



We.

2019 Annual Report

FRESH Start
RECOVERY CENTRE



We do.

We do make a difference.

We do this together.

We do recover.

“I alone cannot change the world, but I can cast a stone across the water to create many ripples.”

-Mother Teresa



Accreditation Canada evaluates and recognizes programs or services as meeting established standards. This accreditation is regarded as a powerful tool for quality improvement and program standards defining the path as their journey to excellence. Fresh Start Recovery Centre is pleased to be certified as an accredited program.



Our mission:

Fresh Start is recovering lives by housing, treating and supporting people affected by addiction.

Our vision:

Every Individual – Recovery for Life.

Note:

The theme of this annual report, “We”, was decided upon in the weeks before the COVID-19 pandemic gripped the world. As it becomes apparent that the adjustments and realities of pandemic life have come to define the year 2020, our theme gains more importance.

Through whatever challenges lie ahead, through 2020 and beyond, we will remain steadfast in our dedication to our mission and vision. One day at a time. Now more than ever. We will make it through this together.



Message from our Executive Director



“You are no longer alone”. Those are the words that greet you when you walk into Fresh Start. For the men who are taking their first steps toward recovery from addiction, we believe it’s a powerful message. Those who suffer from the disease of addiction often do so alone. With seemingly no one to talk to, and nowhere to turn, the feelings of loneliness and despair are often overwhelming.

In recovery, the goal is to turn that around. The men coming into Fresh Start learn to trust their fellow residents, their counsellors, and our various staff members and volunteers. What they learn—and what we’re experiencing now more than ever—is that recovery truly is a community effort. A “we” effort. I’m honoured as always to play a part in that ongoing process. And I’m particularly proud of my community, the dedicated team at Fresh Start.

We’re extremely fortunate to have such an exceptional group serving on our Board of Directors. Your commitment, counsel and

expertise continue to guide us in our mission, bring greater focus to our vision, and make a lasting effect on the lives of many.

Our amazing staff: Bruce, Wayne, Kate, Pat, Lisa, Jennifer, Tony, AJ, Nicole, Gillian, Billy, Ian, Tong, Darren, Grant, David, Kevin, Aseem, Brian, Samuel, Josh, Rene, Al, Harry, Tim, Chris M, Chris G, Desiree, James, and David Mac. You’ve inspired me through your dedication this year, and it’s my distinct privilege to be with you on this journey. My heartfelt thanks go out to each of you.

We wouldn’t be where we are without our tireless crew of volunteers, each of whom gives their time generously. Please accept my thanks here as a small token of a much greater appreciation.

And so, another year, one day at a time. As I reflect on the year we had in 2019, I believe we’ve reached a kind of tipping point. Through action, activism, and awareness, Fresh Start has become an integral part of the community, and recovery is becoming an essential part of society in Alberta, and part of an ever bigger movement beyond.

For the men and families who will find their way to Fresh Start in the coming year, I say welcome—you are no longer alone. As the past year has proven, our community of recovery is growing stronger every day.

Yours in service,

Stacey Petersen
Executive Director, Fresh Start Recovery Centre



Message from our Board Chairman



As I look back on 2019, I see a year of accomplishments and momentum, built one day at a time. Once again, it's been my pleasure to serve as Board Chairman for Fresh Start Recovery Centre.

The annual report gives us the opportunity for accountability and transparency. That's what the numbers in the financial statement at the back half of this booklet are about. Those numbers are testament to an organization that's well-managed, healthy, and accountable. The strength in those numbers is considerable. Those numbers, however, only tell part of the story. I'm equally if not more impressed by another set of numbers, some of which demonstrate the substantial increase in recovery capital that our organization now enjoys.

It all starts, of course, with one. One man walks into Fresh Start, and begins his journey of recovery one day at a time. The days of his journey add up, and as he reaches personal

milestones—three months, six months, etc.—the changes in his life become manifest. Family, friends, and work all become part of his recovery community, thus part of the Fresh Start community. We've seen this journey happen many times. In 2019, 47 Fresh Start alumni celebrated their first year milestone in recovery. That's a number that speaks to a bottom line of profound change, positivity, and gratitude. Those one year anniversaries and the jerseys that hang in the Fresh Start gymnasium (paying tribute to alumni marking five years, ten years, and beyond) bear witness to the growing ripple effect of this movement.

