

BLUE DOOR SUPPORT SERVICES
Financial Statements
Year Ended December 31, 2020

BLUE DOOR SUPPORT SERVICES
Index to Financial Statements
Year Ended December 31, 2020

	Page
INDEPENDENT AUDITOR'S REPORT	1 - 2
FINANCIAL STATEMENTS	
Statement of Financial Position	3
Statement of Revenues and Expenditures	4
Statement of Changes in Net Assets	5
Statement of Cash Flows	6
Notes to Financial Statements	7 - 14
Statement of Revenues and Expenditures - Leeder Place Family Emergency Housing	15
Statement of Revenues and Expenditures - Porter Place Men's Emergency Housing	16
Statement of Revenues and Expenditures - Kevin's Place Youth Emergency Housing	17
Statement of Revenues and Expenditures - Homelessness Partnering Strategy	18
Statement of Revenues and Expenditures - Construct	19
Statement of Revenues and Expenditures - Second Stage Housing	20
Statement of Revenues and Expenditures - COVID Supports	21

INDEPENDENT AUDITOR'S REPORT

To the Members of Blue Door Support Services

Qualified Opinion

We have audited the financial statements of Blue Door Support Services (the organization), which comprise the statement of financial position as at December 31, 2020, and the statements of revenues and expenditures, 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.

In our opinion, except for the possible effects of the matter described in the *Basis for Qualified Opinion* section of our report, the accompanying financial statements present fairly, in all material respects, the financial position of the organization as at December 31, 2020, and the results of its operations and 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 not-for-profit organizations, the organization derives revenue from fundraising activities the completeness of which is not susceptible to satisfactory audit verification. Accordingly, verification of these revenues was limited to the amounts recorded in the records of the organization. Therefore, we were not able to determine whether any adjustments might be necessary to fundraising revenue, excess of revenues over expenses, and cash flows from operations for the year ended December 31, 2020, current assets and net assets as at December 31, 2020. Our audit opinion on the financial statements for the year ended December 31, 2020 was modified accordingly because of the possible effects of this limitation of 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 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 qualified audit 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 Canadian accounting standards for not-for-profit organizations, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the 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.

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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 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.



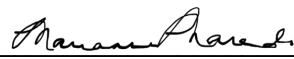
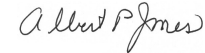
Barrie, Ontario
June 17, 2021

RUMLEY HOLMES LLP
Chartered Professional Accountants
Licensed Public Accountants

BLUE DOOR SUPPORT SERVICES
Statement of Financial Position
December 31, 2020

	2020	2019
ASSETS		
CURRENT		
Cash (Note 3)	\$ 1,954,326	\$ 209,236
Internally restricted cash (Note 3)	-	28,077
Internally restricted short-term investments (Notes 3, 4)	402,365	303,250
Accounts receivable (Note 5)	23,050	427,228
Harmonized Sales Tax receivable	62,349	39,318
Prepaid expenses	83,269	25,760
	2,525,359	1,032,869
PROPERTY AND EQUIPMENT (Note 6)	217,590	50,112
	\$ 2,742,949	\$ 1,082,981
LIABILITIES		
CURRENT		
Accounts payable and accrued liabilities	\$ 619,901	\$ 332,058
Government remittances payable	146,284	47,043
Deferred funding (Note 7)	1,167,239	211,391
	1,933,424	590,492
DEFERRED FUNDING - PROPERTY AND EQUIPMENT (Note 8)	217,590	50,112
	2,151,014	640,604
NET ASSETS		
General fund	189,570	111,050
Internally restricted fund (Notes 3, 4)	402,365	331,327
	591,935	442,377
	\$ 2,742,949	\$ 1,082,981

ON BEHALF OF THE BOARD

 _____ Director
 _____ Director

See notes to financial statements

BLUE DOOR SUPPORT SERVICES
Statement of Revenues and Expenditures
Year Ended December 31, 2020

