

HOUSE OF SOPHROSYNE

March 31, 2023

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HOUSE OF SOPHROSYNE

**FINANCIAL STATEMENTS
AUDITED**

March 31, 2023



Roma & Associates Professional Corporation

Chartered Professional Accountants

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of
HOUSE OF SOPHROSYNE

Report on the Audit of the Financial Statements

Qualified Opinion

We have audited the financial statements of **HOUSE OF SOPHROSYNE**, which comprise the financial position as at **March 31, 2023**, and the statement of changes in fund balances, statements of operations and statement of 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 effect of adjustments, if any, which we might have determined to be necessary had we been able to satisfy ourselves with respect to those revenues as noted in the preceding paragraph, the accompanying financial statements present fairly, in all material respects the financial position of **HOUSE OF SOPHROSYNE** as at **March 31, 2023**, 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 Qualified Opinion

In common with many charitable organization, **HOUSE OF SOPHROSYNE** derives part of its revenue from various enterprises which are not susceptible to complete audit verification. Accordingly, our verification of revenues from these sources was limited to accounting for the amounts recorded in the records of the organization. Further to the above, they have accounted for capital transactions funded out of revenues of the operating fund as an expense in the operating fund and revenue in the capital fund versus a fund transfer which is not in accordance with Canadian accounting standards for not-for-profit organizations.

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 **HOUSE OF SOPHROSYNE** in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

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

*Responsibility of Management and Those Charged with Governance for the Financial Statements
(continued)*

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

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the Company's preparation and fair presentation of the financial statements 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 Company'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 Company'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 Company 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.

Tecumseh, Ontario
July 4, 2023



ROMA & ASSOCIATES
PROFESSIONAL CORPORATION
CHARTERED PROFESSIONAL ACCOUNTANTS
AUTHORIZED TO PRACTISE PUBLIC ACCOUNTING BY THE
INSTITUTE OF CHARTERED ACCOUNTANTS OF ONTARIO

HOUSE OF SOPHROSYNE

FINANCIAL POSITION

See accompanying notes to the financial statements

March 31, 2023, with comparative figures for March 31, 2022	2023	2022
	\$	\$
ASSETS		
Current assets		
Cash	697,567	858,590
Investments (note 2)	1,843,259	1,819,796
Accounts receivable	158,457	139,669
Sales tax receivable	27,284	97,412
Prepaid expenses	15,670	18,906
	2,742,237	2,934,373
Long-term assets		
Investments (note 2)	1,006,754	-
Capital assets, net book value (note 3)	2,221,120	2,713,686
	3,227,874	2,713,686
	5,970,111	5,648,059

HOUSE OF SOPHROSYNE
FINANCIAL POSITION (CONTINUED)

See accompanying notes to the financial statements

March 31, 2023, with comparative figures for March 31, 2022	2023 \$	2022 \$
LIABILITIES AND FUND BALANCES		
Current liabilities		
Accounts payable and accrued liabilities	312,830	464,865
Government payroll remittances payable	23,315	28,499
Deferred contributions (note 4)	112,161	111,776
	448,306	605,140
FUND BALANCES		
Operating	-	-
Building reserve	2,815,368	2,104,664
Invested in capital assets	2,629,868	2,713,686
Capital reserve 260 Strabane	10,633	10,633
Rent subsidy reserve	15,936	15,936
Contingency reserve	50,000	198,000
	5,521,805	5,042,919
	5,970,111	5,648,059

On behalf of the Board

Director _____

Director _____

HOUSE OF SOPHROSYNE

STATEMENT OF CHANGES IN FUND BALANCES

See accompanying notes to the financial statements

Year ended March 31, 2023, with comparative figures for the year ended March 31, 2022	Operating fund	Building reserve fund	Invested in capital assets fund	Capital reserve 260 Strabane fund	Rent subsidy reserve fund	Contingency reserve fund	2023	2022
	\$	\$	\$	\$	\$	\$	\$	\$
Fund balances, beginning of year	-	2,104,664	2,713,686	10,633	15,936	198,000	5,042,919	4,842,876
Excess of revenues over expenditures								
(expenditures over revenues)	562,704	-	(83,818)	-	-	-	478,886	200,043
Transfers	(562,704)	710,704	-	-	-	(148,000)	-	-
Fund balances, end of year	-	2,815,368	2,629,868	10,633	15,936	50,000	5,521,805	5,042,919

HOUSE OF SOPHROSYNE

STATEMENT OF OPERATIONS - OPERATING FUND

See accompanying notes to the financial statements

Year ended March 31, 2023, with comparative figures for the year ended March 31, 2022	2023 \$	2022 \$
Revenues (note 7)		
Ministry of Health and Long-Term Care	2,757,503	2,435,666
Provincial rent supplement	108,071	108,071
Service fees	95,227	79,051
Fundraising activities	197,802	104,214
Trillium grant	-	42,000
Donations	53,025	84,547
Interest and other	66,669	33,406
Gain on sale of property	293,252	-
	3,571,549	2,886,955
Expenditures		
Advertising and promotion	7,263	3,353
Bank charges and interest	1,020	459
Computer expenses	46,616	16,269
Food services	67,709	29,426
Fundraising activities	38,464	28,704
Insurance	24,543	25,536
Laundry, linen, medical and other supplies	21,987	9,071
Miscellaneous	8,310	-
Office and miscellaneous	18,330	15,798
Occupancy - Strabane	4,982	5,322
Occupancy - Adstoll	29,681	66,342
One time renovation expenses	-	17,955
Professional fees	136,875	58,966
Program equipment	11,616	7,528
Program materials	17,061	16,966
Recreation program costs	1,940	-
Rent subsidy program	108,145	79,713
Renovations, repairs and maintenance	53,605	32,887
Salaries and benefits	2,248,741	2,081,540
Session fees	8,582	4,060
Staff development and education	22,029	12,275
Telephone	7,216	11,227
Transfer to capital fund	57,140	1,150,011
Transportation	11,277	11,372
Utilities	55,713	22,703
	3,008,845	3,707,483
Excess of revenues over expenditures (expenditures over revenues)	562,704	(820,528)

HOUSE OF SOPHROSYNE**STATEMENT OF OPERATIONS - BUILDING RESERVE FUND**

See accompanying notes to the financial statements

Year ended March 31, 2023, with comparative figures for the year ended March 31, 2022	2023 \$	2022 \$
Revenues	-	-
Expenditures	-	-
Excess of revenues over expenditures	-	-

HOUSE OF SOPHROSYNE**STATEMENT OF OPERATIONS - INVESTED IN CAPITAL ASSET FUND**

See accompanying notes to the financial statements

Year ended March 31, 2023, with comparative figures for the year ended March 31, 2022	2023 \$	2022 \$
Revenues		
Transfer from operating fund	57,140	1,150,011
Expenditures		
Amortization	140,958	129,440
Excess of revenues over expenditures	(83,818)	1,020,571

HOUSE OF SOPHROSYNE
STATEMENT OF OPERATIONS - CAPITAL RESERVE 260 STRABANE
FUND

See accompanying notes to the financial statements

Year ended March 31, 2023, with comparative figures for the year ended March 31, 2022	2023 \$	2022 \$
Revenues	-	-
Expenditures	-	-
Excess of revenues over expenditures	-	-

HOUSE OF SOPHROSYNE**STATEMENT OF OPERATIONS - RENT SUBSIDY RESERVE**

See accompanying notes to the financial statements

Year ended March 31, 2023, with comparative figures for the year ended March 31, 2022	2023 \$	2022 \$
Revenues	-	-
Expenditures	-	-
Excess of revenues over expenditures	-	-

HOUSE OF SOPHROSYNE**STATEMENT OF OPERATIONS - CONTINGENCY RESERVE**

See accompanying notes to the financial statements

Year ended March 31, 2023, with comparative figures for the year ended March 31, 2022	2023 \$	2022 \$
Revenues	-	-
Expenditures	-	-
Excess of revenues over expenditures	-	-

HOUSE OF SOPHROSYNE

STATEMENT OF CASH FLOWS

See accompanying notes to the financial statements

Year ended March 31, 2023, with comparative figures for the year ended March 31, 2022	2023 \$	2022 \$
Cash provided by (used in)		
Operations		
Excess of revenues over expenditures (expenditures over revenues) - operating fund	562,704	(820,528)
Excess of revenues over expenditures - Invested in capital assets fund	(83,818)	1,020,571
<i>Items not involving cash:</i>		
Amortization	140,958	129,440
<i>Change in non-cash operating working capital (note 8)</i>	(102,259)	(363,886)
	517,585	(34,403)
Investing		
Capital asset additions	(57,140)	(1,150,011)
Capital asset dispositions	408,749	-
	351,609	(1,150,011)
Financing		
Term deposits, purchases net of proceeds	(1,030,217)	661,572
Decrease in cash	(161,023)	(522,842)
Cash, beginning of year	858,590	1,381,432
Cash, end of year	697,567	858,590

HOUSE OF SOPHROSYNE

NOTES TO FINANCIAL STATEMENTS

Year ended March 31, 2023

House of Sophrosyne was incorporated without share capital under the laws of Ontario and is a non-taxable entity under the Income Tax Act. The organization is committed to the provision of gender specific services for drug and alcohol dependent women, as well as providing a continuum of care and wellness to women, families, children and all members of the community served who are affected by the addiction of others.

1. SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the organization have been prepared in accordance with Canadian accounting standards for not-for-profit organizations and include the following significant accounting policies noted below.

Basis of presentation - going concern

The financial statements are prepared on the going concern basis which contemplates the realization of assets and the settlement of liabilities in the normal course of operations.

Revenue recognition

The organization follows the deferral method of accounting for contributions, which include government grants, donations and other. Operating grants are recorded as revenue in the period to which they relate.

Unrestricted contributions are recognized as revenue when received or receivable if the amounts to be received can be reasonably estimated and collection is reasonably assured.

Externally restricted contributions are recognized as revenue in the year in which the related expenses are recognized.

Unrestricted investment income is recognized as revenue when earned. Restricted investment income is recognized in the year in which the related expenses are recognized.

Operating fund

Revenues and expenditures related to program delivery and administrative activities are reported in the operating fund

Building reserve fund

Revenues raised from grants and donations and expenditures related to the portion of the Adstoll location not publicly funded, as well as 2% of the expenditures of the ministry funded portion of the building.

HOUSE OF SOPHROSYNE
NOTES TO FINANCIAL STATEMENTS
Year ended March 31, 2023

1. SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Investment in capital asset fund

Revenues and expenditures (amortization of capital assets over their estimated useful lives) related to capital assets

Capital reserve - 260 Strabane fund

Capital improvement internally or externally restricted for the property located at 260 Strabane.

Rent subsidy fund

Revenues received from the Municipality of Chatham-Kent for rent and applicable expenditures related to the accommodations for the residents of the municipality.

Contingency fund

Revenues and expenditures internally or externally restricted for future possible closures to cover the cost of wages.

Capital assets

In the prior year, the organization changed its capital assets policy to include all capital assets recorded at cost with amortization being provided by charges to income over the estimated useful life of the assets with one half of the normal rate in the year of acquisition at the following rates:

Assets	Rate	Method
Buildings	5%	Declining balance
Computers	30%	Declining balance
Furniture and equipment	20%	Declining balance
Vehicle	20%	Declining balance

The assets purchased from operating funds are not presented in accordance with Canadian accounting standards for non-for-profits organizations. The capital purchases are accounted for as an expense of the operation fund and revenue to the capital fund versus being presented as a fund transfer and in accordance with funding received by the Ministry of Health and Long-Term Care and Ontario Health and their reporting requirements

Financial instruments

The organization classifies its financial instruments into one of the following categories based on the purpose for which the asset was acquired or liability incurred. The organization's accounting policy for each category is as follows:

HOUSE OF SOPHROSYNE
NOTES TO FINANCIAL STATEMENTS
Year ended March 31, 2023

1. SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Financial instruments (continued)

Assets held for trading

Financial instruments classified as assets held for trading are reported at fair value each balance sheet date, and any change in fair value is recognized in excess of revenues over expenditures (expenditures over revenues) in the period during which the change occurs. Transaction costs are expensed when incurred. In these financial statements, cash has been classified as held for trading.

Available for sale - investments

Financial instruments classified as available for sale are reported at fair value at each balance sheet date, and any change in fair value is recognized in net assets in the period in which the change occurs. All transactions related to market securities are recorded on a settlement date basis. In these financial statements, investments have been classified as available for sale.

Receivables and other financial liabilities

Financial instruments classified as receivables and other financial liabilities are carried at amortized cost using the effective interest method. Transaction costs are expensed when incurred. In these financial statements, sales tax receivable, due from operations, operating line of credit, accounts payable and accrued liabilities, government remittances payable, employee source deductions payable, due to residents and due to special project fund have been classified as receivables and other financial liabilities.

Contributed services

A substantial number of volunteers contribute a significant amount of their time each year. Because of the difficulty of determining the fair value, contributed services are not recognized in the financial statements.

Impairment of long-lived assets

Long-lived assets are tested for recoverability whenever events or changes in circumstances indicate that their carrying amounts may not be recoverable. An impairment loss is recognized when their carrying value exceeds the total undiscounted cash flows expected from their use and eventual disposition. The amounts of the impairment loss is determined as the excess of the carrying value of the asset over its fair value.

HOUSE OF SOPHROSYNE
NOTES TO FINANCIAL STATEMENTS
Year ended March 31, 2023

1. SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Income taxes

The organization qualifies as a not-for-profit under the Canadian Income Tax Act, which is exempt from income taxes.

Use of estimates

The preparation of the financial statements in conformity with Canadian generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and expenses during the year. Actual results could differ from those estimates.

