
Financial statements of
West Scarborough Neighbourhood
Community Centre

December 31, 2022

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Independent Auditor's Report

To the Members of
West Scarborough Neighbourhood Community Centre

Qualified Opinion

We have audited the financial statements of West Scarborough Neighbourhood Community Centre (the "Centre"), which comprise the statement of financial position as at December 31, 2022, 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, 2022, 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 Neighbourhood 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, 2022 and 2021, current assets as at December 31, 2022 and 2021, and net assets as at January 1 and December 31 for both the 2022 and 2021 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
May 24, 2023
Vaughan, Ontario

West Scarborough Neighbourhood Community Centre

Statement of operations

Year ended December 31, 2022

	2022	2021
	\$	\$
Revenue		
Government grants and fees		
Government of Canada	8,780,137	4,999,982
Province of Ontario	554,094	499,225
City of Toronto	3,137,994	3,140,565
Other grants	363,774	347,223
Supplementary fundraising		
Membership fees and dues	722,470	238,317
Productive enterprises	31,124	12,885
Donations		
Legacy fund	3,000	3,000
Nadine Pendleton Educational Bursary	6,000	6,000
General	33,134	47,879
Foundations	5,000	22,623
Gaming (net)	—	(5,630)
Investment (loss) income	(38,094)	58,315
Rentals	11,815	5,379
Amortization of deferred capital contribution	17,075	21,191
United Way of Greater Toronto	489,091	519,882
	14,116,614	9,916,836
Expenses		
Salaries	4,660,912	4,246,743
Employee benefits	721,999	645,592
Building ground maintenance	1,510	1,443
Office expenses	355,538	375,190
Professional Development	45,285	25,923
Promotion and publicity	18,116	14,566
Transportation	136,096	69,806
Program material	502,300	334,676
Agency fees and dues	25,667	28,028
Professional and Contracted services	7,029,789	3,231,294
Premises rent	307,152	270,298
Insurance	99,364	86,854
Amortization	66,764	102,711
Scholarships	6,000	6,000
	13,976,492	9,439,124
Excess of revenue over expenses	140,122	477,712

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

West Scarborough Neighbourhood Community Centre

Statement of financial position

Year ended December 31, 2022

	Notes	2022 \$	2021 \$
Assets			
Current assets			
Cash and cash equivalents		5,433,547	6,256,959
Investments		438,237	487,768
Accounts receivable		480,012	647,071
Prepaid expenses		74,249	79,592
		6,426,045	7,471,390
Capital assets	4	42,428	84,725
		6,468,473	7,556,115
Liabilities			
Current liabilities			
Accounts payable and accrued charges		640,458	652,598
Deferred capital contributions		5,077	22,152
Deferred revenue	6	3,745,700	4,944,249
		4,391,235	5,618,999
Net assets			
Invested in capital assets		37,351	62,573
Legacy fund	7	27,095	24,095
Nadine Pendleton Educational Bursary Fund	7	—	—
Internally restricted fund	7	2,012,792	1,850,448
		2,077,238	1,937,116
		6,468,473	7,556,115

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, 2022

	Invested in capital assets	Internally restricted fund	Legacy fund	Nadine Pendleton Educational Bursary	2022 Total	2021 Total
	\$	\$	\$	\$	\$	\$
		(Note 8)	(Note 8)	(Note 8)		
Balances, beginning of year	62,573	1,850,448	24,095	—	1,937,116	1,459,404
Excess of revenue over expenses (expenses over revenue)	(49,689)	186,811	3,000	—	140,122	477,712
Invested in capital assets	24,467	(24,467)	—	—	—	—
Balances, end of year	37,351	2,012,792	27,095	—	2,077,238	1,937,116

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

West Scarborough Neighbourhood Community Centre

Statement of cash flows

Year ended December 31, 2022

	2022	2021
	\$	\$
Operating activities		
Excess of revenue over expenses	140,122	477,712
Items not affecting cash		
Unrealized loss (gain) on investments	60,250	(20,262)
Amortization of capital assets	66,764	102,711
Amortization of deferred capital contributions	(17,075)	(21,191)
	250,061	538,970
Changes in non-cash working capital components		
Accounts receivable	167,059	(236,133)
Prepaid expenses	5,343	5,218
Accounts payable and accrued charges	(12,140)	272,933
Deferred revenue	(1,198,549)	2,735,704
	(788,226)	3,316,692
Investing activities		
Additions to capital assets	(24,467)	(99,733)
Disposition of investment	—	(22,383)
Investment income re-invested in marketable securities	(10,719)	—
	(35,186)	(122,116)
Net cash inflow	(823,412)	3,194,576
Cash, beginning of year	6,256,959	3,062,383
Cash, end of year	5,433,547	6,256,959

