



Financial Statements

Children's Centre Thunder Bay

March 31, 2025

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Independent Auditor's Report

Doane Grant Thornton LLP

Suite 300
979 Alloy Drive
Thunder Bay, ON
P7B 5Z8

T +1 807 345 6571
F +1 807 345 0032

To the Board of Directors and Members of the
Children's Centre Thunder Bay

Opinion

We have audited the financial statements of Children's Centre Thunder Bay ("the Centre"), which comprise the statement of financial position as at March 31, 2025, 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, the accompanying financial statements of Children's Centre Thunder Bay as at March 31, 2025, are prepared, in all material respects, in accordance with the modified accrual basis of accounting described in note 1 to the financial statements.

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 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 opinion.

Basis of Accounting and Restriction on Use

We draw attention to note 1 to the financial statements, which describes the basis of accounting. The financial statements are prepared to assist the Centre to comply with the reporting provisions of the Ontario Ministry of Children, Community and Social Services. As a result, the financial statements may not be suitable for another purpose. Our report is intended solely for Children's Centre Thunder Bay, the Ontario Ministry of Children, Community and Social Services and the Ontario Ministry of Health and should not be used by other parties other than the Centre and the Ontario Ministry of Children, Community and Social Services and Ontario Ministry of Health. Our opinion is not modified in respect of this matter.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation of these financial statements in accordance with the basis of accounting described in note 1 to the financial statements, 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.

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.

Doane Grant Thoma CPA

Thunder Bay, Canada
June 17, 2025

Chartered Professional Accountants
Licensed Public Accountants

Children's Centre Thunder Bay Statement of Financial Position

Statement 1

As at March 31

2025

2024

\$

\$

ASSETS

Current

Cash and cash equivalents [note 3]	1,027,073	1,391,552
Investments [note 2]	1,872,378	1,795,749
Accounts receivable [note 4]	877,641	93,846
Harmonized Sales Tax receivable	102,395	68,403
Prepaid expenses	14,387	13,836
Total current assets	3,893,874	3,363,386

Mortgage receivable [note 4]

1

1

3,893,875

3,363,387

LIABILITIES AND NET ASSETS

Current

Accounts payable and accrued liabilities [note 5]	529,471	442,375
Due to Ministries and funding agencies [note 6]	1,321,866	1,232,048
Salaries and benefits payable	328,973	251,647
Deferred revenue [note 7]	601,412	483,243
Total current liabilities	2,781,722	2,409,313

Net assets [statement 3]

Restricted fund [note 4]	1	1
Internally restricted net assets [note 11]	600,000	600,000
Unrestricted net assets	512,152	354,073
Total net assets	1,112,153	954,074
	3,893,875	3,363,387

See accompanying notes to the financial statements.

On behalf of the Board:



Director



Director

Children's Centre Thunder Bay Statement of Operations

Year Ended March 31

Statement 2

	2025		2024	
	Service Plan \$ [Schedule 1]	Other Programs \$ [Schedule 3]	Administration \$ [Schedule 5]	Total \$
REVENUE				
Ministry of Children, Community and Social Services	990,522	2,796,072	—	3,786,594
Ministry of Health	6,956,966	505,122	—	7,462,088
The District of Thunder Bay Social Services Administration Board	—	1,592,300	—	1,592,300
Centre for Addiction and Mental Health	—	807,792	—	807,792
Ontario Health Team	—	347,790	—	347,790
Other income	—	1,117,246	—	1,117,246
	7,947,488	7,166,322	—	15,113,810
				13,762,953
EXPENDITURES				
Salaries	4,792,348	3,663,967	753,141	9,209,456
Employee benefits - statutory	442,169	369,120	51,635	862,924
- non-statutory	982,516	604,001	143,888	1,730,405
Transportation and communication				
Travel	40,693	89,188	5,520	135,401
Communication	49,016	23,679	19,612	92,307
Services				
Rent	8,125	73,767		81,892
Utilities	57,679	3,321	13,260	74,260
Staff training	81,076	5,690	2,233	88,999
Advertising and promotion	19,891	48,657	125	68,673
Repairs and maintenance services - building, equipment, auto	69,185	83,065	17,438	169,688
Professional fees - non-client related	133,286	77,235	23,354	233,875
Purchased services - client related	150,743	1,092,971	—	1,243,714
Insurance	153,947	209	20,248	174,404
Other	16,660	658	13,981	31,299
Supplies and equipment				
Repairs and maintenance supplies - building, equipment, auto	11,600	221,008	—	232,608
IT supplies and equipment	180,855	36,157	20,000	237,012
Other supplies and equipment	133,171	397,583	29,003	559,757
Other miscellaneous	20,026	94,349	2,484	116,859
	7,342,986	6,884,625	1,115,922	15,343,533
				13,993,177

