. Addiction can carry a high burden on the community resulting in significant costs to families, employers and health care systems. Drug and alcohol use can also lead to other chronic diseases such as diabetes and heart disease. Addressing addiction and providing supports such as our Day Program can greatly assist with getting our clients into treatment, recovery and leading a healthy productive life.

20. How was the need determined?

We believe that knowledge is power. We have developed this program with the thought process in mind that you can't change something you know nothing about. How can we expect an individual to stop using drugs if they don't understand their own addiction and why they can't just stop? This is what Day Program is for. So that people who are struggling with substance abuse can understand the physical, psychological and social reasons why it is so hard to stop. It also gives individuals options. We promote the lifestyle of recovery and strive to make individuals see that it can be done.

21. How will the program or project address this need?

The goal of the Day Program is to educate and to positively motivate change in individuals. Majority of clients taking our Day Program are in the pre-contemplation or contemplative stages of change. Meaning they are slightly thinking about changing how they live their lives or not at all. Our goal is that the individuals in these stages gain enough knowledge and feel supported and encouraged enough to move into the Preparation and Action stages. This is where we hope to see our clients make the big decision to enter into a residential treatment facility and get the help they need to deal with the traumas that they have experienced in their lives, and build the tools and coping strategies, so that they can live happily as productive members of our community.

22. What will be the positive impacts to the community?

The community can expect that when individuals access our services, not only will they leave feeling better but they are going to leave at the very least with a better understanding of how their addiction is impacting all aspects of their lives. They will also leave knowing they have options and supports within their community when they are ready for change.

Part of the CPP Stream is funded through a partnership with the Government of Alberta to provide support for the design and delivery of preventative social services programs that promote and enhance the wellbeing of individuals, families and communities.

To determine if the program, project or service meets the Family and Community Support Services (FCSS) program outcomes of Prevention, Local Autonomy, Volunteerism, Accountability, and Community Development, please answer the following:

- 23. Is the program, project or service preventative in nature? Does it enhance the social well-being of families and individuals? Does it have preventative social outcomes? If yes, please explain. If no, leave blank.**

The benefits to individuals taking our Day Program are life changing. It is our hope that clients gain enough knowledge and motivation to entirely change their lives. This will not only benefit the individuals who take the Day Program, but will also benefit children and families as well as alleviate strain on our health care system, judicial system and benefit the entire community as a whole.

- 24. Does the program, project or service:**

- Help people develop independence, strengthen coping skills and become more resistant to crisis?
Yes No
- Help people develop an awareness of social needs?
Yes No
- Help develop interpersonal and group skills which enhance constructive relationships among people?
Yes No
- Help people and communities to assume responsibility for decisions and actions which affect them?
Yes No
- Provide supports that help sustain people as active members of the community?
Yes No

25. Is the program, project or service:

- Primarily a recreation, leisure, entertainment or sporting activity or event?
Yes No
- Offering direct assistance, including money, food, clothing or shelter, to sustain an individual or family?
Yes No
- Primarily rehabilitative, therapeutic or crisis management?
Yes No
- A duplication of services provided by any level of government?
Yes No
- A capital expenditure such as the purchase, construction or renovation of a building or facility?
Yes No

26. What does/will a successful program or project look like?

We will measure success by how much the client's knowledge has increased since taking the Day Program. We will also measure success by how many clients admit into our Pre-Treatment program after taking the Day Program and how many transitions into residential treatment facilities. The true success of the Program is the client maintaining a healthy, sober lifestyle.

27. How will the program or project's success be measured (e.g., surveys, evaluation, longitudinal studies)?

With regards to the Program Facilitator's position itself outcomes will be based on the Executive Directors direct employee evaluations as well as client feedback surveys. When individuals take the Day Program we ask them to complete an entrance and exit survey. This is to determine what knowledge and impact the program had on them and also if they felt the information was helpful and were satisfied with the way the information was facilitated. Statistical data on how many individuals complete the Day Program will also be tracked.

28. Does the program or project duplicate or overlap with other programs or projects offered in the community? How is this organization's program or project unique?

Our Day Program is the only program that is tailored to clients who are in the pre-contemplation or contemplative stages of addiction.

29. How will the program or project be promoted/advertised?

(Successful programs or projects shall state "Funding considerations provided by the Regional Municipality of Wood Buffalo" on all print and digital advertisements and shall not use the Municipal logo.

