



MUNICIPALITY OF

PORT HOPE

56 Queen Street Port Hope, ON L1A 3Z9

t: 905-885-4544 | f: 905-885-1807 | finance@porthope.ca

2024 Community Grant Application

Please complete the below 2024 Community Grant application. Any questions that have a red *asterisks are considered mandatory fields. Completed hard copy applications can be mailed, hand delivered or placed in our drop-box at Town Hall, 56 Queen Street, Port Hope, L1A 3Z9.

Organization Information

Organization/Charity Name: *

Green Wood Coalition

Address (Including Postal Code): *

4 Centennial Drive, Port Hope, ON L1A 4C5

Contact Information

First and Last Name of Contact Person: *

Lana Missen

Title of Contact Person: *

Capacity Development Coordinator

Phone Number: *

[REDACTED]

Alt. Phone:

[REDACTED]

Email: *

[REDACTED]

Applicant Eligibility

1. Are you a non-profit organization or a registered charity? Please select ONE: *

- ☒ Registered Charity
- ☐ Non-Profit Organization

If you are a registered charity as per CRA please indicate your registered number:

835935263RR0001

2. Which of the following describes your non-profit organization or registered charity? (Select all that apply) *

- ☒ Initiate or deliver programs and services to the citizens of Port Hope.
- ☐ Provide events of a Municipal, Provincial or National significance, which could be expected to bring economic, and/or public relations benefit to the Municipality.
- ☒ Provide programs and services to address any urgent and pressing events and natural disasters (i.e. fire, flood, earthquake).
- ☐ Initiate programs or services for individuals, groups or teams who require assistance to participate in recognized regional, provincial, national or international championships.

Application Information

Name of Event or Program: *

Community Healing Garden

Current Year's Request: \$ *

\$9,250

Prior Year's Grant Request:

\$25,000

Prior Years' Awarded Grant: \$

\$9,000

Date of the Organization's Event: *

5/1/2024

Preferred Date to Receive Community Grant: *

5/1/2024

1. Please briefly describe the organization's programs and services: *

Green Wood Coalition provides shoulder-to-shoulder support that allows anyone to reach their potential through community-driven initiatives. We recognize that each of us has a need to give and a need to receive, and this is the basis of connection across socio-economic divisions. By focusing on what's strong, not what's wrong, we work for positive change that leaves no one behind.

We operate out of Port Hope, and support programming and individuals throughout Northumberland County. Building upon an initiative that started in 2006 when some neighbours reached out to their neighbours who were marginalized by poverty, disability and stigma, has grown to become a thriving and multifaceted organization, where we are able to offer our programs and services with no cost to participants to allow access for people living with disability and/or poverty.

Our main program streams are: Outreach & Recovery, Art Hive & Community Garden, WrapAround, and Community Learning. Green Wood Coalition programming runs year round, and on average we connect with 50 individuals per week through our outreach, harm reduction and creative programs.

Our overall goal is to connect individuals who have been marginalized through poverty or disability into inclusive, supportive community relationships. The starting point may be through connecting with our Community Outreach staff (often a crisis or situation of need), or by attending a drop-in Art Hive session, or Community Garden workshop. Our Community Learning events are aimed at building community capacity and understanding that will create an environment that welcomes and includes people who are from a different background or have experienced trauma.

2. Please provide a statement of the organization's goals/objectives: *

Green Wood Coalition uses a community model of caring to walk alongside people living with poverty, mental and physical illness, drug dependency, and disability. As a radically inclusive, street-level organization, we engage through relational approaches, healing through art, supports for recovery, and community activation. Through relational approaches, our street-level outreach staff assist and empower individuals who are having difficulty navigating the systems and barriers surrounding housing, income, healthcare and food security by providing individualized information and support. We support people living with substance dependency to achieve better health through harm reduction tools, and pathways to recovery such as the Redpath Addiction Recovery Program. And we are committed to sharing, advocating and supporting neighbour-to-neighbour approaches to community building. By focusing on what's strong, not what's wrong, we can work towards positive change that leaves no one behind. We believe in finding hope together and that a healthy, vibrant community includes everyone.

3. If Council approves the organization's Community Grant request, what will the funding be used for? *

Green Wood Coalition has had a community garden program for over 10 years. Our current garden, located at 4 Centennial Drive in Port Hope, offers a healing and nourishing environment where programming can occur that promotes growth of every kind.

