

Rainbow Youth Centre
Financial Statements
March 31, 2022

Management's Responsibility

To the Members of Rainbow Youth Centre:

Management is responsible for the preparation and presentation of the accompanying financial statements, including responsibility for significant accounting judgments and estimates in accordance with Canadian accounting standards for not-for-profit organizations and ensuring that all information in the annual report is consistent with the statements. This responsibility includes selecting appropriate accounting principles and methods, and making decisions affecting the measurement of transactions in which objective judgment is required.

In discharging its responsibilities for the integrity and fairness of the financial statements, management designs and maintains the necessary accounting systems and related internal controls to provide reasonable assurance that transactions are authorized, assets are safeguarded and financial records are properly maintained to provide reliable information for the preparation of financial statements.

The Board of Directors and Audit Committee are composed entirely of Directors who are neither management nor employees of the Organization. The Board is responsible for overseeing management in the performance of its financial reporting responsibilities, and for approving the financial information included in the annual report. The Board fulfils these responsibilities by reviewing the financial information prepared by management and discussing relevant matters with management, and external auditors. The Committee is also responsible for recommending the appointment of the Organization's external auditors.

MNP LLP is appointed by the members to audit the financial statements and report directly to them; their report follows. The external auditors have full and free access to, and meet periodically and separately with, both the Committee and management to discuss their audit findings.

June 2, 2022



Director of Finance

To the Members of Rainbow Youth Centre:

Qualified Opinion

We have audited the financial statements of Rainbow Youth Centre (the "Centre"), which comprise the statement of financial position as at March 31, 2022, 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(s) 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 March 31, 2022, and its financial performance 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 part of its revenue from donations and fundraising, the completeness of which is not susceptible to satisfactory audit verification. Accordingly, our verification of these revenues was limited to the amounts recorded in the records of the Centre and we were not able to determine whether any adjustments might be necessary to the revenues mentioned above, surplus of revenues over expenses, assets and net assets.

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under Statements section of our report. We are independent of the Centre in accordance with the ethical requirements that are those standards are further described in the Auditor's Responsibilities for the Audit of the Financial 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 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 Centre'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 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.

Regina, Saskatchewan

June 2, 2022

MNP LLP
Chartered Professional Accountants



RAINBOW YOUTH CENTRE INC.
Statement of Financial Position
As at March 31, 2022

	<i>March 31</i>	<i>March 31</i>
	2022	2021
ASSETS		
CURRENT		
Cash	\$ 175,883	\$ 275,623
Investments (Note 3)	549,615	306,768
Grants receivable	39,558	22,514
Accounts receivable	250	3,090
GST receivable	1,444	2,801
Interest receivable	5,705	8,027
Accounts receivable from employees	75	275
Prepaid expenses	44,860	35,925
Inventory (Note 4)	9,522	9,743
	826,912	664,766
TANGIBLE CAPITAL ASSETS (Note 6)	544,842	585,016
LONG TERM INVESTMENTS (Note 3)	313,671	388,445
	\$ 1,685,425	\$ 1,638,227
LIABILITIES AND NET ASSETS		
CURRENT		
Accounts payable	\$ 25,504	\$ 30,446
Wages payable	90,454	84,278
Deferred revenue (Note 7)	253,689	345,629
	369,647	460,353
DEFERRED CAPITAL CONTRIBUTIONS (Note 7)	131,222	145,824
	500,869	606,177
NET ASSETS	1,184,556	1,032,050
	\$ 1,685,425	\$ 1,638,227

Andrea Klippenstine Director

Dominga Robinson Director



RAINBOW YOUTH CENTRE INC.
Statement of Operations
Year Ended March 31, 2022

	2022	2021
REVENUE		
Grants <i>(Note 10)</i>	1,211,408	\$ 1,103,681
Donations	54,923	6,030
Amortization of capital contributions	17,779	10,818
Other	7,054	3,763
Interest income	9,201	12,463
Donations in-kind	22,231	12,966
	<u>\$ 1,322,596</u>	<u>\$ 1,149,721</u>
EXPENSES		
Amortization	\$ 47,768	\$ 35,393
Building occupancy	43,020	40,734
Food	21,839	21,225
Fundraising and public relations	24,705	16,308
Miscellaneous <i>(Note 11)</i>	16,914	20,768
Programming <i>(Note 11)</i>	68,699	106,998
Staff salaries and benefits	919,155	861,615
Telephone	12,118	12,567
Transportation	15,311	18,567
	<u>1,169,529</u>	<u>1,134,175</u>
EXCESS OF REVENUE OVER EXPENSES FROM OPERATIONS	153,067	15,546
OTHER EXPENSES		
(Loss) Gain on disposal of capital assets	<u>(561)</u>	<u>610</u>
EXCESS OF REVENUE OVER EXPENSES	<u>\$ 152,506</u>	<u>\$ 16,156</u>



