



Financial Statements

Spinal Cord Injury Ontario

March 31, 2023

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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, 2023, 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, 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 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, 2023 and 2022, current assets as at March 31, 2023 and 2022, and net assets as at April 1, 2022 and 2021 and March 31, 2023 and 2022. Our audit opinion on the financial statements for the year ended March 31, 2022 was modified accordingly because of the possible effects of this limitation in scope.

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.

The logo for Grant Thornton LLP, featuring the company name in a stylized, cursive script font.

Toronto, Canada  
June 7, 2023

Chartered Professional Accountants  
Licensed Public Accountants

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## Spinal Cord Injury Ontario Statement of Operations

Year ended March 31	2023	2022
<b>Revenue</b>		
Grants (Note 3)	\$ 4,318,820	\$ 4,425,618
Donations and other public support (Note 4)	2,413,762	1,856,789
Fees for service	150,435	89,736
Recognition of deferred capital contributions (Note 6)	<u>5,592</u>	<u>36,990</u>
	<b><u>6,888,609</u></b>	<b><u>6,409,133</u></b>
<b>Expenses</b>		
Staff salaries and benefits (Note 7)	4,892,403	4,496,286
Purchased services	837,500	798,934
Office	507,205	511,496
Payments on behalf of clients	198,853	276,153
Direct fundraising costs	196,513	49,410
Medical research grants (Note 8(b))	110,540	107,316
Travel	96,605	42,900
Miscellaneous	24,074	42,351
Amortization of property and equipment	17,956	27,550
Professional development	6,134	26,349
Loss on disposal of property and equipment	<u>-</u>	<u>28,147</u>
	<b><u>6,887,783</u></b>	<b><u>6,406,892</u></b>
<b>Excess of revenue over expenses</b>	<b><u>\$ 826</u></b>	<b><u>\$ 2,241</u></b>

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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

**2023**

**2022**

	Invested in property and equipment	Unrestricted - operating	<u><b>Total</b></u>	<u>Total</u>
Net assets, beginning of year	\$ 53,234	\$ 179,017	<b>\$ 232,251</b>	\$ 230,010
(Deficiency) excess of revenue over expenses	<u>(12,364)</u>	<u>13,190</u>	<u><b>826</b></u>	<u>2,241</u>
Net assets, end of year	<u>\$ 40,870</u>	<u>\$ 192,207</u>	<u><b>\$ 233,077</b></u>	<u>\$ 232,251</u>

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See accompanying notes to the financial statements.

# Spinal Cord Injury Ontario

## Statement of Financial Position

As at March 31

2023

2022

### Assets

#### Current

Cash	\$ 13,370	\$ 355,959
Accounts receivable (Note 3)	119,540	193,693
Due from Ontario Paraplegic Foundation (Note 9)	574,964	251,450
Prepaid expenses	<u>97,941</u>	<u>82,906</u>

805,815 884,008

Property and equipment (Note 11)

62,647 80,603

\$ 868,462 \$ 964,611

### Liabilities

#### Current

Accounts payable and accrued liabilities	\$ 452,558	\$ 315,573
Deferred revenue	71,466	282,055
Deferred contributions (Note 5)	<u>89,584</u>	<u>107,363</u>

613,608 704,991

Deferred capital contributions (Note 6)

21,777 27,369

635,385 732,360

### Net assets

Invested in property and equipment 40,870 53,234

Unrestricted - operating 192,207 179,017

233,077 232,251

\$ 868,462 \$ 964,611

Commitments (Note 8)

On behalf of the Board



Director



Director

See accompanying notes to the financial statements.