Green Wood's community garden restructured and expanded significantly in 2022 with the addition of therapeutic horticulture offerings facilitated by our staff.

In 2023, with an Art Hive/Garden Coordinator, we were able to increase programming further, offering 11 workshops with over 130 participants.

Our community garden promotes social engagement and emotional healing through hands-on creative activities, gardening and outdoor experiences, located in non-clinical spaces that are considered safe and welcoming by all participants.

We want to grow our garden with more intentionality, acting upon feedback from our community. We are planning to reshape our overall garden program, primarily using our existing infrastructure, to create a 'healing garden', where we can grow healing plants specifically for an herbal health program.

In addition to growing food for preserving and sharing, this garden initiative will bring together restoration and reconciliation with the land, a calming/healing space for people, as well as resources and spaces for creative learning workshops. The new herbal health program will see us growing and preserving plant material for processing into healing salves and tinctures that will be distributed to individuals who are marginalized, in the name of "health justice".

The funding will be used for operating and program related expenses including:

- upgraded infrastructure including an irrigation system and increased shade areas
- program coordination and workshop guest honoraria
- free gardening and creative workshops
- professional development in herbal practice for leaders
- materials and supplies
- transportation options for participants

We see this shift happening organically as we continue to create easier entry points for folks interested in gardening, outdoor activity and Green Wood. Our herbal health program will aim to grow specific plants that offer healing properties that can be turned into salves, teas, tinctures, oils and other remedies. Examples include chamomile, calendula, St John's Worts, echinacea, yarrow. These products will be distributed to individuals through our existing outreach and harm reduction programs where we are seeing an increase in skin conditions that could be improved or prevented with safe, natural skin care products.

4. Please provide a description of how the organization intends to measure the success of the program or service: *

1. Measure attendance at workshops
2. Document number of workshops and other events that are hosted in the garden space
2. Measure number of staff/volunteers trained in garden and herbal skills
3. Measure production of natural healing products
4. Measure distribution of these products in the community
5. Document other partnerships in this project
6. Narrative feedback collected from participants

5. What is the approximate geographic audience demographic that you plan to target? (i.e. 300 Adults and 50 Kids: 75% Port Hope Residents) *

Over the course of a year, 90+ unique individuals benefit from our programs aimed at recovery and well-being. Roughly 80% of that audience would be Port Hope residents and a similar percentage would be adults. In most cases, there is a significant indirect benefit to the family members of the person attending a program. Outside of this programming, our outreach staff will make hundreds of individual connections in a month.

Our community garden program currently has 25 individuals ranging from 10-80 in age who participate on a weekly basis. We ran 11 garden workshops this past year with a total of 130 participants.

Next year, we will be adding 12 workshops specifically to the healing garden program, and looking to reach 12 participants per workshop. This would be 144 opportunities of connection with participants who can continue learning and sharing within their own networks and communities.

6. What new initiatives will the organization be doing in the upcoming year? *

Our main new initiative this upcoming year is the expansion of our outreach to include our herbal health program. Through the distribution of products via plant medicine, this will provide new opportunities to cultivate plant knowledge, connect with the land, engage communities, and build new audiences. The addition of 12 new workshops, guest leaders, and staff development learning opportunities will allow the community garden to grow in new ways.

Not only will those involved with the garden be able to follow the lifecycle of a plant from seed to bloom, but there will be the addition of how to turn that into a product that can help and heal others. Having a new irrigation system and increased shade will also allow for new ways to engage with the outdoor space.

We are looking forward to continuing to build a welcoming and inclusive space for the community to shape, explore, and create as we respond to this request for change and intentionality.

7. Does the organization work jointly with any other community or organization? If yes, please provide details: *

Yes, we work jointly with Grace Church, Fellowship Baptist Church, Rural Faith United Church, Fare Share Food Bank, St. John's Anglican Church, SONG Program, Habitat for Humanity, Cultivate Festival, Moms Stop the Harm, PARN, HKPR Health Unit, and Community Health Centres of Northumberland, Local Food for Local Good, and the Community Fridge Program at Cobourg Public Library.

With the Churches, we connect on space, knowledge sharing, volunteers for events, Art Hive programs and dinners for outreach.

We have partnered with SONG Program for opportunities with youth, group drumming at events, and community building, and workshops.

