

North Eastern Ontario Family and Children's Services
Financial Statements
March 31, 2025

North Eastern Ontario Family and Children's Services Contents

For the year ended March 31, 2025

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Management's Responsibility

To the Members and Board of North Eastern Ontario Family and Children's Services:

Management is responsible for the preparation and presentation of the accompanying financial statements, including responsibility for significant accounting judgments and estimates in accordance with Canadian public sector accounting standards and ensuring that all information in the annual report is consistent with the statements. This responsibility includes selecting appropriate accounting principles and methods, and making decisions affecting the measurement of transactions in which objective judgment is required.

In discharging its responsibilities for the integrity and fairness of the financial statements, management designs and maintains the necessary accounting systems and related internal controls to provide reasonable assurance that transactions are authorized, assets are safeguarded and financial records are properly maintained to provide reliable information for the preparation of financial statements.

The Board of Directors is composed primarily of Directors who are neither management nor employees of the Organization. The Board is responsible for overseeing management in the performance of its financial reporting responsibilities, and for approving the financial information included in the annual report. The Board fulfils these responsibilities by reviewing the financial information prepared by management and discussing relevant matters with management and external auditors. The Board is also responsible for recommending the appointment of the Organization's external auditors.

MNP LLP is appointed by the Board to audit the financial statements and report directly to them; their report follows. The external auditors have full and free access to, and meet periodically and separately with, both the Board and management to discuss their audit findings.

June 24, 2025



Mr. Cleo Charlebois
Executive Director



Mr. Paul Ethier
Director of Corporate Services

To the Members and Board of North Eastern Ontario Family and Children's Services:

Opinion

We have audited the financial statements of North Eastern Ontario Family and Children's Services (the "Organization"), which comprise the statement of financial position as at March 31, 2025, and the statements of operations, changes in net assets and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Organization as at March 31, 2025, and the results of its operations and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Organization in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Other Matter

The supplementary information contained in schedules is presented for the purposes of additional analysis and is not part of the basic audited financial statements. The information in schedules was derived from the accounting records tested in forming an opinion on the financial statements as a whole.

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

Management is responsible for the preparation and fair presentation of the financial statements in accordance with Canadian public sector accounting standards, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Organization's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Organization or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Organization's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

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

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.

Timmins, Ontario
June 24, 2025

MNP LLP
Chartered Professional Accountants
Licensed Public Accountants

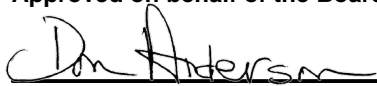
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North Eastern Ontario Family and Children's Services Statement of Financial Position

As at March 31, 2025

	2025	2024
Assets		
Current		
Cash	1,737,424	3,127,312
Accounts receivable (Note 3)	402,427	511,744
Prepaid expenses	17,950	25,675
Advances to related party (Note 4)	165	2,577
	2,157,966	3,667,308
Tangible capital assets (Note 6)	19,631,880	19,749,220
	21,789,846	23,416,528
Liabilities		
Current		
Accounts payable and accruals (Note 8)	2,923,640	3,096,338
Due to Ministry (Note 9)	458,366	458,366
Deferred revenue (Note 10)	247,322	537,360
Current portion of long-term debt (Note 11)	1,094,451	600,007
Current portion of capital lease obligations (Note 12)	149,008	218,954
	4,872,787	4,911,025
Long-term debt (Note 11)	1,388,294	2,482,744
Capital lease obligations (Note 12)	78,695	227,713
Deferred contributions related to capital assets (Note 13)	6,039,173	5,576,387
Asset retirement obligation (Note 14)	47,000	47,000
	12,425,949	13,244,869
Contingencies (Note 15)		
Net Assets		
Equity in capital assets (Note 16)	10,882,259	10,643,415
Unrestricted net deficit	(1,518,362)	(471,756)
	9,363,897	10,171,659
	21,789,846	23,416,528

Approved on behalf of the Board



Director



Director

The accompanying notes are an integral part of these financial statements

North Eastern Ontario Family and Children's Services

Statement of Operations

For the year ended March 31, 2025

	2025	2024
Revenue		
Grant revenue	35,273,825	34,481,787
Amortization of deferred contributions	316,063	373,438
Recoveries	907,227	724,248
Non-retainable revenue	745,767	1,098,496
	37,242,882	36,677,969
Expenses		
Amortization	896,190	911,517
Benefits	5,456,719	5,160,159
Boarding rates	4,499,407	3,635,257
Building occupancy	1,619,068	1,822,896
Financial assistance	805,306	871,090
Food	27,789	34,463
Health and related	160,279	93,120
Minor capital costs	25,452	8,765
Miscellaneous	784,117	767,299
Office administration	283,394	322,912
Personal needs	358,881	368,393
Professional fees - client	273,803	282,889
Professional fees - non-client	608,531	256,206
Program expenses	122,125	186,629
Promotion and publicity	23,339	32,804
Salaries	20,394,669	20,047,986
Technology	709,251	612,908
Training and recruitment	110,335	198,881
Travel	763,515	737,555
	37,922,170	36,351,729
Excess (deficiency) of revenue over expenses	(679,288)	326,240

The accompanying notes are an integral part of these financial statements

North Eastern Ontario Family and Children's Services Statement of Changes in Net Assets

For the year ended March 31, 2025

	<i>Equity in capital assets</i>	<i>Unrestricted</i>	2025	2024
Net assets, beginning of year	10,643,415	(471,756)	10,171,659	9,959,646
Excess (deficiency) of revenue over expenses (Note 16)	(580,127)	(99,161)	(679,288)	326,240
Net change in capital assets (Note 16)	818,971	(818,971)	-	-
Settlement of prior year funding	-	(128,474)	(128,474)	(114,227)
Net assets, end of year	10,882,259	(1,518,362)	9,363,897	10,171,659

The accompanying notes are an integral part of these financial statements

North Eastern Ontario Family and Children's Services

Statement of Cash Flows

For the year ended March 31, 2025

	2025	2024
Cash provided by (used for) the following activities		
Operating		
Excess (deficiency) of revenue over expenses	(679,288)	326,240
Amortization of capital assets	896,190	911,517
Amortization of deferred capital contributions	(316,063)	(373,438)
Adjustment to prior year funding	(128,474)	(160,725)
	(227,635)	703,594
Changes in working capital accounts		
Accounts receivable	109,317	514,092
Prepaid expenses and deposits	7,725	(8,075)
Accounts payable and accruals	(172,698)	(4,677)
Deferred revenue	(290,038)	302,134
Advances to related party	2,412	(2,577)
	(570,917)	1,504,491
Financing		
Repayment of long-term debt	(600,007)	(600,007)
Repayments of capital lease obligations	(218,964)	(181,785)
Deferred contributions received	778,848	1,678,803
	(40,123)	897,011
Capital activities		
Acquisition of capital assets	(778,848)	(1,695,813)
Increase (decrease) in cash resources	(1,389,888)	705,689
Cash resources, beginning of year	3,127,312	2,421,623
Cash resources, end of year	1,737,424	3,127,312
Supplementary cash flow information		
Interest paid on long-term debt and capital lease obligations	188,635	245,889

The accompanying notes are an integral part of these financial statements

North Eastern Ontario Family and Children's Services

Notes to the Financial Statements

For the year ended March 31, 2025

1. Incorporation and nature of the organization

North Eastern Ontario Family and Children's Services ("NEOFACS" or the "Organization") was incorporated without share capital and is a registered charity and thus is exempt from income taxes under the Income Tax Act ("the Act"). The Organization is government funded and provides counselling and guidance to the youth of the Cochrane and Timiskaming Districts.

