
Financial statements of
West Scarborough Neighbourhood
Community Centre

December 31, 2019

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Independent Auditor's Report

To the Members of
West Scarborough Neighborhood Community Centre

Qualified Opinion

We have audited the financial statements of West Scarborough Neighborhood Community Centre (the "Centre"), which comprise the statement of financial position as at December 31, 2019, and the statements of operations, changes in net assets and of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies (collectively referred to as the "financial statements").

In our opinion, except for the possible effects of the matter described in the Basis for Qualified Opinion section of our report, the accompanying financial statements present fairly, in all material respects, the financial position of the Centre as at December 31, 2019, and the results of its operations and its cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.

Basis for Qualified Opinion

In common with many not-for-profit organizations, the Centre derives part of its revenue from the general public in the form of donations, the completeness of which is not susceptible to satisfactory audit verification. Accordingly, our verification of these revenues was limited to the amounts recorded in the records of the West Scarborough Neighborhood Community Centre and we were not able to determine whether any adjustments might be necessary to donation revenue, the excess of revenues over expenses, and cash flows from operations for the years ended December 31, 2019 and 2018, current assets as at December 31, 2019 and 2018, and net assets as at January 1 and December 31 for both the 2019 and 2018 years. Our audit opinion on the financial statements for the year ended December 31, 2018 was modified accordingly because of the possible effects of this scope limitation.

We conducted our audit in accordance with Canadian generally accepted auditing standards ("Canadian GAAS"). 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 West Scarborough Neighborhood Community Centre in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified audit opinion.

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

Management is responsible for the preparation and fair presentation of the financial statements in accordance with Canadian accounting standards for not-for-profit organizations, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for 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 GAAS 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 GAAS, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Centre's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Centre's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Centre to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Deloitte LLP

Chartered Professional Accountants
Licensed Public Accountants
July 2, 2020

West Scarborough Neighbourhood Community Centre

Statement of operations

Year ended December 31, 2019

	Notes	2019 \$	2018 \$
Revenue			
Government grants and fees			
Government of Canada		4,276,300	4,075,740
Province of Ontario		559,928	525,573
City of Toronto		3,130,358	2,928,850
Other grants		175,356	155,346
Supplementary fundraising			
Membership fees and dues		848,879	810,586
Productive enterprises		140,443	213,583
Donations			
Legacy fund	7	3,240	3,000
Nadine Pendleton Educational Bursary	7	700	1,500
General		39,770	28,784
Foundations		27,900	94,600
Gaming (net)		2,647	4,213
Investment income		45,831	(25,480)
Rentals		24,581	42,231
United Way of Greater Toronto		606,603	606,948
		9,882,536	9,465,474
Expenses			
Salaries		4,591,518	4,398,644
Professional and Contracted services		3,216,802	3,212,974
Employee benefits		652,179	596,797
Premises rent		335,703	327,239
Office expenses		321,128	307,856
Program material		285,244	276,806
Transportation		103,926	104,992
Insurance		61,525	61,524
Professional Development		40,637	49,534
Agency fees and dues		27,101	27,701
Amortization		21,686	21,404
Promotion and publicity		21,436	22,495
Scholarships	7	6,000	2,000
Building ground maintenance		3,499	5,121
		9,688,383	9,415,087
Excess of revenue over expenses		194,153	50,387

The accompanying notes are an integral part of the financial statements.

West Scarborough Neighbourhood Community Centre

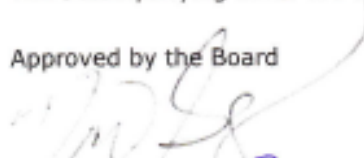
Statement of financial position

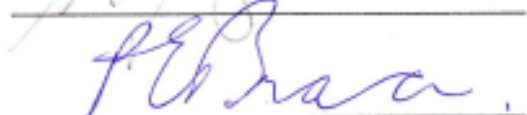
As at December 31, 2019

	Notes	2019 \$	2018 \$
Assets			
Current assets			
Cash and cash equivalents		1,829,709	1,464,344
Investments		463,626	423,113
Accounts receivable		344,040	344,588
Prepaid expenses		57,521	48,181
		2,694,896	2,280,226
Capital assets	4	58,527	74,200
		2,753,423	2,354,426
Liabilities			
Current liabilities			
Accounts payable and accrued charges		184,464	16,791
Deferred revenue	6	1,527,872	1,490,701
		1,712,336	1,507,492
Net assets			
Invested in capital assets		58,527	74,200
Legacy fund	7	18,095	14,855
Nadine Pendleton Educational Bursary Fund	7	—	1,500
Internally restricted fund	7	964,465	756,379
		1,041,087	846,934
		2,753,423	2,354,426

The accompanying notes are an integral part of the financial statements.