	2020	2019
REVENUES		
Region of York - Emergency Housing and Self-Isolation Site	\$ 4,115,269	\$ 3,537,088
United Way of Greater Toronto	591,432	372,593
Homelessness Partnering Strategy	452,784	410,032
P&L Odette Foundation	244,351	-
Donation and fundraising	150,165	110,786
Ministry of Children, Community and Social Services	129,327	98,003
Ministry of Labour, Training and Skills Development	119,476	-
Employment and Social Development Canada	106,936	-
Construct Project	16,661	-
	5,926,401	4,528,502
EXPENSES		
Salaries and benefits	4,295,953	3,588,812
Consultant and professional fees	252,688	105,607
Program and supplies	355,005	123,305
Furniture & fixtures	255,969	80,495
Food	176,617	179,002
Repairs and maintenance	73,759	59,680
Public relations and miscellaneous	72,513	12,038
Utilities	69,754	83,535
Transportation	67,749	82,698
Staff training and recruitment	67,078	65,630
Rent	63,209	7,592
Office and general	53,643	28,684
Telephone and internet	52,219	36,857
Legal and audit	35,904	46,189
Insurance	12,176	10,277
Donations in-kind	11,612	21,445
Fundraising	2,047	4,240
	5,917,895	4,536,086
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES FROM OPERATIONS	8,506	(7,584)
OTHER INCOME (EXPENSES)		
Amortization of deferred capital contributions (Note 8)	41,562	43,382
Amortization of property and equipment (Note 8)	(41,562)	(43,382)
Temporary Wage Subsidy	25,000	-
General donations (Note 9)	177,215	67,406
Interest income - internally restricted fund	7,743	3,250
Trusteeship fees	8,613	-
Other non-program expenditures (Note 11)	(77,519)	-
	141,052	70,656
EXCESS OF REVENUES OVER EXPENSES	\$ 149,558	\$ 63,072

See notes to financial statements

BLUE DOOR SUPPORT SERVICES
Statement of Changes in Net Assets
Year Ended December 31, 2020

	General Fund	Internally Restricted Fund	2020	2019
NET ASSETS - BEGINNING OF YEAR	\$ 111,050	\$ 331,327	\$ 442,377	\$ 379,305
EXCESS OF REVENUES OVER EXPENSES	141,815	7,743	149,558	63,072
TRANSFER TO INTERNALLY RESTRICTED RESERVE	(63,295)	63,295	-	-
NET ASSETS - END OF YEAR	\$ 189,570	\$ 402,365	\$ 591,935	\$ 442,377

BLUE DOOR SUPPORT SERVICES
Statement of Cash Flows
Year Ended December 31, 2020

	2020	2019
OPERATING ACTIVITIES		
Excess of revenues over expenses	\$ 149,558	\$ 63,072
Items not affecting cash:		
Amortization of property and equipment	41,562	43,382
Amortization of deferred capital contributions	(41,562)	(43,382)
	149,558	63,072
Changes in non-cash working capital:		
Accounts receivable	404,178	(56,931)
Harmonized Sales Tax receivable	(23,031)	30,395
Accounts payable and accrued liabilities	287,843	(68,595)
Deferred funding	955,848	38,934
Prepaid expenses	(57,509)	(12,279)
Government remittances payable	99,241	(18,872)
	1,666,570	(87,348)
Cash flow from (used by) operating activities	1,816,128	(24,276)
INVESTING ACTIVITIES		
Purchase of property and equipment	(209,040)	(7,814)
Funding received from deferred funding - property and equipment	209,040	7,814
Purchase of internally restricted short-term investments	(400,000)	(300,000)
Redemption of internally restricted short-term investments	303,250	-
Accrued interest income on internally restricted fund	(2,365)	(3,250)
Cash flow used by investing activities	(99,115)	(303,250)
INCREASE (DECREASE) IN CASH	1,717,013	(327,526)
CASH - BEGINNING OF YEAR	237,313	564,839
CASH - END OF YEAR	\$ 1,954,326	\$ 237,313
CASH CONSISTS OF:		
Cash	\$ 1,954,326	\$ 209,236
Internally restricted cash	-	28,077
	\$ 1,954,326	\$ 237,313

See notes to financial statements

BLUE DOOR SUPPORT SERVICES
NOTES TO FINANCIAL STATEMENTS
Year Ended December 31, 2020

1. DESCRIPTION OF OPERATIONS

Blue Door Support Services (the "organization") is a not-for-profit organization incorporated provincially under the Not-for-profit Corporations Act of Ontario on October 15, 1982. The organization is a registered charity without share capital and is exempt from the payment of income taxes under the Income Tax Act.