2. INVESTMENTS

	2023 \$	2022 \$
Guaranteed investment certificate - maturing October 2023, bearing interest at 4.00% per annum.	769,026	-
Guaranteed investment certificate - maturing October 2023, bearing interest at 4.00% per annum.	1,074,233	-
Guaranteed investment certificate - maturing July 2024, bearing interest at 5.20% per annum.	656,754	-
Guaranteed investment certificate - maturing February 2024, bearing interest at 4.95% per annum.	350,000	-
Guaranteed investment certificate - maturing April 2022, bearing interest at 1.20% per annum.	-	750,703
Guaranteed investment certificate - maturing April 2022, bearing interest at 1.20% per annum.	-	1,048,638
Guaranteed investment certificate - maturing December 2022, bearing interest at 1.85% per annum.	-	20,455
	2,850,013	1,819,796
Less: Current portion	(1,843,259)	(1,819,796)
	1,006,754	-

HOUSE OF SOPHROSYNE
NOTES TO FINANCIAL STATEMENTS
Year ended March 31, 2023

3. CAPITAL ASSETS

	Cost	Accumulated amortization	2023 Net	2022 Net
	\$	\$	\$	\$
Land	145,009	-	145,009	207,009
Buildings	2,297,188	390,763	1,906,425	2,305,278
Computers	12,561	6,751	5,810	3,753
Furniture and equipment	335,769	173,599	162,170	195,513
Vehicle	24,371	22,665	1,706	2,133
	2,814,898	593,778	2,221,120	2,713,686

4. DEFERRED REVENUE

	2023	2022
	\$	\$
Balance, beginning of year	111,776	130,235
Recognized into revenues during the year	(19,469)	(22,318)
Amounts received during the year	19,854	3,859
Balance, end of year	112,161	111,776

5. DUE FROM OPERATIONS/DUE TO BUILDING RESERVE FUND

	2023	2022
	\$	\$
Operating fund - due from (to) capital fund	(39,988)	95,197
Capital fund - due from (to) operation fund	39,988	(95,197)

The due to (from) funds are non-interest bearing and payable on demand.

6. FAIR VALUE OF FINANCIAL INSTRUMENTS

The fair value of cash, investment, sales tax receivable, due from operations, operating line of credit, accounts payable and accrued liabilities, government remittances payable, employee source deductions payable, due to residents and due to special projects fund approximate their carrying value due to the short-term maturity of these instruments.

HOUSE OF SOPHROSYNE
NOTES TO FINANCIAL STATEMENTS
Year ended March 31, 2023

7. ECONOMIC DEPENDENCE

The organization is substantially dependent on funds received from the Ontario Health. During the year, 77% (84% in 2022) of total revenues were received from the Ministry.

8. CHANGE IN NON-CASH OPERATING WORKING CAPITAL

	2023	2022
	\$	\$
Accounts receivable	(18,788)	(86,006)
Sales tax receivable	70,128	(26,809)
Prepaid expenses and deposits	3,236	(4,012)
Accounts payable and accrued liabilities	(152,036)	(257,099)
Government payroll remittances payable	(5,184)	28,499
Deferred contributions	385	(18,459)
	(102,259)	(363,886)



Roma & Associates Professional Corporation

Chartered Professional Accountants

May 23, 2023

HOUSE OF SOPHROSYNE

Attention: Board of Directors
5305 Adstoll Ave
Windsor, Ontario N9T 1G9

Dear Board:

You have requested that we audit the financial statements of **HOUSE OF SOPHROSYNE**, which comprise of the statement of financial position as at **March 31, 2023** and **March 31, 2024** and the statements of operations, changes in fund balances and statement of cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

We are pleased to confirm our acceptance and our understanding of this audit engagement by means of this letter. Our audit will be conducted with the objective of our expressing an opinion on the financial statements.

OUR RESPONSIBILITIES

We will conduct our audit of **HOUSE OF SOPHROSYNE** in accordance with Canadian generally accepted auditing standards. Those standards require that we comply ethical requirements and plan and perform the audit to obtain reasonable assurance as to whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

Because of the inherent limitations of an audit, together with the inherent limitations of internal control, there is an unavoidable risk that some material misstatements may not be detected, even though the audit is properly planned and performed in accordance with Canadian generally accepted auditing standards.

In making our risk assessments, we consider internal control relevant to the entity's preparation of the financial statements 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 entity's internal control. However, we will communicate to you in writing concerning any significant deficiencies in internal control relevant to the audit of the financial statements that we have identified during the audit.

CONTENT OF AUDIT OPINION

Unless unanticipated difficulties are encountered, our report will be substantially in the form contained in Appendix A to this letter.

If we conclude that a modification to our opinion on the financial statements is necessary, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form, or have not formed, an opinion on the financial statements, we may withdraw from the audit before issuing an auditor's report or we may disclaim an opinion on the financial statements. If this occurs, we will communicate the reasons and provide you details of any misstatements identified during the audit.

USE AND DISTRIBUTION OF OUR REPORT

The examination of the financial statements and the issuance of our audit opinion are solely for the use of **HOUSE OF SOPHROSyne** and those to whom our report is specifically addressed by us. We make no representations of any kind to any third party in respect of these financial statements and we accept no responsibility for their use by any third party.

We ask that our name be used only with our consent and that any information to which we have attached a communication be issued with that communication unless otherwise agreed to by us.

REPRODUCTION OF AUDITOR'S REPORT

If reproduction or publication of our audit report is planned in an annual report or other document, including electronic filings or posting of the report on a website, a copy of the entire document should be submitted to us in sufficient time for our review before the publication or posting process begins.

Management is responsible for the accurate reproduction of the financial statements, the auditor's report and other related information contained in an annual report or other public document (electronic or paper-based). This includes any incorporation by reference to either full or summarized financial statements that we have audited.

We are not required to read the information contained in your website, or to consider the consistency of other information on the electronic site with the original document.

MANAGEMENT'S RESPONSIBILITIES

Our audit will be conducted on the basis that management acknowledge and understand that they have responsibility:

- a) For the preparation and fair presentation of the financial statements in accordance with the Canadian generally accepted auditing standards;

MANAGEMENT'S RESPONSIBILITIES (CONTINUED)

- b) 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; and
- c) To provide us with:
 - i. Unrestricted access to persons within the entity from whom we determine it is necessary to make inquiries;
 - ii. Access to all information of which management is aware that is relevant to the preparation of the financial statements such as records, documentation and other matters; and
 - iii. Additional information that we may request from management for the purpose of the audit.

As part of our audit process, we will request from management and, where appropriate, those charged with governance written confirmation concerning representations made to us in connection with the audit.

PREPARATION OF SCHEDULES

We understand that you or your employees will prepare certain schedules and locate specified documents consistent with the prior year for our use before our engagement is planned.

This assistance will facilitate our work and will help to minimize our costs. Any failure to provide these working papers or documents on a timely basis may impede our services and require us to suspend our services or withdraw from the engagement.

WORKING PAPERS

The working papers, files, other materials, reports and work created, developed or performed by us during the course of the engagement are the property of our Firm, constitute confidential information and will be retained by us in accordance with our Firm's policies and procedures.

FILE INSPECTIONS

In accordance with professional regulations and by our Firm's policy, our client files may periodically be reviewed by practice inspectors and by other engagement file reviewers to ensure that we are adhering to our professional and our Firm's standards. File reviewers are required to maintain confidentiality of client information.

GOVERNING LEGISLATION

This engagement letter is subject to and governed by the laws of the Province of Ontario. The Province of Ontario will have exclusive jurisdiction in relation to any claim, dispute or difference concerning this engagement letter and any matter arising from it.

GOVERNING LEGISLATION (CONTINUED)

Each party irrevocably waives any right it may have to object to any action being brought in those courts, to claim that the action has been brought in an inappropriate forum, or to claim that those courts do not have jurisdiction.

DISPUTE RESOLUTION

You agree that:

- a) Any dispute that may arise regarding the meaning, performance or enforcement of this engagement will, prior to resorting to litigation, be submitted to mediation; and
- b) You will engage in the mediation process in good faith once a written request to mediate has been given by any party to the engagement.

Any mediation initiated, as a result of this engagement, shall be administered within the Province of Ontario according to its mediation rules, and any ensuing litigation shall be conducted within such province, according to provincial law. The results of any such mediation shall be binding only upon agreement of each party to be bound. The costs of any mediation proceeding shall be shared equally by the participating parties.

INDEMNITY

HOUSE OF SOPHROSYNE hereby agrees to indemnify, defend (by counsel retained and instructed by us), and hold harmless our Firm and its partners, agents or employees, from and against any and all losses, costs (including solicitors' fees), damages, expenses, claims, demands or liabilities arising out of or in consequence of:

- a) The breach by **HOUSE OF SOPHROSYNE**, or its directors, officers, agents, or employees, of any of the covenants made by **HOUSE OF SOPHROSYNE** herein, including, without restricting the generality of the foregoing, the misuse of, or the unauthorized dissemination of, our engagement report or the financial statements in reference to which the engagement report is issued, or any other work product made available to you by our Firm; and
- b) The services performed by us pursuant to this engagement, unless, and to the extent that, such losses, costs, damages and expenses are found by a court of competent jurisdiction to have been due to the negligence of our Firm. In the event that the matter is settled out of court, we will mutually agree on the extent of the indemnification to be provided by your company.

TIME FRAMES

We will use all reasonable efforts to complete the engagement as described in this letter within the agreed upon time frames. However, we shall not be liable for failures or delays in performance that arise from causes beyond our control, including the untimely performance by **HOUSE OF SOPHROSYNE** of its obligations.

FEES AT REGULAR BILLING RATES

Our professional fees will be between \$9,500 and \$10,500 for this year and the next three subsequent years if agreed upon and are due when rendered. Fees for any additional services will be established separately.

TERMINATION

If we elect to terminate our services for nonpayment, or for any other reason provided for in this letter, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report. You will be obligated to compensate us for all time expended, and to reimburse us for all of our out-of-pocket costs, through to the date of termination.

COSTS OF RESPONDING TO GOVERNMENT OR LEGAL PROCESSES

In the event we are required to respond to a subpoena, court order, government agency or other legal process for the production of documents and/or testimony relative to information we obtained and/or prepared during the course of this engagement, you agree to compensate us at our normal hourly rates for the time we expend in connection with such response, and to reimburse us for all of our out-of-pocket costs (including applicable HST) incurred.

OTHER SERVICES

In addition to the audit services referred to above, we will, as allowed by the Rules of Professional Conduct/Code of Ethics of the Institute of Chartered Accountants of Ontario, prepare your federal income tax return and other special reports as required. Management will provide the information necessary to complete these returns/reports and will file them with the appropriate authorities on a timely basis.

USE OF INFORMATION

It is acknowledged that we will have access to all personal information in your custody that we require to complete our engagement. Our services are provided on the basis that:

- a) You represent to us that management has obtained any required consents for collection, use and disclosure to us of personal information required under applicable privacy legislation; and
- b) We will hold all personal information in compliance with our Privacy Statement.

COMMUNICATIONS

In connection with this engagement, we may communicate with you or others via telephone, facsimile, post, courier and e-mail transmission. As all communications can be intercepted or otherwise used or communicated by an unintended third party, or may not be delivered to each of the parties to whom they are directed and only to such parties, we cannot guarantee or warrant that communications from us will be properly delivered only to the addressee. Therefore, we specifically disclaim and waive any liability or responsibility whatsoever for interception or unintentional disclosure of communications transmitted by us in connection with the performance of this engagement. In that regard, you agree that we shall have no liability for any loss or damage to any person or entity resulting from the communications, including any consequential, incidental, direct, indirect, or special damages, such as loss of revenues or anticipated profits, or disclosure or communication of confidential or proprietary information.

This engagement letter includes the relevant terms that will govern the engagement for which it has been prepared. The terms of this letter supersede any prior oral or written representations or commitments by or between the parties. Any material changes or additions to the terms set forth in this letter will only become effective if evidenced by a written amendment to this letter, signed by all of the parties.

If you have any questions about the contents of this letter, please raise them with us. If the services outlined are in accordance with your requirements and if the above terms are acceptable to you, please sign the copy of this letter in the space provided and return it to us.

We appreciate the opportunity of continuing to be of service to your company.

Sincerely yours



Giovanni (John) Roma, CPA, CA
Partner

Acknowledged and agreed on behalf of **HOUSE OF SOPHROSYNE** by:

Signature

Position

APPENDIX A

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of
HOUSE OF SOPHROSYNE

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of **HOUSE OF SOPHROSYNE** which comprise the statement of financial position as at **March 31, 2023**, and the statements of operations, changes in fund balances and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In common with many charitable organization, **HOUSE OF SOPHROSYNE** derives part of its revenue from various enterprises which are not susceptible to complete audit verification. Accordingly, our verification of revenues from these sources was limited to accounting for the amounts recorded in the records of the organization.

In our opinion, except for the effect of adjustments, if any, which we might have determined to be necessary had we been able to satisfy ourselves with respect to those revenues as noted in the preceding paragraph, these financial statements present fairly, in all material respects the financial position of **HOUSE OF SOPHROSYNE** as at **March 31, 2023**, 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 **HOUSE OF SOPHROSYNE** in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

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

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

Auditor's Responsibilities for the Audit of the Financial Statements.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the Company's preparation and fair presentation of the financial statements 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 Company'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 Company'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 Company 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.

Tecumseh, Ontario
Date

ROMA & ASSOCIATES
PROFESSIONAL CORPORATION
CHARTERED PROFESSIONAL ACCOUNTANTS
AUTHORIZED TO PRACTISE PUBLIC ACCOUNTING BY THE
INSTITUTE OF CHARTERED ACCOUNTANTS OF ONTARIO

APPENDIX B

PRIVACY STATEMENT FOR ATTACHMENT TO AN ENGAGEMENT LETTER

Introduction

Roma & Associates Professional Corporation collects uses and discloses personal information in the possession, or under the control, of its clients to the extent required to fulfill its professional responsibilities and operate its business. The firm is committed to maintaining the privacy of personal information provided by its clients and protecting all personal information in its possession or control. This Privacy Policy sets out the principles and procedures that the firm follows in meeting its privacy commitments to its clients and complying with the requirements of federal and provincial privacy legislation.

Principle #1: The firm is accountable for personal information in its possession or control.

- The firm is accountable for all personal information in its possession or control. This includes any personal information that the firm received directly from clients who are individuals, or indirectly, through clients that are organizations (e.g., corporations, government entities, not-for-profit organizations).
- The firm has:
 - o Established and put into effect policies and procedures aimed at properly protecting personal information;
 - o Educated its partners and employees regarding its privacy policy and their role and responsibilities in keeping personal information private; and
 - o Appointed its Chief Privacy Officer to oversee privacy issues at the firm.
- If you have any questions about the firm's privacy policies and practices, the firm's Privacy Officer can be reached by email at jroma@romaandassociates.ca, by phone at (519) 979-4448 or by letter at 12230 Tecumseh Road East, Tecumseh, ON N8N 1L9.

Principle #2 – The firm identifies the purposes for which it collects personal information from clients before it is collected.

- The firm collects personal information from clients and uses and discloses such information, only to provide the professional services that the client has requested. The types of information that may be collected for the engagement, and the purposes for which it is collected, are set out in under Principles 3 and 4 of this privacy statement.

Principle #3 – The firm obtains a client's consent before collecting personal information from that client.

