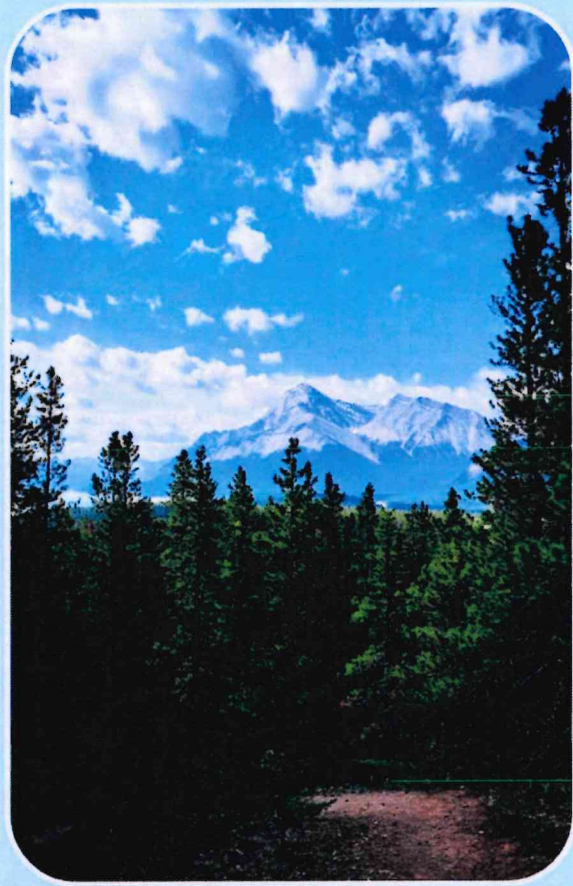


ENVIROS

CELEBRATING **GROWTH**

THE POWER OF
HUMAN RELATIONSHIPS
INVITES
BELONGING
AND INSPIRES
GROWTH



2023/2024

REPORT TO THE COMMUNITY



ENVIROS

Enviros acknowledges that we are situated on the traditional lands of the Blackfoot Confederacy and honour the people of Treaty 7 Territory, which includes Kainai, Siksika, Piikani, Tsuut'ina and the Stoney Nakoda Nations, including Bearspaw, Chiniki, and Wesley Bands. We also honour and acknowledge that we are on the homelands of the Metis people and all other settlers who make Treaty 7 Territory their home.

We also acknowledge that the land upon which the Shunda Creek Wilderness Addiction Treatment program is located is Treaty 6 Territory and a traditional home and meeting ground for many Indigenous peoples, including the Blackfoot, Cree, Saulteaux, Stoney Nakoda and Metis.

WHO WE ARE

Enviros is a social service agency that serves children, youth and families in the areas of addiction recovery, homelessness prevention, short and long-term living environments for children & youth, FASD assessments and support, foster care, respite care and support for young adults who are aging out of the system.

OUR PROGRAMS

ADDICTION RECOVERY

Shunda Creek Recovery Centre
(males 18-24 years old)

COMMUNITY SERVICES

Respite Care Connection (6-17 years old)
Youth Transitioning to Adulthood
(18-22 years old)

FASD

Neurodevelopmental Assessment & Diagnostic Centre
(7 through adulthood)
Transition to Positive Futures
(12 through adulthood)

LONG-TERM LIVING

Foster Care (0-17 years old)
Triveri House (18-29 years old)

SHORT-TERM LIVING

Connects (6-12 years old)
Passages (13-18 years old)
Therapeutic Foster Care (up to 17 years old)
Summit (13-18 years old)

YOUTH JUSTICE

Excel Discovery (open custody; 13-17 years old)

OUR FRAMEWORK

Our 9 guiding principles were developed to reach across the organization and to be applicable in all areas of our service delivery continuum. They represent our core beliefs in supporting people. They are:

STRENGTH BASED

PERSISTENCE

VOICE & CHOICE

CULTURAL HUMILITY & LEARNING

NATURAL SUPPORTS

COMMUNITY BASED

COLLABORATION/TEAM BASED

INDIVIDUALIZED

MESSAGE FROM OUR CEO & BOARD PRESIDENT

It is time to take a moment to reflect and celebrate some of the accomplishments of the past year. Enviro continues work on our path of reconciliation and as a social services organization, we have a responsibility to continue to learn about culture teaching and ceremony and incorporate these into our daily practices and ways of being. We are grateful for the gifts we have received and for those who are willing to walk alongside us to help us learn.

Change is always part of the environment for nonprofits, and this has been no different. Some of the positive accomplishments have included Shunda Creek Recovery Centre's move to a new location and increasing their client capacity from 10 individuals to 18. With the support of Alberta Health Services, Alberta Forestry, and many donations from individuals who support Enviro and the Shunda Creek Alumni, Enviro was able to purchase and move the program to a new site.

In April 2022 Enviro was successful in adding therapeutic foster care to our continuum of services. The program has been named Stride and through the 2022-23 fiscal year the team actively recruited and trained families who wanted to provide this care to children and youth. In this past year, the Stride program has been successful in having children and youth enter into the program and the caregivers have been able to meet the needs of the children and youth, settling them into a home environment. The program has continued their recruiting process over the past year, and we anticipate being at full capacity in the year ahead.

Another significant accomplishment has been the success of completing the retendering process for the group care programs Enviro offers through the Ministry of Children and Family Services. Community Group Care services have been part of Enviro continuum of services for many years, and we are excited to continue this work.


Within Enviro we have also moved forward in the development of our principle-based practice framework and increased the integration of principles into programming. This has been accomplished through supporting a community of practice where staff have participated in sharing their successes and experiences that did not go as well and then practiced different approaches and strategies. Staff have been open to feedback and coaching which has provided a rich learning environment and a practice that is growing across the organization.

