

THE DEPOT COMMUNITY FOOD CENTRE
LE DÉPÔT CENTRE COMMUNAUTAIRE D'ALIMENTATION
(Dépôt Alimentaire NDG / NDG Food Depot)

Financial Statements

March 31, 2023

THE DEPOT COMMUNITY FOOD CENTRE
LE DÉPÔT CENTRE COMMUNAUTAIRE D'ALIMENTATION
(Dépôt Alimentaire NDG / NDG Food Depot)

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Amstutz Inc.
Comptables Professionnels Agréés
INDEPENDENT AUDITORS' REPORT

To the Members of
THE DEPOT COMMUNITY FOOD CENTRE / LE DÉPÔT CENTRE COMMUNAUTAIRE D'ALIMENTATION
(Dépôt Alimentaire NDG / NDG Food Depot)

Qualified Opinion - We have audited the financial statements of THE DEPOT COMMUNITY FOOD CENTRE / LE DÉPÔT CENTRE COMMUNAUTAIRE D'ALIMENTATION (Dépôt Alimentaire NDG / NDG Food Depot) (the Organization), which comprise the balance sheet as at March 31, 2023, and the statements of operations, changes in net assets and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, except for the possible effects of the matter described in the "*Basis for Qualified Opinion*" section of our report, the accompanying financial statements present fairly, in all material respects, the financial position of the Organization as at March 31, 2023, 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.

Basis for Qualified Opinion - In common with many not-for-profit organizations, the Organization derives revenue from fundraising activities the completeness of which is not susceptible to satisfactory audit verification. Accordingly, verification of these revenues was limited to the amounts recorded in the records of the Organization. Therefore, we were not able to determine whether any adjustments might be necessary to fundraising revenue, excess of revenues over expenses, and cash flows from operations for the years ended March 31, 2023 and 2022, current assets as at March 31, 2023 and 2022, and net assets as at April 1 and March 31 for both 2023 and 2022 years. Our audit opinion on the financial statements for the year ended March 31, 2022 was modified accordingly because of the possible effects of this limitation in scope.

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 are independent of the Organization in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified audit 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 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.

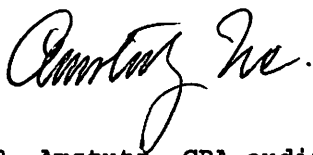
Those charged with governance are responsible for overseeing the Organization's financial reporting process.

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.



By R. Amstutz, CPA auditor
May 29, 2023
Montreal, Quebec
Permit No: A105202

THE DEPOT COMMUNITY FOOD CENTRE
 LE DÉPÔT CENTRE COMMUNAUTAIRE D'ALIMENTATION
 (Dépôt Alimentaire NDG / NDG Food Depot)
 BALANCE SHEET
 as at March 31, 2023

	<u>2 0 2 3</u>	<u>2 0 2 2</u>
ASSETS		
CURRENT ASSETS		
Cash	\$ 231,707	\$ 116,451
Savings accounts, interest at 3.00%	1,692,309	1,757,892
Accounts receivable (Note 3)	98,888	126,143
Food inventory	39,782	20,590
Prepaid expenses	<u>18,783</u>	<u>7,568</u>
 Total current assets	 2,081,469	 2,028,644
 INVESTMENTS (Note 4)	 2,555	 2,555
 CAPITAL ASSETS (Note 5)	 <u>52,194</u>	 <u>72,188</u>
 Total assets	 \$ <u>2,136,218</u>	 \$ <u>2,103,387</u>
LIABILITIES		
CURRENT LIABILITIES		
Accounts payable and accrued charges (Note 6)	\$ 165,570	\$ 165,513
Deferred revenues	<u>385,713</u>	<u>216,691</u>
 Total current liabilities	 551,283	 382,204
 DEFERRED GRANTS RELATED TO CAPITAL ASSETS (Note 7)	 <u>111,177</u>	 <u>113,824</u>
 Total liabilities	 <u>662,460</u>	 <u>496,028</u>
NET ASSETS		
RESTRICTED		
Invested in capital assets	46,017	63,364
Internally restricted funds (Note 8)	525,000	525,000
 UNRESTRICTED	 <u>902,741</u>	 <u>1,018,995</u>
 Total net assets	 <u>1 473,758</u>	 <u>1 607,359</u>
 Total liabilities and net assets	 \$ <u>2,136,218</u>	 \$ <u>2,103,387</u>