- The engagement letter to which this privacy statement is attached sets out your responsibility to obtain any consent required under applicable privacy legislation, for collection, use and disclosure to us of personal information. By signing the engagement letter, you are formally acknowledging this responsibility.

Such personal information could include: (List the types of personal information to which the partner and staff on the engagement will likely need to have access. Examples include personal information of customers, employees and others having dealings with the company).

- Home addresses
- Home telephone numbers
- personal identification numbers (e.g., social insurance numbers, credit card numbers)
- financial information (credit ratings, payroll information, personal indebtedness)
- personnel information (e.g., employment history, references to criminal records)
- information linked to the type of client, for example:
 - o information in medical records (with respect to organizations such as hospitals or medical practices)
 - o information related to race, religion, sexual preference, receipt of welfare or subsidized housing (with respect to various types of not-for-profit and government entities)
 - o source data in claims and in-force databases (with respect to insurance companies)
 - o Tenant information (with respect to residential leasing companies).

Principle #4 – The firm collects only that personal information required to perform its professional services and operate its business, and such information is collected by fair and lawful means. (Note that the following example is applicable to an audit of financial statements. It should be amended as needed to reflect the type of service being provided to the client).

- The partners and staff involved in this engagement need access to some or all of the types of personal information, noted under principles 3 above, to obtain evidence to support the firm's opinion on the company's financial statements. Such personal information will be a significant component of various transactions and events affecting the financial statements that will be subjected to confirmation, testing, analyses and such other procedures as the firm considers necessary to perform an audit in accordance with generally accepted auditing standards.

Principle #5 – The firm uses or discloses personal information only for purposes for which it has consent, or as required by law. The firm retains personal information only as long as necessary to fulfill those purposes.

- As required by professional standards, rules of professional conduct and regulation, the firm documents the work it performs in records, commonly called working paper files. Such files may include personal information obtained from a client.
- Working paper files and other files containing, for example, copies of personal tax returns are retained for the time period required by law and regulation (or for a specified time period).
- The personal information collected from a client during the course of a professional service engagement may be:
 - o shared with the firm's personnel participating in such engagement;
 - o disclosed to partners and employees within the firm to the extent required to assess compliance with applicable professional standards and rules of professional conduct, and the firm's policies, including providing quality control reviews of work performed;
 - o provided to members of the organization's audit committee and board of directors, and others in the company that might not otherwise have access to the information, in the course of communicating aspects of the results of our audit; and
 - o provided to external professional practice inspectors (e.g., representatives of the Canadian Public Accountability Board, or a provincial institute of chartered accountants), who by law, professional regulation, or contract have the right of access to the firm's files for inspection purposes.
- The firm regularly and systematically destroys, erases, or makes anonymous personal information no longer required to fulfill the identified collection purposes, and no longer required by laws and regulations.

Principle #6 – The firm protects the privacy of personal information in its possession or control by using security safeguards appropriate to the sensitivity of the information.

- Physical security (e.g., restricted access, locked rooms and filing cabinets) is maintained over personal information stored in hard copy form. Partners and employees are authorized to access personal information based on client assignment and quality control responsibilities.
- Authentication is used to prevent unauthorized access to personal information stored electronically. Encryption is used to prevent unauthorized access to personal information received or sent over the internet.
- For files and other materials containing personal information entrusted to a third party service provider (e.g., a provider of paper based or electronic file storage), the firm obtains appropriate assurance to affirm that the level of protection of personal information by the third party is equivalent to that of the firm.

Principle #7 – The firm is open about the procedures it uses to manage personal information.

- Up-to-date information on the firm's privacy policy can be obtained from the firm's Privacy Officer (see contact information under principle #1).

Principle #8 – The firm responds on a timely basis to requests from clients about their personal information, which the firm possesses, or controls.

- Individual clients of the firm have the right to contact the engagement partner in charge of providing service to them and obtain access to their personal information. Similarly, authorized officers or employees of organizations that are clients of the firm have the right to contact the engagement partner in charge of providing service to them and obtain access to personal information provided by that client. In certain situations, however, the firm may not be able to give clients access to all their personal information. The firm will explain the reasons why access must be denied and any recourse the client may have, except where prohibited by law.

Principle #9 – Clients may challenge the firm's compliance with its Privacy Policy.

- The firm has policies and procedures to receive, investigate, and respond to clients' complaints and questions relating to privacy.
- To challenge the firm's compliance with its Privacy Policy, clients are asked to provide an email message or letter to the firm's Privacy Officer (see contact information under principle #1 above). The firm's Privacy Officer will ensure that a complete investigation of a client complaint is undertaken and will report the results of this investigation to the client, in most cases, within 30 days.



Roma & Associates Professional Corporation

Chartered Professional Accountants

July 4, 2023

HOUSE OF SOPHROSYNE

Attention: Board of Directors
5305 Adstoll Ave
Windsor, Ontario N9T 1G9

REPORT TO THE BOARD OF DIRECTORS AND MANAGEMENT

**RE: AUDIT OF FINANCIAL STATEMENTS OF
HOUSE OF SOPHROSYNE
FOR THE YEAR ENDED MARCH 31, 2023**

We have been engaged to audit the financial statements of the **HOUSE OF SOPHROSYNE** for the year ending **March 31, 2023** in accordance with Canadian accounting standards for not-for-profit organizations. These standards require that we communicate the following information with respect to our audit.

EVALUATION OF INTERNAL CONTROLS

Our audit includes a review and evaluation of the organization's internal controls to assist in determining the extent and nature of audit procedures to be undertaken.

During the course of this evaluation in the context of the audit as a whole, we noted no significant control deficiencies.

SIGNIFICANT ACCOUNTING POLICIES

Management and the board are responsible for the appropriate selection and application of accounting policies. Our role is to review the appropriateness and application of these accounting policies as part of our audit.

During the course of the audit we determined that the significant accounting policies used in the current year were appropriate and their application was consistently applied subsequent to changing the capital asset policy as described in notes 1 and 10 of the financial statements.

ACCOUNTING ESTIMATES

Management and the board are responsible for the accounting estimates included in the financial statements and applicable notes. Estimates and the related judgments and assumptions are based on management's and the board's knowledge of the Organization and past experiences about current and future matters.

ACCOUNTING ESTIMATES (CONTINUED)

Our reasonability is to obtain sufficient appropriate evidence to provide reasonable assurance that management and the board's accounting estimates are reasonable and within the context of the financial statements as a whole.

DISAGREEMENTS WITH MANAGEMENT

We are required to communicate any disagreements with management, whether or not resolved, about matters that are individually or in aggregate considered significant to the auditor's report, financial statements and applicable notes.

During the course of the audit, there were no disagreements with management.

DIFFICULTIES ENCOUNTERED DURING THE AUDIT

During the course of our audit, we encountered no significant difficulties that should be brought to your attention.

OTHER MATTERS

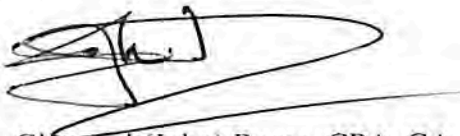
1. REGISTERED CHARITY INFORMATION RETURN - T3010-1 E

The T3010 E has been completed based on information provided by your organization. Please review all of the information compiled, sign if correct and ensure that the return is filed before the September 30, 2023 deadline.

This communication is prepared solely for the information of the Board of Directors and is not intended for any other purpose.

If you have any questions regarding the above, please contact me as soon as possible.

Sincerely yours,

A handwritten signature in black ink, appearing to read 'G. Roma', with a large, sweeping horizontal stroke underneath.

Giovanni (John) Roma, CPA, CA
Partner

HOUSE OF SOPHROSYNE
5305 Adstoll Ave
Windsor, Ontario
N9T 1G9

July 4, 2023

Roma & Associates Professional Corporation
Chartered Professional Accountants
12230 Tecumseh Rd. E.
Tecumseh, Ontario N8N 1L9

Dear Sirs:

We are writing at your request to confirm our understanding that the examination which you have made was directed for the purpose of expressing an opinion as to whether the financial statements of the **HOUSE OF SOPHROSYNE** as of **March 31, 2023** present fairly, in all material respects the Organization's financial position, the results of operations, and cash flow in accordance with Canadian generally accepted accounting principles and that your audit procedures, including your tests of accounting records, were limited to those that you considered necessary to this particular situation. We would also like to confirm that such examination would not necessarily detect fraud or error.

As discussed below, certain representations in this letter are described as being limited to matters that are material. These matters are considered to be material, regardless of size, if they involve an omission or misstatement of accounting information that, in the light of surrounding circumstances, makes it likely that the decision of a person who is relying on the financial statements, and who has a reasonable knowledge of business and economic activities, would be changed or influenced by such omission or misstatement. We understand that the determination of materiality which is the amount determined to effect a financial statement user involves qualitative as well as quantitative considerations.

In connection with your examination of our financial statements for the year ended **March 31, 2023** we confirm to the best of our knowledge, if applicable the following representations:

1. As members of the Board of Directors and/or management, of the organization, we are responsible for the preparation and fair presentation of the balance sheet, statements of operations, assets and cash flows in accordance with Canadian generally accepted accounting principles.
2. The significant accounting policies adopted in the preparation of the financial statements are fully and fairly described in the financial statements and there have been no changes in the Organization's accounting policies and methods of application that have not been otherwise disclosed.

3. We have made available to you all relevant financial records, related data and all minute books of the meetings of shareholders, directors and committees for directors up to the date of this letter. We have also included summaries of recent meetings for which minutes have not yet been prepared.
4. We are responsible for the implementation and operation of internal controls designed to prevent and detect fraud and error and that fraud includes misstatement resulting from fraudulent financial reporting and/or misappropriation of assets. Furthermore, we have disclosed to you the results of our assessment of the risks that the financial statements may be materially misstated as a result of fraud and that there are no instances of fraud or suspected fraud, involving any member of management, other employees who have significant roles in the Organization's system of internal accounting control or others.
5. That there are no violation or possible violations of laws or regulations that effect of which should be considered for disclosure in the financial statements or as the basis for recording a contingent loss. We are not aware of any illegal acts or possible illegal acts attributable to the Organization or its management and employees acting on its behalf.
6. There are no significant weaknesses in the design or operation of internal controls.
7. That the Organization has no plans or intentions that may materially affect the carrying value or classification of assets or liabilities.
8. That there are no materially transactions that have not been accurately reflected or recorded in the financial statements.
9. That the effects of uncorrected financial statement misstatements, summarized in the summary of audit difference which has been included in the year-end package, are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.
10. That the Organization has satisfactory title to all assets reflected in the financial statements, including receivables that represent valid claims against customers and other debtors for sales or other charges arising on or before the balance sheet date.
11. That the inventory reported in the financial statement are based on physical quantities determined by actual count by competent employees under proper supervision. The inventory does not include items billed to customers but not shipped or items returned for which credits have not been recorded. The inventory is priced at the lower of cost and market.

12. That the Organization has charged off all property, plant and equipment items sold, destroyed, or abandoned or considered to be obsolete and of no further use, that the remaining carrying amounts of all material assets will be recoverable, that there are no liens or encumbrances on assets and no assets have been pledged or assigned as security for liabilities, performance of contracts, etc except as disclosed in the financial statements and there are no material unrecorded assets or contingent assets.
13. That the Organization has no claims that are outstanding or possible claims that must be disclosed or accounted for in accordance with CICA 3290, contingencies which have not been disclosed to you.
14. That there are no material unrecorded liabilities and/or contingent liabilities except as disclosed in the financial statements.
15. That the Organization has provided for, when material, losses sustained as a result of inability to fulfill sales commitments, inventory purchased in excess of prevailing market prices, other than temporary declines in the value of investments, removal and site restoration costs, including environmental remediation liabilities and impairment of goodwill and/or non-amortizable assets in accordance with CICA 3062, Goodwill and Other Intangible Assets.
16. The following have been recorded and/or disclosed in the financial statements; all known related parties and related party transactions, financial guarantees, commitments, debt, lease agreements and significant estimates, which could change materially within the next year and economic dependence known to management.
17. That the Organization has recorded and/or disclosed off-balance sheet activities, including non-consolidation of certain entities and capital stock redemptions.
18. That the Organization is responsible for determining the fair value of financial instruments as required by CICA 3860, Financial Instruments - Disclosure and Presentation. The amounts disclosed represent the Organization's best estimate of fair value of financial instruments required to be disclosed under the standard.
19. The Organization has accounted for all freestanding derivative financial instruments that are entered into for trading or speculative purposes, or that do not qualify for hedge accounting.
20. We confirm that the future tax asset valuation allowance has been determined pursuant to the provisions of CICA 3465 Income taxes.
21. We confirm that all non-monetary transactions have been disclosed to you and have been properly reflected in the financial statements and notes.

22. We confirm that there are no subsequent events that have occurred or are pending that would have a material effect of the financial statements.
23. We confirm that the financial statements and applicable notes for the year ended are an accurate and complete reflection of the activity and final balances of the organization.