Habitat for Humanity Northumberland has created shared staff partnerships and volunteer collaborations.

Moms Stop the Harm, PARN, HKPR Health Unit and Community Health Centres of Northumberland mainly support outreach and recovery and harm reduction initiatives.

Cultivate Festival, we often run programs for at their festival but we have partnered for our community herb box project over multiple years to encourage community connection, shared growing and stewardship, and growing food for preserving and sharing.

Specifically for our Healing Garden we will be working more closely with:

1) Community Health Centres of Port Hope

We are partnering with CHC and exploring opportunities for health clinics, this could include disbursement of health justice products.

2) CMHA

We partner with Canadian Mental Health Association for access to arts-based programming to support overall mental health, expression, and coping skills. There is the opportunity for those currently involved in Art Hive workshops to participate in the healing garden ones.

3) HKPR Health Unit

We work alongside the health unit to support access to health care, harm reduction, and outreach supplies needed. Distribution of tinctures, salves, ointments, etc. would be an opportunity to practice harm reduction to prevent skin conditions from worsening.

4) Community Fridge Program by Local Food for Local Good at the Cobourg Public Library

We have worked closely with CPL, whose staff are often connecting with individuals experiencing marginalization. Potentially in conjunction with the Community Fridge Program, those navigating food insecurity could also have a public and self serve location in Cobourg to pick up safe, natural, skin care products.

8. Does the Municipality provide your organization other financial support? (i.e. fee waiver, etc.) If yes, please indicate the amount: *

At this time the Municipality of Port Hope does not provide any other financial support outside of the community grant.

9. How is the organization decreasing reliance on Municipal funding? *

Green Wood Coalition is currently 90% funded through generous support from individuals, businesses, and fundraising initiatives. We are asking for a specific program this year, instead of operational funding for our Community Hive. This means we are asking for \$9,250 as opposed to the previously rewarded \$15,000 (in 2022, 2021, 2020).

We will be pursuing sponsorships specifically for the general garden program to lower the reliance on Municipal funding. Therefore, the current requested amount is to fund the expansion for the community healing garden, and not the pre-existing community garden activities or workshops.

10. Please indicate how the Municipality's financial support will be acknowledged. If possible, please provide an example: *

We have thanked and acknowledged the Municipality of Port Hope through our website, social media, print materials, and press releases for past grants. If the Community Healing Garden program receives financial support, there will be signage in the garden and at our Port Hope Art Hive, and we will also include recognition online on our website, through social media posts on Facebook and Instagram. Any print materials specifically for the Healing Garden programs will have the logo and thank you, as well.

11. Any additional information you find necessary:

We wish to thank the ongoing support of the Municipality of Port Hope, and the ability to foster, grow, and expand our programming to the residents and communities where we live, work and play.

To see more of our story, you can sign up for our newsletter or follow us on social media.

www.greenwoodcoalition.com

www.facebook.com/greenwoodcoalition

www.instagram.com/greenwoodcoalition

Please attach the completed Community Grant Financials Excel *

File Name



2024 Community Grant Financials.xlsx

26.3 KB

Community Grant Application Attestation

Organization/Charity Name: *

Green Wood Coalition

Address (Including Postal Code): *

4 Centennial Drive, Port Hope, ON L1A 4C5

Current Year's Request: \$ *

\$9,250

First and Last Name of Contact Person: *

Lana Missen

Title of Contact Person: *

Capacity Development Coordinator

Phone Number: *

[REDACTED]

Alt. Phone:

[REDACTED]

Email: *

[REDACTED]

Having requested financial assistance from the Municipality, the Organization agrees to the following conditions if a grant in any amount is awarded:

- a. The Organization confirms that the representations contained in the application for financial assistance are true and correct in every respect and that in the event that the funds are not used for the project or programs as described in the application, or if there are misrepresentations in the application, the full amount of the financial assistance will be payable to the Municipality.
- b. If there are any changes in the funding of the project from that contemplated in the application, the Municipality will be notified of such changes through the Director of Finance.
- c. That the Organization will make or continue to make attempts to secure funding from other sources as indicated in its application.
- d. That the Organization will keep proper books of accounts of all receipts and expenditures, relating to the program, services or project.
- e. That the Organization will retain and make available for inspection by the Municipality or its auditors, all records and books of accounts of the Organization upon request from the Municipality which may be made within 2 years of the grant award.
- f. That if the programs or services proposed in the Organization's application are not commenced, or are not completed and there remain Municipality's funds on hand, or are completed without requiring the full use of the Municipality funds, such Municipality funds will be returned to the Municipality.
- g. That the program or services not be represented as a Municipal program or service, and that the Organization does not have authority to represent itself as an agency of the Municipality in any way, the only relationship being that the Municipality has approved the granted financial assistance to the Organization.
- h. That should the Organization receive grant funding and subsequently cancel an event, the Organization must dispose of their assets in a responsible manner that meets the approval of the Municipality.

