

# CHARITY HOUSE (WINDSOR) O/A BRENTWOOD RECOVERY HOME



## MEMBERS OF THE CORPORATION ANNUAL GENERAL MEETING

October 16, 2024 @ 6 pm

2335 Dougall Avenue, Windsor, Ontario

### OUR MISSION

As an integral part of the addictions and mental health continuum, Brentwood provides lifelong, compassionate and evidence-informed treatment to people whose primary goal is lifelong recovery from alcohol and drug misuse. Additionally, we provide ongoing, community-based support for family members.

### OUR VISION

Transforming lives and communities through compassion, hope, recovery and service.

### OUR VALUES

Fellowship  
Accountability  
Teamwork  
Honesty  
Excellence  
Respect



# AGENDA

## Members of the Corporation ANNUAL GENERAL MEETING

October 16, 2024 at 6:00 pm

In person at Brentwood 2335 Dougall Avenue, Windsor, Ontario  
and virtually via Zoom

Item	Topic	Responsibility	Time	Attach.
1.0	CALL TO ORDER AND WELCOME	Ken Courtenay	6:00 pm	
1.1	Alumni Inspirational Messages - Welcome Home	(2 persons)	6:02 pm	
1.2	Quorum	Ken Courtenay	6:20 pm	
1.3	<p><b>Land Acknowledgement</b> We acknowledge that we are on land and surrounded by water, originally inhabited by Indigenous Peoples who have travelled this area since time immemorial. This territory is within the lands honoured by the Wampum Treaties; agreements between the Anee-shena-bay, Ho-do-no-shonee, Lenne-lena-pay, and allied Nations to peacefully share and care for the resources around the Great Lakes. Specifically, we would like to acknowledge the presence of the Three Fires Confederacy Ojib-way, Odawa, Po-ta-wata-mee and Huron/Wendat Peoples. We are dedicated to honouring Indigenous history and culture while remaining committed to moving forward respectfully with all First Nations, Inuit, and Métis.</p>	Ken Courtenay	6:22 pm	
1.4	<p><b>Approval of the Agenda</b> <i>Motion: THAT the Agenda for the October 16, 2024 Annual General Meeting be approved as presented.</i></p>	Ken Courtenay	6:23 pm	X
1.5	<b>Declaration of Conflict of Interest</b>	Ken Courtenay	6:25 pm	
1.6	<p><b>Approval of Previous Minutes</b> <i>Motion: THAT the Minutes of the October 18, 2023 Annual General Meeting be approved as distributed.</i></p>	Ken Courtenay	6:26 pm	X
2.0	<b>REPORTS</b>			
2.1	<b>Report of the Board Chair</b>	Ken Courtenay	6:30 pm	X
2.2	<b>Report of the Executive Director</b>	Jenny Baird	6:35 pm	X
2.3	<b>Report of the Financial Statements for the Year Ended March 31, 2024</b>	Roth Mosey	6:45 pm	X
2.4	<p><b>Appointment of Auditors for 2024-2025 Fiscal Year</b> <i>Motion: THAT Roth Mosey be appointed as the auditors for Charity House operating as Brentwood Recovery Home for the year ending March 31, 2025.</i></p>	Allen Provost	7:00 pm	
3.0	<b>PRESENTATIONS</b>			
3.1	<p><b>Amendments to By-laws</b> <i>Motion: THAT the Amendments to the By-laws be approved as presented.</i></p>	Ken Courtenay	7:05 pm	X
3.2	<b>2023-2024 Board Members</b>	Ken Courtenay	7:05 pm	X
3.3	<p><b>2024 Board Member Elections</b> <i>Motion: THAT the Members of the Corporation have elected the following three individuals to the Board of Directors: [List Names] to serve as Alumni Directors for the four-year term 2024-2028.</i></p> <p><i>Motion: THAT the Members of the Corporation have elected the following two individuals to the Board of Directors: [List Names] to serve as Alumni Directors for the three-year term 2024-2027.</i></p>	Ken Courtenay	7:10 pm	

	<p><i>Motion: THAT the Members of the Corporation have elected the following two individuals to the Board of Directors: [List Names] to serve as Alumni Directors for the one-year term 2024-2025.</i></p> <p><i>Motion: THAT the Members of the Corporation have elected the following individual to the Board of Directors: [List Name] to serve as a Non-Alumni Director for the four-year term 2024-2028.</i></p>			
3.4	<b>Acknowledgement of Outgoing Directors</b>	Ken Courtenay	7:50 pm	
4.0	<b>ADJOURNMENT</b>			
4.1	<p><b>Adjournment</b></p> <p><i>Motion: THAT the 2024 Annual General Meeting of Charity House (Windsor) operating as Brentwood Recovery Home be adjourned.</i></p> <p><i>Close</i></p>	Ken Courtenay	7:55 pm	