Sincerely yours,

HOUSE OF SOPHROSYNE

Per: _____
Position

Signature

Per: _____
Position

Signature

HOUSE OF SOPHROSZYNE

Year End: March 31, 2023

Adjusting Journal Entries

Date: 4/1/2022 To 3/31/2023

Prepared by	Reviewed by	Reviewed by
JC 6/14/2023	JR 6/30/2023	JR 6/30/2023

5.1

Number	Date	Name	Account No	Reference	Annotation	Debit	Credit	Recurrence	Misstatement
2	3/31/2023	Net Assets - Building Reserve for future premise	00-1-62200 - -			1,020,571.23			
2	3/31/2023	Net Assets -Invested in Capital	00-1-63116 - -				1,020,571.23		
		to adjust reserve funds to actual							
4	3/31/2023	Building-Adstoll	00-1-33835 -02 -	H1.1		46,997.20			
4	3/31/2023	Furniture & Fixtures	00-1-33850 -01 -	H1.1		6,399.79			
4	3/31/2023	Computer equipment	00-1-33857 - -	H1.1		3,743.39			
4	3/31/2023	Furniture and Equipment purchases - HS	00-1-725407811-76500 -	H1.1			19,204.60		
4	3/31/2023	Service Contracts Buildings - HS(R&M)	00-1-725407811-91040 -	H1.1			6,194.84		
4	3/31/2023	Temporary Accommodation	00-1-73110 -94000 -	H1.1			31,740.94		
		to adjust capital expenditures to the balances sheet as per H1.1							
5	3/31/2023	Amortization expense	00-1-73120-70000-01	H1		140,958.00			
5	3/31/2023	Acc. amort.-Adstoll Building	00-1-33836 -02 -	H1			96,773.00		
5	3/31/2023	Acc. amort-Strasane building	00-1-33836 -03 -	H1			2,329.00		
5	3/31/2023	Acc. amort-Furniture & Fixtures	00-1-33851 -01 -	H1			39,742.00		
5	3/31/2023	Acc. amort-automotive	00-1-33851 -02 -	H1			427.00		
5	3/31/2023	Acc. amort-computer	00-1-33858 - -	H1			1,687.00		
		To book amortization as per H1							
6	3/31/2023	Transfer to capital fund	00-1-73110 -70000 -00	H1.1		57,140.38			
6	3/31/2023	Transfers from general fund	00-1-73110 -70000 -01	H1.1			57,140.38		
		To book transfer between the capital and general fund as per H1.1							
8	3/31/2023	Operating fund transfer - Operating	1-62023			562,704.00			
8	3/31/2023	Operating fund - Transfers - Building	00-1-62201				710,704.00		
8	3/31/2023	Operating fund - Transfers - Contin	00-1-62202			148,000.00			
		To record fund transfers							
						1,986,513.99	1,986,513.99		
		Net Income (Loss)	478,886.52						

HOUSE OF SOPHROSZYNE
ADJUSTING JOURNAL ENTRIES - DRAFT
YEAR ENDED - MARCH 31, 2023

ACCOUNT NAME	DR	CR
00-1-33835 -02 - Building-Adstoll	46,997.20	
00-1-33850 -01 - Furniture & Fixtures	6,399.79	
00-1-33857 - - Computer equipment	3,743.39	
00-1-33836 -02 - Acc.amort.-Adstoll Building		96,773.00
00-1-33836 -03 - Acc. amort-Strabane building		2,329.00
00-1-33851 -01 - Acc amort-Furniture & Fixtures		39,742.00
00-1-33851 -02 - Acc. amort-automotive		427.00
00-1-33858 - - Acc. amort-computer		1,687.00
1-62023 Operating fund transfer - Operating	562,704.00	
00-1-62201 Operating fund - Transfers - Building		710,704.00
00-1-62200 - - Net Assets - Buiding Reserve for future premisess	1,020,571.23	
00-1-63116 - - Net Assets -Invested in Capital		1,020,571.23
00-1-62202 Operating fund - Transfers - Contin	148,000.00	
	83,817.62	
	1,872,233.23	1,872,233.23

	DR (CR)
Opening Fund Balances, per client:	
00-1-62201 - - Operating Fund-Transfers	799,625.00
00-1-62202 - - Operating Fund-Transfers	(799,625.00)
00-1-62201 Operating fund - Transfers	0.00
00-1-62200 - - Net Assets - Buiding Reserve for future premisess	(3,125,235.84)
00-1-63115 - - Net Assets Appropriated - Building Reserve-Straban	(10,632.92)
00-1-63116 - - Net Assets -Invested in Capital	(1,693,114.77)
00-1-63155 - - Net Assets Appropriated - Reserve for Chatham Kent	(15,936.00)
00-1-63200 - - Net Assets - Contingency reserve fund	(198,000.00)
	(5,042,919.53)
Net (Income) Loss, per client	(562,704.14)
Adjustments, per above	83,817.62
Closing Fund Balances	\$ (5,521,806)

Please ensure that this equals the ending balance as per the audited financial statement

RECONCILIATION FROM INTERNAL FINANCIALS TO AUDITED FINANCIALS

Client's Net Income (Loss) 562,704.14

Year End Adjustments by Roma & Associates: Journal Entry

To allocate capital expenditures to the balance sheet	4	57,140.00
To book amortization	5	(140,958.00)

Reported Net Income (Loss) 478,886

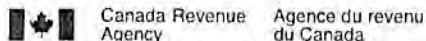
Net Income (Loss) Consists of:

Operating Fund	562,704
Building reserve fund	-
Invested in capital fund	(83,818)
Capital reserve 260 Strabane fund	-
Rent subsidy fund	-
Contingency reserve fund	-
	<u>478,886</u>

REVIEWED AND APPROVED BY:

Date of approval		
DATE	SIGNATURE	POSITION

Date of approval		
DATE	SIGNATURE	POSITION



Registered Charity Information Return

Protected B when completed

Section A: Identification

- To help you fill out this form, refer to Guide T4033, Completing the Registered Charity Information Return. It can be found at canada.ca/cra-forms.

Note: Even if a charity is inactive, an information return must be filed to maintain its registered status.

Complete the following:

1. Charity name:

House of Sophrosyne

2. Return for fiscal period ending:

Year Month Day
2023-03-31

3. BN/registration number:

108078759

4. Web address (if applicable):

A1 Was the charity in a subordinate position to a head body? **1510** ☐ Yes ☒ No

If yes, give the name and BN/registration number of the organization.

Name

BN (9 digits, 2 letters, 4 digits.
Example: 123456789RR0001)

A2 Has the charity wound-up, dissolved, or terminated operations? **1570** ☐ Yes ☒ No

A3 Is the charity designated as a public foundation or private foundation? **1600** ☐ Yes ☒ No

If yes, you must complete Schedule 1, Foundations. To confirm the charity's designation, go to canada.ca/charities-list and refer to the charity's detail page.

Section B: Directors/trustees and like officials

B1 All charities must complete Form T1235, Directors/Trustees and Like Officials Worksheet. Only the public information section of the worksheet is available to the public.

For charities subject to the Ontario Corporations Act.

As of May 15, 2021, the Canada Revenue Agency no longer collects this information on behalf of the Ontario Ministry of Government and Consumer Services. For more information on filing an Ontario annual information return, visit ontario.ca/businessregistry.

Note: If you would like these individuals to have the authority to communicate with the CRA on behalf of your charity, their name must also appear as an owner for your Business Number (BN). For more information, go to canada.ca/charities-giving, select "Operating a registered charity," then "Making a change to your organization" and see "Change director."

Section C: Programs and general information

C1 Was the charity active during the fiscal period? **1800** ☐ Yes ☒ No
If no, explain why in the "Ongoing programs" space below at C2.

C2 Describe all ongoing and new charitable programs the charity carried on during this fiscal period to further its purpose(s) (as defined in its governing documents). "Programs" includes all of the charitable activities that the charity carries out on its own through employees or volunteers as well as through qualified donees and intermediaries. The charity may also use this space to describe the contributions of its volunteers in carrying out its activities, for example, number of volunteers and/or hours. Do not include the names of employees or volunteers. Grant-making charities should describe the types of organizations they support. Do not describe fundraising activities in this space.

Do not attach additional sheets of paper or annual reports.

Ongoing programs

Programs to help women struggling with addictions.

New programs

Protected B when completed

BN/registration number 108078759 Fiscal period end 2023-03-31

Registered charities may make gifts to qualified donees. Qualified donees are other registered Canadian charities, as well as certain other organizations described in the Income Tax Act.

C3 Did the charity make gifts or transfer funds to qualified donees or other organizations? **2000** ☐ Yes ☒ No
Important: If yes, you must complete Form T1236, Qualified donees worksheet/Amounts provided to other organizations.

C4 Did the charity carry on, fund, or provide any resources through employees, volunteers, agents, joint ventures, contractors, or any other individuals, intermediaries, entities, or means (other than qualified donees) for any activity/program/project outside Canada? **2100** ☐ Yes ☒ No
Important: If yes, you must complete Schedule 2, Activities outside Canada.

C5 Public policy dialogue and development activities

This question has been removed.

C6 If the charity carried on fundraising activities or engaged third parties to carry on fundraising activities on its behalf, select all fundraising methods that it used during the fiscal period:

2500 ☐ Advertisements/print/radio/TV commercials

2570 ☐ Sales

2620 ☐ Telephone/TV solicitations

2510 ☐ Auctions

2575 ☐ Internet

2630 ☐ Tournament/sporting events

2530 ☐ Collection plate/boxes

2580 ☐ Mail campaigns

2640 ☐ Cause-related marketing

2540 ☐ Door-to-door solicitation

2590 ☐ Planned-giving programs

2650 ☐ Other

2550 ☐ Draws/lotteries

2600 ☐ Targeted corporate donations/sponsorships

2660 Specify: _____

2560 ☐ Fundraising dinners/galas/concerts

2610 ☐ Targeted contacts

C7 Did the charity pay external fundraisers? **2700** ☐ Yes ☒ No

If yes, you must complete the following lines, and complete Schedule 4, Confidential data, Table 1.

(a) Enter the gross revenue collected by the fundraisers on behalf of the charity. **5450** \$ _____

(b) Enter the amounts paid to and/or retained by the fundraisers. **5460** \$ _____

(c) Select the method of payment to the fundraiser:

2730 ☐ Commissions

2750 ☐ Finder's fee

2770 ☐ Honoraria

2740 ☐ Bonuses

2760 ☐ Set fee for services

2780 ☐ Other

2790 Specify: _____

(d) Did the fundraiser issue tax receipts on behalf of the charity? **2800** ☐ Yes ☐ No

C8 Did the charity compensate any of its directors/trustees or like officials or persons not at arm's length from the charity for services provided during the fiscal period (other than reimbursement for expenses)? **3200** ☐ Yes ☒ No

C9 Did the charity incur any expenses for compensation of employees during the fiscal period? **3400** ☒ Yes ☐ No

Important: If yes, you must complete Schedule 3, Compensation.

C10 Did the charity receive any donations or gifts of any kind valued at \$10,000 or more from any donor that was not resident in Canada and was not any of the following: **3900** ☐ Yes ☒ No

- a Canadian citizen, nor
- employed in Canada, nor
- carrying on a business in Canada, nor
- a person having disposed of taxable Canadian property?

Important: If yes, you must complete Schedule 4, Confidential data, Table 2, for each donation of \$10,000 or more.

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BN/registration number 108078759 Fiscal period end 2023-03-31

- C11** Did the charity receive any non-cash gifts for which it issued tax receipts? **4000** ☐ Yes ☒ No
Important: If yes, you must complete Schedule 5, Non-cash gifts.
- C12** Did the charity acquire a non-qualifying security? **5800** ☐ Yes ☒ No
- C13** Did the charity allow any of its donors to use any of its property? (except for permissible uses) **5810** ☐ Yes ☒ No
- C14** Did the charity issue any of its tax receipts for donations on behalf of another organization? **5820** ☐ Yes ☒ No
- C15** Did the charity have direct partnership holdings at any time during the fiscal period? **5830** ☐ Yes ☒ No

Section D: Financial information

Fill out either Section D or Schedule 6, Detailed financial information.

If any of the following applies to the charity, complete Schedule 6 instead of Section D:

- (a) The charity's revenue exceeds \$100,000.
(b) The amount of all property (for example, investments, rental properties) not used in charitable activities was more than \$25,000.
(c) The charity had permission to accumulate funds during this fiscal period.

Show all amounts to the nearest single Canadian dollar. Do not enter "See attached financial statements." All relevant fields must be filled out.

D1 Was the financial information reported below prepared on an accrual or cash basis? **4020** ☐ Accrual ☐ Cash

D2 Summary of financial position:

Using the charity's own financial statements, enter the following:

Did the charity own land and/or buildings? **4050** ☐ Yes ☐ No

Total assets (including land and buildings) **4200** \$

Total liabilities **4350** \$

Did the charity borrow from, loan to, or invest assets with any non-arm's length persons? **4400** ☐ Yes ☐ No

D3 Revenue:

Did the charity issue tax receipts for gifts? **4490** ☐ Yes ☐ No

If yes, enter the total eligible amount of all gifts for which the charity has issued or will issue tax receipts **4500** \$

Total amount of 10 year gifts received **4505** \$

Total amount received from other registered charities **4510** \$

Total other gifts received for which a tax receipt was not issued by the charity
(excluding amounts at lines 4575 and 4630) **4530** \$

Did the charity receive any revenue from any level of government in Canada? **4565** ☐ Yes ☐ No

If yes, total amount received **4570** \$

Total tax-receipted revenue from all sources outside of Canada
(government and non-government) **4571** \$

Total non tax-receipted revenue from all sources outside of Canada (government and non-government) **4575** \$

Total non tax-receipted revenue from fundraising **4630** \$

Total revenue from sale of goods and services (except to any level of government in Canada) **4640** \$

Other revenue not already included in the amounts above **4650** \$

Total revenue (add lines 4500, 4510 to 4570, and 4575 to 4650) **4700** \$

D4 Expenditures:

Professional and consulting fees **4860** \$

Travel and vehicle expenses **4810** \$

All other expenditures not already included in the amounts above (excluding gifts to qualified donees) **4920** \$

Total expenditures (excluding gifts to qualified donees) (add lines 4860, 4810, and 4920) **4950** \$

Of the amount at line 4950:

(a) Total expenditures on charitable activities **5000** \$

(b) Total expenditures on management and administration **5010** \$

Total amount of gifts made to all qualified donees **5050** \$

Total expenditures (add lines 4950 and 5050) **5100** \$

Protected B when completed

BN/registration number 108078759

Fiscal period end 2023-03-31

Section E: Certification

This return must be signed by a person who has authority to sign on behalf of the charity. It is a serious offence under the Income Tax Act to provide false or deceptive information.

I certify that the information given on this annual return and any attachment is, to the best of my knowledge, correct, complete, and current.

Name (print) Waddell, Karen	Signature
Position in charity Executive Director	Date 2023-06-23
	Phone number (519) 252-2711

Section F: Confidential data

F1 Enter the physical address of the charity and the address in Canada for the charity's books and records. Post office box numbers and rural routes are not sufficient.

	Physical address of the charity	Address for the charity's books and records
Complete street address	5305 Adstoll St	5305 Adstoll St
City	Windsor	Windsor
Province or territory and postal code	ON N8T1G9	ON N8T1G9

F2 Name and address of individual who completed this return.

Name	
Company name (if applicable) Roma & Associates Professional Corporation	
Complete street address 12230 Tecumseh Road East	
City, province or territory, and postal code Tecumseh, Ontario N8N 1L9	
Phone number (519) 979-4448	Is this the same individual who certified in Section E above? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No

Privacy statement

Personal information is collected under the authority of the Income Tax Act and is used to establish and validate the identity and contact information of directors, trustees, officers, like officials, and authorized representatives of the organization. This information will also be used as a basis for the indirect collection of additional personal information from other internal and external sources, which includes personal tax information, and relevant financial and biographical information. Personal information will be used to assess the risk of registration with respect to the obligations and requirements as outlined in the Act and the common law. The social insurance number (SIN) is collected under subsection 237 of the Act and is used for identification purposes.

