

SAMARITAN HOUSE MINISTRIES INC.

Financial Statements

Year Ended March 31, 2024

SAMARITAN HOUSE MINISTRIES INC.
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Year Ended March 31, 2024

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INDEPENDENT AUDITOR'S REPORT

To the Members of Samaritan House Ministries Inc.

Opinion

We have audited the financial statements of Samaritan House Ministries Inc. (the organization), which comprise the statement of financial position as at March 31, 2024, and the statements of operations, changes in net assets and cash flow for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the organization as at March 31, 2024, and the results of its operations and cash flow for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations (ASNPO)

Basis for Opinion

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

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

Management is responsible for the preparation and fair presentation of the financial statements in accordance with ASNPO, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the organization'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 organization or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the organization'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:

(continues)

Independent Auditor's Report to the Members of Samaritan House Ministries Inc. *(continued)*

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



October 7, 2024

CHARTERED PROFESSIONAL ACCOUNTANTS



SAMARITAN HOUSE MINISTRIES INC.

Statement of Financial Position

March 31, 2024

	2024	2023
ASSETS		
CURRENT		
Cash	\$ 582,094	\$ 407,801
Term deposits (Note 3)	198,639	190,040
Accounts receivable (Note 4)	6,490	107,839
Due from government agencies	15,181	22,963
Prepaid expenses	6,826	7,789
	<u>809,230</u>	<u>736,432</u>
TANGIBLE CAPITAL ASSETS (Note 5)	2,428,610	2,479,569
LONG TERM INVESTMENTS (Note 7)	88,430	75,588
	<u>\$ 3,326,270</u>	<u>\$ 3,291,589</u>
LIABILITIES AND NET ASSETS		
CURRENT		
Accounts payable and accrued liabilities	\$ 30,237	\$ 41,597
Wages payable	22,681	38,771
Callable debt due in one year (Note 8)	-	5,561
	<u>52,918</u>	<u>85,929</u>
Callable debt due thereafter (Note 8)	-	1,484
	<u>52,918</u>	<u>87,413</u>
DEFERRED CONTRIBUTIONS (Note 9)	591,274	673,219
	<u>644,192</u>	<u>760,632</u>
NET ASSETS		
Unrestricted net assets	844,742	731,651
Invested in tangible capital assets	1,837,336	1,799,306
	<u>2,682,078</u>	<u>2,530,957</u>
	<u>\$ 3,326,270</u>	<u>\$ 3,291,589</u>

ON BEHALF OF THE BOARD

 Director
 Director

The attached notes are an integral part of these financial statements.

SAMARITAN HOUSE MINISTRIES INC.
Statement of Changes in Net Assets
Year Ended March 31, 2024

	Unrestricted Net Assets	Invested in Tangible Capital Assets	2024	2023
NET ASSETS - BEGINNING OF YEAR	\$ 731,650	\$ 1,799,306	\$ 2,530,956	\$ 2,308,644
EXCESS OF REVENUES OVER EXPENSES	151,122	-	151,122	222,312
ASSET ADDITIONS	(103,763)	103,763	-	-
AMORTIZATION	154,723	(154,723)	-	-
CHANGE IN DEFERRED CONTRIBUTIONS	(81,945)	81,945	-	-
CHANGE IN CALLABLE DEBT	(7,045)	7,045	-	-
NET ASSETS - END OF YEAR	\$ 844,742	\$ 1,837,336	\$ 2,682,078	\$ 2,530,956

The attached notes are an integral part of these financial statements.