Charity House (Windsor) operating as Brentwood Recovery Home



## MINUTES OF THE ANNUAL GENERAL MEETING

October 18, 2023

In person at Brentwood and via Zoom

### ATTENDANCE

BOARD	<input checked="" type="checkbox"/> Ken Courtenay, Chair	<input checked="" type="checkbox"/> Cari May	<input checked="" type="checkbox"/> Maureen Rudall
DIRECTORS	<input checked="" type="checkbox"/> Allen Provost, Treasurer	<input checked="" type="checkbox"/> Donna Ryan	(Non-Alumni)
	<input checked="" type="checkbox"/> Grace Doiron, Secretary	<input type="checkbox"/> Ervin Keczem	<input checked="" type="checkbox"/> Rick Pilon
	<input checked="" type="checkbox"/> Sonja Grbevski (Non-Alumni)	<input checked="" type="checkbox"/> Glen Malott	<input checked="" type="checkbox"/> Tom Dupuis
	<input checked="" type="checkbox"/> Brooke Gyetvai (Zoom) (Non-Alumni)	<input checked="" type="checkbox"/> Linda Lloyd-Dupuis	<input type="checkbox"/> Norbert Bolger
EX-OFFICIO SECRETARY OF THE CORPORATION	Elizabeth Dulmage		
ADMINISTRATION	Rosanne St. Denis (recorder) Kelly Davey Jenn Lavin Ian Owen	Paul McCann Russ Robinet Marc Zakoor	
GUEST(S)	Christina Przytocky, Roth Mosey		
MEMBERS OF THE CORPORATION	Sara Allen Jenny Baird Janet Bosley Paul Boucher Martin Desmond Brown Cheryl Chaney Jeffrey Cjebin Scott Collier Rheal Dupuis Donna Grasso Ann Guarasci Dennis Guilbeault Marilynn Guilbeault Matthew Hermes	Randy Hurlbert (Zoom) Peter <del>Konopaski</del> Paul <del>Konopaski</del> Alicia Labbe Mitchell Laframboise Norma Laliberte Larry Lebert Marjorie Lebert Joan Lennox (Zoom) Sam Lepera Vivianne Mailloux-Fox (Zoom) Lise Malott Krystal Marentette Linda Martin	Ken Matsuo Chuck Maxim Gary May Rachel Morneau Ezio Pedri Monte <del>Pidskalny</del> Wanda <del>Rabishaw</del> Bill Sandre Ron Sylvestre Joan Zakoor (Zoom)



## 1.0 CALL TO ORDER & WELCOME

K. Courtenay welcomed everyone to the Annual General Meeting of Charity House (Windsor)/Brentwood Recovery Home. The meeting was called to order at 6:02 pm.

### 1.1 ALUMNI INSPIRATIONAL MESSAGES

Alumni and Members of the Corporation Krystal M. and Dane V. shared their stories of how the Brentwood program has positively impacted their lives.

### 1.2 QUORUM

K. Courtenay took roll call of all Board members present, and thanked Board members both past and present, Alumni, administration and staff who were able to attend. In accordance with Bylaw 7.06 quorum of a minimum of 25 voting members present was achieved.

### 1.3 LAND ACKNOWLEDGEMENT

K. Courtenay read the Land Acknowledgement.

### 1.4 APPROVAL OF AGENDA

Moved by: P. Boucher

Seconded by: T. Dupuis

*THAT the Agenda for the October 18, 2023 Annual General Meeting be approved as presented. CARRIED.*

### 1.5 DECLARATION OF CONFLICT OF INTEREST- none.

### 1.6 APPROVAL OF PREVIOUS MINUTES

Moved by: L. Lebert

Seconded by: P. Boucher

*THAT the Minutes of the February 15, 2023 Special Meeting of the Members of the Corporation: Elections be approved as distributed. CARRIED.*

Moved by: G. May

Seconded by: C. Chaney

*THAT the Minutes of the October 5, 2022 Annual General Meeting be approved as distributed. CARRIED*

## 2.0 REPORTS

### 2.1 Report of the Board Chair

The Chair acknowledged having celebrated 28 years of sobriety last week. He conveyed a message of gratitude acknowledging the Thanksgiving holiday as the most important holiday of the year at Brentwood to give thanks.

The Chair provided an update on the Dream Home Lottery home on Summer Street. It will be sold

as a used home. Administration is in the process of leasing short-term before listing for sale.

## 2.2 Report of the Executive Director

The Executive Director shared her message of hope, connection, and fellowship. She acknowledged the culture and the staff as we move forward together to support each other, approaching Brentwood with hope. She thanked the Board members, volunteers, alumni and staff for their support of persons on program and initiatives.

## 2.3 Report of the Financial Statements for Year End March 31, 2023

The Board Chair introduced Christina Przytocki of Roth Mosey who provided highlights of the financials for the year ending March 31, 2023. The audit was conducted in May 2023 with representative(s) from Roth Mosey meeting with the Board in June for approval. The financial statements were made available on the screen in addition to being provided as part of the AGM handout.

The Chair congratulated Roth Mosey on a job well done.

## 2.4 Appointment of Auditors for 2023-2024 Fiscal Year

Moved by: C. Maxim

Seconded by: P. Boucher

*THAT Roth Mosey be appointed as the auditors for Charity House operating as Brentwood Recovery Home for the year ending March 31, 2024. CARRIED.*

## 3.0 PRESENTATION

### 3.1 Amendments to Bylaws

There were five clauses for approval. The first change was the addition of a clause specifying the City of Windsor being the head office for Brentwood for the transaction of business and affairs. The other changes were additions to address the inclusion of the builder (NOR-Built) re: the Dream Home Lottery as a member of the Board of Directors.