Another number to consider: 53. That number represents the combined years of service among the board members of Fresh Start. It's an extraordinary privilege to serve with such a distinguished group of people. I would like to take this opportunity to thank our vice chair Dale Burstall, secretary/treasurer Wilfreda Thurston, and directors Charlene McLaughlin, Stephanie Borgland, Glen Rumpel, and Jan Gryckiewicz. I believe I can speak for my fellow board members when I say we are honoured and proud to serve as part of this movement, this moment, and this community.

Yours in service,

Craig Borgland
Chairman of the Board of Directors, Fresh Start Recovery Centre



Strength in numbers

Here, we present some of the numbers beyond the numbers. They paint a brighter, fuller picture of lives recovered, families reunited, and community ties that grow ever stronger.



28

That's how many years Fresh Start has been a part of Calgary life. As we grow toward our fourth decade, our mission remains as critical as ever—and our success stories make ever more contributions to our communities, in Calgary and beyond.

14 to 16 weeks

is the recommended length of treatment for Fresh Start clients. Our experience shows that's how long it takes to implement change and prepare a foundation for life in recovery. Post-treatment, we provide housing and ongoing support to men who wish to continue long-term treatment as they build new lives.



54%

of the men who completed Phase One treatment celebrated one year of sobriety in 2019.

Our Family Healing Program helps families find their way to life in recovery.

In 2019, family members were enrolled in the program.

97

18

In 2019,

167

men were enrolled in treatment at Fresh Start. 85% of the men who entered treatment finished the program.

Fresh Start clients graduated from the Be a Great Dad Program in 2019. Provided in partnership with Family Matters, this program supports residents in improving their parenting skills and building stronger relationships with their children.



750!

That's how many years of recovery we celebrated at Fresh Start birthday nights in 2019.

We awarded one 25-year jersey, 7 10-year jerseys, 10 5-year jerseys, and an incredible 47 one-year Gratitude tiles.

17,155

Here's a number to consider: 17,155. For those who have suffered in addiction, each day in recovery can be a miracle. Our 47 one-year celebrants from 2019 represent **17,155** days as clean and sober miracles. We think that might bear repeating: **17,155 miracles**. Hugs, high fives, and hallelujahs all around.



280

That's how many riders registered and rode in our Annual 12 Stops for Recovery Motorcycle Rally. Yes, it was fun, and yes, it was loud.



11

Or, to be more specific, **11-11**. Social enterprise plays an important part in what we do at Fresh Start. Our food truck brought good food and good vibes throughout the city in 2019. Get the full picture on our food truck at eleven-eleven.ca.



Dedicated, passionate, professional. Three words that just begin to describe the **32 outstanding individuals** who work at Fresh Start. Through teamwork, innovation, and steadfast commitment, the sum is truly greater than its parts—only because each part is an amazing person.



Events

We celebrate recovery when we gather as a community. These events are about many things: fellowship, friendship, our common purpose, and of course gratitude. They are also a whole lot of fun. In 2019, we held our traditional birthday nights and gratitude nights; we continued our vital role in Recovery Day, which is becoming a national movement; we put on boots and hats for our traditional Stampede barbecue; and we gathered with the Calgary recovery community to ring in the festive season at Christmas time.



Christmas party

Santa was there. There were gifts for the children. And the event itself was a gift, with friends, family, clients, alumni, and representatives from Calgary treatment centres all celebrating in the true spirit of the season—and the true spirit of recovery.



Bike run

Lots of loud bikes, and smiles as wide as two lanes. Once again, our 12 Stop Ride for Recovery was a big hit, raising awareness and funds for Fresh Start. For 11 years now, it's been one of the high points of our summer.

Russell Brand



Best speaker meeting ever? Quite possibly.

On June 15th, 2019, we hosted comedian, actor, author, and recovery advocate Russell Brand for two performances at the Southern Alberta Jubilee Auditorium, benefitting Fresh Start.



Russell shared his experience, strength, and hope in his oh-so-Russell, oh-so-funny way. He was real, he was charming; he was spiritual, yet down to earth. And yes, he was downright hilarious.



Gratitude

Yes, it's a natural result of living in recovery. We'd also suggest it's kind of a fuel that sustains a recovery life well-lived. We invited Fresh Start residents, alumni, staff members, as well as supporters and community partners to share some of their thoughts on gratitude.



