

Financial Statements of

EDEN MENTAL HEALTH CENTRE

March 31, 2021

Independent Auditor's Report

To the Board of Directors of Eden Mental Health Centre

Opinion

We have audited the financial statements of Eden Mental Health Centre (the "Facility"), 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 (collectively referred to as the "financial statements").

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Eden Mental Health Centre 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 ("ASNPO").

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards ("Canadian GAAS"). 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 Facility 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 audit opinion.

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

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

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

Those charged with governance are responsible for overseeing the Facility'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 GAAS 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 GAAS, 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 Facility'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 Facility'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 Facility 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.

Deloitte LLP

Chartered Professional Accountants

June 17, 2021
Winnipeg, Manitoba

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EDEN MENTAL HEALTH CENTRE
Statement of Financial Position
March 31, 2021

	<u>2021</u>	<u>2020</u>
ASSETS		
CURRENT		
Cash	\$ 971,145	\$ 66,274
Accounts receivable	59,519	80,842
Inventory	58,527	61,511
Prepaid expenses	37,404	16,086
Due from related parties (Note 3)	-	20,573
Due from Southern Health-Santé Sud (Note 4)	-	230,121
	1,126,595	475,407
CAPITAL ASSETS (NOTE 6)	1,125,817	1,209,289
VACATION ENTITLEMENT RECEIVABLE (Note 5)	268,606	268,606
DUE FROM SOUTHERN HEALTH-SANTÉ SUD PRE-RETIREMENT ENTITLEMENT (NOTE 5)	451,407	402,274
	\$ 2,972,425	\$ 2,355,576
LIABILITIES		
CURRENT		
Bank indebtedness	\$ -	\$ 15,864
Accounts payable and accrued liabilities (Note 7)	454,987	493,898
Due to related parties (Note 3)	4,831	-
Due to Southern Health-Santé Sud (Note 4)	489,967	-
Accrued vacation entitlements	392,155	362,606
	1,341,940	872,368
DEFERRED CONTRIBUTIONS RELATED TO FUTURE EXPENSES (NOTE 8)	9,800	3,038
DEFERRED CONTRIBUTIONS RELATED TO CAPITAL ASSETS (NOTE 8)	794,034	846,684
PRE-RETIREMENT ENTITLEMENT (NOTE 5)	451,407	402,274
	2,597,181	2,124,364
CONTINGENCIES (NOTE 13)		
NET ASSETS		
Invested in Capital Assets (Note 9)	331,783	362,605
Unrestricted	43,461	(131,393)
	375,244	231,212
	\$ 2,972,425	\$ 2,355,576

APPROVED BY THE DIRECTORS

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EDEN MENTAL HEALTH CENTRE
Statement of Operations
Year Ended March 31, 2021

	<u>2021</u>	<u>2020</u>
REVENUE		
Southern Health-Santé Sud (Note 10)	\$ 8,533,230	\$ 8,769,235
Pharmacy income	412,597	422,379
Other income	38,628	45,085
Donation income	19,434	-
Parking recovery	5,712	5,161
Interest income	932	1,078
Amortization of deferred contributions - capital assets (Note 8)	84,650	65,160
Amortization of deferred contributions - expenses of future periods (Note 8)	3,038	101,534
	9,098,221	9,409,632
EXPENSES		
Administration	475,733	401,266
Amortization	87,754	95,863
Dietary	358,712	339,605
Housekeeping	165,379	172,180
Loss on disposal of capital assets	-	1,567
Medical records	317,650	288,950
Nursing department	2,972,034	2,906,001
Occupational therapy	79,973	86,585
Pharmacy - in patient	93,056	60,772
Pharmacy - out patient	298,492	328,489
Plant maintenance	355,263	293,177
Plant operations	128,028	123,197
Plant security	50,000	65,284
Pre-retirement leave	49,133	47,768
Psychiatric clinic	2,188,553	2,716,544
Social work	1,299,401	938,159
Volunteer department	35,028	37,580
	8,954,189	8,902,987
EXCESS OF REVENUE OVER EXPENSES	\$ 144,032	\$ 506,645

EDEN MENTAL HEALTH CENTRE
Statement of Changes in Net Assets
Year Ended March 31, 2021