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

West Scarborough Neighbourhood Community Centre

Notes to the financial statements

December 31, 2022

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:

Asset/liability	Measurement
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	Lesser of lease term or 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, 2022

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 ("BGC"), Playcare and Youth Justice Services. BGC 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, 2022

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	2022 Net book value	2021 Net book value
	\$	\$	\$	\$
Computer equipment	25,086	23,881	1,205	4,652
Computer software	29,160	29,160	—	—
Furniture and fixtures	85,587	63,392	22,195	30,158
Leasehold improvements	188,152	169,118	19,034	42,840
Vehicle	70,733	70,733	—	7,075
	398,718	356,284	42,434	84,725

5. Deferred capital contributions

	2022	2021
	\$	\$
Balance, beginning of the year	22,152	43,343
Capital contributions received	—	—
Amortization for the year	(17,075)	(21,191)
Balance, end of year	5,077	22,152

6. Deferred revenue

	2022	2021
	\$	\$
External funding	3,672,089	4,836,218
Fundraising and productive income	73,611	108,031
	3,745,700	4,944,249

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

December 31, 2022

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 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 2022 were \$6,000 (\$6,000 in 2021).

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 \$66,478 (\$75,886 in 2021).

9. 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	2022 Provincial Wage Enhancement
	\$	\$	\$
Playcare			
Deferred balance, beginning of year	—	—	—
Amount received in year	—	—	16,800
Amount expended in year	—	—	(16,800)
Deferred balance, end of year	—	—	—
Oakridge Playcare			
Deferred balance, beginning of year	—	—	—
Amount received in year	—	—	16,352
Amount expended in year	—	—	(16,352)
Deferred balance, end of year	—	—	—
Danforth Gardens Playcare			
Deferred balance, beginning of year	—	—	—
Amount received in year	—	—	16,160
Amount expended in year	—	—	(16,160)
Deferred balance, end of year	—	—	—

West Scarborough Neighbourhood Community Centre

Notes to the financial statements

December 31, 2022

9. Wage subsidy (continued)

	Wage subsidy \$	Wage improvement \$	2021 Provincial Wage Enhancement \$
Playcare			
Deferred balance, beginning of year	—	—	—
Amount received in year	—	—	13,127
Amount expended in year	—	—	(13,127)
Deferred balance, end of year	—	—	—
Oakridge Playcare			
Deferred balance, beginning of year	—	—	—
Amount received in year	—	—	7,981
Amount expended in year	—	—	(7,981)
Deferred balance, end of year	—	—	—
Danforth Gardens Playcare			
Deferred balance, beginning of year	—	—	—
Amount received in year	—	—	7,402
Amount expended in year	—	—	(7,402)
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:

- 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.

West Scarborough Neighbourhood Community Centre

Notes to the financial statements

December 31, 2022

12. 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.

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.

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.

West Scarborough Neighbourhood Community Centre

Notes to the financial statements

December 31, 2022

14. 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

	2022	2021
	\$	\$
Revenue fees		
Full fee	14,909	6,963
Parent portion	6,423	3,201
Fee subsidy	107,236	45,136
Revenue - Other revenue		
Other grants/funding - Safe restart funding (Note 15)	99,288	133,638
Other grants/funding - Stability grant (Note 16)	—	38,313
Other grants/funding - CWA (Note 17)	54,312	—
Other grants/funding - CWELCC (Note 17)	13,000	—
	295,168	227,251
Expenses - salary & benefits		
Salaries & wages	146,037	150,687
Staff benefits	19,915	19,422
Administration	35,082	27,812
Expenses - other		
Program related	8,294	4,078
Food prepared on premises	11,090	2,752
Catered food	28,295	13,203
School board permit fees	6,998	5,110
Insurance	8,004	8,000
Office related	5,323	6,081
Professional fees	4,440	4,440
Professional development	652	781
Business travel	418	—
Other expense	7,264	3,600
	281,812	245,966
Surplus (deficit)	13,356	(18,715)