The Day Program is advertised to the community through our promotional brochure and through any speaking engagements. AHS also promotes our Day Program through their website. We will recognize the RMWB through our Facebook page. The RMWB will also be recognized as a funder at community events, speaking engagements and any other opportunities that may arise. We will also add the statement, "Funding considerations provided by the Regional Municipality of Wood Buffalo" on all print and digital advertisement and we will not use the Municipal Logo.

30. The Community Programs and Projects stream is intended to promote an allied social profit sector within the Municipality. What other community groups or organization will be involved in the program or project?
- List each community group or organization; and
 - Define each community group or organization's role.

Fort McMurray is a small community but has a wealth of community agencies. Working with these agencies is crucial for the client in order to develop a network of support before, during and after treatment. Although there is not one particular agency we work with directly on a continuous bases, each play an integral role in helping the client achieve a healthy and happy life. Some of the organizations we work with on a regular basis are:

The Salvation Army: provide money for client's prescriptions, transportation to treatment and vouchers for personal items.

The Centre of Hope: provide transportation to appointments for clients and help with getting identification if needed

Alberta Works: provide money for transportation to treatment and cover associated costs with the expenses of attending treatment.

NADAP - provide money to Aboriginal individuals for treatment and related expenses

Mark Amy Treatment Centre - Local treatment Centre that is utilized by our pre-treatment clients

AHS Addictions/Mental Health - An addiction counsellor from AHS comes to the Detox Centre weekly to meet with clients who are interested in treatment

STHT - works with our client to provide housing

Choices - assists clients with their resume and job search

Waypoints - Provided various services in the community including a women's shelter

31. The Community Programs and Projects stream is intended to promote public/volunteer participation in the planning, delivering and governing of community programs and projects. How will volunteers be involved in the proposed program or project?

Due to the fact that the majority of our funding comes from AHS we are required to follow Alberta's Freedom of Information and Protection of Privacy act (FOIP). Because of this we do not utilize volunteers for any programming or situations where they would have a lot of contact with clients. We have however utilized volunteers for building projects and events we participant in within the community.

32. The CPP stream requires at least one other source of funding (e.g., monetary donations or grants, sponsorships, significant in-kind contributions, etc.) aside from the Community Impact Grant. Describe any other funding initiatives the organization has taken or is planning to implement to support this requirement.

We currently have 2 primary funders; AHS and The United Way. We have also applied for the Wood Buffalo Community Foundation grant and will be applying for Federal funding by the end of September.

33. Outline any expected in-kind contributions for this program or project:

Program Materials are funded by AHS and UW
Facility and Utilities are funded by AHS and UW

Program or Project Budget

34. a) Please be advised that although your organization's fiscal year may not run January - December, that is the funding period of the Community Impact Grant. The following content must only relate to the period of January 1 - December 31, 2020.
- b) Please include all anticipated sources of revenue for the program or project and whether or not it is in progress (applied for but not yet confirmed) or secured (confirmed).
- c) Please list all sources of funding separately and name the sources in the space provided.
- d) Do not include this grant application as a source of revenue.

Source of Projected Income	Revenue Jan - Dec 2020	Revenue Status	
		In Progress	Secured
Project/Program Income (Ticket sales, admission, etc.)		<input type="checkbox"/>	<input type="checkbox"/>
Government of Alberta Grant		<input type="checkbox"/>	<input type="checkbox"/>
Government of Canada Grant		<input type="checkbox"/>	<input type="checkbox"/>
Casinos/Bingos		<input type="checkbox"/>	<input type="checkbox"/>
Donation from:		<input type="checkbox"/>	<input type="checkbox"/>
Donation from:		<input type="checkbox"/>	<input type="checkbox"/>
Donation from:		<input type="checkbox"/>	<input type="checkbox"/>
Grant from:		<input type="checkbox"/>	<input type="checkbox"/>
Grant from:		<input type="checkbox"/>	<input type="checkbox"/>
Grant from:		<input type="checkbox"/>	<input type="checkbox"/>
Sponsorship from:		<input type="checkbox"/>	<input type="checkbox"/>
Sponsorship from:		<input type="checkbox"/>	<input type="checkbox"/>
Sponsorship from:		<input type="checkbox"/>	<input type="checkbox"/>
Other:		<input type="checkbox"/>	<input type="checkbox"/>
Other:		<input type="checkbox"/>	<input type="checkbox"/>
Other:		<input type="checkbox"/>	<input type="checkbox"/>
Other:		<input type="checkbox"/>	<input type="checkbox"/>
Other:		<input type="checkbox"/>	<input type="checkbox"/>
Other:		<input type="checkbox"/>	<input type="checkbox"/>
Total (A)	\$ 0.00		