# Spinal Cord Injury Ontario

## Statement of Cash Flows

Year Ended March 31

2023

2022

Increase (decrease) in cash

### Operating

Excess of revenues over expenses	\$ 826	\$ 2,241
Items not involving cash		
Recognition of deferred capital contributions	(5,592)	(36,990)
Amortization of property and equipment	17,956	27,550
Loss on disposal of property and equipment	<u>-</u>	<u>28,147</u>
	13,190	20,948

Change in non-cash working capital items

Accounts receivable	74,153	(11,977)
Due from Ontario Paraplegic Foundation	(323,514)	(71,673)
Prepaid expenses	(15,035)	(10,865)
Accounts payable and accrued liabilities	136,985	28,853
Deferred revenue	(210,589)	(96,787)
Deferred contributions	<u>(17,779)</u>	<u>7,177</u>
	<u>(342,589)</u>	<u>(134,324)</u>

### Investing

Purchase of property and equipment	<u>-</u>	<u>(6,757)</u>
Net decrease in cash	(342,589)	(141,081)
Cash, beginning of year	<u>355,959</u>	<u>497,040</u>
Cash, end of year	<u>\$ 13,370</u>	<u>\$ 355,959</u>

See accompanying notes to the financial statements.



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# Spinal Cord Injury Ontario

## Notes to the Financial Statements

March 31, 2023

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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.

### 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.

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# Spinal Cord Injury Ontario

## Notes to the Financial Statements

March 31, 2023

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

#### 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 are 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

#### Employee future benefits

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

#### 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.

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# Spinal Cord Injury Ontario

## Notes to the Financial Statements

March 31, 2023

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

#### 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>2023</u>	<u>2022</u>
Toronto Central Local Health Integrated Network	\$ 3,541,497	\$ 3,491,488
Ontario Ministry of Labour, Immigration, Training and Skills Development	569,473	539,398
Ontario Ministry of Community and Social Services	188,511	206,352
Canadian Emergency Wage Subsidy	-	178,074
Canada Summer Student Program and Other	<u>19,339</u>	<u>10,306</u>
	<u>\$ 4,318,820</u>	<u>\$ 4,425,618</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. Funding is in respect of a blended performance based and expense recovery model for fiscal year 2023 due to the Pandemic. Over-delivered services is reflected in the financial statements as a receivable in the amount of \$5,846 (2022 – \$6,704). It is noted that this is an estimate based on available data as at March 31, 2023 as the Ministry does not close off their records until July and the receivable amount may change.

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### 4. Donations and other public support

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

	<u>2023</u>	<u>2022</u>
Donations and other public support	\$ 1,080,124	\$ 1,107,790
Net support from Ontario Paraplegic Foundation (Notes 9 and 10)	<u>1,333,638</u>	<u>748,999</u>
	<u>\$ 2,413,762</u>	<u>\$ 1,856,789</u>

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# Spinal Cord Injury Ontario

## Notes to the Financial Statements

March 31, 2023

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### 5. Deferred contributions

Deferred contributions are donations received in support of client needs to transition to community or stay in community by enhancing client independence. The changes in the deferred contributions balance are as follows:

	<u>2023</u>	<u>2022</u>
Balance, beginning of year	\$ 107,363	\$ 100,186
Recognition of contributions in support of clients	(127,817)	(133,085)
Contributions received for support of clients	<u>110,038</u>	<u>140,262</u>
Balance, end of year	<u>\$ 89,584</u>	<u>\$ 107,363</u>

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### 6. Deferred capital contributions

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

	<u>2023</u>	<u>2022</u>
Balance, beginning of year	\$ 27,369	\$ 64,359
Recognition of deferred capital contributions	<u>(5,592)</u>	<u>(36,990)</u>
Balance, end of year	<u>\$ 21,777</u>	<u>\$ 27,369</u>

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### 7. 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 \$116,223 (2022 – \$111,766) were expensed in staff salaries and benefits in the statement of operations.

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### 8. Commitments

(a) SCIO has commitments under office premises, equipment, and other leases expiring in 2027. Commitments for the next four years as follows:

2024	\$ 94,107
2025	75,462
2026	65,964
2027	24,568

# Spinal Cord Injury Ontario

## Notes to the Financial Statements

March 31, 2023

### 8. Commitments (continued)

(b) SCIO has undertaken to participate in a research partnership with the University Health Network Foundation. 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 2023, medical research grants of \$110,540 (2022 – \$107,316) were made and expensed in the statement of operations. The organization has now fulfilled its commitment and no further contributions are to be made on this agreement starting April 2023.