Approved by the Board


 _____ Director


 _____ Director

West Scarborough Neighbourhood Community Centre

Statement of changes in net assets

Year ended December 31, 2019

	2019				2018	
	Invested in capital assets	Internally restricted fund (Note 7)	Legacy fund (Note 7)	Nadine Pendleton Educational Bursary (Note 7)	Total	
	\$	\$	\$	\$	\$	
Balances, beginning of year	74,200	756,379	14,855	1,500	846,934	796,547
Excess of revenue over expenses (expenses over revenue)	(21,686)	217,899	3,240	(5,300)	194,153	50,387
Interfund transfer	—	(3,800)	—	3,800	—	—
Invested in capital assets	6,013	(6,013)	—	—	—	—
Balances, end of year	58,527	964,465	18,095	—	1,041,087	846,934

The accompanying notes are an integral part of the financial statements.

West Scarborough Neighbourhood Community Centre

Statement of cash flows

Year ended December 31, 2019

	2019	2018
	\$	\$
Operating activities		
Excess of revenue over expenses	194,153	50,387
Items not affecting cash		
Unrealized gain on investments	(38,619)	37,484
Amortization of capital assets	21,686	21,404
	177,220	109,275
Changes in non-cash working capital components		
Accounts receivable	548	579
Prepaid expenses	(9,340)	43,038
Accounts payable and accrued charges	167,673	(21,298)
Deferred revenue	37,171	403,448
	373,272	535,042
Investing activities		
Additions to capital assets	(6,013)	(20,152)
Investment income re-invested in marketable securities	(1,894)	(9,675)
	(7,907)	(29,827)
Net cash inflow	365,365	505,215
Cash, beginning of year	1,464,344	959,129
Cash, end of year	1,829,709	1,464,344

The accompanying notes are an integral part of the financial statements.

West Scarborough Neighbourhood Community Centre

Notes to the financial statements

Year ended December 31, 2019

1. Nature of organization

The West Scarborough Neighbourhood Community Centre (the "Centre") offers neighbourhood programs and services designed to enhance the well-being of people in the context of their community, culture and environment.

2. Significant accounting policies

The financial statements have been prepared in accordance with Canadian accounting standards for not-for-profit organizations and reflect the following significant accounting policies:

Financial instruments

The Centre initially recognizes financial instruments at fair value and subsequently measures them at each reporting date as follows:

<u>Asset/liability</u>	<u>Measurement</u>
Cash and cash equivalents	Fair value
Investments	Fair value
Accounts receivable	Amortized cost
Accounts payable and accrued charges	Amortized cost

Capital assets

Capital assets are recorded at cost. Amortization is calculated on the straight-line balance basis over the assets' estimated useful lives as follows:

Computer equipment	3 years
Computer software	3 years
Furniture and fixtures	5 years
Leasehold improvements	5 years
Vehicle	10 years

Revenue recognition

The Centre follows the deferral method of accounting for contributions. Contributions externally restricted are recognized as revenue in the year in which the related expenses are recognized. Fundraising revenues collected by specific programs, for specific programs, are recognized as revenue in the year in which related program expenses are incurred. General fundraising revenues are recorded as revenue when received.

Contributed services

Volunteers contribute an undeterminable number of hours per year. Because of the difficulty of determining their fair value, contributed services are not recorded in the financial statements.

Administrative expenses

Certain administrative expenses common to each program are allocated to the various programs based on management's best estimate of the services provided to, or expenses incurred, by the programs. The method used for such allocations is reviewed on a regular basis.

West Scarborough Neighbourhood Community Centre

Notes to the financial statements

Year ended December 31, 2019

2. Significant accounting policies (continued)

Use of estimates

The preparation of financial statements in conformity with Canadian accounting standards for not-for-profit organizations requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results could differ from these estimates. Accounts requiring significant estimates include accounts receivable, capital assets, accrued liabilities and allocations.

