

Financial Statements of

**CANADIAN MENTAL HEALTH
ASSOCIATION - ONTARIO
DIVISION**

Year ended March 31, 2017



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INDEPENDENT AUDITORS' REPORT

To the Members of Canadian Mental Health Association - Ontario Division

We have audited the accompanying financial statements of Canadian Mental Health Association - Ontario Division, which comprise the statement of financial position as at March 31, 2017, the statements of operations, changes in net assets and cash flows for the year then ended, and notes, comprising a summary of significant accounting policies and other explanatory information.

Management's Responsibility 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.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on our judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, we consider internal control relevant to the entity's preparation and fair presentation of the financial statements 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 entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified audit opinion.



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Basis for Qualified Opinion

In common with many charitable organizations, Canadian Mental Health Association - Ontario Division derives part of its revenue from the general public in the form of fundraising, the completeness of which is not susceptible to satisfactory audit verification. Accordingly, our verification of this revenue was limited to the amounts recorded in the records of Canadian Mental Health Association - Ontario Division. Therefore, we were not able to determine whether, as at and for the years ended March 31, 2017 and March 31, 2016, any adjustments might be necessary to fundraising revenue, excess (deficiency) of revenue over expenses reported in the statements of operations, excess (deficiency) of revenue over expenses reported in the statements of cash flows and current assets and net assets reported in the statements of financial position. This caused us to qualify our audit opinion on the financial statements as at and for the year ended March 31, 2016.

Qualified Opinion

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 Canadian Mental Health Association - Ontario Division as at March 31, 2017, and its results of operations and its cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.

KPMG LLP

Chartered Professional Accountants, Licensed Public Accountants

May 19, 2017
Vaughan, Canada

CANADIAN MENTAL HEALTH ASSOCIATION - ONTARIO DIVISION

Statement of Financial Position

March 31, 2017, with comparative information for 2016

	2017	2016
Assets		
Current assets:		
Cash	\$ 908,419	\$ 1,014,060
Short-term investments (note 2)	753,584	591,425
Accounts receivable (note 13)	206,085	160,293
Prepaid expenses	13,857	10,347
	<u>1,881,945</u>	<u>1,776,125</u>
Investments (note 2)	2,115,050	1,809,951
Capital assets (note 4)	81,799	74,931
	<u>\$ 4,078,794</u>	<u>\$ 3,661,007</u>

Liabilities and Net Assets

Current liabilities:		
Accounts payable and accrued liabilities (notes 5 and 11)	\$ 415,016	\$ 453,945
Amounts held on behalf of the Government of Ontario (note 6)	-	26,727
Due to Government of Ontario	157,322	35,166
	<u>572,338</u>	<u>515,838</u>
Deferred capital contributions (note 7)	3,392	4,472
Deferred contributions and deferred revenue (note 7)	355,309	410,846
Net assets:		
Invested in capital assets (note 8)	78,407	70,459
Internally restricted (note 9)	1,475,000	1,475,000
Unrestricted	1,594,348	1,184,392
	<u>3,147,755</u>	<u>2,729,851</u>
Commitments and guarantees (notes 10 and 14)		
	<u>\$ 4,078,794</u>	<u>\$ 3,661,007</u>

See accompanying notes to financial statements.


Michael Lewkin, Board Chair


Joan Patrick, Board Treasurer

CANADIAN MENTAL HEALTH ASSOCIATION - ONTARIO DIVISION

Statement of Operations

Year ended March 31, 2017, with comparative information for 2016

	2017	2016
Revenue:		
Ministry of Health and Long-Term Care - grant	\$ 2,113,089	\$ 2,003,531
Government of Ontario - special projects	1,132,006	221,352
Government of Canada - special projects	224,366	103,558
Other - special projects	10,394	388,827
Fundraising	395,586	382,111
Bequests	303,200	6,292
Branch membership fees	203,000	204,000
Investment income	97,241	54,703
Unrealized investment gains, net	128,350	-
Mental health works programs	101,407	187,586
Amortization of deferred capital contributions (note 7)	1,080	1,449
Other (note 13)	357,349	219,345
	<u>5,067,068</u>	<u>3,772,754</u>
Expenses:		
Knowledge centre	1,619,220	1,553,275
Mental health education and capacity building projects	1,396,817	718,591
Management, operations and support services (note 13)	712,704	598,018
Communications and marketing	518,117	390,102
Fundraising	202,798	188,833
Mental health works program	128,153	208,097
Revenue share program (note 11)	48,590	55,330
Amortization of capital assets	22,215	25,180
Loss on disposal of capital assets	550	2,874
Unrealized investment losses, net	-	39,151
	<u>4,649,164</u>	<u>3,779,451</u>
Excess (deficiency) of revenue over expenses	\$ 417,904	\$ (6,697)

