

CAMHS

Community Addiction and Mental Health
Services of Haldimand and Norfolk

Annual Report

2021-22

Community Addiction and Mental Health Services

Board Chair Report 2021 – 2022

The past year has seen many changes and challenges for the agency.

As we all work towards regrouping and finding our “new normal” many new opportunities have been presented. Special thanks to all staff for the dedication shown and contribution to the wellbeing of so many.

Our Board has been proactive continually striving to improve our governance and strategic planning policies. Recovering from the impact of the pandemic and the cyber breach has placed an enormous burden on staff, who hopefully felt the support of the Board. We must move forward and work together for continued service excellence to our community.

The agency has seen many changes over the past year. The new leadership team has proven to be a great addition. Welcome to our new CEO, Bill Helmeczi who has started with great enthusiasm and understanding. The retirement of our long standing CEO Nancy Candy-Harding who has been known for her unparalleled commitment to serve our community and lead our staff. Her expertise, proactive planning and superior knowledge will truly be missed. All the best to Nancy on a very well deserved retirement!

Looking forward to a new year moving forward together managing challenges and embracing new opportunities together. Sincere thanks to all staff and board members for continued commitment to the success of CAMHS to serve our community!

Respectfully submitted,

Jean Montgomery

CAMHS Board Chair

CEO Message

It is my pleasure, on behalf of the Board Directors and staff of Community Addictions and Mental Health Services, (CAMHS) of Haldimand and Norfolk Counties, to present our Annual Report for the fiscal year 2021-2022.

The fiscal year 2021-2022, has provided CAMHS the opportunity to showcase its resilience, perseverance, and innovation. CAMHS provided excellent, professional, and timely services to the residents of Haldimand and Norfolk communities, despite numerous challenges. As we were moving into 2021-2022, our hopes were bolstered by COVID 19 vaccines and therapeutics with the anticipation that soon all would be back to pre-pandemic practices. However, our full return was compromised by the damage that occurred to one of our servers the year prior. Although this technical challenge persisted it afforded CAMHS to implement several technology upgrades, which will benefit staff and clients. We are hopeful that by the date of our Annual General Meeting, all technical issues will have been resolved. Although confronted by both health and technical challenges CAMHS continued to provide services, to expand services, and to support the emerging and innovative initiatives in our communities.

Robert Kennedy wrote, *the Future does not belong to those who are content with today*. Throughout all the challenges, CAMHS staff and management have lived that statement – never content with today, always striving to move forward. CAMHS is dedicated to delivering, evaluating, and providing high quality services to our communities. To achieve these optimal outcomes, CAMHS is dedicated to ensuring, that our staff are supported with the technology, resources, and training. This past year, CAMHS has focused on a quality initiative, via a Six Sigma review of our intake process. We took the findings from that project forward, to our internal Quality Committee, who are in the process of planning for this year's priorities: Psychological Safety and Resiliency, Diversity, and Health Equity. The order of these priorities will be determined by CAMHS' staff.

CAMHS is pleased to have been approached by the Mental Health and Addictions (MHA) Centre of Excellence to be the lead agency for a demonstration model of a Mobile Mental Health and Addictions Clinic in Haldimand, Norfolk, and Niagara. The Ministry recognizes the way rural communities may be unconnected or marginalized. The overall objective is to ensure equitable services access. In addition, CAMHS became an early adopter of the Ocean platform, that will support e-referrals and provide quicker access to services. In addition, our Mental Health, and Addiction Peer Support (MAPS) program was well received in its inaugural year. Further our Wellness Centre continues to be a lifeforce for the agency. During all the challenges the Centre continued to provide services and promote its values through innovative practices.

This past year, CAMHS began an extensive review of our services and processes. The process was enhanced by having the input of two new outside Clinical Service Managers who joined the leadership team. These two managers complemented the two existing team members. Their enthusiasm and new ideas, merged well with the knowledge and history of the existing

members. Thus, it was decided that the leadership team would evaluate its current standards and practices, to identify of key data metrics, and determine how best to structure innovative programs and services. Three exciting program initiatives arose from this evaluation: training plans for a suicide assessment tool and treatment response, a more robust therapeutic utilization of treatment directions, and utilization of the dynamic aspects of both risk and protective factors to improve therapeutic goal setting.

CAMHS is committed to increasing our understanding and knowledge of Indigenous issues and as such our staff have or will be completing San'yas training in this coming year. Further CAMHS is pleased to have a New Land Acknowledgement, that has been created with the assistance of the Mississaugas of the Credit and Six Nation of the Grand River Territory and supported in their work by the Ontario Health Executive Team. CAMHS is now using this Land Acknowledgement to begin all internal meetings. CAMHS will continue to seek additional trainings to enhance our indigenous understandings.

I would also like to extend my sincerest gratitude and appreciation to the CAMHS' Board for their incredible support and insights. There have been a myriad of issues and expectations placed on the Agency; and the Board was always resolute in their support and counsel. Their commitment to ensuring service excellence within our communities and for our clients is impressive and inspiring. In addition, a sincere thank you to the Norfolk General Hospital staff of Finance, IT, and Human Resources who have done some time consuming and have provided critical support to CAMHS through COVID and the issue with our IT server. As well, a special thank you to CAMHS' professional, compassionate, and skilled staff who are committed to supporting all the residents of Haldimand and Norfolk.

Lastly, a special thank you to Nancy Harding-Candy former CAMHS, CEO who shepherded the Agency through the past turbulent year and still had the kindness, grace, and professionalism to provide me, her replacement, with her wisdom, insights, and in-depth perspective of the mental health and addiction needs of Haldimand and Norfolk Counties. We all wish her well in her retirement.

