

Financial Statements of

**CHILD & COMMUNITY RESOURCES /
RESSOURCES POUR L'ENFANCE ET
LA COMMUNAUTÉ**

And Independent Auditor's Report thereon

Year ended March 31, 2026



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INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of Child & Community Resources / Ressources pour l'Enfance et la Communauté

Opinion

We have audited the financial statements of Child & Community Resources / Ressources pour l'Enfance et la Communauté (the Organization), which comprise:

- the statement of financial position as at March 31, 2026
- the statement of operations for the year then ended
- the statement of changes in net assets for the year then ended
- the statement of cash flows for the year then ended
- and schedules and notes to the financial statements, including a summary of significant accounting policies and other explanatory information

(Hereinafter referred to as the "financial statements").

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Organization as at March 31, 2026, and its results of operations and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Basis for Opinion

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 auditor's report.

We are independent of the Organization in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada and we have fulfilled our other ethical responsibilities in accordance with these requirements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our 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 public sector accounting standards, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial statements.

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit.

We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion.

The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control.



- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Organization's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Organization to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- 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.

A handwritten signature in black ink that reads 'KPMG LLP'. The signature is written in a cursive, stylized font. Below the signature is a horizontal line that starts under the 'K' and ends under the 'P'.

Chartered Professional Accountants, Licensed Public Accountants

Sudbury, Canada

July 13, 2026

CHILD & COMMUNITY RESOURCES/ RESSOURCES POUR L'ENFANCE ET LA COMMUNAUTÉ

Statement of Financial Position

March 31, 2026, with comparative information for 2025

	2026	2025
Assets		
Current assets:		
Cash	\$ 5,952,890	\$ 5,890,246
Accounts receivable	72,185	102,593
Prepaid expenses	93,248	159,640
	<u>6,118,323</u>	<u>6,152,479</u>
Capital assets (note 2)	498,165	506,587
Other assets	24,298	10,968
	<u>\$ 6,640,786</u>	<u>\$ 6,670,034</u>
Liabilities, Contributions and Net Assets		
Current liabilities:		
Accounts payable and accrued liabilities	\$ 936,862	\$ 820,648
Due to the Ministry of Children, Community and Social Services (note 3)	4,614,742	4,614,742
	<u>5,551,604</u>	<u>5,435,390</u>
Deferred contributions (note 4)	73,209	151,051
Deferred capital contributions (note 5)	92	115
	<u>5,624,905</u>	<u>5,586,556</u>
Net assets:		
Invested in capital assets	498,073	506,472
Unrestricted	517,808	577,006
	<u>1,015,881</u>	<u>1,083,478</u>
Commitments (note 6)		
Contingency (note 7)		
Economic dependence (note 9)		
	<u>\$ 6,640,786</u>	<u>\$ 6,670,034</u>

See accompanying notes to financial statements.

On behalf of the Board:



Chair

CHILD & COMMUNITY RESOURCES/ RESSOURCES POUR L'ENFANCE ET LA COMMUNAUTÉ

Statement of Operations

Year ended March 31, 2026, with comparative information for 2025

	2026	2025
Revenue:		
Ministry of Children, Community, and Social Services	\$ 5,916,260	\$ 5,965,887
City of Greater Sudbury	3,257,881	3,729,705
Community projects	18,447	36,953
Interest and other income	146,675	271,799
Amortization of deferred contributions	23	29
	<u>9,339,286</u>	<u>10,004,373</u>
Expenses:		
Ontario Autism Program	3,709,700	3,712,154
City of Greater Sudbury	3,174,898	3,672,367
Respite Services	156,680	156,379
Clinical Services - Time Limited	1,754,879	1,739,714
Other Programs	335,939	310,977
Autism Clinical Services	274,787	274,787
	<u>9,406,883</u>	<u>9,866,378</u>
Excess (deficiency) of revenue over expenses	\$ (67,597)	\$ 137,995

See accompanying notes to financial statements.

CHILD & COMMUNITY RESOURCES/ RESSOURCES POUR L'ENFANCE ET LA COMMUNAUTÉ

Statement of Changes in Net Assets

Year ended March 31, 2026, with comparative information for 2025

	Unrestricted	Invested in capital assets	2026 Total	2025 Total
Net assets, beginning of year	\$ 577,006	\$ 506,472	\$ 1,083,478	\$ 945,483
Excess (deficiency) of revenue over expenses	47,363	(114,960)	(67,597)	137,995
Investment in capital assets	(106,561)	106,561	-	-
Net assets, end of year	\$ 517,808	\$ 498,073	\$ 1,015,881	\$ 1,083,478

See accompanying notes to financial statements.