Moved by: S. Collier

Seconded by: P. Boucher

*THAT the Amendments to the By-laws be approved as presented. CARRIED.*

*THAT section 1.02 be added: "By law relating generally to the transaction of the business and affairs of Charity House (Windsor) operating as Brentwood Recovery Home be enacted as a By Law of the Corporation. HEAD OFFICE: The head office of the Corporation shall be in the City of Windsor, in the Province of Ontario."*

*THAT the Brentwood bylaws be amended to include the appointment of a builder as non-alumni member of the Board pending a builder agreement that they will do so.*

*THAT Charity House bylaw 3.01 be revised to read "a Board consisting of seventeen (17) directors:" and add item "(c) one (1) representative of the company building and own the annual Brentwood Dream Home Lottery who shall be appointed to the Board of Directors for as long as the relationship to the Dream Home Lottery extends."*

*THAT Charity House bylaw 3.02 be revised to add "(j) if a Director representative of the company building and owning the annual Brentwood Dream Home Lottery must meet the qualifications of a vendor per the Housing Construction Regulatory Authority."*

*THAT Charity House bylaw 4.02 be revised to add "(d) The representative of the company building and owning the annual Brentwood Dream Home Lottery shall be appointed by the Directors of the Board who have been elected as described in Bylaw 4. The Term of that appointment shall be for the duration of the contract for the purpose of the Brentwood Dream Home Lottery, between the Builder and Brentwood Recovery Home."*

### 3.2 2022-2023 Board Members

The Chair introduced the slate of October 2022-2023 Board Members as follows:

Ken Courtenay (Chair)	Allen Provost (Treasurer)
Norbert Bolger (Dream Home Builder)	Brooke Gyetvai
Grace Doiron (Secretary)	Linda Lloyd-Dupuis
Sonja Grbevski (Vice-Chair)	Cari May
Ervin Keczem	Greg Labord (resigned)
Glen Malott [running for re-election]	Joe Papa (resigned)
Rick Pilon	Janis Cramp (resigned)
Maureen Rudall	Tom Dupuis (resigned)
Donna Ryan	

The Chair thanked board members for their time and commitment during the 2022-2023 term.

### 3.3 2023-2024 Board Member Elections

There were three alumni board positions available for election. Candidates for those elections were as follows:



Jenny Baird  
Scott Collier  
Glen Malott (for re-election)  
Rob Sheehan

There was one non-alumni board position available for election. Candidates were as follows:

Shelby Odom  
Julie Santarossa

The meeting broke to provide Members of the Corporation the opportunity to vote--access to electronic voting via Zoom or access to the two monitored voting stations in the room. The representative from Roth Mosey as well as two scrutineers observed the counting of ballots. The candidates with the most votes were announced with the following motion made.

Moved by: C. Chaney

Seconded by: R. Pilon

*THAT the Members of the Corporation have elected the following candidates to the Board of Directors: Jenny Baird, Scott Collier, and Glen Malott as Alumni Directors and Julie Santarossa as the Non-Alumni Director. All newly elected Directors are elected to four-year terms. CARRIED.*

K. Courtenay welcomed the new Board members.

### 3.4 Acknowledgement of Outgoing Directors

The Chair thanked the outgoing Board Members for their hard work and dedication. Greg Labord resigned. The other directors Joe Papa and Janis Cramp are now working at Brentwood. Joe works in Intake while Janis is the Volunteer & Special Events Coordinator.

## 4.0 ADJOURNMENT

K. Courtenay thanked everyone who joined the Annual General Meeting either in person or virtually and opened the floor to questions and comments. There being none the meeting was moved to close.

Moved by: R. Pilon

Seconded by: J. Ciebin

*THAT the 2023 Annual General Meeting of Charity House (Windsor) operating as Brentwood Recovery Home be adjourned. CARRIED.*

The meeting was adjourned.



## 2.1 Report of the Board Chair

Welcome to the October 16 AGM at Brentwood. For me this will be more personal than ever; after 4 years on the Board, and 2 as Chair, my term has expired. I will be involved for another year as Chair emeritus - a fancy term for "Past Chair". The position is meant to be a resource for the new Chair and Board and is non-voting.

If I knew then what I know now! I know so much more now than I did initially, particularly as Chair, example, the handling of the Summer Court house, that could have saved time and stress. I am not an overly nostalgic person but we have to reflect to learn; in AA parlance do a searching and fearless moral inventory, I have and I do. Many of the things we have done well are because of the exceptional work of so many people. My mistakes are mine alone.

On the surface little has changed at Brentwood - I go to meetings now as I've done for 29 years, group leaders run meetings, clients on program see group leaders for direction, alumni share . But the actual running of a health organization, I had no idea of the complexity and challenges.

The recovery world is different now, different challenges with opioid and fentanyl use. Harm reduction strategies, suboxone for example, are being used. However, the Brentwood program is now and will always be to help people achieve and maintain abstinence. The work effort to achieve accreditation, add new positions - psychotherapists, navigators, and the enormous amount of time searching for funding and fundraising - I had no idea. Which brings me to my final point.

I have seen now "behind the curtain" the efforts of the staff in all areas in running a health organization in the 21<sup>st</sup> century. It is phenomenal. The knowledge needed to navigate the legal and regulatory conditions of managing Brentwood, to ensure Brentwood is in compliance and to keep Brentwood at the forefront in Windsor in the recovery world, well, I had no idea. But I do now. If I were to reflect on Board decisions, good or bad, in my 4 years the best decision, no question was hiring Elizabeth. The complexity alone almost dictates a two-person set of skills. We lucked out.

