



Financial Statements

Spinal Cord Injury Ontario

March 31, 2021

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# Independent Auditor's Report

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To the Members of  
**Spinal Cord Injury Ontario**

## Qualified Opinion

We have audited the financial statements of Spinal Cord Injury Ontario ("SCIO"), which comprise the statement of financial position as at March 31, 2021, and the statements of operations, changes in net assets and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion, except for the possible effects of the matter described in the *Basis for Qualified Opinion* paragraph, the financial statements present fairly, in all material respects, the financial position of SCIO as at March 31, 2021, 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 organizations, SCIO derives revenues from donations from the public and other fundraising activities, the completeness of which is not susceptible to satisfactory audit verification. Accordingly, our verification of these revenues was limited to the amounts recorded in the records of SCIO. Therefore, we were not able to determine whether any adjustments might be necessary to revenue, excess of revenue over expenses, and cash flows from operations for the years ended March 31, 2021 and 2020, current assets as at March 31, 2021 and 2020, and net assets as at April 1, 2020 and 2019 and March 31, 2021 and 2020.

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 SCIO 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 qualified opinion.

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

Management is responsible for the preparation and fair presentation of these 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 SCIO's ability to continue as a going concern, disclosing, as applicable, matters related to a going concern and using the going concern basis of accounting unless management either intends to liquidate SCIO or to cease operations, or has no realistic alternative to do so.

Those charged with governance are responsible for overseeing SCIO'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 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 SCIO'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 SCIO'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 SCIO 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.

*Grant Thornton LLP*

Toronto, Canada  
June 9, 2021

Chartered Professional Accountants  
Licensed Public Accountants

# Spinal Cord Injury Ontario

## Statement of Operations

Year ended March 31	2021	2020
<b>Revenue</b>		
Grants (Note 3)	\$ 5,570,009	\$ 4,062,732
Donations and other public support (Note 4)	1,232,113	1,763,108
Fees for service	170,315	8,400
Recognition of deferred capital contributions (Note 5)	<u>10,406</u>	<u>9,289</u>
	<b><u>6,982,843</u></b>	<b><u>5,843,529</u></b>
<b>Expenses</b>		
Staff salaries and benefits (Note 6)	4,499,039	4,147,843
Purchased services	624,659	642,013
Office	484,897	360,174
Payments on behalf of clients	236,689	89,060
Medical research grants (Note 7(b))	104,188	101,151
Amortization of property and equipment	33,797	34,775
Travel	23,095	167,119
Miscellaneous	19,623	32,145
Professional development	<u>13,474</u>	<u>48,889</u>
	<b><u>6,039,461</u></b>	<b><u>5,623,169</u></b>
<b>Excess of revenue over expenses before grants</b>	<b>943,382</b>	220,360
Grants to Ontario Paraplegic Foundation (Note 9)	942,000	-
<b>Excess of revenue over expenses before discontinued operations</b>	<b>1,382</b>	220,360
Net loss from discontinued operations (Note 13)	<u>-</u>	<u>(219,783)</u>
<b>Excess of revenue over expenses</b>	<b>\$ <u>1,382</u></b>	<b>\$ <u>577</u></b>

See accompanying notes to the financial statements.

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## Spinal Cord Injury Ontario

### Statement of Changes in Net Assets

Year ended March 31

2021

2020

	Invested in property and <u>equipment</u>	Unrestricted - <u>operating</u>	<u>Total</u>	<u>Total</u>
Net assets, beginning of year	\$ 88,575	\$ 140,053	\$ <b>228,628</b>	\$ 228,051
(Deficiency) excess of revenue over expenses	<u>(23,391)</u>	<u>24,773</u>	<u><b>1,382</b></u>	<u>577</u>
Net assets, end of year	\$ <u>65,184</u>	\$ <u>164,826</u>	\$ <u><b>230,010</b></u>	\$ <u>228,628</u>

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See accompanying notes to the financial statements.