	2021			
	Invested in Capital Assets	Internally Restricted	Unrestricted	Total
Balance, beginning of year	\$ 362,605	\$ -	\$ (131,393)	\$ 231,212
Excess (deficiency) of revenue over expenses	(3,104)	-	147,136	144,032
Investment in capital assets	(27,718)	-	27,718	-
Balance, end of year	\$ 331,783	\$ -	\$ 43,461	\$ 375,244

	2020			
	Invested in Capital Assets	Internally Restricted	Unrestricted	Total
Balance, beginning of year	\$ 391,072	\$ 522	\$ (667,027)	\$ (275,433)
Excess (deficiency) of revenue over expenses	(32,270)	(522)	539,437	\$ 506,645
Investment in capital assets	3,803	-	(3,803)	-
Balance, end of year	\$ 362,605	\$ -	\$ (131,393)	\$ 231,212

EDEN MENTAL HEALTH CENTRE
Statement of Cash Flows
Year Ended March 31, 2021

	<u>2021</u>	<u>2020</u>
OPERATING ACTIVITIES		
Excess of revenue over expenses	144,032	506,645
Items not affecting cash:		
Amortization of deferred contributions - expenses of future periods	(3,038)	(101,534)
Amortization of deferred contributions - capital assets	(84,650)	(65,160)
Amortization expense	87,754	95,863
Loss on disposal of capital assets	-	1,567
	144,098	437,381
Changes in non-cash working capital balances:		
Accounts receivable	21,323	(10,831)
Inventory	2,984	(14,242)
Prepaid expenses	(21,318)	10,013
Due from (to) related parties	25,404	75,573
Accounts payable and accrued liabilities	(38,911)	(63,755)
Due (to) from Southern Regional Health Authority	720,088	(280,590)
Accrued vacation entitlements	29,549	(26,577)
	883,217	126,972
FINANCING ACTIVITIES		
Change in bank indebtedness, net	(15,864)	(142,148)
Deferred contributions received - future expenses	9,800	32,142
Deferred contributions received - capital assets	32,000	23,918
	25,936	(86,088)
INVESTING ACTIVITY		
Purchase of capital assets	(4,282)	(27,721)
INCREASE IN CASH POSITION	904,871	13,163
CASH POSITION, BEGINNING OF YEAR	66,274	53,111
CASH POSITION, END OF YEAR	971,145	66,274

EDEN MENTAL HEALTH CENTRE

Notes to the Financial Statements

March 31, 2021

1. NATURE OF BUSINESS

Eden Mental Health Centre (the "Facility") was incorporated under the Manitoba Corporations Act in 1957. The Facility operates an inpatient psychiatric hospital that provides short stay psychiatric treatment to adult individuals. The Facility also delivers outpatient psychiatry services and community mental health services. The Facility is a registered charity under the Income Tax Act and accordingly is exempt from income taxes.

2. SIGNIFICANT ACCOUNTING POLICIES

The financial statements have been prepared in accordance with Canadian accounting standards for not-for-profit organizations and include the following significant accounting policies:

a) *Revenue recognition*

The Facility follows the deferral method of accounting for contributions which include donations and government grants. The Facility is funded primarily by the Province of Manitoba, through the Southern Health–Santé Sud ("SHSS"). Funding is in accordance with budget arrangements established by Manitoba Health, with regional adjustments made by the SHSS. Operating grants are recorded as revenue in the period to which they relate. Grants approved but not yet received at the end of an accounting period are accrued. Where a portion of a grant relates to a future period, it is deferred and recognized in that subsequent period. These financial statements reflect agreed arrangements approved by Manitoba Health with respect to the year ended March 31, 2021.

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.

Externally restricted contributions, other than endowment contributions, are recognized as revenue in the year in which the related expenses are incurred. Contributions restricted for the purchase of capital assets are deferred and amortized into revenue on a declining balance at a rate corresponding with the amortization rate for the related capital assets.

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

Pharmacy sales are recognized at the point of sale.

EDEN MENTAL HEALTH CENTRE
Notes to the Financial Statements
March 31, 2021

2. SIGNIFICANT ACCOUNTING POLICIES (continued)

b) Inventory

Carrying value is determined at the lower of cost and net realizable value with cost determined on a first-in, first-out basis. Net realizable value is the estimated selling price less the costs necessary to make the sale.

c) Contributed services

A number of volunteers contribute a significant amount of their time each year to the Facility. Because of the difficulty of determining the fair value, contributed services are not recognized in the financial statements.

d) Capital assets

Purchased capital assets are recorded at cost. Contributed capital assets are recorded at fair market value at the date of contribution. Repairs and maintenance costs are charged to expense. Betterments, which extend the estimated useful life of an asset, are capitalized. When a capital asset no longer contributes to the Facility's ability to provide services, its carrying amount is written down to residual value.