3. Programs

The Centre has established the following special program funds to support its activities:

Accounting and Support Services

The Accounting and Support Services Division includes the Centre's administrative functions. All administrative and maintenance tasks are assumed under this Division.

Skills

The Skills Division includes Toronto Youth Job Corps, Targeting Women in Skills Training, Ready to Work, Age Advantage 45+, Life Mapping, Gateway Training Assistance, Career Focus, Security Guard Training, Gateway Opportunities Fund. The objectives of the programs and services within this Division are to facilitate the development of skills, which lead to self-sufficiency through supportive counselling, life skills, employment, self-employment, and the improvement of literacy skills.

Children and Youth Services

The Children and Youth Services Division includes Boys & Girls Clubs, Playcare and Youth Justice Services. Boys and Girls Clubs and Playcare provide services to children and youth which are social, recreational and educational in nature. The Playcare program is a licensed school aged daycare, which operates under the Child Care and Early Years Act 2014. The Youth Justice Services consists of Extra Judicial Sanctions and Measures, Youth Justice Committee and Pre Charge Youth Services.

Aquatics and Wellness Services

The Aquatics and Wellness programs include swimming lessons, recreational swimming, lifeguard training, aquatics and fitness programs for people of all ages. The goals of the aquatics programs are to develop skills and promote physical activity and enhance the quality of life for all participants.

Senior Services

The Seniors Services Division includes the West Scarborough Seniors Club, Congregate Dining, the Scarborough Italian Association and South Asian Seniors Services. These programs provide social, recreational, educational, and support services for older adults aged 55 and over.

West Scarborough Neighbourhood Community Centre

Notes to the financial statements

Year ended December 31, 2019

3. Programs (continued)

Family Resource Services

The Family Resource Services Division consists of the 2555, Bridlewood and Creative Child Parent Centre EarlyON Child and Family Centres. Core Services are Supporting Early Learning and Development, Engaging Parents and Caregivers and Making Connections for Families.

Programs and services meet community needs via direct services and through partnerships with other service providers.

4. Capital assets

	Cost \$	Accumulated amortization \$	2019 Net book value \$	2018 Net book value \$
Computer equipment	25,085	13,544	11,541	8,973
Computer software	5,760	5,760	—	—
Furniture and fixtures	47,636	32,310	15,326	21,933
Leasehold improvements	37,022	26,581	10,441	15,002
Vehicle	70,731	49,512	21,219	28,292
	186,234	127,707	58,527	74,200

5. Credit facilities

The Centre has established an operating demand loan in the amount of \$100,000 with a Canadian chartered bank. The loan bears interest at the bank's prime plus 2.5% per annum, and is secured by a general security agreement covering all assets of the Centre other than real property. As at December 31, 2019, the Centre had drawn nil against this loan (nil in 2018).

6. Deferred revenue

	2019 \$	2018 \$
External funding	1,412,857	1,399,711
Fundraising and productive income	115,015	90,990
	1,527,872	1,490,701

7. Fund balances

Internally restricted fund

The accumulated surplus of the Centre will be used to fund future years' operating expenses, to provide supplementary funding for future programs for which funding would not be readily available, and for the acquisition of capital assets necessary for the operation of the Centre.

West Scarborough Neighbourhood Community Centre

Notes to the financial statements

Year ended December 31, 2019

7. Fund balances (continued)

Legacy fund

The legacy fund was established by the Board to record donations from donors to be used at the Board's discretion for future capital purposes.

Nadine Pendleton Educational Bursary Fund

This fund was established by WSNCC for its members, volunteers and staff who can apply for this education fund to pursue post-secondary education at any university, college or Ministry-approved private college or training facility. Scholarships paid from the fund in 2019 were \$6,000 (\$2,000 in 2018).

8. Pension plan

The Centre has a defined contribution pension plan. The expense for this plan is equal to the Centre's required contribution for the year. The pension expense for the year was \$79,971 (\$64,018 in 2018).