Signing Authority

We certify that to our knowledge, the information provided in this application for a Municipal Community Grant is accurate and completed and endorsed by the organization which we represent.

Authorized Signing Officer # 1 - Name *

Authorized Signing Officer # 1

Lana Missen

Date (MM/DD/YYYY) *



Please ensure that this application is accompanied by the Community Grants Financials Excel document. Submitting this application without the Financials Excel document will be considered incomplete. Additionally, if your organization has been audited, you must also include your organization's audited statements as a PDF document or hard copy (if applicable).

Personal information is collected on this form under the authority of the Municipal Act and the Municipal Freedom of Information and Protection Act (MFIPPA). This information, once collected, may be accessible by members of the public upon request, unless exempted by law. Furthermore, this information may be published as part of the public record, in accordance with the legal requirements set out in MFIPPA and other legislation. Questions regarding the collection, use and disclosure of personal information can be directed to the Municipal Clerk at 905-885-4544 or clerk@porthope.ca.

**Municipality of Port Hope
Community Grant Application**

Green Wood Coalition

Organization's Statement of Revenue & Expenses

Organization's fiscal year-end: **31-Dec-23**

Please note: Additional lines can be inserted. Please enter values as a positive number.

	2022 Actual	2023 Year End Projection	2024 Budget	Notes
Expenses				
List all types of expenses (ie. office supplies, salaries & wages, materials, etc.)				
Outreach	\$ 149,996	\$ 139,425	\$ 181,000	
Community Building	\$ 32,911	\$ 56,634	\$ 32,000	
Art Hive	\$ 38,412	\$ 38,765	\$ 44,000	Community Garden is in this Expense line
Recovery	\$ 63,323	\$ 64,497	\$ 35,000	
Administration	\$ 72,749	\$ 72,742	\$ 73,250	
Facilities & Equipment	\$ 39,272	\$ 53,374	\$ 60,000	
Fundraising	\$ 5,350	\$ 4,559	\$ 7,000	
Total Expenses:	\$ 402,013	\$ 429,995	\$ 432,250	

Revenues				
List all types of revenues (ie. ticket sales, admin fees, interest revenue, etc.)				
Donations and Gifts	\$ 148,398	\$ 180,500	\$ 193,000	
Earned Revenue	\$ 11,169	\$ 20,269	\$ 20,000	
Fundraising	\$ 137,679	\$ 122,393	\$ 140,000	
Grants, Trusts & Foundations	\$ 29,927	\$ 35,169	\$ 40,000	
Government Grants		\$ 63,474	\$ 30,000	
Total Revenue:	\$ 327,173	\$ 421,805	\$ 423,000	

Net Surplus/(Deficit): \$ (74,840) \$ (8,190) \$ (9,250)

Grants from Municipality: \$ 15,000 \$ 9,000 \$ 9,250 Do not include in Revenues section above

Total Net Surplus/(Deficit): \$ (59,840) \$ 810 \$ -

Comments:

Note: This form is to include any amounts included in the event/programs statements

**Municipality of Port Hope
Community Grant Application**

**Green Wood Coalition
Organization's Balance Sheet**

Organization's fiscal year-end: 31-Dec-23

Please note: Additional lines can be inserted. Please enter values as a positive number.

Assets

Current Assets:

List all types (ie. cash, accounts receivable, etc.)

Cash	\$	91,563
Accounts Receivable	\$	18,716
Pre-Paid Expenses	\$	1,033
Supplies Inventory	\$	3,191
Undeposited Funds	\$	(12,986)

Total Current Assets: \$ 101,517

Long-term Assets:

List all types (ie. capital assets, etc.)