There have also been challenges faced in the past year that have impacted our community. Enviro had several people in our programs pass on this past year. This has affected staff teams who provided care to these people and our community. We are all reminded that each life is important.

As we think of these accomplishments and passings, we are reminded that the staff of Enviro are truly remarkable in all they do. Genuine care and compassion are witnessed every day and we are privileged to be part of this. We recognize that it through getting to know each other as people that we can walk alongside each other as we grow and learn together.

Enviro is also grateful for our Board of Directors who have also volunteered many hours in the past year as they have supported the organization in governance and decision making. The expertise that you bring to the table is appreciated and valued.

Thanks to everyone for your contributions to Enviro and our larger community.



Hazel Bergen
Chief Executive Officer



Josh Malate
Board President

THE YEAR IN NUMBERS

463

Direct Clients

284

Shunda Creek Alumni Members

253

Children & Youth Supported In A Family Setting

94%

of **NDC** caregivers/individuals have an increased knowledge of resources that can provide additional supports

100%

of **STRIDE** individuals have increased their school attendance and academic performance

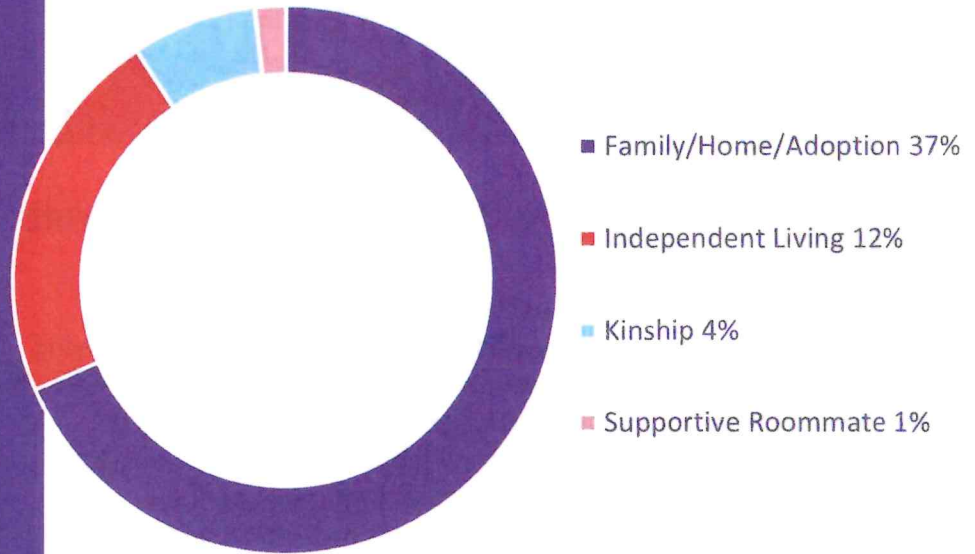
96%

of **EXCEL** individuals transitioned into community with individualized plans and supports in place

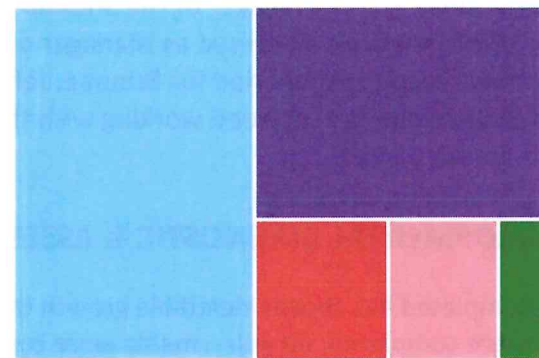
“I think it was an incredibly unique treatment experience that works better than any other.”

Shunda Creek Participant

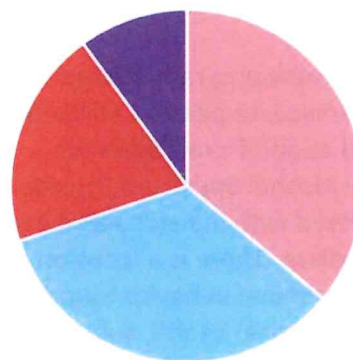
54% OF OUR CHILDREN & YOUTH ARE DISCHARGED TO PERMANENT HOMES AT PROGRAM COMPLETION



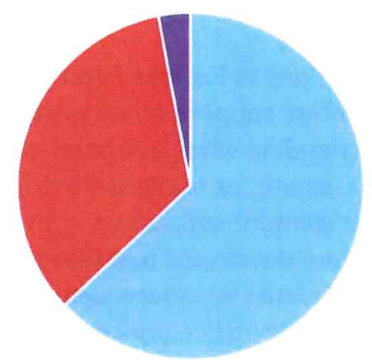
CHILDREN, YOUTH AND ADULT DEMOGRAPHICS



- Indigenous 45.5%
- Caucasian 32.8%
- Black or African 10%
- Other 8.3%
- Asian 3.4%



- Ages 18-24 (36%)
- Ages 0-12 (34%)
- Ages 13-17 (20%)
- Ages 25-52 (10%)



- Male (63%)
- Female (34%)
- Two spirit, Non Binary, Transgender (3%)

GROWTH



SHUNDA CREEK RECOVERY CENTRE

After a 3-year search for a new site to continue to offer our wilderness-based recovery-oriented program and an incredible rallying of advocacy from our alumni community, we successfully moved into the former Center for Outdoor Experiences on August 18th, 2023. Throughout the late summer and early fall, we continued to navigate inspections and renovations including the finishing of our new washhouse building to ensure our growth from 10 to 18 beds happened successfully. Shunda Creek Recovery Centre's Grand Opening was held on September 22, 2023.

We welcomed Brinnae Erb as Manager of the Shunda Creek Recovery Centre in July 2023. Bev Oldham retired as Manager of Shunda Creek after an intentional mentorship period for Brinnae. Jeff Wilson, Supervisor of Shunda creek, continued working with the program, and then retired in January 2024.