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

December 31, 2022

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

	2022	2021
	\$	\$
Revenue fees		
Full fee	31,999	18,529
Parent portion	12,082	5,838
Fee subsidy	74,526	33,843
Revenue - Other revenue		
Other grants/funding - Safe restart funding (Note 15)	99,288	148,898
Other grants/funding - Stability grant (Note 16)		43,344
Other grants/funding - CWA (Note 17)	34,025	
Other grants/funding - CWELCC (Note 17)	13,000	—
	264,920	250,452
Expenses - salary & benefits		
Salaries & wages	131,846	132,290
Staff benefits	16,838	17,250
Administration	27,136	27,812
Expenses - other		
Program related	4,909	2,531
Food prepared on premises	4,424	3,455
Catered food	27,006	10,057
School board permit fees	3,071	5,370
Insurance	4,800	4,800
Office related	7,879	8,812
Professional fees	4,685	9,637
Professional development	1,523	740
Business travel	400	—
Other expense	5,512	3,881
	240,029	226,635
Surplus	24,891	23,817

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

December 31, 2022

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

	2022	2021
	\$	\$
Revenue fees		
Parent portion	5,641	5,525
Fee subsidy	101,593	41,163
Revenue - City grants		
Other grants/funding - General operating grant	22,184	22,184
Other grants/funding - Safe restart funding (Note 15)	70,920	106,356
Other grants/funding - Stability grant (Note 16)	—	30,960
	200,338	206,188
Expenses - salary & benefits		
Salaries & wages	176,957	177,055
Staff benefits	37,941	34,608
Administration	28,507	27,812
Expenses - other		
Program related	4,317	3,226
Food prepared on premises	529	3,420
Catered food	9,745	7,604
Utilities/maintenance	—	900
Insurance	9,600	9,592
Office related	6,078	5,798
Professional fees	4,959	3,024
Professional development	816	927
Business travel	718	841
Other expense	2,742	2,910
	282,909	277,717
Deficit	(82,571)	(71,529)

West Scarborough Neighbourhood Community Centre

Notes to the financial statements

December 31, 2022

15. 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:

	2022	2021
	\$	\$
Playcare		
Deferred balance, beginning of year	59,400	—
Amount received in year	11,520	165,756
Amount expended in year	(70,920)	(106,356)
Deferred balance, end of year	—	59,400
Oakridge		
Deferred balance, beginning of year	83,160	—
Amount received in year	16,128	216,798
Amount expended in year	(99,288)	(133,638)
Deferred balance, end of year	—	83,160
Danforth Gardens		
Deferred balance, beginning of year	83,160	—
Amount received in year	16,128	232,058
Amount expended in year	(99,288)	(148,898)
Deferred balance, end of year	—	83,160
Family Services (EarlyON)		
Deferred balance, beginning of year	23,800	64,078
Amount received in year	—	—
Amount expended in year	(23,800)	(40,278)
Deferred balance, end of year	—	23,800

West Scarborough Neighbourhood Community Centre

Notes to the financial statements

December 31, 2022

16. 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:

	2022	2021
	\$	\$
Playcare		
Deferred balance, beginning of year	—	30,960
Amount received in year	—	—
Amount expended in year	—	(30,960)
Deferred balance, end of year	—	—
Oakridge		
Deferred balance, beginning of year	—	38,313
Amount received in year	—	—
Amount expended in year	—	(38,313)
Deferred balance, end of year	—	—
Danforth Gardens		
Deferred balance, beginning of year	—	43,344
Amount received in year	—	—
Amount expended in year	—	(43,344)
Deferred balance, end of year	—	—

17. Canada-Wide Early Learning and Child Care Funding (CWELCC)

Toronto Children's Services (TCS) will be providing an Implementation Grant to support the implementation of Canada-Wide Early Learning and Child Care (CWELCC) fee reductions and retroactive refunds for families. This grant will support the administrative costs of refunding families and establishing systems to meet reporting requirements for CWELCC.