All the best as we move forward

Bill Helmeczi

Chief Executive Officer

VISION, MISSION, VALUES

OUR VISION, MISSION AND VALUES

Our Vision:

- A leader in community mental health and addiction services, supporting the wellness and recovery journey

Our Mission:

- Provides a continuum of community-based services, including assessment, treatment, education and support for persons with mental illness and/or addiction concerns within Haldimand and Norfolk

Our Values

1. Hope and optimism
2. Innovation
3. Integrity
4. Respect
5. Excellence

Purpose: Partnering for Mental Health and Addiction Wellness



CAMHS

Community Addiction and Mental Health
Services of Haldimand and Norfolk

OUR STRATEGIC PRIORITIES AND SUPPORTING GOALS: 2021 - 2023

| Promote Mental Health and Addiction Wellness | Foster Recovery and Well-being | Improve Access to Services | Respond to Diverse Populations | Leadership, Knowledge, Collaboration |
|--|--|--|--|---|
| <p>We will:</p> <p>Promote Mental Health and Addiction Wellness across the lifespan in homes, schools, work places and prevent mental illness and addiction, and suicide when possible.</p> | <p>We will:</p> <p>Foster recovery and well-being for people with mental illness and addiction challenges, while advocating and providing education and support</p> | <p>We will:</p> <p>Improve access to the right combination of service, treatments and supports, when and where people need them</p> | <p>We will:</p> <p>Reduce disparities in risk factors and access to mental health and addiction services, and strengthen the response to the needs of diverse communities. Work with First Nations and other defined groups to address their needs, acknowledging their distinct circumstances, rights and cultures</p> | <p>We will:</p> <p>Mobilize leadership, improve knowledge and foster collaboration at all levels</p> |



CAMHS

Community Addiction and Mental Health
Services of Haldimand and Norfolk

BOARD MEMBERSHIP

2021-22
Board of Directors Membership
Since AGM, September 2021

Current Members

| MEMBER | POSITION | |
|-------------------------|-------------------------|----------------|
| Jean Montgomery | Chair | September 2015 |
| Laurie Giancola | Vice-Chair | September 2013 |
| Evan Drescher | Treasurer | September 2020 |
| Katelyn Heyens | Secretary | September 2020 |
| Paul Sherwood | Director | September 2016 |
| Adrian Rose | Director | September 2017 |
| Joseph Varga | Director | September 2019 |
| Posie Ross | Director | January 2021 |
| Samantha Bell | Director | September 2021 |
| | | |
| Community Member | | |
| Irene Beyaert | Community Member | September 2015 |
| Ex-Officio | | |
| Nancy Candy-Harding | Chief Executive Officer | Ex-Officio |
| Kerry Wetherell | Scribe | Ex-Officio |

FINANCE

Financial Statements of

**COMMUNITY ADDICTION AND
MENTAL HEALTH SERVICES OF
HALDIMAND AND NORFOLK**

And Independent Auditors' Report thereon

Year ended March 31, 2022



KPMG LLP
Commerce Place
21 King Street West, Suite 700
Hamilton ON L8P 4W7
Canada
Tel 905-523-8200
Fax 905-523-2222

INDEPENDENT AUDITORS' REPORT

To the Directors of Community Addiction and Mental Health Services of Haldimand and Norfolk

Opinion

We have audited the financial statements of Community Addiction and Mental Health Services of Haldimand and Norfolk ("the Entity"), which comprise:

- the statement of financial position as at March 31, 2022
- the statement of operations for the year then ended
- the statement of changes in fund balances for the year then ended
- the statement of cash flows and for the year then ended
- and notes to the financial statements, including a summary of significant accounting policies.

(Hereinafter referred to as the "financial statements").

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Entity as at March 31, 2022, 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.

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the "**Auditors' Responsibilities for the Audit of the Financial Statements**" section of our report.

We are independent of the Entity in accordance with the applicable independence standards, and we have fulfilled our other ethical responsibilities in accordance with these standards.

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



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

Management is responsible for the preparation and fair presentation of the financial statements in accordance with Canadian accounting standards for not-for-profit organizations, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

Those charged with governance are responsible for overseeing the Entity's financial reporting process.

Auditors' 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 auditors' report that includes our opinion.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit.

We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion.

The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the 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 auditors' 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 auditors' report. However, future events or conditions may cause the Entity public 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.
- 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.

KPMG LLP

Chartered Professional Accountants, Licensed Public Accountants

Hamilton, Canada

June 1, 2022

COMMUNITY ADDICTION AND MENTAL HEALTH SERVICES OF HALDIMAND AND NORFOLK

Statement of Financial Position

March 31, 2022, with comparative information for 2021

| | Operating fund | Donation fund | 2022 | 2021 |
|----------------------------------|-------------------|------------------|--------------|--------------|
| Assets | | | | |
| Current assets: | | | | |
| Cash | \$ 1,971,929 | \$ 214,841 | \$ 2,186,770 | \$ 1,287,295 |
| Investments (note 2) | — | 27,144 | 27,144 | 27,077 |
| Accounts receivable | 20,264 | 990 | 21,254 | 40,627 |
| Harmonized sales tax recoverable | 57,014 | — | 57,014 | 27,287 |
| Prepaid expenses | 67,381 | — | 67,381 | 45,180 |
| Due from (to) own funds (note 3) | 20,166 | (20,166) | — | — |
| | 2,136,754 | 222,809 | 2,359,563 | 1,427,466 |
| Property and equipment (note 4) | 9,168 | — | 9,168 | 17,066 |
| | \$ 2,145,922 | \$ 222,809 | \$ 2,368,731 | \$ 1,444,532 |

Liabilities and Fund Balances

| | | | | |
|--|--------------|------------|--------------|--------------|
| Current liabilities: | | | | |
| Accounts payable (note 5) | \$ 999,077 | — | \$ 999,077 | \$ 750,467 |
| Due to the Ministry of Health (the "Ministry") (note 6) | 518,896 | — | 518,896 | 511,379 |
| Deferred revenue (note 7) | 658,731 | 34,546 | 693,277 | 20,990 |
| | 2,176,704 | 34,546 | 2,211,250 | 1,282,836 |
| Deferred capital contributions (note 8) | 9,168 | — | 9,168 | 17,066 |
| Fund balances: | | | | |
| Invested in property and equipment (note 9) | — | — | — | — |
| Unrestricted | (39,950) | — | (39,950) | (39,950) |
| Internally restricted | — | 188,263 | 188,263 | 184,580 |
| | (39,950) | 188,263 | 148,313 | 144,630 |
| | \$ 2,145,922 | \$ 222,809 | \$ 2,368,731 | \$ 1,444,532 |

See accompanying notes to the financial statements.