# Spinal Cord Injury Ontario

## Statement of Financial Position

As at March 31

2021

2020

### Assets

#### Current

Cash	\$ 497,040	\$ 469,251
Accounts receivable (Note 3)	181,716	220,568
Due from Ontario Paraplegic Foundation (Note 8)	179,777	455,886
Prepaid expenses	<u>72,041</u>	<u>84,691</u>

930,574 1,230,396

Property and equipment (Note 10) 129,543 163,340

Assets related to discontinued operations (Note 13) - 7,250

\$ 1,060,117 \$ 1,400,986

### Liabilities

#### Current

Accounts payable and accrued liabilities (Note 3)	\$ 286,720	\$ 361,303
Deferred revenue	<u>479,028</u>	<u>227,294</u>

765,748 588,597

Deferred capital contributions (Note 5) 64,359 74,765

Liabilities related to discontinued operations (Note 13) - 508,996

830,107 1,172,358

### Net assets

Invested in property and equipment 65,184 88,575


Unrestricted - operating 164,826 140,053

230,010 228,628

\$ 1,060,177 \$ 1,400,986

Commitments (Note 7)

On behalf of the Board

 Director



Director

Alex McKinnon

Treasurer

Bob Nigol

Chair

See accompanying notes to the financial statements.

# Spinal Cord Injury Ontario

## Statement of Cash Flows

Year Ended March 31

2021

2020

Increase (decrease) in cash

### Operating

Excess of revenues over expenses	\$ 1,382	\$ 577
Items not involving cash		
Recognition of deferred capital contributions	(10,406)	(9,289)
Amortization of property and equipment	33,797	34,775
Net loss from discontinued operations	<u>-</u>	<u>219,783</u>
	24,773	245,846
Change in non-cash working capital items		
Accounts receivable	38,852	24,195
Due from Ontario Paraplegic Foundation	276,109	(452,033)
Prepaid expenses	12,650	17,989
Accounts payable and accrued liabilities	(74,583)	(1,935)
Deferred revenue	<u>251,734</u>	<u>60,869</u>
	<u>529,535</u>	<u>(105,069)</u>
<b>Investing</b>		
Purchase of property and equipment	<u>-</u>	<u>(6,248)</u>
Net increase (decrease) in cash	529,535	(111,317)
Change in non-cash working capital from discontinued operations	(501,746)	54,983
Cash, beginning of year	<u>469,251</u>	<u>525,585</u>
Cash, end of year	\$ <u>497,040</u>	\$ <u>469,251</u>

See accompanying notes to the financial statements.



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# Spinal Cord Injury Ontario

## Notes to the Financial Statements

March 31, 2021

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### 1. Description of the organization

Spinal Cord Injury Ontario (“SCIO”) is dedicated to delivering and championing excellence in service, support and advocacy for and with people with spinal cord injury.

SCIO’s unique expertise is built on over seven decades of experience serving the spinal cord injury community since our founding by veterans who returned from battle and began the fight for full and fair lives regardless of their injuries.

SCIO is incorporated under the laws of Ontario as a corporation without share capital.

SCIO is a registered charity under the Income Tax Act (Canada) and, as such, is exempt from income taxes.

SCIO provides the following programs and services:

**Regional services** connecting experienced and knowledgeable navigators to help people negotiate the health system, achieve their goals and gain independence after a spinal cord injury and providing essential equipment and mobility aids to those who cannot afford them.

**Employment services** preparing and connecting workers and employers.

**Peer support services** connecting peer mentors with lived experiences, to help the newly injured individuals, and their families, to overcome the social, psychological and physical challenges of living with a disability.

**Research and partnerships** support for research that improves the lives of people with spinal cord injury.

**Knowledge exchange** promoting independence and awareness by acquiring, curating and sharing current knowledge and best practices through SCIO’s social enterprise Cortree Disability Education Centre and other platforms.

**Public policy** assisting government and NGOs in creating and implementing public policy that improves accessibility for people with spinal cord injury and other physical disabilities.

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# Spinal Cord Injury Ontario

## Notes to the Financial Statements

March 31, 2021

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### 2. Summary of significant accounting policies

These financial statements have been prepared in accordance with Canadian accounting standards for not-for-profit organizations (“ASNPO”). ASNPO requires entities to select policies appropriate for their circumstances from choices provided in the specific standards. The following are details of the choices selected by SCIO and applied in these financial statements.