NEURODEVELOPMENTAL DIAGNOSTIC & ASSESSMENT CENTRE

Enviros NDC completed has shown incredible growth this year. 87 FASD assessments were completed; 60 assessments were completed the previous fiscal year. In addition, NDC has had 300 one-time contacts which have included telephone inquiries, one time assistance with forms or referrals, participate in one time information or education sessions with identified supports to discuss, strengths, needs and recommendations. This has been a significant increase from the previous fiscal report year which was 195 one-time contacts. The increase in contacts seems to be primarily in relation to people in Calgary trying to access FASD specific supports and services.

Transitions to Positive Futures (TPF) is a new program offered as a voluntary support, crime prevention service, to persons at risk of re-offending who have been identified as good candidates for assessment, or reassessment for Fetal Alcohol Spectrum Disorder. Case Management support services are offered with individualized goal plans that are developed together with the client. There is a focus on key components to reduce involvement in criminal behavior founded in restorative justice principals, including physical health, substance use and mental health, positive social connections, meaningful use of time, Indigenous and cultural considerations, crisis management, employment potential and education.

"I appreciate that NDC is a safe place, with no judgement, to get the help I needed for my kids, as it is a hard thing as a biological mother to accept."

NDC Caregiver

96%

of **Shunda Creek** participants reported that they feel committed in their desire to live a clean and sober life

"I am leaving Shunda much stronger and well suited to win my battle on addiction as well as winning my battle with depression."

Shunda Creek Participant

100%

of **Excel** participants reported that they would recommend the program to others

IMPACT

“In the last 6 months we have seen a reduction in our Critical Incidents from 22 in the first 6 months to 13 in the last six months even with an increase in youth in the program.”

Manager, Stride

100%

of **Respite Care Connection** youth reported that they feel supported in the areas of connection, safety and learning new skills

“I am eternally grateful for the all of the support and stability I received during my 3 years at Triveri House.”

Triveri House Participant

100%

of **Youth Transitioning to Adulthood** participants have identified natural support connection

STRIDE (THERAPEUTIC FOSTER CARE)

Stride is a cultural program founded on traditional Indigenous ceremony, teachings, and protocols. To do this authentically Stride has implemented the support of Elders whose focus is on the program model and way of working. The program worked closely with our Agency's circle keeper to develop onboarding and teachings for our caregivers. As part of Enviro's response to the TRC Calls to Action, we acknowledge that our program can be strengthened, and all youth can benefit from the wisdom shared from Indigenous approaches and ways of knowing.

80% of the youth accessing Stride have Indigenous heritage. These youth currently attend a culturally specific school in the community that allows them to engage in cultural opportunities every day. Two of our youth's school attendance was under 40% prior to coming into Stride but since moving in with their therapeutic Caregiver, the youth smudge daily, have access to elders and ceremony through the Stride program and the Children Services office and have increased their attendance rate drastically. Our caregivers ensure the youth continue to have a sense of belonging and connection to their culture. They attend cultural events such as round dances, markets and powwows regularly. Two of our youth are very involved in dance and dance at the powwows on a regular basis.

TRIVERI HOUSE

An important aspect of understanding and celebrating program successes at Triveri House is ensuring that participant voice and experience is captured. A participant of Triveri House who has successfully transitioned from the program's main facility and into one of the allocated Community Extension spots shared her experience living at Triveri House, and transitioning into community where she remains stably housed and continues to transition into lesser intensive Case Management supports and towards full community independence

“Triveri was there for me when I had lost all hope. I was alone and homeless in a big city where I had nobody. They were like the family you fall to when you need them. They connected me to many different supports and helped me build my life back up from rock bottom. I went from sleeping on someone's couch with no job or a penny to my name, to having a room to call my own in a safe and secure building and set up with Alberta works, to now living in a home of my own and starting a new job, all thanks to Triveri and their wonderful team of people. I've gained my independence that I've never had before and never thought I'd be able to achieve, at least not on my own.”

TEAM IMPACT



PASSAGES

One of the program culture pieces that we have developed is that for each youth's birthday we decorate their doorway with balloons, streamers, and banners during the night so when they wake up in the morning their doorway is decorated.

One of our program youth loved it so much he tried to keep all of it for as long as possible. When we went to decorate his doorway this year for his birthday there was still a single streamer hanging from his doorway. His support worker who has known him for over 4 years shared that it is the happiest she has ever seen him on his birthday.

CONNECTS

As a team we are working on being in relationship with Indigenous communities, Elders, and Knowledge keepers. This has given us the opportunity to attend ceremonies, powwows, sweats, teachings, and community events.

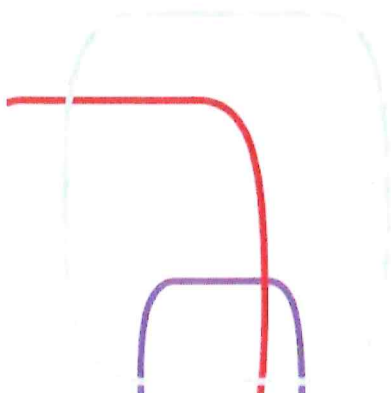
The children within the home have had the opportunity to attend weekly powwows groups, which has provided them the opportunity to be in community, gain teachings, and find comfort in their identity as many of the children are Indigenous.

As a community we can feel and see the shift in our understanding of Indigenous knowledge, ways of being, and healing.

EXCEL

We worked with one youth this past year who was impacted by addiction and mental health while in community.