On behalf of the Board:



Director



Director

COMMUNITY ADDICTION AND MENTAL HEALTH SERVICES OF HALDIMAND AND NORFOLK

Statement of Operations

Year ended March 31, 2022, with comparative information for 2021

| | Operating fund | Donation fund | 2022 | 2021 |
|---|-------------------|------------------|--------------|--------------|
| Revenues: | | | | |
| Ministry of Health | \$ 5,266,694 | \$ — | \$ 5,266,694 | \$ 5,216,605 |
| St. Joseph's Healthcare Hamilton | 35,867 | — | 35,867 | 46,790 |
| Donations | — | 9,802 | 9,802 | 18,013 |
| Other | 14,756 | 8,869 | 23,625 | 38,110 |
| Amortization of deferred capital contributions (note 8) | 7,898 | — | 7,898 | 7,898 |
| | 5,325,215 | 18,671 | 5,343,886 | 5,327,416 |
| Expenses: | | | | |
| Salaries and wages | 3,117,344 | — | 3,117,344 | 3,274,324 |
| Employee benefits | 811,036 | — | 811,036 | 818,278 |
| Purchased services | 493,646 | — | 493,646 | 389,959 |
| Rent | 233,124 | — | 233,124 | 228,207 |
| Amortization of property and equipment | 7,898 | — | 7,898 | 7,898 |
| Other expenses | 432,623 | 14,988 | 447,611 | 385,987 |
| | 5,095,671 | 14,988 | 5,110,659 | 5,104,653 |
| Excess of revenues over expenses before transfer payment repayable | 229,544 | 3,683 | 233,227 | 222,763 |
| Recovery of prior year payable (note 6) | — | — | — | 20,276 |
| Transfer payment repayable (note 6) | 229,544 | — | 229,544 | 201,509 |
| Excess of revenues over expenses | \$ — | \$ 3,683 | \$ 3,683 | \$ 41,530 |

See accompanying notes to the financial statements.

COMMUNITY ADDICTION AND MENTAL HEALTH SERVICES OF HALDIMAND AND NORFOLK

Statement of Changes in Fund Balances

Year ended March 31, 2022, with comparative information for 2021

| March 31, 2022 | Invested in property and equipment (note 9) | Unrestricted | Internally restricted | Total |
|---|---|--------------|--------------------------|------------|
| Balance, beginning of year | \$ — | \$ (39,950) | \$ 184,580 | \$ 144,630 |
| Excess of revenues over expenses | — | — | 3,683 | 3,683 |
| Net change in invested in capital assets | — | — | — | — |
| Balance, end of year | \$ — | \$ (39,950) | \$ 188,263 | \$ 148,313 |

| March 31, 2021 | Invested in property and equipment (note 9) | Unrestricted | Internally restricted | Total |
|---|---|--------------|--------------------------|------------|
| Balance, beginning of year | \$ — | \$ (60,226) | \$ 163,326 | \$ 103,100 |
| Excess of revenues over expenses | — | 20,276 | 21,254 | 41,530 |
| Net change in invested in capital assets | — | — | — | — |
| Balance, end of year | \$ — | \$ (39,950) | \$ 184,580 | \$ 144,630 |

See accompanying notes to the financial statements.

COMMUNITY ADDICTION AND MENTAL HEALTH SERVICES OF HALDIMAND AND NORFOLK

Statement of Cash Flows

Year ended March 31, 2022, with comparative information for 2021

| | 2022 | 2021 |
|--|--------------|--------------|
| Cash provided by (used in): | | |
| Operating activity: | | |
| Excess of revenues over expenses for the year | \$ 3,683 | \$ 41,530 |
| Items not involving cash: | | |
| Amortization of property and equipment | (7,898) | (7,898) |
| Amortization of deferred capital contributions | 7,898 | 7,898 |
| | 3,683 | 41,530 |
| Change in non-cash operating working capital balances: | | |
| Accounts receivable | 19,373 | (19,409) |
| Harmonized sales tax recoverable | (29,727) | (3,214) |
| Prepaid expenses | (22,201) | (13,315) |
| Accounts payable | 248,610 | 87,790 |
| Due to the Ministry | 7,517 | (80,576) |
| Deferred revenue | 672,287 | 16,215 |
| Cash flows from operating activities | 899,542 | 29,021 |
| Financing activity: | | |
| Purchase of investments | (67) | (349) |
| Capital activity: | | |
| Purchase of equipment | — | (15,281) |
| Additions to deferred capital contributions | — | 15,281 |
| Cash flows from capital activity | — | — |
| Increase in cash | 899,475 | 28,672 |
| Cash, beginning of year | 1,287,295 | 1,258,623 |
| Cash, end of year | \$ 2,186,770 | \$ 1,287,295 |

See accompanying notes to the financial statements.

COMMUNITY ADDICTION AND MENTAL HEALTH SERVICES OF HALDIMAND AND NORFOLK

Notes to Financial Statements

Year ended March 31, 2022

Community Addiction and Mental Health Services of Haldimand and Norfolk (the "Organization") provides assessment, treatment, advocacy and support services through a number of programs directed toward adults living in Haldimand County and Norfolk County who are faced with various mental health and addiction issues. The Organization is incorporated under the Ontario Corporations Act as a not-for-profit organization without share capital and is a registered charity, under the Income Tax Act. As such, the organization qualifies as a tax-exempt corporation under the Canadian income tax laws.