So for 60 years now we have helped the alcoholic, the addict, to turn their life around. I have real faith that our program, ask, listen, do as you're told; share, confide and consult will continue to bring hope to others as it has to me. Thank you.

Respectfully,

Ken Courtenay




## 2.2 Report of the Executive Director

Two thousand and twenty four marks 60 years since Father Paul, Kay and Jim Ryan founded Charity House Windsor that later became known as Brentwood Recovery Home.

*I have passed on my life's work unto all of you. Please accept this invitation to continue to do as I have done in loving service to others. I encourage you to do it in a spirit of love, kindness and fellowship by remaining true to the spiritual principles which you have been taught. I further implore you not to turn your backs on the suffering alcoholic but to be there for them as the need arises. In this you will know that you are doing God's will. We are assured in Our Lord's words, "If you did it to the least of these my brethren, you did unto me." God calls us to go out and serve in the name of love and in the name of compassion. It is with a healthy sense of pride and confidence that I pass on to you in sacred trust the mission to continue the word of Brentwood.*

*God and I will be watching all of you. I know as a fellowship that you will keep one another on your toes. Again I implore all of you, do these things which I have suggested in unity and conformity, in good faith and humanity of heart. As you give away the peace within yourselves that you have received here at Brentwood, the more you will be able to be peace makers to those who need you most. Thanks be to God. With this spiritual message that you all now have engraved in your hearts I can go in peace.*  
*[Fr. Paul Charbonneau, The Brentwood Talks on Recovery]*

**Remembering July 3, 1922 - March 22, 2010  
 Father Paul Charbonneau**

### ***Father Paul taught that Words without Action have no meaning***

In 60 years, the values of Fellowship, Accountability, Teamwork, Honesty, Excellence, Respect that he taught are ingrained in the DNA of the Brentwood program. His vision of people helping people has not changed.

I invite you to reflect on whether you are living his message and teaching/serving in a spirit of love, kindness, fellowship, compassion and service to the suffering alcoholic before self?

Have you acted in unity and conformity, in humanity and good faith?

Are you a living testament to his values of Fellowship, Accountability, Teamwork, Honesty, Excellence and Respect?

We are all human and we will falter at times. As humans we cannot be perfect. We will not always be in our spiritual self and our forgiveness and compassion must extend to ourselves as well as to others.

As I reflect on another year at Brentwood, I tell you with all honesty every time I have been in a place of giving up, of leaving and there have been more than a few times; I've prayed literally asking Father to send me a sign and he does every time and then I am grounded back into my faith, my love and my gratitude for all of you and the opportunity to serve Brentwood. Thank you! It is my honour & privilege.



Elizabeth Dulmage RN, BScN, MSA (Health Administration)  
 Executive Director



## Brentwood Recovery Home Model





## 2.3 Report Of The Financial Statements For Year Ended March 31, 2024

### **CHARITY HOUSE (WINDSOR) (Operating as Brentwood Recovery Home)**

*FINANCIAL STATEMENTS*

*For The Year Ended March 31, 2024*

**CHARITY HOUSE (WINDSOR)**  
**(Operating as Brentwood Recovery Home)**

*FINANCIAL STATEMENTS*

*For The Year Ended March 31, 2024*

*Table of Contents*

	<b>Page</b>
<b>INDEPENDENT AUDITOR'S REPORT</b>	<b>1-3</b>
<b>FINANCIAL STATEMENTS</b>	
Statement of Financial Position	<b>4</b>
Statement of Operating Fund Activities and Fund Balance	<b>5</b>
Statement of Development Fund Activities and Fund Balance	<b>6</b>
Statement of Cash Flows	<b>7</b>
Notes to Financial Statements	<b>8-12</b>
Schedule of Net Raffle Income (Schedule 1)	<b>13</b>
Schedule of Ontario Health (West)	
Reimbursable Program Expenses (Schedule 2)	<b>14</b>
Schedule of Non-Reimbursable Program Expenses (Schedule 3)	<b>15</b>



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***INDEPENDENT AUDITOR'S REPORT (CONTINUED)***

- 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 Entity'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 Entity'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 Entity 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.