### 9. 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.

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, 2023 and March 31, 2022 and for the years then ended is as follows:

	<u>2023</u>	<u>2022</u>
<b>Financial position</b>		
Assets		
Investments, at market value	\$ 7,494,732	\$ 8,418,340
Other	<u>1,184</u>	<u>2,731</u>
	<u>\$ 7,495,916</u>	<u>\$ 8,421,071</u>
Liabilities		
Due to SCIO	\$ 574,964	\$ 251,450
Other	<u>16,212</u>	<u>15,782</u>
	<u>591,176</u>	<u>267,232</u>
Fund balances		
General Fund	6,673,816	7,797,234
Internally Restricted Fund	230,924	268,014
Restricted Research Fund	<u>-</u>	<u>88,591</u>
	<u>6,904,740</u>	<u>8,153,839</u>
Total liabilities and fund balances	<u>\$ 7,495,916</u>	<u>\$ 8,421,071</u>

# Spinal Cord Injury Ontario

## Notes to the Financial Statements

March 31, 2023

### 9. Ontario Paraplegic Foundation (continued)

<b>Results of operations</b>	<u>2023</u>	<u>2022</u>
Donations and bequests	\$ 579	\$ 215
Change in value of investments	185,510	968,205
Grants to SCIO (Notes 4 and 10)	(1,333,638)	(748,999)
Other expenses (Note 10)	<u>(101,550)</u>	<u>(93,468)</u>
Excess of revenue over expenses	<u>\$ (1,249,099)</u>	<u>\$ 125,953</u>
<b>Cash flows</b>		
Cash flows from operating activities	\$ (1,109,118)	\$ (744,310)
Cash flows from investing activities	<u>850,000</u>	<u>1,000,000</u>
Net (decrease) increase in cash	(259,118)	255,690
Cash, beginning of year	<u>261,361</u>	<u>5,671</u>
Cash, end of year	<u>\$ 2,243</u>	<u>\$ 261,361</u>

### 10. Related party transactions

Transactions during the year with related parties are as follows:

	<u>2023</u>	<u>2022</u>
<b>Ontario Paraplegic Foundation</b>		
Operating and research grants received from the Ontario Paraplegic Foundation (Notes 4 and 9)	\$ 1,333,638	\$ 748,999
Staff costs recovered by SCIO from the Ontario Paraplegic Foundation	40,737	37,205
<b>SCI Canada</b>		
Income distribution to Federation members received from SCI Canada	8,625	29,216
Membership fees paid to SCI Canada	8,625	26,148

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.

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

# Spinal Cord Injury Ontario

## Notes to the Financial Statements

March 31, 2023

### 11. Property and equipment

	<u>Cost</u>	<u>Accumulated Amortization</u>	<b>2023 Net Book Value</b>	2022 Net Book Value
Leasehold improvements	\$ 115,407	\$ 78,358	\$ <b>37,049</b>	\$ 42,989
Office equipment	89,753	64,429	<b>25,324</b>	31,396
Computer equipment	<u>74,908</u>	<u>74,634</u>	<u><b>274</b></u>	<u>6,218</u>
	<u>\$ 280,068</u>	<u>\$ 217,421</u>	<u>\$ <b>62,647</b></u>	<u>\$ 80,603</u>

### 12. Operating line of credit

SCIO has an operating line of credit of \$190,000 bearing interest at the bank's prime rate of 6.70% plus 1% (7.7% as at March 31, 2023; 3.7% as at March 31, 2022). The credit facility is secured by the granting of a security interest in the personal property of SCIO. As at March 31, 2023, \$Nil (2022 - \$Nil) was utilized.