CHILD & COMMUNITY RESOURCES/ RESSOURCES POUR L'ENFANCE ET LA COMMUNAUTÉ

Statement of Cash Flows

Year ended March 31, 2026, with comparative information for 2025

	2026	2025
Cash flows from operating activities:		
Excess (deficiency) of revenue over expenses	\$ (67,597)	\$ 137,995
Adjustments for:		
Amortization of deferred capital contributions	(23)	(29)
Amortization of capital assets	94,277	78,687
Gain on disposal of capital assets	20,706	34,410
	47,363	251,063
Changes in non-cash working capital:		
Decrease in accounts receivable	30,408	65,075
Decrease (increase) in other assets	(13,330)	2,460
Increase (decrease) in accounts payable and accrued liabilities	116,214	(313,098)
Decrease (increase) in prepaid expenses	66,392	(104,062)
	247,047	(98,562)
Cash flows from financing activities:		
Increase (decrease) in deferred contributions	(77,842)	108,493
Cash flows from investing activities:		
Additions to capital assets	(106,561)	(149,514)
Net increase (decrease) in cash	62,644	(139,583)
Cash, beginning of year	5,890,246	6,029,829
Cash, end of year	\$ 5,952,890	\$ 5,890,246

See accompanying notes to financial statements.

CHILD & COMMUNITY RESOURCES/ RESSOURCES POUR L'ENFANCE ET LA COMMUNAUTÉ

Notes to Financial Statements

Year ended March 31, 2026

Child & Community Resources / Ressources pour l'Enfance et la Communauté (the "Organization") is incorporated under the laws of the Province of Ontario as a non-profit entity without share capital. The Organization provides services and community support to children, youth, and families as well as professionals to enhance and support inclusion, integration and well-being of children with special needs across the North Region of Ontario. The Organization's mission is supporting, educating, and partnering with children, youth, families, and communities across the North.

1. Significant accounting policies:

(a) Basis of accounting:

The financial statements have been prepared by management in accordance with Canadian public sector accounting standards including the 4200 standards for government not-for-profit organizations. A statement of remeasurement gains and losses has not been included as there are no matters to report therein.

(b) Revenue recognition:

The Organization accounts for contributions, which include donations and government grants, under the deferral method of accounting as follows:

- Operating grants are recorded as revenue in the period to which they relate.
- Grants and donations relating to future periods are deferred and recognized in the subsequent period when the related activity occurs.
- Grants approved but not received are accrued.
- Unrestricted contributions are recognized as revenue when received or receivable if the amounts can be reasonably estimated and collection is reasonably assured.
- Externally restricted contributions are recognized as revenue in the period in which the related expenses are recognized.
- Contributions restricted for the purchase of capital assets are deferred and amortized into revenue at rates corresponding to those of the related capital assets.

(c) Capital assets:

Capital assets are recorded at cost less accumulated amortization. Assets acquired under capital leases are initially recorded at the present value of the future minimum lease payments and amortized over the useful life of the assets.

CHILD & COMMUNITY RESOURCES/ RESSOURCES POUR L'ENFANCE ET LA COMMUNAUTÉ

Notes to Financial Statements (continued)

Year ended March 31, 2026

1. Significant accounting policies (continued):

(c) Capital assets (continued):

Amortization is provided on a declining-balance basis for furniture, equipment and computers and over a straight-line basis for leasehold improvements over their estimated useful lives as follows:

Asset	Estimated useful life
Furniture, equipment	5 years
Computer	3 years
Leasehold improvements	5 years

Amortization is taken at 50% in the year of purchase.

(d) Use of estimates:

The preparation of financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the periods specified. Significant items subject to estimates and assumptions include the valuation allowance for accounts receivable and the calculation of due to Ministry of Children, Community and Social Services. Actual results could differ from those estimates. These estimates are reviewed periodically, and, as adjustments become necessary, they are reported in earnings in the year in which they become known.

(e) Allocated expenses:

The Organization provides services and supports to children, parents and professionals through various programs. The costs of each program may include the costs of personnel, occupancy and other expenses that are directly or indirectly related to providing the program services. The Organization also incurs a number of general support expenses that are common to the administration of the Organization and each of its programs.