	2022	2022	2021
	Affordability	Implementation	
	Grant (CWA)	Grant (CWELCC)	\$
	\$	\$	\$
Danforth Gardens			
Amount received in year	44,025	13,000	—
Amount expended in year	(24,025)	—	—
Deferred to future years	(10,000)	—	—
Unused balance, end of year	10,000	13,000	—
Oakridge			
Amount received in year	59,720	13,000	—
Amount expended in year	(48,902)	—	—
Deferred to future years	(5,409)	—	—
Unused balance, end of year	5,409	13,000	—

West Scarborough Neighbourhood Community Centre

Notes to the financial statements

December 31, 2022

18. Government of Canada wage subsidy

The Centre was 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 nil (\$584,296 in 2021) which has been recorded as revenue in the statement of operations.

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

Schedules of revenue and expenses - Schedule 1

Year ended December 31, 2022

	2022	2021
	Total	Total
	\$	\$
	Administration	Building occupancy
	\$	\$
	Gaming	Market Greens
	\$	\$
Revenue		
Government grants and fees		
Government of Canada	5,868	5,635
Government of Canada - Canada Emergency Wage Subsidy	—	343,931
Government of Canada - Temporary Emergency Wage Subsidy	—	—
Province of Ontario	134	—
City of Toronto	23,249	22,795
Other grants	—	46,785
Supplementary fundraising	—	—
Membership fees and dues	—	—
Productive enterprises	—	—
Donations - general	2,513	1,656
Legacy fund	3,000	3,000
Nadine Pendleton educational bursary	6,000	6,000
Foundations	—	1,125
Gaming - net	—	(5,630)
Rentals	2,151	3,107
Investment income	(38,094)	44,226
United Way of Greater Toronto	139,807	196,713
	144,628	669,343
Expenses		
Salaries	184,961	333,477
Employee benefits	26,533	20,942
Building ground maintenance	—	543
Office expenses	46,814	69,247
Professional Development	3,583	250
Promotion and publicity	(3,676)	8,960
Transportation	3,853	4,894
Program material	1,525	26,590
Agency fees and dues	6,777	9,099
Professional & Contracted services	36,398	44,462
Rent	—	(550)
Insurance	46,558	37,335
Scholarship expense	6,000	6,000
Amortization	8,276	8,277
HST recovered	(68,847)	(64,491)
Purchased overhead recovered	(92,331)	(66,552)
	206,424	438,483
Excess (deficiency) of revenue over expenses	(61,796)	230,860

West Scarborough Neighbourhood

Skills Division

Schedule of revenue and expenses - Schedule 2

Year ended December 31, 2022

	2022							2021	
	Targeting Women in Skills Training	Gateway Café \$	Gateway Careers \$	Ready to work \$	Gateway Training Assistance	Opportunity Fund	Youth Skills Link	Total \$	Total \$
Revenue									
Government grants and fees									
Government of Canada	1,043,495	—	1,669,008	1,872,906	1,496,221	2,415,106	—	8,496,736	4,158,806
Province of Ontario	—	—	—	—	—	—	—	—	—
City of Toronto	—	95,311	—	—	1,136	11,827	848,494	956,768	1,168,848
Other grants	—	—	—	—	—	—	—	—	—
Supplementary fundraising									
Productive enterprises	—	—	—	—	—	—	—	—	—
Donations	—	—	—	—	—	—	—	—	—
Amortization of deferred capital contrib									
Foundations	—	9,691	—	—	—	—	—	9,691	23,498
United Way of Greater Toronto	—	—	—	—	—	—	—	—	—
	1,043,495	105,002	1,669,008	1,872,906	1,497,357	2,426,933	848,494	9,463,195	5,351,152
Expenses									
Salaries	218,451	66,339	116,551	283,369	141,980	158,178	596,734	1,581,602	1,385,487
Employee benefits	42,000	61,636	15,165	22,686	16,397	16,044	74,081	248,009	215,822
Building ground maintenance	—	—	—	—	—	—	—	—	—
Office expenses	81,886	(182,845)	37,896	35,815	39,659	214,693	9,300	236,404	212,736
Professional Development	5,981	3,067	549	3,812	1,182	1,790	786	17,167	19,191
Promotion and publicity	—	1,774	2,000	3,358	2,356	500	—	9,988	1,871
Transportation	13,292	2,810	10,451	40,568	14,128	12,504	9,616	103,369	53,607
Program material	31,774	52,333	26,096	74,882	36,389	37,061	13,463	271,998	164,912
Agency fees and dues	—	340	392	392	392	350	—	1,866	1,667
Professional & Contracted services	643,345	860	1,452,060	1,371,400	1,235,098	1,969,215	109,835	6,781,813	3,029,747
Premise rent	700	46,668	7,848	36,624	8,640	14,118	31,679	146,277	135,665
Insurance	6,066	—	—	—	—	—	3,000	9,066	6,031
Amortization	—	41,878	—	—	1,136	2,480	—	45,494	81,440
	1,043,495	94,860	1,669,008	1,872,906	1,497,357	2,426,933	848,494	9,453,053	5,308,176
Excess of revenue over expenses	—	10,142	—	—	—	—	—	10,142	42,976