2. Significant accounting policies

These financial statements are the representations of management, prepared in accordance with Canadian public sector accounting standards using the standards applicable to government not-for-profit organizations, including the following significant accounting policies:

Cash and cash equivalents

Cash and cash equivalents include balances with banks and short-term investments with maturities of three months or less.

Tangible capital assets

Purchased capital assets are recorded at cost. Contributed capital assets are recorded at fair value at the date of contribution plus all costs directly attributable to the acquisition. Assets under construction are not amortized until they are put into use.

Amortization is provided using the straight-line method at rates intended to amortize the cost of assets over their estimated useful lives.

	Years
Buildings	50 years
Building improvements	10-20 years
Communication, IT equipment and software	3-5 years
Furniture, fixtures, appliances and office equipment	5-10 years
Land improvements	10 years
Vehicles and mobile equipment	5-10 years

Long-lived assets

Long-lived assets consist of capital assets. Long-lived assets held for use are measured and amortized as described in the applicable accounting policies.

When the Organization determines that a long-lived asset no longer has any long-term service potential to the Organization, the excess of its net carrying amount over any residual value is recognized as an expense in the statement of operations. Write-downs are not reversed.

Vacation pay

The Organization recognizes vacation pay as an expense on the accrual basis.

Allocation of expenses

The organization incurs a number of general expenses that are common to the administration of the Organization and its programs. These expenses have been allocated to the various programs based on the program's portion of the overall revenue.

North Eastern Ontario Family and Children's Services

Notes to the Financial Statements

For the year ended March 31, 2025

2. Significant accounting policies (Continued from previous page)

Revenue recognition

The Organization follows the deferral method of accounting for contributions which include government transfers or grants.

The programs are funded primarily by the Province of Ontario in accordance with budget arrangements established by the several funding agencies. Operating grants are recorded as revenue in the period to which they relate. Grants approved but not received at the end of an accounting period are accrued. Where a portion of a grant relates to a future period, it is deferred and recognized in that subsequent period. Any grant related to the purchase of capital assets is deferred and is amortized to income on the same basis as the capital asset to which the funding relates. Any excess of program funding over recoverable expenses is due to the Province of Ontario.

From time to time, the funding bodies conduct audits and make adjustments pertaining to prior years. These adjustments are recorded as adjustments to the unrestricted net assets in the year they are determined.

Unrestricted contributions are recognized as revenue when received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured.

Measurement uncertainty (use of estimates)

The preparation of financial statements in conformity with Canadian public sector accounting standards requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenses during the reporting period.

Accounts receivable are stated after evaluation as to their collectability and an appropriate allowance for doubtful accounts is provided where considered necessary. Accounts payable and accruals are estimated based on historical charges for unbilled goods and services at year-end. Amortization and deferred capital contributions are based on the estimates useful lives of capital assets. Asset retirement obligations are based on management's estimate of expected retirement costs and information available for each property.

These estimates and assumptions are reviewed periodically and, as adjustments become necessary they are reported in excess of revenues over expenses in the periods in which they become known.

Financial instruments

The Organization recognizes its financial instruments when the Organization becomes party to the contractual provisions of the financial instrument. All financial instruments are initially recorded at their fair value.

At initial recognition, the Organization may irrevocably elect to subsequently measure any financial instrument at fair value. The Organization has not made such an election during the year.

All other financial assets and liabilities are subsequently measured at amortized cost using the effective interest rate method.

Transaction costs directly attributable to the origination, acquisition, issuance or assumption of financial instruments subsequently measured at fair value are immediately recognized in excess of revenue over expenses. Conversely, transaction costs are added to the carrying amount for those financial instruments subsequently measured at cost or amortized cost.

All financial assets are tested annually for impairment. Any impairment, which is not considered temporary, is recorded in the statement of operations. Write-downs of financial assets measured at cost and/or amortized cost to reflect losses in value are not reversed for subsequent increases in value.

North Eastern Ontario Family and Children's Services

Notes to the Financial Statements

For the year ended March 31, 2025

2. Significant accounting policies (Continued from previous page)

Contributed materials and services

Contributions of materials and services are recognized both as contributions and expenses in the statement of operations when a fair value can be reasonably estimated and when the materials and services are used in the normal course of the Organization's operations and would otherwise have been purchased. The operations of the Organization are dependent on the voluntary services of many individuals including members of the Board. Since these services are not normally purchased by the Organization and because of the difficulty in determining their fair value, donated services are not recognized in these financial statements.

Trust funds

Trust funds and their related operations administered by the Organization are not included in the financial statements.

Asset retirement obligation

A liability for an asset retirement obligation is recognized at the best estimate of the amount required to retire a tangible capital asset (or a component thereof) at the financial statement date when there is a legal obligation for the Organization to incur retirement costs in relation to a tangible capital asset (or component thereof), the past transaction or event giving rise to the liability has occurred, it is expected that future economic benefits will be given up, and a reasonable estimate of the amount can be made. The best estimate of the liability includes all costs directly attributable to asset retirement activities, based on information available at March 31, 2025. The best estimate of an asset retirement obligation incorporates a present value technique, when the cash flows required to settle or otherwise extinguish an asset retirement obligation are expected to occur over extended future periods.

When a liability for an asset retirement obligation is initially recognized, a corresponding asset retirement cost is capitalized to the carrying amount of the related tangible capital asset (or component thereof). The asset retirement cost is amortized over the useful life of the related asset.

At each financial reporting date, the Organization reviews the carrying amount of the liability. The Organization recognizes period-to-period changes to the liability due to the passage of time as accretion expense. Changes to the liability arising from revisions to either the timing, the amount of the original estimate of undiscounted cash flows or the discount rate are recognized as an increase or decrease to the carrying amount of the related tangible capital asset.

The Organization continues to recognize the liability until it is settled or otherwise extinguished. Disbursements made to settle the liability are deducted from the reported liability when they are made.

3. Accounts receivable

	2025	2024
HST recoverable	152,120	226,515
Receivable from Ministry	14,855	68,167
Other receivables	235,452	217,062
	402,427	511,744

4. Related party transactions

The North Eastern Ontario Children's Foundation (the "Foundation") is a charitable organization which raises funds for the clients of NEOFACS. The Foundation has its own board of directors. Advances to/from the Foundation are non-interest bearing and have no set repayment terms.