“Friendships, well-being, family, success... I’m truly grateful for the blessed things in my life.”

*Tony K.
FS counsellor*

“I am grateful for my family, friends, and all the relationships I have been blessed with as a result of 32 years in recovery. I’m grateful that the work we get to do is greater than all of us. I’m grateful you chose to read our annual report. And I’m grateful that love always prevails.”

*Stacey P.
FS Executive Director*

“I’m grateful for all of the people God put in my path who have helped me to have a life better than I’d ever known (or thought possible). I’m also grateful that they taught me the importance and value of giving away what I’d been given.”

*Paul G.
FS alumnus*

“For me being grateful is living life in the present moment and accepting the gifts you receive in that moment. A kiss from your partner, a conversation with a stranger or watching the sun go down or up. Those little moments to just breathe.”

*Pat C.
FS financial administrator*

“Gratitude means with the whole of my soul I say thank you.”

*Jennifer K-C.
FS program manager*

“The gratitude I feel when I’m sharing with another; when I’m providing compassion for another; when I’m practicing acceptance—and being accepted; when I’m living surrounded by love and understanding... it’s unmeasurable.”

*Bruce H.
FS Director of Operations*

“Gratitude is a seed for the soul; when it blooms it can be seen and felt through happy eyes, loving words, and generosity of spirit.”

*Lisa S.
FS National Communications Director*

“Gratitude helps build happiness, better health, and positive relationships. When I receive something positive, I like to reciprocate with kindness. To me, gratitude equals kindness.”

*Rene
FS Cook*

“I’m grateful to be alive to help others not experience the amount of pain and loss that I did. I’m grateful for the many people I’ve met who’ve helped me on my journey.”

*Sheldon B.
Friend of FS*

“I am grateful we live in a time where humanity is waking into a new reality where LOVE, COMPASSION and respect for all LIFE take centre stage. I am grateful we have leaders like Fresh Start inspiring, serving and connecting people in our community.”

Darren Biederman, owner, Supreme Menswear; friend and supporter of Fresh Start



An investment well worth making

In 2007, Charity Intelligence Canada (Ci) first selected Fresh Start as a Top Rated (now Four-Star) Agency and has done so every year since. In 2016 Ci partnered with Success Markets Inc. (Washington DC) to conduct Social Return On Investment (SROI) analysis on its top charities. From this analysis Fresh Start was identified as a Top Ten Impact Charity (since 2016). In 2018 Ci realized that many Top Ten Impact Charities had an advantage because most of their activity occurred outside Canada where each dollar went further so they created a Top Ten Canadian Impact Fund for those operating strictly in Canada. Fresh Start ranked highly on both lists since inception—the only charity in Canada consistently ranked on each list and the only one focused on recovery.

Charity Intelligence Canada's research director, Greg Thomson says *"If you donate \$100 to a charity and it creates \$200 worth of social value, that is a good investment ... These 10 high impact charities as a group are likely to produce over \$700 in value from a \$100 gift."*





You're an important part of “we”

We are fortunate—make that blessed—to have a network of passionate and committed supporters who help us every step of the way, while ensuring that we can step confidently into the future.

In 2019, GlobalGiving awarded Fresh Start three different badges of honour.

We were awarded as a Top Ranked Agency, recognizing our high level of commitment and engagement. We were designated as an Effective Organization for our efforts to learn, improve, and grow our impact. We were also named as a GlobalGiving Staff Favorite, recognizing the ways in which we work with our supporters.

Our mission is what matters most. While we're grateful for the national and international recognition Fresh Start Recovery Centre has achieved with your help, we're most grateful for your continued support.

Thank you from the staff, alumni, and residents of Fresh Start.



This is recovery capital in action

We do what we do with the help, guidance, and support of these organizations and people. Their generosity, expertise, time, and energy make “we” a powerful force indeed.