The Canada Revenue Agency (CRA) will make the information on this annual information return available to the public on the Charities Directorate website, except for information identified as confidential. Personal information may also be disclosed under information-sharing agreements and in accordance with section 241 of the Act. Incomplete or inaccurate information may result in compliance measures including revocation of registered status.

Personal information is described in personal information bank CRA PPU 200 and is protected under the Privacy Act. Individuals have a right of protection, access to and correction or notation of their personal information. You are entitled to complain to the Privacy Commissioner of Canada regarding our handling of your information.

Notification to directors and like officials: The CRA strongly encourages the organization to voluntarily inform its directors and like officials that it has collected and disclosed their personal information to the CRA.

☒ I confirm that I have read the Privacy statement above.

Checklist

A charity's complete annual information return includes:

- Form T3010, Registered Charity Information Return, and all applicable schedules
- a copy of the charity's financial statements
- Form T1235, Directors/Trustees and Like Officials Worksheet
- Form T1236, Qualified donees worksheet/Amounts provided to other organizations (if applicable)
- Form T2081, Excess Corporate Holdings Worksheet for Private Foundations (if applicable)

If financial statements are not included, the charity's registration may be revoked.

Protected B when completed

BN/registration number 108078759

Fiscal period end 2023-03-31

Foundations

Schedule 1

- 1** Did the foundation acquire control of a corporation? **100** ☐ Yes ☒ No
- 2** Did the foundation incur any debts other than for current operating expenses, purchasing or selling investments, or in administering charitable activities? **110** ☐ Yes ☒ No

For private foundations only:

- 3** Did the foundation hold any shares, rights to acquire shares, or debts owing to it that meet the definition of a non-qualified investment? **120** ☐ Yes ☐ No
- 4** Did the foundation own more than 2% of any class of shares of a corporation at any time during the fiscal period? ... **130** ☐ Yes ☐ No

If yes, you must complete and attach Form T2081, Excess Corporate Holdings Worksheet for Private Foundations.

Activities outside Canada

Schedule 2

Important: If you complete this section, you must answer yes to question C4.

For more information, go to canada.ca/charities-giving and see Guidance CG-002, Canadian registered charities carrying on activities outside Canada.

- 1** Total expenditures on activities/programs/projects carried on outside Canada, excluding gifts to qualified donees **200** \$
- 2** Were any of the charity's financial resources spent on programs outside of Canada under any kind of an arrangement including a contract, agency agreement, or joint venture to any other individual or organization (excluding gifts to qualified donees)? **210** ☐ Yes ☐ No

If yes, provide details of the amount reported in question 1 on line 200, that the charity transferred to these individuals or organizations in the following table:

Name of individual/organization	Country code where the activities were carried out (see list at the end of Schedule 2)	Amount (\$) Show amounts to the nearest Canadian dollar

Important: If you entered information in the table above, you must answer yes in line 210.

- 3** Using the table below, enter the countries outside Canada where the charity itself carried on programs or devoted any of its resources.

- 4** Were any projects undertaken outside Canada funded by Global Affairs Canada? **220** ☐ Yes ☐ No
If yes, what was the total amount the charity spent under this arrangement? **230** \$
- 5** Were any of the charity's activities outside of Canada carried out by employees of the charity? **240** ☐ Yes ☐ No
- 6** Were any of the charity's activities outside of Canada carried out by volunteers of the charity? **250** ☐ Yes ☐ No
- 7** Did the charity export goods as part of its charitable activities? **260** ☐ Yes ☐ No

If yes, list the items exported, their destination, the country code, and their value.

Item exported	Destination (city/region)	Country code	Value (CAN \$)

Protected B when completed

BN/registration number 108078759 Fiscal period end 2023-03-31

Country codes

AF-Afghanistan	CU-Cuba	KP-North Korea	RO-Romania
AL-Albania	CY-Cyprus	KR-South Korea	RU-Russia
DZ-Algeria	DK-Denmark	KW-Kuwait	RW-Rwanda
AO-Angola	DO-Dominican Republic	KG-Kyrgyzstan	SA-Saudi Arabia
AR-Argentina	EC-Ecuador	LA-Laos	RS-Serbia
AM-Armenia	EG-Egypt	LB-Lebanon	SL-Sierra Leone
AZ-Azerbaijan	SV-El Salvador	LR-Liberia	SG-Singapore
BD-Bangladesh	ET-Ethiopia	MK-Macedonia	SO-Somalia
BY-Belarus	FR-France	MG-Madagascar	ES-Spain
BT-Bhutan	GA-Gabon	MY-Malaysia	LK-Sri Lanka
BO-Bolivia	GM-Gambia	ML-Mali	SD-Sudan
BA-Bosnia and Herzegovina	GE-Georgia	MU-Mauritius	SY-Syrian Arab Republic
BW-Botswana	DE-Germany	MX-Mexico	TJ-Tajikistan
BR-Brazil	GH-Ghana	MN-Mongolia	TZ-United Republic of Tanzania
BN-Brunei Darussalam	GT-Guatemala	ME-Montenegro	TH-Thailand
BG-Bulgaria	GY-Guyana	MZ-Mozambique	TL-Timor-Leste
BI-Burundi	HT-Haiti	MM-Myanmar (Burma)	TR-Turkey
KH-Cambodia	HN-Honduras	NA-Namibia	UG-Uganda
CM-Cameroon	IN-India	NL-Netherlands	UA-Ukraine
CF-Central African Republic	ID-Indonesia	NI-Nicaragua	GB-United Kingdom
TD-Chad	IR-Iran	NE-Niger	US-United States of America
CL-Chile	IQ-Iraq	NG-Nigeria	UY-Uruguay
CN-China	IL-Israel	OM-Oman	UZ-Uzbekistan
CO-Colombia	PS-Israeli Occupied Territories	PK-Pakistan	VE-Venezuela
KM-Comoros	IT-Italy	PA-Panama	VN-Vietnam
CD-Democratic Republic of Congo	JM-Jamaica	PE-Peru	YE-Yemen
CG-Republic of Congo	JP-Japan	PH-Philippines	ZM-Zambia
CR-Costa Rica	JO-Jordan	PL-Poland	ZW-Zimbabwe
CI-Côte d'Ivoire	KZ-Kazakhstan	QA-Qatar	
HR-Croatia	KE-Kenya	RE-Réunion	

Use the following codes for countries not listed above:

- QS-Other countries in Africa
- QR-Other countries in Asia and Oceania
- QM-Other countries in Central and South America
- QP-Other countries in Europe
- QO-Other countries in the Middle East
- QN-Other countries in North America

Protected B when completed

BN/registration number 108078759

Fiscal period end 2023-03-31

Compensation

Schedule 3

Important: If you complete this section, you must answer yes to question C9.

1	(a) Enter the number of permanent, full-time, compensated positions in the fiscal period. This number should represent the number of positions the charity had including both managerial positions and others, and should not include independent contractors. Do not enter a dollar amount.	300	<input type="text" value="29"/>
	(b) For the ten (10) highest compensated, permanent, full-time positions enter the number of positions that are within each of the following annual compensation categories. Do not tick the boxes; use numbers.		
305	<input type="text" value=""/> \$1 – \$39,999	310	<input type="text" value="9"/> \$40,000 – \$79,999
320	<input type="text" value="1"/> \$120,000 – \$159,999	325	<input type="text" value=""/> \$160,000 – \$199,999
335	<input type="text" value=""/> \$250,000 – \$299,999	340	<input type="text" value=""/> \$300,000 – \$349,999
		315	<input type="text" value=""/> \$80,000 – \$119,999
		330	<input type="text" value=""/> \$200,000 – \$249,999
		345	<input type="text" value=""/> \$350,000 and over
2	(a) Enter the number of part-time or part-year (for example, seasonal) employees the charity employed during the fiscal period.	370	<input type="text" value="20"/>
	(b) Total expenditure on compensation for part-time or part-year employees in the fiscal period.	380	\$ 606,439
3	Total expenditure on all compensation in the fiscal period.	390	\$ 2,248,741

Confidential data

Schedule 4

Important: If you complete this section, you must answer yes to question C10.

The information in this schedule is for the CRA's use and may be shared as permitted by law (for example, with certain other government departments and agencies).

1. Information about external fundraisers

Enter the name(s) and arm's length status of each external fundraiser.

Name (confidential)	At arm's length? Yes/No (confidential)

2. Information about donors not resident in Canada

Complete this schedule to report any gift of any kind valued at \$10,000 or more received from any donor that was not resident in Canada and was not any of the following:

- a Canadian citizen, nor
- employed in Canada, nor
- carrying on business in Canada, nor
- a person having disposed of taxable Canadian property.

Enter the name of each donor and the value of the gift in the table below. Select whether the donor was an organization (for example a business, corporate entity, charity, non-profit organization), a government or an individual.

Name (confidential)	Type of donor (confidential)			Value (CAN \$)
	Organization	Government	Individual	
	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	

Non-cash gifts

Schedule 5

Important: If you complete this section, you must answer yes to question C11.

1 Select all types of non-cash gifts received for which a tax receipt was issued:

500 <input type="checkbox"/> Artwork/wine/jewellery	525 <input type="checkbox"/> Ecological properties	550 <input type="checkbox"/> Publicly traded securities/ commodities/mutual funds
505 <input type="checkbox"/> Building materials	530 <input type="checkbox"/> Life insurance policies	555 <input type="checkbox"/> Books
510 <input type="checkbox"/> Clothing/furniture/food	535 <input type="checkbox"/> Medical equipment/supplies	560 <input type="checkbox"/> Other
515 <input type="checkbox"/> Vehicles	540 <input type="checkbox"/> Privately-held securities	565 Specify: _____
520 <input type="checkbox"/> Cultural properties	545 <input type="checkbox"/> Machinery/equipment/ computers/software	

2 Enter the total amount of tax-receipted non-cash gifts **580** \$

Approval code: 13001

Protected B when completed

BN/registration number 108078759

Fiscal period end 2023-03-31

Detailed financial information

Schedule 6

Fill out this schedule if any of the following applies to the charity:

- (a) The charity's revenue exceeded \$100,000.
(b) The amount of all property (for example, investments, rental properties) not used in charitable activities was more than \$25,000.
(c) The charity had permission to accumulate funds during this fiscal period.

Was the financial information reported below prepared on an accrual or cash basis? 4020 ☒ Accrual ☐ Cash

Statement of financial position

Show all amounts to the nearest single Canadian dollar. Do not enter "see attached financial statements." All relevant fields must be filled out.

Assets:

Cash, bank accounts, and short-term investments	4100	\$	3,547,580
Amounts receivable from non-arm's length persons	4110	\$	
Amounts receivable from all others	4120	\$	158,457
Investments in non-arm's length persons	4130	\$	
Long-term investments	4140	\$	
Inventories	4150	\$	
Land and buildings in Canada	4155	\$	2,442,197
Other capital assets in Canada	4160	\$	372,701
Capital assets outside Canada	4165	\$	
Accumulated amortization of capital assets	4166	\$	-593,778
Other assets	4170	\$	42,954
10 year gifts	4180	\$	

Liabilities:

Accounts payable and accrued liabilities	4300	\$	336,145
Deferred revenue	4310	\$	112,161
Amounts owing to non-arm's length persons	4320	\$	
Other liabilities	4330	\$	
Total liabilities (add lines 4300 to 4330)	4350	\$	448,306
Amount included in lines 4150, 4155, 4160, 4165 and 4170 not used in charitable activities	4250	\$	

Total assets (add lines 4100 to 4170) 4200 \$ 5,970,111

Statement of operations

Revenue:

Total eligible amount of all gifts for which the charity has issued or will issue tax receipts	4500	\$	35,285
Total eligible amount of tax-receipted tuition fees	5610	\$	
Total amount of 10 year gifts received	4505	\$	
Total amount received from other registered charities	4510	\$	
Total other gifts received for which a tax receipt was not issued by the charity (excluding amounts at lines 4575 and 4630)	4530	\$	17,740
Total revenue received from federal government.	4540	\$	
Total revenue received from provincial/territorial governments	4550	\$	2,865,574
Total revenue received from municipal/regional governments	4560	\$	
Total tax-receipted revenue from all sources outside of Canada (government and non-government)	4571	\$	
Total non tax-receipted revenue from all sources outside Canada (government and non-government)	4575	\$	
Total interest and investment income received or earned	4580	\$	66,669
Gross proceeds from disposition of assets	4590	\$	
Net proceeds from disposition of assets (show a negative amount with brackets)	4600	\$	293,252
Gross income received from rental of land and/or buildings	4610	\$	
Total non tax-receipted revenues received for memberships, dues and association fees	4620	\$	
Total non tax-receipted revenue from fundraising	4630	\$	197,802
Total revenue from sale of goods and services (except to any level of government in Canada)	4640	\$	95,227
Other revenue not already included in the amounts above	4650	\$	
Specify type(s) of revenue included in the amount reported at 4650	4655		
Total revenue (add lines 4500, 4510 to 4560, 4575, 4580, and 4600 to 4650)	4700	\$	3,571,549

Protected B when completed

BN/registration number 108078759 Fiscal period end 2023-03-31

Expenditures:

Advertising and promotion	4800	\$	7,263
Travel and vehicle expenses	4810	\$	11,277
Interest and bank charges	4820	\$	1,020
Licences, memberships, and dues	4830	\$	
Office supplies and expenses	4840	\$	81,259
Occupancy costs	4850	\$	196,413
Professional and consulting fees	4860	\$	145,457
Education and training for staff and volunteers	4870	\$	22,029
Total expenditure on all compensation (enter the amount reported at line 390 in Schedule 3, if applicable)	4880	\$	2,248,741
Fair market value of all donated goods used in charitable activities	4890	\$	
Purchased supplies and assets	4891	\$	46,616
Amortization of capitalized assets	4900	\$	140,958
Research grants and scholarships as part of charitable activities	4910	\$	
All other expenditures not included in the amounts above (excluding gifts to qualified donees)	4920	\$	191,630
Specify type(s) of expenditures included in the amount reported at 4920	4930		
Total expenditures before gifts to qualified donees (add lines 4800 to 4920)	4950	\$	3,092,663

Of the amounts at lines 4950:

(a) Total expenditures on charitable activities	5000	\$	2,523,973
(b) Total expenditures on management and administration	5010	\$	427,732
(c) Total expenditures on fundraising	5020	\$	
(d) Total other expenditures included in line 4950	5040	\$	140,958
Total amount of gifts made to all qualified donees	5050	\$	
Total expenditures (add lines 4950 and 5050)	5100	\$	3,092,663

Other financial information

Permission to accumulate property:

Only registered charities that have written permission to accumulate should complete this section.