The Organization operates six programs as follows:

- Leeder Place Family Emergency Housing
- Porter Place Men's Emergency Housing
- Kevin's Place Youth Emergency Housing (renamed from York Region Youth Shelter in 2017)
- Homelessness Partnering Strategy
- Second Stage Housing
- Construct

Mission Statement

To support people who are at risk of or experiencing homelessness to attain and retain affordable housing.

Vision

A Region where everyone has safe, affordable, and supportive housing.

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).

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BLUE DOOR SUPPORT SERVICES
NOTES TO FINANCIAL STATEMENTS
Year Ended December 31, 2020

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Fund accounting

The organization follows fund accounting to account for separate activities or objectives as outlined by the Board of Directors ("Board") resolutions. For financial statement purposes, the funds have been broken down as follows:

Unrestricted fund:

The General Fund is available for all general purpose activities of the organization. Revenues and expenses related to operations and administrative activities are reported in the general fund. The general fund includes the assets, liabilities, revenues and expenses relating to Blue Door Support Services.

Restricted fund:

The Internally Restricted Fund was established during the 2019 fiscal period to provide a liquid contingency fund available to address unusual or exceptional operational events impacting the financial position of the organization. Any disbursements from this fund will require Board approval.

Income taxes

Blue Door Support Services is a registered charity and as such is exempt from tax under the Canadian Income Tax Act.

Property and equipment

Property and equipment are recorded at cost less accumulated amortization and are amortized over their estimated useful lives on a straight-line basis at the following rates:

Leasehold improvements and landscaping costs	5 years
Furniture and fixtures	5 years
Computer equipment	3 years
Vehicles	5 years

The organization regularly reviews its property and equipment to eliminate obsolete items. Government equipment grants are recorded as deferred equipment funding and are amortized and recognized to revenue at the same rates as used to amortize the equipment for which it was used to purchase.

In the year of acquisition, amortization is recorded at one-half the normal rate.

Property and equipment acquired during the year but not placed into use are not amortized until they are placed into use.

(continues)

BLUE DOOR SUPPORT SERVICES
NOTES TO FINANCIAL STATEMENTS
Year Ended December 31, 2020

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Impairment of Long Lived Assets

The organization tests for impairment whenever events or changes in circumstances indicate that the carrying amount of the assets may not be recoverable. Recoverability is assessed by comparing the carrying amount to the projected future net cash flows the long-lived assets are expected to generate through their direct use and eventual disposition. When a test for impairment indicates that the carrying amount of an asset is not recoverable, an impairment loss is recognized to the extent the carrying value exceeds its fair value.

Use of estimates

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 expenses during the period. Such estimates are periodically reviewed and any adjustments necessary are reported in earnings in the period in which they become known. Actual results could differ from these estimates. Significant estimates relate to the determination of the useful lives of property and equipment and amortization of deferred capital contributions as revenue.

Revenue recognition

Blue Door Support Services follows the deferral method of accounting for contributions (contributions are defined as grants, donation, fundraising, program and other revenue). Under this method program funding is recorded as revenue in accordance with the specific funding agreement, which is normally in the same period the funds are used. Funding granted on a non-fiscal year basis may be recorded as deferred revenue to properly match the funding period revenues with related expenses.

The organization receives funding as part of trustee agreements. This funding is sent to the agreed upon intermediaries in order to facilitate the program. These agreements come with a trustee revenue portion that is recognized on the Statement of Revenue and Expenditures. The funding received and flowed out to these intermediaries is shown on a net basis.