SAMARITAN HOUSE MINISTRIES INC.**Statement of Operations****Year Ended March 31, 2024**

	2024	2023
REVENUES		
Donations - non-receipted	\$ 116,075	\$ 355,877
Donations - receipted	317,864	334,435
Grants - City of Brandon	35,000	35,000
Grants - Other	908,822	840,119
Grants - Province of Manitoba	690,829	839,882
Grants - United Way	17,750	21,750
Interest earned	13,478	4,742
Rental revenue	29,239	17,487
	<u>2,129,057</u>	<u>2,449,292</u>
EXPENSES		
Accounting fees	13,631	11,954
Advertising and promotion	2,771	3,151
Amortization	154,723	166,142
Board training	560	-
Events and activities	7,124	10,993
Fundraising	1,008	1,512
Garbage and recycling	16,706	13,016
Honorariums	4,700	4,884
Insurance	19,604	12,056
Interest and bank charges	47	119
Interest on callable debt	92	855
Memberships and fees	1,017	633
Office and administration	45,930	44,796
Professional development	3,989	4,780
Professional fees	71	786
Program materials	3,433	-
Project management	64,100	-
Property taxes	12,025	8,089
Rental	33,540	30,745
Repairs and maintenance	61,173	67,537
Replacement budget	109	-
Salaries and benefits	1,153,952	1,093,987
Security	180,350	237,459
Staff training	2,044	-
Supplies	142,866	452,184
Tech grant expenses	1,969	-
Telephone	16,346	13,225
Travel and meals	(642)	4,016
Utilities	32,408	46,569
Vehicle costs	8,289	9,030
	<u>1,983,935</u>	<u>2,238,518</u>
EXCESS OF REVENUES OVER EXPENSES FROM OPERATIONS	<u>145,122</u>	<u>210,774</u>

(continues)

The attached notes are an integral part of these financial statements.

SAMARITAN HOUSE MINISTRIES INC.
Statement of Operations (continued)
Year Ended March 31, 2024

	2024	2023
OTHER INCOME (EXPENSES)		
Gain on disposal of tangible capital assets	6,000	10,000
Gain on disposal of investments	-	1,538
	6,000	11,538
EXCESS OF REVENUES OVER EXPENSES	\$ 151,122	\$ 222,312

The attached notes are an integral part of these financial statements.

SAMARITAN HOUSE MINISTRIES INC.**Statement of Cash Flow****Year Ended March 31, 2024**

	2024	2023
OPERATING ACTIVITIES		
Excess of revenue over expenses	\$ 151,122	\$ 222,312
Items not affecting cash:		
Gain on disposal of tangible capital assets	(6,000)	(10,000)
Gain on disposal of investments	-	(1,538)
Amortization	154,723	166,142
	<u>299,845</u>	<u>376,916</u>
Changes in non-cash working capital:		
Accounts receivable	101,349	(56,222)
Due from government agencies	7,782	(13,140)
Prepaid expenses	963	(7,789)
Accounts payable	(11,362)	2,865
Due to government agencies	-	(81)
Wages payable	(16,090)	17,124
Deferred contributions	(81,945)	(31,764)
	<u>697</u>	<u>(89,007)</u>
Cash flow from operating activities	<u>300,542</u>	<u>287,909</u>
INVESTING ACTIVITIES		
Purchase of tangible capital assets	(103,763)	(22,825)
Proceeds on disposal of tangible capital assets	6,000	10,000
Proceeds from sale of investments	-	1,550
Long-term investments	(12,842)	(5,346)
Cash flow used by investing activities	<u>(110,605)</u>	<u>(16,621)</u>
FINANCING ACTIVITY		
Repayment of long term debt	(7,045)	(31,144)
INCREASE IN CASH FLOW	182,892	240,144
Cash - beginning of year	<u>597,841</u>	<u>357,697</u>
CASH - END OF YEAR	\$ 780,733	\$ 597,841
CASH CONSISTS OF:		
Cash	\$ 582,094	\$ 407,801
Term deposits	<u>198,639</u>	<u>190,040</u>
	\$ 780,733	\$ 597,841

The attached notes are an integral part of these financial statements.

SAMARITAN HOUSE MINISTRIES INC.