North Eastern Ontario Family and Children's Services

Notes to the Financial Statements

For the year ended March 31, 2025

5. Trust accounts

Trust funds administered by the Organization have not been included in the "Statement of Financial Position" nor have their operations been included in the "Statement of Operations" as such balances are in trust by the Organization for the benefit of others.

	2025	2024
RESP	1,138,512	1,061,889
OCBe	139,949	92,108
Disability pension, death benefit and criminal injuries	89,376	83,280
UCCB	122,360	98,273
Other funds held for specific purposes	32,796	38,138
	1,522,993	1,373,688

6. Tangible capital assets

	Cost	Accumulated amortization	2025 Net book value	2024 Net book value
Land	1,940,000	-	1,940,000	1,940,000
Buildings	24,901,757	9,074,108	15,827,649	15,655,992
Building improvements	1,544,957	576,009	968,948	967,467
Communication, IT equipment and software	2,851,597	2,208,151	643,446	892,350
Furniture, fixtures, appliances and office equipment	307,002	231,988	75,014	92,532
Land improvements	689,794	581,998	107,796	176,775
Vehicles and mobile equipment	82,489	13,462	69,027	24,104
	32,317,596	12,685,716	19,631,880	19,749,220

Tangible capital assets includes buildings, buildings improvements and vehicle (2024 - buildings) with a carrying value of \$309,545 (2024 - \$1,560,909). No amortization of these assets has been recorded during the current year because it is currently under construction and/or not in use.

Tangible capital assets includes communications equipment under capital lease with a gross cost of \$807,416 (2024 - \$807,416), and accumulated amortization of \$396,175 (2024 - \$234,692).

During the year, tangible capital assets were acquired at an aggregate cost of \$778,848, (2024 - \$2,174,546), of which \$Nil (2024 - \$431,733) was acquired by means of capital leases, \$Nil (2024 - \$47,000) is additions related to asset retirement obligations and \$778,848 (2024 - \$1,695,813) were acquired in cash.

7. Banking credit facilities

The Organization has an available an operating line of credit amounting to \$1,500,000 (2024 - \$1,500,000) which bears interest at prime minus 0.50% (2024 - 0.5%) with advances repayable on demand. At the year end, the Organization has drawn \$Nil (2024 - \$Nil) on the operating line of credit.

The Organization also has available \$100,000 for credit cards. Any balances are repayable in accordance with the card agreements. The amounts outstanding vary from time to time and are included in accounts payable and accrued liabilities.

The above are secured by a general security agreement over all property, collateral mortgages, assignment of insurance, rent and leases as disclosed in Note 11.

North Eastern Ontario Family and Children's Services

Notes to the Financial Statements

For the year ended March 31, 2025

8. Accounts payable and accruals

	2025	2024
Trade payables and accruals	981,577	1,107,607
Accrued wages and other entitlements	1,656,882	1,652,941
Payroll remittances	285,180	335,790
	2,923,639	3,096,338

9. Due to Ministry

	2025	2024
MOH Children's Mental Health Core Services	458,366	458,366
	458,366	458,366

10. Deferred revenue

	Balance, beginning of year	Amounts received during the year	Less: Amount recognized as revenue during the year	2025	2024
CDSSAB - Wilcox Home	275,503	-	(275,503)	-	275,503
Child Abuse donations	14,417	-	-	14,417	14,417
CTRC - White	6,540	-	-	6,540	6,540
EarlyON	33,186	18,051	(33,186)	18,051	33,186
French Language	493	-	-	493	493
New Mentality Funding	10,090	5,766	(10,090)	5,766	10,090
ONFTC - FASD	16,372	-	-	16,372	16,372
ONFTC - Nobody's Perfect	44,313	-	-	44,313	44,313
Timmins Family Health Team	64,472	-	-	64,472	64,472
Other	71,974	6,830	(1,906)	76,898	71,974
	537,360	30,647	(320,685)	247,322	537,360

11. Long-term debt

	2025	2024
First mortgage, bearing interest at prime rate (2025 - 4.95%, 2024 - 7.2%) minus 0.50%, repayable in monthly principal payments of \$44,445 plus interest, secured by a charge on land and buildings. The loan matures in May 2025 and was renewed after year end with the same terms. See security below.	1,921,634	2,454,974
First mortgage, bearing interest at prime rate (2025 - 4.95%, 2024 - 7.2%) minus 0.50% repayable in monthly principal payments of \$5,556 plus interest, secured by a charge on land and buildings. The loan matures in August 2025. See security below.	561,111	627,777
	2,482,745	3,082,751
Less: Current portion	1,094,451	600,007
	1,388,294	2,482,744

North Eastern Ontario Family and Children's Services

Notes to the Financial Statements

For the year ended March 31, 2025

11. Long-term debt *(Continued from previous page)*

Principal repayments on long-term debt in each of the next two years, assuming all term debt is subject to contractual terms of repayment are estimated as follows:

2026	1,094,451
2027	1,388,294
Total	2,482,745

The loans are secured by following security:

- (a) General security agreement over present and personal property.

- (b) Collateral mortgage with replacement cost fire insurance coverage on the following:
 - (i) \$5,000,000 first charge over 707 Ross Avenue East, Timmins, Ontario;
 - (ii) \$800,000 first charge over 68 Cedar Street, Schumacher, Ontario;
 - (iii) \$3,250,000 first charge over 29 Kolb Ave, Kapuskasing, Ontario;
 - (iv) \$2,500,000 first charge over 25 Paget Street, New Liskeard, Ontario; and
 - (v) \$1,000,000 first charge over 6 Tweedsmuir Rd, Kirkland Lake, Ontario.

- (c) Assignment of rents/leases for 707 Ross Avenue East, Timmins, Ontario, 29 Kolb Ave, Kapuskasing, Ontario and 6 Tweedsmuir Rd, Kirkland Lake, Ontario.

12. Capital lease obligations

	2025	2024
HP capital lease obligation payable in equal monthly instalments of \$13,398 including interest at 7.341%, due September 2026, with computer equipment, having a net book value of \$291,683 (2024 - \$381,432), pledged as collateral.	227,703	366,196
Capital lease obligation repaid during the year.	-	80,471
	227,703	446,667
Less: Current portion	149,008	218,954
	78,695	227,713

Future minimum lease payments related to the obligation under capital lease are as follows:

2026	160,776
2027	80,388
	241,164
Less: imputed interest	(13,461)
	227,703
Less: current portion	(149,008)
	78,695

North Eastern Ontario Family and Children's Services

Notes to the Financial Statements

For the year ended March 31, 2025

13. Deferred contributions related to capital assets

Deferred capital contributions consist of the unamortized amount and unspent funding received for the purchase of capital assets. Recognition of these amounts as revenue is deferred to periods when the related capital assets are amortized. Changes in deferred capital contributions are as follows:

	2025	2024
Balance, beginning of year	5,576,387	4,271,022
Contributions received and used during the year	778,849	1,678,803
Amortization of deferred contributions related to capital assets	(316,063)	(373,438)
Balance, end of year	6,039,173	5,576,387

14. Asset retirement obligation

The Organization owns and has several properties that are known to or very likely contain asbestos, which represents a health hazard upon demolition or renovation of the building. There is a legal obligation to remove the asbestos under the Occupational Health and Safety Regulations at that time. The Organization recognized a liability for the asset retirement obligation and a corresponding amount has been capitalized as an asset retirement cost and added to the carrying value of buildings. The asset retirement cost is amortized on a straight-line basis over the useful life of the building. The costs were based on obligations identified through inspections and assessments.