Associations, Churches, Nonprofits, Schools, Unions & Other

100 Men Who Give A Damn
Calgary Canucks Hockey Team
Calgary Junior A Mustangs Hockey Club
Canadian Club of Calgary (The)
Kinsmen Club of Calgary
Teamsters Local 362 Charity Golf Tournament
Two Wheel Sunday
Bingo Barn
Five Star Bingo
Tsuu Tina Gaming (Grey Eagle Casino)

Corporate Donors

Alberta Divorce Finances
ATCO
Aurora Towers
Balanced Health and Sports Therapy
Baytex Energy Corp.
Blistex Corp.
Burstall LLP
BWS Fabrication Inc.
C.H. Robinson Company
Cabra Consulting Ltd.
Calgary Tinsmith Industries
Cochrane Toyota
Delta Calgary South
Fiasco Gelato
Golder Associates Inc.
Guardian Advisory
HRJ Consulting
ISL Engineering and Land Services
Edmonton
James Pender Associates
Jarrett Pharmacy Services Inc.
Leno Investments Inc.
Linda A. Anderson Professional Corp.
M McGown Professional Corp.
McGown Cook Barristers and Solicitors
MRL Integrated Solutions
Mutual Consulting 2012 Inc.
Neuhoff Capital Corporation

Paramount Resources Ltd.
Peace Hills Insurance – Jean Money
Popowich Karmali Advisory Group
Radiology Consultants Associated
Rise Marketing Agency
Riverton Construction Limited
Rona Revy Inc.
Scenarios to Strategy (S2S) Inc.
Soderglen Ranches Ltd.
Stampede Toyota
Sud's & Sons
Supreme Men's Fashion & Footwear
Terralog Technologies Inc.
Torry Communications & Training Inc.
Touchstone Exploration Inc.
Woofter Petroleum Consultants Ltd.

Foundations (Family, Community & Corporate)

Alvin and Mona Libin Foundation
Anonymous Donor at Calgary Foundation
Aqueduct Foundation
Beingessner Family Foundation
Benefaction Foundation
Benevity Community Impact Fund
Boyce Family Gift Fund c/o Calgary
Foundation
Brinkerhoff Family Charitable Foundation
Building Trades of Alberta Charitable
Foundation
Canada Helps
Chad & Tammy Van Norman Foundation
Charities Aid Foundation of Canada
Coffey Family Fund
Crist Family Foundation
Davrick Family Foundation
Earle & Elsie Hawkesworth Family Fund
at Edmonton Community Foundation
Galvin Family Fund at Calgary Foundation
GlobalGiving
JC Anderson Family Foundation
Jean Woeller Fund at Calgary Foundation
LaBarre Family Fund
Lutz Family Trust

Marion Cross Foundation
Mr. & Mrs. Larus Thorarinson Sr. Family Fund
at Calgary Foundation
Narayan Puran Shanti Fund at Toronto
Foundation
Nelson Arthur Hyland Foundation
Owen Hart Foundation
PayPal Giving Fund Canada
Peaceful Possibilities Family Fund
Pure North S'Energy Foundation
RBC Foundation
Sam Ousher Switzer Foundation
Stanzeleit Grosjean Family Foundation
Starland Foundation
TELUS Calgary Community Board
Terra Tundra Foundation
Welty Family Foundation

Government

Alberta Health Services – Addiction & Mental
Health
City of Calgary - Family and Community
Support Services (FCSS)
Government of Alberta's Community
Initiatives Operating Grant Program
Emergency Resiliency Fund (ERF)