Revenue generated from service provision is recorded in the period that the service is provided.

Donations and contributed services

Donations are recorded as they are received. During the current year \$11,612 (2019 - \$21,445) of in-kind donations revenue and a corresponding expense were recorded at their fair market value. Volunteers contribute time to assist the Organization in carrying out its service delivery activities. Due to the difficulty in determining their fair value, contributed services are not recognized in the financial statements.

Deferred funding - property and equipment

Deferred property and equipment contributions represent the unamortized amount of contributions received for the purchase of property and equipment. Amortization is provided on a basis consistent with the property and equipment for which the contributions were received.

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BLUE DOOR SUPPORT SERVICES
NOTES TO FINANCIAL STATEMENTS
Year Ended December 31, 2020

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Financial instruments

Financial instruments are initially recorded at fair value when acquired or issued except for a related party transaction which is recorded at the carrying or exchange amount depending on the circumstances.

In subsequent periods, financial assets with actively traded markets are reported at fair value, with any unrealized gains and losses reported in the statement of revenues and expenditures. All other financial instruments are reported at amortized cost, and tested for impairment at each reporting date. Transaction costs on the acquisition, sale, or issue of financial instruments are expensed when incurred.

Financial assets measured at amortized cost include cash, accounts receivable and Harmonized Sales Tax recoverable.

Financial liabilities measured at amortized cost include accounts payable and accrued liabilities and government remittances payable.

When there are indications of possible impairment, the organization determines if there has been a significant adverse change to the expected timing or amounts of future cash flows expected from the financial asset. The amount of any impairment loss is determined by comparing the carrying amount of the financial asset with the highest of three amounts:

1. The present value of the cash flows expected to be generated by holding the asset, discounted using a current market rate of interest appropriate to that asset;
2. The amount that could be realized by selling the asset at the date of the balance sheet; and
3. The amount expected to be realized by exercising its right to any collateral held to secure repayment of the asset, net of all costs necessary to exercise those rights.

Reversals are permitted, but the adjusted carrying amount of the financial asset shall be no greater than the amount that would have been reported at the date of the reversal had the impairment not been recognized.

BLUE DOOR SUPPORT SERVICES
NOTES TO FINANCIAL STATEMENTS
Year Ended December 31, 2020

3. CASH

	2020	2019
Cash	\$ 1,954,326	\$ 209,236
Internally restricted cash	-	28,077
	\$ 1,954,326	\$ 237,313

The Organization is authorized for a revolving demand facility to a maximum of \$175,000. The facility bears interest at Royal Bank of Canada's prime lending rate plus 1.5% per annum. As at December 31, 2020, the debt was \$Nil (2019 - \$nil).

The above credit facilities are secured by a general security agreement constituting a first ranking security interest on all assets of the Organization.

During the 2020 fiscal period, the organization invested \$1,500,000 into a premium investment account earning interest monthly and also invested \$400,000 into short-term GICs.

4. INTERNALLY RESTRICTED SHORT-TERM INVESTMENTS

	2020	2019
Investment in GICs consists of:		
Matured March 2020, interest rate 1.80%	\$ -	\$ 101,346
Matured April 2020, interest rate 1.65%	-	101,100
Matured June 2020, interest rate 1.60%	-	100,804
Maturing January 2021, interest rate 1.57%	80,905	-
Maturing March 2021, interest rate 0.85%	100,501	-
Maturing March 2021, interest rate 0.85%	20,100	-
Maturing March 2021, interest rate 0.85%	100,337	-
Maturing April 2021, interest rate 1.00%	100,522	-
	\$ 402,365	\$ 303,250

5. ACCOUNTS RECEIVABLE

	2020	2019
Region of York	\$ 21,410	\$ 294,492
Miscellaneous	1,640	6,330
United Way of Greater Toronto	-	126,406
	\$ 23,050	\$ 427,228

BLUE DOOR SUPPORT SERVICES
NOTES TO FINANCIAL STATEMENTS
Year Ended December 31, 2020