RAINBOW YOUTH CENTRE INC.
Statement of Changes in Net Assets
Year Ended March 31, 2022

	Operating Fund	Internally Restricted		Externally Restricted		TOTAL 2022	TOTAL 2021
		Equity in Capital Assets	Replacement Reserve	Health Reserve	KidsFirst Reserve		
NET ASSETS -							
BEGINNING OF YEAR	\$ 502,467	\$ 439,192	\$ -	\$ 42,841	\$ 47,550	\$ 1,032,050	\$ 1,015,894
Excess of revenue over expenses	152,506	-	-	-	-	152,506	16,156
Purchase of capital assets/capital improvement	-	8,154	(8,154)	-	-	-	-
Amortization of tangible capital assets	47,768	(47,768)	-	-	-	-	-
Amortization of deferred contributions	(17,779)	17,779	-	-	-	-	-
Disposal of capital assets	561	(561)	-	-	-	-	-
Transfers	(100,430)	-	4,978	-	95,452	-	-
Capital contributions received and deferred	-	(3,176)	3,176	-	-	-	-
NET ASSETS -							
END OF YEAR	\$ 585,093	\$ 413,620	\$ -	\$ 42,841	\$ 143,002	\$ 1,184,556	\$ 1,032,050



RAINBOW YOUTH CENTRE INC.
Statement of Cash Flows
Year Ended March 31, 2022

	2022	2021
CASH FLOWS FROM (FOR) OPERATING ACTIVITIES		
Cash received from grants	\$ 1,102,424	\$ 1,229,410
Cash received from self generated sources	67,993	29,916
Cash paid to suppliers and employees	(1,105,453)	(1,074,013)
Interest received	11,523	14,924
Cash Flows From Operating Activities	<u>76,487</u>	<u>200,237</u>
CASH FLOWS FROM (FOR) INVESTING ACTIVITIES		
Purchase of capital assets	(8,154)	(68,608)
Proceeds on disposal of capital assets	-	1,000
Purchase of investments	(160,000)	-
Income reinvested	(8,073)	(14,637)
Cash Flows For Investing Activities	<u>(176,227)</u>	<u>(82,245)</u>
INCREASE (DECREASE) IN CASH	(99,740)	117,992
CASH - BEGINNING OF YEAR	<u>275,623</u>	<u>157,631</u>
CASH - END OF YEAR	\$ 175,883	\$ 275,623



RAINBOW YOUTH CENTRE INC.
Notes to Financial Statements
Year Ended March 31, 2022

1. NATURE OF OPERATIONS

Rainbow Youth Centre Inc. (the “centre”) is incorporated under the Non-Profit Corporations Act of Saskatchewan. It is a program-based organization that provides a comprehensive array of services and activities aimed at helping young people move from adolescence to a healthy and productive independent adult lifestyle.

The centre is a registered charity, as described in Section 149 of the *Income Tax Act*, and therefore is not subject to either federal or provincial income taxes.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Revenue recognition

- a) Grants – Revenues from grants and other sources that relate to specific projects are recognized as revenue when the related expenses are incurred and as the amounts are received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured.
- b) Donations and fundraising – Revenue is recognized when received.
- c) Other – This revenue represents revenue that is not grants, donations, or interest. It does not include administrative overhead that is allowed in certain program budgets. This administrative overhead revenue and the corresponding expense has been netted upon consolidation of the programs.
- d) Interest – Interest on fixed income investments is recognized over the terms of these investments using the effective interest method.

Fund accounting

The centre follows the restricted fund method of accounting for contributions.

The Operating Fund accounts for the organization’s program delivery and administrative activities. This fund reports unrestricted resources and restricted operating grants.

The KidsFirst Reserve is comprised of KidsFirst Regina funding intended for future capital or unusual operating expenses. Any allocations to or from this fund must be approved by KidsFirst Regina.