#### Revenue recognition

SCIO follows the deferral method of accounting for contributions which include donations and grants.

Under the deferral method, externally restricted contributions are deferred and 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.

Fees for service are recognized when the services have been provided.

#### Deferred capital contributions

Externally restricted contributions received for property and equipment are recognized in revenue over the same terms and on the same basis as the recognition of the amortization of related property and equipment.

#### Contributed goods and services

Contributed goods and services are not recognized in the financial statements.

#### Property and equipment

Purchased property and equipment is recorded at cost. Contributions of property and equipment are capitalized at fair market value at the date of contribution. Property and equipment are amortized on a straight-line basis over their estimated useful lives as follows:

Leasehold improvements	over the term of the lease
Office equipment	10 years
Computer equipment	4 years
Computer software	5 years

#### Employee future benefits

Contributions to a defined contribution pension plan are expensed when due.

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# Spinal Cord Injury Ontario

## Notes to the Financial Statements

March 31, 2021

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### 2. Summary of significant accounting policies (continued)

#### Financial instruments

SCIO considers any contract creating a financial asset, liability or equity instrument as a financial instrument.

SCIO's financial instruments comprise cash, accounts receivable, due from Ontario Paraplegic Foundation and accounts payable. Cash is measured at fair value and accounts receivable and accounts payable are measured at amortized cost.

#### Use of estimates

Certain items in the preparation of these financial statements require management's best estimate. Management determines these estimates based on assumptions that reflect the most probable set of economic conditions and planned courses of action. These estimates are reviewed periodically and adjustments are made to the excess of revenues over expenses as appropriate in the year they become known. Management also reviews the carrying amounts of items in the financial statements at each statement of financial position date to assess the need for revision or any possibility of impairment.

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### 3. Grants

	<u>2021</u>	<u>2020</u>
Toronto Central Local Health Integrated Network	\$ 3,334,801	\$ 3,344,967
Ontario Ministry of Labour, Training and Skills Development (formerly Ministry of Training, Colleges and Universities)	528,409	527,989
Ontario Ministry of Community and Social Services	188,374	182,010
Canadian Emergency Wage Subsidy	1,485,975	-
Other	<u>32,450</u>	<u>7,766</u>
	<u>\$ 5,570,009</u>	<u>\$ 4,062,732</u>

SCIO has a service contract with the Ontario Ministry of Children, Community and Social Services to provide specified services under the Ontario Disability Supports Program. Included in accounts payable is \$5,626 for services delivered in fiscal 2021 (2020 – receivable of \$12,042).

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### 4. Donations and other public support

The donations and other public support balance is calculated as follows:

	<u>2021</u>	<u>2020</u>
Donations and other public support	\$ 1,198,816	\$ 1,336,508
Net support from (to) Ontario Paraplegic Foundation (Note 8)	<u>75,425</u>	<u>558,249</u>
	1,274,241	1,894,757
Less: direct fundraising costs	<u>(42,128)</u>	<u>(131,649)</u>
	<u>\$ 1,232,113</u>	<u>\$ 1,763,108</u>

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# Spinal Cord Injury Ontario

## Notes to the Financial Statements

March 31, 2021

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### 5. Deferred capital contributions

The changes in the deferred capital contributions balance are as follows:

	<u>2021</u>	<u>2020</u>
Balance, beginning of year	\$ 74,765	\$ 84,054
Recognition of deferred capital contributions	<u>(10,406)</u>	<u>(9,289)</u>
Balance, end of year	\$ <u>64,359</u>	\$ <u>74,765</u>

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### 6. Pension plan

SCIO offers a defined contribution pension plan to its employees. SCIO matches an amount of 4% of each eligible employee's gross salary to the plan. During the year, contributions of \$112,912 (2020 – \$168,623) were expensed in staff salaries and benefits in the statement of operations.

