

Financial Statements of

**HEAD INJURY  
REHABILITATION ONTARIO**

And Independent Auditors' Report thereon

Year ended March 31, 2022



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## **INDEPENDENT AUDITORS' REPORT**

To the Directors of Head injury Rehabilitation Ontario

### ***Opinion***

We have audited the financial statements of the Head Injury Rehabilitation Ontario (the Entity), which comprise:

- the statement of financial position as at March 31, 2022
- the statement of operations for the year then ended
- the statement of changes in net assets for the year then ended
- the statement of cash flows for the year then ended
- and the notes to the financial statements, including a summary of significant accounting policies

(Hereinafter referred to as the “financial statements”)

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Entity as at March 31, 2022, and its results of 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 responsibility under those standards are further described in the “Auditors’ Responsibilities for the Audit of the Financial Statements” section of our auditors’ report.

We are independent of the Entity in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada and we have fulfilled our other 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.



***Responsibility 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 Entity'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 Entity or to cease operations or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Entity'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 the financial statements.

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit.

We also:

- Identify and assess the risk 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, internal 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 purposes of expressing an opinion on the effectiveness of the Entity's internal control.



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- 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 the events or conditions that may cast significant doubt on the Entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause the Entity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

*KPMG LLP*

Chartered Professional Accountants, Licensed Public Accountants

Hamilton, Canada

June 22, 2022

# HEAD INJURY REHABILITATION ONTARIO

## Statement of Financial Position

March 31, 2022, with comparative information for 2021

	2022	2021
<b>Assets</b>		
Current assets:		
Cash and short-term deposits (note 2)	\$ 3,097,323	\$ 4,114,707
Accounts receivable	397,967	309,335
Prepaid expenses	78,927	83,401
Due from Ontario Health	1,926	-
	<u>3,576,143</u>	<u>4,507,443</u>
Capital assets (note 3)	507,796	486,210
Marketable securities (note 4)	1,743,664	594,334
	<u>\$ 5,827,603</u>	<u>\$ 5,587,987</u>

## Liabilities and Fund Balances

Current liabilities:		
Accounts payable and accrued liabilities (note 5)	\$ 1,430,575	\$ 1,416,318
Due to Ministry of Health (note 6)	1,720,398	1,611,859
Due to Ontario Health (note 6)	-	42,717
Current portion of mortgage payable (note 7)	18,301	17,817
	<u>3,169,274</u>	<u>3,088,711</u>
Mortgage payable (note 7)	18,798	37,099
Deferred contributions (note 8):		
Expenses of future periods	2,341	31,633
Capital assets	415,683	374,602
	<u>418,024</u>	<u>406,235</u>
Net assets:		
Net assets invested in capital assets (note 9)	55,014	56,692
Unrestricted net assets	2,166,493	1,999,250
	<u>2,221,507</u>	<u>2,055,942</u>
Commitments (note 10)		
Impact of COVID-19 (note 14)		
	<u>\$ 5,827,603</u>	<u>\$ 5,587,987</u>

See accompanying notes to financial statements.

On behalf of the Board:

*Judy D'Ilario*

Director

*Robert Ridge*

Director

# HEAD INJURY REHABILITATION ONTARIO

## Statement of Operations

Year ended March 31, 2022, with comparative information for 2021

	Reserve Fund	Other Activities	Ministry of Health: Non- Profit Housing Fund	Ministry of Health Fund	Ontario Health Fund	2022 Total	2021 Total
<b>Revenue:</b>							
Ministry of Health (note 13)	\$ -	\$ -	\$ -	\$ 9,993,536	\$ -	\$ 9,993,536	\$ 10,304,265
Ontario Health	-	-	-	-	3,426,742	3,426,742	3,415,080
Ministry of Health – Non-Profit Housing	-	-	76,906	-	-	76,906	63,739
Recoveries of costs	-	-	30,633	315,078	90,635	436,346	422,772
Donations	-	(227)	-	67,548	3,543	70,864	85,943
Interest	18,344	-	-	4,329	-	22,673	22,770
Fees	-	-	-	890,898	136,925	1,027,823	1,312,064
Rental, grocery and travel revenue	-	-	23,085	-	-	23,085	24,300
Amortization of deferred contributions related to capital assets	-	-	24,268	110,980	12,462	147,710	166,701
	\$ 18,344	\$ (227)	\$ 154,892	\$ 11,382,369	\$ 3,670,307	\$ 15,225,685	\$ 15,817,634

See accompanying notes to financial statements.