**West Scarborough Neighborhood Community Centre
Children and Youth Services Division
Schedule of revenue and expenses - Schedule 3**
Year ended December 31, 2022

	North Scarborough Boys & Girls Club	West Scarborough Boys & Girls Club	Birch mount Bluffs Boys & Girls Club	Play care	Oakridge	Danforth Gardens	Extra Judicial Sanctions	Pre-Charge Youth Services	Youth Justice Services	Aquatics	2022 Total	2021 Total
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Revenue												
Government grants and fees												
Government of Canada	91,049	154,429	26,713	—	—	—	—	5,342	—	—	277,533	251,244
Province of Ontario	113,135	92,565	—	16,800	15,051	13,841	26,763	—	121,213	—	399,368	354,127
City of Toronto - fees (fee subsidy)	75,040	79,266	18,580	101,593	107,236	74,526	—	—	—	—	456,241	289,927
City of Toronto - safe restart funding	—	—	—	70,920	99,288	99,288	—	—	—	—	269,496	388,892
City of Toronto - stability grant	—	—	—	—	—	—	—	—	—	—	—	112,617
City of Toronto - Covid-19 Revenue GAP funding	—	—	—	—	—	—	—	—	—	—	—	—
City of Toronto - general operating grant	—	—	—	22,184	—	—	—	—	—	—	22,184	22,184
City of Toronto - CWA	—	—	—	—	54,312	34,025	—	—	—	—	88,337	—
City of Toronto - CWELCC	—	—	—	—	13,000	13,000	—	—	—	—	26,000	—
Other grants	60,451	188,462	51,739	—	—	—	—	39,322	—	—	339,974	290,747
Supplementary fundraising												
Membership fees and dues (full fee)	110,426	132,545	106,949	5,641	21,332	44,081	—	—	—	268,368	689,342	234,001
Productive enterprises	2,104	11,417	—	—	—	—	—	—	—	65	13,586	10,785
Donations	1,342	4,986	—	—	—	—	—	2,550	—	—	8,878	21,680
Foundations	—	2,500	—	—	—	—	—	—	—	—	2,500	18,998
Rentals	—	—	—	—	—	—	—	—	—	4,369	4,369	2,272
United Way of Greater Toronto	58,104	136,620	20,484	—	—	—	—	—	—	—	215,208	221,182
	511,651	802,790	224,465	217,138	310,219	278,761	26,763	47,214	121,213	272,802	2,813,016	2,316,153
Expenses												
Salaries	364,941	543,384	169,718	205,464	181,119	158,982	17,208	26,605	92,945	211,115	1,971,481	1,646,136
Employee benefits	34,712	74,973	18,410	37,941	19,915	16,838	3,413	2,707	16,505	28,108	253,522	234,400
Building ground maintenance	—	—	—	—	—	—	—	—	—	—	—	900
Office expenses	13,606	28,092	4,586	8,562	12,329	13,133	301	1,964	1,140	5,624	89,337	88,288
Professional Development	763	12,311	763	816	652	1,523	—	—	201	—	17,029	5,704
Promotion and publicity	1,905	2,820	989	1,182	1,182	1,182	—	—	120	—	9,380	2,016
Transportation	11,015	10,091	1,808	718	418	400	—	—	—	—	24,450	10,501
Program material	11,014	23,080	4,900	3,104	6,917	3,597	—	476	—	1,026	54,114	45,959
Food - internally prepared	8,362	4,267	927	529	11,090	4,424	—	—	—	—	29,599	21,203
Food - catered	18,704	27,748	7,952	9,745	28,295	27,006	—	—	—	—	119,450	55,147
Agency fees and dues	5,151	7,791	2,651	31	195	130	—	—	65	220	16,234	16,612
Professional & Contracted services	972	14,720	729	4,959	4,440	4,685	450	—	2,904	240	34,099	22,593
Premises rent (school board permit fees for Playcare programs)	12,586	4,204	3,126	—	6,998	3,071	1,626	—	6,630	—	38,241	16,377
Insurance	2,400	2,004	1,500	9,600	8,004	4,800	249	—	1,467	840	30,864	30,612
Amortization	—	854	—	258	258	258	—	—	—	895	2,523	2,523
	486,131	756,339	218,059	282,909	281,812	240,029	23,247	31,752	121,977	248,068	2,690,323	2,198,971
Excess (deficiency) of revenue over expenses	25,520	46,451	6,406	(65,771)	28,407	38,732	3,516	15,462	(764)	24,734	122,693	117,182