The Health Reserve was set up based on guidelines provided by the Saskatchewan Health Authority (previously the Regina Qu’Appelle Health Region). It is intended to fund future capital or unusual operating expenses. It is comprised of the Health Region’s Child & Youth Services funding not utilized in the year. Any allocations to or from this fund must be approved by Child & Youth Services.



RAINBOW YOUTH CENTRE INC.
Notes to Financial Statements
Year Ended March 31, 2022

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES *(continued)*

Equity in Capital Assets represents the net book value of the centre's capital assets, less any liabilities attributed to those assets.

Replacement Reserve fund is intended to provide for future capital replacement and improvements projects.

Financial instruments

- a) Measurement of financial instruments – The centre initially measures its financial assets and financial liabilities at fair value and subsequently measures them at amortized cost. Financial assets measured at amortized cost include cash, accounts receivable and investments. Financial liabilities measured at amortized cost include accounts payable and accrued liabilities.
- b) Impairment – At the end of each reporting period, the centre assesses whether there are any indications that a financial asset measured at amortized cost may be impaired. When there is an indication of impairment, the centre determines whether a significant adverse change has occurred during the period in the expected timing or amount of future cash flows from the financial asset. If identified, the centre reduces the carrying amount of the asset to the present value of cash flows expected to be received. The carrying amount of the asset is reduced directly or through the use of an allowance account. The amount of the reduction is recognized as a bad debt in the statement of operations. When the extent of impairment of a previously written-down asset decreases and the decrease can be related to an event occurring after the impairment was recognized, the previously recognized impairment loss is reversed to the extent of the improvement, directly or by adjusting the allowance account. The amount of the reversal is recognized in the statement of operations in the period the reversal occurs.

Capital assets

The costs of capital assets are capitalized upon meeting the criteria for recognition as a capital asset, otherwise, costs are expensed as incurred. The cost of a capital asset comprises its purchase price and any directly attributable cost of preparing the asset for its intended use.

A capital asset is tested for impairment whenever events or changes in circumstances indicate that its carrying amount may not be recoverable. An impairment loss is recognized in the statement of operations when the carrying amount of the capital asset exceeds its fair value.

An impairment loss is not reversed if the fair value of the capital asset subsequently increases.



RAINBOW YOUTH CENTRE INC.
Notes to Financial Statements
Year Ended March 31, 2022

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Tangible capital assets, consisting of land, building, vehicles, and office furnishing and equipment, are measured at cost less accumulated amortization.

Amortization is provided for on a declining balance basis over their estimated useful lives. Amortization commences in the year following the year the capital asset is placed into use.

Land	n/a
Building	4%
Vehicles	20%
Furniture and fixtures	20%
Computers and equipment	30%

Management estimates

The preparation of these financial statements is in conformity with Canadian accounting standards for not-for-profit organizations which require management to make estimates and assumptions that affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the current period. Significant estimates include those used when accounting for amortization and the impairment of financial assets. All estimates are reviewed periodically and adjustments are made to the statement of operations as appropriate in the year they become known.

Donated goods

Donated goods, except for used clothing, are recorded at their fair market value at the time of the donation. During the year \$22,231 in goods were donated (2021 - \$12,966). The donation and corresponding expense are shown on the statement of operations.



RAINBOW YOUTH CENTRE INC.
Notes to Financial Statements
Year Ended March 31, 2022

3. INVESTMENTS

	2022	2021
CURRENT		
Guaranteed investment certificates	\$ 549,615	\$ 306,768
LONG TERM		
Guaranteed investment certificates	313,671	388,445
	\$ 863,286	\$ 695,213

Long-term investments consist of fixed income investments measured at amortized cost with maturity dates of 12 months or greater from date of acquisition. Those maturing within 12 months from the year-end date are classified as current.

Investments have effective interest rates ranging from 0.55% to 2.25% (2021 – 0.65% to 2.25%) with maturity dates ranging from two months to sixteen months.

4. INVENTORY

Inventory consists of seasonal project items to be distributed at no charge.

5. FINANCIAL INSTRUMENTS

The centre is exposed to various risks through its financial instruments and has a risk management framework to monitor, evaluate and manage these risks on an annual basis. The following analysis provides information about the centre’s risk exposure and concentration as of March 31, 2022.