The Organization estimated the amount of the liability using undiscounted future expenditures estimated to retire the tangible capital asset. As of the financial statement date, the Organization does not anticipate demolishing any properties or performing any major renovations that would require any significant expenditures for asbestos removal in the foreseeable future.

15. Contingent liabilities

The Organization or its predecessor organizations have been named, in some cases jointly with others, in claims arising in the normal course of operation. The Organization intends to defend itself in these matters. The likelihood of a successful defence is not determinable at this time and therefore no provision for any loss, if any, has been provided in these statements. The Organization will take action to recover any successful amounts from its insurers and third parties. Any settlement or award which may arise in excess of insurance coverage or recoveries from others will be reflected in the financial records in the year that the amount has been determined.

16. Changes in net assets invested in capital assets

	2025	2024
Balance, beginning of year	10,643,415	10,335,692
Amortization of deferred capital contributions	316,063	373,438
Amortization of capital assets	(896,190)	(911,517)
Capital assets	(580,127)	(538,079)
Purchase of capital assets	778,848	2,174,546
Amounts funded by deferred capital contributions	(778,848)	(1,678,803)
Amounts funded by capital lease obligations	-	(431,733)
Repayment of long term debt	600,007	600,007
Repayment of capital lease obligation	218,964	181,785
Net change in capital assets	818,971	845,802
Balance, end of year	10,882,259	10,643,415

North Eastern Ontario Family and Children's Services

Notes to the Financial Statements

For the year ended March 31, 2025

17. Commitments

The Organization's obligations due in the next five years under operating leases for premises, office equipment and contracted services are as follows:

2026	775,587
2027	750,390
2028	715,863
2029	613,762
2030	535,095
	<hr/>
	3,390,697

18. Pension contributions

The Organization makes contributions to the Ontario Municipal Employees Retirement System (OMERS), which is a multi-employer plan, on behalf of its staff. The plan is a defined benefit plan which specifies the amount of the retirement benefit to be received by the employees based on the length of service and rates of pay. The amount contributed to OMERS for the current fiscal year is \$1,786,648 (2024 - \$1,730,211) for current service and is included as an expense on the statement of operations.

The Organization also makes contributions to individual retirement savings plans. These contributions are at a rate of 8% of gross earnings. The amount contributed on behalf of the employees to these savings plans for the current fiscal year is \$24,410 (2024 - \$41,472).

19. Economic dependence

Approximately 96% (2024 - 98%) of the Organization's revenue is received from the Province of Ontario. The continuation of the Organization is dependent on this funding.

20. Financial instruments

The Organization, as part of its operations, carries a number of financial instruments. It is management's opinion that the Organization is not exposed to significant interest, currency, credit, liquidity or other price risks arising from these financial instruments except as otherwise disclosed.

Liquidity risk

Liquidity risk is the risk that an entity will encounter difficulty in meeting obligations associated with financial liabilities. The organization is exposed to this risk mainly in respect of its receipt of funds from funders and other related sources, long term debt, capital lease obligation and accounts payable.

Interest rate risk

Interest rate risk is the risk that the value of a financial instrument might be adversely affected by a change in the interest rates. In seeking to minimize the risks from interest rate fluctuations, the organization manages exposure through its normal operating and financing activities. The organization is exposed to interest rate risk primarily through its floating interest rate on the operating line of credit and the non-revolving term loans and fixed rate interest on its capital lease obligation.

21. Comparative figures

Certain comparative figures have been reclassified to conform with current year presentation.

North Eastern Ontario Family and Children's Services

Notes to the Financial Statements

For the year ended March 31, 2025

22. Subsequent event

The United States government announced new tariffs on imported goods. The Canadian government then announced retaliatory tariffs and other measures. This has caused significant economic uncertainty and the effects on the Organization are currently uncertain.

North Eastern Ontario Family and Children's Services Schedule 1 - Schedule of Child Welfare Revenues and Expenses

For the year ended March 31, 2025

	2025	2024
	<i>(Unaudited)</i>	<i>(Unaudited)</i>
Revenue		
Grant revenue	18,841,711	19,781,686
Recoveries	904,844	427,003
Non-retainable revenue	545,456	900,773
	20,292,011	21,109,462
Expenses		
Benefits	2,826,715	2,700,655
Boarding rates	3,017,782	3,207,373
Building occupancy	1,139,732	1,093,580
Financial assistance	805,306	871,090
Health and related	144,944	93,120
Miscellaneous	445,138	416,800
Office administration	156,125	145,612
Personal needs	305,313	367,932
Professional fees - client	44,319	70,677
Professional fees - non-client	513,528	150,816
Program expenses	16,634	29,306
Promotion and publicity	15,156	18,317
Salaries	10,833,896	10,846,708
Technology	460,695	473,873
Training and recruitment	31,075	132,475
Travel	495,732	488,548
	21,252,090	21,106,882
Excess (deficiency) of revenue over expenses	(960,079)	2,580

North Eastern Ontario Family and Children's Services
Schedule 2 - Schedule of Transitional Aged Youth Revenues and Expenses

For the year ended March 31, 2025

	2025 <i>(Unaudited)</i>	2024 <i>(Unaudited)</i>
Revenue		
Grant revenue	1,088,034	-
Expenses		
Boarding rates	1,054,875	-
Health and related	1,925	-
Personal needs	12,784	-
	1,069,584	-
Excess of revenue over expenses	18,450	-

North Eastern Ontario Family and Children's Services
Schedule 3 - Schedule of Child and Family Intervention Revenues and Expenses

For the year ended March 31, 2025

	2025	2024
	<i>(Unaudited)</i>	<i>(Unaudited)</i>
Revenue		
Grant revenue	466,761	462,391
Recoveries	5	27
Non-retainable revenue	531	-
	467,297	462,418
Expenses		
Allocated administration	49,010	45,639
Benefits	81,083	78,987
Building occupancy	24,901	24,380
Miscellaneous	2,007	1,771
Office administration	4,955	2,253
Personal needs	103	206
Professional fees - non-client	7	9,544
Program expenses	-	7
Promotion and publicity	16	2
Salaries	292,532	288,559
Technology	5,302	1,707
Training and recruitment	225	951
Travel	7,156	8,412
	467,297	462,418
Excess of revenue over expenses	-	-