• Enter the amount accumulated for the fiscal period, including income earned on accumulated funds	5500	\$	
• Enter the amount disbursed for the fiscal period for the specified purpose	5510	\$	

Permission to reduce disbursement quota:

If the charity has received approval to make a reduction to its disbursement quota, enter the amount for the fiscal period	5750	\$	
--	------	----	--

Property not used in charitable activities:

Enter the average value of property not used for charitable activities or administration during:

• The 24 months before the beginning of the fiscal period	5900	\$	
• The 24 months before the end of the fiscal period	5910	\$	



Roma & Associates Professional Corporation

Chartered Professional Accountants

Date: June 30, 2023

Invoice: #2306021

To: House of Sophrosyne
Attention: Karen Waddell, Executive Director
5305 Adstoll Ave
Windsor, Ontario
N9T 1G9

HST # 833978265

FINAL INVOICE

For Professional services rendered in connection with:

- Financial statements with Independent Auditor's Report for the year ended March 31, 2023;
- Compilation and filing of the T 3010 Registered Charity Information Return for the year ended March 31, 2023;
- Meetings, phone discussions and correspondence related to the above.

Final	\$10,500.00
Less: Interim invoice	(5,500.00)
<hr/>	
Professional Fees Rendered on Account	\$5,000.00
HST	650.00
<hr/>	
Total Amount	\$5,650.00

OFFICE CREDIT POLICIES

The amount due must be paid by the due date indicated, otherwise a service charge will be added to the invoice. Interest will be charged at the rate of 2% per month, 26.8% per annum) on accounts over 30 days after the date of invoice. Interest charges will be strictly enforced. Invoices are subject to errors and omissions. Any discrepancies please contact our office immediately. Any collection and legal costs incurred in attempting to collect the amounts due will be subsequently added to your statement of account.

HOUSE OF SOPHROSZYNE

Year End: March 31, 2023

Trial Balance

Prepared by	Reviewed by	Reviewed by
JC 6/14/2023	JR 6/30/2023	JR 6/30/2023

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Account	Prelim	Adj's	Reclass	RepAnnotation	Rep 03/22 %Chg	L/S
00-1-13100 -05 - WFCU-Fundraising bank	191,689.14	0.00	0.00	191,689.14	484,381.20 (60) A	
00-1-12100 - - Motor City Bank Acc	86,260.63	0.00	0.00	86,260.63	106,731.71 (19) A	
00-1-12100 -01 - WFCU - General Accou	391,131.96	0.00	0.00	391,131.96	248,123.28 58 A	
00-1-12100 -02 - Petty Cash - HS	200.00	0.00	0.00	200.00	200.00 0 A	
00-1-12100 -03 - Petty Cash - CP	200.00	0.00	0.00	200.00	300.00 (33) A	
00-1-12100 -04 - WFCU shares - genera	65.00	0.00	0.00	65.00	65.00 0 A	
00-1-12100 -10 - Payroll withdrawal c	72.61	0.00	0.00	72.61	0.00 0 A	
00-1-13100 -02 - WFCU shares	185.00	0.00	0.00	185.00	185.00 0 A	
00-1-13100 -03 - WFCU - Cdn bingo	27,762.71	0.00	0.00	27,762.71	18,604.22 49 A	
00-1-13100-06 Current portion - Investment	0.00	0.00	(1,843,259.00)	(1,843,259.00)	0.00 0 B	
00-1-13210 - - Short Term Investmen	2,850,012.81	0.00	0.00	2,850,012.81	0.00 0 B	
00-1-13100-07 Current portion	0.00	0.00	1,843,259.00	1,843,259.00	1,819,796.04 1 B. 1	
00-1-12400 - - AR - Other Current	4,656.83	0.00	0.00	4,656.83	478.16 874 C	
00-1-12460 - - Accounts Receivable-	100,000.00	0.00	0.00	100,000.00	70,000.00 43 C. 1	
00-1-13400 - - AR - Other Current	13,348.43	0.00	0.00	13,348.43	7,208.00 85 C. 2	
00-1-13410 - - AR Current-Grant	0.00	0.00	0.00	0.00	42,000.00 (100) C. 3	
00-1-13450 - - Accrued interest rec	40,451.81	0.00	0.00	40,451.81	19,983.08 102 C. 5	
00-1-12600 - - Prepaid Expenses	20,065.54	0.00	0.00	20,065.54	18,012.42 11 E	
00-1-12690 - - Prepaid -Credit Card	(5,566.72)	0.00	0.00	(5,566.72)	(106.27) 5138 E. 1	
00-1-13600 - - Prepaid Expenses	1,171.48	0.00	0.00	1,171.48	1,000.00 17 E. 2	
00-1-12900 - - Interfund Balances (	(39,987.64)	0.00	0.00	(39,987.64)	95,196.84 (142) G	
00-1-13900 - - Interfund Balances (	39,987.64	0.00	0.00	39,987.64	(95,196.84) (142) G	
00-1-33800 - - Adstoll building and	0.00	0.00	0.00	0.00	127,009.00 (100) H	
00-1-33810 -02 - Adstoll Land	127,009.00	0.00	0.00	127,009.00	0.00 0 H	
00-1-33810 -03 - Strabane Land	18,000.00	0.00	0.00	18,000.00	0.00 0 H	
00-1-33830 - - Chappell Land	0.00	0.00	0.00	0.00	62,000.00 (100) H	
00-1-33835 - - Strabane land	0.00	0.00	0.00	0.00	18,000.00 (100) H	
00-1-33835 -02 - Building-Adstoll	2,178,190.98	46,997.20	0.00	2,225,188.18	0.00 0 H	
00-1-33835 -03 - Building-Strabane	72,000.00	0.00	0.00	72,000.00	0.00 0 H	
00-1-33840 - - Building - Chappell	0.00	0.00	0.00	0.00	502,888.13 (100) H	
00-1-33850 - - Building - Adstoll	0.00	0.00	0.00	0.00	2,178,190.98 (100) H	
00-1-33850 -01 - Furniture & Fixtures	329,369.60	6,399.79	0.00	335,769.39	329,369.60 2 H	
00-1-33850 -02 - Automotive	24,370.89	0.00	0.00	24,370.89	24,370.89 0 H	
00-1-33857 - - Computer equipment	8,817.25	3,743.39	0.00	12,560.64	8,817.25 42 H	
00-1-33860 - - Building - Strabane	0.00	0.00	0.00	0.00	72,000.00 (100) H	
00-1-33836 -02 - Acc.amort.-Adstoll B	(266,233.00)	(96,773.00)	0.00	(363,006.00)	0.00 0 H. 1	
00-1-33836 -03 - Acc. amort-Strabane	(25,428.00)	(2,329.00)	0.00	(27,757.00)	0.00 0 H. 1	
00-1-33841 - - Acc amort - Chappel	0.00	0.00	0.00	0.00	(156,140.00) (100) H. 1	
00-1-33851 - - Acc amort - Adstoll	0.00	0.00	0.00	0.00	(266,233.00) (100) H. 1	
00-1-33851 -01 - Acc amort-Furniture	(133,857.00)	(39,742.00)	0.00	(173,599.00)	(133,857.00) 30 H. 1	
00-1-33851 -02 - Acc. amort-automotiv	(22,238.00)	(427.00)	0.00	(22,665.00)	(22,238.00) 2 H. 1	
00-1-33858 - - Acc. amort-computer	(5,064.00)	(1,687.00)	0.00	(6,751.00)	(5,064.00) 33 H. 1	
00-1-33861 - - Acc amort - Strabane	0.00	0.00	0.00	0.00	(25,428.00) (100) H. 1	
00-1-42320 - - AP - Trade	(234,447.48)	0.00	46,818.64	(187,628.84)	(119,276.29) 57 BB	
00-1-43320 - - A/P (Contingency)	(3,169.65)	0.00	0.00	(3,169.65)	(213,311.77) (99) BB	
00-1-42510 - - Accrued Cur. Liab -	(86,108.14)	0.00	0.00	(86,108.14)	(89,335.52) (4) BB. 1	
00-1-42530 - - Accrued Cur. Liab -	(31,468.28)	0.00	0.00	(31,468.28)	(38,965.97) (19) BB. 1	
00-1-42590 - - Accrued Cur. Liab -	(4,454.70)	0.00	0.00	(4,454.70)	(3,975.30) 12 BB. 1	
00-1-42415 - Government remittances paya	0.00	0.00	(45,370.52)	(45,370.52)	(41,150.40) 10 BB. 2	
00-1-42410 - - ERP - Federal Income	11,813.13	0.00	0.00	11,813.13	0.00 0 BB. 2	
00-1-42425 - - ERP - Canada Pension	8,330.06	0.00	0.00	8,330.06	(1,710.00) (587) BB. 2	
00-1-42435 - - ERP - Employment Ins	2,986.01	0.00	0.00	2,986.01	(568.80) (625) BB. 2	
00-1-42440 - - ERP - Worker Safety	325.03	0.00	(1,448.12)	(1,123.09)	182.67 (715) BB. 2	
00-1-42445 - - ERP - Employer Healt	0.00	0.00	0.00	0.00	14,780.55 (100) BB. 2	
00-1-42485 - - ERP - Union Dues	49.30	0.00	0.00	49.30	(32.10) (254) BB. 2	
00-1-42499 - - ERP - Other Remittan	0.00	0.00	0.00	0.00	(0.89) (100) BB. 2	
00-1-1249001 - - HST Rebate-Provincia	15,523.66	0.00	0.00	15,523.66	19,264.73 (19) CC	
00-1-1249002 - - HST Rebate -Federal	5,915.06	0.00	0.00	5,915.06	7,340.55 (19) CC	
00-1-1349001 - - HST Rebate -Provinci	4,232.60	0.00	0.00	4,232.60	51,270.87 (92) CC	
00-1-1349002 - - HST Rebate-Federal	1,612.73	0.00	0.00	1,612.73	19,535.45 (92) CC	

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HOUSE OF SOPHROSYNÉ

Year End: March 31, 2023

Trial Balance

Prepared by	Reviewed by	Reviewed by
JC 6/14/2023	JR 6/30/2023	JR 6/30/2023

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Account	Prelim	Adj's	Reclass	RepAnnotation	Rep 03/22 %Chg	L/S
00-1-42600 - - Unearned Contributio	(88,947.84)	0.00	0.00	(88,947.84)	(107,916.94) (18)	GG
00-1-43600 - - PJ Party Unearned Co	(19,853.77)	0.00	0.00	(19,853.77)	0.00 0	GG
00-1-43846 - - Deferred Revenue (G	(3,359.00)	0.00	0.00	(3,359.00)	(3,859.00) (13)	GG
1-62023 Operating fund transfer - Operating	0.00	562,704.00	0.00	562,704.00	0.00 0	II
00-1-62201 - - Operating Fund-Trans	799,625.00	0.00	0.00	799,625.00	0.00 0	II
00-1-62202 - - Operating Fund-Trans	(799,625.00)	0.00	0.00	(799,625.00)	0.00 0	II
00-1-62201 Operating fund - Transfers - Buil	0.00	(710,704.00)	0.00	(710,704.00)	820,528.00 (187)	II 1
00-1-62200 - - Net Assets - Buiding	(3,125,235.84)	1,020,571.23	0.00	(2,104,664.61)	(2,925,189.40) (28)	II. 1
00-1-63115 - - Net Assets Appropria	(10,632.92)	0.00	0.00	(10,632.92)	(10,632.92) 0	II. 2
00-1-63116 - - Net Assets -Invested	(1,693,114.77)	(1,020,571.23)	0.00	(2,713,686.00)	(1,693,114.77) 60	II. 3
00-1-63155 - - Net Assets Appropria	(15,936.00)	0.00	0.00	(15,936.00)	(15,936.00) 0	II. 4
00-1-62202 Operating fund - Transfers - Cont	0.00	148,000.00	0.00	148,000.00	(820,528.00) (118)	II. 5
00-1-63200 - - Net Assets - Contige	(198,000.00)	0.00	0.00	(198,000.00)	(198,000.00) 0	II. 5
00-1-725307811-11006 - LHIN Fundng for St	(377,605.00)	0.00	0.00	(377,605.00)	(314,671.00) 20	10
00-1-82911 -11006 - LHIN funding	(2,037,526.00)	0.00	0.00	(2,037,526.00)	(1,969,995.43) 3	10
00-1-82911 -11008 - UD - OG Ministry \ F	(442,372.00)	0.00	0.00	(442,372.00)	(151,000.00) 193	10
00-1-82911 -11019 - Paymaster	100,000.00	0.00	0.00	100,000.00	0.00 0	10
00-1-725407811-11010 - Sessional Fee Supl	0.00	0.00	0.00	0.00	(11,088.00) (100)	10. 1
00-1-725407850-11010 - SAP Rent Supplem	(108,071.00)	0.00	0.00	(108,071.00)	(96,983.00) 11	10. 1
00-1-73110 -19000 -02 Fee For Service	(95,227.12)	0.00	0.00	(95,227.12)	(79,051.34) 20	10. 2
00-1-73110 -11020 - AS \ Fund - Prov Gov	(10,375.19)	0.00	0.00	(10,375.19)	0.00 0	10. 3
00-1-73110 -19000 - AS \ Other Rev-Rent	(304,626.87)	0.00	293,251.87	(11,375.00)	(10,983.52) 4	10. 3
00-1-73110 -19000 -01 Rent Subsidy from	(30,000.00)	0.00	0.00	(30,000.00)	(15,000.00) 100	10. 3
00-1-73110 -19000 -05 Miscellaneous Funt	(37,226.28)	0.00	0.00	(37,226.28)	(37,730.04) (1)	10. 3
00-1-73110 -19000 -07 Administration fee	95.25	0.00	0.00	95.25	(49.75) (291)	10. 3
00-1-73110 -19000 -08 Activity fee reven	(13,363.50)	0.00	0.00	(13,363.50)	(9,700.00) 38	10. 3
00-1-73110 -19000 -25 Pop machine reven	(5,185.00)	0.00	0.00	(5,185.00)	(869.25) 496	10. 3
00-1-73110 -19000 -30 Snack Machine Re	(9,881.70)	0.00	0.00	(9,881.70)	(3,115.20) 217	10. 3
00-1-73110 -19000 -35 Tuck Shop Revenu	(2,390.10)	0.00	0.00	(2,390.10)	(1,766.10) 35	10. 3
00-1-73110 -19000 -46 Caesars Windsor-F	(20,000.00)	0.00	0.00	(20,000.00)	0.00 0	10. 3
00-1-73110 -19000 -50 Peer Support Fund	(52,600.00)	0.00	0.00	(52,600.00)	(25,000.00) 110	10. 3
00-1-73110 -19000 -51 Second Harvest Fu	(5,500.00)	0.00	0.00	(5,500.00)	0.00 0	10. 3
00-1-73110 -19000 -76 Trillium Grant	0.00	0.00	0.00	0.00	(42,000.00) (100)	10. 4
00-1-73110 -14010 - AS \ Don - General C	(43,024.87)	0.00	0.00	(43,024.87)	(56,213.81) (23)	10. 5
00-1-73110 -14060 - Donation-Capital Carr	(10,000.00)	0.00	0.00	(10,000.00)	(28,333.00) (65)	10. 5
00-1-72110 -16010 - Interest Revenue	(623.90)	0.00	0.00	(623.90)	(596.28) 5	10. 6
00-1-72110 -19000 - AS \ Other Rev	(292.26)	0.00	0.00	(292.26)	(5,311.37) (94)	10. 6
00-1-73110 -16010 - Interest revenue	(65,752.34)	0.00	0.00	(65,752.34)	(27,498.36) 139	10. 6
00-1-72110 -19000 -03 Gain on sale of Ch	0.00	0.00	(293,251.87)	(293,251.87)	0.00 0	10. 7
00-1-73110 -70000 -01 Transfers from gen	0.00	(57,140.38)	0.00	(57,140.38)	(1,150,011.08) (95)	11
00-1-73120-70000-01 Amortization expense	0.00	140,958.00	0.00	140,958.00	129,440.00 9	11. 1
00-1-72110 -67000 - Advertising and Prom	3,146.28	0.00	0.00	3,146.28	509.31 518	40
00-1-725107811-67000 - Advertising and pro	0.00	0.00	0.00	0.00	294.49 (100)	40
00-1-725307811-67000 - Advertising-SH	0.00	0.00	0.00	0.00	180.17 (100)	40
00-1-725407811-67000 - Advertising and Prc	4,116.90	0.00	0.00	4,116.90	2,369.14 74	40
00-1-72110 -63010 - Bank charges - gener	303.98	0.00	0.00	303.98	20.50 1383	40. 1
00-1-72110 -63010 -10 Bank charges - CA	716.40	0.00	0.00	716.40	438.99 63	40. 1
00-1-72110 -64000 - Computer	184.86	0.00	0.00	184.86	0.00 0	40. 2
00-1-725107811-64000 - Computer (CP)	207.89	0.00	0.00	207.89	249.48 (17)	40. 2
00-1-725407811-64000 - Computer	46,223.16	0.00	0.00	46,223.16	16,019.22 189	40. 2
00-1-725407811-4950005- Food_HS	65,482.75	0.00	0.00	65,482.75	27,285.63 140	40. 3
00-1-725407811-4950006- Food Equipment	2,226.67	0.00	0.00	2,226.67	2,140.84 4	40. 3
00-1-73110 -94000 - Temporaty Accomode	31,740.94	(31,740.94)	0.00	0.00	0.00 0	40. 4
00-1-73110 -96000 - Rent Subsidy-Municip	13,406.50	0.00	0.00	13,406.50	7,462.00 80	40. 6
00-1-73110 -69591 -05 Fundraising expens	4,888.00	0.00	0.00	4,888.00	6,651.45 (27)	40. 6
00-1-73110 -69591 -20 Staff/ Volunteer R	3,575.80	0.00	0.00	3,575.80	1,107.07 223	40. 6
00-1-73110 -69591 -25 Pop Machine exper	323.48	0.00	0.00	323.48	275.05 18	40. 6
00-1-73110 -69591 -30 Snack Expenses	8,273.72	0.00	0.00	8,273.72	2,151.81 285	40. 6
00-1-73110 -69591 -37 PJ Party Expenses	150.00	0.00	0.00	150.00	0.00 0	40. 6
00-1-73110 -69591 -43 Staff Holiday Party	0.00	0.00	0.00	0.00	1,060.19 (100)	40. 6

