
Financial statements of
West Scarborough Neighbourhood
Community Centre

December 31, 2020

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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, 2020, 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, 2020, and the results of its operations and its cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.

Basis for Qualified Opinion

In common with many not-for-profit organizations, the Centre derives part of its revenue from 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, 2020 and 2019, current assets as at December 31, 2020 and 2019, and net assets as at January 1 and December 31 for both the 2020 and 2019 years. Our audit opinion on the financial statements for the year ended December 31, 2019 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 the Centre in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified 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
June 24, 2021

West Scarborough Neighbourhood Community Centre

Statement of operations

Year ended December 31, 2020

	Notes	2020 \$	2019 \$
Revenue			
Government grants and fees			
Government of Canada	21	4,959,482	4,276,300
Province of Ontario		426,246	559,928
City of Toronto	17, 18 and 19	2,499,066	3,130,358
Other grants		120,809	175,356
Supplementary fundraising			
Membership fees and dues		257,444	848,879
Productive enterprises		52,500	140,443
Donations			
Legacy fund	8	3,000	3,240
Nadine Pendleton Educational Bursary	8	2,000	700
General		21,018	39,770
Foundations		44,066	27,900
Gaming (net)		(1,077)	2,647
Investment income		40,433	45,831
Rentals		5,655	24,581
Amortization of deferred capital contributions	6	21,191	—
United Way of Greater Toronto		592,917	606,603
		9,044,750	9,882,536
Expenses			
Salaries		3,932,685	4,591,518
Professional and contracted services		2,979,542	3,216,802
Employee benefits		608,699	652,179
Premises rent		285,811	335,703
Office expenses		337,625	321,128
Program material		258,249	285,244
Transportation		42,051	103,926
Insurance		70,075	61,525
Professional development		17,921	40,637
Agency fees and dues		25,283	27,101
Amortization		59,102	21,686
Promotion and publicity		5,705	21,436
Scholarships	8	2,000	6,000
Building ground maintenance		1,685	3,499
		8,626,433	9,688,383
Excess of revenue over expenses		418,317	194,153

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

West Scarborough Neighbourhood Community Centre

Statement of financial position

As at December 31, 2020

	Notes	2020 \$	2019 \$
Assets			
Current assets			
Cash and cash equivalents		3,062,383	1,829,709
Investments		445,123	463,626
Accounts receivable		410,938	344,040
Prepaid expenses		84,810	57,521
		4,003,254	2,694,896
Capital assets	4	87,703	58,527
		4,090,957	2,753,423
Liabilities			
Current liabilities			
Accounts payable and accrued charges		379,665	184,464
Deferred capital contributions	6	43,343	—
Deferred revenue	7	2,208,545	1,527,872
		2,631,553	1,712,336
Net assets			
Invested in capital assets		45,360	58,527
Legacy fund	8	21,095	18,095
Nadine Pendleton Educational Bursary Fund	8	—	—
Internally restricted fund	8	1,392,949	964,465
		1,459,404	1,041,087
		4,090,957	2,753,423

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, 2020

	Invested in capital assets \$	Internally restricted fund (Note 8) \$	Legacy fund (Note 8) \$	Nadine Pendleton Educational Bursary (Note 8) \$	2020 Total \$	2019 Total \$
Balances, beginning of year	58,527	964,465	18,095	—	1,041,087	846,934
Excess of revenue over expenses (expenses over revenue)	(37,911)	453,228	3,000	—	418,317	194,153
Invested in capital assets	24,744	(24,744)	—	—	—	—
Balances, end of year	45,360	1,392,949	21,095	—	1,459,404	1,041,087