6. PROPERTY AND EQUIPMENT

	Cost	Accumulated amortization	2020 Net book value	2019 Net book value
Leasehold improvements and landscaping costs	\$ 311,419	\$ 172,595	\$ 138,824	\$ 24,985
Furniture and fixtures	549,926	542,844	7,082	13,588
Computer equipment	87,000	71,322	15,678	11,539
Vehicles	82,970	26,964	56,006	-
	\$ 1,031,315	\$ 813,725	\$ 217,590	\$ 50,112

7. DEFERRED FUNDING

Restricted contributions for which the related restrictions remain unfulfilled are accumulated as deferred funding.

	2020	2019
Bingo Youth Shelter	\$ 5,680	\$ 2,320
Canada Mortgage Housing Corporation	93,293	-
Community Foundations of Canada - ECSF	41,874	-
Donations	88,261	37,671
Employment and Social Development Canada	60,258	-
Home Depot	50,000	-
Home Depot Orange Door	29,230	31,155
Ministry of Children, Community and Social Services	-	125,680
Ministry of Municipal Affairs and Housing	67,641	-
Miscellaneous	10,198	3,081
P&L Odette Foundation	253,053	-
The Rogers Foundation	100,000	-
Trusteeship	17,657	-
United Way of Greater Toronto - Second Stage Housing	214,193	-
United Way of Greater Toronto - Toronto Enterprise Fund	49,310	-
United Way of Greater Toronto - Homelessness	86,591	11,484
Partnering Strategy	86,591	11,484
	\$ 1,167,239	\$ 211,391

BLUE DOOR SUPPORT SERVICES
NOTES TO FINANCIAL STATEMENTS
Year Ended December 31, 2020

8. DEFERRED FUNDING - PROPERTY AND EQUIPMENT

	2020	2019
Opening deferred funding	\$ 50,112	\$ 85,680
Funds received for the year	209,040	7,814
Amortization of deferred capital contributions	(41,562)	(43,382)
	\$ 217,590	\$ 50,112

Included in the funds received for the year above is \$74,620 (2019 - \$7,814) of general donations.

9. GENERAL DONATIONS

Starting with the 2017 year-end, donations that were made in the name of a specific program continued to be reported through that program. However, those donations that were not directed to a specific program, were recognized as general donations of Blue Door Support Services and reflected on the Statement of Revenues and Expenditures under Other Income.

10. GOVERNMENT ASSISTANCE

During the year the company received \$25,000 (2019 - \$Nil) of Temporary Wage Subsidy. These claims are for government assistance related to the COVID 19 pandemic.

11. OTHER NON-PROGRAM EXPENDITURES

	2020	2019
Furniture and fixtures	\$ 23,468	\$ -
Consultant and professional fees	22,367	-
Supplies	18,072	-
Rent	10,803	-
Legal and audit	1,898	-
Utilities	664	-
Telephone and internet	149	-
Fundraising	98	-
	\$ 77,519	\$ -

BLUE DOOR SUPPORT SERVICES
NOTES TO FINANCIAL STATEMENTS
Year Ended December 31, 2020

12. SUBSEQUENT EVENTS

In March 2020, the World Health Organization declared a global pandemic due to the novel coronavirus (COVID-19). The situation is constantly evolving, and the measures put in place are having multiple impacts on local, provincial, national and global economies.

Management notes that although there is a level of uncertainty and potential impact of a future disturbance, there is not expected to be a major impact on the organization. The organization received funding from the government to support COVID-19 programs and saw an increase in private donations. Management does not see a major concern or risk associated with COVID-19 and expects to continue operations in usual manner.

As a result, management is unable to estimate the potential impact on the organization's operations as at the date of these financial statements.

13. 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 December 31, 2020.

(a) Liquidity risk

Liquidity risk is the risk that an entity will encounter difficulty in meeting obligations associated with its financial liabilities. The Organization is exposed to this risk mainly in respect of its accounts payable and accrued liabilities and government remittances payable. The Organization controls liquidity risk by management of its working capital and cash flows. The Agency anticipates that cash flows from its operations in fiscal 2021 and together with the continued support from its funders and contributors will be sufficient to meet its financial obligations.