The cost of the general support expenses are part of the Allocated Central Administration. Allocated Central Administration supports are functions within the agency and provides services including Board and Governance, Finance, Human Resources, Payroll, Information Technology, Property Management and various services.

CHILD & COMMUNITY RESOURCES/ RESSOURCES POUR L'ENFANCE ET LA COMMUNAUTÉ

Notes to Financial Statements (continued)

Year ended March 31, 2026

1. Significant accounting policies (continued):

(f) Deferred capital contributions:

Externally restricted contributions for depreciable capital assets are deferred and amortized over the life of the related capital asset. Unexpended and unamortized capital asset contributions are recorded as deferred capital contributions on the statement of financial position.

(g) Financial instruments:

All financial instruments are initially recorded on the statement of financial position at fair value.

All investments held in equity instruments that trade in an active market would be recorded at fair value. Management has elected to record investments at fair value as they are managed and evaluated on a fair value basis.

Unrealized changes in fair value would be recognized in the statement of remeasurement gains and losses until they are realized, when they would be transferred to the statement of operations.

Transaction costs incurred on the acquisition of financial instruments measured subsequently at fair value are expensed as incurred.

Where a decline in fair value is determined to be other than temporary, the amount of the loss is removed from accumulated remeasurement gains and losses and recognized in the statement of operations. On sale, the amount held in accumulated remeasurement gains and losses associated with that instrument is removed from net assets and recognized in the statement of operations.

Financial instruments are classified into fair value hierarchy Levels 1, 2 or 3 for the purposes of describing the basis of the inputs used to determine the fair market value of those amounts recorded at fair value, as described below:

Level 1 Fair value measurements are those derived from quoted prices (unadjusted) in active markets for identical assets or liabilities.

Level 2 Fair value measurements are those derived market-based inputs other than quoted prices that are observable for the asset or liability, either directly or indirectly.

Level 3 Fair value measurements are those derived from valuation techniques that include inputs for the asset or liability that are not based on observable market data.

The Organization has selected to account for transactions at the trade date.

CHILD & COMMUNITY RESOURCES/ RESSOURCES POUR L'ENFANCE ET LA COMMUNAUTÉ

Notes to Financial Statements (continued)

Year ended March 31, 2026

2. Capital assets:

2026	Cost	Accumulated amortization	Net book value
Leasehold improvements	\$ 524,543	\$ 435,245	\$ 89,298
Furniture and equipment	1,673,764	1,398,523	275,241
Computer software	590,579	456,953	133,626
	\$ 2,788,886	\$ 2,290,721	\$ 498,165

2025	Cost	Accumulated amortization	Net book value
Leasehold improvements	\$ 515,449	\$ 399,544	\$ 115,905
Furniture and equipment	1,712,638	1,381,780	330,858
Computer software	502,200	442,376	59,824
	\$ 2,730,287	\$ 2,223,700	\$ 506,587

3. Payable to Ministry of Children, Community and Social Services:

The Organization has a Service Contract/CFSA Approval with the Ministry of Children, Community and Social Services. A reconciliation report summarizes, by service (detail code), all revenue and expenses and identifies any resulting surplus or deficit that relates to the Service Contract/CFSA Approval.

The changes in the balance payable are as follows:

	2026	2025
Balance, beginning of year	\$ 4,614,742	\$ 4,614,742
Add: Ministry received (settlement)	-	-
Balance, end of year	\$ 4,614,742	\$ 4,614,742

CHILD & COMMUNITY RESOURCES/ RESSOURCES POUR L'ENFANCE ET LA COMMUNAUTÉ

Notes to Financial Statements (continued)

Year ended March 31, 2026

4. Deferred contributions:

		2026	2025
Balance, beginning of year	\$	151,051	\$ 42,558
Less: Amount taken into revenue		(151,051)	(42,558)
Add: Amounts received in the year		73,209	151,051
Balance, end of year	\$	73,209	\$ 151,051

5. Deferred capital contributions:

Deferred capital contributions represent the unamortized balance of contributed capital contributions.

		2026	2025
Balance, beginning of year	\$	115	\$ 143
Less: Amount taken into revenue		(23)	(28)
Balance, end of year	\$	92	\$ 115

6. Commitments:

The Organization is committed to payments under various operating leases for equipment and buildings through to 2032 in the following amounts annually:

2027	\$	141,881
2028		127,849
2029		115,635
2030		109,604
2031		107,637
2032		36,319

In some cases, additional rent is payable to cover the proportionate share of common area maintenance costs.