While at Excel they were able to explore who they were as an individual. They had deep, meaningful conversations with staff. They discovered new interests. They could reconnect with family members they previously had strained relationships with due to addiction and justice involvement. Their mom expressed an abundance of gratitude for helping her get her child back. This individual and their journey at Excel impacted the team greatly. They saw the possibilities of change and growth. They saw how leaning into relationships and walking along side someone can impact their life. They saw how leaning into the principles impacted team conversations, direction and case management for this youth. They saw the magic.



PRINCIPLE BASED GOALS



RESPIRE CARE CONNECTION (RCC)

One of our goals is to provide respite relief for parents who care for neurodiverse children. Caregivers can spend time on self-care, complete necessary tasks, time with their family or friends and more. One way to know if RCC had a positive impact for parents is through our year end parent survey (Family, Home, and Community Measurement Tool). This tool has been designed to generate **outcomes** for the Respite Care Connection program at Enviros. Families have expressed gratitude and continuously thank staff for their creativity and hard work that goes into this program.



FOSTER CARE

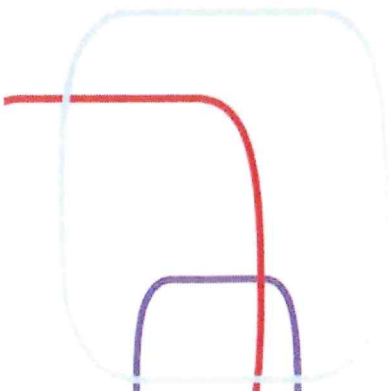
The Foster Care program continues to foster connections between foster parents and **natural supports/family** of the children in their care. This is an ongoing goal. Several of our foster homes who have been fostering for over 20 years have regular contact with various now grown children that they cared for over the years and maintain their family connections. One of our foster moms has stayed in contact with a now grown child who she cared for, and that child is now a guardian to her infant sister. She often calls the foster parent to share progress and request parenting advice. We have several others who are maintaining contact with families who are now providing full-time care. Another father often calls to share updates and to connect with the foster parent who had cared for his child.



YOUTH TRANSITIONING TO ADULTHOOD (YTA)

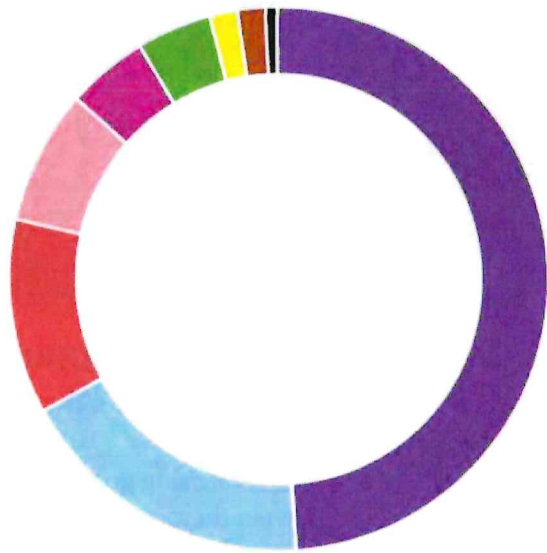
The overarching goal for YTA is for youth in the program to develop a sense of belonging and become healthy empowered individuals in adulthood. This is done alongside YTA Case managers by empowering the youth to use **voice and choice** to develop personalized case plans that fit youth desired outcomes. By allowing the youth to develop their own goals, this creates a space for the youth to complete tasks that they want for themselves, at a pace that is best suited to the individual.

The Youth Transitioning to Adulthood program is dedicated to achieving these goals and helping youth experience success and a sense of belonging by developing skills and connection to community that aids the transition into adulthood.



REVENUE SOURCES

REVENUE SOURCES/FUNDING



- Ministry of Children & Family Services 49%
- Alberta Health Services 18%
- Calgary Homeless Foundation 11.6%
- Alberta Ministry of Public Safety & Emergency Services 8%
- Calgary Fetal Alcohol Network 4.9%
- Donations, Fundraising & Grants 4.5%
- City of Calgary 1.7%
- Fee for Service 1.7%
- Ministry of Seniors, Community & Social Services 0.7%

FOUNDATIONS & GRANTS

Alberta Gaming, Liquor & Cannabis
 Calgary Foundation
 Kinsmen Club of Calgary
 Shaw Birdies for Kids Presented by AltaLink

COLLABORATION

Adult Female Annex
 Alberta Learning
 Alpha House
 Assure
 Beacon Pharmacy
 Calgary Board of Education
 Calgary Young Offenders Centre
 Community Extension Team
 Community Paramedics
 CUPS
 Jordan's Principle
 ODP
 Renfrew Detox
 Safe Works
 Sunrise Treatment Center
 The Alex

COMMUNITY SUPPORTERS

Aljibike Adenekan
 Andrew Munroe
 ARC Resources
 Bradley Storstad
 Calgary Foundation – Anonymous Donor
 Connect First Credit Union
 Co-op
 Corey Carmichael
 Douglas & Sharon Brinson
 Douglas Darwish
 Ed & Carmen Wiebe
 Emily Taylor
 Faye Grimm
 Giovanna Aiello
 Gisele Bourgeois
 Harold Brown
 Harry Chandler
 Hazel Bergen
 IG Wealth Management
 Jackie Pinsky
 James King
 Janice Shechosky
 Jocelyn Krywolt
 Joule Bergerson
 Juli Sacco
 Justin Sciarra
 Keith Torie
 Kenneth Dechant
 Kim Arseneault
 Kristy Jenkinson
 Leanne Pharis
 Lincoln Building Projects
 Lynda & Hugh Tebo
 Lynn Gardner
 Marilyn & Mark Brown Family Fund
 Mark & Brenda Jennings
 Martin Scheidegger
 Matt & Danelle Law
 Maureen Groenenboom
 Modern Electric
 Peter Bigler
 Rod & Kim Marshall
 Ryan Stang
 Samantha Dechant
 Sherry Dechant
 Simon Bigler
 Suncor
 Suzanne Danielle Strong
 Trisura Guarantee Insurance
 Wendy Yu
 William Mackie
 Yue Fan