Capital assets are amortized on a declining balance basis using the following annual rates:

Buildings	5%
Computer equipment	20%
Equipment	10%
Leasehold improvements	10%
Land improvements	10%
Vehicles	30%

In the year of acquisition, one-half of the applicable rate is applied.

e) Pre-retirement entitlement obligation

The Facility has a contractual commitment to pay out to employees four days salary per year of service upon retirement if they have ten years service and have reached the age of 55 or qualify for the "eighty" rule which is calculated by adding the number of years service to the age of the employee.

The Facility has recorded an accrual based on an actuarial valuation that includes employees who qualify at the year-end statement of financial position date and an estimate for the remainder of employees who have not yet met the criteria above. Funding for the pre-retirement entitlement is recoverable from SHSS on an out-of-globe basis in the year of payment.

EDEN MENTAL HEALTH CENTRE
Notes to the Financial Statements
March 31, 2021

2. SIGNIFICANT ACCOUNTING POLICIES (continued)

f) Impairment of long-lived assets

Long-lived assets are tested for recoverability whenever events or changes in circumstances indicate that their carrying amount may not be recoverable. An impairment loss is recognized when their carrying value exceeds the total undiscounted cash flows expected from their use and eventual disposition. The amount of the impairment loss is determined as the excess of the carrying value of the asset over its fair value.

g) Financial instruments

Financial assets and financial liabilities are initially recognized at fair value. The Facility subsequently measures all its financial assets and financial liabilities at amortized cost.

h) 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 amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenses during the reporting period. Areas requiring the use of significant estimates relate to the useful life of capital asset and the pre-retirement entitlement. These estimates and assumptions are reviewed periodically and, as adjustments become necessary they are reported in the statement of operations in the periods in which they become known.

3. DUE FROM (TO) RELATED PARTIES

	<u>2021</u>	<u>2020</u>
<i>Due from related organizations</i>		
Eden Health Care Services Inc.	\$ -	\$ 17,019
Eden Foundation Inc.	-	3,554
	<u>\$ -</u>	<u>\$ 20,573</u>
 <i>Due to related organizations</i>		
Eden Health Care Services Inc.	\$ (3,267)	\$ -
Eden Residential Care Services Inc.	(1,564)	-
	<u>\$ (4,831)</u>	<u>\$ -</u>

EDEN MENTAL HEALTH CENTRE
Notes to the Financial Statements
March 31, 2021

4. DUE FROM (TO) SOUTHERN HEALTH–SANTÉ SUD

	<u>2021</u>	<u>2020</u>
Balance, beginning of year	\$ 230,121	\$ (50,469)
SHSS budget funding surplus repayment	(175,439)	-
Staffing items	(70,138)	62,347
COVID-19 funding adjustments	44,419	13,185
Out of globe adjustment - medical	(331,528)	196,464
Out of globe adjustment - non-medical	58,725	(41,900)
Payments (from) to SHSS on outstanding balances	(246,127)	50,494
	<u>\$ (489,967)</u>	<u>\$ 230,121</u>

Accounts receivable at March 31, 2021 includes trade receivables from SHSS in the amount of \$27,663 (2020 – \$48,721).

5. VACATION AND PRE-RETIREMENT ENTITLEMENT RECEIVABLES

	<u>2021</u>	<u>2020</u>
Vacation entitlement receivable	\$ 268,606	\$ 268,606
Pre-retirement entitlement receivable	451,407	402,274

Funding for the vacation entitlement obligation earned by employees of the Facility as at March 31, 2004 in the amount of \$268,606 has been set up as a long-term receivable due from SHSS.

Funding for the pre-retirement obligation at March 31, 2021 in the amount of \$451,407 (2020 – \$402,274) has been set up as a non-current receivable from SHSS. The amount recorded as a receivable for pre-retirement costs was initially determined based on the value of the corresponding actuarial liability for pre-retirement costs as at March 31, 2004. Subsequent to March 31, 2004, SH-SS has included in its ongoing annual funding to the Organization, an amount equivalent to the change in the pre-retirement liability, which includes annual interest accretion related to the receivable. The receivable will be paid by SH-SS when the Facility requires the funding to discharge the related pre-retirement liabilities. The significant actuarial assumptions adopted in measuring the Facility's accrued pre-retirement entitlements include mortality and withdrawal rates, a discount rate of 2.6% (3.1% in 2020) and a rate of salary increase of 3.50% (3.50% in 2020) plus age related merit / promotion scale with actuarial derived provisions for disability.