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HOUSE OF SOPHROSZYNE

Year End: March 31, 2023

Trial Balance

Prepared by	Reviewed by	Reviewed by
JC 6/14/2023	JR 6/30/2023	JR 6/30/2023

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Account	Prelim	Adj's	Reclass	RepAnnotation	Rep 03/22 %Chg	L/S
00-1-73110 -69591 -47 Women of Music e	1,000.00	0.00	0.00	1,000.00	0.00 0 40.6	
00-1-73110 -69591 -50 Peer Support- expe	3,023.89	0.00	0.00	3,023.89	4,259.81 (29) 40.6	
00-1-73110 -69591 -51 Second Harvest Fo	3,822.49	0.00	0.00	3,822.49	1,149.97 232 40.6	
00-1-73110 -69591 -75 St. Joseph Grant e	0.00	0.00	0.00	0.00	4,586.37 (100) 40.6	
00-1-72110 -68000 - AS \ Ins	3,672.45	0.00	0.00	3,672.45	3,220.54 14 40.7	
00-1-72155 -68000 - AS PO \ Ins	19,595.64	0.00	0.00	19,595.64	20,915.05 (6) 40.7	
00-1-72155 -68000 -10 Insurance - Van	1,274.87	0.00	0.00	1,274.87	1,399.98 (9) 40.7	
00-1-725407811-42000 - Supplies-Laudry	795.15	0.00	0.00	795.15	40.43 1867 40.8	
00-1-725407811-42570 - Supplies - bedding	2,861.62	0.00	0.00	2,861.62	1,040.07 175 40.8	
00-1-725407811-4950015- Medical Supplies	4,544.41	0.00	0.00	4,544.41	2,161.99 110 40.8	
00-1-725407811-4950020- Paper and cleanin	13,785.82	0.00	0.00	13,785.82	5,828.02 137 40.8	
00-1-72110 -41000 - Admin-Office Supplie	8,645.64	0.00	0.00	8,645.64	1,704.34 407 40.9	
00-1-72110 -61010 - Postage	1,988.23	0.00	0.00	1,988.23	506.36 293 40.9	
00-1-725107811-41000 - Office Supplies - Cl	3,323.62	0.00	0.00	3,323.62	2,135.06 56 40.9	
00-1-725207810-41000 - Day Treatment-Offi	247.85	0.00	0.00	247.85	1,999.13 (88) 40.9	
00-1-725307811-41000 - SH-Office Supplies	553.00	0.00	0.00	553.00	288.24 92 40.9	
00-1-725407811-41000 - Office supplies - Hf	3,571.31	0.00	0.00	3,571.31	9,165.22 (61) 40.9	
00-1-725407830-4950011- Strabane-Program	4,981.91	0.00	0.00	4,981.91	5,322.27 (6) 40.10	
00-1-725407811-94000 - Renovations	22,432.75	0.00	0.00	22,432.75	66,341.99 (66) 40.11	
00-1-725407811-94002 - One Time Funding-	7,248.26	0.00	0.00	7,248.26	0.00 0 40.11	
00-1-725407811-94001 - MOH Renovation P	0.00	0.00	0.00	0.00	17,954.99 (100) 40.12	
00-1-72110 -65010 - AS \ Pro Fees - Acco	54,552.42	0.00	0.00	54,552.42	47,572.13 15 40.13	
00-1-72110 -65020 - AS \ Pro Fees - Audi	16,850.00	0.00	0.00	16,850.00	4,200.00 301 40.13	
00-1-72110 -65090 - AS \ Pro Fees not E/	23,683.28	0.00	0.00	23,683.28	7,193.60 229 40.13	
00-1-73110 -65090 - Professional Fee-Dir	41,789.69	0.00	0.00	41,789.69	0.00 0 40.13	
00-1-725407811-71000 - Equip Maint -Exterr	0.00	0.00	0.00	0.00	892.73 (100) 40.14	
00-1-725407811-76000 - Rental/Lease of Eq	2,534.04	0.00	0.00	2,534.04	2,007.81 26 40.14	
00-1-725407811-76500 - Furniture and Equip	25,532.67	(19,204.60)	0.00	6,328.07	4,627.07 37 40.14	
00-1-73110 -76500 - Furniture and equipm	2,753.81	0.00	0.00	2,753.81	0.00 0 40.14	
00-1-72110 -4950010- Admin-Program expt	0.00	0.00	0.00	0.00	207.88 (100) 40.15	
00-1-725107811-4950010- Program Material	3,665.54	0.00	0.00	3,665.54	1,758.48 108 40.15	
00-1-725207810-4950010- DT-Program Expe	383.08	0.00	0.00	383.08	689.73 (44) 40.15	
00-1-725307811-4950010- SH-Supportive Ho	3,637.32	0.00	0.00	3,637.32	714.42 409 40.15	
00-1-725407811-4950010- Program Material	9,374.82	0.00	0.00	9,374.82	13,595.36 (31) 40.15	
00-1-725407850-96000 - SAP Rent Supplem	108,145.49	0.00	0.00	108,145.49	79,712.67 36 40.17	
00-1-725407811-91040 - Service Contracts E	59,799.68	(6,194.84)	0.00	53,604.84	32,887.27 63 40.18	
00-1-72110 -31010 - AS \ MOS Worked Cc	113,634.57	0.00	0.00	113,634.57	111,427.14 2 40.19	
00-1-72110 -31030 - AS \ MOS Benefit Cor	9,083.43	0.00	0.00	9,083.43	38,927.90 (77) 40.19	
00-1-72110 -31042 - CPP expense - admin	(16,183.23)	0.00	0.00	(16,183.23)	26,337.52 (161) 40.19	
00-1-72110 -31047 - EI expense - admin	1,868.78	0.00	0.00	1,868.78	2,198.64 (15) 40.19	
00-1-72110 -31050 - WSIB exp - admin	1,173.92	0.00	0.00	1,173.92	1,166.20 1 40.19	
00-1-72110 -31056 - LTD-Admin	1,447.92	0.00	0.00	1,447.92	1,353.60 7 40.19	
00-1-72110 -31060 - EHT-Admin	301.21	0.00	0.00	301.21	60.19 400 40.19	
00-1-72110 -31064 - EHC-Admin	1,119.52	0.00	0.00	1,119.52	994.06 13 40.19	
00-1-72110 -31072 - Dental-Admin	552.12	0.00	0.00	552.12	416.64 33 40.19	
00-1-72110 -31077 - Group Life-Admin	808.32	0.00	0.00	808.32	808.32 0 40.19	
00-1-72110 -35010 - AS \ UPP Worked Co	66,257.28	0.00	0.00	66,257.28	63,921.10 4 40.19	
00-1-72110 -35030 - AS \ UPP BenefitCon	13,585.41	0.00	0.00	13,585.41	10,258.37 32 40.19	
00-1-72110 -35042 - CPP expense - admin	4,363.95	0.00	0.00	4,363.95	3,732.63 17 40.19	
00-1-72110 -35047 - EI expense - admin	1,780.99	0.00	0.00	1,780.99	1,580.56 13 40.19	
00-1-72110 -35050 - WSIB expense - admi	727.95	0.00	0.00	727.95	675.18 8 40.19	
00-1-72110 -35056 - LTD-Admin UPP	4,548.23	0.00	0.00	4,548.23	3,776.94 20 40.19	
00-1-72110 -35064 - EHC-Admin UPP	8,198.32	0.00	0.00	8,198.32	8,187.62 0 40.19	
00-1-72110 -35072 - Dental-Admin UPP	5,919.48	0.00	0.00	5,919.48	4,219.12 40 40.19	
00-1-72110 -35077 - Group Life-Admin UPP	2,225.51	0.00	0.00	2,225.51	1,975.66 13 40.19	
00-1-72155 -35010 - AS PO \ UPP Worked	15,361.34	0.00	0.00	15,361.34	13,615.62 13 40.19	
00-1-72155 -35030 - AS PO \ UPP Benefit	1,396.19	0.00	0.00	1,396.19	1,165.87 20 40.19	
00-1-72155 -35042 - CPP expense - UPP c	696.92	0.00	0.00	696.92	703.40 (1) 40.19	
00-1-72155 -35047 - EI expense - UPP op	364.04	0.00	0.00	364.04	353.10 3 40.19	
00-1-72155 -35050 - WSIB expense - UPP	146.69	0.00	0.00	146.69	149.67 (2) 40.19	