9. Wage subsidy

Total wage subsidy revenue and expenses for the year were as follows:

	Wage subsidy	Wage improvement	2019 Provincial Wage Enhancement
	\$	\$	\$
Playcare			
Deferred balance, beginning of year	—	—	—
Amount received in year	—	—	11,364
Amount expended in year	—	—	(11,364)
Deferred balance, end of year	—	—	—
Oakridge Playcare			
Deferred balance, beginning of year	—	—	—
Amount received in year	—	—	8,182
Amount expended in year	—	—	(8,182)
Deferred balance, end of year	—	—	—
Danforth Gardens Playcare			
Deferred balance, beginning of year	—	—	—
Amount received in year	—	—	12,832
Amount expended in year	—	—	(12,832)
Deferred balance, end of year	—	—	—

West Scarborough Neighbourhood Community Centre

Notes to the financial statements

Year ended December 31, 2019

9. Wage subsidy (continued)

	Wage subsidy \$	Wage improvement \$	2018 Provincial Wage Enhancement \$
Playcare			
Deferred balance, beginning of year	—	—	—
Amount received in year	—	—	14,167
Amount expended in year	—	—	(14,167)
Deferred balance, end of year	—	—	—
Oakridge Playcare			
Deferred balance, beginning of year	—	—	—
Amount received in year	—	—	6,724
Amount expended in year	—	—	(6,724)
Deferred balance, end of year	—	—	—
Danforth Gardens Playcare			
Deferred balance, beginning of year	—	—	—
Amount received in year	—	—	2,492
Amount expended in year	—	—	(2,492)
Deferred balance, end of year	—	—	—

10. Income tax

The Centre was incorporated under the laws of the Province of Ontario as a corporation without share capital. Under the provisions of the Income Tax Act, the Centre is exempt from income tax.

11. Commitments

During 1978, the ownership of the building, which had been erected upon lands owned by the City of Toronto, was formally transferred to the City of Toronto for a nominal sum of \$1. As part of the agreement, the Centre has the use of the building for the conduct of its undertakings. The agreement continues unless notice of termination is given by either party. Certain maintenance and other costs of occupancy are borne by the City.

12. Guarantees

In the normal course of business, the Centre enters into agreements that meet the definition of a guarantee. The Centre's primary guarantees subject to the disclosure requirements are as follows:

- (a) The Centre has provided indemnities under lease agreements for the use of various operating facilities and equipment. Under the terms of these agreements the Centre agrees to indemnify the counterparties for various items including, but not limited to, all liabilities, loss, suits, and damages arising during, on or after the term of the agreement. The maximum amount of any potential future payment cannot be reasonably estimated.

West Scarborough Neighbourhood Community Centre

Notes to the financial statements

Year ended December 31, 2019

12. Guarantees (continued)

- (b) Indemnity has been provided to all directors and/or officers of the Centre for various items including, but not limited to, all costs to settle suits or actions due to association with the Centre, subject to certain restrictions. The Centre has purchased directors' and officers' liability insurance to mitigate the cost of any potential future suits or actions. The term of the indemnification is not explicitly defined, but is limited to the period over which the indemnified party served as a director or officer of the Centre. The maximum amount of any potential future payment cannot be reasonably estimated.

The nature of these indemnification agreements prevents the Centre from making a reasonable estimate of the maximum exposure due to the difficulties in assessing the amount of liability which stems from the unpredictability of future events and the unlimited coverage offered to counterparties. Historically, the Centre has not made any payments under such or similar indemnification agreements and therefore no amount has been accrued in the balance sheet with respect to these agreements.

13. Financial risk management

The Centre is subject to market, currency and interest rate risks with respect to its investments.

Market risk

Market risk arises as a result of trading in equity securities and fixed income securities. Fluctuations in the market expose the Centre to the risk of loss.

Currency risk

Currency risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in foreign exchange rates. The Centre's investments include non-Canadian equities, the value of which fluctuates in part due to changes in foreign exchange rates. The U.S. and International Equity Funds hold assets and liabilities denominated in currencies other than Canadian dollars and this fund is therefore directly exposed to currency risk as the value of the assets and liabilities denominated in other currencies will fluctuate due to changes in exchange rates.

West Scarborough Neighbourhood Community Centre

Notes to the financial statements

Year ended December 31, 2019

13. Financial risk management (continued)

Interest rate risk

Interest rate risk arises from the possibility that changes in interest rates will affect the value of fixed income securities held by the Centre. The short-term interest bearing investments held by the Centre have a limited exposure to interest rate risk due to their short-term maturity.