# HEAD INJURY REHABILITATION ONTARIO

Statement of Operations (continued)

Year ended March 31, 2022, with comparative information for 2021

	Reserve Fund	Other Activities	Ministry of Health: Non- Profit Housing Funds	Ministry of Health Fund	Ontario Health Fund	2022 Total	2021 Total
Expenses:							
Salaries and wages	\$ -	\$ -	\$ 2,772	\$ 7,985,883	\$ 2,703,684	\$ 10,692,339	\$ 11,113,548
Benefits	-	-	420	1,565,421	527,116	2,092,957	1,948,336
Supplies	-	-	38,506	372,879	66,605	477,990	658,237
Travel, training and communications	-	229	4,500	210,014	71,207	285,950	349,352
Equipment	-	645	344	200,055	55,856	256,900	184,816
Contracted services	-	-	-	135,810	41,726	177,536	182,524
Buildings and grounds	-	-	66,265	651,327	191,651	909,243	869,181
Amortization	-	-	42,085	110,980	14,140	167,205	185,723
	-	874	154,892	11,232,369	3,671,985	15,060,120	15,491,717
Excess (deficiency) of revenue over expenses	\$ 18,344	\$ (1,101)	\$ -	\$ 150,000	\$ (1,678)	\$ 165,565	\$ 325,917

See accompanying notes to financial statements.

# HEAD INJURY REHABILITATION ONTARIO

## Statement of Changes in Net Assets

Year ended March 31, 2022, with comparative information for 2021

2022	Invested in capital assets				Unrestricted net assets						2022 Total
	Ministry of Health Fund	Ministry of Health and Non-profit Housing Fund	Ontario Health Fund	Reserve Fund	Ministry of Health Fund	Ministry of Health Non-Profit Housing Fund	Reserve Fund	Ontario Health	Other Activities	Personalized Support Program	
Fund balance, beginning of year	\$ -	\$ -	\$ 2,205	\$ 54,487	\$ -	\$ -	\$ 1,870,988	\$ -	\$ 128,262	\$ -	\$ 2,055,942
Excess (deficiency) of revenue over expenses	-	(17,817)	(1,678)	-	150,000	17,817	18,344	-	(1,101)	-	165,565
Transfer	-	17,817	-	-	(150,000)	(17,817)	150,000	-	-	-	-
	\$ -	\$ -	\$ 527	\$ 54,487	\$ -	\$ -	\$ 2,039,332	\$ -	\$ 127,161	\$ -	\$ 2,221,507

See accompanying notes to financial statements.



# HEAD INJURY REHABILITATION ONTARIO

Statement of Changes in Net Assets (continued)

Year ended March 31, 2022, with comparative information for 2021

2021	Invested in capital assets				Unrestricted net assets						2021 Total
	Ministry of Health Fund	Ministry of Health and Non-profit Housing Fund	Ontario Health Fund	Reserve Fund	Ministry of Health Fund	Ministry of Health Non-Profit Housing Fund	Reserve Fund	Ontario Health	Other Activities	Personalized Support Program	
Fund balance, beginning of year	\$ -	\$ -	\$ 3,881	\$ 54,487	\$ -	\$ -	\$ 1,552,126	\$ -	\$ 119,531	\$ -	\$ 1,730,025
Excess (deficiency) of revenue over expenses	-	(17,346)	(1,676)	-	302,008	17,346	16,854	-	8,731	-	325,917
Transfer	-	17,346	-	-	(302,008)	(17,346)	302,008	-	-	-	-
	\$ -	\$ -	\$ 2,205	\$ 54,487	\$ -	\$ -	\$ 1,870,988	\$ -	\$ 128,262	\$ -	\$ 2,055,942

See accompanying notes to financial statements.