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

West Scarborough Neighbourhood Community Centre

Statement of cash flows

Year ended December 31, 2020

	2020	2019
	\$	\$
Operating activities		
Excess of revenue over expenses	418,317	194,153
Items not affecting cash		
Unrealized gain on investments	(9,518)	(38,619)
Amortization of deferred capital contributions	(21,191)	
Amortization of capital assets	59,102	21,686
	446,710	177,220
Changes in non-cash working capital components		
Accounts receivable	(66,898)	548
Prepaid expenses	(27,289)	(9,340)
Accounts payable and accrued charges	195,201	167,673
Deferred revenue	680,673	37,171
	1,228,397	373,272
Investing activities		
Additions to capital assets	(24,744)	(6,013)
Disposition of investment	28,021	—
Investment income re-invested in marketable securities	—	(1,894)
	3,277	(7,907)
Financing activity		
Capital contributions received	64,534	—
Net cash inflow	1,296,208	365,365
Cash, beginning of year	1,829,709	1,464,344
Cash, end of year	3,125,917	1,829,709

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

West Scarborough Neighbourhood Community Centre

Notes to the financial statements

December 31, 2020

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

Deferred capital contributions

Contributions received for the purchase of capital assets are deferred and are amortized to income at the same rate as the corresponding capital asset.

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.

West Scarborough Neighbourhood Community Centre

Notes to the financial statements

December 31, 2020

2. Significant accounting policies (continued)

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.

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 charges and allocations.

3. Programs

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

Accounting and Support Services (Schedule 1)

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

Skills (Schedule 2)

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 (Schedule 3)

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.

The Aquatics and Wellness Services are included under Children and Youth 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 (Schedule 4)

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

December 31, 2020

3. Programs (continued)

Family Resource Services (Schedule 5)

The Family Resource Services Division consists of the 2555, Bridlewood and West Scarborough 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	2020 Net book value	2019 Net book value
	\$	\$	\$	\$
Computer equipment	25,085	16,991	8,094	11,541
Computer software	13,066	13,066	—	—
Furniture and fixtures	65,884	42,565	23,319	15,326
Leasehold improvements	99,745	57,600	42,145	10,441
Vehicle	70,731	56,586	14,145	21,219
	274,511	186,808	87,703	58,527

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, 2020, the Centre had drawn \$nil against this loan (nil in 2019).

6. Deferred capital contributions

	2020	2019
	\$	\$
Balance, beginning of the year	—	—
Capital contributions received	64,534	—
Amortization for the year	(21,191)	—
Balance, end of year	43,343	—

7. Deferred revenue

	2020	2019
	\$	\$
External funding	2,154,277	1,412,857
Fundraising and productive income	54,268	115,015
	2,208,545	1,527,872

West Scarborough Neighbourhood Community Centre

Notes to the financial statements

December 31, 2020

8. 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.

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 the Centre 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 2020 were \$2,000 (\$6,000 in 2019).

9. 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 \$69,953 (\$79,971 in 2019).

10. Wage subsidy

The Centre has received provincial wage subsidies paid by the City of Toronto. Total wage subsidy revenue and expenses for the year were as follows:

	Wage subsidy	Wage improvement	2020 Provincial Wage Enhancement
	\$	\$	\$
Playcare			
Deferred balance, beginning of year	—	—	—
Amount received in year	—	—	11,093
Amount expended in year	—	—	(11,093)
Deferred balance, end of year	—	—	—
Oakridge Playcare			
Deferred balance, beginning of year	—	—	—
Amount received in year	—	—	8,725
Amount expended in year	—	—	(8,725)
Deferred balance, end of year	—	—	—
Danforth Gardens Playcare			
Deferred balance, beginning of year	—	—	—
Amount received in year	—	—	7,277
Amount expended in year	—	—	(7,277)
Deferred balance, end of year	—	—	—

West Scarborough Neighbourhood Community Centre

Notes to the financial statements

December 31, 2020

10. Wage subsidy (continued)

	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	—	—	—

11. 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.

12. 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.

13. 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:

- 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.
- 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.

13. Guarantees (continued)

(b) (continued)

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.

14. 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.

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.

15. COVID-19 Pandemic

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

Notes to the financial statements

December 31, 2020

16. Childcare centres – revenue and expenses

The schedules below detail childcare centre's revenue, exclusive of federal and provincial funding. In addition, all expenses related to the operation of the childcare centre are reported in the format consistent with the City of Toronto budget requirements.