North Eastern Ontario Family and Children's Services
Schedule 4 - Schedule of Intensive Treatment Services Revenues and Expenses

For the year ended March 31, 2025

	2025	2024
	<i>(Unaudited)</i>	<i>(Unaudited)</i>
Revenue		
Grant revenue	3,638,039	2,987,710
Recoveries	83,560	80,002
Non-retainable revenue	3,294	2,525
	3,724,893	3,070,237
Expenses		
Allocated administration	323,404	313,709
Benefits	494,147	443,832
Boarding rates	80,000	80,184
Building occupancy	121,649	206,113
Food	27,789	34,463
OITP rock funding expenses	558,004	-
Miscellaneous	55,933	53,754
Office administration	16,147	18,192
Personal needs	1,166	235
Professional fees - client	29,586	7,290
Professional fees - non-client	4,622	3,197
Program expenses	7,181	11,916
Promotion and publicity	720	1,466
Salaries	1,908,635	1,798,089
Technology	60,513	57,881
Training and recruitment	2,966	6,959
Travel	32,957	32,742
	3,725,419	3,070,022
Excess (deficiency) of revenue over expenses	(526)	215

North Eastern Ontario Family and Children's Services
Schedule 5 - Schedule of Crisis Services Revenues and Expenses

For the year ended March 31, 2025

	2025	2024
	<i>(Unaudited)</i>	<i>(Unaudited)</i>
Revenue		
Grant revenue	602,566	706,634
Recoveries	677	24
Non-retainable revenue	1,637	1,436
	604,880	708,094
Expenses		
Allocated administration	63,269	74,197
Benefits	108,302	125,212
Building occupancy	19,033	26,347
Miscellaneous	5,950	5,640
Office administration	3,589	3,763
Professional fees - non-client	462	316
Program expenses	181	330
Promotion and publicity	82	141
Salaries	385,160	454,891
Technology	9,463	8,703
Training and recruitment	1,524	1,696
Travel	7,865	6,812
	604,880	708,048
Excess of revenue over expenses	-	46

North Eastern Ontario Family and Children's Services Schedule 6 - Schedule of Tele-Psychiatry Revenues and Expenses

For the year ended March 31, 2025

	2025 <i>(Unaudited)</i>	2024 <i>(Unaudited)</i>
Revenue		
Grant revenue	30,000	30,000
Recoveries	2	59
Non-retainable revenue	81	80
	30,083	30,139
Expenses		
Allocated administration	3,150	3,150
Benefits	1,794	5,191
Building occupancy	281	3,024
Miscellaneous	-	2
Office administration	32	36
Professional fees - non-client	17,862	-
Promotion and publicity	1	-
Salaries	6,686	18,150
Technology	161	136
Training and recruitment	4	-
Travel	112	255
	30,083	29,944
Excess of revenue over expenses	-	195

North Eastern Ontario Family and Children's Services
Schedule 7 - Schedule of Specialized Consultation/Assessment Revenues and Expenses

For the year ended March 31, 2025

	2025 <i>(Unaudited)</i>	2024 <i>(Unaudited)</i>
Revenue		
Grant revenue	161,672	225,005
Recoveries	8,174	6
Non-retainable revenue	6,352	5,321
	176,198	230,332
Expenses		
Allocated administration	16,976	23,626
Benefits	2,453	15,262
Building occupancy	33,268	38,723
Miscellaneous	6,362	5,934
Office administration	1,460	3,493
Professional fees - client	101,634	75,390
Professional fees - non-client	415	283
Program expenses (recovery)	(2)	45
Promotion and publicity	61	126
Salaries	7,759	59,617
Technology	5,658	6,297
Training and recruitment	70	979
Travel	84	447
	176,198	230,222
Excess of revenue over expenses	-	110

North Eastern Ontario Family and Children's Services
Schedule 8 - Schedule of Community Capacity Building Revenues and Expenses

For the year ended March 31, 2025

	2025 <i>(Unaudited)</i>	2024 <i>(Unaudited)</i>
Revenue		
Grant revenue	121,457	119,000
Expenses		
Allocated administration	12,753	11,900
Benefits	21,453	21,449
Miscellaneous	3,009	2,919
Office administration	646	442
Professional fees - non-client	313	214
Program expenses	-	29
Promotion and publicity	44	95
Salaries	79,791	79,434
Technology	3,072	2,436
Training and recruitment	296	52
Travel	80	30
	121,457	119,000
Excess of revenue over expenses	-	-

North Eastern Ontario Family and Children's Services
Schedule 9 - Schedule of ISC-Urban Revenues and Expenses

For the year ended March 31, 2025

	2025	2024
	<i>(Unaudited)</i>	<i>(Unaudited)</i>
Revenue		
Grant revenue	276,178	261,188
Recoveries	114	-
Non-retainable revenue	583	210
	276,875	261,398
Expenses		
Allocated administration	28,999	26,126
Benefits	46,663	38,386
Building occupancy	6,107	9,935
Miscellaneous	3,859	2,944
Office administration	1,233	6,746
Professional fees - non-client	211	144
Program expenses	12,518	16,145
Promotion and publicity	36	64
Salaries	171,527	146,671
Technology	3,947	7,692
Training and recruitment	102	431
Travel	1,673	6,114
	276,875	261,398
Excess of revenue over expenses	-	-

North Eastern Ontario Family and Children's Services
Schedule 10 - Schedule of CYMH Brief Services Revenues and Expenses

For the year ended March 31, 2025

	2025	2024
	<i>(Unaudited)</i>	<i>(Unaudited)</i>
Revenue		
Grant revenue	1,755,597	1,479,865
Recoveries	2,023	259
Non-retainable revenue	5,801	4,869
	1,763,421	1,484,993
Expenses		
Allocated administration	184,338	155,386
Benefits	312,980	253,022
Building occupancy	56,855	75,447
Miscellaneous	28,714	27,306
Office administration	12,004	12,301
Professional fees - non-client	2,359	11,151
Program expenses	225	1,089
Promotion and publicity	439	718
Salaries	1,108,886	893,586
Technology	31,826	29,791
Training and recruitment	4,649	5,268
Travel	20,146	19,854
	1,763,421	1,484,919
Excess of revenue over expenses	-	74

North Eastern Ontario Family and Children's Services
Schedule 11 - Schedule of CYMH Counselling/Therapy Services Revenues and Expenses