1. Significant accounting policies:

The financial statements have been prepared by management in accordance with Canadian accounting standards for not-for-profit organizations in Part III of the CPA Handbook.

Significant accounting policies are as follows:

(a) Fund accounting:

The Operating Fund accounts for revenues and expenses related to program delivery and administrative activities.

The Donation Fund accounts for revenue from donations and other amounts restricted either by the Board of Directors or by third parties, and related expenses.

(b) Revenue recognition:

The Organization follows the deferral method of accounting for contributions.

Unrestricted contributions are recognized as revenue in the appropriate fund when received or receivable to the extent that the amount to be received can be reasonably estimated and collection is reasonably assured.

Externally restricted funds are recognized when received in the fund corresponding to the purpose for which they were contributed. Contributions restricted for the purchase of property and equipment are deferred and amortized into revenue at a rate corresponding with the amortization rate for the related property and equipment.

COMMUNITY ADDICTION AND MENTAL HEALTH SERVICES OF HALDIMAND AND NORFOLK

Notes to Financial Statements (continued)

Year ended March 31, 2022

1. Significant accounting policies (continued):

(c) Financial instruments:

Financial instruments are recorded at fair value on initial recognition. All financial instruments are subsequently recorded at cost or amortized cost unless management has elected to carry the instruments at fair value. Management has not elected to record any financial instruments at fair value.

Transaction costs incurred on the acquisition of financial instruments measured subsequently at fair value are expensed as incurred. All other financial instruments are adjusted by transaction costs incurred on acquisition and financing costs, which are amortized using the straight-line method.

Financial assets are assessed for impairment on an annual basis at the end of the fiscal year if there are indicators of impairment. If there is an indicator of impairment, the Organization determines if there is a significant adverse change in the expected amount or timing of future cash flows from the financial asset. If there is a significant adverse change in the expected cash flows, the carrying value of the financial asset is reduced to the highest of the present value of the expected cash flows, the amount that could be realized from selling the financial asset or the amount the Organization expects to realize by exercising its right to any collateral. If events and circumstances reverse in a future period, an impairment loss will be reversed to the extent of the improvement, not exceeding the initial impairment charge.

The Standards require an organization to classify fair value measurements using a fair value hierarchy, which includes three levels of information that may be used to measure fair value:

- Level 1 – Unadjusted quoted market prices in active markets for identical assets or liabilities;
- Level 2 – Observable or corroborated inputs, other than level 1, such as quoted prices for similar assets or liabilities in inactive markets or market data for substantially the full term of the assets or liabilities; and
- Level 3 – Unobservable inputs that are supported by little or no market activity and that are significant to the fair value of the assets and liabilities.

COMMUNITY ADDICTION AND MENTAL HEALTH SERVICES OF HALDIMAND AND NORFOLK

Notes to Financial Statements (continued)

Year ended March 31, 2022

1. Significant accounting policies (continued):

(d) Property and equipment:

Purchased tangible capital assets are recorded at cost. Amortization is provided on a straight-line basis over the estimated useful lives of the assets as follows:

| Asset | Years |
|--------------------------------|-------|
| Office furniture and equipment | 5 |
| Computer equipment | 5 |
| Computer software | 5 |
| Leasehold improvements | 5 |
| Vehicles | 5 |

(e) Use of estimates:

The preparation of financial statements in conformity with Canadian accounting standards for not-for-profit organizations requires management to make estimates and assumptions that affect the reported amount of assets and liabilities, disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the period. Significant items subject to such estimates include the carrying amount of property and equipment, provision for impairment of investments and accounts receivable, estimation of accrued liabilities and valuation of employee future benefits. Actual results could differ from those estimates.

(f) Contributed services and materials:

Volunteers contribute numerous hours to assist the Organization in carrying out certain aspects of its service delivery activities. The fair value of these contributed services is not readily determinable and, as such, is not reflected in these financial statements. Contributed materials are also not recognized in these financial statements.

COMMUNITY ADDICTION AND MENTAL HEALTH SERVICES OF HALDIMAND AND NORFOLK

Notes to Financial Statements (continued)

Year ended March 31, 2022

2. Investments:

Investments of \$27,144 (2021 - \$27,077) consist of a guaranteed investment certificate bearing interest at 0.50% (2021 - 0.25%) per annum, maturing on December 14, 2022.

3. Due from (to) own funds:

The Operating Fund will pay for certain costs related to the Ministry programs of the Donation Fund. As a result, balances are owing between the funds at year end. Due to the timing of payments during the year, the Donation Fund owes the Operating Fund \$20,166 (2021 - \$6,058) for disbursements made on behalf of the Ministry programs. The amount bears no interest and has no set repayment terms.

4. Property and equipment:

| | | | 2022 | 2021 |
|--------------------------------|------------|--------------------------|----------------|----------------|
| | Cost | Accumulated amortization | Net book value | Net book value |
| Office furniture and equipment | \$ 105,345 | \$ 105,345 | \$ — | \$ — |
| Computer equipment | 178,984 | 169,816 | 9,168 | 12,224 |
| Computer software | 36,379 | 36,379 | — | — |
| Leasehold improvements | 96,437 | 96,437 | — | — |
| Vehicles | 86,870 | 86,870 | — | 4,842 |
| | \$ 504,015 | \$ 494,847 | \$ 9,168 | \$ 17,066 |

5. Accounts payable:

Included in accounts payable are government remittances payable of \$84,507 (2021 - \$62,634), which includes amounts payable for payroll related taxes.