CHILD & COMMUNITY RESOURCES/ RESSOURCES POUR L'ENFANCE ET LA COMMUNAUTÉ

Notes to Financial Statements (continued)

Year ended March 31, 2026

7. Contingency:

The Organization operates programs that are funded by government grants. These programs are subject to audit by government agencies, and should these audits result in recoveries of grants, the amount of these recoveries would be recorded as an adjustment in the year of recovery.

8. Financial risks and concentration of risks:

(a) Liquidity risk:

Liquidity risk is the risk that the Organization will be unable to fulfill its obligations on a timely basis or at a reasonable cost. The Organization manages its liquidity risk by monitoring its operating requirements. The Organization prepares budget and cash forecasts to ensure it has sufficient funds to fulfill its obligations. There has been no change to the risk exposures from 2025.

9. Economic dependence:

The Organization receives 63.35% (2025 - 59.63%) of its total funding from the Ministry of Children, Community and Social Services.

CHILD & COMMUNITY RESOURCES/ RESSOURCES POUR L'ENFANCE ET LA COMMUNAUTÉ

Schedule 1 - Summary
Schedule of Operations

Year ended March 31, 2026, with comparative information for 2025

	City of Greater Sudbury	Respite Services	Ontario Autism Program	Autism Clinical Services	Other Programs	Clinical Services Time Limited	2026 Total	2025 Total
Revenue:								
Ministry of Children, Community and Social Services	\$ -	\$ 156,680	\$ 3,736,868	\$ 274,787	\$ -	\$ 1,747,925	\$ 5,916,260	\$ 5,965,887
City of Greater Sudbury	3,257,881	-	-	-	-	-	3,257,881	3,729,705
Community projects	4,235	-	2,698	-	11,514	-	18,447	36,953
Interest and other income	-	-	-	-	146,675	-	146,675	271,799
Amortization of deferred contributions	-	-	-	-	23	-	23	29
	3,262,116	156,680	3,739,566	274,787	158,212	1,747,925	9,339,286	10,004,373
Adjustments:								
Amortization of deferred contributions	-	-	-	-	(23)	-	(23)	(29)
Adjusted totals for APERS purposes	3,262,116	156,680	3,739,566	274,787	158,189	1,747,925	9,339,263	10,004,344
Expenses:								
Wages and employee benefits	2,402,932	-	1,177,088	-	777,402	126,790	4,484,212	3,833,229
Travel	29,176	-	4,553	-	16,925	-	50,654	34,194
Office	128,090	913	78,569	-	127,091	7,389	342,052	392,258
Program	48,883	-	12,290	-	23,588	-	84,761	145,093
Training	75,582	-	8,820	-	26,533	-	110,935	82,661
Professional fees	-	-	-	-	24,296	-	24,296	40,843
Purchase of service	9,753	139,316	1,982,836	245,934	25,083	1,443,605	3,846,527	4,916,828
Building occupancy	162,728	-	58,957	-	147,485	-	369,170	342,585
Allocated central administration (recovery)	317,754	16,451	386,587	28,853	(926,741)	177,095	(1)	-
Amortization of capital assets	-	-	-	-	94,277	-	94,277	78,687
	3,174,898	156,680	3,709,700	274,787	335,939	1,754,879	9,406,883	9,866,378
Adjustments:								
Capital asset additions	86,106	-	-	-	20,455	-	106,561	149,516
Capital asset disposals	-	-	-	-	(20,707)	-	(20,707)	(34,410)
Expenses related to rent deposits	-	-	13,330	-	-	-	13,330	(2,460)
Expenses related to prepaids	7,247	-	16,536	-	(83,221)	(6,954)	(66,392)	104,007
Amortization of capital assets	-	-	-	-	(94,277)	-	(94,277)	(78,687)
	3,268,251	156,680	3,739,566	274,787	158,189	1,747,925	9,345,398	10,004,344
Excess (deficiency) of revenue over expenses	\$ 87,218	-	29,866	-	(177,727)	(6,954)	\$ (67,597)	\$ 137,995
Adjusted deficiency of revenue over expenses	\$ (6,135)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (6,135)	\$ -
Payable to Ministry/funding source	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