Capital Donations

The Matt Rumpel Family Foundation

Community Supporters

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Tina Buckthorp
Jenny Campbell-Krocker
Brad Carter
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Jackie Fisher
Clay Hughes
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| Cheryl Oberg | Highland Park Dairy Queen | Anonymous |
| O'Connor Family | Ill-Fated Kustoms | Boardwalk Communities |
| Shondell Sabad | Indigenous and Stakeholder Relations | Calgary Harley |
| Bruce Spies | Instant Plumbing | Calgary Herald |
| Tom Valentine | I Fly | Calgary Sun |
| | I.O.D.E. | Canoe Financial LP |
| 007 Airsoft | James Bradbury Lens | Centaur Subaru |
| Aarons Journey | Jobsite Workwear | City of Calgary |
| Adventures in Scuba | Laser Quest | Clarity Benefit Group |
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| Anderwerks | Mayfair Diagnostic Staff | Cloverdale Paint |
| Anonymous | Mackenzie Meadows Golf Club | Cogle + Co. Real Estate & Business Law |
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| Atlas Pizza & Sports Bar | Mission Fitness | CTV - Calgary |
| BATL | Mr. Big & Tall | Cudlobe Angus West |
| Beloved Originals YYC | Motorrad Performance | DanPlan Entertainment Ltd |
| Blackfoot Motosports | O'Connors Men's and Womens Clothing and Footwear | Economy E-Cigs.Com Ltd. |
| Blue Circle Insurance Brokers | Performance Cycle & Auto | Fiasco Gelato |
| Boundary Ranch | Poorboy Tire LTD | Fiera Capital Corporation |
| Bowest Appliances | Precision Frameworx | Foothills Auctioneers Inc. |
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| CalAlta Auto Glass | Ridley's Cycle | Fresh Start Alumni Association |
| Calgary Brake Check | Rocky Mountain Honda Powerhouse | GER Investments Ltd |
| Calgary Cycle City | Rosenau Trucking | Green Drop Calgary |
| Calgary Food Bank | Samaritan Club of Calgary (The) | Grover Law Firm |
| Calgary Harley Davidson | Shaganappi Chevrolet | Guardian Advisory Group |
| Calgary Metal Recycling | Shirley's Greenhouse | Lexus of Calgary |
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| Chariot Express Courier | South Raven Creations | Polar Mobility Research Ltd. |
| City of Calgary | Sport Chek | Postmedia |
| Cycle-Works Motorsports | Stampede Boot | Prairie Merchant Corporation |
| Destination Cycles | Stoney Nakoda Resort & Casino | Spolumbo's Fine Foods and Deli |
| Diva Salon Spa Sunridge Mall | Supreme Men's Fashion & Footwear | Stampede Toyota |
| Edwards Garment | Tenacious Detail | Steffanie & Jan Gryckiewicz (B) |
| Enmax | The Body Shoppe | Stoney Nakoda Resort & Casino |
| Evolved Health Personal Training Studio | TOGO Tirecraft | TD Bank/Wealth Management |
| Fiasco Gelato | Tuxedo Source for Sports | Touchstone Exploration Inc |
| Fits Leather Plus | Universal Cycle Services | Trotter & Morton Group of Companies |
| Fleetwood Jewellers | | United Technologies Voice & Data Solutions (UTCL) |
| Fortress Junction Service | | Valentine Volvo |
| Fresh Start Olympic Committee | | Village Ice Cream |
| GW Cycle | | W Brett Wilson |
| | Sponsors | |
| | Affluence Capital Corp. | |





Individual & Family Donors

You have contributed to Fresh Start because you trust that your dollars will be used wisely to deliver our mission and help people successfully recover, as we've done with thousands of men and families for over 28 years.

It is important to recognize and celebrate your contributions.

As Director of Fund Development, it is my honor and privilege to thank YOU on behalf of the individuals you have helped.

Wayne Steer,
Director of Fund Development,
Fresh Start Recovery Centre

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Anthony Palaschuk
Rick Palmer
Emma Palomaki
Allison Papariello
Carrie Park
Martin Park
Simply Parveen
Ramesh Patel
Fred Patton
Steve Payne
Peter Pazienza
Jonathan Pemberton
James Pender
Keith Perry
Bradley Perverseff
Stacey Petersen (S)
Susan Petersen-Lamb
Karin Petingola
Jordan Petker
Meredith Petrie
David Pettafor
Sue Phillips
Patricia E. Pierce
Alex Phillip Pitcher
Daniel Pittman
Angelo Polilian
Jason Popko
Kai Poscente
Lee Poscente
Allen Potyandi
Donnalee Powell
Sylvia Pratt
Alison Pridham
Alex Putici
Judy Quigley
Chad Quinlan
Thomas Raedler

Richard Ramsay
Anne Ray
Harry Raymaakers
Jim Rea
Lloyd Rebeyka
Colette Rees
Brad Regier
Ruth Reimer-Robinson
Adam Richardson
Robert Gillis
Terry Roberts
Patricia Robertson
Ruth Robinson
Tony Roest
Kathleen & Brian Rogers
Connie Rogiani (S)
Derek Rosner
Helena Rosno
Colette Ross
D & C Rossin
Joseph Rouleau
Angela Roy
Jackie Roy
Karen Ruddock
Glen & Erin Rumpel (B)
Luke Rumpel
Rick & Elaine Rymek
Michael Sander
Aaron Sanderson
Deborah Sanderson
Adam Sarouji
James Saunders
Cher Savard
David Scalzo
Gamet Scaman
Ed Scheibelhut
Sigrid Schmidt
Tyler Schmidt
Susan Schneit
Allan Schubert
Roy Schubert
Brenda Schultz
Dolores Schuster