36. Provide any additional information that may assist in developing a better understanding of the organization or its services/programs during the grant review:

Pastew Place Detox Centre Society was incorporated under the societies act on September 12th, 1979. Pastew Place is a non-medical detox Centre that ensures individuals withdrawing from drugs and/or alcohol and doing so in a safe and monitored environment. Prior to 2008, we only offered a 5-7-day detox program. After assessing community needs and gaps in services to an individual's recovery, we introduced both the Pre-Treatment and the Post treatment program. We have also added an educational component (Day Program) to our programming as we believe knowledge is power.

On May 1st 2016 the center was evacuated due to the wildfire. Miraculously the Centre survived the fire and re-opened at the end of July. For the first month we were seeing occupancy rates similar to before the fire and then in September 2016, we were continually full. We were in a situation where we had to support more individuals with less financial resources. With a position being eliminated in April due to funding cuts this increase in clients was putting a large strain on staff. In order to alleviate this strain, we applied for and successfully received fire recovery funding to support that position. The approved funding was for the 2017/2018 year and we are currently in the process of securing funding in order to support it in the upcoming year.

Pastew Place had many changes in its life span and these are just a few of the many transitions and challenges it has been through. We have faced many obstacles but have seen so much more successes. From starting out as a small 10 bed detox facility to a 16-bed center that offers wrap around service. Services that help people transform their lives from desperation and hopelessness to healthy productive members of our community.

37. Attachments

The following **MUST** accompany this application.
Failure to submit the following will result in this application being deemed incomplete.

Financial Statements of **most recent** fiscal year end (Year end date must fall between July 1, 2018 and June 30, 2019)

The following is **OPTIONAL** to this application.

Project Logic Model (if available)

Completed and Signed Applications are to be submitted:

Preference is By Email: CIP@rmwb.ca

OR

In Person or By Mail:
 Community Investment Program
 Community Services
 Regional Municipality of Wood Buffalo
 9909 Franklin Avenue
 Fort McMurray, AB T9H 2K4

**LATE or INCOMPLETE applications will not be processed
 (Community Investment Program Policy FIN-220, Section 3.1.5)**

PASTEY PLACE DETOX CENTRE SOCIETY

Financial Statements

Year Ended March 31, 2019

Draft for discussion purposes only

PASTEW PLACE DETOX CENTRE SOCIETY

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Year Ended March 31, 2019

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Draft for discussion purposes only

INDEPENDENT AUDITOR'S REPORT

To the Members of Pastew Place Detox Centre Society

Opinion

We have audited the financial statements of Pastew Place Detox Centre Society (the Society), which comprise the statement of financial position as at March 31, 2019, 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, the accompanying financial statements present fairly, in all material respects, the financial position of the Society as at March 31, 2019, and the results of its operations and its cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the Society 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 those requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with Canadian accounting standards for not-for-profit organizations, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

(continues)

Independent Auditor's Report to the Members of Pastew Place Detox Centre Society (continued)

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 Society'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 Society'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 Society 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.

Edmonton, AB

CHARTERED ACCOUNTANTS

PASTEWE PLACE DETOX CENTRE SOCIETY

Statement of Financial Position

As at March 31, 2019

	2019	2018
ASSETS		
CURRENT		
Cash (Note 2)	\$ 320,835	\$ 369,520
Term deposit (Note 3)	26,324	26,324
Goods and Services Tax receivable	4,646	2,700
Prepaid expenses	13,013	11,217
	<u>364,818</u>	409,761
PROPERTY AND EQUIPMENT (Note 4)	<u>441,672</u>	476,528
	<u>\$ 806,490</u>	<u>\$ 886,289</u>
LIABILITIES		
CURRENT		
Accounts payable and accrued liabilities (Note 5)	\$ 105,860	\$ 102,258
Deferred contributions (Note 6)	149,974	192,664
	<u>255,834</u>	294,922
NET ASSETS		
Invested in property and equipment	441,672	476,528
Unrestricted	108,984	114,839
	<u>550,656</u>	591,367
	<u>\$ 806,490</u>	<u>\$ 886,289</u>