EDEN MENTAL HEALTH CENTRE
Notes to the Financial Statements
March 31, 2021

6. CAPITAL ASSETS

	2021			2020
	Cost	Accumulated Amortization	Net Book Value	Net Book Value
Land	\$ 2,031	\$ -	\$ 2,031	\$ 2,031
Buildings	2,417,238	1,711,099	706,139	710,460
Computer equipment	205,698	172,250	33,448	69,531
Equipment	1,274,408	1,019,442	254,966	283,295
Leasehold improvements	407,541	286,117	121,424	134,915
Land improvements	47,587	40,976	6,611	7,345
Vehicles	5,871	4,673	1,198	1,712
	\$ 4,360,374	\$ 3,234,557	\$ 1,125,817	\$ 1,209,289

7. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

	2021	2020
Trade accounts payable	\$ 56,904	\$ 138,661
Accrued liabilities	19,832	15,119
Patient trust liability	5,624	12,224
Accrued psychiatry contract services	109,852	163,763
Salaries and benefits payable	262,775	164,131
	\$ 454,987	\$ 493,898

8. DEFERRED CONTRIBUTIONS

	2021	2020
Related to future expenses		
Balance, beginning of year	\$ 3,038	\$ 72,430
Add: contributions received	9,800	32,142
Less: amounts amortized to revenue	(3,038)	(101,534)
	\$ 9,800	\$ 3,038
Related to capital assets		
Balance, beginning of year	\$ 846,684	\$ 887,926
Add: contributions received	32,000	23,918
Less: amounts amortized to revenue	(84,650)	(65,160)
	\$ 794,034	\$ 846,684

EDEN MENTAL HEALTH CENTRE
Notes to the Financial Statements
March 31, 2021

9. NET INVESTMENT IN CAPITAL ASSETS

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

	<u>2021</u>	<u>2020</u>
Capital assets	\$ 1,125,817	\$ 1,209,289
Less: amounts financed by deferred contributions	(794,034)	(846,684)
	<u>\$ 331,783</u>	<u>\$ 362,605</u>

b) *Changes in net assets invested in capital assets is calculated as follows:*

	<u>2021</u>	<u>2020</u>
Amortization of deferred contributions related to capital assets	\$ 84,650	\$ 65,160
Less: amortization of capital assets	(87,754)	(95,863)
Less: Loss on disposal of capital asset	-	(1,567)
	<u>(3,104)</u>	<u>(32,270)</u>
Purchase of capital assets	4,282	27,721
Less: Amounts funded by deferred contributions	(32,000)	(23,918)
	<u>(27,718)</u>	<u>3,803</u>
	<u>\$ (30,822)</u>	<u>\$ (28,467)</u>

10. SOUTHERN HEALTH–SANTÉ SUD REVENUE

Southern Health–Santé Sud revenue includes the following:

	<u>2021</u>	<u>2020</u>
Revenue per final budget	\$ 8,958,066	\$ 8,562,985
Current year end - out of globe amount	(342,940)	154,538
SHSS budget funding surplus repayment	(175,439)	-
One time funding - COVID-19	44,419	13,185
Staffing items	49,124	38,527
	<u>\$ 8,533,230</u>	<u>\$ 8,769,235</u>

Amounts recoverable or payable are based on RHA funding policies on out of globe budget items for the accounting period. Other adjustments will be recognized as increases or decreases to revenue in the period in which they are received or deemed to be receivable.

Per the terms of the agreement with Southern Health–Santé Sud, the Facility is required to repay any surplus in excess of 2% of the annual global funding for the year. In the prior year, approval was obtained from Southern Health–Santé Sud to retain the entire surplus recorded.