8th Annual Jann Arden Charity Golf Tournament

In Support of



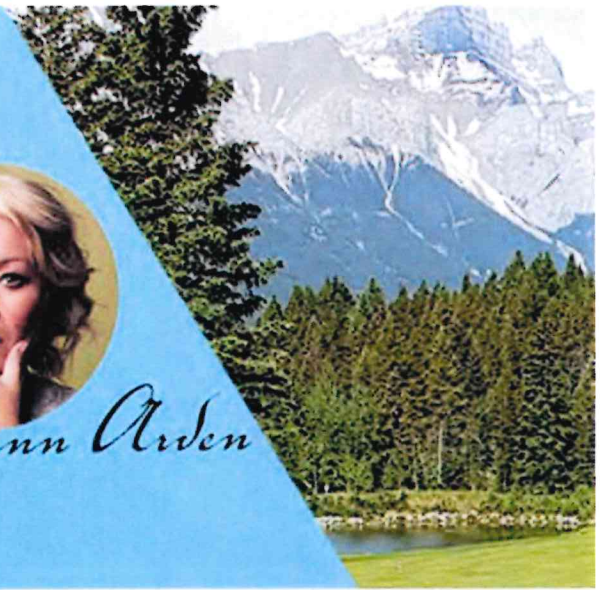
ENVIROS

20 23



Jann Arden

Silvertip Resort | Canmore, AB | July 19, 2023



Thank you to Jann Arden, our sponsors, donors, golfers and volunteers for making the tournament a success.

PRESENTING SPONSOR

ARC Resources

COURSE SPONSOR

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Toole Peet Insurance

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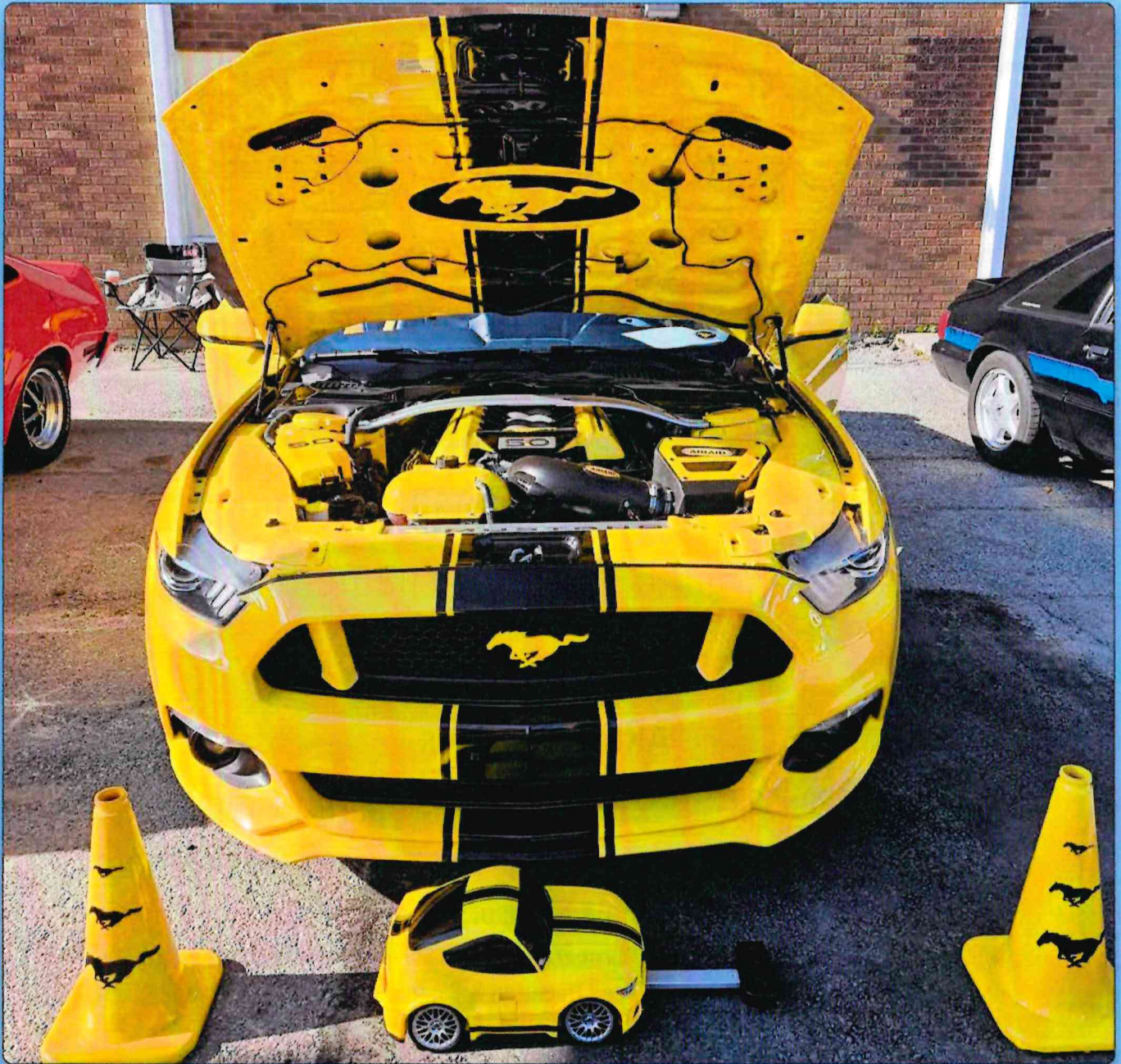
Air Canada Foundation | Alloy Homes | AllRush Print & Apparel | Big Chief Meat Snacks | Bronc Beer
Dare Medical Aesthetics | Group Source | Hamilton & Partners | Mawer | NoBo Vodka Soda
Partake Brewing | Scotia Wealth Management | Unicorn Superpub