# HEAD INJURY REHABILITATION ONTARIO

## Statement of Cash Flows

Year ended March 31, 2022, with comparative information for 2021

	2022	2021
Cash provided by (used in):		
Operations:		
Excess of revenues over expenses	\$ 165,565	\$ 325,917
Item not involving cash:		
Amortization of capital assets	167,205	185,723
Amortization of deferred contributions related to capital assets	(147,710)	(166,701)
Change in non-cash working capital balances arising from operating activities:		
Increase in accounts receivable	(88,632)	(11,493)
Decrease (increase) in prepaid expenses	4,474	(13,050)
Increase in accounts payable and accrued liabilities	14,257	182,936
Increase in due to Ministry of Health	108,539	612,505
(Decrease) increase in due to Ontario Health	(44,643)	6,417
(Decrease) increase in deferred contributions related to expenses of future periods	(29,292)	1,650
	149,763	1,123,904
Financing and investing activities:		
Purchase of capital assets	188,791	95,449
Purchase of capital assets funded by deferred contributions	(188,791)	(95,449)
Repayment of mortgage	(17,817)	(17,346)
Net sale (purchase) of marketable securities	(1,149,330)	(13,809)
	(1,167,147)	(31,155)
Increase in cash and short-term deposits	(1,017,384)	1,092,749
Cash and short-term deposits, beginning of year	4,114,707	3,021,958
Cash and short-term deposits, end of year	\$ 3,097,323	\$ 4,114,707

See accompanying notes to financial statements.

# HEAD INJURY REHABILITATION ONTARIO

Notes to Financial Statements

Year ended March 31, 2022

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Head Injury Rehabilitation Ontario (formerly operating as Brain Injury Services of Hamilton) (the "Organization") is a registered charity providing for the temporary lodging and rehabilitation needs for those who have sustained brain injuries. The Organization is incorporated under the laws of Ontario and is a registered charity under the Income Tax Act (Canada).

## 1. Significant accounting policies:

The financial statements have been prepared by management in accordance with Canadian Accounting Standards for Not-for-Profit Organizations in Part III of the CPA Canada Handbook. The Organization follows the deferral method of accounting for contributions.

### (a) Revenue recognition:

Restricted contributions are recognized as revenue in the appropriate fund in the year in which the related expenses are incurred. Unrestricted contributions are recognized as revenue of the appropriate fund when received or receivable if the amount to be received can be reasonably estimated and collections is reasonably assured.

### (b) Fund accounting:

Revenues and expenses related to the delivery of Outreach, Group and Residential Services at Transitional Living Services and the John Reesor Centre are reported in the Ontario Health Fund.

Revenues and expenses related to the delivery of Residential Services at Cathy Wever Place, Elmhurst Place, Ravenda Place, Kenny House, Campden Heights and Outreach Services for Individualized Funded Clients are reported in the Ministry of Health Fund.

Revenues and expenses related to the operation of the John Reesor Centre are reported in the Ministry of Health: Non-Profit Housing Fund.

### (c) Cash and short-term deposits:

Cash is defined as cash and short-term deposits with original maturity dates or liquidity features of less than 1 year. The Organization's short-term deposits are considered to be cash equivalents and are recorded at cost, which approximates current market value.

### (d) Capital assets:

Capital assets are stated at cost and amortization is provided on the straight-line method commencing in the month of acquisition, at the following annual rates:

Asset	Rate
Computer equipment	33.3%
Furniture and other equipment	20%
Building and building improvements	2.5%
Vehicles	5 year straight-line
Leasehold improvements	3 - 15 years straight-line

# HEAD INJURY REHABILITATION ONTARIO

Notes to Financial Statements (continued)

Year ended March 31, 2022

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## 1. Significant accounting policies (continued):

### (e) Contributed services:

Volunteers contribute a significant number of hours per year to assist the Organization to carry out its service delivery activities. Due to the difficulty of determining their fair values, contributed services are not recognized in the financial statements.

### (f) Income taxes:

The Organization is registered as a charitable organization without share capital under the Ontario Corporations Act. As such, the Organization is not liable for any federal or provincial income taxes under the provisions of the Income Tax Act (Canada).

### (g) Use of estimates:

The preparation of the financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the year. Actual results could differ from those estimates.

### (h) Financial instruments:

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

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

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

# HEAD INJURY REHABILITATION ONTARIO

Notes to Financial Statements (continued)

Year ended March 31, 2022

## 2. Cash and short-term deposits:

Cash and short-term deposits was comprised of \$3,097,323 (2021 - \$4,114,707) in cash and \$nil (2021 - \$nil) in short-term deposits.