To manage these risks the Centre has established investments policies which include target mix of investment types and concentration limits designed to achieve the optimum return within reasonable risk tolerances.

14. Corresponding figures

Certain corresponding figures for 2018 have been reclassified to conform with the current year's presentation.

15. Subsequent event

Subsequent to the year-end, on March 11, 2020, the World Health Organization characterized the outbreak of a strain of the novel coronavirus ("COVID-19") as a pandemic which has resulted in a series of public health and emergency measures that have been put in place to combat the spread of the virus. The duration and impact of COVID-19 is unknown at this time and it is not possible to reliably estimate the impact that the length and severity of these developments will have on the financial results of the Centre in future periods.

**West Scarborough Neighbourhood Community Centre
Accounting and Support Services Division**

Schedules of revenue and expenses - Schedule 1

Year ended December 31, 2019

	2019			2018	
	Administration	Building occupancy	Gaming	Total	Total
	\$	\$	\$	\$	\$
Revenue					
Government grants and fees					
Federal government grants	—	—	—	—	—
Province of Ontario	—	—	—	—	—
City of Toronto	40,870	—	—	40,870	24,387
Other grants	—	—	—	—	—
Supplementary fundraising					
Membership fees and dues	16,340	—	—	16,340	10,088
Productive enterprises	2,791	—	—	2,791	1,254
Donations - general	(339)	—	—	(339)	(1,198)
Legacy fund	3,240	—	—	3,240	3,000
Nadine Pendleton educational bursary	700	—	—	700	1,500
Foundations	—	—	—	—	41,500
Gaming - net	—	—	2,647	2,647	4,213
Rentals	647	6,480	—	7,127	18,059
Investment income	45,831	—	—	45,831	(25,480)
United Way of Greater Toronto	158,506	41,561	—	200,067	208,312
	268,586	48,041	2,647	319,274	285,635
Expenses					
Salaries	214,540	53,450	—	267,990	259,465
Employee benefits	32,975	18,999	—	51,974	37,884
Building ground maintenance	—	2,599	—	2,599	2,693
Office expenses	65,432	(5,260)	—	60,172	31,755
Professional Development	3,881	—	—	3,881	5,789
Promotion and publicity	1,699	140	—	1,839	6,160
Transportation	5,313	—	—	5,313	5,280
Program material	11,568	—	—	11,568	2,240
Agency fees and dues	5,089	—	—	5,089	4,784
Professional & Contracted services	14,451	—	—	14,451	44,485
Rent	192	—	—	192	—
Insurance	14,719	—	—	14,719	19,831
Scholarship expense	6,000	—	—	6,000	2,000
Amortization	8,276	—	—	8,276	7,073
HST recovered	(62,986)	—	—	(62,986)	(60,143)
Purchased overhead recovered	(90,793)	—	—	(90,793)	(97,683)
	230,356	69,928	—	300,284	271,613
Excess (deficiency) of revenue over expenses	38,230	(21,887)	2,647	18,990	14,022

The accompanying notes are an integral part of the financial statements.