For the year ended March 31, 2025

	2025	2024
	<i>(Unaudited)</i>	<i>(Unaudited)</i>
Revenue		
Grant revenue	1,827,605	1,725,288
Recoveries	3,727	348
Non-retainable revenue	20,034	17,687
	1,851,366	1,743,323
Expenses		
Allocated administration	191,899	181,155
Benefits	293,064	257,795
Building occupancy	150,074	168,508
Minor capital costs (recovery)	(3)	-
Miscellaneous	60,790	57,756
Office administration	18,184	18,974
Professional fees - client	-	43
Professional fees - non-client	5,533	13,319
Program expenses	1,958	3,441
Promotion and publicity	835	3,521
Salaries	1,038,153	945,354
Technology	62,220	62,749
Training and recruitment	7,338	9,838
Travel	21,321	20,857
	1,851,366	1,743,310
Excess of revenue over expenses	-	13

North Eastern Ontario Family and Children's Services
Schedule 12 - Schedule of Access Intake Service Planning Revenues and Expenses

For the year ended March 31, 2025

	2025	2024
	<i>(Unaudited)</i>	<i>(Unaudited)</i>
Revenue		
Grant revenue	182,968	353,691
Recoveries	521	27
Non-retainable revenue	898	212
	184,387	353,930
Expenses		
Allocated administration	19,212	37,138
Benefits	29,742	59,294
Building occupancy	6,829	22,491
Miscellaneous	3,320	2,861
Office administration	1,093	4,104
Professional fees - non-client	238	163
Program expenses	69	27
Promotion and publicity	42	72
Salaries	109,597	222,973
Technology	3,403	2,979
Training and recruitment	9,273	287
Travel	1,567	1,521
	184,385	353,910
Excess of revenue over expenses	2	20

North Eastern Ontario Family and Children's Services
Schedule 13 - Schedule of Service Coordination Process Revenues and Expenses

For the year ended March 31, 2025

	2025	2024
	<i>(Unaudited)</i>	<i>(Unaudited)</i>
Revenue		
Grant revenue	1,300,633	1,512,259
Recoveries	1,051	150
Non-retainable revenue	6,718	5,833
	1,308,402	1,518,242
Expenses		
Allocated administration	136,566	158,787
Benefits	214,485	237,523
Building occupancy	86,089	106,094
Miscellaneous	28,734	27,546
Office administration	9,808	12,179
Professional fees - non-client	2,563	11,290
Program expenses	4,106	8,678
Promotion and publicity	380	781
Salaries	772,844	903,399
Technology	35,952	37,164
Training and recruitment	2,472	3,033
Travel	14,402	11,581
	1,308,401	1,518,055
Excess of revenue over expenses	1	187

North Eastern Ontario Family and Children's Services
Schedule 14 - Schedule of Targeted Prevention Revenues and Expenses

For the year ended March 31, 2025

	2025	2024
	<i>(Unaudited)</i>	<i>(Unaudited)</i>
Revenue		
Grant revenue	159,969	146,298
Recoveries	139	18
Non-retainable revenue	1,089	883
	161,197	147,199
Expenses		
Allocated administration	16,797	15,361
Benefits	24,506	18,940
Building occupancy	22,524	29,281
Miscellaneous	3,090	2,951
Office administration	1,001	2,784
Professional fees - non-client	265	181
Program expenses	4	87
Promotion and publicity	39	79
Salaries	86,863	71,632
Technology	4,151	3,931
Training and recruitment	554	426
Travel	1,401	1,397
	161,195	147,050
Excess of revenue over expenses	2	149

North Eastern Ontario Family and Children's Services
Schedule 15 - Schedule of Family/Caregiver Supports Revenues and Expenses

For the year ended March 31, 2025

	2025	2024
	<i>(Unaudited)</i>	<i>(Unaudited)</i>
Revenue		
Grant revenue	731,716	689,917
Recoveries	576	88
Non-retainable revenue	9,734	8,202
	742,026	698,207
Expenses		
Allocated administration	76,830	72,441
Benefits	112,404	90,238
Building occupancy	72,260	88,693
Miscellaneous	26,124	25,067
Office administration	6,840	9,517
Professional fees - client	9,143	41,484
Professional fees - non-client	2,393	1,634
Program expenses	8	472
Promotion and publicity	332	728
Salaries	403,899	334,420
Technology	24,787	25,233
Training and recruitment	1,354	2,401
Travel	5,645	5,800
	742,019	698,128
Excess of revenue over expenses	7	79

North Eastern Ontario Family and Children's Services
Schedule 16 - Schedule of Complex Special Needs - DW Revenues and Expenses

For the year ended March 31, 2025

	2025 <i>(Unaudited)</i>	2024 <i>(Unaudited)</i>
Revenue		
Grant revenue	364,892	354,918
Expenses		
Boarding rates	346,750	347,700
Health and related	13,410	-
	360,160	347,700
Excess of revenue over expenses	4,732	7,218

North Eastern Ontario Family and Children's Services
Schedule 17 - Schedule of Other ASD Supports Revenues and Expenses

For the year ended March 31, 2025

	2025	2024
	<i>(Unaudited)</i>	<i>(Unaudited)</i>
Revenue		
Grant revenue	99,750	96,444
Recoveries	2	-
Non-retainable revenue	39	(508)
	99,791	95,936
Expenses		
Allocated administration	10,474	8,780
Benefits	16,846	13,383
Building occupancy	213	7,261
Miscellaneous	2,456	2,344
Office administration	34	4,538
Professional fees - non-client	7	5
Program expenses	-	208
Promotion and publicity	7	4
Salaries	66,991	53,418
Technology	240	5,706
Training and recruitment	11	157
Travel	796	132
	98,075	95,936
Excess of revenue over expenses	1,716	-

North Eastern Ontario Family and Children's Services
Schedule 18 - Schedule of ASD Respite Services Revenues and Expenses

For the year ended March 31, 2025

	2025	2024
	<i>(Unaudited)</i>	<i>(Unaudited)</i>
Revenue		
Grant revenue	97,660	100,656
Expenses		
Allocated administration	10,254	9,650
Professional fees - client	89,122	88,006
Travel	-	4
	99,376	97,660
Excess (deficiency) of revenue over expenses	(1,716)	2,996

North Eastern Ontario Family and Children's Services
Schedule 19 - Schedule of Partner Facility Renewal Revenues and Expenses

For the year ended March 31, 2025

	2025	2024
	<i>(Unaudited)</i>	<i>(Unaudited)</i>
Revenue		
Grant revenue	-	60,500
Expenses		
Minor capital costs	-	57,827
Excess of revenue over expenses	-	2,673

North Eastern Ontario Family and Children's Services
Schedule 20 - Schedule of System MGMT/MOMH Revenues and Expenses

For the year ended March 31, 2025

	2025	2024
	<i>(Unaudited)</i>	<i>(Unaudited)</i>
Revenue		
Grant revenue	263,445	292,045
Recoveries	70	-
	263,515	292,045
Expenses		
Allocated administration	27,662	30,665
Benefits	46,479	46,905
Building occupancy	1,355	23,401
Miscellaneous	126	126
Office administration	505	2,025
Promotion and publicity	9	-
Salaries	186,219	186,914
Technology	820	1,756
Training and recruitment	3	-
Travel	335	64
	263,513	291,856
Excess of revenue over expenses	2	189

