

Financial Statements of

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

And Independent Auditor's Report thereon

Year ended March 31, 2025

**KPMG LLP**

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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, 2025
- 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, 2025, 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.



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- 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 and is underlined with a single horizontal stroke.

Chartered Professional Accountants, Licensed Public Accountants

Sudbury, Canada
July 28, 2025

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

Statement of Financial Position

March 31, 2025, with comparative information for 2024

	2025	2024
Assets		
Current assets:		
Cash	\$ 5,890,246	\$ 6,029,829
Accounts receivable	102,593	167,668
Prepaid expenses	159,640	55,578
	<u>6,152,479</u>	<u>6,253,075</u>
Capital assets (note 2)	506,587	470,169
Other assets	10,968	13,428
	<u>\$ 6,670,034</u>	<u>\$ 6,736,672</u>
Liabilities, Contributions and Net Assets		
Current liabilities:		
Accounts payable and accrued liabilities	\$ 820,648	\$ 1,133,746
Due to the Ministry of Children, Community and Social Services (note 3)	<u>4,614,742</u>	<u>4,614,742</u>
	<u>5,435,390</u>	<u>5,748,488</u>
Deferred contributions (note 4)	151,051	42,558
Deferred capital contributions (note 5)	115	143
	<u>5,586,556</u>	<u>5,791,189</u>
Net assets:		
Invested in capital assets	506,472	470,026
Unrestricted	<u>577,006</u>	<u>475,457</u>
	<u>1,083,478</u>	<u>945,483</u>
Commitments (note 6)		
Contingency (note 7)		
Economic dependence (note 9)		
	<u>\$ 6,670,034</u>	<u>\$ 6,736,672</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, 2025, with comparative information for 2024

	2025	2024
Revenue:		
Ministry of Children, Community, and Social Services	\$ 5,965,887	\$ 7,629,708
City of Greater Sudbury	3,729,705	3,893,561
Community projects	36,953	8,157
Interest and other income	271,799	269,758
Amortization of deferred contributions	29	36
	10,004,373	11,801,220
Expenses:		
Ontario Autism Program	3,712,154	4,925,883
City of Greater Sudbury	3,672,367	3,837,475
School Support Program/ASD	-	1,033,763
Respite Services	156,379	156,379
Clinical Services - Time Limited	1,739,714	1,507,127
Other Programs	310,977	30,032
Autism Clinical Services	274,787	266,487
	9,866,378	11,757,146
Excess of revenue over expenses	\$ 137,995	\$ 44,074

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, 2025, with comparative information for 2024

	Unrestricted	Invested in Capital Assets	2025 Total	2024 Total
Net assets, beginning of year	\$ 475,457	\$ 470,026	\$ 945,483	\$ 901,409
Excess (deficiency) of revenue over expenses	251,063	(113,068)	137,995	44,074
Investment in capital assets	(149,514)	149,514	-	-
Net assets, end of year	\$ 577,006	\$ 506,472	\$ 1,083,478	\$ 945,483

See accompanying notes to financial statements.

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

Statement of Cash Flows

Year ended March 31, 2025, with comparative information for 2024

	2025	2024
Cash flows from operating activities:		
Excess of revenue over expenses	\$ 137,995	\$ 44,074
Adjustments for:		
Amortization of deferred capital contributions	(29)	(36)
Amortization of capital assets	78,687	58,762
Gain on disposal of capital assets	34,410	54,774
	251,063	157,574
Changes in non-cash working capital:		
Decrease (increase) in accounts receivable	65,075	(84,414)
Decrease (increase) in other assets	2,460	(4,960)
Increase (decrease) in accounts payable and accrued liabilities	(313,098)	128,092
Increase (decrease) in due to the Ministry of Children, Community and Social Services	-	505,067
Decrease (increase) in prepaid expenses	(104,062)	27,721
	(98,562)	729,080
Cash flows from financing activities:		
Increase (decrease) in deferred contributions	108,493	(310,328)
Cash flows from investing activities:		
Additions to capital assets	(149,514)	(180,065)
	(149,514)	(180,065)
Net increase (decrease) in cash	(139,583)	238,687
Cash, beginning of year	6,029,829	5,791,142
Cash, end of year	\$ 5,890,246	\$ 6,029,829

See accompanying notes to financial statements.