## 3. Capital assets:

	March 31, 2022		
	Cost	Accumulated amortization	Net book value
Land	\$ 76,471	\$ –	\$ 76,471
Buildings	322,392	307,169	15,223
Building improvements	521,280	362,554	158,726
Furniture and equipment	289,011	245,307	43,704
Computer equipment	111,864	111,864	–
Leasehold improvements	1,873,112	1,688,696	184,416
Vehicles	405,551	376,295	29,256
	<b>\$ 3,599,681</b>	<b>\$ 3,091,885</b>	<b>\$ 507,796</b>

  

	March 31, 2021		
	Cost	Accumulated amortization	Net book value
Land	\$ 76,471	\$ –	\$ 76,471
Buildings	322,392	289,352	33,040
Building improvements	493,200	284,036	209,164
Furniture and equipment	265,862	241,893	23,969
Computer equipment	111,864	111,864	–
Leasehold improvements	1,743,251	1,658,195	85,056
Vehicles	405,551	347,041	58,510
	<b>\$ 3,418,591</b>	<b>\$ 2,932,381</b>	<b>\$ 486,210</b>

# HEAD INJURY REHABILITATION ONTARIO

Notes to Financial Statements (continued)

Year ended March 31, 2022

## 4. Marketable securities:

At the end of the year, the Organization held the following marketable securities:

	Interest rate	Maturity date	Value at March 31, 2022
BNS long term non-redeemable GIC	2.30%	May 27, 2022	\$ 293,258
BNS 5 year special rate GIC	2.20%	Aug 15, 2022	169,797
BNS 5 year special rate GIC	2.75%	Apr 12, 2023	145,419
RBC one year cashable GIC	0.35%	May 10, 2022	1,103,428
RBC one year cashable GIC	0.35%	May 10, 2022	31,762
<b>Total marketable securities</b>			<b>\$ 1,743,664</b>

At March 31, 2021, marketable securities was comprised of \$594,334 held in three GIC's bearing interest at annual rates of 2.30%, 2.20% and 2.75%. Subsequent to March 31, 2022, the three GIC's due in May 2022 were renewed for another year.

## 5. Accounts payable and accrued liabilities:

Included in accounts payable and accrued liabilities are government remittances payable of \$188,837 (2021 - \$175,001), which includes amounts payable for payroll related taxes.

## 6. Due to Ministry of Health and Ontario Health:

These liabilities represent undistributed restricted Ministry of Health and Ontario Health (formerly the Local Health Integration Network) funds.

# HEAD INJURY REHABILITATION ONTARIO

Notes to Financial Statements (continued)

Year ended March 31, 2022

## 7. Mortgage payable:

	2022	2021
Long-term portion of mortgage payable	\$ 18,798	\$ 37,099
Current portion of mortgage payable	18,301	17,817
<b>Total mortgage payable</b>	<b>\$ 37,099</b>	<b>\$ 54,916</b>

The mortgage payable bears interest at a rate of 2.70% per annum and is repayable in monthly blended installments of \$1,589. The mortgage is due on April 1, 2024 and is insured by the Canada Mortgage and Housing Corporation. The mortgage is secured by the John Ressor Centre (net book value of \$91,694). The fair market value of the mortgage is approximately \$36,500 (2021 - \$53,400).

## 8. Deferred contributions:

### (a) Expenses of future periods:

As required by the Ministry of Health Non-Profit Housing, the Organization has a replacement reserve fund to cover the cost of worn-out capital equipment, chattels or other items at the John Ressor Centre. Any expenditures from this fund require prior Ministry of Health approval. Deferred contributions related to expenses of future periods represent the balance in the replacement reserve fund.

	2022	2021
Balance, beginning of year	\$ 31,633	\$ 29,983
Add: amount received related to future periods	1,586	1,650
Less: amount utilized in the period	(30,878)	–
	<b>\$ 2,341</b>	<b>\$ 31,633</b>

# HEAD INJURY REHABILITATION ONTARIO

Notes to Financial Statements (continued)

Year ended March 31, 2022

## 8. Deferred contributions (continued):

### (b) Capital assets:

Deferred contributions related to capital assets represent the unamortized amount of Ministry of Health and Ontario Health funding and fees received for the purchase of capital assets.