North Eastern Ontario Family and Children's Services
Schedule 21 - Schedule of New Mentality Revenues and Expenses

For the year ended March 31, 2025

	2025	2024
	<i>(Unaudited)</i>	<i>(Unaudited)</i>
<hr/>		
Revenue		
Grant revenue	8,821	25,555
<hr/>		
Expenses		
Program expenses	8,821	25,130
Promotion and publicity	-	200
Travel	-	225
<hr/>		
	8,821	25,555
<hr/>		
Excess of revenue over expenses	-	-

North Eastern Ontario Family and Children's Services
Schedule 22 - Schedule of Educational Liaison Revenues and Expenses

For the year ended March 31, 2025

	2025	2024
	<i>(Unaudited)</i>	<i>(Unaudited)</i>
Revenue		
Grant revenue	92,625	90,495
Expenses		
Allocated administration	9,726	9,050
Benefits	17,088	16,608
Office administration	235	235
Promotion and publicity	3	-
Salaries	64,573	64,268
Technology	669	334
Training and recruitment	31	-
Travel	300	-
	92,625	90,495
Excess of revenue over expenses	-	-

North Eastern Ontario Family and Children's Services
Schedule 23 - Schedule of Secure Detention - Secure Custody - Pinegar Revenues and Expenses

For the year ended March 31, 2025

	2025 <i>(Unaudited)</i>	2024 <i>(Unaudited)</i>
Revenue		
Recoveries	-	51,942
Non-retainable revenue	-	2
	-	51,944
Expenses		
Building occupancy	-	13,687
Miscellaneous	-	26,965
Office administration	-	3,920
Professional fees - non-client	-	517
Technology	-	6,789
Travel	-	66
	-	51,944
Excess of revenue over expenses	-	-

North Eastern Ontario Family and Children's Services
Schedule 24 - Schedule of Community Support Team Revenues and Expenses

For the year ended March 31, 2025

	2025	2024
	<i>(Unaudited)</i>	<i>(Unaudited)</i>
Revenue		
Grant revenue	468,000	458,457
Recoveries	847	729
Non-retainable revenue	18	6
	468,865	459,192
Expenses		
Allocated administration	49,140	45,846
Benefits	70,540	73,338
Building occupancy	4,228	5,073
Miscellaneous	9,537	9,260
Office administration	3,259	3,945
Personal needs	1,470	-
Professional fees - non-client	965	659
Program expenses	277	1,099
Promotion and publicity	140	294
Salaries	287,763	277,608
Technology	10,557	9,488
Training and recruitment	626	3,208
Travel	30,363	29,374
	468,865	459,192
Excess of revenue over expenses	-	-

North Eastern Ontario Family and Children's Services
Schedule 25 - Schedule of Non-Residential Attendance Centre (Pilot) Revenues and
Expenses

For the year ended March 31, 2025

	2025 <i>(Unaudited)</i>	2024 <i>(Unaudited)</i>
Revenue		
Grant revenue	949,793	937,414
Recoveries	635	627
Non-retainable revenue	7,801	18,235
	958,229	956,276
Expenses		
Allocated administration	99,728	85,942
Benefits	132,880	133,816
Building occupancy	124,937	112,771
Miscellaneous	18,594	17,768
Office administration	13,665	16,589
Personal needs (recovery)	(617)	20
Professional fees - non-client	1,849	1,263
Program expenses	11,117	11,777
Promotion and publicity	270	563
Salaries	464,430	504,989
Technology	35,566	29,012
Training and recruitment	8,007	4,200
Travel	47,803	37,423
	958,229	956,133
Excess of revenue over expenses	-	143

North Eastern Ontario Family and Children's Services
Schedule 26 - Schedule of Youth Mental Health Court Worker Revenues and Expenses

For the year ended March 31, 2025

	2025	2024
	<i>(Unaudited)</i>	<i>(Unaudited)</i>
Revenue		
Grant revenue	45,397	44,100
Recoveries	29	-
Non-retainable revenue	1,212	1,191
	46,638	45,291
Expenses		
Allocated administration	4,767	3,380
Benefits	8,626	8,805
Building occupancy	4,358	1,024
Miscellaneous	1,069	1,056
Office administration	480	393
Professional fees - non-client	109	74
Program expenses	-	10
Promotion and publicity	16	33
Salaries	25,417	28,887
Technology	1,264	1,043
Training and recruitment	11	44
Travel	521	542
	46,638	45,291
Excess of revenue over expenses	-	-

North Eastern Ontario Family and Children's Services
Schedule 27 - Schedule of Restorative Justice Demo Project Revenues and Expenses

For the year ended March 31, 2025

	2025	2024
	<i>(Unaudited)</i>	<i>(Unaudited)</i>
Revenue		
Grant revenue	74,053	68,652
Recoveries	2,684	-
Non-retainable revenue	1,266	1,244
	78,003	69,896
Expenses		
Allocated administration	7,776	6,865
Benefits	13,448	10,671
Building occupancy	6,512	6,945
Miscellaneous	1,344	1,307
Office administration	383	279
Professional fees - non-client	136	93
Program expenses	-	13
Promotion and publicity	20	41
Salaries	45,735	41,528
Technology	2,044	1,684
Training and recruitment	74	23
Travel	531	444
	78,003	69,893
Excess of revenue over expenses	-	3

North Eastern Ontario Family and Children's Services
Schedule 28 - Schedule of Anger Management/Violence Revenues and Expenses

For the year ended March 31, 2025

	2025 <i>(Unaudited)</i>	2024 <i>(Unaudited)</i>
Revenue		
Grant revenue	126,614	123,934
Recoveries	1	-
	126,615	123,934
Expenses		
Allocated administration	13,294	12,393
Benefits	24,252	23,066
Building occupancy	233	198
Miscellaneous	2,487	2,416
Office administration	302	97
Professional fees - non-client	252	172
Program expenses (recovery)	(1)	24
Promotion and publicity	37	77
Salaries	82,837	83,006
Technology	2,369	1,898
Training and recruitment	18	68
Travel	535	515
	126,615	123,930
Excess of revenue over expenses	-	4

North Eastern Ontario Family and Children's Services Schedule 29 - Schedule of EarlyON - North Revenues and Expenses

For the year ended March 31, 2025

	2025	2024
	<i>(Unaudited)</i>	<i>(Unaudited)</i>
Revenue		
Grant revenue	153,343	126,953
Non-retainable revenue	1,123	1,099
	154,466	128,052
Expenses		
Allocated administration	17,000	15,125
Benefits	16,646	14,202
Building occupancy	21,428	9,751
Minor capital costs	-	1,633
Miscellaneous	851	825
Office administration	3,249	5,752
Professional fees - non-client	88	60
Program expenses	13,777	13,467
Promotion and publicity	16	27
Salaries	71,373	65,351
Technology	9,605	696
Training and recruitment	89	40
Travel	344	1,123
	154,466	128,052
Excess of revenue over expenses	-	-