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

Notes to Financial Statements

Year ended March 31, 2025

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, 2025

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.

(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.

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

Notes to Financial Statements (continued)

Year ended March 31, 2025

1. Significant accounting policies (continued):

(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, 2025

2. Capital assets:

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

2024	Cost	Accumulated Amortization	Net book value
Leasehold improvements	\$ 477,727	\$ 367,620	\$ 110,107
Furniture and equipment	1,671,353	1,376,585	294,768
Computer software	502,199	436,905	65,294
	\$ 2,651,279	\$ 2,181,110	\$ 470,169

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:

	2025	2024
Balance, beginning of year	\$ 4,614,742	\$ 4,109,675
Plus: Surplus payable in the year	-	505,067
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, 2025

4. Deferred contributions:

	2025	2024
Balance, beginning of year	\$ 42,558	\$ 352,886
Less: Amount taken into revenue	(42,558)	(352,886)
Add: Amounts received in the year	151,051	42,558
Balance, end of year	\$ 151,051	\$ 42,558

5. Deferred capital contributions:

Deferred capital contributions represent the unamortized balance of contributed capital contributions. The changes in the deferred contributions balance for the year are as follows:

	2025	2024
Balance, beginning of year	\$ 143	\$ 179
Less: Amount taken into revenue	(28)	(36)
Balance, end of year	\$ 115	\$ 143

6. Commitments:

The Organization is committed to payments under various operating leases for equipment and buildings through to 2030 in the following amounts annually:

2026	\$ 117,886
2027	86,080
2028	46,533
2029	32,118
2030	5,004

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, 2025

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 2024.

9. Economic dependence:

The Organization receives 59.63% (2024 - 64.6%) 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, 2025, with comparative information for 2024

	City of Greater Sudbury	Respite Services	Ontario Autism Program	Autism Clinical Services	Other Programs	Clinical Services Time Limited	2025 Total	2024 Total
Revenue:								
Ministry of Children, Community and Social Serv \$	-	156,379	3,788,053	274,787	-	1,746,668	\$ 5,965,887	\$ 7,629,708
City of Greater Sudbury	3,729,705	-	-	-	-	-	3,729,705	3,893,561
Community projects	3,523	-	1,928	-	31,502	-	36,953	8,157
Interest and other income	-	-	-	-	271,799	-	271,799	269,758
Amortization of deferred contributions	-	-	-	-	29	-	29	36
	3,733,228	156,379	3,789,981	274,787	303,330	1,746,668	10,004,373	11,801,220
Adjustments:								
Amortization of deferred contributions	-	-	-	-	(29)	-	(29)	(36)
Adjusted totals for APERS purposes	3,733,228	156,379	3,789,981	274,787	303,301	1,746,668	10,004,344	11,801,184
Expenses:								
Wages and employee benefits	2,127,968	-	1,011,163	-	590,747	103,351	3,833,229	3,534,431
Travel	16,916	-	5,719	-	11,559	-	34,194	29,577
Office	162,898	646	52,122	-	168,975	7,617	392,258	443,678
Program	93,533	-	14,284	-	37,276	-	145,093	195,959
Training	37,764	-	3,416	-	41,481	-	82,661	48,390
Professional fees	32	-	-	-	40,811	-	40,843	22,672
Purchase of service	744,343	139,313	2,224,401	266,487	69,615	1,472,669	4,916,828	7,092,494
Building occupancy	149,836	-	52,446	-	140,303	-	342,585	331,182
Allocated central administration (recovery)	339,077	16,420	348,603	8,300	(868,477)	156,077	-	-
Amortization of capital assets	-	-	-	-	78,687	-	78,687	58,763
	3,672,367	156,379	3,712,154	274,787	310,977	1,739,714	9,866,378	11,757,146
Adjustments:								
Capital asset additions	58,787	-	59,121	-	31,608	-	149,516	180,065
Capital asset disposals	-	-	-	-	(34,410)	-	(34,410)	(54,774)
Expenses related to rent deposits	-	-	(2,460)	-	-	-	(2,460)	4,960
Expenses related to prepaids	2,074	-	21,166	-	73,813	6,954	104,007	(27,450)
Amortization of capital assets	-	-	-	-	(78,687)	-	(78,687)	(58,763)
	3,733,228	156,379	3,789,981	274,787	303,301	1,746,668	10,004,344	11,801,184
Excess (deficiency) of revenue over expenses	\$ 60,861	-	77,827	-	(7,647)	6,954	\$ 137,995	\$ 44,074
Adjusted deficiency of revenue over expenses	\$ -	-	-	-	-	-	\$ -	\$ -
Payable to Ministry/funding source	\$ -	-	-	-	-	-	\$ -	\$ 505,067