CHILD & COMMUNITY RESOURCES/ RESSOURCES POUR L'ENFANCE ET LA COMMUNAUTÉ

Schedule 2 - City of Greater Sudbury
Statement of Operations

Year ended March 31, 2026, with comparative information for 2025

	Child Care Special Needs	EarlyON Child & Family Centres	2026 Total	2025 Total
Revenue:				
City of Greater Sudbury	\$ 1,858,510	\$ 1,399,371	\$ 3,257,881	\$ 3,729,705
Community projects	2,927	1,308	4,235	3,523
Totals per audited statements	1,861,437	1,400,679	3,262,116	3,733,228
Expenses:				
Wages and employee benefits	1,420,298	982,634	2,402,932	2,127,968
Travel	20,729	8,447	29,176	16,916
Office	85,412	42,678	128,090	162,898
Program	5,333	43,550	48,883	93,533
Training	52,784	22,798	75,582	37,764
Professional fees	-	-	-	32
Purchase of service	9,238	515	9,753	744,343
Building occupancy	39,892	122,836	162,728	149,836
Allocated central administration	180,882	136,872	317,754	339,077
	1,814,568	1,360,330	3,174,898	3,672,367
Adjustments:				
Capital asset additions	41,196	44,910	86,106	58,787
Expenses related to prepaids	5,673	1,574	7,247	2,074
Adjusted totals for APERS purposes	1,861,437	1,406,814	3,268,251	3,733,228
Excess of revenue over expenses	\$ 46,869	\$ 40,349	\$ 87,218	\$ 60,861
Adjusted deficiency of revenue over expenses	\$ -	\$ (6,135)	\$ (6,135)	\$ -
Payable to Ministry/funding source	\$ -	\$ -	\$ -	\$ -

CHILD & COMMUNITY RESOURCES/ RESSOURCES POUR L'ENFANCE ET LA COMMUNAUTÉ

Schedule 3 - Respite Services
Statement of Operations

Year ended March 31, 2026, with comparative information for 2025

	ASD Respite Services F206	2026 Total	2025 Total
Revenue:			
Ministry of Children, Community and Social Services	\$ 156,680	\$ 156,680	\$ 156,379
Totals per audited statements	156,680	156,680	156,379
Expenses:			
Office	913	913	646
Purchase of service	139,316	139,316	139,313
Allocated central administration	16,451	16,451	16,420
	156,680	156,680	156,379
Excess of revenue over expenses	\$ -	\$ -	\$ -
Adjusted excess of revenue over expenses	\$ -	\$ -	\$ -
Payable to Ministry/funding source	\$ -	\$ -	\$ -

CHILD & COMMUNITY RESOURCES/ RESSOURCES POUR L'ENFANCE ET LA COMMUNAUTÉ

Schedule 4 - Ontario Autism Program
Statement of Operations

Year ended March 31, 2026, with comparative information for 2025

	Ontario Autism Program Services F209	OAP Capacity Building	OAP Entry to School	2026 Total	2025 Total
Revenue:					
Ministry of Children, Community and Social Services	\$ 2,047,055	\$ 410,460	\$ 1,279,353	\$ 3,736,868	\$ 3,788,053
Community projects	-	-	2,698	2,698	1,928
Totals per audited statements	2,047,055	410,460	1,282,051	3,739,566	3,789,981
Expenses:					
Wages and employee benefits	207,937	-	969,151	1,177,088	1,011,163
Travel	-	-	4,553	4,553	5,719
Office	16,939	3,477	58,153	78,569	52,122
Program	-	-	12,290	12,290	14,284
Training	1,168	-	7,652	8,820	3,416
Purchase of service	1,609,547	373,146	143	1,982,836	2,224,401
Building occupancy	-	-	58,957	58,957	52,446
Allocated central administration	214,941	37,314	134,332	386,587	348,603
	2,050,532	413,937	1,245,231	3,709,700	3,712,154
Adjustments:					
Capital asset additions	-	-	-	-	59,121
Expenses related to rent deposits	-	-	13,330	13,330	(2,460)
Expenses related to prepaids	(3,477)	(3,477)	23,490	16,536	21,166
Adjusted totals for APERS purposes	2,047,055	410,460	1,282,051	3,739,566	3,789,981
Excess (deficiency) of revenue over expenses	\$ (3,477)	\$ (3,477)	\$ 36,820	\$ 29,866	\$ 77,827
Adjusted excess of revenue over expenses	\$ -	\$ -	\$ -	\$ -	\$ -
Payable to Ministry/funding source	\$ -	\$ -	\$ -	\$ -	\$ -