COMMUNITY ADDICTION AND MENTAL HEALTH SERVICES OF HALDIMAND AND NORFOLK

Notes to Financial Statements (continued)

Year ended March 31, 2022

6. Due to the Ministry:

At the end of the fiscal year the Organization may owe the Ministry unspent funding as determined by the annual reconciliation report. The report is subject to the Ministry's approval or adjustments. The change in the due to the Ministry balance is as follows:

| | 2022 | 2021 |
|---|------------|------------|
| Balance, beginning of year | \$ 511,379 | \$ 591,955 |
| Transfer payment repayable | 229,544 | 201,509 |
| Pandemic pay surplus repayable | — | 696 |
| Prior year surplus recovered in the year | (222,027) | (262,505) |
| Recovery of prior year payable recorded in excess of revenues over expenses | — | (20,276) |
| Balance, end of year | \$ 518,896 | \$ 511,379 |

7. Deferred revenue:

| | 2022 | 2021 |
|------------------------------------|------------|-----------|
| Balance, beginning of year | \$ 20,990 | \$ 4,775 |
| Add: additions in the current year | 672,287 | 16,215 |
| Balance, end of year | \$ 693,277 | \$ 20,990 |

8. Deferred capital contributions:

Deferred capital contributions represent the unamortized or unspent amount of funds received for the purchase of property and equipment. The amortization of deferred capital contributions are recorded as revenue in the statement of operations. The change in the deferred capital contributions balances is as follows:

| | 2022 | 2021 |
|--|-----------|-----------|
| Balance, beginning of year | \$ 17,066 | \$ 9,683 |
| Add: deferred capital contributions received in the year | — | 15,281 |
| Less: amortization of deferred capital contributions | (7,898) | (7,898) |
| Balance, end of year | \$ 9,168 | \$ 17,066 |

COMMUNITY ADDICTION AND MENTAL HEALTH SERVICES OF HALDIMAND AND NORFOLK

Notes to Financial Statements (continued)

Year ended March 31, 2022

9. Net assets invested in property and equipment:

(a) Net assets invested in property and equipment is calculated as follows:

| | 2022 | 2021 |
|---|----------|-----------|
| Property and equipment (note 4) | \$ 9,168 | \$ 17,066 |
| Amounts financed by deferred capital contributions (note 8) | 9,168 | 17,066 |
| | \$ — | \$ — |

(b) Change in net assets invested in property and equipment is calculated as follows:

| | 2022 | 2021 |
|--|----------|----------|
| Excess of revenues over expenses: | | |
| Amortization of deferred capital contributions | \$ 7,898 | \$ 7,898 |
| Amortization of property and equipment | (7,898) | (7,898) |
| | \$ — | \$ — |

10. Credit facility:

The Organization has an operating line of credit in the amount of \$200,000 which bears interest at a rate of prime plus 1.5%. The operating line of credit is secured by a general security agreement over all assets of the Organization. The operating line of credit was not drawn on at March 31, 2022.

11. Economic dependence:

The Ministry provides the majority of the required funds for the Organization, which is governed by the Ontario Health, and is therefore dependent on continued funding from the Ministry for its ongoing existence.

COMMUNITY ADDICTION AND MENTAL HEALTH SERVICES OF HALDIMAND AND NORFOLK

Notes to Financial Statements (continued)

Year ended March 31, 2022

12. Pension benefits:

Substantially all of the employees of the Organization are eligible to be members of the Healthcare of Ontario Pension Plan ("HOOPP") which is a multi-employer average pay contributory pension plan. Employer contributions made to the plan during the year amounted to \$256,239 (2021 - \$255,565). These amounts are included in employee benefits expense on the statement of operations.

There are no material past service costs. The most recent HOOPP actuarial valuation of the Plan as of December 31, 2021 indicated the Plan has a 20% surplus in disclosed actuarial assets.

13. Commitments:

The Organization has lease commitments for office space within Haldimand County and Norfolk County. Annual payments for the next three years are as follows:

| | |
|------|------------|
| 2023 | \$ 119,935 |
| 2024 | 91,083 |
| 2025 | 70,815 |

The Organization entered into an agreement with Norfolk General Hospital to provide finance and human resource services for \$115,543 per year. This agreement is effective from April 1, 2013, and will be reviewed and renewed annually. In fiscal 2019, the Organization entered into an agreement with Norfolk General Hospital to receive IT services totaling \$77,000 as at March 31, 2022.

COMMUNITY ADDICTION AND MENTAL HEALTH SERVICES OF HALDIMAND AND NORFOLK

Notes to Financial Statements (continued)

Year ended March 31, 2022

14. Insurance claim:

Included in purchased services are costs and recoveries for an insurance claim. The full determination of the costs of the claim and settlement are yet to be determined.

15. Financial instruments:

(a) Credit risk:

Credit risk is the risk of financial loss to the Organization if a counterparty to a financial instrument fails to meet its contractual obligations. Such risks arise principally from certain financial assets held by the Organization consisting of cash, investments and accounts receivable. The maximum exposure to credit risk of the Organization at March 31, 2022 is the carrying value of these assets.