West Scarborough Neighbourhood

Skills Division

Schedule of revenue and expenses - Schedule 2

Year ended December 31, 2019

	2019									2018
	Targeting Women in Skills Training	Gateway Café	Gateway Careers	Ready to work	Security Guard Training	Gateway Training Assistance	Opportunities Fund	Youth Skills Link	Total	Total
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Revenue										
Government grants and fees										
Government of Canada	1,065,796	—	830,873	892,210	—	888,597	357,834	—	4,035,310	3,872,024
Province of Ontario	—	—	—	—	—	—	—	—	—	—
City of Toronto	—	444,119	—	—	—	—	—	700,394	1,144,513	1,006,938
Other grants	—	—	—	—	—	—	—	—	—	424
Supplementary fundraising										
Productive enterprises	—	5,120	—	—	—	—	—	—	5,120	9,753
Donations	—	—	—	—	—	—	—	—	—	—
Foundations	—	—	—	—	—	—	—	—	—	—
United Way of Greater Toronto	—	—	—	—	60,000	—	—	—	60,000	60,000
	1,065,796	449,239	830,873	892,210	60,000	888,597	357,834	700,394	5,244,943	4,949,139
Expenses										
Salaries	367,925	69,840	73,222	171,848	9,562	136,930	65,451	488,859	1,383,637	1,338,320
Employee benefits	49,794	60,149	7,330	7,792	—	4,753	5,748	65,717	201,283	182,978
Building ground maintenance	—	—	—	—	—	—	—	—	—	1,528
Office expenses	58,095	11,802	213	42,020	5,529	25,666	15,860	8,639	167,824	156,987
Professional Development	8,003	9,896	—	—	—	—	5,266	400	23,565	22,671
Promotion and publicity	—	4,154	40	—	—	40	40	696	4,970	3,666
Transportation	16,648	3,018	2,843	9,929	—	2,985	868	21,282	57,573	45,590
Program material	4,775	36,222	—	15,263	14,099	—	55	2,821	73,235	58,390
Agency fees and dues	—	1,485	—	—	—	—	350	—	1,835	2,375
Professional & Contracted services	560,106	1,916	747,225	636,922	18,810	717,628	264,196	77,960	3,024,763	2,986,817
Premise rent	—	64,061	—	8,436	12,000	595	—	31,679	116,771	134,150
Insurance	—	—	—	—	—	—	—	2,760	2,760	2,760
Amortization	—	12,515	—	—	—	—	—	—	12,515	12,515
	1,065,346	275,058	830,873	892,210	60,000	888,597	357,834	700,813	5,070,731	4,948,747
Excess of revenue over expenses	450	174,181	—	—	—	—	—	(419)	174,212	392

The accompanying notes are an integral part of the financial statements.

West Scarborough Neighborhood Community Centre
Children and Youth Services Division
Schedule of revenue and expenses - Schedule 3
Year ended December 31, 2019

	North Scarborough Boys & Girls Club	West Scarborough Boys & Girls Club	Birchmount Bluffs Boys & Girls Club	Play care (Note 9)	Oakridge (Note 9)	Danforth Gardens (Note 9)	Extra Judicial Sanctions	Pre-Charge Youth Services	Youth Justice Services	Aquatics	2019 Total	2018 Total
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Revenue												
Government grants and fees												
Government of Canada	83,529	106,997	25,787	—	—	—	—	4,810	—	9,967	231,090	192,716
Province of Ontario	97,850	126,990	—	11,364	8,182	12,832	107,763	1,746	52,120	—	418,847	403,353
City of Toronto	72,841	87,671	18,305	237,955	238,136	71,863	—	28,093	—	—	754,864	675,073
Other grants	16,546	93,774	18,150	—	—	—	—	43,520	—	—	171,990	151,756
Supplementary fundraising												
Membership fees and dues	45,863	154,581	116,535	25,434	21,188	74,176	—	—	—	344,231	782,008	746,492
Productive enterprises	4,883	23,362	3,638	560	—	—	—	—	—	28,690	61,133	118,234
Donations	1,000	12,849	—	—	—	—	—	4,160	—	4,224	22,233	10,018
Foundations	—	14,500	—	—	—	—	—	—	—	9,400	23,900	53,100
Rentals	—	—	—	—	—	—	—	—	—	17,454	17,454	24,172
United Way of Greater Toronto	64,559	151,803	22,755	—	—	—	—	—	—	—	239,117	239,179
	387,071	772,527	205,170	275,313	267,506	158,871	107,763	82,329	52,120	413,966	2,722,636	2,614,093
Expenses												
Salaries	304,737	593,634	158,771	185,739	167,388	142,175	78,450	47,074	40,103	292,434	2,010,505	1,914,365
Employee benefits	28,927	72,799	13,646	22,717	16,202	14,223	15,518	4,226	5,114	34,366	227,738	215,150
Building ground maintenance	—	—	—	900	—	—	—	—	—	—	900	900
Office expenses	9,230	27,625	3,866	9,241	8,869	6,868	5,719	6,817	2,010	11,646	91,891	95,202
Professional Development	1,340	3,455	620	1,315	1,247	370	—	—	615	180	9,142	15,739
Promotion and publicity	1,363	1,753	1,322	252	252	252	—	—	540	6,812	12,546	10,602
Transportation	5,918	13,441	3,693	668	1,120	600	208	3,236	256	177	29,317	35,235
Program material	11,217	20,009	7,080	3,826	7,764	6,023	—	5,642	634	32,054	94,249	95,295
Food - internally prepared	12,360	20,206	6,841	4,059	4,243	3,898	—	4,872	—	—	56,479	73,291
Food - catered	—	—	—	6,624	10,984	4,538	—	—	—	—	22,146	—
Agency fees and dues	5,000	11,952	2,500	—	—	—	—	275	—	—	19,727	19,792
Professional & Contracted services	504	720	600	2,424	8,294	15,289	1,752	7,832	780	585	38,780	18,586
Premises rent	—	—	633	—	7,604	2,126	5,498	1,531	1,515	69,212	88,119	70,947
Insurance	2,400	2,004	1,500	10,000	8,000	5,000	996	—	720	550	31,170	26,057
Amortization	—	—	—	—	—	—	—	—	—	895	895	1,816
	382,996	767,598	201,072	247,765	241,967	201,362	108,141	81,505	52,287	448,911	2,733,604	2,592,977
Excess (deficiency) of revenue over expenses	4,075	4,929	4,098	27,548	25,539	(42,491)	(378)	824	(167)	(34,945)	(10,968)	21,116