See accompanying notes to financial statements.

CANADIAN MENTAL HEALTH ASSOCIATION - ONTARIO DIVISION

Statement of Changes in Net Assets

Year ended March 31, 2017, with comparative information for 2016

2017	Invested in capital assets (note 8)	Internally restricted (note 9)	Unrestricted	Total
Balance, beginning of year	\$ 70,459	\$ 1,475,000	\$ 1,184,392	\$ 2,729,851
Excess (deficiency) of revenue over expenses	(21,685)	–	439,589	417,904
Purchase of capital assets	29,633	–	(29,633)	–
Balance, end of year	\$ 78,407	\$ 1,475,000	\$ 1,594,348	\$ 3,147,755

2016	Invested in capital assets (note 8)	Internally restricted (note 9)	Unrestricted	Total
Balance, beginning of year	\$ 92,596	\$ 1,475,000	\$ 1,168,952	\$ 2,736,548
Excess (deficiency) of revenue over expenses	(26,605)	–	19,908	(6,697)
Purchase of capital assets	4,468	–	(4,468)	–
Balance, end of year	\$ 70,459	\$ 1,475,000	\$ 1,184,392	\$ 2,729,851

See accompanying notes to financial statements.

CANADIAN MENTAL HEALTH ASSOCIATION - ONTARIO DIVISION

Statement of Cash Flows

Year ended March 31, 2017, with comparative information for 2016

	2017	2016
Cash provided by (used in):		
Operating activities:		
Excess (deficiency) of revenue over expenses	\$ 417,904	\$ (6,697)
Items not involving cash:		
Loss on disposal of capital assets	550	2,874
Loss (gain) on sale of investments	(37,852)	2,802
Unrealized investment losses (gains)	(128,350)	39,151
Amortization of deferred capital contributions	(1,080)	(1,449)
Amortization of capital assets	22,215	25,180
	273,387	61,861
Change in non-cash operating working capital:		
Accounts receivable	(45,792)	297,321
Prepaid expenses	(3,510)	(1,440)
Accounts payable and accrued liabilities	(38,929)	168,280
Amounts held on behalf of the Government of Ontario	(26,727)	(116,096)
Due to Government of Ontario	122,156	614
Deferred contributions and deferred revenue	(55,537)	139,804
	225,048	550,344
Investing activities:		
Change in investments, net	(301,056)	(151,172)
Purchase of capital assets	(29,633)	(4,468)
	(330,689)	(155,640)
Increase (decrease) in cash	(105,641)	394,704
Cash, beginning of year	1,014,060	619,356
Cash, end of year	\$ 908,419	\$ 1,014,060

See accompanying notes to financial statements.

CANADIAN MENTAL HEALTH ASSOCIATION - ONTARIO DIVISION

Notes to Financial Statements

Year ended March 31, 2017

Canadian Mental Health Association - Ontario Division (the "Association") is a volunteer-based provincial organization, with a mandate to advocate with and provide programs and services for people with mental disorders and to enhance, maintain and promote the mental health of all individuals and communities in Ontario. The Association is incorporated under the Corporations Act of Ontario as a not-for-profit organization and is a registered charity under the Income Tax Act (Canada). The Association is exempt from income taxes under the Income Tax Act (Canada) provided the specified disbursement quota is achieved.

1. Significant accounting policies:

(a) Basis of presentation:

These financial statements comprise the accounts of Canadian Mental Health Association - Ontario Division's Provincial office. The results of the Canadian Mental Health Association ("CMHA") branches are not included in these financial statements as they are not controlled by the Association.