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

Schedule 2 - City of Greater Sudbury
Statement of Operations

Year ended March 31, 2025, with comparative information for 2024

	Child Care Special Needs	EarlyON Child & Family Centres	2025 Total	2024 Total
Revenue:				
City of Greater Sudbury	\$ 2,327,385	\$ 1,402,320	\$ 3,729,705	\$ 3,874,540
Community projects	2,349	1,174	3,523	3,272
Interest and other income	-	-	-	500
Totals per audited statements	2,329,734	1,403,494	3,733,228	3,878,312
Expenses:				
Wages and employee benefits	1,238,795	889,173	2,127,968	1,918,912
Travel	8,110	8,806	16,916	11,504
Office	62,283	100,615	162,898	96,396
Program	1,307	92,226	93,533	82,794
Training	21,531	16,233	37,764	26,133
Professional fees	-	32	32	-
Purchase of service	736,869	7,474	744,343	1,159,108
Building occupancy	38,600	111,236	149,836	165,438
Allocated central administration	199,229	139,848	339,077	377,190
	2,306,724	1,365,643	3,672,367	3,837,475
Adjustments:				
Capital asset additions	20,936	37,851	58,787	40,837
Expenses related to prepaids	2,074	-	2,074	-
Adjusted totals for APERS purposes	2,329,734	1,403,494	3,733,228	3,878,312
Excess of revenue over expenses	\$ 23,010	\$ 37,851	\$ 60,861	\$ 40,837
Adjusted excess of revenue over expenses	\$ -	\$ -	\$ -	\$ -
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, 2025, with comparative information for 2024

	Other ASD Supports F205		ASD Respite Services F206		2025 Total	2024 Total
Revenue:						
Ministry of Children, Community and Social Services	\$	38,425	\$	117,954	\$ 156,379	\$ 156,379
Expenses:						
Office		640		6	646	2,243
Purchase of service		33,750		105,563	139,313	137,716
Allocated central administration		4,035		12,385	16,420	16,420
		38,425		117,954	156,379	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, 2025, with comparative information for 2024

	Ontario Autism Program Services F209	OAP Capacity Building	OAP Entry to School	2025 Total	2024 Total
Revenue:					
Ministry of Children, Community and Social Services	\$ 2,043,124	\$ 468,033	\$ 1,276,896	\$ 3,788,053	\$ 4,665,952
Community projects	-	-	1,928	1,928	2,989
Interest and other income	-	-	-	-	269,258
Totals per audited statements	2,043,124	468,033	1,278,824	3,789,981	4,938,199
Expenses:					
Wages and employee benefits	116,330	-	894,833	1,011,163	945,195
Travel	-	-	5,719	5,719	10,080
Office	4,681	6,619	40,822	52,122	110,414
Program	-	-	14,284	14,284	55,360
Training	-	-	3,416	3,416	1,891
Purchase of service	1,704,107	457,937	62,357	2,224,401	3,242,562
Building occupancy	-	-	52,446	52,446	70,455
Allocated central administration	214,529	-	134,074	348,603	489,926
	2,039,647	464,556	1,207,951	3,712,154	4,925,883
Adjustments:					
Capital asset additions	-	-	59,121	59,121	59,975
Expenses related to rent deposits	-	-	(2,460)	(2,460)	4,960
Expenses related to prepaids	3,477	3,477	14,212	21,166	(52,619)
Adjusted totals for APERS purposes	2,043,124	468,033	1,278,824	3,789,981	4,938,199
Excess of revenue over expenses	\$ 3,477	\$ 3,477	\$ 70,873	\$ 77,827	\$ 12,316
Adjusted excess of revenue over expenses	\$ -	\$ -	\$ -	\$ -	\$ -
Payable to Ministry/funding source	\$ -	\$ -	\$ -	\$ -	\$ 505,067