EDEN MENTAL HEALTH CENTRE
Notes to the Financial Statements
March 31, 2021

11. PENSION PLAN

Substantially all employees of the Facility are members of the Health Employees Pension Plan (the "Plan" or "HEPP") which is a multi-employer defined benefit pension plan available to all eligible employees. The information and amounts contained in this note are for the entire Plan. Plan members will receive benefits based on the length of service and on the average of annualized earnings calculated on the best five of the eleven consecutive years prior to retirement, termination or death, that provide the highest earnings. The costs of the benefit plan are not allocated to the individual entities within the related group. As a result, individual entities with the related group are not able to identify their share of the underlying assets and liabilities. Therefore, the plan is accounted for a defined contribution plan in accordance with the requirement of the Chartered Professional Accountants of Canada Handbook section 3462. Pension assets consist of investment grade securities. Market and credit risk on these securities are managed by the Plan by placing assets in trust and through the Plan investment policy.

Variances between actuarial funding estimates and actual experience may be material and any differences are generally to be funded by the participating members. The most recent actuarial valuation of the plan as at December 31, 2020, disclosed the total actuarial value of assets to be \$8,864,899,000 and the total actuarial value of liabilities to be \$7,936,834,000 resulting in a surplus of \$928,065,000.

Pension expense is based on Plan management's best estimates, in consultation with its actuaries, of the amount required to provide a high level of assurance that benefits will be fully funded by fund assets at retirement. Employees contribute 7.9% of basic annual earnings up to the Canada Pension Plan ceiling and 9.5% of earning in excess of the ceiling. The funding objective is for the employer contributions to the Plan to remain a constant percentage of employee contributions. Actual contributions to the plan made during the year by the Facility are based on a matching of the employee contributions. The amount paid on behalf of the employees amounted to \$341,956 (2020 - \$366,792) and are included in the statement of operations.

12. BANK INDEBTEDNESS

The Facility has an available line of credit of \$750,000 which is secured by a general security agreement. Interest is calculated at the Access Credit Union prime rate (2.45% as at March 31, 2021), payable monthly and due on demand.

EDEN MENTAL HEALTH CENTRE
Notes to the Financial Statements
March 31, 2021

13. CONTINGENCIES

The Facility is subject to individual legal actions arising in the normal course of business. The effect of any contingent claims relating to these legal actions is not determinable at the date of the audit report.

The Healthcare Insurance Reciprocal of Canada (“HIROC”) is an organization that pools the public liability insurance risks of all its members. The Facility may be subjected to reassessment for losses, if any, experienced by the pool for the years in which it was a member, and these losses could be material. No reassessments have been made to March 31, 2021.

14. ECONOMIC DEPENDENCE

The Facility receives in excess of 94% of its total revenue from SHSS and is economically dependent on SHSS for its continued operations.

15. CAPITAL MANAGEMENT

The Facility defines its capital as the amounts included in the Net Asset balances.

The Facility's objective when managing capital is to safeguard its ability to continue as a going concern so that it can continue to provide the appropriate level of care and service to its patients.

The Facility sets the amount of capital in proportion to risk and manages the capital structure and makes adjustments to it in light of changes to economic conditions and the risk characteristics of the underlying assets.

16. FINANCIAL INSTRUMENTS

The Facility, through its financial assets and liabilities, is exposed to various risks in the normal course of operations. The Facility's objective in risk management is to optimize the risk return within set limits, by applying integrated risk management and control strategies, policies and procedures throughout the Facility's activities. The following analysis provides a measurement of those risks at March 31, 2021.

Credit Risk

Credit risk is the risk that the Facility will incur a loss due to the failure by its debtors to meet their contractual obligations. Financial instruments that potentially subject the Facility to concentrations of credit risk consist primarily of accounts receivable and amounts due from related organizations. This risk is mitigated by the majority of the accounts receivable being due from government organizations.

EDEN MENTAL HEALTH CENTRE
Notes to the Financial Statements
March 31, 2021

16. FINANCIAL INSTRUMENTS (continued)

Interest Rate Risk

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates. The Facility is exposed to interest rate risk on its bank indebtedness.

Liquidity Risk

Liquidity risk is the risk that the Facility will not be able to meet its obligations as they fall due. The Facility maintains adequate levels of working capital to ensure all its obligations can be met when they fall due.

17. COVID-19

In March 2020, the World Health Organization declared coronavirus COVID-19 a global pandemic. This contagious disease outbreak, and any related adverse public health developments, have adversely affected workforces, economies, and financial markets globally. It has also disrupted the normal operations of many businesses, including that of Eden Mental Health Centre Inc. At this time it is not possible for the Facility to predict the duration or magnitude of the adverse results of the outbreak and its effects on the Facility's operations.

18. COMPARATIVE FIGURES

Certain comparative figures have been reclassified to conform with current year presentation standards.