These financial statements have been prepared in accordance with Canadian accounting standards for not-for-profit organizations ("ASNPO"), using the deferral method of accounting for contributions.

(b) Revenue recognition:

Restricted contributions are recognized as deferred contributions and taken into revenue in the year in which the related expenses are incurred or the specified milestones have been achieved. Contributions restricted for the purchase of capital assets are deferred and amortized into revenue at rates corresponding to the rates used to amortize the related capital assets.

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.

Restricted interest income is recognized as revenue in the year in which the related expenses are incurred. Unrestricted interest income is recognized as revenue when earned.

CANADIAN MENTAL HEALTH ASSOCIATION - ONTARIO DIVISION

Notes to Financial Statements (continued)

Year ended March 31, 2017

1. Significant accounting policies (continued):

(c) Financial instruments:

The Association has classified each of its financial instruments and recorded them as follows:

Asset/liability	Measurement
Cash	Fair value
Investments	Fair value
Accounts receivable	Amortized cost
Accounts payable and accrued liabilities	Amortized cost
Amounts held on behalf of the Government of Ontario	Amortized cost
Due to Government of Ontario	Amortized cost

(d) Capital assets:

Purchased capital assets are recorded at cost. Donated capital assets are recorded at fair value at the date of contribution to the extent that fair value is readily available. Amortization is provided on a declining-balance basis at a rate of 30% for computer hardware and software and 20% for office equipment and furniture and fixtures. Leasehold improvements are recorded at cost and amortized on a straight-line basis over the term of the lease.

(e) Allocation of expenses:

Certain employees perform a combination of program, fundraising and administrative functions. As a result, salaries and benefits are allocated based on the budgeted resources dedicated to the functional activity. Occupancy costs and office overhead costs are allocated to programs based on the head count employed by each function. Those costs, which cannot be readily allocated to functions, are classified as management, operations and support services. Such allocations are reviewed regularly by the Association.

CANADIAN MENTAL HEALTH ASSOCIATION - ONTARIO DIVISION

Notes to Financial Statements (continued)

Year ended March 31, 2017

1. Significant accounting policies (continued):

(f) Contributed services:

Much of the work of the Association is dependent on voluntary services. Due to the difficulty of determining fair value, contributed services are not recognized in the financial statements.

(g) Management estimates:

The preparation of financial statements in conformity with ASNPO requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenue and expenses during the year. Actual results could differ from such estimates. Accounts requiring estimates and assumptions include amortization expense and accrued liabilities.

2. Investments:

(a) An analysis of the carrying value of investments is as follows:

2017	Remaining term to maturity					Carrying value
	Within 3 months	Within 3 to 12 months	1 to 5 years	Over 5 years	No specific maturity	
Fixed income	\$ 574,250	\$ 179,334	\$ 688,450	\$ -	\$ -	\$ 1,442,034
Equities	-	-	-	-	1,426,000	1,426,600
	\$ 574,250	\$ 179,334	\$ 688,450	\$ -	\$ 1,426,600	\$ 2,868,634

2016	Remaining term to maturity					Carrying value
	Within 3 months	Within 3 to 12 months	1 to 5 years	Over 5 years	No specific maturity	
Fixed income	\$ 400,244	\$ 191,181	\$ 722,756	\$ -	\$ -	\$ 1,314,181
Equities	-	-	-	-	1,087,195	1,087,195
	\$ 400,244	\$ 191,181	\$ 722,756	\$ -	\$ 1,087,195	\$ 2,401,376

CANADIAN MENTAL HEALTH ASSOCIATION - ONTARIO DIVISION

Notes to Financial Statements (continued)

Year ended March 31, 2017

2. Investments (continued):

(b) The cost and fair value of investments are as follows:

	2017		2016	
	Cost	Fair value	Cost	Fair value
Fixed income	\$ 1,412,988	\$ 1,442,034	\$ 1,305,569	\$ 1,314,181
Equities	1,214,337	1,426,600	981,550	1,087,195
	\$ 2,627,325	\$ 2,868,634	\$ 2,287,119	\$ 2,401,376

3. Financial risks:

The investments held by the Association are exposed to a variety of financial risks. The Association seeks to minimize the potential adverse effects of these risks by regularly monitoring the position of the investments, market events and the diversifying of the investment portfolio within the constraints of the Association's investment policies.