CONTRACTUAL OBLIGATIONS (Note 9)

ON BEHALF OF THE BOARD

....., Director

, Director

....., Director

, Director

The accompanying notes form an integral part of the financial statements.

THE DEPOT COMMUNITY FOOD CENTRE
LE DÉPÔT CENTRE COMMUNAUTAIRE D'ALIMENTATION
 (Dépôt Alimentaire NDG / NDG Food Depot)
CHANGES IN NET ASSETS
 year ended March 31, 2023

	<u>Restricted</u>			<u>2 0 2 3</u>	<u>2 0 2 2</u>
	<u>Invested in capital assets</u>	<u>Internally restricted funds</u> (Note 8)	<u>Un- restricted</u>	<u>Total</u>	<u>Total</u>
Balance, beginning of year	\$ 63,364	\$ 525,000	\$ 1,018,995	\$ 1,607,359	\$ 1,522,109
(Deficiency) excess of revenues over expenses	-	-	(133,601)	(133,601)	85,250
Acquisition of capital assets	44	-	(44)	-	-
Amortization of capital assets	(20,038)	-	20,038	-	-
Amortization of deferred grants related to capital assets	<u>2,647</u>	<u>-</u>	<u>(2,647)</u>	<u>-</u>	<u>-</u>
Balance, end of year	\$ <u>46,017</u>	\$ <u>525,000</u>	\$ <u>902,741</u>	\$ <u>1,473,758</u>	\$ <u>1,607,359</u>

The accompanying notes form an integral part of the financial statements.

THE DEPOT COMMUNITY FOOD CENTRE
 LE DÉPÔT CENTRE COMMUNAUTAIRE D'ALIMENTATION
 (Dépôt Alimentaire NDG / NDG Food Depot)
 OPERATIONS
 year ended March 31, 2023

	<u>2 0 2 3</u>	<u>2 0 2 2</u>
REVENUES (Schedule A)		
Federal government	\$ 108,869	\$ 120,735
Provincial government	246,375	189,203
Municipal government	351,190	196,556
Public Foundations	427,834	395,728
Private Foundations	634,364	602,394
Donations	1,212,658	1,022,948
Other revenues	<u>163,861</u>	<u>224,680</u>
	<u>3,145,151</u>	<u>2,752,244</u>
EXPENSES (Schedule B)		
Administrative	379,183	307,075
Food access	1,824,566	1,367,635
Food skills	731,572	612,079
Urban agriculture	320,393	348,313
Other	<u>23,038</u>	<u>31,892</u>
	<u>3,278,752</u>	<u>2,666,994</u>
(DEFICIENCY) EXCESS OF REVENUES OVER EXPENSES	\$ <u>(133,601)</u>	\$ <u>85,250</u>

The accompanying notes form an integral part of the financial statements.

THE DEPOT COMMUNITY FOOD CENTRE
 LE DÉPÔT CENTRE COMMUNAUTAIRE D'ALIMENTATION
 (Dépôt Alimentaire NDG / NDG Food Depot)
 CASH FLOWS
 year ended March 31, 2023