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### 7. Commitments

- (a) SCIO has commitments under office premises, equipment, and other leases for the next five years as follows:

2022	\$ 110,295
2023	83,981
2024	81,791
2025	62,236
2026	62,237

- (b) SCIO has undertaken to participate in a research partnership with the Toronto Rehabilitation Institute and University of Toronto. Under this arrangement, an amount of \$70,000 per year with annual cost of living increases will be contributed for up to 20 years to support a post-doctoral fellowship in the field of spinal cord injury research. This arrangement commenced in September 2002. In fiscal 2021, contributions of \$104,188 (2020 – \$101,151) were included in the statement of operations.
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### 8. Ontario Paraplegic Foundation

SCIO controls the Ontario Paraplegic Foundation (the "Foundation"), which was established in March 2000 and receives bequests and other donations from supporters of SCIO. The Foundation is incorporated under the Corporations Act (Ontario) and is a registered charity under the Income Tax Act (Canada). SCIO appoints the majority of the Foundation's Board of Directors and, according to the Foundation's bylaws, all resources of the Foundation must ultimately be used for the benefit of SCIO's programs or for research supported by SCIO.

# Spinal Cord Injury Ontario

## Notes to the Financial Statements

March 31, 2021

### 8. Ontario Paraplegic Foundation (continued)

The Foundation has not been consolidated into SCIO's financial statements. Separate financial statements of the Foundation are available on request. A financial summary of the Foundation as at March 31, 2021 and March 31, 2020 and for the years then ended is as follows:

	<u>2021</u>	<u>2020</u>
<b>Financial position</b>		
Assets		
Investments, at market value	\$ 8,194,445	\$ 6,278,849
Other	<u>27,859</u>	<u>27,961</u>
	<u>\$ 8,222,304</u>	<u>\$ 6,306,810</u>
Liabilities		
Due to SCIO	\$ 179,777	\$ 455,886
Other	<u>14,641</u>	<u>14,701</u>
	<u>194,418</u>	<u>470,587</u>
Fund balances		
General Fund	7,574,394	5,415,897
Internally Restricted Fund	268,014	268,014
Restricted Research Fund	<u>185,478</u>	<u>152,312</u>
	<u>8,027,886</u>	<u>5,836,223</u>
Total liabilities and fund balances	<u>\$ 8,222,304</u>	<u>\$ 6,306,810</u>
<b>Results of operations</b>		
Donations and bequests (Note 9)	\$ 942,056	\$ 129
Change in value of investments	1,406,478	(45,794)
Grants to SCIO (Notes 4 and 9)	(75,425)	(558,249)
Other expenses	<u>(81,446)</u>	<u>(84,739)</u>
Excess (deficiency) of revenue over expenses	<u>\$ 2,191,663</u>	<u>\$ (688,653)</u>
<b>Cash flows</b>		
Cash flows from operating activities	\$ 509,118	\$ (189,447)
Cash flows from investing activities	<u>(522,000)</u>	<u>201,239</u>
Net increase in cash	(12,882)	11,792
Cash, beginning of year	<u>18,553</u>	<u>6,761</u>
Cash, end of year	<u>\$ 5,671</u>	<u>\$ 18,553</u>

# Spinal Cord Injury Ontario

## Notes to the Financial Statements

March 31, 2021

### 9. Related party transactions

Transactions during the year with related parties are as follows:

	<u>2021</u>	<u>2020</u>
<b>Ontario Paraplegic Foundation</b>		
Operating and research grants received from the Ontario Paraplegic Foundation (Note 4)	\$ 75,425	\$ 558,249
Staff costs recovered by SCIO from the Ontario Paraplegic Foundation	37,375	37,963
<b>Ontario Neurotrauma Foundation ("ONF")</b>		
Operating grants from ONF	15,000	230,000
<b>SCI Canada</b>		
Income distribution to Federation members received from SCI Canada	19,253	30,523
Membership fees paid to SCI Canada	15,253	26,148
<b>SCIO</b>		
Grants to the Ontario Paraplegic Foundation	942,000	-

SCIO provides office space at no cost to the Ontario Paraplegic Foundation.

Amounts due from the Ontario Paraplegic Foundation are non-interest bearing and due on demand.

A member of management of ONF resides on the Board of SCIO.

SCIO is a member of SCI Canada Federation and must abide the by-laws set out by them.