**ROTH MOSEY & PARTNERS LLP**  
**LICENSED PUBLIC ACCOUNTANTS**

Windsor, Ontario  
o/s

An Independent Member of the  
**plante moran**  
**ALLIANCE**

**CHARITY HOUSE (WINDSOR)**  
**(Operating as Brentwood Recovery Home)**

*STATEMENT OF FINANCIAL POSITION*

*March 31, 2024 (with comparative figures for 2023)*

	<u>2024</u>	<u>2023</u>
<b>ASSETS</b>		
<i>Current assets</i>		
Cash	\$ 1,811,758	\$ 1,585,657
Guaranteed investment certificates (Notes 3, 7)	1,396,674	1,551,944
Investments	127,133	93,198
Accounts receivable	165,928	182,147
Government remittances receivable	89,757	85,356
Prepaid expenses and deposits	29,262	30,743
Lottery home held for resale	731,717	577,710
	4,352,229	4,106,755
<i>Property and equipment (Note 4)</i>	2,823,289	3,096,479
<i>Cash surrender value of life insurance</i>	22,136	24,194
	<b>\$ 7,197,654</b>	<b>\$ 7,227,428</b>
<b>LIABILITIES AND FUND BALANCES</b>		
<i>Current liabilities</i>		
Accounts payable and accrued liabilities (Note 6)	\$ 628,365	\$ 309,774
Unearned revenue	80,885	109,200
Due to Brentwood Fund for the Rehabilitation of Alcoholics (Note 5)	1,427,798	1,397,403
Current portion of deferred contributions (Note 6)	112,596	398,346
	2,249,644	2,214,723
<i>Deferred contributions, net of current portion (Note 6)</i>	818,680	824,301
	3,068,324	3,039,024
<i>Fund balances</i>		
Operating fund	2,621,573	2,524,945
Development fund - restricted	1,507,757	1,663,459
	4,129,330	4,188,404
	<b>\$ 7,197,654</b>	<b>\$ 7,227,428</b>
_____ Director		
_____ Director		
<i>See accompanying notes</i>		

## CHARITY HOUSE (WINDSOR) (Operating as Brentwood Recovery Home)

### STATEMENT OF OPERATING FUND ACTIVITIES AND FUND BALANCE

*For The Year Ended March 31, 2024 (with comparative figures for 2023)*

	<u>2024</u>	<u>2023</u>
<i>Revenue</i>		
Ontario Health (West) (Note 11)	\$ 2,413,924	\$ 2,120,126
Fee for service	434,000	324,205
Grant income	-	37,974
Net raffle income (Schedule 1)	463,225	556,612
Net fundraising income	196,590	75,603
Donations	155,432	147,562
Interest	124,145	77,072
Other income	5,567	28,984
Rental income	104,463	59,115
Amortization of deferred contributions (Note 6)	161,392	90,623
Unrealized gain (loss) on investments	33,935	(6,990)
Increase (decrease) in cash surrender value of life insurance	(2,058)	292
	<b>4,090,615</b>	<b>3,511,178</b>
<i>Operating expenses</i>		
Ontario Health (West) reimbursable program expenses (Schedule 2)	3,244,352	2,998,414
Non-reimbursable program expenses (Schedule 3)	659,202	581,849
Amortization of property and equipment	278,895	288,313
	<b>4,182,449</b>	<b>3,868,576</b>
	<b>(91,834)</b>	<b>(357,398)</b>
<i>Deficiency of revenue over expenses</i>		
Fund balance, beginning of year	2,524,945	2,279,887
Interfund transfers from the Development Fund (Note 10)	188,462	602,456
	<b>\$ 2,621,573</b>	<b>\$ 2,524,945</b>
<i>Fund balance, end of year</i>		

*See accompanying notes*

**CHARITY HOUSE (WINDSOR)**  
**(Operating as Brentwood Recovery Home)**

**STATEMENT OF DEVELOPMENT FUND ACTIVITIES AND  
 FUND BALANCE**

*For The Year Ended March 31, 2024 (with comparative figures for 2023)*

	<u>2024</u>	<u>2023</u>
<i>Fundraising and special events revenue</i>	\$ 94,352	\$ 67,718
<i>Fundraising and special events expenses</i>	61,592	39,578
<i>Excess of revenue over expenses</i>	32,760	28,140
Fund balance, beginning of year	1,663,459	2,237,775
Interfund transfers to the Operating Fund (Note 10)	(188,462)	(602,456)
<i>Fund balance, end of year</i>	<u>\$ 1,507,757</u>	<u>\$ 1,663,459</u>

*See accompanying notes*

## CHARITY HOUSE (WINDSOR) (Operating as Brentwood Recovery Home)

### STATEMENT OF CASH FLOWS

For The Year Ended March 31, 2024 (with comparative figures for 2023)

	<u>2024</u>	<u>2023</u>
<i>Operating activities</i>		
Deficiency of revenue over expenses - operating fund	\$ (91,834)	\$ (357,398)
Excess of revenue over expenses - development fund	32,760	28,140
Adjustments to reconcile excess (deficiency) of revenue over expenses to cash flow from operations		
Amortization of property and equipment	278,895	288,313
Amortization of deferred contributions	(161,392)	(90,623)
Unrealized (gain) loss on investments	(33,935)	6,990
Increase (decrease) in cash surrender value of life insurance	2,058	(292)
<i>Cash flow from (used in) operations</i>	<b>26,552</b>	<b>(124,870)</b>
Change in:		
Accounts receivable	16,219	(83,682)
Government remittances receivable	(4,401)	4,056
Lottery home held for resale	(154,007)	(19,348)
Prepaid expenses and deposits	1,481	15,080
Accounts payable and accrued liabilities	318,591	10,195
Unearned revenue	(28,315)	109,200
<i>Cash provided by (used in) operating activities</i>	<b>176,120</b>	<b>(89,369)</b>
<i>Financing activities</i>		
Advances from Brentwood Fund for the Rehabilitation of Alcoholics	30,395	-
Net deferred contributions received (returned)	(129,979)	657,331
<i>Cash provided by (used in) financing activities</i>	<b>(99,584)</b>	<b>657,331</b>
<i>Investing activities</i>		
Net redemption (acquisition) of guaranteed investment certificates	155,270	(326,154)
Purchase of property and equipment	(5,705)	(444,413)
<i>Cash provided by (used in) investing activities</i>	<b>149,565</b>	<b>(770,567)</b>
<i>Net increase (decrease) in cash for the year</i>	<b>226,101</b>	<b>(202,605)</b>
Cash, beginning of year	1,585,657	1,788,262
<i>Cash, end of year</i>	<b>\$ 1,811,758</b>	<b>\$ 1,585,657</b>
<i>See accompanying notes</i>		

