

Rainbow Youth Centre
Financial Statements
March 31, 2020

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 3, 2020



Director of Finance

Independent Auditor's Report

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, 2020, 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 Centre as at March 31, 2020, 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 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 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 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.

Independent Auditor's Report Continued

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 3, 2020

MNP LLP

Chartered Professional Accountants



RAINBOW YOUTH CENTRE INC.
Statement of Financial Position
As at March 31, 2020

	<i>March 31</i> 2020	<i>March 31</i> 2019
ASSETS		
CURRENT		
Cash	\$ 157,631	\$ 99,238
Investments (Note 3)	277,452	401,550
Grants receivable	32,981	86,241
Accounts receivable	250	-
GST receivable	1,444	4,830
Interest receivable	10,488	7,643
Accounts receivable from employees	-	250
Prepaid expenses	34,054	8,853
Inventory (Note 4)	9,743	9,742
	524,043	618,347
TANGIBLE CAPITAL ASSETS (Note 6)	552,192	537,896
LONG TERM INVESTMENTS (Note 3)	403,124	173,729
	\$ 1,479,359	\$ 1,329,972
LIABILITIES AND NET ASSETS		
CURRENT		
Accounts payable	\$ 24,173	\$ 5,667
Wages payable	75,245	74,438
Deferred revenue (Note 7)	230,367	129,921
	329,785	210,026
DEFERRED CAPITAL CONTRIBUTIONS (Note 7)	133,680	142,499
	463,465	352,525
NET ASSETS	1,015,894	977,447
	\$ 1,479,359	\$ 1,329,972



Director



Director



RAINBOW YOUTH CENTRE INC.
Statement of Operations
Year Ended March 31, 2020

	2020	2019
REVENUE		
Grants <i>(Note 10)</i>	\$ 1,078,714	\$ 1,124,592
Donations	8,598	8,188
Amortization of capital contributions	11,919	9,035
Fundraising	-	1,428
Other	5,929	4,321
Interest income	13,350	10,059
Donations in-kind	11,659	26,487
	\$ 1,130,169	\$ 1,184,110
EXPENSES		
Amortization	\$ 36,025	\$ 31,239
Building occupancy	44,030	44,173
Food	24,213	22,739
Fundraising and public relations	14,968	25,029
Miscellaneous <i>(Note 11)</i>	23,274	20,855
Programming <i>(Note 11)</i>	82,161	90,162
Staff salaries and benefits	835,107	900,443
Telephone	11,469	15,697
Transportation	20,475	24,503
	1,091,722	1,174,840
EXCESS OF REVENUE OVER EXPENSES FROM OPERATIONS	38,447	9,270
OTHER EXPENSES		
Loss on disposal of capital assets	-	(1,361)
EXCESS OF REVENUE OVER EXPENSES	\$ 38,447	\$ 7,909



RAINBOW YOUTH CENTRE INC.
Statement of Changes in Net Assets
Year Ended March 31, 2020

	Operating Fund	Internally Restricted		Externally Restricted		TOTAL 2020	TOTAL 2019
		Equity in Capital Assets	Replacement Reserve	Health Reserve	KidsFirst Reserve		
NET ASSETS -							
BEGINNING OF YEAR	\$ 458,749	\$ 395,397	\$ -	\$ 42,841	\$ 80,460	\$ 977,447	\$ 969,538
Excess of revenue over expenses	38,447	-	-	-	-	38,447	7,909
Purchase of capital assets/capital improvements	-	50,320	(50,320)	-	-	-	-
Amortization of tangible capital assets	36,024	(36,024)	-	-	-	-	-
Amortization of deferred contributions	(11,919)	11,919	-	-	-	-	-
Loss on sale of capital assets	-	-	-	-	-	-	-
Proceeds on disposal of capital assets	-	-	-	-	-	-	-
Transfers	(47,220)	-	47,220	-	-	-	-
Capital contributions received and deferred	-	(3,100)	3,100	-	-	-	-
NET ASSETS -							
END OF YEAR	\$ 474,081	\$ 418,512	\$ -	\$ 42,841	\$ 80,460	\$ 1,015,894	\$ 977,447



RAINBOW YOUTH CENTRE INC.
Statement of Cash Flows
Year Ended March 31, 2020

	2020	2019
CASH FLOWS FROM (FOR) OPERATING ACTIVITIES		
Cash received from grants	\$ 1,232,420	\$ 1,154,749
Cash received from self generated sources	17,377	38,718
Cash paid to suppliers and employees	(1,046,292)	(1,118,695)
Interest received	10,505	8,705
Cash Flows From Operating Activities	<u>214,010</u>	<u>83,477</u>
CASH FLOWS FROM (FOR) INVESTING ACTIVITIES		
Purchase of capital assets	(50,320)	(84,103)
Proceeds on disposal of capital assets	-	3,000
Purchase of investments	(100,000)	-
Income reinvested	(5,297)	(3,755)
Cash Flows For Investing Activities	<u>(155,617)</u>	<u>(84,858)</u>
INCREASE (DECREASE) IN CASH	58,393	(1,381)
CASH - BEGINNING OF YEAR	<u>99,238</u>	<u>100,619</u>
CASH - END OF YEAR	<u>\$ 157,631</u>	<u>\$ 99,238</u>



RAINBOW YOUTH CENTRE INC.
Notes to Financial Statements
Year Ended March 31, 2020

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, 2020

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

Equity in Capital Assets represents the net book value of the centre's capital 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, 2020

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 \$11,660 in goods were donated (2019 - \$26,487). The donation and corresponding expense are shown on the statement of operations.