APPROVED BY THE DIRECTORS

_____ Director

_____ Director

PASTEW PLACE DETOX CENTRE SOCIETY

Statement of Operations

Year Ended March 31, 2019

	2019	2018
REVENUES		
Alberta Health Services <i>(Note 6)</i>	\$ 723,646	\$ 653,850
United Way of Fort McMurray <i>(Note 6)</i>	427,112	495,189
Casino <i>(Note 6)</i>	62,789	68,003
Other	4,836	12,478
Donations	2,770	5,071
	<u>1,221,153</u>	<u>1,234,591</u>
EXPENSES		
Salaries and benefits	1,065,278	1,054,353
Supplies	68,884	62,520
Amortization	34,857	40,126
Office	24,471	24,179
Professional fees	21,249	28,769
Repairs and maintenance	10,882	9,826
Program materials	10,612	5,692
Vehicle	7,419	9,601
Telephone	6,263	6,510
Insurance	4,020	8,698
Advertising and promotion	2,214	1,789
Professional development	2,155	5,163
GST	1,947	2,366
Interest and bank charges	1,351	1,266
Travel	262	1,906
	<u>1,261,864</u>	<u>1,262,764</u>
DEFICIENCY OF REVENUES OVER EXPENSES	<u>\$ (40,711)</u>	<u>\$ (28,173)</u>

PASTEY PLACE DETOX CENTRE SOCIETY

Statement of Changes in Net Assets

Year Ended March 31, 2019

	Unrestricted	Invested in Property and Equipment	2019	2018
NET ASSETS - BEGINNING OF YEAR	\$ 114,839	\$ 476,528	\$ 591,367	\$ 619,540
Deficiency of revenues over expenses	(5,855)	(34,856)	(40,711)	(28,173)
NET ASSETS - END OF YEAR	\$ 108,984	\$ 441,672	\$ 550,656	\$ 591,367

Draft for discussion purposes only

PASTEW PLACE DETOX CENTRE SOCIETY

Statement of Cash Flows

Year Ended March 31, 2019

	2019	2018
OPERATING ACTIVITIES		
Cash received from grants and contributions	\$ 1,176,515	\$ 1,196,282
Cash paid for program service expenses	(159,922)	(134,484)
Cash paid for salaries and benefits	(1,065,278)	(1,054,353)
	<u>(48,685)</u>	<u>7,445</u>
Cash flow from (used by) operating activities		
	<u>(48,685)</u>	<u>7,445</u>
INVESTING ACTIVITY		
Purchase of property and equipment	-	(13,698)
	<u>-</u>	<u>(13,698)</u>
DECREASE IN CASH	(48,685)	(6,253)
CASH - BEGINNING OF YEAR	369,520	375,773
	<u>369,520</u>	<u>369,520</u>
CASH - END OF YEAR	\$ 320,835	\$ 369,520

Draft for discussion purposes only

PASTEY PLACE DETOX CENTRE SOCIETY

Notes to Financial Statements

Year Ended March 31, 2019

NATURE OF OPERATIONS

Pastew Place Detox Centre Society ("the Society") was incorporated under the Societies Act of Alberta and is registered as a charitable organization with the Canada Revenue Agency, and as such is exempt from taxes. Its purpose is to assist persons within the community with drug and alcohol rehabilitation.

1. SIGNIFICANT ACCOUNTING POLICIES

Basis of Presentation

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

Revenue Recognition

The Society follows the deferral method of accounting for contributions. Restricted contributions and related interest are recognized in revenue in the year in which the related expenses are incurred. The Society's deferred contributions consist of unexpended revenue from casinos and Alberta Health Services. Unrestricted contributions and other revenue are recognized in revenue when received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured.

The Society receives a major portion of its funding under two agreements with Alberta Health Services and the United Way of Fort McMurray. These funding agreements provide funding for programs and services. Any unspent funding under both funding agreements for supported programs is repayable.

Contributed Materials and Services

Contributions of materials are recognized as contributions and expenses in the statement of operations when a fair value can be reasonably estimated and when the materials are used in the normal course of the Society's operations and would otherwise have been purchased. No amounts have been recognized in the year.

Cash

Cash is comprised of cash held in financial institutions.