# CHARITY HOUSE (WINDSOR) (Operating as Brentwood Recovery Home)

## NOTES TO FINANCIAL STATEMENTS

For The Year Ended March 31, 2024

### 1 NATURE OF ORGANIZATION

Charity House (Windsor) (Operating as Brentwood Recovery Home) (the "Entity") is a registered charity incorporated under the laws of Ontario without share capital. The primary purpose of the Entity is to provide abstinence based treatment in a residential setting for persons whose primary problem is alcohol or drug abuse while providing non-residential support for their families. The Entity is not a taxable entity.

Charity House (Windsor) is the principal beneficiary of donations from Brentwood Fund for the Rehabilitation of Alcoholics (the "Fund"), and in conjunction thereto, provides part of its facilities to the Fund for fundraising events.

### 2 SIGNIFICANT ACCOUNTING POLICIES

These financial statements have been prepared in accordance with Canadian accounting standards for not-for-profit organizations and are in accordance with Canadian generally accepted accounting principles.

#### *Fund Accounting*

The operating fund accounts for the Entity's program delivery and administrative activities. This fund reports unrestricted resources, restricted operating funds and property and equipment.

The development fund accounts for certain of the Entity's fundraising activities. This fund reports resources restricted for future development activities.

#### *Revenue Recognition*

The Entity follows the restricted fund method of accounting for contributions.

Restricted contributions are recognized as revenue in the year in which the related expenses are incurred. Unrestricted contributions are recognized as revenue when received.

Contributions received related to specific depreciable property and equipment are deferred and amortized on a basis consistent with the depreciation policy for the particular property and equipment.

The Entity recognizes fee for service revenue when evidence of an arrangement exists, service has been performed, the cost of the service is fixed or determinable and collection is reasonably assured.

The Entity defers the recognition of net raffle income to the date during which the raffle draw occurs.

## CHARITY HOUSE (WINDSOR) (Operating as Brentwood Recovery Home)

### NOTES TO FINANCIAL STATEMENTS

For The Year Ended March 31, 2024

#### 2 SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

##### *Guaranteed Investment Certificates*

Guaranteed investment certificates are recorded at fair value.

##### *Investments*

Investments consist of publicly traded securities and are recorded at fair value.

##### *Property and Equipment*

Property and equipment are recorded at cost. Amortization is recorded on the straight-line basis over the estimated useful life of the asset as follows:

Buildings	20 to 40 years
Paving	8 years
Equipment	15 years
Automotive equipment	5 years
Furniture and fixtures	5 years
Computer equipment	5 years

##### *Lottery home held for resale*

Lottery home held for resale is valued at the lower of cost and net realizable value.

##### *Donated Services*

The Entity receives services from volunteers. Since those services are not normally purchased by the Entity and due to the difficulty of determining their fair value, donated services are not recognized in these financial statements.

##### *Use of Estimates*

The preparation of financial statements in conformity with Canadian accounting standards for not-for-profit organizations requires management estimates and assumptions that affect certain reported amounts and disclosures. Significant estimates include the determination of the useful life of property and equipment and amortization recorded into income from deferred contributions. Accordingly, actual amounts could differ from those estimates.

## CHARITY HOUSE (WINDSOR) (Operating as Brentwood Recovery Home)

### NOTES TO FINANCIAL STATEMENTS

For The Year Ended March 31, 2024

#### 3 GUARANTEED INVESTMENT CERTIFICATES

Guaranteed investment certificates have maturity dates varying from December 2024 to March 2025 with interest rates varying from 5.4% to 5.9%.

#### 4 PROPERTY AND EQUIPMENT

Property and equipment consist of the following:

	Cost	Accumulated Amortization	Net Book Value 2024	Net Book Value 2023
Land	\$ 539,688	\$ -	\$ 539,688	\$ 539,688
Buildings	4,472,641	2,714,588	1,758,053	1,894,440
Buildings - Kay Ryan Residence	1,053,869	656,640	397,229	423,577
Paving	471,686	462,893	8,793	67,760
Equipment	32,756	15,288	17,468	19,652
Automotive equipment	174,228	174,010	218	1,671
Furniture and fixtures	1,051,945	1,008,755	43,190	71,491
Furniture and fixtures - Kay Ryan Residence	46,281	46,281	-	-
Computer equipment	97,750	39,100	58,650	78,200
	<u>\$ 7,940,844</u>	<u>\$ 5,117,555</u>	<u>\$ 2,823,289</u>	<u>\$ 3,096,479</u>

#### 5 RELATED PARTY TRANSACTIONS

The amount due to Brentwood Fund for the Rehabilitation of Alcoholics is unsecured, non-interest bearing and has no specific terms of repayment.

The Entity receives reimbursements from and makes reimbursements to Brentwood Fund for the Rehabilitation of Alcoholics for expenditures common to the two entities. All of these transactions are recorded at the exchange amount and are in the normal course of operations.