Margaret Schuster
Robert Scott
Janet Scruggs
Brad Seamans
Daniel Sennhauser
Gary Shaner
Edward Shaw
Dwain Sheldrake
Joe & Jhansy Shenfield
Wilbie Shepherd
Jill Sheward
Thomas Shields
James Shipka
Lynn Siegrist
Ronald Sigal
Tom & Wendy Siggelkow
Gagandeep Singh
Lorelei Slack
Dean Slater
L Slifka
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Bruce Spies Jr.
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Oleg Sribny
Shawn Stackhouse
Arta Staffa
Suzanne Stahl
Ida Stanley-Tober
Christine Stark
Wilfrid Steckler
Wayne Steer (S)
Donald Stein
Connie Stewart
Brendan Streuber
Kurtis Strickland
Mervin Strome
John Strychun

Virginia Strychun
Utkarsh Subnis
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Jacob Surrey
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Darlene Switzer-Foster
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Dave Taylor
Phil Taylor
Adam Teigrob
Blair Temple
Ed Temple
Robert Templeton
Micheline Tessier
Chrystelle Thibault Boyer
Ian Thielsen
Richard Thornhill
Wifreda Thurston (B)
Barron Timmons
Chia Ling Ting
Susan Tischner
Colleen Tobman
William Todd
Joanne Toller (SA)
Joanne Tomchishin
Bryan Andrew Tomie
Tom Toohey
Margaret Toupin
Edward Traynor
Paul Valentine
Tom Valentine
Krista Van Every
Audrey Van Leeuwen
Reuben Vander Meulen
Nimet Vatani
Danielle Veilleux
Michael Verdiel
Maureen Vickery
Patrick Wald
Brenda Walker
Ken & Gayle Walroth
Richard & Patricia Wanner
Stanley Waquan-Mercredi

Shelley Ward
Trudy Gai Ward
Lori Waslen
Jesse Wasylyshen
Bill Watson
Jay Watson
Patricia Watson
Ralph Watson
Colleen Way
Ivy Webb
Joseph Weber
Terry Weber
Peggy Wedderburn
Marty Welden
Marilyn Westerman
Wendy White
Andrew Whittaker
Chad Widmer
Grant Wierzba
John & Helen Wildman
Jerrell Wilkens
Gary Wilkie
Kathryn Wilks
Steve Williams
Kathleen Wilmont
Clifford Wilson
Sean Wilson
Tor & Janet Wilson
Kenneth & Doreen Wing
Kelly Wise
Gary & Barb Witherbee
Jo-Ann Wollam
Colin Wong
Lila Wong
Susan Wong
Michael Woofter (BA)
Janice Wotske
Andrew Wray
Jim Wu
Taylor Yastremski
Cheryl Yidiz
Curtis Yip
Chris Young

Katherine Young
Michael Yuen
Richard Zak
Michael Zapf
Karen Zutter

Legend - (B) Board, (BA) Board Alumni, (S)
Staff, (SA) Staff Alumni

Independent Auditors Report

To the Directors of Fresh Start Recovery Centre

Qualified Opinion

We have audited the financial statements of Fresh Start Recovery Centre (the Centre), which comprise the statement of financial position as at December 31, 2019, and the statements of revenues and expenditures, 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 Centre as at December 31, 2019, 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 Centre 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 Centre. Therefore, we were not able to determine whether any adjustments might be necessary to fundraising and donations revenue, excess of revenues over expenses, and cash flows from operations for the year ended December 31, 2019, current assets, and net assets as at December 31, 2019. Our audit opinion on the financial statements for the year ended December 31, 2018 was similarly modified 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 Centre 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.

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.

(continues)

Independent Auditor's Report to the Directors of Fresh Start Recovery Centre (continued)

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

Those charged with governance are responsible for overseeing the Centre'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 Centre'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 Centre'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 Centre 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.