Credit risk

Credit risk arises from the possibility that parties may default on their financial obligations, or if there is a concentration of transactions carried out with the same party, or if there is a concentration of financial obligations which have similar economic characteristics that could be similarly affected by changes in economic conditions, such that the centre could incur a financial loss. The centre is exposed to credit risk from its customers. In order to reduce its credit risk,



RAINBOW YOUTH CENTRE INC.
Notes to Financial Statements
Year Ended March 31, 2022

5. FINANCIAL INSTRUMENTS *(continued)*

the centre reviews a new customer's credit history before extending credit and conducts regular reviews of its existing customers' credit performance. An allowance for doubtful accounts is established based upon factors surrounding the credit risk of specific accounts, historical trends and other information. The centre has a significant number of customers which minimizes concentration of credit risk.

The maximum exposure of the centre to credit risk is represented by the balance as shown on the statement of financial position for cash, investments and accounts receivable.

Cash and investments: Credit risk associated with cash and fixed income investments is minimized substantially by ensuring that these assets are invested in major financial institutions.

Accounts receivable: Credit risk associated with trade accounts receivable is minimized by the centre's diverse customer base. The centre monitors the amount of credit extended when deemed necessary. Management assesses annually whether potential credit losses should be recognized based on existing factors.

Grants receivable: At March 31, 2022, one funding agency accounted for 100% (2021 – one agency accounted for 100%) of the total grants receivable.

Liquidity risk

Liquidity risk is the risk that the centre will not be able to meet a demand for cash or fund its obligations as they come due. The centre is exposed to this risk on accounts payable.

The centre meets its liquidity requirements by monitoring cash flows from operations and holding assets that can be readily converted into cash.

Market risk

Market risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices. Market risk is comprised of currency risk, interest rate risk and other price risk.

The centre is exposed to market risk on its cash and investments.



RAINBOW YOUTH CENTRE INC.
Notes to Financial Statements
Year Ended March 31, 2022

5. FINANCIAL INSTRUMENTS *(continued)*

Interest rate risk

Interest rate risk refers to the risk that the fair value of financial instruments or future cash flows associated with the instruments will fluctuate due to changes in market interest rates. In seeking to minimize the risks from interest rate fluctuations, the centre manages exposure through its normal operating and financing activities.

The exposure of the centre to interest rate risk arises from its interest bearing assets. As a result, the centre holds investments with varying terms to maturity. Fluctuations in market rates of interest on investments do not have a significant impact on the centre's results of operations.

Changes in risk

There have been no changes in the centre's risk exposures from the prior year.

6. CAPITAL ASSETS

	Cost	Accumulated amortization	2022 Net book value	2021 Net book value
Land	\$ 7,519	\$ -	\$ 7,519	\$ 7,519
Building	668,966	240,862	428,104	445,941
Vehicles	125,571	74,182	51,389	64,237
Furniture and fixtures	53,629	24,950	28,679	31,130
Computers and equipment	95,027	65,876	29,151	36,189
	\$ 950,712	\$ 405,870	\$ 544,842	\$ 585,016

Building includes additions of \$0 (2021 - \$545); furniture and fixtures include additions of \$3,972 (2021 - \$11,279); computers and electronic equipment include additions of \$4,182 (2021 - \$31,347); and vehicles include additions of \$0 (2021 - \$25,437) for which no amortization has been recorded as these assets were not ready for use at March 31, 2022. These assets are expected to be completed and in use in fiscal 2023. During the year, capital assets were purchased for \$8,154 (2021 - \$68,608).



RAINBOW YOUTH CENTRE INC.
Notes to Financial Statements
Year Ended March 31, 2022

7. DEFERRED ITEMS

DEFERRED REVENUE

Deferred revenue represents funding received for various programs, for which the related expenses have not yet been incurred. At the funding agencies' discretion, amounts may be carried forward to cover future expenditures, or alternatively, the agencies may request the excess funding be returned the following year.

	2022	2021
Balance, beginning of year	\$ 345,629	\$ 230,367
Less: Amounts matched to expenses during the year	(194,022)	(50,883)
Add: New amounts received in excess of expenses incurred	102,082	166,145
Balance, end of year	\$ 253,689	\$ 345,629

DEFERRED CAPITAL CONTRIBUTIONS

Deferred capital contributions represent the unamortized amount of contributions received for the purchase or development of capital assets. Deferred capital contributions are amortized on the same basis as the related capital assets.