Total Long-Term Assets: \$ -

Total Assets: \$ 101,517

Balance Check \$ -

Comments: Note, Balance sheet as of Sept 30, 2023

Liabilities

Current Liabilities:

List all types (ie. accounts payable, accrued liabilities, etc.)

Accounts Payable	\$	6,295
Payroll Liabilites	\$	8,296
Accrued Liabilities	\$	9,400
GST/HST Payable	\$	(15,489)

Long-term Liabilities:

List all types (ie. long-term debt, etc.)

Northumberland Sleeping Cabin Funds	\$	26,049
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Total Liabilities: \$ 34,552

Equity

Equity:

List all types (ie. common shares, owner's equity, etc.)

Equity	\$	66,965
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Total Owner's Equity: \$ 66,965

Total Liabilities and Owner's Equity: \$ 101,517

Note: This form is to include any amounts included in the event/programs statements

Event's Statement of Revenue & Expenses

Event's fiscal year-end:	31-Dec-23
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Please note: Additional lines can be inserted. Please enter values as a positive number.

	2022 Actual	2023 Year End Projection	2024 Budget	Notes
Expenses				
List all types of expenses (ie. office supplies, salaries & wages, materials, etc.)				
Coordination of Project			\$ 3,000	10 hrs/week for 12 weeks @\$25/hr
Workshops			\$ 1,800	12 workshops, guest leader's honoraria
Infrastructure/Equipment			\$ 3,000	Irrigation, improvements
Supplies/Materials			\$ 800	Incl. packaging for herbal salves
Professional Development			\$ 450	For herbal healing expertise
Participant Transportation			\$ 200	
Total Expenses:	\$ -	\$ -	\$ 9,250	

List all types of revenues (ie. ticket sales, admin fees, interest revenue, etc.)

Total Revenue: \$ - \$ - \$ -

Net Surplus/(Deficit):	\$	-	\$	-	\$	(9,250)
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Grants from Municipality:	\$	9,250	Do not include in Revenues section above
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Total Net Surplus/(Deficit): \$ - \$ - \$ -

Comments:

Note: This form is to identify the project/event specific amounts included in the organizations summary financial statements

Community Healing Garden Event's Balance Sheet

Event's fiscal year-end:	31-Dec-23
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Assets

List all types (ie. cash, accounts receivable, etc.)

Seeds/plants	\$	150
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Total Current Assets:	\$	150
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List all types (ie. capital assets, etc.)

Existing garden beds	\$	950
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Shed	\$ 3,000
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Tools	\$	500
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Total Long-Term Assets:	\$	4,450
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Total Assets: \$ 4,600

Balance Check	\$	-
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List all types (ie. accounts payable, accrued liabilities, etc.)

Contract Payable	\$	3,000
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List all types (ie. long-term debt, etc.)

N/A

Total Liabilities:	\$	3,000
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List all types (ie. common shares, owner's equity, etc.)

Equity	\$ 1,600
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Total Owner's Equity:	\$	1,600
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Total Liabilities and Owner's Equity:	\$	4,600
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Comments:

Note: This form is to identify the project/event specific amounts included in the organizations summary financial statements

GREEN WOOD COALITION
Financial Statements
December 31, 2022

GREEN WOOD COALITION
Index to Financial Statements
Year Ended December 31, 2022

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Independent Practitioner's Review Engagement Report to the Directors of Green Wood Coalition
(continued)

Qualified Conclusion

Based on our review, except for the possible effects of the matter described in the *Basis for Qualified Conclusion* paragraph, nothing has come to our attention that causes us to believe that the financial statements do not present fairly, in all material respects, the financial position of Green Wood Coalition as at December 31, 2022, 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

Port Hope, Ontario
June 14, 2023



Chartered Professional Accountants
Licensed Public Accountants

GREEN WOOD COALITION
Statement of Revenues and Expenditures
Year Ended December 31, 2022

	2022	2021
REVENUES		
Donations and gifts	\$ 148,398	\$ 168,050
Fee for service	11,169	13,997
Fundraising income	137,679	119,197
Government grants (Note 8)	15,000	107,180
Other grants (Note 5)	29,927	57,608
	<u>342,173</u>	<u>466,032</u>
EXPENDITURES		
Communications	2,370	2,485
Contract services	5,284	14,804
Facility improvements	10,330	6,118
Fundraising	5,350	3,550
Insurance	1,934	2,113
Interest and bank charges	2,147	2,449
Office	4,676	3,060
Professional fees	3,534	6,243
Program expenditures (Note 10)	88,874	147,365
Program support wages	203,456	157,638
Management and administration wages	50,199	35,366
Rent	19,620	18,324
Utilities	4,238	2,744
	<u>402,012</u>	<u>402,259</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>\$ (59,839)</u>	<u>\$ 63,773</u>