Significant risks that are relevant to the Association's investments are as follows:

(a) Interest rate risk:

Interest rate risk arises from the possibility that changes in interest rates will affect the value of fixed income securities held by the Association. The short-term interest bearing investments held by the Association have a limited exposure to interest rate risk due to their short-term maturity. The Association has formal policies and procedures that establish target asset mix, minimum credit ratings and varying terms of the securities held.

(b) Credit risk:

Credit risk is the risk that one party to a financial instrument will fail to discharge an obligation and cause the other party to incur a financial loss. The Association's investment in fixed income securities are primarily with banking institutions, none of which individually exceeded the greater of 10% of the total portfolio at fair value or 15% of the fixed income portfolio at fair value. In addition, the Association's investment in equity securities are primarily with mid-to-large companies as measured by market capitalization, none of which individually exceeded the greater of 10% of the total portfolio at fair value or 15% of the equity portfolio at fair value.

CANADIAN MENTAL HEALTH ASSOCIATION - ONTARIO DIVISION

Notes to Financial Statements (continued)

Year ended March 31, 2017

3. Financial risks (continued):

(c) Market risk:

Market risk arises as a result of trading in equity securities and fixed income securities. Fluctuations in the market exposes the Association to a risk of loss. The Association mitigates this risk through controls to monitor and limit concentration levels.

(d) Currency risk:

Currency risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in foreign exchange rates. The Association's investments include approximately \$812,913 (2016 - \$662,445) in U.S. equities, the value of which fluctuates in part due to changes in foreign exchange rates.

(e) Liquidity risk:

Investments in fixed income, pooled funds and equities securities are liquid and traded in the public market.

4. Capital assets:

			2017	2016
	Cost	Accumulated amortization	Net book value	Net book value
Leasehold improvements	\$ 54,078	\$ 48,494	\$ 5,584	\$ 5,980
Computer hardware	192,360	153,361	38,999	29,264
Computer software	103,071	92,508	10,563	8,212
Office equipment	57,124	41,024	16,100	19,383
Furniture and fixtures	69,733	59,180	10,553	12,092
	\$ 476,366	\$ 394,567	\$ 81,799	\$ 74,931

5. Accounts payable and accrued liabilities:

Included in accounts payable and accrued liabilities are government remittances payable in the amount of \$31,413 (2016 - \$27,691), which relate to payroll remittances.

CANADIAN MENTAL HEALTH ASSOCIATION - ONTARIO DIVISION

Notes to Financial Statements (continued)

Year ended March 31, 2017

6. Amounts held on behalf of the Government of Ontario:

During the year, funds totaling \$26,727 relating to the completed Community Care Information Management Program were recouped by the Ministry of Health and Long-Term Care.

7. Deferred contributions and deferred revenue:

	2017	2016
Deferred contribution relating to unspent resources externally restricted (a)	\$ 309,768	\$ 318,596
Deferred revenue relating to collaborative communications program (g)	45,541	92,250
	<u>\$ 355,309</u>	<u>\$ 410,846</u>
Deferred capital contributions (a)	\$ 3,392	\$ 4,472

(a) Deferred contributions represent unspent resources externally restricted for specific purposes. Changes in the deferred contributions balance are as follows:

	Opening balance	Contributions	Recognized in revenue	Ending balance
Government of Ontario (b)	\$ 97,449	\$ 695,200	\$ 744,634	\$ 48,015
Other deferred amounts (c)	120,884	36,604	10,393	147,095
Campus Mental Health Project (d)	92,276	400,096	387,372	105,000
Government of Canada (e)	7,987	226,037	224,366	9,658
	<u>\$ 318,596</u>	<u>\$ 1,357,937</u>	<u>\$ 1,366,765</u>	<u>\$ 309,768</u>
Ministry of Health and Long-Term Care - capital assets (f)	\$ 4,472	\$ -	\$ 1,080	\$ 3,392

CANADIAN MENTAL HEALTH ASSOCIATION - ONTARIO DIVISION

Notes to Financial Statements (continued)

Year ended March 31, 2017

7. Deferred contributions and deferred revenue (continued):

(b) Government of Ontario:

These funds provided by the various government of Ontario ministries, fund the Communities in Action; Enabling Minds; Mood Walks; Living Life to the Full and Quality Improvement programs.