Statement of Financial Position

December 31, 2019

| | 2019 | 2018 |
|---|----------------------|----------------------|
| ASSETS | | |
| CURRENT | | |
| Cash | \$ 503,177 | \$ 392,111 |
| Restricted cash | 581,983 | 522,806 |
| Accounts receivable | 263,308 | 601,778 |
| Goods and services tax recoverable | 13,450 | 17,432 |
| Prepaid expenses | 7,304 | 158,910 |
| Deposits on property and equipment | | 57,000 |
| | 1,369,222 | 1,750,037 |
| PROPERTY AND EQUIPMENT (Notes 3, 4) | 11,214,984 | 18,784,404 |
| | <u>\$ 12,584,206</u> | <u>\$ 20,534,441</u> |
| LIABILITIES AND NET ASSETS | | |
| CURRENT | | |
| Bank indebtedness | \$ 554,825 | \$ 539,501 |
| Accounts payable | 102,924 | 158,600 |
| Accrued liabilities for capital projects (Note 4) | - | 645,647 |
| Current portion of long-term debt | - | 1,191 |
| | 657,749 | 1,344,939 |
| NET ASSETS | | |
| Operating Fund | 634,316 | 702,483 |
| Property and Equipment Fund | 11,292,141 | 18,487,019 |
| | 11,926,457 | 19,189,502 |
| | <u>\$ 12,584,206</u> | <u>\$ 20,534,441</u> |

ON BEHALF OF THE BOARD



Board Chair, Craig Borgland



Treasurer, Dr. Wilfreda (Billy) E. Thurston

| | 2019 | 2018 |
|--|---------------------|---------------------|
| OPERATING FUND REVENUES | | |
| Accommodation | \$ 1,627,365 | \$ 1,400,423 |
| Fundraising and donations | 1,616,687 | 1,055,726 |
| Alberta Health Services - Addiction and Mental Health funding | 84,964 | 113,286 |
| Restaurant and food truck sales | 28,182 | 19,723 |
| Interest | 5 319 | 162 |
| | <u>\$ 3,362,517</u> | <u>\$ 2,589,320</u> |
| OPERATING FUND EXPENDITURES | | |
| Salaries and wages | 2,244,676 | 2,014,969 |
| Fundraising expenses | 568,191 | 179,140 |
| Program supplies | 239,142 | 222,445 |
| Utilities, phone and internet | 147,959 | 125,586 |
| Office and administrative | 128,137 | 134,055 |
| Repairs and maintenance | 113,183 | 88,486 |
| Travel and vehicle | 79,611 | 77,747 |
| Insurance | 40,281 | 39,261 |
| Interest and bank charges | 38,864 | 44,737 |
| Professional fees | 35,015 | 10,506 |
| Consultant fees | - | 20 310 |
| | <u>3,635,059</u> | <u>2,957,242</u> |
| OPERATING FUND DEFICIENCY | <u>\$ (272,542)</u> | <u>\$ (367,922)</u> |

(continues)

Statement of Revenues and Expenditures (continued)

Year Ended December 31, 2019

| | 2019 | 2018 |
|--|-----------------------|---------------------|
| PROPERTY AND EQUIPMENT FUND REVENUES | | |
| Alberta Social Housing funding | 426,986 | 1,649,484 |
| Other property and equipment funding | 275,000 | 375,000 |
| Interest | 633 | 1,220 |
| Gain on disposal of property and equipment | - | 2,834 |
| Restricted contributions for Memorial Cafe | - | 250,000 |
| | 702,619 | 2,278,538 |
| PROPERTY AND EQUIPMENT FUND EXPENDITURES | | |
| Amortization of property and equipment | 184,465 | 199,765 |
| Interest expense | - | 2,186 |
| Transfer of property and equipment to the Province of Alberta (Note 4) | 7,508,657 | - |
| | 7,693,122 | 201,951 |
| PROPERTY AND EQUIPMENT FUND EXCESS (DEFICIENCY) | (6,990,503) | 2,076,587 |
| TOTAL EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | \$ (7,263,045) | \$ 1,708,665 |

We would like to extend
our utmost gratitude to
our sponsors, partners,
supporters, donors,
and volunteers.

Without you, our work is
literally impossible.

With you, we continue to
succeed in our mission.

Your contributions
demonstrate the
ultimate power of “We”.

Fresh Start Recovery Centre
411 41 Ave NE
Calgary, AB, Canada
T2E 2N4

info@freshstartrecovery.ca

Phone: 403-387-6266
Toll-free: 1-844-768-6266

Registered Charity Number:
136720737RR0001

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