**Children's Centre Thunder Bay
Statement of Operations**

Year Ended March 31

**Statement 2
(continued)**

2025 2024

	Service Plan \$ [Schedule 1]	Other Programs \$ [Schedule 3]	Administration \$ [Schedule 5]	Total \$	Total \$
Excess (shortfall) of revenue over expenditures before the following					
Allocated administration, net [Schedule 5]	604,502 (806,202) (201,700)	281,697 (5,671) 276,026	(1,115,922) 811,873 (304,049)	(229,723) — (229,723)	(230,224) — (230,224)
RECOVERIES					
Donations and fundraising	30,996	—	—	30,996	12,828
Interest	—	—	136,102	136,102	149,038
Management fees	—	(117,947)	117,947	—	—
Program income	170,704	—	50,000	220,704	164,725
Total recoveries	201,700	(117,947)	304,049	387,802	326,591
Excess of revenue over expenditures and recoveries for year	—	158,079	—	158,079	93,367

See accompanying notes to the financial statements.

Children's Centre Thunder Bay
Statement of Changes in Net Assets

Year Ended March 31

Statement 3

2025 2024

	Restricted fund \$	Unrestricted net assets \$	Internally restricted net assets \$	Total \$	Total \$
Balance, beginning of year	600,000	354,073	1	954,074	857,707
Excess of revenue over expenditures and recoveries for year	—	158,079	—	158,079	96,367
Balance, end of year	600,000	512,152	1	1,112,153	954,074

See accompanying notes to the financial statements.

Children's Centre Thunder Bay **Statement of Cash Flows**

Statement 4

Year Ended March 31

2025

2024

\$

\$

OPERATING ACTIVITIES

Excess of revenue over expenditures and recoveries for year

158,079

96,367

Net change in non-cash working capital accounts related to operations *[note 8]*

(445,929)

154,397

Cash provided by (used in) operating activities

(287,850)

250,764

INVESTING ACTIVITY

Increase in investments

(76,629)

(34,236)

Cash used in operating activity

(76,629)

(34,236)

Increase (decrease) in cash and cash equivalents during year

(364,479)

216,528

Cash and cash equivalents, beginning of year

1,391,552

1,175,024

Cash and cash equivalents, end of year

1,027,073

1,391,552

See accompanying notes to the financial statements.

Children's Centre Thunder Bay

Notes to the Financial Statements

March 31, 2025

GENERAL

Children's Centre Thunder Bay ("Centre") is an accredited children's mental health centre providing assessment, counselling and support services to children, adolescents and families. The range of services include individual and family counselling, child development, residential/day treatment programs, substance use counselling, young offender services and preschool speech services. The Centre is incorporated under the laws of Ontario as a not-for-profit corporation without share capital. It is a registered charitable organization and as such, is exempt from income taxes under Section 149(1)(l) of the Income Tax Act (Canada).

1. SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the Centre have been prepared by management in accordance with the significant accounting policies set out below to conform to the basis on which the Centre is funded (Ministry of Children, Community and Social Services requirements). The basis of accounting used in these financial statements differs materially from Canadian accounting standards for not-for-profit organizations as follows:

[a] Accruals

These financial statements were prepared using the modified accrual basis of accounting as specified by the Ontario Ministry of Children, Community and Social Services. The modified accrual basis recognizes revenues as they become available and measurable within the 30-day period subsequent to year-end; expenditures are recognized as they are incurred and measurable as a result of the receipt of goods and services and a legal obligation to pay within a 30-day period subsequent to year-end.

[b] Capital asset acquisitions

Capital assets are recorded as an expenditure in the year of acquisition.

[c] Vacation pay

Accrued vacation pay and deferred compensation is not recorded in the financial statements. Earned, but unpaid vacation pay and other deferred compensation at year-end is approximately \$421,849 [2024 - \$412,830].

Allocation of expenditures

It is the Centre's policy to allocate administrative and supervisory salaries, employee benefits, rent and other expenses to the various programs based on budget amounts which have been approved by the appropriate Ministry [schedule 5].