Silent Auction, Gift & Prize Donors

Ambassador Tattoo | Apex Massage | ARC Resources | Best Western Plus Port O'Call Hotel
Big Chief Meat Snacks | Bragg Creek Paintball | Bricks Wine Company | Calgary Flames
Capture the Flag Paintball & Airsoft Cochrane | Cody & Sioux | Cumulus | Dare Medical Aesthetics
Deville Coffee | GNU Craft Spirits | Hello Someday | Ice River Green Bottle Co. | Long & McQuade Calgary East
Margaret's Hot Sauce | Prairie Grain Custom Woodworks | Righteous Gelato | Stumpcraft Puzzles
Sweet Relief Pastries | The Silk Road Spice Merchant | Sunny Cider | White Mountain Candle Co.
Worthy Jams

Thank You to Shaw Birdies for Kids, Presented by AltaLink, who matched all donations received between March 31 & August 31 by up to 50%, including funds raised at the 8th Annual Jann Arden Charity Golf Tournament.





**Dalhousie
Community
Association**

10th Annual Show & Shine

Thank You!

To DCA, the vehicle enthusiasts who participated, the community, donors and our volunteers.



Enviros Wilderness School Association

Financial Statements
March 31, 2024



Independent auditor's report

To the Directors of Enviros Wilderness School Association

Our opinion

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of Enviros Wilderness School Association (the Organization) as at March 31, 2024 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.

What we have audited

The Organization's financial statements comprise:

- the statement of financial position as at March 31, 2024;
- the statement of revenue and expenditures and changes in fund balances for the year then ended;
- the statement of cash flows for the year then ended; and
- the notes to the financial statements, which include significant accounting policies and other explanatory information.

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 *Auditor's responsibilities for the audit of the financial statements* section of our report.

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

Independence

We are independent of the Organization in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada. We have fulfilled our other ethical responsibilities in accordance with these requirements.

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.

PricewaterhouseCoopers LLP
Suncor Energy Centre, 111 5th Avenue South West, Suite 3100, Calgary, Alberta, Canada T2P 5L3
T.: +1 403 509 7500, F.: +1 403 781 1825, Fax to mail: ca_calgary_main_fax@pwc.com

PwC refers to PricewaterhouseCoopers LLP, an Ontario limited liability partnership.



In preparing the financial statements, management is responsible for assessing the Organization's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Organization or to cease operations, or has no realistic alternative but to do so.

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

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Organization's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Organization to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.



We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

PricewaterhouseCoopers LLP

Chartered Professional Accountants

Calgary, Alberta
June 20, 2024

Enviros Wilderness School Association

Statement of Financial Position

As at March 31, 2024

			2024	2023
	Operating Fund \$	Capital Fund \$	Total \$	Total \$
Assets				
Current assets				
Cash and cash equivalents	1,395,149	209,858	1,605,007	1,821,911
Accounts receivable	694,782	-	694,782	635,717
Goods and services tax recoverable	22,460	319	22,779	22,614
Prepaid expenses	104,458	-	104,458	143,448
	2,216,849	210,177	2,427,026	2,623,690
Investments (note 4)	1,922,600	1,463,083	3,385,683	3,185,550
Due to (from) funds	783,690	(783,690)	-	-
Capital assets (note 8)	-	3,123,354	3,123,354	3,046,266
	4,923,139	4,012,924	8,936,063	8,855,506
Liabilities				
Current liabilities				
Accounts payable and accrued liabilities (note 6)	1,384,469	-	1,384,469	1,197,732
Current portion of loan	-	50,004	50,004	50,004
Deferred contributions (note 9)	1,126,230	-	1,126,230	1,684,958
Surplus contributions refundable (note 11)	719,801	-	719,801	640,553
	3,230,500	50,004	3,280,504	3,573,247
Loan (note 5)	-	870,823	870,823	920,827
Deferred contributions related to capital assets (note 7)	-	886,287	886,287	724,722
	3,230,500	1,807,114	5,037,614	5,218,796
Fund Balances				
Unrestricted	1,618,639	-	1,618,639	1,454,807
Internally restricted	74,000	2,205,810	2,279,810	2,181,903
	1,692,639	2,205,810	3,898,449	3,636,710
	4,923,139	4,012,924	8,936,063	8,855,506

Approved by the Board of Directors

Katherine Gomes
Katherine Gomes (Jun 26, 2024 12:34 MDT)

Director

Director

The accompanying notes are an integral part of these financial statements.

Enviros Wilderness School Association

Statement of Revenue and Expenditures and Changes in Fund Balances

For the year ended March 31, 2024

			2024	2023
	Operating Fund \$	Capital Fund \$	Total \$	Total \$
Revenue				
Contract revenue				
Ministry of Children's Services: Calgary Region	6,693,754	-	6,693,754	6,737,662
Calgary Homeless Foundation	1,606,990	-	1,606,990	1,561,106
Alberta Health Services – Shunda Creek	2,834,740	113,341	2,948,081	2,060,237
Alberta Ministry of Public Safety and Emergency Services	1,105,138	-	1,105,138	956,160
Calgary Fetal Alcohol Network	684,322	-	684,322	641,029
Minister of Seniors, Community and Social Services	100,952	-	100,952	100,245
The City of Calgary	234,770	-	234,770	405,050
Surplus contributions refundable (note 11)	(709,011)	-	(709,011)	(633,554)
Fee for services	229,469	-	229,469	141,097
Donations, fundraising and grants	622,048	-	622,048	269,582
Amortization of deferred contributions (note 7)	-	179,159	179,159	88,006
	13,403,172	292,500	13,695,672	12,326,620
Expenditures				
Human resources	8,369,806	-	8,369,806	7,999,724
Direct client costs	3,682,680	-	3,682,680	3,136,996
Facility	723,509	-	723,509	422,275
Administration	480,064	13,077	493,141	563,019
Vehicle costs	95,274	7,200	102,474	76,502
Fundraising costs (note 13)	47,508	-	47,508	47,043
Interest on loan	25,467	48,937	74,404	38,393
Amortization	-	178,553	178,553	157,443
	13,424,308	247,767	13,672,075	12,441,395
Other				
Other income	122,868	-	122,868	78,879
Investment income (loss) (note 4)	62,100	53,174	115,274	(143,883)
	184,968	53,174	238,142	(65,004)
Excess (deficiency) of revenue over expenditures for the year	163,832	97,907	261,739	(179,780)
Fund balances – Beginning of year	1,528,807	2,107,903	3,636,710	3,816,490
Fund balances – End of year	1,692,639	2,205,810	3,898,449	3,636,710