(c) Other deferred amounts:

The other deferred amounts balance comprises funds received from the Lawson foundation, the Centre for Addiction and Mental Health, Kids Help Phone and Canadian Concerned Pensioners and are designated to be applied to fund various specific projects.

(d) Campus Mental Health Project:

The Campus Mental Health project is funded by the Ministry of Training, Colleges and Universities. The project, which seeks to address the mental health needs of college and university students, has been extended to March 31, 2020, based on a written confirmation from the Government of Ontario.

(e) Government of Canada:

These funds are used to fund the New Horizons project which will provide and deliver training to reduce social isolation of marginalized caregivers aged 55 and over in the greater Toronto area. The project which commenced on November 1, 2015 and concludes on October 31, 2018 has a total budget of \$786,290, of which \$671,470 will be provided by the Government of Canada.

(f) Capital assets:

Deferred capital contributions related to capital assets represent the unamortized amount of grants received from the Ministry of Health and Long-Term Care for the purchase of capital assets. The amortization of deferred capital contributions is recorded as revenue in the statement of operations.

CANADIAN MENTAL HEALTH ASSOCIATION - ONTARIO DIVISION

Notes to Financial Statements (continued)

Year ended March 31, 2017

7. Deferred contributions and deferred revenue (continued):

(g) Collaborative Communications Program:

The Association offers a service fee based collaborative communications program to produce communications materials and to provide strategic communications advice to various CMHA branches. As at March 31, 2017 funds received in advance relating to this program totaled \$45,541 (2016 - \$92,250).

8. Invested in capital assets:

(a) Invested in capital assets is calculated as follows:

	2017	2016
Capital assets	\$ 81,799	\$ 74,931
Amounts financed by deferred capital contributions	(3,392)	(4,472)
	\$ 78,407	\$ 70,459

(b) The change in net assets invested in capital assets is calculated as follows:

	2017	2016
Excess (deficiency) of revenue over expenses:		
Amortization of deferred capital contributions	\$ (1,080)	\$ (1,449)
Amortization of capital assets	22,215	25,180
Loss on disposal of capital assets	550	2,874
	\$ 21,685	\$ 26,605
Net investment in capital assets:		
Purchase of capital assets	\$ 29,633	\$ 4,468

CANADIAN MENTAL HEALTH ASSOCIATION - ONTARIO DIVISION

Notes to Financial Statements (continued)

Year ended March 31, 2017

9. Internally restricted net assets:

	2017	2016
Contingency and working capital reserve	\$ 775,000	\$ 775,000
Reserve for strategic initiatives	600,000	600,000
Management strategic initiatives reserve	100,000	100,000
	\$ 1,475,000	\$ 1,475,000

These internally restricted amounts are not available for any purpose other than those specified, without approval of the Board of Directors and the Chief Executive Officer of the Association.

10. Commitments:

The Association rents premises and equipment under operating leases with minimum aggregate annual commitments, exclusive of harmonized sales tax, realty taxes and operating costs, as follows:

2018	\$ 120,179
2019	119,774
2020	120,893
2021	127,894
2022	136,869
Thereafter	1,467,608
	\$ 2,093,217

On November 23, 2015, the Association entered into an agreement with Healthcare Properties Holdings Ltd. for an extension to the current lease agreement which was scheduled to end on December 31, 2019 and to obtain additional office space. The agreement is effective April 1, 2016 and provides the Association with an extension of the leased premises from December 31, 2019 until April 30, 2031. The rental payments associated with the new agreement have been included above.

CANADIAN MENTAL HEALTH ASSOCIATION - ONTARIO DIVISION

Notes to Financial Statements (continued)

Year ended March 31, 2017

11. Revenue share program:

The Association shares 50% of direct mail receipts after related expenses and 35% of specific amounts received through the monthly giving program, with participating CMHA branches.

The amount due to the branches at year end in the amount of \$48,590 (2016 - \$55,330), has been included in accounts payable and accrued liabilities.