Notes to Financial Statements

Year Ended March 31, 2024

1. DESCRIPTION OF OPERATIONS

Samaritan House Ministries Inc. is a non-profit community service group incorporated under the laws of the Province of Manitoba on January 27, 1987. The organization is located in Brandon, Manitoba. It provides housing, literacy, training and resource programs, a food bank, counselling programs and drop-in centre to those in need. It is also a registered charity.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of presentation

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

Tangible capital assets

Tangible capital assets are recorded at cost. Purchases that cost over \$1,000 and are capital in nature are capitalized. Items under \$1,000 are expensed. Contributed assets are recorded at fair value at the date of contribution.

Land - Samaritan House Resource Centre		non-amortizable
Land - Training Centre/Mary's House		non-amortizable
Building - Samaritan House Resource Centre	20 years	straight-line method
Building - Training Centre/Mary's House	20 years	straight-line method
Motor vehicles	10 years	straight-line method
Furniture and fixtures	15 years	straight-line method
Computer equipment	5 years	straight-line method

Fund accounting

Revenues and expenses related to program delivery and administrative activities are reported in the Unrestricted Net Assets Fund.

Invested in Capital Assets fund reports the assets, liabilities, revenues, and expenses related to Samaritan House Ministries Inc.'s capital assets and building improvements campaign.

Revenue recognition

Samaritan House Ministries Inc. follows the deferral method of accounting for contributions.

Restricted contributions are recognized as revenue in the year in which the related expenses are incurred. Unrestricted contributions are recognized as revenue when received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured. Rental income, and interest and investment income are reported in the period that they are earned.

Investments

Investments for which there are quoted prices in an active market are carried at fair value. Unrealized gains or losses are reported as part of net income in the unrestricted net assets fund. Investments for which there is not an active market are carried at amortized cost except when it is established that their value is impaired. Impairment losses, or reversal of previously recognized impairment losses, are reported as part of net income in the unrestricted net assets fund.

(continues)

SAMARITAN HOUSE MINISTRIES INC.

Notes to Financial Statements

Year Ended March 31, 2024

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

Employee future benefits

The company participated in a defined contribution plan for its employees. The current service costs, interest costs and amortization for past service costs are recognized as expenses during the period.

Income Tax

The organization is exempt from income tax under subsection 149(1)(f) of the Income Tax Act.

Measurement uncertainty

When preparing financial statements according to ASNPO, management makes estimates and assumptions relating to:

- reported amounts of revenues and expenses
- reported amounts of assets and liabilities
- disclosure of contingent assets and liabilities.

Estimates are based on a number of factors including historical experience, current events and actions that the organization may undertake in the future, and other assumptions that management believes are reasonable under the circumstances. By their nature, these estimates are subject to measurement uncertainty and actual results could differ. In particular, estimates are used in accounting for certain items such as revenues, allowance for doubtful accounts, and useful lives of capital assets.

3. TERM DEPOSITS

	<u>2024</u>	<u>2023</u>
RBC GIC, bearing interest at 5.30%, maturing October 27, 2025, with market value of \$10,516.94.	\$ 10,517	\$ 10,040
Compass CU GIC, bearing interest at 5.00%, maturing March 16, 2025, with market value of \$94,061.10.	94,061	90,000
Compass CU GIC, bearing interest at 5.00%, maturing March 16, 2025, with market value of \$94,061.10.	94,061	90,000
	<u>\$ 198,639</u>	<u>\$ 190,040</u>

4. ACCOUNTS RECEIVABLE

Accounts receivable include the following:

	<u>2024</u>	<u>2023</u>
Province of Manitoba	\$ 6,490	\$ 88,116
Other grants	-	19,723
	<u>\$ 6,490</u>	<u>\$ 107,839</u>

SAMARITAN HOUSE MINISTRIES INC.**Notes to Financial Statements****Year Ended March 31, 2024****5. TANGIBLE CAPITAL ASSETS**