During fiscal 2023, the board accepted a motion to repay the balance due to the Brentwood Fund for the Rehabilitation of Alcoholics, which management anticipates occurring in the March 31, 2025 year-end.

The Brentwood Recovery Home Foundation was incorporated November 7, 2021. No activity has occurred in the Brentwood Recovery Home Foundation as of March 31, 2024. Charity House (Windsor) has an economic interest in the Brentwood Recovery Home Foundation which will administer donations and fundraising efforts on behalf of Charity House (Windsor), which is expected to occur upon obtaining charitable status with Canada Revenue Agency.



## CHARITY HOUSE (WINDSOR) (Operating as Brentwood Recovery Home)

### NOTES TO FINANCIAL STATEMENTS

For The Year Ended March 31, 2024

#### 6 DEFERRED CONTRIBUTIONS

Deferred contributions represent restricted funding which was received to assist in the acquisition of property and equipment and specific program costs.

The activity for the year in this balance reported in the Operating Fund is as follows:

	<u>2024</u>	<u>2023</u>
Beginning balance	\$ 1,222,647	\$ 655,939
Deferred contributions received during the year	156,134	657,331
Less amount recognized as revenue in the year	(161,392)	(90,623)
Less returned contributions	(286,113)	-
	<u>931,276</u>	<u>1,222,647</u>
Less current portion to be recognized within one year	<u>112,596</u>	<u>398,346</u>
Long-term portion	<u>\$ 818,680</u>	<u>\$ 824,301</u>

The deferred contributions received were from Ontario Health (West) in the amount of \$96,050 (2023 - \$595,824), the Ontario Trillium Foundation in the amount of \$4,400 (2023 - \$44,443) and various other contributors totaling \$55,684 (2023 - \$17,064).

Included in the prior year was deferred contributions received from Ontario Health (West) of \$261,705 for use of one-time Addictions Recovery Fund Bed-Based Investments, of which \$222,602 was unspent in the required period ending March 31, 2024 and is included in accounts payable and accrued liabilities at year end.

In addition, included in the prior year was deferred contributions received from Ontario Health (West) of \$63,511 for Community Infrastructure Renewal funding, which was later denied in the current year and is included in accounts payable and accrued liabilities at year end.

#### 7 LINE OF CREDIT

The Entity has available authorized lines of credit with WFCU Credit Union ("WFCU") in the total amount of \$120,000 bearing interest at WFCU's prime rate plus 0.5% and are secured by certain guaranteed investment certificates.

#### 8 CONTINGENCY

From time to time, the Entity provides letters of credit to the Alcohol and Gaming Commission of Ontario as part of its lottery activities.

## **CHARITY HOUSE (WINDSOR)** **(Operating as Brentwood Recovery Home)**

### *NOTES TO FINANCIAL STATEMENTS*

*For The Year Ended March 31, 2024*

#### **9 | LEGAL SETTLEMENT**

During the year the Entity paid a settlement of \$67,649 (2023 - \$NIL) to a former employee for damages, wages, and legal fees.

#### **10 | INTERFUND TRANSFERS**

Interfund transfers are made to fund program delivery and activities of the organization in relation to its purpose.

#### **11 | ECONOMIC DEPENDENCE**

The Entity is economically dependent on Ontario Health (West) for the funding of its rehabilitative programs.

#### **12 | PENSION PLAN**

The Entity sponsors a defined contribution pension plan for its employees. Under the terms of the plan, the Entity matches any employees' contributions up to 4%. During the year, contributions of \$51,047 (2023 - \$55,894) were made by the Entity.

#### **13 | FINANCIAL INSTRUMENTS**

Financial instruments consist of cash, guaranteed investment certificates, investments, accounts receivable, accounts payables and accrued liabilities and due to Brentwood Fund for the Rehabilitation of Alcoholics. It is management's opinion that the Entity is not exposed to significant risks arising from its financial instruments.

#### **14 | PROPERTY TAXES**

During the year the organization received exemption of property taxes for the calendar year 2023 and onwards. As a result, the organization received a credit of \$14,775 for property taxes paid for the 2023 year. The organization is exempt from paying property taxes going forward.

#### **15 | COMPARATIVE FIGURES**

Certain of the comparative figures have been reclassified to conform to the financial statement presentation adopted in the current year.

## CHARITY HOUSE (WINDSOR) (Operating as Brentwood Recovery Home)

### SCHEDULE OF NET RAFFLE INCOME

For The Year Ended March 31, 2024 (with comparative figures for 2023)

Schedule 1

	<u>2024</u>	<u>2023</u>
<i>Revenue</i>		
Lottery sales	\$ 1,571,550	\$ 1,837,500
50/50 sales	286,200	278,715
	<b>1,857,750</b>	<b>2,116,215</b>
<i>Expenses</i>		
Advertising and promotion	119,378	124,381
Credit card merchant fees and bank charges	63,822	67,163
External fundraising fees	96,550	105,811
Licence fees	12,431	14,598
Office and postage	1,443	707
Prizeboard	1,077,249	1,239,085
Professional fees	19,063	4,000
Sales location charge	4,589	3,655
Security	-	203
	<b>1,394,525</b>	<b>1,559,603</b>
	<b>\$ 463,225</b>	<b>\$ 556,612</b>