(b) Additional risk

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

14. COMPARATIVE FIGURES

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

BLUE DOOR SUPPORT SERVICES
Statement of Revenues and Expenditures - Leeder Place Family Emergency Housing
Year Ended December 31, 2020

	2020	2019
REVENUES		
Region of York - emergency housing and other revenue	\$ 1,472,781	\$ 1,436,782
United Way of Greater Toronto	124,198	124,197
Donations and Fundraising	26,991	41,248
	1,623,970	1,602,227
EXPENSES		
Salaries and benefits	1,307,626	1,291,697
Program and supplies	76,477	57,262
Food	71,739	81,554
Consultant and professional fees	18,058	1,344
Furniture and fixtures	36,139	18,272
Staff training and recruitment	21,256	24,368
Utilities	19,802	25,128
Telephone and internet	14,786	12,654
Legal and audit	12,667	17,480
Office and general	12,463	10,835
Transportation	7,981	23,193
Donation in-kind	5,305	12,387
Repairs and maintenance	4,616	5,349
Insurance	3,941	4,111
Public relations and miscellaneous	2,129	7,132
Fundraising	483	148
	1,615,468	1,592,914
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES FROM OPERATIONS	8,502	9,313
OTHER INCOME (EXPENSES)		
Amortization of deferred capital contributions	4,559	7,309
Amortization of property and equipment	(4,559)	(7,309)
	-	-
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES	\$ 8,502	\$ 9,313

See notes to financial statements

BLUE DOOR SUPPORT SERVICES
Statement of Revenues and Expenditures - Porter Place Men's Emergency Housing
Year Ended December 31, 2020

	2020	2019
REVENUES		
Region of York - emergency housing and other revenue	\$ 1,346,101	\$ 1,320,277
United Way of Greater Toronto	124,198	124,198
Donations and Fundraising	20,475	5,398
	1,490,774	1,449,873
EXPENSES		
Salaries and benefits	1,192,298	1,196,741
Consultant and professional fees	23,828	1,008
Program and supplies	63,841	34,433
Food	45,855	56,424
Utilities	40,007	45,640
Furniture and fixtures	31,419	17,481
Transportation	21,287	26,206
Staff training and recruitment	20,642	23,635
Telephone and internet	15,896	11,887
Legal and audit	12,195	17,288
Office and general	12,113	10,588
Insurance	3,941	4,111
Donations in-kind	3,679	3,733
Repairs and maintenance	2,639	6,120
Public relations and miscellaneous	1,680	2,669
Fundraising	482	138
	1,491,802	1,458,102
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES FROM OPERATIONS	(1,028)	(8,229)
OTHER INCOME (EXPENSES)		
Amortization of deferred capital contributions	4,844	7,458
Amortization of property of equipment	(4,844)	(7,458)
	-	-
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES	\$ (1,028)	\$ (8,229)

See notes to financial statements

BLUE DOOR SUPPORT SERVICES
Statement of Revenues and Expenditures - Kevin's Place Youth Emergency Housing
Year Ended December 31, 2020

	2020	2019
REVENUES		
Region of York - emergency housing and other revenue	\$ 800,544	\$ 780,029
United Way of Greater Toronto	124,198	124,198
Ministry of Children, Community and Social Services	129,327	98,003
Donations and Fundraising	31,772	62,974
	1,085,841	1,065,204
EXPENSES		
Salaries and benefits	885,971	868,844
Program and supplies	59,409	28,674
Food	30,942	41,024
Consultant and professional fees	8,425	687
Repairs and maintenance	29,577	48,211
Furniture and fixtures	15,282	9,647
Staff training and recruitment	11,478	12,562
Telephone and internet	8,676	8,268
Utilities	8,305	12,767
Legal and audit	7,111	9,721
Office and general	7,106	6,419
Transportation	5,852	14,234
Donations in-kind	2,628	5,325
Insurance	1,971	2,055
Fundraising	1,083	3,954
Public relations and miscellaneous	989	1,480
	1,084,805	1,073,872
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES FROM OPERATIONS	1,036	(8,668)
OTHER INCOME (EXPENSES)		
Amortization of deferred capital contributions	25,937	28,615
Amortization of property and equipment	(25,937)	(28,615)
	-	-
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES	\$ 1,036	\$ (8,668)