The accompanying notes are an integral part of the financial statements.

West Scarborough Neighbourhood Community Centre
Senior Services Division
Schedules of revenue and expenses - Schedule 4
Year ended December 31, 2019

	West Scarborough Seniors Club	Congregate Dining	Scarborough Italian Association & South Asian Seniors	2019 Total	2018 Total
	\$	\$	\$	\$	\$
Revenue					
Government grants and fees					
Government of Canada	—	—	9,900	9,900	11,000
Province of Ontario	52,500	54,904	33,677	141,081	122,220
City of Toronto	44,921	—	15,030	59,951	59,163
Other grants	—	—	—	—	—
Supplementary fundraising					
Membership fees and dues	29,940	13,381	7,210	50,531	50,495
Productive enterprises	52,475	8,076	6,416	66,967	76,066
Donations	17,182	694	—	17,876	17,964
United Way of Greater Toronto	37,624	—	53,871	91,495	91,495
	234,642	77,055	126,104	437,801	428,403
Expenses					
Salaries	135,226	45,844	85,033	266,103	246,030
Employee benefits	24,017	8,078	7,663	39,758	37,256
Building ground maintenance	—	—	—	—	—
Office expenses	12,279	4,764	7,621	24,664	23,114
Professional Development	825	—	—	825	1,269
Promotion and publicity	823	360	300	1,483	214
Transportation	721	3,106	4,662	8,489	9,131
Program material	57,622	11,903	19,333	88,858	100,774
Agency fees and dues	250	—	—	250	550
Professional & Contracted services	1,500	2,400	730	4,630	4,476
Insurance	900	600	648	2,148	2,148
Amortization	—	—	—	—	—
	234,163	77,055	125,990	437,208	424,962
Excess of revenue over expenses	479	—	114	593	3,441

The accompanying notes are an integral part of the financial statements.

**West Scarborough Neighbourhood Community Centre
Family Resource Services Division**

Schedule of revenue and expenses - Schedule 5

Year ended December 31, 2019

	2019	2018
	Family Resource Services	Total
Note	\$	\$
Revenue		
Government grants and fees		
Government of Canada	—	—
Province of Ontario	—	—
City of Toronto	1,130,160	1,163,289
Amortization of deferred capital contribution	—	—
8	—	—
Other grants	3,366	3,166
Supplementary fundraising		
Membership fees and dues	—	3,511
Productive enterprises	4,432	8,276
Donations	—	—
Foundations	4,000	—
United Way of Greater Toronto	15,924	7,962
	1,157,882	1,186,204
Expenses		
Salaries	663,283	640,464
Employee benefits	131,426	123,529
Building ground maintenance	—	—
Office expenses	53,466	79,712
Professional Development	3,224	2,066
Promotion and publicity	598	1,853
Transportation	3,234	9,756
Program material	15,598	25,728
Agency fees and dues	200	200
Professional & Contracted services	134,178	158,610
Insurance	10,728	10,728
Premises rent	130,621	122,142
Amortization	—	—
	1,146,556	1,174,788
Excess of revenue over expenses	11,326	11,416

The accompanying notes are an integral part of the financial statements.