Oakridge Location

	2020	2019
	\$	\$
Revenue fees		
Full fee	2,528	12,861
Parent portion	5,270	8,327
Fee subsidy	124,599	201,990
Revenue - City grants		
General operating funding - COVID-19 GAP funding (Note 19)	25,791	—
Revenue - Other revenue		
Other grants/funding - Safe restart funding (Note 17)	14,993	—
Other grants/funding - Stability grant (Note 18)	36,146	36,146
	209,327	259,324
Expenses - salary & benefits		
Salaries & wages	169,744	150,922
Staff benefits	20,434	16,202
Administration	21,596	21,596
Expenses - other		
Program related	2,916	8,016
Food prepared on premises	5,545	4,243
Catered food	6,200	10,984
School board permit fees	1,596	7,604
Insurance	4,800	8,000
Office related	4,350	4,899
Professional fees	1,500	3,164
Professional development	140	1,247
Business travel	210	1,120
Other expense	2,208	3,970
	241,239	241,967
(Deficit) surplus	(31,912)	17,357

West Scarborough Neighbourhood Community Centre**Notes to the financial statements**

December 31, 2020

16. Childcare centres – revenue and expenses (continued)*Danforth Gardens Location*

	2020	2019
	\$	\$
Revenue fees		
Full fee	11,721	67,909
Parent portion	2,367	6,267
Fee subsidy	66,767	32,774
Revenue - City grants		
General operating funding - COVID-19 GAP funding (Note 19)	9,220	—
Revenue - Other revenue		
Other grants/funding - Safe restart funding (Note 17)	17,576	—
Other grants/funding - Stability grant (Note 18)	39,089	39,089
	146,740	146,039
Expenses - salary & benefits		
Salaries & wages	126,944	134,608
Staff benefits	14,968	14,223
Administration	21,596	21,596
Expenses - other		
Program related	3,279	6,275
Food prepared on premises	4,238	3,898
Catered food	3,150	4,538
School board permit fees	984	2,126
Insurance	4,800	5,000
Office related	3,362	3,209
Professional fees	1,500	1,260
Professional development	—	370
Business travel	190	600
Other expense	2,545	3,659
	187,556	201,362
Deficit	(40,816)	(55,323)

West Scarborough Neighbourhood Community Centre**Notes to the financial statements**

December 31, 2020

16. Childcare centres – revenue and expenses (continued)*Playcare West Scarborough Location*

	2020	2019
	\$	\$
Revenue fees		
Parent portion	5,948	25,434
Fee subsidy	102,873	185,291
Revenue - City grants		
General operating funding - COVID-19 GAP funding (Note 19)	4,490	—
Revenue - Other revenue		
Other grants/funding - General operating grant	22,184	22,184
Other grants/funding - Safe restart funding (Note 17)	20,540	—
Other grants/funding - Stability grant (Note 18)	30,480	30,480
	186,515	263,389
Expenses - salary & benefits		
Salaries & wages	181,198	165,067
Staff benefits	28,604	22,717
Administration	21,596	21,596
Expenses - other		
Program related	5,561	4,078
Food prepared on premises	5,016	4,059
Catered food	3,970	6,624
Utilities/maintenance	900	900
Insurance	9,000	10,000
Office related	6,690	7,647
Professional fees	900	1,500
Professional development	430	1,315
Business travel	786	668
Other expense	2,218	1,594
	266,869	247,765
(Deficit) surplus	(80,354)	15,624

West Scarborough Neighbourhood Community Centre

Notes to the financial statements

December 31, 2020

17. Safe restart funding

On August 14, 2020, the Ministry of Education announced the Safe Restart funding for the childcare and early years sector. One-time funds were received by the Centre from the City of Toronto to be used for additional personal protective equipment, enhanced cleaning, additional staff to meet health and safety requirements, as well as support for short-term vacancies. The amounts received and expended were as follows:

	2020
	\$
Playcare	
Amount received in year	20,540
Amount expended in year	(20,540)
Deferred balance, end of year	—
Oakridge	
Amount received in year	14,993
Amount expended in year	(14,993)
Deferred balance, end of year	—
Danforth Gardens	
Amount received in year	17,576
Amount expended in year	(17,576)
Deferred balance, end of year	—
Family Services (EarlyON)	
Amount received in year	75,916
Amount expended in year	(11,838)
Deferred balance, end of year	64,078

18. Stability grant funding

The Centre received funding from the City of Toronto with the purpose of easing pressures facing childcare programs and can be used for programmatic and nonprogrammatic operating expenses. The amounts received and expended were as follows:

	2020	2019
	\$	\$
Playcare		
Deferred balance, beginning of year	30,480	—
Amount received in year	30,960	30,480
Amount expended in year	(30,480)	—
Deferred balance, end of year	30,960	30,480
Oakridge		
Deferred balance, beginning of year	36,146	—
Amount received in year	38,313	36,146
Amount expended in year	(36,146)	—
Deferred balance, end of year	38,313	36,146
Danforth Gardens		
Deferred balance, beginning of year	39,089	—
Amount received in year	43,344	39,089
Amount expended in year	(39,089)	—
Deferred balance, end of year	43,344	39,089

West Scarborough Neighbourhood Community Centre

Notes to the financial statements

December 31, 2020

19. COVID-19 revenue GAP funding

In 2020 the Centre received General Operating funding from the City of Toronto. The funding provided is base funding that assists the Centre with the cost of delivering licensed childcare. The amounts received and expended were as follows:

	2020
	\$
Playcare	
Amount received in year	4,490
Amount expended in year	(4,490)
Deferred balance, end of year	—
Oakridge	
Amount received in year	25,791
Amount expended in year	(25,791)
Deferred balance, end of year	—
Danforth Gardens	
Amount received in year	9,220
Amount expended in year	(9,220)
Deferred balance, end of year	—

20. Family services safe restart funding

	2020
	\$
Centre for Immigrant and Community Services (CICS)	7,800
Warden Woods	1,040
Personal Protective Equipment (PPE)	2,998
Total	11,838

21. Government of Canada wage subsidy

During the year the Centre became eligible for certain assistance programs put in place by the Canadian government to combat the financial impacts of the COVID-19 pandemic as follows:

Canadian Emergency Wage Subsidy ("CEWS")

The Centre received CEWS funding in the amount of \$911,754 which has been recorded as revenue in the statement of operations.

Temporary Wage Subsidy for Employers ("TWS")

The Centre received TWS funding in the amount of \$25,000 which has been recorded as revenue in the statement of operations.

West Scarborough Neighbourhood Community Centre
Schedule 1 – Schedule of revenue and expenses - Accounting and
Support Services Division
Year ended December 31, 2020