The accompanying notes form an integral part of these financial statements

GREEN WOOD COALITION
Statement of Changes in Fund Balances
Year Ended December 31, 2022

	General Fund	Board Fund	2022	2021
BALANCE AT BEGINNING OF YEAR	\$ 85,667	\$ 75,000	\$ 160,687	\$ 96,914
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(59,839)	-	(59,839)	63,773
BALANCE AT END OF YEAR	\$ 25,848	\$ 75,000	\$ 100,848	\$ 160,687

The accompanying notes form an integral part of these financial statements

GREEN WOOD COALITION
Statement of Cash Flows
Year Ended December 31, 2022

	2022	2021
OPERATING ACTIVITIES		
Excess (deficiency) of revenues over expenditures	\$ (59,839)	\$ 63,773
Changes in non-cash working capital:		
Accounts receivable	(7,329)	(2,233)
Harmonized sales tax receivable	5,117	(5,240)
Prepaid expenditures	(3,407)	1,489
Accounts payable	(4,582)	(7,878)
Deferred revenue	15,823	(14,583)
Funds held in trust (Note 6)	26,049	-
	<u>31,671</u>	<u>(28,445)</u>
INCREASE (DECREASE) IN CASH FLOW	(28,168)	35,328
CASH - BEGINNING OF YEAR	222,629	187,301
CASH - END OF YEAR	\$ 194,461	\$ 222,629
CASH CONSISTS OF:		
Cash	\$ 93,412	\$ 147,629
Restricted cash (Note 3)	101,049	75,000
	<u>\$ 194,461</u>	<u>\$ 222,629</u>

The accompanying notes form an integral part of these financial statements

GREEN WOOD COALITION
Notes to Financial Statements
December 31, 2022

1. PURPOSE AND LEGAL FORM OF THE ORGANIZATION

Green Wood Coalition (the "Coalition") is a not-for-profit organization that provides support to people living with poverty, mental illness, addiction and other disabilities in Port Hope, Ontario.

The Coalition was incorporated under the Corporations Act of Ontario. It is a charitable organization in accordance with the Income Tax Act and is accordingly exempt from income taxes, provided certain requirements of the Income Tax Act are met.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

These financial statements have been prepared in accordance with Canadian accounting standards for not-for-profit organizations (ASNFPO) and are in accordance with Canadian generally accepted accounting principles.

Fund accounting

Revenues and expenditures related to program delivery and administrative activities are reported in the General Fund.

The Board Fund has been setup as a reserve fund of \$75,000 representing three months of operational costs as approved by the Board of Directors.

Revenue recognition

Green Wood Coalition follows the deferral method of accounting for contributions.

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

The Coalition receives funding from local municipalities, Northumberland County, and foundations such as , Ontario Trillium Foundation and Blue Sea Foundation, United Way of Northumberland, and private organizations.

Donations, sponsorships and fundraising activities are recognized when received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured.

Event income is recognized as revenue when earned.

Contributed services

Volunteers contribute a number of hours each year to assist the Coalition. These services are not recognized in the financial statements because measurement uncertainties in determining the fair value.

(continues)

GREEN WOOD COALITION
Notes to Financial Statements
December 31, 2022

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES *(continued)*

Financial instruments policy

Financial instruments are recorded at its fair value adjusted by, in the case of a financial instrument that will not be measured subsequently at fair value, financing fees and transaction costs that are directly attributable to the instrument. These costs on the acquisition, sale or issue of financial instruments are expensed when incurred if the financial instrument will be subsequently measured at fair market value. In subsequent periods, financial assets with actively traded markets are reported at fair value, with any unrealized gains and losses reported in income. All other financial instruments are reported at amortized cost, and tested for impairment at each reporting date when there are indications of impairment.

Financial assets measured at amortized cost on a straight-line basis include cash and accounts receivable.

Financial liabilities measured at amortized cost on a straight-line basis include accounts payable and accrued liabilities.