	2022	2021
Balance, beginning of year	\$ 145,824	\$ 133,680
Add: Amounts contributed during the year	3,177	22,962
Less: Amounts recognized as revenue during the year	(17,779)	(10,818)
Balance, end of year	\$ 131,222	\$ 145,824

8. RESTRICTED FUNDS

The centre has two kinds of restricted funds, internal and external. Internally restricted funds are restricted by the Board of Directors and are not available for other purposes without Board of Director approval. Externally restricted funds are restricted by external funding agencies and prior approval must be obtained before any expenditure is made.



RAINBOW YOUTH CENTRE INC.
Notes to Financial Statements
Year Ended March 31, 2022

8. RESTRICTED FUNDS (Continued)

	Internally Restricted	Externally Restricted	Total
Balance, beginning of year	\$ 439,192	\$ 90,391	\$ 529,583
Net increase (decrease) from operating activity	(30,550)	-	(30,550)
Less: transfer out to Operating Fund	-	-	-
Add: transfer in from Operating Fund	4,978	95,452	100,430
Balance, end of year	\$ 413,620	\$ 185,843	\$ 599,463

9. ECONOMIC DEPENDENCE

The centre receives the majority of its funding from various grants and is therefore economically dependent on those funding agencies outlined in Note 10.



RAINBOW YOUTH CENTRE INC.
Notes to Financial Statements
Year Ended March 31, 2022

10. GRANT REVENUE

	2022	2021
City of Regina - Sport and Recreation Program	\$ 10,000	\$ 10,000
City of Regina - YOLO Program	13,775	13,776
Forbes Foundation - South Sask Community Foundation	-	3,838
KidsFirst Regina - current year grants	479,092	470,608
KidsFirst Regina - prior years surpluses converted to grants	95,452	-
Other	163	230
Public Health Agency of Canada	96,348	95,948
Regina Education and Action on Child Hunger - current year	14,800	14,800
Rogers Communication	-	50,000
Sask Community Initiative Fund	20,186	26,640
Sask Energy	500	-
Saskatchewan Health Authority - Child & Youth	225,272	221,588
Saskatchewan Health Authority - Child & Youth - prior year	-	802
Saskatchewan Ministry of Economy Labour Market Services	135,441	145,414
Saskatchewan Ministry of Justice and Attorney General - current	87,419	86,294
Saskatchewan Ministry of Justice and Attorney General - prior year	26,519	-
Saskatchewan Ministry of Justice Corrections and Policing - current	84,328	54,142
Saskatchewan Ministry of Justice Corrections and Policing - prior year	61,415	-
Service Canada	-	3,585
United Way of Regina	37,109	37,699
Less amounts potentially refundable to grant providers	(176,411)	(131,683)
	\$ 1,211,408	\$ 1,103,681



RAINBOW YOUTH CENTRE INC.
Notes to Financial Statements
Year Ended March 31, 2022

11. EXPENSES

	2022	2021
PROGRAMMING		
Insurance	\$ 15,837	\$ 14,336
Materials and supplies	25,847	51,529
Office	7,871	7,104
Professional fees	9,374	9,090
Programs	9,284	24,461
Shipping and postage	486	478
	\$ 68,699	\$ 106,998
 MISCELLANEOUS		
Bank charges	\$ 370	\$ 338
Computer support	6,029	10,931
Honoraria and volunteer gratuities	120	85
Staff development and recruitment	8,706	9,414
Advertising and promotion	1,689	-
	\$ 16,914	\$ 20,768

12. EMPLOYEE BENEFITS

The centre has a defined contribution pension plan to which contributions totalling \$25,896 (2021 - \$26,265) were made.

13. COMPARATIVE FIGURES

Certain comparative figures have been reclassified to conform with current year presentation.

14. SIGNIFICANT EVENT

In March 2020, there was a global outbreak of COVID-19 (coronavirus), which has had a significant impact on businesses through the restrictions put in place by the Canadian, provincial and municipal governments regarding travel, business operations and isolation/quarantine orders. At this time, it is unknown the extent of the impact the COVID-19 outbreak may have on the centre as this will depend on future developments that are highly uncertain and that cannot be predicted with confidence. These uncertainties arise from the inability to predict the ultimate geographic spread of the disease, and the duration of the outbreak, including the duration of travel restrictions, business closures or disruptions, and quarantine/isolation measures that are currently, or may be put, in place by Canada and other countries to fight the virus.