North Eastern Ontario Family and Children's Services
Schedule 30 - Schedule of EarlyON - Central Revenues and Expenses

For the year ended March 31, 2025

	2025	2024
	<i>(Unaudited)</i>	<i>(Unaudited)</i>
Revenue		
Grant revenue	255,401	235,112
Recoveries	521	-
Non-retainable revenue	2,970	960
	258,892	236,072
Expenses		
Allocated administration	17,000	15,125
Benefits	43,144	31,020
Building occupancy	19,806	37,439
Miscellaneous	10,140	9,837
Office administration	1,896	2,885
Professional fees - non-client	1,054	1,260
Program expenses	8,799	6,840
Promotion and publicity	175	334
Salaries	143,180	118,433
Technology	11,654	11,515
Training and recruitment	1,763	245
Travel	281	1,139
	258,892	236,072
Excess of revenue over expenses	-	-

North Eastern Ontario Family and Children's Services
Schedule 31 - Schedule of Crown Ward Education Champion Revenues and Expenses

For the year ended March 31, 2025

	2025 <i>(Unaudited)</i>	2024 <i>(Unaudited)</i>
Revenue		
Grant revenue	67,177	75,000
Expenses		
Allocated administration	7,500	7,500
Benefits	8,422	6,214
Miscellaneous	1,147	907
Office administration	431	505
Program expenses	3,287	15,051
Promotion and publicity	-	464
Salaries	31,578	28,416
Technology	1,395	2,092
Training and recruitment	3	298
Travel	16,174	10,793
	69,937	72,240
Excess (deficiency) of revenue over expenses	(2,760)	2,760

North Eastern Ontario Family and Children's Services
Schedule 32 - Schedule of Supervised Access Program Revenues and Expenses

For the year ended March 31, 2025

	2025	2024
	<i>(Unaudited)</i>	<i>(Unaudited)</i>
Revenue		
Grant revenue	401,920	391,430
Recoveries	1,331	31
Non-retainable revenue	6,614	3,230
	409,865	394,691
Expenses		
Allocated administration	42,202	34,084
Technology	18,855	16,747
Miscellaneous	6,313	5,837
Building occupancy	52,328	47,884
Office administration	2,399	7,206
Professional fees - non-client	625	427
Salaries	152,542	208,131
Benefits	35,612	51,709
Program expenses (recovery)	(45)	9,265
Training and recruitment	412	104
Travel	11,751	13,107
Promotion and publicity	94	190
	323,088	394,691
Excess of revenue over expenses	86,777	-

North Eastern Ontario Family and Children's Services
Schedule 33 - Schedule of MAG Restorative Justice Revenues and Expenses

For the year ended March 31, 2025

	2025	2024
	<i>(Unaudited)</i>	<i>(Unaudited)</i>
Revenue		
Grant revenue	77,480	72,000
Recoveries	46	-
Non-retainable revenue	1,363	1,335
	78,889	73,335
Expenses		
Allocated administration	8,135	7,200
Benefits	14,392	12,946
Building occupancy	4,940	5,728
Miscellaneous	1,178	1,145
Office administration	392	302
Professional fees - non-client	122	84
Program expenses	-	13
Promotion and publicity	18	37
Salaries	48,116	44,103
Technology	1,257	1,414
Training and recruitment	9	46
Travel	330	317
	78,889	73,335
Excess of revenue over expenses	-	-

North Eastern Ontario Family and Children's Services
Schedule 34 - Schedule of Brighter Futures - Timiskaming and Cochrane District - CAPC
Revenues and Expenses
For the year ended March 31, 2025

	2025 <i>(Unaudited)</i>	2024 <i>(Unaudited)</i>
Revenue		
Grant revenue	588,000	588,000
Recoveries	7,055	29,000
Non-retainable revenue	9,000	-
	604,055	617,000
Expenses		
Allocated administration	32,943	32,943
Benefits	86,704	79,468
Building occupancy	95,060	87,570
Miscellaneous	10,748	9,455
Office administration	4,372	11,959
Professional fees - non-client	1,013	692
Program expenses	31,864	29,800
Promotion and publicity	284	619
Salaries	310,400	341,823
Technology	10,684	10,706
Training and recruitment	804	938
Travel	19,179	11,027
	604,055	617,000
Excess of revenue over expenses	-	-

North Eastern Ontario Family and Children's Services
Schedule 35 - Schedule of Brighter Futures - Timiskaming - CPNP Revenues and Expenses

For the year ended March 31, 2025

	2025 <i>(Unaudited)</i>	2024 <i>(Unaudited)</i>
Revenue		
Grant revenue	89,094	89,094
Expenses		
Allocated administration	4,500	4,500
Benefits	18,417	17,708
Building occupancy	4,047	4,003
Miscellaneous	1,682	2,601
Office administration	749	786
Professional fees - non-client	279	190
Program expenses	1,349	2,023
Promotion and publicity	39	85
Salaries	56,146	56,536
Technology	1,419	386
Training and recruitment	436	46
Travel	31	230
	89,094	89,094
Excess of revenue over expenses	-	-

North Eastern Ontario Family and Children's Services
Schedule 36 - Schedule of Major Capital Projects Revenues and Expenses

For the year ended March 31, 2025

	2025	2024
	<i>(Unaudited)</i>	<i>(Unaudited)</i>
Revenue		
Grant revenue	644,303	1,448,899
Recoveries	-	112,010
	644,303	1,560,909
Expenses		
Minor capital costs	644,303	1,560,909
Excess of revenue over expenses	-	-

North Eastern Ontario Family and Children's Services
Schedule 37 - Schedule of OCBE Activities Revenues and Expenses

For the year ended March 31, 2025

	2025	2024
	<i>(Unaudited)</i>	<i>(Unaudited)</i>
Revenue		
Non-retainable revenue	38,663	-
Expenses		
Personal needs	38,663	-
Excess of revenue over expenses	-	-

North Eastern Ontario Family and Children's Services Schedule 38 - Schedule of Administration Revenues and Expenses

For the year ended March 31, 2025

	2025	2024
	<i>(Unaudited)</i>	<i>(Unaudited)</i>
Revenue		
Recoveries	148,395	21,899
Non-retainable revenue	73,492	123,670
	221,887	145,569
Expenses		
Allocated administration	(1,485,302)	(1,447,663)
Benefits	333,431	274,513
Building occupancy	140,028	167,554
Miscellaneous	43,413	42,200
Office administration	17,923	21,102
Professional fees - non-client	31,263	48,457
Program expenses	-	337
Promotion and publicity	4,027	3,724
Salaries	1,063,755	935,959
Technology	44,715	48,059
Training and recruitment	4,538	24,668
Travel	24,096	26,659
	221,887	145,569
Excess of revenue over expenses	-	-