The accompanying notes are an integral part of these financial statements.

Enviros Wilderness School Association

Statement of Cash Flows

For the year ended March 31, 2024

	2024	2023
	\$	\$
Cash provided by (used in)		
Operating activities		
Excess (deficiency) of revenue over expenditures for the year	261,739	(179,780)
Items not affecting cash		
Amortization of deferred contributions (note 7)	(179,159)	(88,006)
Unrealized investment (gain) loss	(200,132)	225,560
Amortization	178,553	157,443
	<hr/>	<hr/>
	61,001	115,217
Net change in non-cash working capital	(392,230)	405,635
	<hr/>	<hr/>
	(331,229)	520,852
Financing activities		
Net movement in surplus contributions refundable (note 11)	79,248	439,157
Additions to deferred contributions (note 7)	340,724	90,000
Loan	-	920,827
Current portion of loan	(50,004)	50,004
	<hr/>	<hr/>
	369,968	1,499,988
Investing activities		
Capital asset purchases	(255,643)	(1,590,000)
Purchase of long-term investment	-	(1,000,000)
	<hr/>	<hr/>
	(255,643)	(2,590,000)
Decrease in cash and cash equivalents during the year	(216,904)	(569,160)
Cash and cash equivalents – Beginning of year	1,821,911	2,391,071
	<hr/>	<hr/>
Cash and cash equivalents – End of year	1,605,007	1,821,911
	<hr/>	<hr/>

The accompanying notes are an integral part of these financial statements.

Enviros Wilderness School Association

Notes to Financial Statements

March 31, 2024

1 Purpose of the Organization

Enviros Wilderness School Association (Enviros or the Organization) is a registered association under the Societies Act of the Province of Alberta. Enviros was incorporated to provide for the social, physical, emotional and educational development of youth and families in Alberta. Enviros is a registered charity under the Income Tax Act (Canada), and, as such, is exempt from income taxes.

2 Summary of significant accounting policies

Basis of accounting

The financial statements have been prepared in accordance with Canadian accounting standards for not-for-profit organizations (ASNPO) as issued by the Canadian Accounting Standards Board.

Fund accounting

The Organization uses fund accounting. The Organization maintains the following funds:

- the operating fund contains the assets, liabilities, revenue and expenses related to the Organization's operating activities; and
- the capital fund contains the assets, liabilities, revenue and expenses related to the Organization's capital assets.

Revenue recognition

Enviros follows the deferral method of accounting for contributions. Restricted contributions relating to operations are recognized as revenue in the operating fund in the year in which the related expenditures are incurred. Restricted contributions related to capital assets are recognized as revenue in the capital fund as the related capital assets are amortized. Unrestricted contributions are recognized in the operating fund when received or receivable if the amount can be reasonably estimated and collection is reasonably assured.

Contract revenue and fee for services are recognized when services are rendered.

Interest income is recognized as revenue, when earned, in the fund in which the related investment resides.

Capital assets

Capital assets are recorded at cost less accumulated amortization and any provision for impairment. The cost for contributed capital assets is considered to be fair value at the date of contribution. The cost of capital assets made up of significant separable component parts is allocated to the component parts when practicable and when estimates can be made of the estimated useful lives of the separate components.

Enviros Wilderness School Association

Notes to Financial Statements

March 31, 2024

Amortization is provided over the estimated useful lives of the assets on the following basis:

Buildings	30 years straight-line
Vehicles	8 years straight-line
Equipment and furniture	20% declining balance

Construction-in-progress items are not subject to amortization until they are put into use.

Capital assets are tested for impairment when conditions indicate that a capital asset no longer contributes to the Organization's ability to provide goods and services, or that the value of future economic benefits or service potential associated with the capital asset is less than its net carrying amount. When conditions indicate that a capital asset is impaired, the net carrying amount of the capital asset is written down to the asset's fair value or replacement cost. The writedowns of capital assets are recognized as expenses in the statement of revenue and expenditures and changes in fund balances. Writedowns are not subsequently reversed.

Contributed goods and services

Enviros has numerous volunteers who contribute many hours each year. Contributed volunteer services are not recognized in the financial statements because of the difficulty in determining their value. Contributed goods are not recognized in the financial statements.

Measurement uncertainty

The preparation of financial statements in accordance with ASNPO requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the reporting period. Actual results could differ from and affect the results reported in these financial statements.

Cash and cash equivalents

Cash and cash equivalents consist of cash and short-term investments with initial terms to maturity of less than 90 days.

Investments

Long-term investments are recorded at market value with distributions, and realized and unrealized gains and losses recognized in the statement of revenue and expenditures and changes in fund balances as investment income or loss.

Donations of investments in kind, if any, are recorded at market value on the date of donation.