Cash and cash equivalents

Cash and cash equivalents include cash on hand, demand deposits, deposits held on call with banks, and other short-term highly liquid investments which are readily convertible to known amounts of cash. The Centre considers securities with original maturities of three months or less to be readily convertible to known amounts of cash.

Children's Centre Thunder Bay

Notes to the Financial Statements

March 31, 2025

Revenue recognition

The Centre follows the deferral method of accounting for donations and advances from its funders. Funding is recognized as revenue when received or receivable if the amount to be received can be reasonably estimated and is expended on programs and services in conjunction with the terms and conditions of the service contract. Unrestricted donations are recorded when received. Advances from funders to be expended in a subsequent period and contributions externally restricted are deferred and recognized as revenue in the year in which the related expenses are recognized.

Financial instruments

The Centre considers any contract creating a financial asset, liability or equity instrument as a financial instrument, except in certain limited circumstances. The Centre accounts for the following as financial instruments:

- cash and cash equivalents
- investments
- accounts receivable
- mortgage receivable
- accounts payable and accrued liabilities
- due to Ministries and funding agencies
- salaries and benefits payable

A financial asset or liability is recognized when the Centre becomes party to contractual provisions of the instrument.

Measurement

Financial assets or liabilities obtained in arm's-length transactions are initially measured at their fair value. In the case of a financial asset or liability not being subsequently measured at fair value, the initial fair value will be adjusted for financing fees and transaction costs that are directly attributable to its origination, acquisition, issuance or assumption.

Financial instruments in related party transactions

Financial assets and financial liabilities in related party transactions are initially measured at cost, with the exception of certain instruments which are initially measured at fair value. The Centre does not have any financial assets or financial liabilities in related party transactions which are initially measured at fair value.

Gains or losses arising on initial measurement differences are generally recognized in net income when the transaction is in the normal course of operations, and in equity when the transaction is not in the normal course of operations, subject to certain exceptions.

Children's Centre Thunder Bay

Notes to the Financial Statements

March 31, 2025

Financial assets and financial liabilities recognized in related party transactions are subsequently measured based on how the Centre initially measured the instrument. Financial instruments initially measured at cost are subsequently measured at cost, less any impairment for financial assets. Financial instruments initially measured at fair value, of which the Centre has none, would be subsequently measured at amortized cost or fair value based on certain conditions.

Financial assets and financial liabilities are subsequently measured according to the following methods:

<u>Financial instrument</u>	<u>Subsequent measurement</u>
Cash and cash equivalents	Amortized cost (which approximates fair value)
Investments	Amortized cost
Accounts receivable	Amortized cost
Mortgage receivable	Amortized cost
Accounts payable and accrued liabilities	Amortized cost
Due to Ministries and funding agencies	Amortized cost
Salaries and benefits payable	Amortized cost

Derecognition

The Centre removes financial liabilities, or a portion of, when the obligation is discharged, cancelled or expires.

Impairment

Financial assets measured at cost are tested for impairment when there are indicators of impairment. Previously recognized impairment losses are reversed to the extent of the improvement provided the asset is not carried at an amount, at the date of the reversal, greater than the amount that would have been the carrying amount had no impairment loss been recognized previously. The amounts of any write-downs or reversals are recognized in revenue.

Management estimates

Management reviews the carrying amounts of items in the financial statements at each statement of financial position date to assess the need for revisions. Many items in the preparation of these financial statements require management's best estimate based on assumptions that reflect the most probable set of economic conditions and planned courses of action.

These estimates are reviewed periodically and adjustments are made to revenue as appropriate in the year they become known.

Significant items subject to management estimates include:

<u>Financial statement element</u>	<u>Management estimate</u>
Due to Ministries and funding agencies	Repayable provision
Mortgage receivable	Impairment of mortgage receivable

Children's Centre Thunder Bay Notes to the Financial Statements

March 31, 2025

Pension plan

Substantially all of the employees of the Centre are members of the Healthcare of Ontario Pension Plan (the "Plan"), which is a multi-employer defined benefit pension plan available to all eligible employees of the participating members of the Ontario Hospital Association. Plan members will receive benefits based on the length of service and on the average of annualized earnings during the five consecutive years prior to retirement, termination or death, that provide the highest average earnings. Although the Plan is a defined benefit plan, the Plan is accounted for as a defined contribution plan as there is insufficient information to apply defined benefit plan accounting principles.