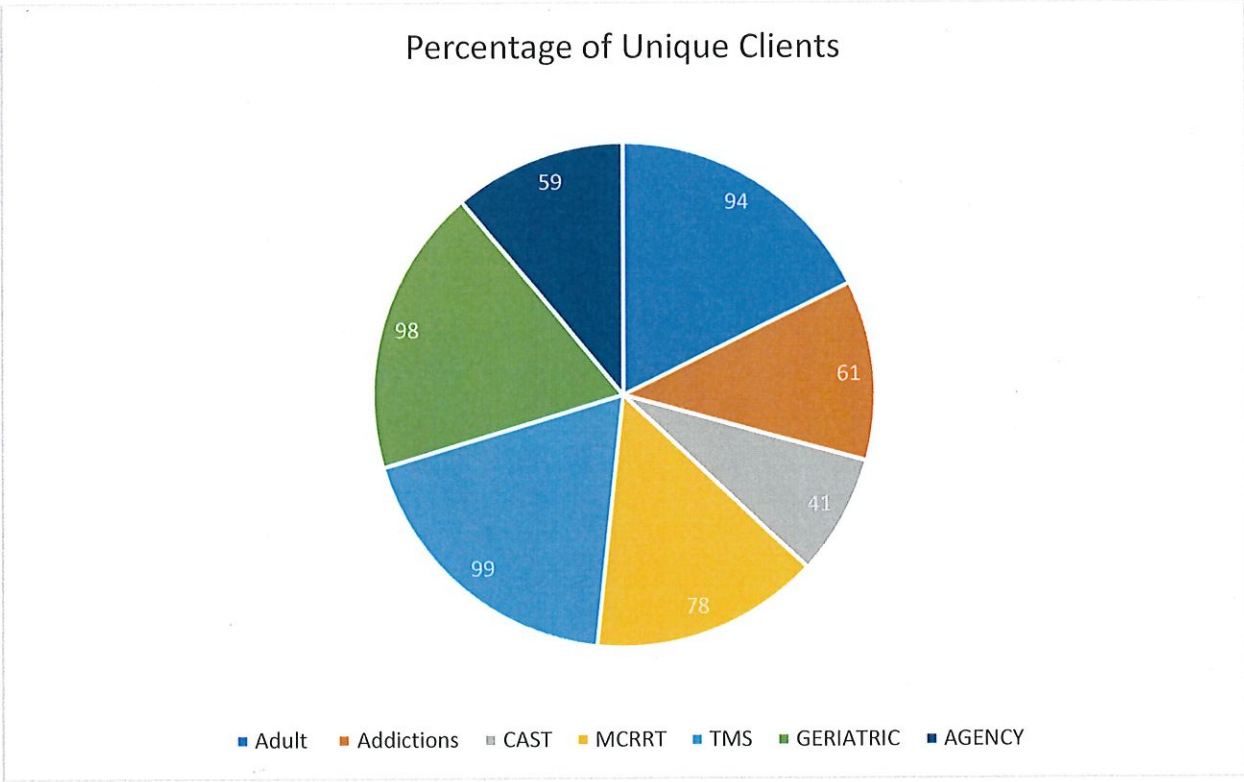
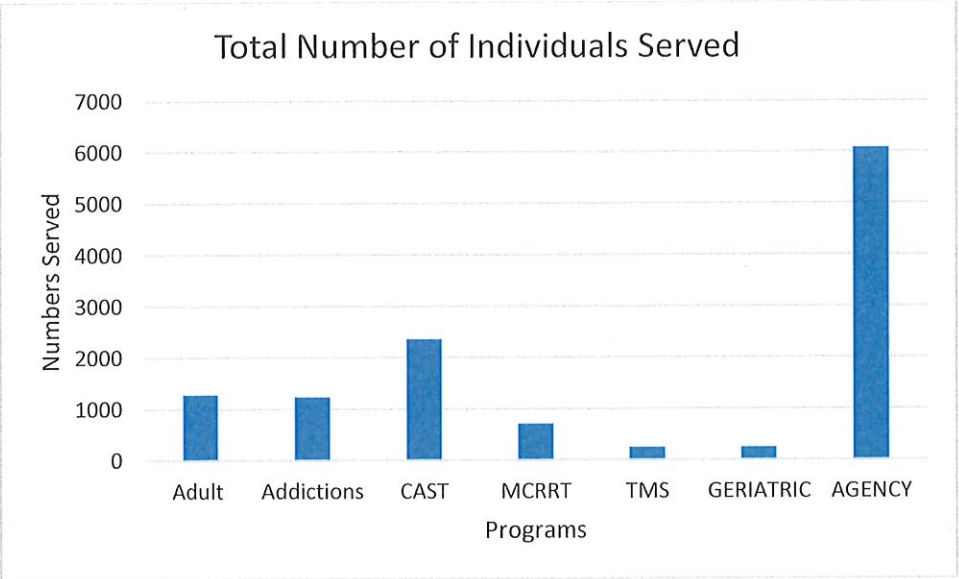
There have been no significant changes to the credit risk exposure from 2021.

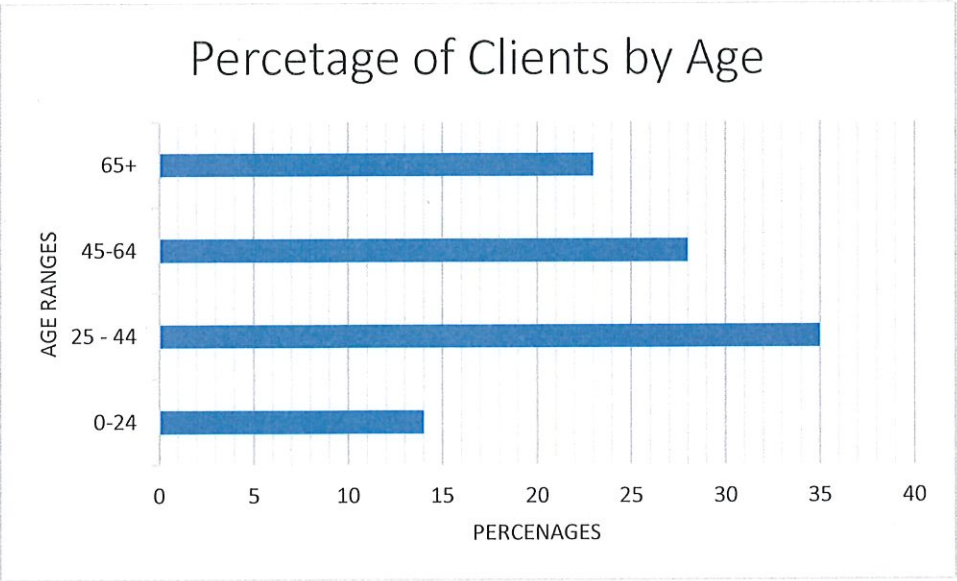
(b) Liquidity risk:

Liquidity risk is the risk that the Organization will be unable to fulfill its obligations on a timely basis or at a reasonable cost. The Organization manages its liquidity risk by monitoring its operating requirements. The Organization prepares budget and cash forecasts to ensure it has sufficient funds to fulfill its obligations.