	<u>2 0 2 3</u>	<u>2 0 2 2</u>
OPERATING ACTIVITIES		
(Deficiency) excess of revenues over expenses	\$ (133,601)	\$ 85,250
Items not affecting cash		
Amortization	20,038	31,892
Amortization of deferred grants related to capital assets	<u>(2,647)</u>	<u>(3,781)</u>
	(116,210)	113,361
CHANGES IN NON CASH OPERATING WORKING CAPITAL		
Accounts receivable	27,255	(43,835)
Food inventory	(19,192)	(5,439)
Prepaid expenses	(11,215)	(2,639)
Accounts payable and accrued charges	57	59,297
Fiduciary funds	-	(80,400)
Deferred revenues	<u>169,022</u>	<u>(190,114)</u>
	<u>49,717</u>	<u>(149,769)</u>
INVESTING ACTIVITIES		
Acquisition of capital assets	<u>(44)</u>	<u>(31,699)</u>
	<u>(44)</u>	<u>(31,699)</u>
INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	49,673	(181,468)
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	<u>1,874,343</u>	<u>2,055,811</u>
CASH AND CASH EQUIVALENTS, END OF YEAR	\$ <u>1,924,016</u>	\$ <u>1,874,343</u>

Cash and cash equivalents are comprised of the following:

Cash	\$ 231,707	\$ 116,451
Savings accounts	<u>1,692,309</u>	<u>1,757,892</u>
	\$ <u>1,924,016</u>	\$ <u>1,874,343</u>

The accompanying notes form an integral part of the financial statements.

**THE DEPOT COMMUNITY FOOD CENTRE
LE DÉPÔT CENTRE COMMUNAUTAIRE D'ALIMENTATION
(Dépôt Alimentaire NDG / NDG Food Depot)
NOTES TO THE FINANCIAL STATEMENTS
as at March 31, 2023**

1. STATUTES OF INCORPORATION AND NATURE OF ACTIVITIES

Dépôt Alimentaire NDG / NDG Food Depot is a non profit organization incorporated under Part III of the Quebec Companies Act on March 28, 2003. The organization is a registered charity under the Income Tax Act and is exempt from income taxes.

The organization's mission is to work collaboratively with other community partners to address issues of food security in NDG and the surrounding areas.

2. SIGNIFICANT ACCOUNTING POLICIES

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

Accounting estimates

The preparation of financial statements in conformity with Canadian accounting standards requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results may differ from these estimates.

Self-financing

Revenues from self-financing activities are recognized when the services are rendered or when the events have taken place.

Revenue recognition

The organization follows the deferral method of accounting for contributions. Restricted contributions are recognized as revenue in the year in which the related expenses are incurred. Unrestricted contributions are recognized as revenue when they are received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured.

Cash and cash equivalents

The organization's policy is to disclose cash and cash equivalents, including bank overdrafts with balances that fluctuate frequently from being positive to overdrawn and marketable securities with a maturity period of three months or less from the date of acquisition.

Food inventory

Food inventory is valued at the lower of cost and replacement cost. Cost is determined on a first-in, first-out basis.

THE DEPOT COMMUNITY FOOD CENTRE
 LE DÉPÔT CENTRE COMMUNAUTAIRE D'ALIMENTATION
 (Dépôt Alimentaire NDG / NDG Food Depot)
 NOTES TO THE FINANCIAL STATEMENTS
 as at March 31, 2023

2. SIGNIFICANT ACCOUNTING POLICIES (cont'd)

Capital assets

Capital assets are recorded at cost. Amortization is based on the estimated useful lives of the assets, using the following rates, periods and methods:

Computer equipment	30% diminishing balance
Office equipment	20% diminishing balance
Kitchen equipment	30% diminishing balance
Gardening equipment	10% diminishing balance
Vehicles	30% diminishing balance
Leasehold improvements	6 years straight-line
Cold room	15 years straight-line

Deferred grants related to capital assets

Deferred grants related to capital assets are recorded at cost. Amortization is based on the estimated useful lives of the assets to which they relate.

Contributed services

In its day-to-day operations the organization receives contributions of services. Because of the difficulty of determining the fair value, contributed services are not recognized in these financial statements.

Financial instruments

The organization initially measures its financial assets and financial liabilities at fair value. The organization subsequently measures all its financial assets and financial liabilities at cost or amortized cost.