2. INVESTMENTS

Investments consist of a cashable Guaranteed Investment Certificate with maturity date of September 29, 2025. Interest rates is prime-linked at 2.95%.

3. CASH AND CASH EQUIVALENTS

Cash and cash equivalents consist of:

	2025 \$	2024 \$
Cash on hand and in bank	1,027,073	1,391,552

4. RELATED PARTY TRANSACTIONS

Therapeutic Family Homes, Thunder Bay Incorporated

The Centre leases three group homes from Therapeutic Family Homes, Thunder Bay Incorporated ("Homes"), a not-for-profit corporation whose primary purpose is to provide properties for the Centre to use as treatment facilities. The Centre has two representatives on the five-member Board of Directors. The rent paid to Homes is the amount necessary for Homes to make the required mortgage payments on the properties and provide for a capital replacement reserve. During the year, the Centre paid rent of \$6,000 [2024 - \$6,000] for the three properties. All building occupancy costs are paid by the Centre. The net assets of Homes is \$232,324 [2024 - \$222,122] at year-end.

The Centre holds a second mortgage receivable from Homes in the amount of \$154,495. The mortgage is non-interest bearing and there is little likelihood of payments being made on this mortgage until such time as the home on which the mortgage is secured is sold. The mortgage receivable and the restricted fund of the same amount have been written-down to \$1 to reflect the fair value of the mortgage.

The net assets and results from operations of Homes are not included in these financial statements.

Children's Centre Thunder Bay Notes to the Financial Statements

March 31, 2025

The Children's Centre Foundation Thunder Bay ("Foundation") is incorporated as a corporation without share capital under the laws of Ontario and is a registered charity under the Income Tax Act. The Foundation raises funds that will be targeted for families and children with mental health issues so that they can become fully functioning members of society and live healthy and productive lives.

While the Centre does not control the Foundation, by virtue of shared common interests it may influence the Foundation's activities.

Net resources of the Foundation at March 31, 2025 amounted to \$508,962 of which \$130,172 is restricted for specific use.

At March 31, 2025, the Centre had a balance payable to the Foundation of \$42,785 [2024 – \$22,292].

5. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

	2025 \$	2024 \$
Trade and accrued liabilities	515,647	421,383
Government remittances	13,824	20,992
	529,471	442,375

6. DUE TO MINISTRIES AND FUNDING AGENCIES

Details of amounts owed to various provincial ministries are as follows:

	2025 \$	2024 \$
Centre for Addiction and Mental Health	74,708	43,306
The District of Thunder Bay Social Services Administration Board	454,341	464,341
Ministry of Children, Community and Social Services	271,944	203,530
Ministry of Health	492,417	492,416
Ministry of the Attorney General	28,456	28,455
	1,321,866	1,232,048

Children's Centre Thunder Bay Notes to the Financial Statements

March 31, 2025

7. DEFERRED REVENUE

Deferred revenue relates to externally restricted funds received but not yet earned from the following:

	2025 \$	2024 \$
The District of Thunder Bay Social Services Administration Board	20,000	20,000
Centre for Addiction and Mental Health	133,000	—
Ontario Health Team	51,500	—
Other	396,912	463,243
	601,412	483,243

8. STATEMENT OF CASH FLOWS

The net change in non-cash working capital balances related to operations consists of the following:

	2025 \$	2024 \$
(Increase) decrease in current assets		
Accounts and Ministry advances receivables	(783,795)	9,739
Harmonized Sales Tax receivable	(33,992)	(3,095)
Prepaid expenses	(551)	(448)
	(818,338)	6,196
Increase (decrease) in current liabilities		
Accounts payable and accrued liabilities	87,096	35,875
Due to Ministries and funding agencies	89,818	(79,193)
Salaries and benefits payable	77,329	17,568
Deferred revenue	118,166	173,951
	372,409	148,201
	(445,929)	154,397

9. PENSION PLAN

Pension expense is based on Plan management's best estimates, in consultation with its actuaries, of the amount, together with contributions by employees, required to provide a high level of assurance that benefits will be fully represented by fund assets at retirement, as provided by the Plan. The funding objective is for employer contributions to the Plan to remain a constant percentage of employees' contributions.