### 10. Property and equipment

	<u>Cost</u>	<u>Accumulated Amortization</u>	<b>2021 Net Book Value</b>	2020 Net Book Value
Leasehold improvements	\$ 250,737	\$ 178,435	\$ 72,302	\$ 82,888
Office equipment	245,999	208,531	37,468	43,579
Computer equipment	176,201	156,428	19,773	36,873
Computer software	<u>26,309</u>	<u>26,309</u>	<u>-</u>	<u>-</u>
	<u>\$ 699,246</u>	<u>\$ 569,703</u>	<u>\$ 129,543</u>	<u>\$ 163,340</u>

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# Spinal Cord Injury Ontario

## Notes to the Financial Statements

March 31, 2021

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### 11. Operating line of credit

SCIO has an operating line of credit with a maximum of \$290,000. Interest is payable at the bank's prime rate plus 1%. The credit facility is secured by the granting of a security interest in the personal property of SCIO. The line of credit was not in use at March 31, 2021 or March 31, 2020.

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### 12. Financial instruments and risk

Transactions in financial instruments may result in an entity assuming or transferring to another party one or more of the financial risks described below.

#### Credit risk

Credit risk is the risk that one party to a financial instrument will cause a financial loss for the other party by failing to discharge an obligation. SCIO's main credit risks relate to its accounts receivable and amounts due from Ontario Paraplegic Foundation.

#### Liquidity risk

Liquidity risk is the risk that SCIO will encounter difficulty in meeting the obligations associated with its financial liabilities. SCIO is exposed to this risk mainly in respect of its accounts payable. SCIO reduces exposure to liquidity risk by ensuring that it maintains adequate cash reserves to pay trade creditors.

It is management's opinion that SCIO is not exposed to significant liquidity or credit risk arising from its financial instruments.

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### 13. Discontinued operations

In September 2019, the Board approved the transition of the AS program (including clients and attendant staff and related government funding) to MODC on April 1, 2020.

As of March 31, 2020 SCIO recognized a loss on the discontinuance of the AS program in the amount of \$219,783.

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### 14. COVID-19

The spread of COVID-19 has severely impacted many local economies around the globe. In many countries, including Canada, organizations are being forced to cease or limit operations for long or indefinite periods of time. Measures taken to contain the spread of the virus, including travel bans, quarantines, social distancing, and closures of non-essential services have triggered significant disruptions to organizations worldwide, resulting in an economic slowdown. Governments and central banks have responded with monetary and fiscal interventions to stabilize economic conditions.

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# Spinal Cord Injury Ontario

## Notes to the Financial Statements

March 31, 2021

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### 14. COVID-19 (continued)

During fiscal 2021, government restrictions prevented in person fundraising events from occurring. These were replaced with several virtual events and more direct mail campaigns. SCIO saw a net decrease in fundraising of \$227,215. SCIO was eligible for and received the Canada Emergency Wage Subside (CEWS) throughout the fiscal year. SCIO continues to deliver its usual services with staff connecting with clients virtually.

The duration and impact of the COVID-19 pandemic, as well as the effectiveness of government and central bank responses, remains unclear. It is not possible to reliably estimate the duration and severity of these consequences, as well as their impact on the financial position and results of SCIO for future periods.



# Spinal Cord Injury Ontario

## Schedule of Expenses by Programs and Services

Year ended March 31

Schedule 1

The following table classifies expenses by programs and services. The salaries and benefits of certain employees, who perform a combination of program, fundraising and administrative activities, are allocated based on time dedicated to the activity. Other operating and general costs, including purchased services, office, travel, professional development and miscellaneous, are allocated based on the level of benefit received by each program and service. Such allocations are reviewed and updated annually.