CHILD & COMMUNITY RESOURCES/ RESSOURCES POUR L'ENFANCE ET LA COMMUNAUTÉ

Schedule 5 - Autism Clinical Services

Statement of Operations

Year ended March 31, 2026, with comparative information for 2025

	SCS-Children Assessment & Counselling F719	Child Care ISNC MCSS/MCYS F266	2026 Total	2025 Total
Revenue:				
Ministry of Children, Community and Social Services	\$ 258,657	\$ 16,130	\$ 274,787	\$ 274,787
Totals per audited statements	258,657	16,130	274,787	274,787
Expenses:				
Purchase of service	231,498	14,436	245,934	266,487
Allocated central administration	27,159	1,694	28,853	8,300
	258,657	16,130	274,787	274,787
Excess of revenue over expenses	\$ -	\$ -	\$ -	\$ -
Adjusted excess of revenue over expenses	\$ -	\$ -	\$ -	\$ -
Payable to Ministry/funding source	\$ -	\$ -	\$ -	\$ -

CHILD & COMMUNITY RESOURCES/ RESSOURCES POUR L'ENFANCE ET LA COMMUNAUTÉ

Schedule 6 - Other Programs
Statement of Operations

Year ended March 31, 2026, with comparative information for 2025

	Allocated Central Administration	2026 Total	2025 Total
Revenue:			
Community projects	\$ 11,514	\$ 11,514	\$ 31,502
Interest and other income	146,675	146,675	271,799
Amortization of deferred contributions	23	23	29
Totals per audited statements	158,212	158,212	303,330
Adjustments:			
Amortization of deferred contributions	(23)	(23)	(29)
Adjusted totals for APERS purposes	158,189	158,189	303,301
Expenses:			
Wages and employee benefits	777,402	777,402	590,747
Travel	16,925	16,925	11,559
Office	127,091	127,091	168,975
Program	23,588	23,588	37,276
Training	26,533	26,533	41,481
Professional fees	24,296	24,296	40,811
Purchase of service	25,083	25,083	69,615
Building occupancy	147,485	147,485	140,303
Allocated central administration (recovery)	(926,741)	(926,741)	(868,477)
Amortization of capital assets	94,277	94,277	78,687
	335,939	335,939	310,977
Adjustments:			
Capital asset additions	20,455	20,455	31,608
Capital asset disposals	(20,707)	(20,707)	(34,410)
Expenses related to prepaids	(83,221)	(83,221)	73,813
Amortization of capital assets	(94,277)	(94,277)	(78,687)
Adjusted totals for APERS purposes	158,189	158,189	303,301
Deficiency of revenue over expenses	\$ (177,727)	\$ (177,727)	\$ (7,647)
Adjusted deficiency of revenue over expenses	\$ -	\$ -	\$ -
Payable to Ministry/funding source	\$ -	\$ -	\$ -

CHILD & COMMUNITY RESOURCES/ RESSOURCES POUR L'ENFANCE ET LA COMMUNAUTÉ

Schedule 7 - Clinical Services - Time Limited
Statement of Operations

Year ended March 31, 2026, with comparative information for 2025

	Caregiver Mediated / PRT F215	Diagnostic Hubs F214	2026 Total	2025 Total
Revenue:				
Ministry of Children, Community and Social Services	\$ 460,617	\$ 1,287,308	\$ 1,747,925	\$ 1,746,668
Totals per audited statements	460,617	1,287,308	1,747,925	1,746,668
Expenses:				
Wages and employee benefits	94,030	32,760	126,790	103,351
Office	3,723	3,666	7,389	7,617
Purchase of service	317,977	1,125,628	1,443,605	1,472,669
Allocated central administration	48,364	128,731	177,095	156,077
	464,094	1,290,785	1,754,879	1,739,714
Adjustments:				
Expenses related to prepaids	(3,477)	(3,477)	(6,954)	6,954
Adjusted totals for APERS purposes	460,617	1,287,308	1,747,925	1,746,668
Excess (deficiency) of revenue over expenses	\$ (3,477)	\$ (3,477)	\$ (6,954)	\$ 6,954
Adjusted excess of revenue over expenses	\$ -	\$ -	\$ -	\$ -
Payable to Ministry/funding source	\$ -	\$ -	\$ -	\$ -