	Administration	Building occupancy	Gaming	Market Greens	2020 Total	2019 Total
	\$	\$	\$	\$	\$	\$
Revenue						
Government grants and fees						
Government of Canada	3,000	—	—	—	3,000	—
Government of Canada grants - Canada						
Emergency Wage Subsidy	206,134	18,061	—	—	224,195	—
Government of Canada grants -						
Temporary Emergency Wage Subsidy	25,000	—	—	—	25,000	—
Province of Ontario	—	—	—	—	—	—
City of Toronto	24,363	—	—	—	24,363	40,870
Other grants	—	—	—	14,511	14,511	—
Supplementary fundraising						
Membership fees and dues	4,669	—	—	—	4,669	16,340
Productive enterprises	458	—	—	—	458	2,791
Donations - general	840	—	—	—	840	(339)
Legacy fund	3,000	—	—	—	3,000	3,240
Nadine Pendleton educational						
bursary	2,000	—	—	—	2,000	700
Foundations	—	—	—	—	—	—
Gaming - net	—	—	(1,077)	—	(1,077)	2,647
Rentals	—	—	—	—	—	7,127
Investment income	40,433	—	—	—	40,433	45,831
United Way of Greater Toronto	156,355	41,561	—	—	197,916	200,067
	466,252	59,622	(1,077)	14,511	539,308	319,274
Expenses						
Salaries	177,600	47,160	—	—	224,760	267,990
Employee benefits	12,642	20,358	—	—	33,000	51,974
Building ground maintenance	—	785	—	—	785	2,599
Office expenses	67,638	233	—	8	67,879	60,172
Professional development	530	—	—	—	530	3,881
Promotion and publicity	(3,294)	82	—	—	(3,212)	1,839
Transportation	5,090	—	—	—	5,090	5,313
Program material	4,127	—	—	7,503	11,630	11,568
Agency fees and dues	5,752	—	—	—	5,752	5,089
Professional and contracted services	6,837	—	—	7,000	13,837	14,451
Premises rent	(255)	—	—	—	(255)	192
Insurance	27,183	—	—	—	27,183	14,719
Scholarship expense	2,000	—	—	—	2,000	6,000
Amortization	8,276	—	—	—	8,276	8,276
HST recovered	(54,292)	—	—	—	(54,292)	(62,986)
Purchased overhead recovered	(84,612)	(8,996)	—	—	(93,608)	(90,793)
	175,222	59,622	—	14,511	249,355	300,284
Excess (deficiency) of revenue over expenses	291,030	—	(1,077)	—	289,953	18,990

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

West Scarborough Neighborhood Community Centre

Schedule 2 – Schedule of revenue and expenses - Skills Division

Year ended December 31, 2020

	Targeting Women in Skills Training	Gateway Café	Gateway Careers	Ready to work	Security Guard Training	Gateway Training Assistance	Opportunities Fund	Youth Skills Link	2020 Total	2019 Total
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Revenue										
Government grants and fees										
Government of Canada	701,939	—	708,518	682,657	—	1,396,691	383,856	—	3,873,661	4,035,310
Province of Ontario	—	—	—	—	—	—	—	—	—	—
City of Toronto	—	217,537	—	—	—	—	—	562,130	779,667	1,144,513
Other grants	—	—	—	—	—	—	—	—	—	—
Supplementary fundraising										
Productive enterprises	—	1,500	—	—	—	—	—	—	1,500	5,120
Donations	—	—	—	—	—	—	—	—	—	—
Foundations	—	—	—	—	—	—	—	—	—	—
Amortization of deferred capital contribution	—	13,807	—	—	—	—	—	—	13,807	—
United Way of Greater Toronto	—	—	—	—	15,000	—	—	—	15,000	60,000
	701,939	232,844	708,518	682,657	15,000	1,396,691	383,856	562,130	4,683,635	5,244,943
Expenses										
Salaries	263,240	179,789	101,253	110,119	4,488	99,945	56,011	365,103	1,179,948	1,383,637
Employee benefits	42,313	67,823	7,952	7,947	—	5,028	4,111	47,945	183,119	201,283
Building ground maintenance	—	—	—	—	—	—	—	—	—	—
Office expenses	56,942	(174,295)	27,902	81,778	1,439	151,909	33,941	21,558	201,174	167,824
Professional development	4,080	12,287	2,579	744	(6,604)	744	646	558	15,034	23,565
Promotion and publicity	—	2,577	380	55	—	—	55	—	3,067	4,970
Transportation	2,695	3,435	4,879	4,418	—	2,409	1,032	1,414	20,282	57,573
Program material	8,629	40,441	9,347	28,717	1,682	25,209	147	8,239	122,411	73,235
Agency fees and dues	—	1,684	370	—	—	—	—	—	2,054	1,835
Professional and contracted services	321,900	7,832	547,972	433,102	10,995	1,107,691	287,913	73,640	2,791,045	3,024,763
Premises rent	2,140	56,899	5,884	15,777	3,000	2,620	—	33,679	119,999	116,771
Insurance	—	—	—	—	—	—	—	2,955	2,955	2,760
Amortization	—	34,372	—	—	—	1,136	—	7,039	42,547	12,515
	701,939	232,844	708,518	682,657	15,000	1,396,691	383,856	562,130	4,683,635	5,070,731
Excess of revenue over expenses	—	—	—	—	—	—	—	—	—	174,212