	Cost	Accumulated amortization	2024 Net book value	2023 Net book value
Land - Samaritan House Resource Centre	\$ 249,427	\$ -	\$ 249,427	\$ 249,427
Land - Training Centre/Mary's House	68,948	-	68,948	68,948
Building - Samaritan House Resource Centre	2,681,036	812,769	1,868,267	2,002,319
Building - Training Centre/Mary's House	346,210	329,852	16,358	7,748
Motor vehicles	135,639	23,291	112,348	60,389
Furniture and fixtures	240,628	128,466	112,162	89,199
Computer equipment	7,355	6,255	1,100	1,539
	\$ 3,729,243	\$ 1,300,633	\$ 2,428,610	\$ 2,479,569

6. LINE OF CREDIT

Samaritan House Ministries has four operating accounts for their various programs, each with its own line of credit from Compass Credit Union Ltd. The line of credits for each account have authorized limits of \$50,000, \$150,000, and \$30,000 totaling \$230,000. The credit lines are unused at year end.

7. LONG TERM INVESTMENTS

	2024	2023
Qtrade Direct Investing - market value \$17,064.50	\$ 17,065	\$ -
Compass Credit Union member share	5	5
Compass Credit Union surplus shares	635	635
Heritage Co-op equity	45	45
WCG equity	9,073	8,490
WCG share	5	5
RBC Direct Investing	-	5,264
Compass Term Deposit - 2 Year (interest at 0.750%, maturing July 13, 2024 - market value \$61,934.91)	61,602	61,145
	\$ 88,430	\$ 75,589

All patronage accounts are non-interest bearing, with market value equal to cost.

SAMARITAN HOUSE MINISTRIES INC.

Notes to Financial Statements

Year Ended March 31, 2024

8. CALLABLE DEBT

	2024	2023
Compass Credit Union loan bearing interest at 2.84% per annum, repayable in monthly blended payments of \$1,000. The loan was repaid in full during the year.	\$ -	\$ 7,045
Principal due in one year	-	(5,561)
	<u>\$ -</u>	<u>\$ 1,484</u>

9. RECONCILIATION OF DEFERRED CONTRIBUTIONS

	Opening	Receipts	Contributions recognized	Ending
Brandon Neighbourhood Renewal Corporation - capital grant	\$ 252,150	\$ -	\$ 26,162	\$ 225,988
Restricted donations	28,000	-	25,000	3,000
Manitoba Community Services Council Inc. - capital grant	7,451	-	1,050	6,401
Province of Manitoba - capital grant	599	-	92	507
Province of Manitoba - capital grant	3,976	-	261	3,715
Murray Family - capital grant	181,250	-	12,500	168,750
Brandon Neighbourhood Renewal Corporation - capital grant	44,983	-	4,018	40,965
Walmart Canada Inc. - capital grant	21,877	-	2,070	19,807
Manitoba Housing - capital grant	5,129	-	521	4,608
Harvest Manitoba Food & Equipment - capital grant	1,906	-	175	1,731
Brandon Neighbourhood Renewal Corporation - capital grant	27,000	-	1,500	25,500
Food Bank Canada - 2014 Mitsubishi truck	43,697	-	5,462	38,235
Gordon & Diane Peters - capital grant	36,000	-	2,000	34,000
Telus - capital grant	2,073	-	-	2,073
Food Bank Canada- capital grant	17,128	-	1,134	15,994
	<u>\$ 673,219</u>	<u>\$ -</u>	<u>\$ 81,945</u>	<u>\$ 591,274</u>

Grant revenues received for funding various literacy programs on a non-fiscal year end basis have been recorded as deferred contributions and will be recognized as the related program expenditures are incurred. Grant revenues received for tangible capital asset purchases have been recorded as deferred contributions and will be recognized on a proportionate basis as the tangible capital assets are amortized.

10. CONTRIBUTED SERVICES

Volunteers contribute a significant amount of time in carrying out the organization's objectives. Because of the difficulty of determining the fair value of contributed time, contributed services are not recognized in the statements.