	2022	2021
Balance, beginning of year	\$ 374,602	\$ 445,854
Add: amount received related to future periods - Ministry of Health and Ontario Health	188,791	95,449
Less: amounts amortized to revenue	(147,710)	(166,701)
	<u>\$ 415,683</u>	<u>\$ 374,602</u>

## 9. Net assets invested in capital assets:

Net assets invested in capital assets is calculated as follows:

	2022	2021
Capital assets	\$ 507,796	\$ 486,210
Amounts financed by deferred contributions	(415,683)	(374,602)
Amounts financed by debt	(37,099)	(54,916)
	<u>\$ 55,014</u>	<u>\$ 56,692</u>



# HEAD INJURY REHABILITATION ONTARIO

Notes to Financial Statements (continued)

Year ended March 31, 2022

## 9. Net assets invested in capital assets (continued):

Change in net assets invested in capital assets is calculated as follows:

	2022	2021
Deficiency of revenues over expenses:		
Amortization of deferred contributions related to capital assets	\$ 147,710	\$ 166,701
Amortization of capital assets	(167,205)	(185,723)
	(19,495)	(19,022)
Net change in invested in capital assets:		
Purchase of capital assets	188,791	95,449
Amounts funded by deferred contributions	(188,791)	(95,449)
Repayment of long-term debt	17,817	17,346
	17,817	17,346
	\$ (1,678)	\$ (1,676)

## 10. Commitments:

Future minimum payments under operating leases for the Organization's premises and other equipment with remaining non-cancellable terms in excess of one year are as follows:

2023	\$ 691,793
2024	440,430
2025	373,139
2026	366,388
2027	322,151
Thereafter	788,083
	\$ 2,981,984

# HEAD INJURY REHABILITATION ONTARIO

Notes to Financial Statements (continued)

Year ended March 31, 2022

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## 11. Related entities:

Brain Injury Services of Hamilton Foundation Inc. (the "Foundation") are related entities without share capital incorporated under the laws of Ontario. The Foundation is independent but supports the Organization through volunteer groups involved in fund-raising through ancillary operations.

During the year, the Foundation provided donations totaling \$64,166 (2021 - \$69,000). These donations are used for operating expenses and have been recorded in donation revenue at year end.

As the Organization does not control the Foundation, their results are not included in these financial statements.

## 12. Financial instruments:

### (a) Market risk:

Market risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate as a result of market factors. Market factors include three types of risk: currency risk, interest rate risk and equity risk.

As all of the Organization's short-term deposits are carried at fair value with fair value changes recognized in the statement of financial position, all changes in market conditions will directly affect the financial position of the Organization.

Market price risk is managed by the Organization through construction of a low risk portfolio of instruments consisting of GIC's.

There has been no change in this risk from 2021.

### (b) Liquidity risk:

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

There has been no change in this risk from 2021.

# HEAD INJURY REHABILITATION ONTARIO

Notes to Financial Statements (continued)

Year ended March 31, 2022

## 13. Ministry of Health pandemic funding:

In connection with the ongoing COVID-19 pandemic ("COVID-19"), the Ministry of Health (the "Ministry") has announced a number of funding programs intended to assist with incremental operating costs resulting from COVID-19.

Details of the Ministry funding for COVID-19 recognized as revenue in the current year are summarized below:

	2022	2021
Temporary pandemic pay funding	\$ –	\$ 492,667
Temporary wage enhancements for personal support workers	900,556	442,360
Funding for incremental COVID-19 operating expenses	48,761	290,970
	<u>\$ 949,317</u>	<u>\$ 1,225,997</u>

## 14. Impact of COVID-19:

On March 11, 2021, the World Health Organization declared the COVID-19 outbreak a pandemic. This has resulted in significant financial, market and societal impacts in Canada and around the world.

In response to COVID-19 and consistent with guidance provided by the Ministry and other government agencies, the Organization has implemented a number of measures to protect patients and staff from COVID-19 including the following:

- Closure of facilities to the general public
- Enhanced infection prevention and control measures including screening, physical distancing, increased use of personal protective equipment and increased cleaning;
- Revisions to services in order to limit the potential for transmission within the Organization; and
- The implementation of working from home requirements and virtual appointments for certain program

The Organization continues to respond to the pandemic and plans for continued operational and financial impacts during the 2022 fiscal year and beyond. The ultimate duration and magnitude of the COVID-19 pandemic's impact on the Organization's operations and financial position is not known at this time. These impacts could include a decline in future cash flows, change in value of assets and liabilities and results of operations. The outcome and timeframe to a recovery from the current pandemic is highly unpredictable, thus it is not practicable to estimate and disclose its effect on future operations at this time.