Measurement uncertainty

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

3. RESTRICTED CASH

	<u>2022</u>	<u>2021</u>
Funds held in trust	\$ 26,049	\$ -
Internally restricted	75,000	75,000
	<u>\$ 101,049</u>	<u>\$ 75,000</u>

The funds held in trust as described in Note 6.

The internally restricted funds as described in Note 7.

4. ACCOUNTS PAYABLE

	<u>2022</u>	<u>2021</u>
Accounts payable and accrued liabilities	\$ 19,362	\$ 24,617
Government remittances	13,571	12,898
	<u>\$ 32,933</u>	<u>\$ 37,515</u>

GREEN WOOD COALITION
Notes to Financial Statements
December 31, 2022

5. DEFERRED REVENUE

	Balance, beginning of year	Received	Recognized	Balance, end of year
Cameco - Step Up for Mental Health	\$ 6,141	\$ -	\$ (2,111)	\$ 4,030
Northumberland County - Lived Experience Engagement	12,474	-	-	12,474
Cameco - Addiction and Recovery	25,000	25,000	(20,361)	29,639
TSX Inc. - Addiction Recovery	-	20,750	(7,455)	13,295
	<u>\$ 43,615</u>	<u>\$ 45,750</u>	<u>\$ (29,927)</u>	<u>\$ 59,438</u>

6. FUND HELD IN TRUST

Funds held in trust for the Northumberland Sleeping Cabin Collective.

7. BOARD FUND

The board fund represents 3 months of operational costs of the Coalition. These monies can be spent as directed by the governing board of directors.

8. GOVERNMENT GRANTS

	2022	2021
Federal	\$ -	\$ 13,190
Municipal	15,000	93,990
	<u>\$ 15,000</u>	<u>\$ 107,180</u>

9. GOVERNMENT ASSISTANCE

Canada Summer Jobs is an initiative of the Youth Employment and Skills Strategy, which aims to provide flexible and holistic services to help all young Canadians develop the skills and gain paid work experience to successfully transition into the labour market.

During the year ended December 31, 2022, the Coalition received \$0 (2021 - \$13,190) in government assistance from the Canada Summer Jobs program.

During the year ended December 31, 2022, the Coalition received \$0 (2021 - \$78,990) in government assistance from Northumberland County.

During the year ended December 31, 2022, the Coalition received \$15,000 (2021 - \$15,000) in government assistance from the Municipality of Port Hope.

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10. PROGRAM EXPENDITURES

	<u>2022</u>	<u>2021</u>
Outreach	\$ 36,869	\$ 50,385
Northumberland County Emergency Respite	-	39,128
Northumberland County Shelter Benefit	-	23,843
Next Step	-	1,072
Staff Development	7,467	6,671
Community Building	13,825	10,584
Art Hive	12,067	11,010
Other program expenditures	315	4,384
Recovery	18,331	288
	<u>\$ 88,874</u>	<u>\$ 147,365</u>

11. LEASE COMMITMENTS

The Coalition has entered into two long term leases on real property with leases subject to renewal on August 31, 2023 and November 30, 2027.

Future minimum lease payments as at December 31, 2022, are as follows:

2023	\$ 29,307
2024	16,944
2025	17,015
2026	17,865
2027	17,124
	<u>\$ 98,255</u>

12. FINANCIAL INSTRUMENTS

The Coalition is exposed to various risks through its financial instruments and has a comprehensive risk management framework to monitor, evaluate and manage these risks. The following analysis provides information about the Coalition's risk exposure and concentration as of December 31, 2022.

Credit risk

Credit risk arises from the potential that a counter party will fail to perform its obligations. The Coalition is exposed to credit risk from its accounts receivable. The Coalition considers this risk to be low as receivables are only recognized if it is certain the funds will be received.

Unless otherwise noted, it is management's opinion that the Coalition is not exposed to significant other price risks arising from these financial instruments.

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13. SUBSEQUENT EVENTS

The global COVID-19 pandemic has severely impacted economic activities around the world and it continues to evolve. The duration and impact of the pandemic remains uncertain at this time. The Coalition has determined that these events are non-adjusting subsequent events. Hence, the financial position and results of operations as of and for the year ended December 31, 2022 have not been adjusted to reflect their impact, if any. As well, the Coalition is not able to reliably estimate the effects of the pandemic on the results of its future operations and financial position.

14. COMPARATIVE FIGURES

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