Property and Equipment

Property and equipment is stated at cost or deemed cost less accumulated amortization. Property and equipment is amortized over its estimated useful life at the following rates and methods:

Building improvements	4%	declining balance method
Furniture and fixtures	20%	declining balance method
Automotive	30%	declining balance method
Computer equipment	55%	declining balance method

The Society regularly reviews its property and equipment to eliminate obsolete items.

(continues)

PASTEW PLACE DETOX CENTRE SOCIETY

Notes to Financial Statements

Year Ended March 31, 2019

1. SIGNIFICANT ACCOUNTING POLICIES *(continued)*

Measurement Uncertainty

The preparation of financial statements in conformity with Canadian accounting standards for not-for-profit organizations requires management to make estimates and assumptions that affect the reported amount of assets and liabilities, disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the period. Such estimates are periodically reviewed and any adjustments necessary are reported in earnings in the period in which they become known. Actual results could differ from these estimates.

Financial Instruments

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.

2. CASH

Cash is restricted for the following:

	2019	2018
Unrestricted	\$ 170,861	\$ 176,856
Externally restricted for WBCF Grant	71,400	-
Externally restricted by Alberta Health Services (Note 6)	75,734	127,035
Externally restricted for expenses approved by the Alberta Gaming, Liquor and Cannabis Commission (AGLC) (casino funds) (Note 6)	2,840	65,629
	<u>\$ 320,835</u>	<u>\$ 369,520</u>

3. TERM DEPOSIT

The Society purchased a guaranteed investment certificate bearing interest at 1.00% (2018 - 1.00%) compounded annually and maturing July 2, 2020. This investment was a requirement to secure credit cards obtained in a prior year.

PASTEY PLACE DETOX CENTRE SOCIETY

Notes to Financial Statements

Year Ended March 31, 2019

4. PROPERTY AND EQUIPMENT

	Cost	Accumulated amortization	2019 Net book value	2018 Net book value
Building improvements	\$ 666,025	\$ 286,748	\$ 379,277	\$ 395,080
Furniture and fixtures	108,155	64,660	43,495	54,368
Automotive	75,506	56,708	18,798	26,854
Computer equipment	14,441	14,339	102	226
	\$ 864,127	\$ 422,455	\$ 441,672	\$ 476,528

5. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

	2019	2018
Salaries and benefits	\$ 74,329	\$ 75,858
Trade	31,531	26,400
	\$ 105,860	\$ 102,258

6. DEFERRED CONTRIBUTIONS

Deferred contributions consist of unspent contributions externally restricted for expenses approved by the organization's funders. Recognition of these amounts as revenue is deferred to periods when the specified expenditures are made. Changes in the deferred contribution balance are as follows:

	Casino	Operational	2019	2018
Balance, beginning of year	\$ 65,629	\$ 127,035	\$ 192,664	\$ 220,029
Funding received	-	1,170,857	1,170,857	1,189,677
Revenue recognized	(62,789)	(1,150,758)	(1,213,547)	(1,217,042)
Balance, end of year	\$ 2,840	\$ 147,134	\$ 149,974	\$ 192,664

7. COMMITMENT

The Society operates from premises located in the Regional Municipality of Wood Buffalo on land owned by Alberta Infrastructure. The lease with Alberta Infrastructure is at no cost and expired in August 2017. The Society will operate on a month to month basis with the terms of the existing lease agreement until a new lease agreement is finalized.

PASTEWE PLACE DETOX CENTRE SOCIETY

Notes to Financial Statements

Year Ended March 31, 2019

8. FINANCIAL INSTRUMENTS

The Society is exposed to various risks through its financial instruments and has a comprehensive risk management framework to monitor, evaluate and manage these risks. The following analysis provides information about the Society's risk exposure and concentration as of March 31, 2019.

Liquidity Risk

Liquidity risk is the risk that an entity will encounter difficulty in meeting obligations associated with financial liabilities. The Society is exposed to this risk mainly in respect of its receipt of funds from its funders and donors, and other related sources including accounts payable and accrued liabilities.

9. ECONOMIC DEPENDENCE

The Society's primary sources of revenue is funding from Alberta Health Services and the United Way of Fort McMurray. The grant funding can be cancelled if the Society does not observe certain established guidelines. The Society's ability to continue viable operations is dependent upon following the criteria within stated guidelines. As at the date of these financial statements, the Society believes that it is in compliance with these guidelines.

10. COMPARATIVE FIGURES

Some of the comparative figures have been reclassified to conform to the current year's presentation.