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HOUSE OF SOPHROSINE

Year End: March 31, 2023

Trial Balance

Prepared by	Reviewed by	Reviewed by
JC 6/14/2023	JR 6/30/2023	JR 6/30/2023

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Account	Prelim	Adj's	Reclass	RepAnnotation	Rep 03/22 %Chg	L/S
00-1-725107811-31010 - CP\ MOS Worked C	5,832.57	0.00	0.00	5,832.57	5,646.96	3 40.19
00-1-725107811-31030 - CP\ MOS Benefit Cr	762.97	0.00	0.00	762.97	1,364.32	(44) 40.19
00-1-725107811-31042 - CP\ MOS CPP expen	345.60	0.00	0.00	345.60	279.71	24 40.19
00-1-725107811-31047 - CP\ MOS EI expens	142.67	0.00	0.00	142.67	108.86	31 40.19
00-1-725107811-31050 - CP\ MOS WSIB EX	57.46	0.00	0.00	57.46	66.24	(13) 40.19
00-1-725107811-35010 - CP \ UPP - Worked	279,943.31	0.00	0.00	279,943.31	284,486.97	(2) 40.19
00-1-725107811-35030 - CP \ UPP -Benefit	65,026.50	0.00	0.00	65,026.50	68,184.67	(5) 40.19
00-1-725107811-35042 - CP\ UPP CPP expen	19,018.20	0.00	0.00	19,018.20	18,655.80	2 40.19
00-1-725107811-35047 - EI expense - UPP c	7,712.63	0.00	0.00	7,712.63	7,649.23	1 40.19
00-1-725107811-35050 - WSIB expense - dir	3,152.82	0.00	0.00	3,152.82	3,355.21	(6) 40.19
00-1-725107811-35056 - LTD-Direct Staff (C	9,966.76	0.00	0.00	9,966.76	9,430.94	6 40.19
00-1-725107811-35060 - EHT-Direct Staff (C	485.99	0.00	0.00	485.99	110.17	341 40.19
00-1-725107811-35064 - EHC-Direct Staff (C	16,667.02	0.00	0.00	16,667.02	14,667.49	14 40.19
00-1-725107811-35072 - Dental-Direct Staff	10,687.44	0.00	0.00	10,687.44	7,693.07	39 40.19
00-1-725107811-35077 - Group Life-Direct S	4,888.37	0.00	0.00	4,888.37	5,036.45	(3) 40.19
00-1-725207810-31010 - DT\ MOS Worked C	5,831.99	0.00	0.00	5,831.99	5,644.66	3 40.19
00-1-725207810-31030 - DT\ MOS Benefit Cr	759.91	0.00	0.00	759.91	1,361.21	(44) 40.19
00-1-725207810-31042 - DT\ MOS CPP expen	345.39	0.00	0.00	345.39	279.48	24 40.19
00-1-725207810-31047 - DT\ MOS EI expens	142.58	0.00	0.00	142.58	108.68	31 40.19
00-1-725207810-31050 - DT\ MOS WSIB exp	57.42	0.00	0.00	57.42	66.05	(13) 40.19
00-1-725207810-35010 - DT\ UPP Worked C	152,616.13	0.00	0.00	152,616.13	138,608.15	10 40.19
00-1-725207810-35030 - DT \ UPP -Benefit	25,232.81	0.00	0.00	25,232.81	34,570.95	(27) 40.19
00-1-725207810-35042 - DT\ UPP CPP expen	6,605.22	0.00	0.00	6,605.22	6,462.27	2 40.19
00-1-725207810-35047 - DT\ UPP EI expensi	3,972.92	0.00	0.00	3,972.92	3,638.32	9 40.19
00-1-725207810-35050 - DT\ UPP WSIB exp	1,617.21	0.00	0.00	1,617.21	1,589.98	2 40.19
00-1-725207810-35056 - LTD-Direct Staff (D	4,427.54	0.00	0.00	4,427.54	1,759.77	152 40.19
00-1-725207810-35060 - EHT-Direct Staff (D	246.90	0.00	0.00	246.90	49.35	400 40.19
00-1-725207810-35064 - EHC-Direct Staff (C	9,999.94	0.00	0.00	9,999.94	4,725.70	112 40.19
00-1-725207810-35072 - Dental -Direct Staff	6,412.47	0.00	0.00	6,412.47	2,233.37	187 40.19
00-1-725207810-35077 - Group Life-Direct S	2,276.22	0.00	0.00	2,276.22	1,356.54	68 40.19
00-1-725307811-31010 - SH\ MOS Worked C	5,832.57	0.00	0.00	5,832.57	5,646.96	3 40.19
00-1-725307811-31030 - SH\ MOS Benefit Cr	762.97	0.00	0.00	762.97	1,364.32	(44) 40.19
00-1-725307811-31042 - SH\ MOS CPP Expn	345.60	0.00	0.00	345.60	279.71	24 40.19
00-1-725307811-31047 - SH\ MOS EI Expens	142.67	0.00	0.00	142.67	108.86	31 40.19
00-1-725307811-31050 - SH\ MOS-WSIB Ex	57.46	0.00	0.00	57.46	66.24	(13) 40.19
00-1-725307811-35010 - SH\ UPP Worked C	216,631.54	0.00	0.00	216,631.54	218,236.80	(1) 40.19
00-1-725307811-35030 - SH\ UPP Benefit Cr	41,705.76	0.00	0.00	41,705.76	42,332.70	(1) 40.19
00-1-725307811-35042 - SH\ UPP CPP Expe	14,220.53	0.00	0.00	14,220.53	13,570.87	5 40.19
00-1-725307811-35047 - SH\ UPP EI expensi	5,810.03	0.00	0.00	5,810.03	5,611.89	4 40.19
00-1-725307811-35050 - SH\ UPP WSIB Exp	2,372.28	0.00	0.00	2,372.28	2,454.28	(3) 40.19
00-1-725307811-35056 - LTD-Direct Staff (S	6,680.85	0.00	0.00	6,680.85	6,064.99	10 40.19
00-1-725307811-35060 - EHT-SH	376.99	0.00	0.00	376.99	85.51	341 40.19
00-1-725307811-35064 - EHC-Direct Staff (S	11,580.12	0.00	0.00	11,580.12	11,412.93	1 40.19
00-1-725307811-35072 - Dental -Direct Staff	7,432.24	0.00	0.00	7,432.24	5,708.23	30 40.19
00-1-725307811-35077 - Group Life-Direct S	3,209.94	0.00	0.00	3,209.94	3,205.53	0 40.19
00-1-725407811-31010 - RAI\ MOS Worked C	70,903.19	0.00	0.00	70,903.19	69,249.42	2 40.19
00-1-725407811-31030 - RAI\ MOS Benefit Cr	5,588.69	0.00	0.00	5,588.69	23,672.84	(76) 40.19
00-1-725407811-31042 - RAI\ MOS CPP expen	3,232.70	0.00	0.00	3,232.70	3,190.87	1 40.19
00-1-725407811-31047 - RAI\ MOS EI expens	1,304.93	0.00	0.00	1,304.93	1,237.24	5 40.19
00-1-725407811-31050 - RT\ MOS WSIB EX	702.89	0.00	0.00	702.89	763.54	(8) 40.19
00-1-725407811-35010 - RAI\ UPP - Worked	692,114.07	0.00	0.00	692,114.07	521,692.60	33 40.19
00-1-725407811-35030 - RA \ UPP -Benefit	112,571.38	0.00	0.00	112,571.38	96,319.72	17 40.19
00-1-725407811-35042 - RT\ UPP CPP expen	41,727.48	0.00	0.00	41,727.48	29,985.79	39 40.19
00-1-725407811-35047 - EI expense - UPP (	17,718.62	0.00	0.00	17,718.62	13,361.66	33 40.19
00-1-725407811-35050 - WSIB expenses - d	7,143.56	0.00	0.00	7,143.56	5,839.13	22 40.19
00-1-725407811-35056 - LTD-Direct Staff (H	14,058.54	0.00	0.00	14,058.54	12,780.17	10 40.19
00-1-725407811-35064 - EHC-Direct Staff (H	27,036.15	0.00	0.00	27,036.15	21,133.52	28 40.19
00-1-725407811-35072 - Dental-Direct Staff	16,843.68	0.00	0.00	16,843.68	10,253.76	64 40.19
00-1-725407811-35077 - Group Life-Direct S	7,187.94	0.00	0.00	7,187.94	7,108.90	1 40.19
00-1-73110 -35010 - Peer Support\Worked	25,083.96	0.00	0.00	25,083.96	18,601.78	35 40.19

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HOUSE OF SOPHROSYNÉ

Year End: March 31, 2023

Trial Balance

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Prepared by	Reviewed by	Reviewed by
JC 6/14/2023	JR 6/30/2023	JR 6/30/2023

Account	Prelim	Adj's	Reclass	RepAnnotation	Rep 03/22 %Chg	L/S
00-1-73110 -35030 - Peer Support\Benefit	1,626.55	0.00	0.00	1,626.55	1,379.15 18	40.19
00-1-73110 -35042 - Peer Support- CPP e	1,280.84	0.00	0.00	1,280.84	981.98 30	40.19
00-1-73110 -35047 - Peer Support\El Expe	576.49	0.00	0.00	576.49	448.59 29	40.19
00-1-73110 -35050 - Peer Support-WSIB E	232.14	0.00	0.00	232.14	189.17 23	40.19
00-1-73110 -35060 - Peer Support- EHT	31.75	0.00	0.00	31.75	4.52 602	40.19
00-1-725407811-39092 - Sessional Fee	8,581.57	0.00	0.00	8,581.57	4,060.09 111	40.20
00-1-72110 -6103020- Staff Training-ED	2,182.74	0.00	0.00	2,182.74	1,573.45 39	40.21
00-1-72110 -66020 - Membership dues-Adi	413.68	0.00	0.00	413.68	82.11 404	40.21
00-1-72110 -69600 - Meetings	1,108.19	0.00	0.00	1,108.19	1,605.35 (31)	40.21
00-1-72110 -6960020- Meeting Expense-El	99.98	0.00	0.00	99.98	0.00 0	40.21
00-1-72155 -61030 - Staff training - ope	519.70	0.00	0.00	519.70	0.00 0	40.21
00-1-725107811-61030 - Staff training dire	2,427.92	0.00	0.00	2,427.92	752.16 223	40.21
00-1-725207810-61030 - DT-Staff Training	817.19	0.00	0.00	817.19	0.00 0	40.21
00-1-725307811-61030 - SH-Staff Training	2,762.77	0.00	0.00	2,762.77	310.78 789	40.21
00-1-725407811-61030 - Staff training - HS	266.42	0.00	0.00	266.42	1,864.56 (86)	40.21
00-1-725407811-66020 - Membership Dues -	4,868.36	0.00	0.00	4,868.36	0.00 0	40.21
00-1-725407811-69600 - Meetings	184.28	0.00	0.00	184.28	0.00 0	40.21
00-1-73110 -66020 - Membership Due	3,481.96	0.00	0.00	3,481.96	5,066.54 (31)	40.21
00-1-72110 -61030 -10 Conferences - adm	2,895.99	0.00	0.00	2,895.99	1,019.66 184	40.21
00-1-72110 -61020 - Telephone - Cellular	490.32	0.00	0.00	490.32	1,157.05 (58)	40.22
00-1-725107811-61020 - Telephone - CP	2,447.24	0.00	0.00	2,447.24	4,171.75 (41)	40.22
00-1-725207810-61020 - DT-Telephone	882.10	0.00	0.00	882.10	1,610.67 (45)	40.22
00-1-725307811-61020 - SH-Telephone	2,028.81	0.00	0.00	2,028.81	2,945.67 (31)	40.22
00-1-725407811-61020 - Telephone -HS	1,367.39	0.00	0.00	1,367.39	1,341.97 2	40.22
00-1-72110 -62400 - AS \ Trav - Staff Ge	53.39	0.00	0.00	53.39	359.79 (85)	40.23
00-1-72155 -62400 - AS PO \ Trav - Staff	(8.92)	0.00	0.00	(8.92)	102.38 (109)	40.23
00-1-725107811-62400 - Staff Travel - UPP	3,882.19	0.00	0.00	3,882.19	1,368.49 184	40.23
00-1-725207810-62400 - Staff Stave,-DT	0.00	0.00	0.00	0.00	45.81 (100)	40.23
00-1-725307811-62400 - SH-Travel	8.63	0.00	0.00	8.63	8,297.94 (100)	40.23
00-1-725407811-44040 - Van Expenses	5,781.77	0.00	0.00	5,781.77	254.07 2176	40.23
00-1-725407811-62000 - RA - Add Treat - St	1,553.40	0.00	0.00	1,553.40	388.41 300	40.23
00-1-725407811-62400 - RA - Add Treat - St	6.44	0.00	0.00	6.44	554.98 (99)	40.23
00-1-725107811-43040 - Electricity - CP	204.65	0.00	0.00	204.65	0.00 0	40.24
00-1-725407811-43030 - Utilities - Natural	23,105.82	0.00	0.00	23,105.82	11,756.35 97	40.24
00-1-725407811-43040 - Utilities - Hydro	28,613.31	0.00	0.00	28,613.31	8,526.83 236	40.24
00-1-725407830-43030 - Utilities-Natural Ga	1,197.56	0.00	0.00	1,197.56	622.97 92	40.24
00-1-725407830-43040 - Utility-Hydro Straba	2,589.49	0.00	0.00	2,589.49	1,795.07 44	40.24
00-1-725407811-48260 - Recreation	1,940.00	0.00	0.00	1,940.00	0.00 0	40.25
00-1-73110 -70000 -00 Transfer to capita	0.00	57,140.38	0.00	57,140.38	1,150,011.08 (95)	40.26
00-1-725107811-69591 - PC - Add Treat - St	8,310.40	0.00	0.00	8,310.40	0.00 0	40.27
	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0</u>
Net Income (Loss)	562,704.14			478,886.52	200,046.44 139	

HOUSE OF SOPHROSYNÉ

Year End: March 31, 2023

Adjusting Journal Entries

Date: 4/1/2022 To 3/31/2023

Prepared by	Reviewed by	Reviewed by
JC 6/14/2023	JR 6/30/2023	JR 6/30/2023

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Number	Date	Name	Account No	Reference	Annotation	Debit	Credit	Recurrence	Misstatement
2	3/31/2023	Net Assets - Buiding Reserve for future premise	00-1-62200 - -			1,020,571.23			
2	3/31/2023	Net Assets -Invested in Capital	00-1-63116 - -				1,020,571.23		
		to adjust reserve funds to actual							
4	3/31/2023	Building-Adstoll	00-1-33835 -02 -	H1.1		46,997.20			
4	3/31/2023	Furniture & Fixtures	00-1-33850 -01 -	H1.1		6,399.79			
4	3/31/2023	Computer equipment	00-1-33857 - -	H1.1		3,743.39			
4	3/31/2023	Furniture and Equipment purchases - HS	00-1-725407811-76500 -	H1.1			19,204.60		
4	3/31/2023	Service Contracts Buildings - HS(R&M)	00-1-725407811-91040 -	H1.1			6,194.84		
4	3/31/2023	Temporaty Accomodation	00-1-73110 -94000 -	H1.1			31,740.94		
		to adjust capital expenditures to the balances sheet as per H1.1							
5	3/31/2023	Amortization expense	00-1-73120-70000-01	H1		140,958.00			
5	3/31/2023	Acc amort-Adstoll Building	00-1-33836 -02 -	H1			96,773.00		
5	3/31/2023	Acc amort-Strabane building	00-1-33836 -03 -	H1			2,329.00		
5	3/31/2023	Acc amort-Furniture & Fixtures	00-1-33851 -01 -	H1			39,742.00		
5	3/31/2023	Acc amort-automotive	00-1-33851 -02 -	H1			427.00		
5	3/31/2023	Acc amort-computer	00-1-33858 - -	H1			1,687.00		
		To book amortization as per H1							
6	3/31/2023	Transfer to capital fund	00-1-73110 -70000 -00	H1.1		57,140.38			
6	3/31/2023	Transfers from general fund	00-1-73110 -70000 -01	H1.1			57,140.38		
		To book transfer between the capital and general fund as per H1.1							
8	3/31/2023	Operating fund transfer - Operating	1-62023			562,704.00			
8	3/31/2023	Operating fund - Transfers - Building	00-1-62201				710,704.00		
8	3/31/2023	Operating fund - Transfers - Contin	00-1-62202			148,000.00			
		To record fund transfers							
						1,986,513.99	1,986,513.99		
		Net Income (Loss)	478,886.52						