RAINBOW YOUTH CENTRE INC.
Notes to Financial Statements
Year Ended March 31, 2020

3. INVESTMENTS

	2020	2019
CURRENT		
Guaranteed investment certificates	\$ 277,452	\$ 401,550
LONG TERM		
Guaranteed investment certificates	403,124	173,729
	\$ 680,576	\$ 575,279

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 0.65% to 2.45% (2019 – 0.65% to 2.45%) 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, 2020.

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, 2020

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, 2020, one funding agency accounted for 89% (2019 – two agencies accounted for 75%) 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, 2020

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	2020 Net book value	2019 Net book value
Land	\$ 7,519	\$ -	\$ 7,519	\$ 7,519
Building	668,421	204,466	463,955	440,025
Vehicles	103,362	54,376	48,986	61,232
Furniture and fixtures	39,048	14,233	24,815	25,585
Computers and equipment	73,948	67,031	6,917	3,535
	\$ 892,298	\$ 340,106	\$ 552,192	\$ 537,896

Building includes additions of \$41,531 (2019 - \$21,330); furniture and fixtures include additions of \$4,347 (2019 - \$7,154); and computers and electronic equipment include additions of \$4,442 (2019 - \$0) for which no amortization has been recorded as these assets were not ready for use at March 31, 2020. These assets are expected to be completed and in use in fiscal 2021. During the year, capital assets were purchased for \$50,320 (2019 - \$84,103).



RAINBOW YOUTH CENTRE INC.
Notes to Financial Statements
Year Ended March 31, 2020

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.

	2020	2019
Balance, beginning of year	\$ 129,921	\$ 99,697
Less: Amounts matched to expenses during the year	(42,593)	(37,828)
Add: New amounts received in excess of expenses incurred	143,039	68,052
Balance, end of year	\$ 230,367	\$ 129,921

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.

	2020	2019
Balance, beginning of year	\$ 142,499	\$ 126,903
Add: Amounts contributed during the year	3,100	24,630
Less: Amounts recognized as revenue during the year	(11,919)	(9,034)
Balance, end of year	\$ 133,680	\$ 142,499

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, 2020

8. RESTRICTED FUNDS (Continued)

	Internally Restricted	Externally Restricted	Total
Balance, beginning of year	\$ 395,397	\$ 123,301	\$ 518,698
Net increase (decrease) from operating activity	(24,105)	-	(24,105)
Less: transfer out to Operating Fund	-	-	-
Add: transfer in from Operating Fund	47,220	-	47,220
Balance, end of year	<u>\$ 418,512</u>	<u>\$ 123,301</u>	<u>\$ 541,813</u>

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.

10. GRANT REVENUE

	2020	2019
City of Regina - Sport and Recreation Program	\$ 10,000	\$ 10,000
City of Regina - YOLO Program	13,776	11,480
Forbes Foundation - South Sask Community Foundation	11,624	11,800
KidsFirst Regina - current year grants	448,957	418,793
KidsFirst Regina - prior year grants	-	-
Other	899	227
Public Health Agency of Canada	106,846	106,846
Regina Education and Action on Child Hunger - current year	14,800	14,400
Regina Education and Action on Child Hunger - prior year	-	5,673
Rogers Communication	9,049	10,000
Sask Community Initiative Fund	23,670	24,437
Sask Energy	-	1,000
Saskatchewan Health Authority - Child & Youth	216,009	216,009
Saskatchewan Ministry of Economy Labour Market Services	130,833	134,241
Saskatchewan Ministry of Justice - Prior Year Payments	-	8,523
Saskatchewan Ministry of Justice and Attorney General	84,020	83,300
Saskatchewan Ministry of Justice Corrections and Policing	81,031	80,300
Service Canada	-	2,761
South Sask Community Foundation	-	300
United Way of Regina	32,826	34,553
Less amounts potentially refundable to grant providers	(105,626)	(50,051)
	<u>\$ 1,078,714</u>	<u>\$ 1,124,592</u>



RAINBOW YOUTH CENTRE INC.
Notes to Financial Statements
Year Ended March 31, 2020

11. EXPENSES

	2020	2019
PROGRAMMING		
Equipment rentals and repairs	\$ -	\$ 74
Insurance	13,304	12,759
Materials and supplies	27,543	35,667
Office	7,196	5,970
Professional fees	9,090	11,437
Programs	24,716	23,775
Shipping and postage	312	480
	\$ 82,161	\$ 90,162
 MISCELLANEOUS		
Bank charges	\$ 327	\$ 289
Computer support	11,400	10,379
Honoraria and volunteer gratuities	2,009	511
Staff development and recruitment	9,522	9,676
Advertising and promotion	16	-
	\$ 23,274	\$ 20,855

12. EMPLOYEE BENEFITS

The centre has a defined contribution pension plan to which contributions totalling \$30,006 (2019 - \$31,153) were made.

13. COMPARATIVE FIGURES

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

14. SUBSEQUENT EVENTS

Subsequent to year-end, 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.