Variances exist between actuarial funding estimates and actual experiences. The most recent actuarial valuation of the Plan as at December 31, 2024 indicates the Plan is 111% funded with a net asset value of \$123 billion. Contributions to the Plan made by the Centre during the year amounted to \$784,265 [2024 – \$739,995] and are included in the statement of operations.

Children's Centre Thunder Bay Notes to the Financial Statements

March 31, 2025

10. ECONOMIC DEPENDENCE

Approximately 74% of the Centre's revenue is funded by the Ontario Ministry of Children, Community and Social Services and Ontario Ministry of Health funding. The loss of this funding could have a material adverse impact of the Centre's operating results and financial position.

11. INTERNALLY RESTRICTED NET ASSETS

In order to ensure long-term financial stability, the Board internally restricted \$600,000 in a previous year to be used for working capital, contingencies, future program development, capital replacement and deferred compensation.

12. COMPARATIVE FIGURES

Certain of the prior year's figures have been reclassified to conform with the current year's presentation.

Children's Centre Thunder Bay Service Plan Schedule of Operations (A)

Year Ended March 31

Schedule 1

2025 2024

	Access Intake Services \$	Targeted Prevention \$	Brief Services \$	Family Capacity Building \$	Case Mgmt & Service Coordination \$	Counselling & Therapy Services \$	Intensive Treatment Services \$	Specialized Consultation & Assessment \$	Part (B) [Schedule 2] \$	Total	Total \$
REVENUE											
Ministry of Children, Community and Social Services	—	—	—	—	—	—	—	—	990,522	990,522	967,622
Ministry of Health	258,835	153,004	327,718	713,740	815,193	1,953,120	2,096,392	638,964	—	6,956,966	6,956,966
	258,835	153,004	327,718	713,740	815,193	1,953,120	2,096,392	638,964	990,522	7,947,488	7,924,588
EXPENDITURES											
Salaries	165,663	95,220	195,548	424,615	485,542	1,161,944	1,230,525	380,146	653,145	4,792,348	4,925,314
Employee benefits - statutory	15,640	7,820	18,419	40,115	45,817	109,774	117,512	35,913	51,159	442,169	422,658
- non-statutory	17,655	17,608	41,473	90,326	103,164	247,170	282,156	80,862	102,102	982,516	899,895
Transportation and communication											
Travel	1,568	784	1,846	4,021	4,592	11,003	11,779	3,600	1,500	40,693	32,566
Communication	1,661	830	1,956	4,259	4,865	11,655	12,477	3,813	7,500	49,016	55,921
Services											
Rent	325	163	383	834	952	2,281	2,441	746	—	8,125	12,948
Utilities	2,087	1,044	2,458	5,363	6,114	14,649	16,682	4,792	5,500	57,679	39,458
Staff training	3,123	1,562	3,678	8,010	9,149	21,919	23,464	7,171	3,000	81,076	118,897
Advertising and promotion	776	388	913	1,989	2,272	5,444	5,828	1,781	500	19,891	19,567
Repairs and maintenance services											
- building, equipment, auto	2,767	1,384	3,259	7,098	8,107	19,423	20,793	6,354	—	69,185	43,799
Professional fees - non-client related	5,331	2,666	6,279	13,674	15,618	37,419	40,057	12,242	—	133,286	107,551
Purchased services - client related	5,186	2,593	6,107	13,301	15,191	36,396	38,962	11,907	21,100	150,743	165,832
Insurance	5,958	2,979	7,016	15,281	17,453	41,816	44,764	13,680	5,000	153,947	142,916
Other	666	333	785	1,709	1,952	4,677	5,008	1,530	—	16,660	20,977
Supplies and equipment											
Repairs and maintenance supplies											
- building, equipment, auto	464	232	546	1,190	1,359	3,257	3,487	1,065	—	11,600	11,519
IT supplies and equipment	6,986	3,493	8,227	17,919	20,466	49,033	52,490	16,041	6,200	180,855	155,094
Other supplies and equipment	3,694	1,847	4,351	9,475	10,822	25,928	27,756	8,482	40,816	133,171	106,407
Other miscellaneous	822	409	968	2,106	2,405	5,763	6,168	1,385	—	20,026	17,877
Total expenditures	240,372	141,355	304,212	661,275	755,840	1,809,551	1,941,349	591,510	897,522	7,342,986	7,299,196
Excess of revenue over expenditures before the following											
Allocated administration, net [Schedule 5]	18,463	11,649	23,506	52,465	59,353	143,569	155,043	47,454	93,000	604,502	625,392
	26,531	15,683	33,591	73,158	83,657	200,195	214,880	65,607	93,000	806,202	(752,945)
Shortfall of revenue over expenditures before the following											
	(8,068)	(4,034)	(10,085)	(20,693)	(24,204)	(56,626)	(59,837)	(18,153)	—	(201,700)	(127,553)
RECOVERIES											
Donations and fundraising											
Program income	8,068	4,034	10,085	20,693	24,204	56,626	28,841	18,153	—	170,704	114,725
Total recoveries	8,068	4,034	10,085	20,693	24,204	56,626	59,837	18,153	—	201,700	127,553
Excess of revenue over expenditures and recoveries for year	—	—	—	—	—	—	—	—	—	—	—