West Scarborough Neighbourhood Community Centre

Senior Services Division

Schedule of revenue and expenses - Schedule 4

Year ended December 31, 2022

	West Scarborough Seniors Club	Congregate Dining	Scarborough Italian Assoc & South AsianSeniors	2022 Total	2021 Total
	\$	\$	\$	\$	\$
Revenue					
Government grants and fees					
Province of Ontario	60,200	55,618	38,774	154,592	145,098
City of Toronto	45,685	—	15,710	61,395	60,581
Other grants	—	—	—	—	—
Supplementary fundraising	—	—	—	—	—
Membership fees and dues	19,705	10,485	2,938	33,128	4,316
Productive enterprises	13,288	3,590	660	17,538	2,100
Amortization of deferred capital contribution	1,770	—	—	1,770	1,770
Foundations	—	—	2,500	2,500	—
Donations	6,702	667	—	7,369	9,512
United Way of Greater Toronto	33,864	—	48,480	82,344	87,257
	181,214	70,360	109,062	360,636	310,634
Expenses					
Salaries	122,194	37,248	81,710	241,152	212,408
Employee benefits	21,790	7,159	8,607	37,556	32,692
Office expenses	7,971	4,942	6,974	19,887	19,181
Professional Development	414	230	—	644	66
Promotion and publicity	360	240	300	900	1,023
Transportation	185	1,242	—	1,427	225
Program material	18,904	16,299	12,970	48,173	29,664
Agency fees and dues	225	—	225	450	450
Professional & Contracted services	1,500	2,400	600	4,500	7,000
Premise rent	5,000	—	—	5,000	—
Insurance	900	600	648	2,148	2,148
Amortization	—	—	1,055	1,055	1,055
	179,443	70,360	113,089	362,892	305,912
Excess of revenue over expenses	1,771	—	(4,027)	(2,256)	4,722

West Scarborough Neighbourhood Community Centre
Family Resource Services Division
Schedule of revenue and expenses - Schedule 5
Year ended December 31, 2022

	Family Resource Services	2022 Total	2021 Total
	\$	\$	\$
Notes			
Revenue			
Government grants and fees			
Government of Canada	—	—	—
Government of Canada - Canada Emergency Wage Subsidy	—	—	142,869
Province of Ontario	—	—	—
City of Toronto - fees (fee subsidy)	1,175,684	1,175,684	1,034,443
City of Toronto - safe restart funding	23,800	23,800	40,278
City of Toronto - stability grant	—	—	—
City of Toronto - general operating grant	—	—	—
Amortization of deferred capital contribution	5,614	5,614	5,614
Other grants	—	—	—
Supplementary fundraising			
Membership fees and dues	—	—	—
Productive enterprises	—	—	—
Donations	14,374	14,374	15,031
Foundations	—	—	2,500
United Way of Greater Toronto	14,328	14,328	14,730
	1,233,800	1,233,800	1,255,465
Expenses			
Salaries	622,630	622,630	669,235
Employee benefits	131,206	131,206	141,736
Building ground maintenance	—	—	—
Office expenses	45,089	45,089	51,261
Professional Development	6,862	6,862	712
Promotion and publicity	1,524	1,524	696
Transportation	2,997	2,997	579
Program material	59,451	59,451	56,721
Agency fees and dues	340	340	200
Professional & Contracted services	149,179	149,179	127,492
Insurance	10,728	10,728	10,728
Premises rent	123,053	123,053	118,806
Amortization	9,416	9,416	9,416
	1,162,475	1,162,475	1,187,582
Excess of revenue over expenses	71,325	71,325	67,883