Financial assets measured at amortized cost include cash, savings accounts, investments and accounts receivable. Financial liabilities measured at amortized cost include the accounts payable and accrued charges.

3. ACCOUNTS RECEIVABLE	<u>2 0 2 3</u>	<u>2 0 2 2</u>
Grants receivable	\$ 78,482	\$ 67,022
Sales taxes receivable	<u>20,406</u>	<u>59,121</u>
	<u>\$ 98,888</u>	<u>\$ 126,143</u>
4. INVESTMENTS	<u>2 0 2 3</u>	<u>2 0 2 2</u>
GIC, 1.4% maturing October 16, 2023	\$ 2,555	\$ -
GIC, 1.4% maturing October 16, 2022	<u>-</u>	<u>2,555</u>
	<u>\$ 2,555</u>	<u>\$ 2,555</u>

THE DEPOT COMMUNITY FOOD CENTRE
 LE DÉPÔT CENTRE COMMUNAUTAIRE D'ALIMENTATION
 (Dépôt Alimentaire NDG / NDG Food Depot)
 NOTES TO THE FINANCIAL STATEMENTS
 as at March 31, 2023

5. CAPITAL ASSETS			<u>2 0 2 3</u>	<u>2 0 2 2</u>
	<u>Cost</u>	Accumulated <u>Amorti- zation</u>	Net Book <u>Value</u>	Net Book <u>Value</u>
Computer equipment	\$ 44,907	\$ 39,937	\$ 4,970	\$ 6,663
Office equipment	40,089	35,353	4,736	6,315
Kitchen equipment	82,730	51,076	31,654	40,787
Gardening equipment	18,589	15,453	3,136	3,440
Vehicles	59,316	52,338	6,978	9,969
Leasehold improvements	22,630	22,630	-	3,035
Cold room	<u>18,888</u>	<u>18,168</u>	<u>720</u>	<u>1,979</u>
	<u>\$ 287,149</u>	<u>\$ 234,955</u>	<u>\$ 52,194</u>	<u>\$ 72,188</u>

6. ACCOUNTS PAYABLE AND ACCRUED CHARGES		<u>2 0 2 3</u>	<u>2 0 2 2</u>
Suppliers and accrued charges		\$ 78,274	\$ 97,955
Salaries payable		66,718	51,198
Vacations payable		<u>20,578</u>	<u>16,360</u>
		<u>\$ 165,570</u>	<u>\$ 165,513</u>

7. DEFERRED GRANTS RELATED TO CAPITAL ASSETS			<u>2 0 2 3</u>	<u>2 0 2 2</u>
	<u>Cost</u>	Accumulated <u>Amorti- zation</u>	Net Book <u>Value</u>	Net Book <u>Value</u>
Vehicles	\$ 52,500	\$ 46,323	\$ 6,177	\$ 8,824
Building fund	<u>105,000</u>	<u>-</u>	<u>105,000</u>	<u>105,000</u>
	<u>\$ 157,500</u>	<u>\$ 46,323</u>	<u>\$ 111,177</u>	<u>\$ 113,824</u>

The grants were awarded in connection with the acquisition of vehicles and the eventual acquisition of a building and are amortized at the same rate as the assets to which they relate.

THE DEPOT COMMUNITY FOOD CENTRE
 LE DÉPÔT CENTRE COMMUNAUTAIRE D'ALIMENTATION
 (Dépôt Alimentaire NDG / NDG Food Depot)
 NOTES TO THE FINANCIAL STATEMENTS
 as at March 31, 2023

8. INTERNALLY RESTRICTED FUNDS

The Board of directors internally restricted resources amounting to \$525,000. The funds are allocated to the capital asset fund for the eventual acquisition of a building.

The organization may not use the internally restricted amounts for any other purpose without the prior approval of the board of directors except for cash flow purposes on a temporary basis to a maximum of \$200,000.

The organization has \$630,000 (\$630,000 in 2022) of total funds available for the eventual acquisition of a building consisting of the \$525,000 of internally restricted capital asset fund and the \$105,000 of building fund deferred grants (referred to in Note 7).