See notes to financial statements

BLUE DOOR SUPPORT SERVICES
Statement of Revenues and Expenditures - Homelessness Partnering Strategy
Year Ended December 31, 2020

	2020	2019
REVENUES		
United Way of Greater Toronto	\$ 452,784	\$ 410,032
Donations and Fundraising	45	1,166
	452,829	411,198
EXPENSES		
Salaries and benefits	239,225	231,530
Consultant and professional fees	105,640	102,568
Furniture and fixtures	39,233	35,095
Transportation	21,208	19,065
Program and supplies	18,281	2,936
Telephone and internet	9,943	4,048
Rent	7,321	7,592
Staff training and recruitment	3,763	5,065
Legal and audit	3,432	1,700
Public relations and miscellaneous	2,975	757
Office and general	1,781	842
Insurance	27	-
	452,829	411,198
EXCESS OF REVENUES OVER EXPENSES	\$ -	\$ -

BLUE DOOR SUPPORT SERVICES
Statement of Revenues and Expenditures - Construct
Year Ended December 31, 2020

	2020	2019
REVENUES		
Ministry of Labour, Training and Skills Development	\$ 119,476	\$ -
Employment and Social Development Canada	106,936	-
Donations and Fundraising	45,178	-
Construct Project	16,661	-
	288,251	-
EXPENSES		
Salaries and benefits	153,644	-
Furniture and fixtures	36,500	-
Program and supplies	31,400	-
Food	25,575	-
Consultant and professional fees	7,968	-
Staff training and recruitment	9,593	-
Transportation	8,410	-
Rent	4,788	-
Public relations and miscellaneous	4,172	-
Insurance	2,282	-
Telephone and internet	1,817	-
Office and general	1,050	-
Utilities	553	-
Legal and audit	499	-
	288,251	-
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES FROM OPERATIONS	-	-
OTHER INCOME (EXPENSES)		
Amortization of deferred capital contributions	6,223	-
Amortization of property and equipment	(6,223)	-
	-	-
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES	\$ -	\$ -

See notes to financial statements

BLUE DOOR SUPPORT SERVICES
Statement of Revenues and Expenditures - Second Stage Housing
Year Ended December 31, 2020

	2020	2019
REVENUES		
United Way of Greater Toronto	\$ 218,839	\$ -
P&L Odette Foundation	244,351	-
Donations and Fundraising	14,988	-
	478,178	-
EXPENSES		
Salaries and wages	123,275	-
Furniture and fixtures	95,565	-
Program and supplies	85,040	-
Public relations and miscellaneous	60,567	-
Rent	51,100	-
Repairs and maintenance	36,926	-
Office and general	19,048	-
Consultant and professional fees	2,133	-
Transportation	2,164	-
Utilities	1,086	-
Telephone	916	-
Staff training and recruitment	344	-
Insurance	14	-
	478,178	-
EXCESS OF REVENUES OVER EXPENSES	\$ -	\$ -

BLUE DOOR SUPPORT SERVICES
Statement of Revenues and Expenditures - COVID Supports
Year Ended December 31, 2020

	2020	2019
REVENUES		
Region of York - Isolation Center	\$ 495,843	\$ -
United Way of Greater Toronto	10,716	-
	506,559	-
EXPENSES		
Isolation Center		
Salaries and wages	393,916	-
Contracted labour	86,635	-
Supplies	20,558	-
Food	2,505	-
Furniture and fixtures	1,830	-
Vehicle	847	-
Telephone	185	-
Office and general	83	-
	506,559	-
EXCESS OF REVENUES OVER EXPENSES	\$ -	\$ -