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

Schedule 5 - Autism Clinical Services
Statement of Operations

Year ended March 31, 2025, with comparative information for 2024

	SCS-Children Assessment & Counselling F719	Child Care ISNC MCSS/MCYS F266	2025 Total	2024 Total
Revenue:				
Ministry of Children, Community and Social Services	\$ 258,657	\$ 16,130	\$ 274,787	\$ 266,487
Expenses:				
Purchase of service	250,737	15,750	266,487	266,487
Allocated central administration	7,920	380	8,300	-
	258,657	16,130	274,787	266,487
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 - School Support Program/Autism Spectrum Disorder

Statement of Operations

Year ended March 31, 2025, with comparative information for 2024

	School Support Program Autism Spectrum Disorder F203		2025 Total	2024 Total
Revenue:				
Ministry of Children, Community and Social Services	\$	-	\$ -	\$ 1,033,763
Expenses:				
Wages and employee benefits		-	-	50,108
Office		-	-	110
Purchase of service		-	-	875,000
Allocated central administration		-	-	108,545
		-	-	1,033,763
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 7 - Other Programs

Statement of Operations

Year ended March 31, 2025, with comparative information for 2024

	Allocated Central Administration	2025 Total	2024 Total
Revenue:			
Ministry of Children, Community and Social Services			
City of Greater Sudbury	\$ -	\$ -	\$ 19,021
Community projects	31,502	31,502	1,896
Interest and other income	271,799	271,799	-
Amortization of deferred contributions	29	29	36
Totals per audited statements	303,330	303,330	20,953
Adjustments:			
Amortization of deferred contributions	(29)	(29)	(36)
Adjusted totals for APERS purposes	303,301	303,301	20,917
Expenses:			
Wages and employee benefits	590,747	590,747	620,216
Travel	11,559	11,559	7,994
Office	168,975	168,975	231,896
Program	37,276	37,276	57,805
Training	41,481	41,481	20,366
Professional fees	40,811	40,811	22,672
Purchase of service	69,615	69,615	59,172
Building occupancy	140,303	140,303	95,289
Allocated central administration (recovery)	(868,477)	(868,477)	(1,144,141)
Amortization of capital assets	78,687	78,687	58,763
	310,977	310,977	30,032
Adjustments:			
Capital asset additions	31,608	31,608	79,253
Capital asset disposals	(34,410)	(34,410)	(54,774)
Expenses related to prepaids	73,813	73,813	25,169
Amortization of capital assets	(78,687)	(78,687)	(58,763)
Adjusted totals for APERS purposes	303,301	303,301	20,917
Deficiency of revenue over expenses	\$ (7,647)	\$ (7,647)	\$ (9,079)
Adjusted deficiency of revenue over expenses	\$ -	\$ -	\$ -
Payable to Ministry/funding source	\$ -	\$ -	\$ -

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

Schedule 8 - Clinical Services - Time Limited
Statement of Operations

Year ended March 31, 2025, with comparative information for 2024

	Caregiver Mediated / PRT F215	Diagnostic Hubs F214	2025 Total	2024 Total
Revenue:				
Ministry of Children, Community and Social Services	\$ 481,832	\$ 1,264,836	\$ 1,746,668	\$ 1,507,127
Expenses:				
Wages and employee benefits	53,753	49,598	103,351	-
Office	3,829	3,788	7,617	2,619
Purchase of service	391,180	1,081,489	1,472,669	1,352,449
Allocated central administration	29,593	126,484	156,077	152,059
	478,355	1,261,359	1,739,714	1,507,127
Adjustments:				
Expenses related to prepaids	3,477	3,477	6,954	-
Adjusted totals for APERS purposes	481,832	1,264,836	1,746,668	1,507,127
Excess of revenue over expenses	\$ 3,477	\$ 3,477	\$ 6,954	\$ -
Adjusted excess of revenue over expenses	\$ -	\$ -	\$ -	\$ -
Payable to Ministry/funding source	\$ -	\$ -	\$ -	\$ -