9. CONTRACTUAL OBLIGATIONS

The organization is committed under a lease agreement for its premises for a term of five years expiring December 31, 2027. The minimum lease obligations under the terms of this lease, plus applicable taxes, are: 2024 - \$98,496; 2025 - \$98,496; 2026 - \$98,496; 2027 - \$98,496; and 2028 - \$73,872.

The organization is committed under a lease agreement for its premises for a term of five years expiring December 31, 2027. The minimum lease obligations under the terms of this lease, plus applicable taxes, are: 2024 - \$96,000; 2025 - \$96,000; 2026 - \$96,000; 2027 - \$96,000; and 2028 - \$72,000.

10. GRANTS IN TRANSIT

2 0 2 3 2 0 2 2

During the year, the organization received grants that were repaid to other organizations to whom the grants were intended as follow:

Grants received:

Direction régionale de santé publique	\$ 77,916		\$ 135,000
Ville de Montréal - MTESS	10,000		-
Donations - individuals	-		3,000
	<u>87,916</u>		<u>138,000</u>

Repaid to:

Share the Warmth	\$ 19,479		\$ 30,000
PROMIS	19,479		30,000
Cuisine collective du Gran Plateau	19,479		30,000
Carrefour Alimentaire Centre Sud	19,479		15,000
MultiCAF	10,000		-
Mon Resto St-Michel	-		30,000
Native Friendship Center of Montréal Inc.	-		3,000
	<u>87,916</u>		<u>138,000</u>

These revenues and expenses were not presented in the statement of operations.

THE DEPOT COMMUNITY FOOD CENTRE
LE DÉPÔT CENTRE COMMUNAUTAIRE D'ALIMENTATION
(Dépôt Alimentaire NDG / NDG Food Depot)
NOTES TO THE FINANCIAL STATEMENTS
as at March 31, 2023

11. LINE OF CREDIT

The organization has an authorized line of credit of \$19,000 on credit cards bearing interest at the rate of 15.20%.

12. FINANCIAL INSTRUMENTS

Risks and concentrations

The organization is exposed to various risks through its financial instruments. The following analysis provides a measure of the organization's risk exposure and concentrations at the balance sheet date, i.e. March 31, 2023.

Liquidity risk

Liquidity risk is the risk that the organization will encounter difficulty in meeting obligations associated with financial liabilities. The organization is exposed to this risk mainly in respect of its accounts payable and accrued charges.

Credit risk

Credit risk is the risk that one party to a financial instrument will cause a financial loss for the other party by failing to discharge an obligation. The organization's main credit risks relate to its accounts receivable.

THE DEPOT COMMUNITY FOOD CENTRE
 LE DÉPÔT CENTRE COMMUNAUTAIRE D'ALIMENTATION
 (Dépôt Alimentaire NDG / NDG Food Depot)
 REVENUES
 as at March 31, 2023