### 13. 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 credit risk or liquidity arising from its financial instruments.

# 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>Other</u>	<u>Total</u>
		<u>Staff salaries and benefits</u>	<u>Purchased services*</u>	<u>Office</u>		
<b>2023</b>						
<b>Programs and services</b>						
Regional services	\$ 1,860,085	\$ 392,990	\$ 228,245	\$ 72,008	\$ (53,531)	\$ 2,499,797
Information and Cortree services	627,248	6,323	7,856	16,193	1,342	658,962
Employment services	582,188	29,498	12,806	27,226	1,195	652,913
Peer Program services	419,521	149,261	12,353	19,144	1,789	602,068
Communications	324,382	3,794	4,828	10,725	868	344,597
Member services, advocacy	169,188	2,530	3,294	7,820	621	183,453
Research and partnerships	110,540	-	-	-	-	110,540
	<u>4,093,152</u>	<u>584,396</u>	<u>269,382</u>	<u>153,116</u>	<u>(47,716)</u>	<u>5,052,330</u>
<b>Support</b>						
Administration	1,025,880	-	-	-	-	1,025,880
Resource development	746,221	11,383	13,914	27,139	2,291	800,948
SCI Canada (Note 10)	8,625	-	-	-	-	8,625
	<u>1,780,725</u>	<u>11,383</u>	<u>13,914</u>	<u>27,139</u>	<u>2,291</u>	<u>1,835,453</u>
	<u>\$ 5,873,877</u>	<u>\$ 595,779</u>	<u>\$ 283,296</u>	<u>\$ 180,255</u>	<u>\$ (45,425)</u>	<u>\$ 6,887,783</u>
2022	<u>\$ 5,566,202</u>	<u>\$ 450,910</u>	<u>\$ 257,238</u>	<u>\$ 159,054</u>	<u>\$ (26,512)</u>	<u>\$ 6,406,892</u>

\* Purchased services include consulting and professional fees.



# Spinal Cord Injury Ontario

## Schedule of Expenses by Programs and Services

Year ended March 31

Schedule 1

	Direct costs	Allocated Costs			Total	
		Staff salaries and benefits	Purchased services*	Office		Other
<b>2022</b>						
<b>Programs and services</b>						
Regional services	\$ 1,977,534	\$ 259,645	\$ 192,042	\$ 65,088	\$ (39,814)	\$ 2,454,495
Information services	679,869	6,365	8,842	14,082	1,666	710,824
Employment services	558,290	26,675	16,045	23,734	3,601	628,345
Peer support services	379,199	140,403	15,600	17,216	3,391	555,809
Communications	309,407	3,819	5,407	9,500	1,045	329,178
Member services, advocacy	122,935	2,546	3,664	6,941	723	136,809
Research and partnerships	<u>107,316</u>	-	-	-	-	<u>107,316</u>
	<u>4,134,550</u>	<u>439,453</u>	<u>241,600</u>	<u>136,561</u>	<u>(29,388)</u>	<u>4,922,776</u>
<b>Support</b>						
Administration	796,781	-	-	-	-	796,781
Resource development	608,723	11,457	15,638	22,493	2,876	661,187
SCI Canada (Note 10)	<u>26,148</u>	-	-	-	-	<u>26,148</u>
	<u>1,431,652</u>	<u>11,457</u>	<u>15,638</u>	<u>22,493</u>	<u>2,876</u>	<u>1,484,116</u>
	<u>\$ 5,566,202</u>	<u>\$ 450,910</u>	<u>\$ 257,238</u>	<u>\$ 159,054</u>	<u>\$ (26,512)</u>	<u>\$ 6,406,892</u>
2021	<u>\$ 5,316,148</u>	<u>\$ 403,903</u>	<u>\$ 170,131</u>	<u>\$ 167,992</u>	<u>\$ 23,415</u>	<u>\$ 6,081,589</u>

\* Purchased services include consulting and professional fees.