There have been no significant changes to the liquidity risk exposure from 2021.

STATISTICS





The average age is 47

PROGRAM UPDATES

Administration Program

The Administration Team is responsible for supporting day to day operations. This includes scheduling clinics, interfacing with payroll, and supporting agency administrative functions. This past year the Administration Program has been instrumental in coordinating services, they have played a key role in maintaining our internal and external communications, provided support and training in clinical software (such as EMHware), supported program staff in IT related issue resolution during the rebuilding of the cyber-attack, and continued to provide administrative support to accounts payable and payroll aspect of the organization to ensure smooth financial responsibility of the agency. The Administration Team has also supported the orientation of new staff joining CAMHS and ensured new staff are greeted and welcomed to a professional and supportive environment. It is with appreciation and gratitude that the CAMHS agency recognizes the Administrative Team as an incredibly stabilizing force during the COVID pandemic.

Addiction Program

The Addiction Program Team has had significant changes during the 2021-2022 Fiscal Year. While the Addiction Team had been stable, a maternity leave and staff transfer left the team at 67% capacity. Fortunately, the program continued to have a minimal waiting list to manage which helped in maintaining program productivity and effectiveness. To recap previous year results, the 2020-21 Fiscal Year resulted in the Addiction Program discharging a total of 398 clients. For this 2021-22 Fiscal Year results the program discharged 402 clients. This is a considerable accomplishment as Addiction Team had an overall improved 5% increased productivity despite the team losing 33% of its staff. This Fiscal Year also resulted in improved clinical competencies with a new Columbia Suicide Risk Assessment being trained and adopted as the standard practice assessment model used in Hamilton region and improved Risk and Safety Assessment Training.

Addiction Mobile Outreach Team (AMOT)

AMOT provides support to individuals living with substance use concerns, problem gambling, and concurrent disorders. The primary role of AMOT is to engage individuals within the Haldimand-Norfolk Region and provide timely assessment and prevention of addiction through psychoeducation. In operating as an outreach program, AMOT is able to engage individuals directly within their communities and eliminate barriers to accessing social services and primary care.

Through out the pandemic AMOT has remained committed to providing outreach services to individuals and families in needs of addiction resources and connections. Some of the challenges the team has faced has been having available spaces in the community to meet with clients due to lockdowns and various location restrictions. In this coming year AMOT will focus on rebuilding connections with community enterprises as individuals and families look to reconnect with services again in the community post COVID pandemic.

Adult Mental Health Program

The Adult Mental Health team has had tremendous changes during the 2021-2022 fiscal year. Unfortunately, a major impact of the Adult Team's effectiveness to service the region's clients was significant "natural" staff attrition (i.e., retirement, and career changes) in Q3 and Q4. By March 31, 2022, the Adult Mental Health Team staff complement of 5.5 Full Time staff had dropped to only being 36% operational and only one experienced clinician providing training to a new Adult Mental Health team. In the previous 2020-21 Fiscal Year, the Adult Program discharged a total of 952 clients (*Gross figures). For this 2021-22 Fiscal Year, Adult Mental Health Team discharged 839 clients. This is a year to year drop of 11.9% productivity. The lower results need to be viewed in the context of rebuilding the Adult Mental Health team capacity and skill sets in Q3/4 having lost 64% of the team and 81% of the team being in-training. Currently Adult Mental Health Program enjoys almost a full complement of staff. The Adult Mental Health Program has also adopted and trained staff with the regional standard of the Columbia Suicide Risk Assessment model and gained better insight on Risk and Safety Assessment Training this Fiscal year.

- Note: * Gross refers to reporting which includes a Psychiatric Clinic attached to Adult Mental Health

Crisis Assessment and Support Team (CAST)

CAST is a 24/7 mental health crisis support and assessment service for individuals sixteen years of age and older who are experiencing a mental health crisis. These services include an available 24/7 crisis telephone line users can use to call in when in a crisis, short-term crisis stabilization and prevention, as well as offering psychiatric consultations through psychiatry clinics offered by CAMHS.

In addition to these services, CAST provides mental health assessments to local emergency departments in the Haldimand-Norfolk Region. Due to unavailable scheduled 1 hospitals in the region CAST has partnered with local emergency departments to provide psychiatric consultations and assessments for suggested next steps to emergency staff. Common concerns CAST responds to includes but is not limited to; threats of suicide, self-harming behaviour, suicide prevention. family conflict, and concurrent disorder presentation. Through CAST individuals can receive timely assessments and be connected with relevant resources and support within the region.

This past year CAST has faced many challenges adapting to the COVID pandemic one of which included the retention and recruitment of staffing. However, despite these challenges CAST has continued to provide uninterrupted services to the Haldimand-Norfolk community. Moving forward CAST is continually looking to adapt to the emerging needs of the community and will explore ways of improving timely consult for the community.

Intake

CAMHS has a centralized intake process for all mental health programs. Intake is responsible for screening, reviewing, and directing referred clients to appropriate programs within the agency. Intake complete referrals and or redirects referrals to other community partners when required ensuring that clients receive the most appropriate service. During the past year

CAMHS has been able to expand their referral base onto new online platforms. This has given our community a more streamlined option when making referrals. In addition, it allows us to continue to adapt our CAMHS referral form to better serve our community.