SAMARITAN HOUSE MINISTRIES INC.

Notes to Financial Statements

Year Ended March 31, 2024

11. FINANCIAL INSTRUMENTS

The organization 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 organization's risk exposure and concentration as of March 31, 2024.

(a) Credit risk

The organization has limited credit risk exposure as most of its revenues are received from the provincial government and 100% of its receivable balance is due from the provincial government. If the contract were to change or cancel, this could pose financial hardship to the organization. The credit risk is unchanged from prior year.

(b) Liquidity risk

The organization is exposed to liquidity risk mainly in respect of its receipt of funds from its customers and other related sources, long-term debt, obligations under capital leases, contributions to the pension plan, and accounts payable. Liquidity risk remains unchanged from prior year.

(c) Interest rate risk

In seeking to minimize the risks from interest rate fluctuations, the organization manages exposure through its normal operating and financing activities. The organization is exposed to interest rate risk primarily through its floating interest rate bank indebtedness and credit facilities. The organization makes additional principal repayments on its callable debt, further minimizing interest rate risk. The interest rate risk remains unchanged from prior year.

12. COMPARATIVE FIGURES

Some of the comparative figures have been reclassified on the financial statement schedules to conform with current year presentation.

SAMARITAN HOUSE MINISTRIES INC.**Employment Resource Programs****(Schedule 1)****Year Ended March 31, 2024**

	2024	2023
REVENUE		
Grants - Province of Manitoba	\$ 414,180	\$ 406,306
EXPENSES		
Accounting fees	9,620	-
Advertising and promotion	491	574
Classroom usage	16,500	-
Events and activities	1,823	1,827
Insurance	981	1,054
Office and administration	1,760	15,672
Photocopy	2,737	-
Professional development	566	2,089
Professional fees	2,496	-
Rental	33,540	30,745
Repairs and maintenance	744	-
Salaries and benefits	283,192	342,131
Security	517	3,576
Supplies	17,150	16,841
Telephone	4,492	3,505
Training	34,657	-
Travel and meals	455	2,278
Utilities	1,800	-
	<u>413,521</u>	<u>420,292</u>
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES	<u>\$ 659</u>	<u>\$ (13,986)</u>

The attached notes are an integral part of these financial statements.

SAMARITAN HOUSE MINISTRIES INC.**Mary's House****(Schedule 2)****Year Ended March 31, 2024**

	2024	2023
REVENUE		
Grants - Province of Manitoba	<u>\$ 274,000</u>	<u>\$ 84,800</u>
EXPENSES		
Board training	360	-
Group counselling	2,450	8,198
Insurance	-	1,500
Office and administration	10,000	5,954
Professional development	-	726
Program management	64,100	-
Program materials	1,962	-
Property taxes	-	2,500
Repairs and maintenance	14,897	7,147
Replacement budget	109	-
Salaries and benefits	117,841	78,957
Security	1,620	1,013
Staff training	2,044	-
Telephone	-	1,875
Travel and meals	542	88
Utilities	-	7,089
	<u>215,925</u>	<u>115,047</u>
EXCESS (DEFICIENCY) OF EXPENSES OVER REVENUE	<u>\$ 58,075</u>	<u>\$ (30,247)</u>

The attached notes are an integral part of these financial statements.

SAMARITAN HOUSE MINISTRIES INC.**Literacy Program****(Schedule 3)****Year Ended March 31, 2024**

	2024	2023
REVENUE		
Grants - Province of Manitoba	\$ 96,549	\$ 98,776
EXPENSES		
Accounting fees	1,000	-
Advertising and promotion	282	209
Insurance	1,300	500
Office and administration	5,613	5,631
Professional development	600	600
Property taxes	2,000	2,000
Repairs and maintenance	3,100	3,100
Salaries and benefits	71,979	72,923
Supplies	1,275	2,428
Tech grant expense	1,969	-
Utilities	5,650	6,450
	<u>94,768</u>	<u>93,841</u>
EXCESS OF REVENUE OVER EXPENSES	<u>\$ 1,781</u>	<u>\$ 4,935</u>

The attached notes are an integral part of these financial statements.