Enviros Wilderness School Association

Notes to Financial Statements

March 31, 2024

Financial instruments

Enviros initially measures financial assets and financial liabilities at their fair value and subsequently measures all its financial assets and financial liabilities, other than long-term investments, at amortized cost. The financial assets subsequently measured at amortized cost include cash and cash equivalents and accounts receivable. The financial liabilities subsequently measured at amortized cost include accounts payable and accrued liabilities and surplus contributions refundable.

Loans are recorded at fair value and are split into current and long-term portions. The carrying amounts of these instruments approximate fair value due to limited changes to interest rates.

Credit risk

The Organization does not have a concentration of credit exposure with any one party. The Organization does not consider that it is exposed to undue credit risk.

Liquidity risk

Liquidity risk is the exposure of the Organization to the risk of being unable to meet its financial obligations as they come due. The Organization manages liquidity risk by monitoring and reviewing actual and forecasted cash flows to ensure there are available cash resources to meet these needs.

Interest rate risk

The Organization does not consider its exposure to interest rate risk as a result of changes in market interest rates to be significant.

3 Economic dependence

The Organization operates programs that are funded by governments and agencies. These program contracts are renewed on an annual or multi-year cycle and can be cancelled based on policy changes on redirection of funding.

4 Investments

	2024 \$	2023 \$
Fixed income funds	2,629,802	2,508,507
Equity funds	755,881	677,043
	<u>3,385,683</u>	<u>3,185,550</u>

During the year, dividends of \$53,223 (2023 – \$47,076) and interest/other income of \$122,868 (2023 – \$78,879) from short-term investments were recorded in investment income on the statement of revenue and expenditures and changes in fund balances.

Enviros Wilderness School Association

Notes to Financial Statements

March 31, 2024

Investment income earned on internally restricted investment is internally restricted by the Board of Directors, requiring Board approval prior to use.

5 Loan

The Organization entered into a loan agreement for a new site purchase for the Shunda Creek program on August 26, 2022 for \$1,000,000. Principal and interest monthly payments are \$4,167 and prime plus 0.75%, respectively. The covenants related to the loan requires Enviros to hold property insurance with Scotiabank in a minimum amount of \$1,000,000.

	\$
Initial amount	1,000,000
Less: Repayment	79,173
Less: Current portion of loan	50,004
	<u>870,823</u>

In summary, the aggregate minimum amount of principal payments required in each of the next five years and thereafter is as follows:

	\$
2025–26	50,004
2026–27	50,004
2027–28	50,004
2028–29	50,004
2029–30	50,004
Thereafter	620,803
	<u>870,823</u>

6 Government remittances payable

In respect of government remittances as at March 31, 2024, payroll withholding tax of \$96,114 (2023 – \$82,292) is included in accounts payable and accrued liabilities.

7 Deferred contributions related to capital assets

Deferred contributions reported in the capital fund include unamortized portions of contributed capital assets and restricted contributions for capital assets. The contributions are amortized on the same basis as the capital assets in the capital fund.

Enviros Wilderness School Association

Notes to Financial Statements

March 31, 2024

The changes for the year in the deferred contribution balance reported in the capital fund are as follows:

	2024	2023
	\$	\$
Balance – Beginning of year	724,722	722,728
Amounts amortized to revenue	(179,159)	(88,006)
Contributions – other	340,724	90,000
	<hr/>	<hr/>
Balance – End of year	886,287	724,722
	<hr/>	<hr/>

8 Capital assets

	2024		2023	
	Cost	Accumulated amortization	Net	Net
	\$	\$	\$	\$
Land	330,220		330,220	330,220
Buildings	4,569,545	1,908,544	2,661,001	2,583,915
Vehicles	498,829	435,897	62,932	45,627
Equipment and furniture	1,186,583	1,117,382	69,201	86,504
	<hr/>	<hr/>	<hr/>	<hr/>
	6,585,177	3,461,823	3,123,354	3,046,266
	<hr/>	<hr/>	<hr/>	<hr/>

Lease

Buildings, with a net book value of \$792,637 as at March 31, 2024 (2023 – \$848,717) and included above, were erected on lands subject to a recreational lease. This lease is through Alberta Forestry Land and Wildlife and expires on September 19, 2046. Enviros is currently not operating a program on this site.

9 Deferred contributions

The changes in the balance of the deferred contributions reported for the year are as follows:

	2023	Additions	Releases to revenue	2024
	\$	\$	\$	\$
Fund development revenue	747,662	866,247	(983,809)	630,100
Program revenue	937,296	521,825	(962,991)	496,130
	<hr/>	<hr/>	<hr/>	<hr/>
Balance – End of year	1,684,958	1,388,072	(1,946,800)	1,126,230
	<hr/>	<hr/>	<hr/>	<hr/>

Enviros Wilderness School Association

Notes to Financial Statements

March 31, 2024

10 Line of credit

Enviros has a demand revolving credit facility of \$300,000 (2023 – \$300,000) of which \$nil was drawn as at March 31, 2024 (2023 – \$nil). The facility bears interest at prime and is collateralized by the carrying value of property owned by the Organization.

11 Surplus contributions refundable

Surplus contributions refundable represent advances received from funders that had not been fully expended as at March 31, 2024 and that have not been approved for use. The funding agencies may approve the retention of these funds for specified purposes, or may request the amounts to be paid.

12 Commitments

The Organization entered into a lease agreement, renewed on December 1, 2019, for office space, with a term to November 30, 2025, and is committing to the following annual rental payments:

	\$
Year 1	167,986
Year 2	111,991

13 Fundraising expenses

As required under Section 7(2) of the Charitable Fundraising Regulation in Alberta, the following amounts are disclosed:

	2024	2023
	\$	\$
Amounts paid as remuneration to employees whose principal duties involve fundraising	25,585	25,585
Direct expenses incurred for the purpose of soliciting contributions	47,508	47,043