	<u>Direct costs</u>	<u>Allocated Costs</u>				<u>Total</u>
		<u>Salaries and benefits</u>	<u>Purchased services*</u>	<u>Office</u>	<u>Other</u>	
<b>2021</b>						
<b>Programs and services</b>						
Regional services	\$ 1,916,773	\$ 230,867	\$ 98,305	\$ 66,518	\$ 8,252	\$ <b>2,320,715</b>
Peer support services	431,873	120,042	18,901	19,076	3,446	<b>593,338</b>
Employment services	514,896	29,125	18,998	26,297	3,540	<b>592,856</b>
Information services	546,709	6,282	8,955	15,198	2,178	<b>579,322</b>
Communications	311,119	3,769	5,437	10,203	1,372	<b>331,900</b>
Member services, Advocacy	200,291	2,512	3,655	7,321	946	<b>214,725</b>
Research and partnerships	104,188	-	-	-	-	<b>104,188</b>
	<u>4,025,849</u>	<u>392,597</u>	<u>154,251</u>	<u>144,613</u>	<u>19,734</u>	<u><b>4,737,044</b></u>
<b>Support</b>						
Administration	669,858	-	-	-	-	<b>669,858</b>
Resource development**	563,060	11,306	15,880	23,379	3,681	<b>617,306</b>
SCI Canada	15,253	-	-	-	-	<b>15,253</b>
	<u>1,248,171</u>	<u>11,306</u>	<u>15,880</u>	<u>23,379</u>	<u>3,681</u>	<u><b>1,302,417</b></u>
	<u>\$ 5,274,020</u>	<u>\$ 403,903</u>	<u>\$ 170,131</u>	<u>\$ 167,992</u>	<u>\$ 23,415</u>	<u>\$ <b>6,039,461</b></u>
<b>2020</b>	<u>\$ 9,424,454</u>	<u>\$ 432,377</u>	<u>\$ 141,612</u>	<u>\$ 109,652</u>	<u>\$ 59,646</u>	<u>\$ <b>10,167,741</b></u>

\* Purchased services include consulting and professional fees.

\*\*Resource development activities generate benefit for all programs and services; expenditures exclude direct fundraising costs netted against revenue in Note 4.

# Spinal Cord Injury Ontario

## Schedule of Expenses by Programs and Services

Year ended March 31

Schedule 1

	Direct costs	Allocated Costs			Total	
		Salaries and benefits	Purchased services*	Office		Other
<b>2020</b>						
<b>Programs and services</b>						
Regional services	\$ 1,861,675	\$ 264,948	\$ 79,694	\$ 35,976	\$ 30,648	\$ 2,272,941
Employment services	512,606	18,605	15,847	16,365	7,582	571,005
Peer support services	440,348	119,747	20,766	14,268	9,372	604,501
Communications	413,792	4,056	3,700	8,087	1,816	431,451
Information services	372,392	9,787	8,403	10,516	4,018	405,116
Member services, Advocacy	261,730	2,198	2,079	5,010	1,048	272,065
Research and partnerships	<u>101,153</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>101,153</u>
	<u>3,963,696</u>	<u>419,341</u>	<u>130,489</u>	<u>90,222</u>	<u>54,484</u>	<u>4,658,232</u>
<b>Support</b>						
Administration	357,883	-	-	-	-	357,883
Resource development**	543,107	9,131	8,142	16,603	3,923	580,906
SCI Canada	<u>26,148</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>26,148</u>
	<u>927,138</u>	<u>9,131</u>	<u>8,142</u>	<u>16,603</u>	<u>3,923</u>	<u>964,937</u>
<b>Total expenses before discontinued operations</b>	<u>4,890,834</u>	<u>428,472</u>	<u>138,631</u>	<u>106,825</u>	<u>58,407</u>	<u>5,623,169</u>
Discontinued operations	<u>4,533,620</u>	<u>3,905</u>	<u>2,981</u>	<u>2,827</u>	<u>1,239</u>	<u>4,544,572</u>
	<u>\$ 9,424,454</u>	<u>\$ 432,377</u>	<u>\$ 141,612</u>	<u>\$ 109,652</u>	<u>\$ 59,646</u>	<u>\$ 10,167,741</u>
2019	<u>\$ 9,515,033</u>	<u>\$ 368,338</u>	<u>\$ 129,670</u>	<u>\$ 110,650</u>	<u>\$ 43,604</u>	<u>\$ 10,167,295</u>

\* Purchased services include consulting and professional fees.

\*\*Resource development activities generate benefit for all programs and services; expenditures exclude direct fundraising costs netted against revenue in Note 4.