Children's Centre Thunder Bay
Service Plan Schedule of Operations (B)

Year Ended March 31

Schedule 2

2025 2024

	Autism Supports \$	Early Child Development \$	Children's DS Community Support \$	Youth Justice Specialized Programming \$	Youth Justice Reintegration \$	Total \$	Total \$
REVENUE							
Ministry of Children, Community and Social Services	28,425	65,600	417,080	73,550	405,867	990,522	967,622
EXPENDITURES							
Salaries	21,405	42,530	286,210	48,000	255,000	653,145	635,145
Employee benefits - statutory	2,196	4,000	23,333	3,630	18,000	51,159	51,159
- non-statutory	1,861	8,204	46,667	7,370	38,000	102,102	102,102
Transportation and communication	—	—	500	500	500	1,500	1,500
Travel	500	500	2,500	1,000	3,000	7,500	7,500
Communication	—	—	1,500	1,000	3,000	5,500	5,500
Utilities	—	—	1,000	—	2,000	3,000	3,000
Staff training	—	—	500	—	—	500	500
Advertising and promotion	—	—	5,100	—	16,000	21,100	21,100
Purchased services - client related	—	—	2,000	—	3,000	5,000	5,000
Insurance	1,000	1,000	4,200	—	—	6,200	6,200
Supplies and equipment	1,463	3,366	3,570	5,050	27,367	40,816	37,916
IT supplies and equipment	28,425	59,600	377,080	66,550	365,867	897,522	876,622
Other supplies and equipment							
Total expenditures							
Excess of revenue over expenditures	—	6,000	40,000	7,000	40,000	93,000	91,000
before the following	—	(6,000)	(40,000)	(7,000)	(40,000)	(93,000)	(91,000)
Allocated administration, net [schedule 5]	—	—	—	—	—	—	—
Excess of revenue over expenditures for year	—	—	—	—	—	—	—

Children's Centre Thunder Bay
Other Programs Schedule of Operations (A)
Year Ended March 31

