

**COMMUNITY INCLUSIONS LTD.**

**Financial Statements**

**March 31, 2021**

**MRSB**

COMMUNITY INCLUSIONS LTD.  
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March 31, 2021

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## INDEPENDENT AUDITOR'S REPORT

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### To the Directors of Community Inclusions Ltd.

#### Qualified Opinion

We have audited the financial statements of Community Inclusions Ltd. (the Organization), which comprise the statement of financial position as at March 31, 2021, and the statements of changes in net assets, operations 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, 2021, and the results of its operations and its cash flows for the year then ended in accordance with Canadian Accounting Standards for Not-for-Profit Organizations.

#### Basis for Qualified Opinion

In common with many charitable organizations, the Organization derives revenue from fundraising activities, the completeness of which is not susceptible of satisfactory audit verification. Accordingly, our verification of these revenues was limited to the amounts recorded in the records of the Organization and we were not able to determine whether any adjustments might be necessary to fundraising revenues, excess of revenues over expenditure and cash flows from operations for the years ending March 31, 2021 and 2020, and net assets as at April 1 and March 31 for both the 2021 and 2020 years. Our audit opinion on the financial statements for the year ended March 31, 2020 was modified accordingly because of the possible effects of this limitation of 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 those requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified audit opinion.

#### Other Matter

The financial statements for the year ended March 31, 2020 were audited by another Chartered Professional Accountant who expressed an Qualified opinion on those financial statements on November 24, 2020.