12. Pension plan:

The Association participates in a defined contribution pension plan administered by the CMHA National Division ("CMHA National"). The expense for this plan is equal to the Association's required contribution for the year. The pension expense for the year was \$92,863 (2016 - \$88,863).

13. Inter-divisional services agreement:

Inter-divisional transactions and balances not otherwise disclosed in the financial statements include \$109,036 (2016 - \$99,331) in other revenue relating to corporate services provided by the Association to CMHA National in accordance with a purchase and service agreement ("Agreement") and other incidental costs and services. In addition, an amount of \$55,000 (2016 - nil) is also included in other revenue relating to internal costs incurred by the Association for the national website platform management and support of CMHA National ("Website Platform").

An amount of \$9,292 (2016 - \$6,681) and \$55,000 (2016 - nil) are included in account receivables relating to the Agreement and Website Platform, respectively.

Included in management, operations and support services is \$93,878 (2016 - \$93,878) relating to annual fees paid to CMHA National.

An amount of \$3,601 (2016 - \$7,524) is included in account payables relating to other incidental costs and services.

All inter-divisional transactions and balances between the Association and CMHA National are recorded at the exchange amount.

CANADIAN MENTAL HEALTH ASSOCIATION - ONTARIO DIVISION

Notes to Financial Statements (continued)

Year ended March 31, 2017

14. Guarantees:

In the normal course of business, the Association enters into agreements that meet the definition of a guarantee.

- (a) The Association has provided indemnities under a lease agreement for the use of its premises. Under the terms of this agreement, the Association agrees to indemnify the counterparty for various items including, but not limited to, all liabilities, loss, suits, and damages arising during, on or after the term of the agreement.
- (b) The Association has provided indemnities under the Agreement (note 13) against all losses, damages, costs or expenses suffered or incurred as a result of the Association's failure, breach, non-performance or negligent act or omission in connection with the performance of the services under the Agreement.
- (c) The Association indemnifies all directors, officers, employees and volunteers acting on behalf of the Association for various items including, but not limited to, all costs to settle suits or actions due to services provided to the Association, subject to certain restrictions.

The nature of these indemnification agreements prevents the Association from making a reasonable estimate of the maximum exposure due to the difficulties in assessing the amount of liability which stems from the unpredictability of future events and the unlimited coverage offered to counterparties.

Historically, the Association has not made any payments under such or similar indemnification agreements and, therefore, no amount has been accrued with respect to these agreements. The Association has purchased liability insurance to mitigate the cost of any potential future suits or actions.

15. Capital management:

In managing capital (net assets), the Association focuses on liquid resources available for operations and program delivery. The need for sufficient cash flow is considered in the preparation of the annual budget and in monitoring cash flows and actual expenditures compared to budget. The Association also has externally restricted funds (recorded in deferred contributions), with conditions stipulated in grant or donor agreements, and believes that it has complied with the requirements of these restricted funds.

CANADIAN MENTAL HEALTH ASSOCIATION - ONTARIO DIVISION

Notes to Financial Statements (continued)

Year ended March 31, 2017

16. Allocation of expenses:

The Association records its expenses by function. Costs that relate directly to each function are charged directly to that function. Certain costs relating to general administration and fundraising personnel, occupancy and office overhead are subject to allocations on the following basis:

- costs of personnel are allocated based on the resources budgeted for each function; and
- costs of occupancy and office overhead are allocated based on the headcount employed by each function.

The amount of allocated costs attributed to each function is as follows:

	Personnel		Occupancy		Office overhead	
	2017	2016	2017	2016	2017	2016
Knowledge centre	\$ 544,539	\$ 520,295	\$ 176,758	\$ 157,483	\$ 74,902	\$ 41,739
Communications and marketing	49,264	47,569	45,608	30,575	19,327	8,103
Management, operations and support services	155,180	149,602	41,826	35,372	17,724	9,375
Mental health works program	14,750	14,461	13,905	11,759	5,892	3,117
Fundraising	47,202	46,273	8,899	7,526	3,771	1,995
Total	\$ 810,935	\$ 778,200	\$ 286,996	\$ 242,715	\$ 121,616	\$ 64,329