Schedule 3
2025 2024

	Ontario Trillium		Mental Health	Gender Affirming Care	Supervised Access	U-Turn	Preschool Consultation	Healthy Child Development	Preschool Program	Strategic Alliance	Entrepreneurial Services	Part (B) [Schedule 4]	Total	Total
	Grant	Health Supports											\$	\$
	Program	Black Youth												
	\$	\$		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
REVENUE														
Ministry of Children, Community and Social Services	—	—	—	—	200,955	—	—	1,517,335	—	—	—	1,077,782	2,796,072	2,708,584
Ministry of Health	—	—	—	—	—	232,332	—	—	—	—	—	272,790	505,122	812,778
The District of Thunder Bay Social Services Administration Board	—	—	—	—	—	—	144,000	—	82,800	—	—	1,365,500	1,592,300	1,663,554
Centre for Addiction and Mental Health	—	—	—	—	—	—	—	—	—	—	—	807,792	807,792	—
Ontario Health Team	—	—	—	—	—	—	—	—	—	—	347,790	347,790	347,790	—
Other income	70,000	143,620	45,000	—	—	—	—	132,508	—	149,493	187,458	389,167	1,117,246	653,449
Total revenue	70,000	143,620	45,000	200,955	232,332	144,000	1,649,843	3,913,031	7,166,322	5,838,365				
EXPENDITURES														
Salaries	41,491	60,368	—	154,262	159,219	115,818	1,139,350	1,746,214	3,663,967	3,464,090				
Employee benefits - statutory	—	—	—	9,405	12,464	8,427	118,819	204,134	369,120	317,995				
- non-statutory	—	—	—	4,369	26,872	15,813	248,576	297,744	604,001	533,685				
Transportation and communication	—	—	—	—	—	—	—	—	—	—				
Travel	5,349	—	—	40	5,040	1,005	26,627	45,700	89,188	73,341				
Communication	—	—	—	367	2,396	724	4,439	15,443	23,679	16,035				
Services	—	—	—	—	—	—	—	—	—	—				
Rent	—	—	—	14,600	6,000	—	—	5,000	43,167	73,767				
Utilities	—	—	—	—	—	—	—	—	3,321	3,321				
Staff training	130	—	—	425	136	1,798	1,040	2,093	5,690	16,955				
Advertising and promotion	—	—	—	—	—	—	—	—	—	—				
Repairs and maintenance services	—	—	—	—	—	—	—	—	48,657	48,657				
- building, equipment, auto	—	—	—	—	—	—	—	—	—	—				
Professional fees - non-client related	—	—	—	—	—	—	—	—	71,293	77,235				
Purchased services - client related	—	64,308	45,000	—	—	—	51,021	200,779	731,863	1,092,971				
Insurance	—	—	—	—	—	—	—	—	209	209				
Other	—	—	—	—	—	—	—	—	658	658				
Repairs and maintenance supplies	—	—	—	—	—	—	—	—	—	—				
- building, equipment, auto	—	—	—	—	—	—	30,000	191,008	221,008	22,915				
IT supplies and equipment	6,098	—	—	80	3,442	—	—	10,000	16,537	36,157				
Other supplies and equipment	16,932	18,944	—	1,407	2,416	415	26,436	293,191	397,583	106,110				
Other miscellaneous	—	—	—	—	—	—	—	94,349	94,349	107,609				
Total expenditures	70,000	143,620	45,000	184,955	217,985	144,000	1,649,843	3,819,760	6,884,625	5,574,051				
Excess of revenue over expenditures before the following														
Allocated administration, net [Schedule 5]	—	—	—	16,000	14,347	—	—	158,079	93,271	281,697				
Excess of revenue over expenditures before the following														
RECOVERIES														
Management fees [Schedule 5]	—	—	—	(16,000)	(14,347)	—	—	(87,600)	(117,947)	(117,947)				
Excess of revenue over expenditures and recoveries for the year														
	—	—	—	—	—	—	—	158,079	—	158,079				

Children's Centre Thunder Bay Other Programs Schedule of Operations (B)