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

West Scarborough Neighborhood Community Centre
Schedule 3 – Schedule of revenue and expenses - Children and Youth Services Division
Year ended December 31, 2020

	Notes	North Scarborough Boys & Girls Club	West Scarborough Boys & Girls Club	Birch mount 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	2020 Total	2019 Total
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Revenue													
Government grants and fees													
Government of Canada		20,249	82,789	22,149	—	—	—	—	4,430	—	16,453	146,070	231,090
Government of Canada - Canada Emergency Wage Subsidy		90,845	59,715	20,780	73,556	69,790	55,680	—	—	—	68,920	439,286	—
Province of Ontario		64,995	56,425	—	11,093	8,725	7,277	107,057	—	43,700	—	299,272	418,847
City of Toronto - fees (fee subsidy)		72,841	77,374	18,035	102,873	124,599	66,767	—	15,000	—	—	477,489	754,864
City of Toronto - safe restart funding	17	—	—	—	20,540	14,993	17,576	—	—	—	—	53,109	—
City of Toronto - stability grant	18	—	—	—	30,480	36,146	39,089	—	—	—	—	105,715	—
City of Toronto - COVID-19 Revenue GAP funding	19	—	—	—	4,490	25,791	9,220	—	—	—	—	39,501	—
City of Toronto - general operating grant		—	—	—	22,184	—	—	—	—	—	—	22,184	—
Other grants		12,991	64,950	6,062	—	—	—	—	21,592	—	—	105,595	171,990
Supplementary fundraising													
Membership fees and dues		1,684	26,375	37,861	5,948	7,798	14,088	—	—	—	146,913	240,667	782,008
Productive enterprises		4,537	12,527	465	—	—	—	—	—	—	5,770	23,299	61,133
Donations		2,839	16,486	98	—	—	—	—	100	—	458	19,981	22,233
Foundations		—	44,066	—	—	—	—	—	—	—	—	44,066	23,900
Rentals		—	—	—	—	—	—	—	—	—	5,655	5,655	17,454
United Way of Greater Toronto		67,559	151,803	22,755	—	—	—	—	—	—	—	242,117	239,117
		338,540	592,510	128,205	271,164	287,842	209,697	107,057	41,122	43,700	244,169	2,264,006	2,722,636
Expenses													
Salaries		272,524	389,289	100,429	202,573	190,042	140,067	78,983	25,922	35,670	167,997	1,603,496	2,010,505
Employee benefits		30,149	59,294	12,751	28,604	20,434	14,968	15,786	3,290	4,217	23,942	213,435	227,738
Building ground maintenance		—	—	—	900	—	—	—	—	—	—	900	900
Office expenses		8,560	22,502	3,021	8,907	6,558	5,907	2,922	3,229	310	12,793	74,709	91,891
Professional development		215	290	150	430	140	—	—	—	—	—	1,225	9,142
Promotion and publicity		420	585	252	252	252	252	—	—	240	1,881	4,134	12,546
Transportation		2,085	9,921	—	786	210	190	36	18	36	49	13,331	29,317
Program material		6,141	29,543	798	5,049	2,599	2,702	—	1,489	94	16,936	65,351	94,249
Food - internally prepared		7,999	11,201	4,206	5,016	5,545	4,238	—	631	—	—	38,836	56,479
Food - catered		998	5,049	998	3,970	6,200	3,150	—	—	—	—	20,365	22,146
Agency fees and dues		4,130	9,512	2,000	260	65	325	—	—	250	—	16,542	19,727
Professional and contracted services		504	720	600	1,122	2,798	9,973	1,752	1,109	920	156	19,654	38,780
Premises rent		—	—	—	—	1,596	984	6,174	—	1,755	18,920	29,429	88,119
Insurance		2,400	2,004	1,500	9,000	4,800	4,800	996	—	720	600	26,820	31,170
Amortization		—	—	—	—	—	—	—	—	—	895	895	895
		336,125	539,910	126,705	266,869	241,239	187,556	106,649	35,688	44,212	244,169	2,129,122	2,733,604
Excess (deficiency) of revenue over expenses		2,415	52,600	1,500	4,295	46,603	22,141	408	5,434	(512)	—	134,884	(10,968)