SCHEDULE A

	<u>2 0 2 3</u>	<u>2 0 2 2</u>
<u>Federal government</u>		
Human resources and Skills development Canada (HRDC)	\$ 23,225	\$ 20,735
Canadian Heritage	55,644	-
Minister of Housing and Diversity and Inclusion	30,000	-
Other Federal funding	<u>-</u>	<u>100,000</u>
	<u>108,869</u>	<u>120,735</u>
<u>Provincial government</u>		
CCSMTL PSOC - Mission globale	108,370	89,605
CCSMTL PSOC - Projet ponctuel	13,815	11,515
Soutien à l'action bénévole	7,000	6,000
Emploi-Québec	29,776	35,477
Fonds d'initiative et de rayonnement de la métropole	60,000	42,000
MAPAQ - Programme Proximité	27,414	-
Other provincial funding	<u>-</u>	<u>4,606</u>
	<u>246,375</u>	<u>189,203</u>
<u>Municipal government</u>		
Ville de Montréal - MTESS	40,000	55,000
Direction régionale de santé publique de Montréal	275,807	134,000
Other Municipal funding	<u>35,383</u>	<u>7,556</u>
	<u>351,190</u>	<u>196,556</u>
<u>Public Foundations</u>		
Centraide of Greater Montréal	303,244	290,728
Community Food Centres Canada	124,590	75,000
Community innovation fund (QCGN)	<u>-</u>	<u>30,000</u>
	<u>427,834</u>	<u>395,728</u>
<u>Private Foundations</u>		
Somers Family Foundation	250,000	250,000
The Rossy Foundation	50,000	-
The George Hogg Family Foundation	40,000	17,000
Other private foundations	<u>294,364</u>	<u>335,394</u>
	<u>634,364</u>	<u>602,394</u>
<u>Donations</u>		
Individuals	703,104	630,475
Food donations	276,058	181,200
Donations of non-food goods	-	1,131
MRUC-Unifrais	20,800	20,800
Other donations	<u>212,696</u>	<u>189,342</u>
	<u>1,212,658</u>	<u>1,022,948</u>
<u>Other revenues</u>		
Market sales	79,810	83,351
Ça pousse	5,410	87,001
Fundraising activities	39,358	40,366
Interest	34,430	7,997
Amortization of deferred grants	2,647	3,781
Other	<u>2,206</u>	<u>2,184</u>
	<u>163,861</u>	<u>224,680</u>
	<u>\$ 3,145,151</u>	<u>\$ 2,752,244</u>

THE DEPOT COMMUNITY FOOD CENTRE
 LE DÉPÔT CENTRE COMMUNAUTAIRE D'ALIMENTATION
 (Dépôt Alimentaire NDG / NDG Food Depot)
 EXPENSES
 year ended March 31, 2023

SCHEDULE B

	<u>2 0 2 3</u>	<u>2 0 2 2</u>
ADMINISTRATIVE EXPENSES		
Salaries and benefits	\$ 317,095	\$ 256,944
Professional fees	17,435	9,904
Building	31,736	30,343
Office administration	3,739	2,233
Telecommunications	3,317	1,705
Transportation	1,276	1,033
Fundraising	2,170	3,049
Other	<u>2,415</u>	<u>1,864</u>
	<u>379,183</u>	<u>307,075</u>
FOOD ACCESS		
Emergency food distribution		
Salaries and benefits	544,174	478,746
Food cost	588,179	308,285
Distributed donated food	183,889	103,281
Distributed donated non-food goods	-	1,131
Distributed gift cards	-	8,620
Other	228,653	207,737
The Good Food Markets		
Salaries and benefits	116,169	125,316
Food cost	82,951	67,765
Other	<u>80,551</u>	<u>66,754</u>
	<u>1,824,566</u>	<u>1,367,635</u>
FOOD SKILLS		
Community kitchen workshops		
Salaries and benefits	80,989	55,170
Food cost	11,513	5,681
Other	25,990	21,769
Boîte à Lunch		
Salaries and benefits	225,808	185,041
Food cost	9,238	7,519
Other	27,836	25,905
Community Meals		
Salaries and benefits	116,753	143,363
Food cost	48,467	24,464
Distributed donated food	91,945	72,480
Other	<u>93,033</u>	<u>70,687</u>
	<u>731,572</u>	<u>612,079</u>
URBAN AGRICULTURE		
Ça pousse		
Salaries and benefits	82,285	111,864
Other	15,944	47,503
Gardens		
Salaries and benefits	167,599	154,600
Seeds, plants and other supplies	28,693	13,458
Other	<u>25,872</u>	<u>20,888</u>
	<u>320,393</u>	<u>348,313</u>
OTHER EXPENSES		
Donation - Native Center	3,000	-
Amortization	<u>20,038</u>	<u>31,892</u>
	<u>23,038</u>	<u>31,892</u>
	<u>\$ 3,278,752</u>	<u>\$ 2,666,994</u>