Year Ended March 31

Schedule 4

2025 2024

	Youth Wellness Hub (Operating) \$	Youth Wellness Hub (Capital) \$	Youth OTP Intensive Services \$	Contracted School Services \$	Coordinated Service Planning \$	Child Welfare Community Prevention and Supports \$	Complex Special Needs \$	Child Care Special Needs \$	Services for Children with Complex Needs \$	System Management \$	Knowledge Institute Engagement \$	Total \$	Total \$
REVENUE													
Ministry of Children, Community and Social Services	—	—	—	—	445,810	65,431	395,585	—	170,956	—	—	1,077,782	517,575
Ministry of Health	—	—	—	—	—	—	—	—	—	272,790	—	272,790	86,000
The District of Thunder Bay Social Services Administration Board	—	—	—	—	—	—	—	1,365,500	—	—	—	1,365,500	—
Centre for Addiction and Mental Health	607,792	200,000	—	—	—	—	—	—	—	—	—	807,792	—
Other income	—	—	205,000	78,000	—	—	55,830	44,100	—	—	6,237	389,167	550,263
Total revenue	607,792	200,000	205,000	78,000	445,810	65,431	451,415	1,409,600	170,956	272,790	6,237	3,913,031	1,153,858
EXPENDITURES													
Salaries	199,312	—	27,203	46,422	303,231	51,931	60,876	747,221	129,513	191,506	—	1,746,214	673,020
Employee benefits - statutory	37,886	—	—	3,613	26,242	13,500	4,332	85,840	7,786	25,135	—	204,134	54,875
- non-statutory	19,161	—	—	26,418	72,729	—	—	143,040	14,443	21,953	—	297,744	94,715
Transportation and communication	—	—	—	—	—	—	—	—	—	—	—	—	—
Travel	2,223	—	—	1,688	2,031	—	15,540	19,244	128	4,832	14	45,700	12,657
Communication	1,764	—	—	724	1,019	—	—	11,226	—	720	—	15,443	2,906
Services	—	—	—	—	—	—	—	—	—	—	—	—	—
Rent	43,167	—	—	—	—	—	—	—	—	—	—	43,167	—
Utilities	3,321	—	—	—	—	—	—	—	—	—	—	3,321	—
Staff training	997	—	—	41	327	—	—	660	68	—	—	2093	—
Advertising and promotion	48,657	—	—	—	—	—	—	—	—	—	—	48,657	3,622
Repairs and maintenance services	—	—	—	—	—	—	—	—	—	—	—	—	—
- building, equipment, auto	30,608	30,000	22,000	—	457	—	—	—	—	—	—	83,065	—
Professional fees - non-client related	989	—	—	—	1,079	—	—	339	—	—	—	2,407	696
Purchased services - client related	40,000	—	—	—	—	—	380,152	308,541	—	—	3,170	731,863	10,465
Insurance	—	—	—	—	30	—	—	179	—	—	—	209	1,087
Other	—	—	—	—	—	—	—	658	—	—	—	658	—
Repairs and maintenance supplies	—	—	—	—	—	—	—	—	—	—	—	—	—
- building, equipment, auto	60,008	75,000	43,000	—	—	—	—	—	6,000	6,000	—	191,008	10,826
IT supplies and equipment	15,764	—	—	—	—	—	—	773	—	—	—	16,537	62,946
Other supplies and equipment	43,796	60,000	112,797	94	38,665	—	515	4,279	7,347	22,645	3,053	293,191	42,442
Other miscellaneous	60,349	34,000	—	—	—	—	—	—	—	—	—	94,349	49,234
Total expenditures	607,792	200,000	205,000	78,000	445,810	65,431	451,415	1,322,000	165,285	272,790	6,237	3,819,760	1,019,491
Excess of revenue over expenditures before the following	—	—	—	—	—	—	—	87,600	5,671	—	—	93,271	134,367
Allocated administration, net (Schedule 5)	—	—	—	—	—	—	—	—	5,671	—	—	5,671	(38,000)
Excess of revenue over expenditures before the following	—	—	—	—	—	—	—	87,600	—	—	—	87,600	96,367
RECOVERIES													
Management fees (Schedule 5)	—	—	—	—	—	—	—	(87,600)	—	—	—	(87,600)	—
Excess of revenue over expenditures and recoveries for the year	—	—	—	—	—	—	—	—	—	—	—	—	96,367

Children's Centre Thunder Bay**Schedule 5****Schedule of Allocated Administration Expenditures**

Year Ended March 31

2025

2024

	\$	\$
EXPENDITURES		
Salaries	753,141	752,339
Employee benefits - statutory	51,635	63,085
- non-statutory	143,888	137,010
Transportation and communication		
Travel	5,520	3,435
Communication	19,612	14,534
Services		
Utilities	13,260	9,865
Staff training	2,233	3,075
Advertising and promotion	125	2,288
Repairs and maintenance services - building, equipment, auto	17,438	15,058
Purchased services - non-client related	23,354	35,373
Insurance	20,248	22,000
Other	13,981	13,936
Supplies and equipment		
IT supplies and equipment	20,000	20,503
Other supplies and equipment	29,003	25,452
Other miscellaneous	2,484	1,977
Total expenditures	1,115,922	1,119,930
Administrative recoveries		
Interest	136,102	149,038
Management fees [schedule 4]	117,947	117,947
Other recoveries	50,000	50,000
	304,049	316,985
Administrative expenditures, net of allocated recoveries	811,873	802,945
Program allocations [schedules 1, 2, 3, and 4]		
Access Intake Services	(26,531)	(20,000)
Youth Justice - Specialized Programming	(15,683)	(7,000)
- Reintegration Rehabilitation	(33,591)	(40,000)
Children's DS Community Support	(73,158)	(38,000)
Early Child Development	(83,557)	(6,000)
Targeted Prevention	(200,195)	(15,000)
Brief Services	(214,880)	(31,000)
Family Capacity Building	(65,607)	(58,000)
Case Management and Service Coordination	(6,000)	(80,000)
Counselling and Therapy Services	(40,000)	(195,000)
Intensive Treatment Services	(7,000)	(200,945)
Specialized Consultation and Assessment	(40,000)	(62,000)
Coordinated Service Planning	—	(38,000)
Special Needs Coordination	(5,671)	(12,000)
	(811,873)	(802,945)
	—	—