SAMARITAN HOUSE MINISTRIES INC.
Hoarding Support Services
Year Ended March 31, 2024

(Schedule 4)

	2024	2023
REVENUE		
Grants - Brandon Neighbourhood Renewal Corporation	\$ 63,154	\$ 69,335
EXPENSES		
Accounting fees	2,800	-
Office and administration	10,508	4,672
Professional fees	71	786
Salaries and benefits	47,667	48,269
Supplies	1,240	4,874
	<u>62,286</u>	<u>58,601</u>
EXCESS OF REVENUE OVER EXPENSES	\$ 868	\$ 10,734

The attached notes are an integral part of these financial statements.

SAMARITAN HOUSE MINISTRIES INC.**Resource Centre****Year Ended March 31, 2024****(Schedule 5)**

	2024	2023
REVENUES		
Donations - non-receipted	\$ 116,076	\$ 355,867
Donations - receipted	317,864	334,435
Expense recoveries	112,114	-
Grants - City of Brandon	20,000	20,000
Grants - other	249,896	283,848
Grants - United Way	17,750	9,250
Interest earned	13,478	4,742
Rental revenue	29,239	17,487
	<u>876,417</u>	<u>1,025,629</u>
EXPENSES		
Advertising and promotion	1,998	2,368
Amortization	154,723	166,142
Board training	200	-
Events and activities	5,301	9,166
Fundraising	1,008	1,512
Garbage and recycling	16,706	13,016
Honorariums	4,700	4,884
Insurance	17,323	9,002
Interest and bank charges	139	968
Memberships and fees	1,017	633
Office and administration	-	10,097
Professional development	2,023	-
Professional fees	9,231	11,954
Property taxes	10,025	3,589
Repairs and maintenance	31,894	37,124
Salaries and benefits	391,636	359,056
Security	9,774	10,551
Supplies	64,088	63,387
Telephone	11,854	7,845
Travel and meals	-	269
Utilities	12,223	33,029
Vehicle costs	8,289	8,216
	<u>754,152</u>	<u>752,808</u>
EXCESS OF REVENUES OVER EXPENSES	<u>\$ 122,265</u>	<u>\$ 272,821</u>

The attached notes are an integral part of these financial statements.

SAMARITAN HOUSE MINISTRIES INC.**Safe & Warm****(Schedule 6)****Year Ended March 31, 2024**

	2024	2023
REVENUE		
Grants - City of Brandon	\$ 15,000	\$ 15,000
Grants - Province of MB	501,872	486,936
Grants - United Way	-	12,500
	<u>516,872</u>	<u>514,436</u>
EXPENSES		
Cultural programming	1,471	-
Office and administration	80,255	2,770
Professional development	800	1,365
Professional fees	5,400	-
Rent	12,000	-
Repairs and maintenance	10,538	20,166
Salaries and benefits	241,753	174,645
Security	168,440	222,319
Supplies	22,006	32,457
Travel and meals	-	837
Utilities	12,735	-
	<u>555,398</u>	<u>454,559</u>
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES	<u>\$ (38,526)</u>	<u>\$ 59,877</u>

The attached notes are an integral part of these financial statements.

SAMARITAN HOUSE MINISTRIES INC.

Nutrition

(Schedule 7)

Year Ended March 31, 2024

	2024	2023
REVENUE		
Grants - Province	\$ -	\$ 250,000
EXPENSES		
Advertising and promotions	-	-
Salaries and benefits	-	18,006
Supplies	-	323,999
Travel and meals	-	543
Vehicle costs	-	813
	-	343,361
DEFICIENCY OF REVENUE OVER EXPENSES	\$ -	\$ (93,361)

The attached notes are an integral part of these financial statements.