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

West Scarborough Neighbourhood Community Centre
Schedule 4 – Schedule of revenue and expenses - Seniors Services Division
Year ended December 31, 2020

	West Scarborough Seniors Club \$	Congregate Dining \$	Scarborough Italian Association & South Asian Seniors \$	2020 Total \$	2019 Total \$
Revenue					
Government grants and fees					
Government of Canada	—	—	—	—	9,900
Government of Canada - Canada Emergency Wage Subsidy	6,716	—	4,566	11,282	—
Province of Ontario	41,985	54,770	30,219	126,974	141,081
City of Toronto	44,921	—	15,030	59,951	59,951
Supplementary fundraising					
Membership fees and dues	5,706	5,567	835	12,108	50,531
Productive enterprises	14,495	2,405	4,875	21,775	66,967
Donations	—	197	—	197	17,876
Amortization of deferred capital contribution	1,770	—	—	1,770	—
United Way of Greater Toronto	37,624	—	84,336	121,960	91,495
	153,217	62,939	139,861	356,017	437,801
Expenses					
Salaries	114,034	41,940	84,827	240,801	266,103
Employee benefits	24,233	7,201	8,686	40,120	39,758
Building ground maintenance	—	—	—	—	—
Office expenses	7,781	4,968	6,681	19,430	24,664
Professional development	—	—	600	600	825
Promotion and publicity	360	360	300	1,020	1,483
Transportation	105	1,516	1,258	2,879	8,489
Program material	6,699	3,954	33,248	43,901	88,858
Agency fees and dues	330	—	225	555	250
Professional and contracted services	1,599	2,400	898	4,897	4,630
Insurance	900	600	648	2,148	2,148
Amortization	1,770	—	—	1,770	—
	157,811	62,939	137,371	358,121	437,208
Excess of revenue over expenses	(4,594)	—	2,490	(2,104)	593

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

West Scarborough Neighbourhood Community Centre
Schedule 5 – Schedule of revenue and expenses - Family Resource
Services Division

Year ended December 31, 2020

	Notes	Family Resource Services \$	2020 Total \$	2019 Total \$
Revenue				
Government grants and fees				
Government of Canada - Canada				
Emergency Wage Subsidy		236,988	236,988	—
City of Toronto - fees (fee subsidy)		925,249	925,249	1,130,160
City of Toronto - safe restart funding	20	11,838	11,838	—
Other grants		703	703	3,366
Supplementary fundraising				
Productive enterprises		5,468	5,468	4,432
Foundations		—	—	4,000
Amortization of deferred capital contribution		5,614	5,614	—
United Way of Greater Toronto		15,924	15,924	15,924
		1,201,784	1,201,784	1,157,882
Expenses				
Salaries		683,680	683,680	663,283
Employee benefits		139,025	139,025	131,426
Office expenses		48,393	48,393	53,466
Professional development		532	532	3,224
Promotion and publicity		696	696	598
Transportation		469	469	3,234
Program material		29,695	29,695	15,598
Agency fees and dues		380	380	200
Professional and contracted services		150,109	150,109	134,178
Insurance		10,969	10,969	10,728
Premises rent		136,638	136,638	130,621
Amortization		5,614	5,614	—
		1,206,200	1,206,200	1,146,556
Excess of revenue over expenses		(4,416)	(4,416)	11,326

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