See accompanying notes

## CHARITY HOUSE (WINDSOR) (Operating as Brentwood Recovery Home)

### SCHEDULE OF ONTARIO HEALTH (WEST) REIMBURSABLE PROGRAM EXPENSES

For The Year Ended March 31, 2024 (with comparative figures for 2023)

Schedule 2

	<u>2024</u>	<u>2023</u>
<i>Expenses</i>		
Bank charges	\$ 5,351	\$ 4,951
Computer maintenance and supplies	24,037	5,448
Consulting fees	78,128	52,821
Food and kitchen supplies	214,917	203,588
General maintenance	55,455	50,237
Housekeeping	31,314	35,072
Insurance	86,392	69,720
Medical supplies	19,725	4,543
Postage, stationary and office supplies	24,885	27,139
Professional fees	23,696	23,954
Property taxes (recovery) (Note 14)	(18,629)	21,272
Salaries and benefits (Note 12)	2,499,444	2,321,727
Staff education	14,611	14,008
Telephone	9,401	7,054
Travel	10,943	5,695
Utilities	129,199	118,479
	<b>3,208,869</b>	<b>2,965,708</b>
<i>Other</i>		
Prescription and dental claims	24,704	12,561
Personal needs allowance	10,779	20,145
	<b>35,483</b>	<b>32,706</b>
	<b>\$ 3,244,352</b>	<b>\$ 2,998,414</b>

See accompanying notes

**CHARITY HOUSE (WINDSOR)**  
**(Operating as Brentwood Recovery Home)**

***SCHEDULE OF NON-REIMBURSABLE PROGRAM EXPENSES***

*For The Year Ended March 31, 2024 (with comparative figures for 2023)*

*Schedule 3*

	<u>2024</u>	<u>2023</u>
Advertising and promotion	\$ 2,563	\$ 2,799
Alumni and client financial assistance	9,681	21,250
Bad debts	-	3,499
Bank charges	3,890	3,542
Client recreation	10,260	2,606
Computer maintenance and supplies	9,317	2,475
Consulting fees	19,573	8,776
Equipment rental	2,800	3,544
Food and kitchen supplies	122,120	114,518
General maintenance	7,388	16,746
Housekeeping	18,203	10,451
Insurance	470	23,240
Legal settlement (Note 9)	67,649	-
Memberships and permits	3,392	5,410
Postage, stationary and office supplies	49,314	44,249
Professional fees	19,186	26,073
Property taxes (Note 14)	-	7,091
Retiree	-	6,808
Salaries and benefits (Note 12)	235,253	199,711
Telephone	-	7,054
Travel	3,027	3,124
Utilities	75,116	68,883
	<b>\$ 659,202</b>	<b>\$ 581,849</b>

*See accompanying notes*

### 3.1 Amendments to Bylaws

Previous By-Law Wording	BOARD Meeting Approval	NEW/REVISED TO READ:
<p><b>Borrowing authority and delegation of borrowing authority.</b> (no wording in bylaws to allow for borrowing/setting out authority for borrowing of money if needed)</p>	<p>February 13, 2024</p>	<p><i>The Board may:</i></p> <p><i>a) borrow money on the credit of the Organization; or</i></p> <p><i>b) charge, mortgage, hypothecate or pledge all or any of the personal property of the Organization, including book debts, rights, powers, franchises and undertakings to secure any securities or any money borrowed, or other debts, or any other obligation or liability of the Organization.</i></p> <p><i>The Board may authorize the Chair of the Board, or an officer or employee of the Organization to make arrangements with reference to the moneys borrowed or to be borrowed as aforesaid and as to the terms and conditions of the loan thereof, and as to the securities to be given therefore, with power to vary or modify such arrangements, terms and conditions and to give such additional securities for any moneys borrowed or remaining due by the Organization as the members of the Board may authorize and generally to manage, transact and settle the borrowing of money by the Organization.</i></p> <p><i>The Board shall ensure that borrowing and lending transactions are in compliance with financial standards and processes as required by external governing and regulatory bodies.</i></p>
<p><b>Books and records</b> (nothing in the current bylaws to address maintenance of books and records.)</p>	<p>February 13, 2024</p>	<p><i>That the Directors shall see that all necessary books and records of the Corporation required by the Bylaws of the Corporation or by any statute or laws are regularly and properly kept.</i></p>
<p><b>Interpretation</b> (nothing in the bylaws to address “singular”, “plural”, “person”, “corporation”)</p>	<p>February 13, 2024</p>	<p><i>In the By-laws and special resolutions of the Corporation singular shall include the plural and plural shall include the singular; the word “person” shall include firms and corporation and the masculine shall include the feminine and neuter. Whenever reference is made in any By-law or any special resolution of the Corporation to any statute or section thereof, such reference shall be deemed to extend and apply to any amendment or re-enactment of such a statute or section thereof, as the case may be.</i></p>

<p><b>Officers</b> No wording in the bylaws to take into account the Past Chair position.</p>	<p><i>June 20, 2024</i></p>	<p><b><i>THAT the following addition be made to Policy #9 Officers under 9.01 to add subsection (v) Past Chairperson to officers of the Corporation as well as add section (f) The Past Chairperson may continue to serve in an ex-officio capacity for one year after their term as Chair is completed. The Past Chair Acts as a resource to the Chair and the Board providing input and raising awareness of policies, process and of historical perspective as appropriate. CARRIED.</i></b></p>
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