The addiction intake process remains distinct from our centralized mental health process and has an addictions counsellor available from Monday to Friday accepting client into the program.

Mobile Crisis Rapid Response Team (MCRRT)

MCRRT provides experienced mental health professionals to respond to 911 calls in conjunction with local OPP officers. Each MCRRT staff is partnered with a uniformed OPP officer in both Haldimand and Norfolk. As a partnered team they respond to mental health calls as directed by dispatch to provide mental health support during high risk and emergency situations. The program provides individuals in crisis, their families, and caregivers with timely and appropriate crisis intervention

Services recipients of MCRRT include individuals presenting with mental health concerns, substance use and or dependency, psychiatric behavioural disorders, and or experiencing acute situational crises. MCRRT strive to streamline access to mental health crisis supports and helps reduce unnecessary admissions to emergency departments. The MCRRT staff are currently located in Haldimand (Cayuga Detachment) and Norfolk (Simcoe Detachment) counties seven days per week.

During the past year MCRRT has worked diligently to provide rapid on-site assessment and support despite limitations with local community service availability and staffing retention. In this coming year, MCRRT look forward to establishing a new compliment of staff ready to join and support in the provision of mental health crisis intervention and crisis diversion.

Mobile Mental Health & Addictions Clinic (MMHAC)

CAMHS has been chosen by Ontario Health to be a part of a new demonstration program along with four other rural agencies/regions across the province. This new program will be known as Mobile Mental Health Addiction Clinics (MMHAC) and will provide new services throughout Haldimand, Norfolk and Niagara Regions. CAMHS has been tasked to lead this initiative and is in partnership with REACH and various other agencies throughout Niagara Region (i.e. CASON, Pathstone). The initial planning of the MMHAC took place in Jun 2021 with the province providing new funding for the next three years (ending 2024). The creation of the MMHAC will work to improve client access to Mental Health and Addictions care to those living in remote, rural and underserved communities. The MMHAC team will hope to further reduce Haldimand and Norfolk citizens need to travel to get Mental Health and Addictions support by providing a variety of service under one location. Another unique component of the MMHAC initiative is to serve clients throughout the age range and not just CAMHS' primarily adult population. During the final quarter of this Fiscal Year (i.e. Q4), Haldimand and Norfolk has opened new sites in (1) Hagersville and (2) Cayuga with plans to add several new sites in the coming months. Projected new MMHAC sites is underway in October 2022 at (3) Port Dover and (4) Port Rowan/Delhi. Future projected sites are in the initial proposal stage to explore construction/renovations and projected plans to open at (5) Waterford and (6) Langton before the end of 2022. CAMHS staffing and recruitment for the MMHAC sites have been challenging

this Fiscal Year. CAMHS is optimistic that further progress will be achieved very shortly. MMHAC goals are to remove barriers such as geography, transportation and stigma while addressing mental health and addictions challenges before they become more significant and debilitating. The hope is that these MMHAC clinics reduce health care costs and improve outcomes by encouraging and delivering interventions earlier before they become a crisis. Overall, MMHAC will promote health equity with services that are trauma-informed, culturally, and developmentally appropriate and available where clients need them.

Peer Support Program

The peer support program at the Wellness & Recovery Centre (WRC) provides a safe space for participants to join in various activities as part of the recovery process of mental wellness. These activities include social engagement, psychoeducation, and artistic expression. This past year, all staff of the Peer Support Program were trained and certified in Peer Support by the Ontario Peer Development Initiative. The staff continue to excel in this area with internships to become Level 1 certified.

Like many other programs the Peer Support Program was greatly impacted with Covid restrictions. Ranging from having a shortage of staff to challenges with information technology. Nonetheless staff rallied to continue to provide peer support through virtual services and activities in the hopes of maximizing recovery support to the community. The Peer Support program looks forward to returning to offer more face-to-face services both in the community and the Wellness and Recovery Centre.

Specialized Geriatrics Services (SGS) Program

The Specialized Geriatric Services (SGS) Program and Intensive Specialized Geriatric Services (ISGS) teams have both had consistent staffing during the 2021-2022 fiscal year. Staff attrition has been low and psychiatric support teams managed by four clinics and psychiatrist have resulted in a fully operational program during this period. More importantly, the team experience profile has been exceptional with a dedicated core of experienced clinical team complement. Program leadership has also been stable. To recap from last 2020-21 Fiscal Year, SGS provided clinical services to 688 clients. For this 2021-22 Fiscal Year, SGS Program provided clinical services to 735 clients. With full staffing the program increased productivity by 6.4% growth despite delivering services with COVID-19 pandemic restrictions. The SGS program continues to develop clinical skills and the staff has received improved and updated training with the region's adoption of the Columbia Suicide Risk Assessment and Risk and Safety Assessment Training this fiscal year.

Telemedicine Services (TMS)

The Telemedicine Program (TMS) team has had some significant changes during the 2021-2022 Fiscal Year having been a relatively stable program for several years prior. Through natural attrition (i.e. Retirement, Job change), the program lost 67% of the team along with having extended periods of no psychiatric supports which the team needs to execute program deliverables. Fortunately, by Q4 TMS has increased program effectiveness by building new

capacity in staffing and adding some needed Psychiatric Service capacity. The TMS program continues to be dependant on building added Psychiatric Service support but planning is underway to rebuild and add to this by this Fall 2022. To recap previous year results, the 2020-21 Fiscal Year resulted in the TMS Program discharging a total of 272 clients. Despite the significant staffing attrition this fiscal year, the TMS program continued to provide exceptional service to a total of 230 discharged clients. This is a year-to-year productivity drop of only 15% despite the team only being at 67% compliment and having had significant limited psychiatric support critical to service delivery. This Fiscal Year also builds upon gaining better clinical acumen with the TMS team being introduced to the Columbia Suicide Risk Assessment used throughout the region and Risk and Safety Assessment Training.